

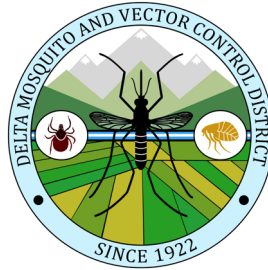
DELTA MOSQUITO & VECTOR CONTROL DISTRICT

Conlin Reis
General Manager

1737 West Houston Avenue * Visalia, California 93291
Phone (559) 732-8606 * (877) 732-8606 * Fax (559)-732-7441

Rick Alvarez
Vector Control Supervisor

Mary Ellen Gomez
Administrative Assistant



Bryan Ferguson
Foreman

Andrea Troupin
Scientific Program Manager

Erick Arriaga
Community Education &
Outreach Coordinator

TO: Board of Trustees, Delta Mosquito and Vector Control District (DMVCD)

FROM: Conlin Reis, General Manager

SUBJECT: Regular Meeting of the District's Board of Trustees

TIME: Wednesday, February 12, 2025, at 4:30 p.m.

PLACE: District Boardroom, 1737 West Houston Avenue, Visalia CA, 93291

Virtual Meeting Information: https://teams.microsoft.com/join/19%3ameeting_MzM2NjhY2MtNDQzNS00MzQyLWE5MGUtZDgyYzBiOTE2Njhj%40thread.v2/0?context=%7b%22Tid%22%3a%22897d37ac-535b-4d9a-b741-ea0749446b06%22%2c%22Oid%22%3a%22f90288d2-d4c6-4895-bb52-b62d408f31be%22%7d

AGENDA:

1. Roll Call

2. Employee of the Quarter

The General Manager and the Board of Trustees will present the Employee of the Quarter Certificate to Benjamin Sperry.

3. Election of Officers/Administration of Oaths

4. Public Forum (Limited to three minutes per speaker)

- a) Members of the public may comment on any item not on the agenda that is within the jurisdiction of the Board of Trustees (Board). Under state law, matters presented during public comment cannot be discussed or acted upon by the Board in this meeting.

- b) For items on the agenda, the public is invited to make comments during the public comment period.
- c) Any person addressing the Board will be limited to a maximum of three (3) minutes. Public comments will be limited to a total of 15 minutes during the public comment period.
- d) If there are more than five (5) people wishing to comment, then time will be divided equally between all people wishing to speak, so that everyone has an opportunity to address the Board.
- e) Public comments may be submitted via email to publiccomments@deltamvcd.gov

ACTION 5. Consent Calendar

- a) December Minutes
- b) December Payroll & Bills (Board Order #21-22)
- c) January Payroll & Bills (Board Order #'s 23-25)
- d) February Payroll & Bills (Board Order #26)
- e) Financial Reports
- f) Quarterly Expense and Revenue Report
- g) Quarterly Investment Report

ACTION 6. Investment and Finance Overhaul Project

The Board will consider a series of changes to the District's investment

- a. **Overview**
- b. **California CLASS Presentation/Consideration of Enrollment**
- c. **Resolution 25-04: Changes to DMVCD's Revolving Fund**
- d. **District Bank Designation for Revolving Fund**
- e. **Resolution 25-05: Reinvestment of Funds from Tulare County (Introduction)**

7. Manager's Report

The General Manager will report on items of Delta Mosquito and Vector Control District (DMVCD) operational and laboratory interest.

8. Re-appointments

The General Manager will poll Trustees up for reappointment as to whether they want a letter sent on their behalf to the appointing authority.

9. AB1234 and AB1825 Training Requirements

The General Manager will remind Trustees of their requirements for ethics and harassment training.

ACTION 10. Policy Revision(s),

First Read

a) New Policy # 1084 Investment Policy

The Board will consider a new investment policy.

b) Revision, Policy # 3004 Holidays

The Board will consider a minor revision to the District holiday policy.

Second Read

c) Revision, Policy # 1000: Purpose of Board Policies

The Board will consider a change in policy to clarify that all policies not designated as advisory are intended to be regulatory in nature.

d) New Policy # 2140: Background Checks (Livescan)

The Board will consider a policy requiring background checks for all employees and outlining offenses that will be disqualifying for employment.

ACTION 11. Financial Audit 2023/2024

The Board will consider accepting the Financial Audit performed by JWN, Jaribu W. Nelson, CPA.

ACTION 12. Section 125 Elective Component

The General Manager will set the elective component required for medical health coverage in the Section 125 plan maintained by the District.

13. Inspection Warrant

If available, the 2025 Delta Mosquito and Vector Control District inspection warrant allowing for entry into District resident properties will be discussed.

ACTION 14. Arbovirus Testing for Tulare Mosquito Abatement District

The General Manager will seek approval to test mosquito samples and birds for the Tulare Mosquito Abatement District in the 2025 mosquito season.

ACTION 15. Solar Project Update and New Proposal

The Board will consider a new proposal for the Solar Project. John Kalmbach of Sol-Tek Solar will be present to answer questions about the new proposal.

16. District Uniform Jackets

The Board will consider the purchase of new jackets for the full-time District staff.

17. Board of Trustees Member Comments

The Board of Trustees members will have a chance to make any additional comments regarding items within the jurisdiction of the District.

18. Future Agenda Items

The Board of Trustees members will have a chance to add to the future Agenda items if they choose to.

ACTION 19. Adjournment

Adjourn Meeting of the Board of Trustees to reconvene on March 12, 2025, at 4:30 p.m. in the Delta Mosquito and Vector Control District Boardroom, 1737 W. Houston Ave., Visalia, CA.

Note: Items designated for information are appropriate for Board action if the Board wishes to act.

Delta Mosquito & Vector Control District

Conlin Reis
General Manager

1737 W Houston Avenue | Visalia, California 93291
Phone (559)-732-8606 | (877) 732-8606 | Fax (559)-732-7441
www.DeltaMVCD.gov

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Coordinator

Bryan Ferguson
Foreman



Minutes of the Board of Trustees – Wednesday, December 11, Start: 4:30 p.m.

1. **Roll Call:**

Present: Greg Gomez, President; Linda Gutierrez, Secretary; Larry Roberts and Kevin Caskey.

Absent: Rosemary Hellwig, Lori Berger and Mike Burchett

Staff: Conlin Reis, General Manager; Mary Ellen Gomez, Administrative Assistant; Andrea Troupin, Scientific Program Manager; Bryan Ferguson, Foreman

Others Present: Dana Camille, Enterprise Fleet Management (Remote)

2. **Public Forum:**

No members of the public were present.

3. **Consent Calendar:**

Following discussion, it was moved, seconded, and passed unanimously by the members of the Board of Trustees to approve the consent calendar as presented.

Motion: Trustee Roberts

Second: Trustee Gutierrez

4. **Manager's Report (Summary):**

In November, District operations wound down with surveillance focused on large larval sources like dairy pits, while staff shifted to maintenance projects, including vehicle repairs, locker installation, and yard upkeep. Laboratory staff repaired traps, maintained the fishery, and prepared data for the annual meeting. Standard operating procedures and updated training materials are being developed. The month included 25 source treatments, 74

inspections, no service requests, and production of 713 mosquitofish fry. Recruitment for the Vector Control Operations Analyst position is underway, and the Lab Tech II position remains filled through winter to support lab operations.

Mosquito trapping ceased in October, with 2024 averaging 22.7 mosquitoes per trap night, 10.1% below the 5-year average. Of 4,618 samples tested, 211 were WNV-positive, eight were SLEV-positive, and two were positive for both. Statewide, 117 human WNV cases and 2,003 mosquito samples tested positive for WNV. One probable dengue travel case was reported in Visalia.

5. Policy Revision(s).

Second Read

- a) New Policy #1065: Illness and Injury Prevention Program

Following discussion, it was moved, seconded, and passed unanimously by the members of the Board of Trustees to approve the New Policy #1065.

Motion: Trustee Caskey Second: Trustee Roberts

- b) Revision, Policy #3003: Sick Leave

Following discussion, it was moved, seconded, and passed unanimously by the members of the Board of Trustees to amend Policy #3003 as presented.

Motion: Trustee Roberts Second: Trustee Gomez

First Read

- c) Revision, Policy # 1000: Purpose of Board Policies
d) New Policy # 2140: Background Checks (Livescan)

The General Manager presented two policies, one to consider a change in Policy # 1000, clarifying the function of District policies, and a new policy, Policy # 2140, to require background checks for all employees. Action, if any, will be taken on these items at the February meeting.

6. Holiday Gift

Following discussion, it was moved, seconded, and passed unanimously by the members of the Board of Trustees to approve the Holiday Grocery gift cards in the amount of \$60.00 to each employee.

Motion: Trustee Roberts Second: Trustee Gutierrez

7. January Meeting

Following discussion, it was moved, seconded and passed unanimously by the members of the Board of Trustees to approve the cancellation of the regular Board of Trustees meeting in January 2025.

Motion: Trustee Caskey

Second: Trustee Roberts

8. Enterprise Fleet Management

The General Manager presented a five-year analysis and fleet management plan from Enterprise Fleet Management. Dana Camille answered questions from the Board on the analysis and the fleet management program. Following discussion, it was moved, seconded and passed unanimously by the members of the Board of Trustees to approve the fleet management services by Enterprise as presented at the meeting.

Motion: Trustee Roberts

Second: Trustee Gomez

9. GPS and Dashcam Service: Informal Bid Process

Following discussion, it was moved, seconded and passed unanimously by the members of the Board of Trustees to approve the fleet tracking and dashcam services by Verizon.

Motion: Trustee Caskey

Second: Trustee Roberts

10. Update on the Solar Panel Project:

The General Manager provided the Board of Trustees with an update on the Solar Panel Project. With the delay in time since the first project scope was drafted, the solar installer and General Manager decided it would be best to reevaluate the project for current conditions and needs.

11. Board of Trustees Member Comments:

None.

12. Future Agenda Items:

None.

13. Adjournment:

Board President, Greg Gomez adjourned the meeting of the DMVCD Board of Trustees at 6:07 pm.

Conlin Reis, Recording Secretary

Voucher	Payee	Description		Budget Line Item	Amount
39592	RICK ALVAREZ	VECTOR CONTROL SUPERVISOR			437.94
		Sub-Total Full-Time Payroll			\$437.94
39593	DELTA VECTOR CONTROL DIST - EFTPS				150.83
		Social Security/ Medicare/ Federal Income Tax	72.54	Employee 71% - District 29%	
		CalPERS Retirement	78.29	Employee 40% - District 60%	
		Total Full Time & Seasonal Payroll Taxes & Benefits			\$588.77
		Total Board Order # 22			\$588.77

39594	CONLIN REIS	GENERAL MANAGER			5,469.27
39595	RICK ALVAREZ	VECTOR CONTROL SUPERVISOR			3,389.61
39596	ERICK ARRIAGA	COMM. ED. & OUTREACH COORD.			2,817.43
39597	ALYSIA DAVIS	VECTOR CONTROL OPERATIONS ANALYST			1,680.97
39598	BRYAN FERGUSON	FOREMAN			3,358.98
39599	ALEJANDRA GILL	LABORATORY TECHNICIAN III			2,074.03
39600	MARY ELLEN GOMEZ	ADMINISTRATIVE ASSISTANT			2,931.52
39601	LANDON MCGILL	VECT. CONTROL TECH. III/MECH.			2,230.58
39602	THEODORE MCGILL	VECTOR CONTROL TECHNICIAN III			2,025.85
39603	MARK NAKATA	BIOLOGIST			3,144.08
39604	JUAN PABLO ORTEGA	BIOLOGIST			2,701.96
39605	BRENDA RODRIGUEZ-VIVAR	LABORATORY TECHNICIAN II			1,954.68
39606	CARLOS RODRIGUEZ	VECTOR CONTROL TECHNICIAN III			2,273.08
39607	BRYAN RUIZ	VECTOR CONTROL TECHNICIAN III			2,650.69
39608	MARIO SANCHEZ	VECT. CONTROL TECH. III/MECH.			2,806.13
39609	BENJAMIN SPERRY	BIOLOGIST- SUPPLEMENTAL			1,862.30
39610	ANDREA TROUPIN	SCIENTIFIC PROGRAM MANAGER			3,255.78
		Sub-Total Payroll			\$46,626.94
39611	VSP	Vision Plan Premium			483.80
39612	DELTA DENTAL PLAN	Dental Plan Premium			1,463.32
39613	LINCOLN FINANCIAL GROUP	Life/STD & LTD Insurance			663.93
39614	DELTA VECTOR CONTROL DIST - EFTPS				67,394.50
		CalPERS Health Insurance Premium	35,367.19		
		Social Security/ Medicare/ Federal Income Tax	15,984.10	Employee 71% - District 29%	
		State Income Tax	2,661.57	Employee 100%	
		CalPERS Retirement	11,746.95	Employee 40% - District 60%	
		CalPERS 457	1,312.69		
		CalPERS Roth	322.00		
39615	DELTA VECT CONT DIST	Flex Benefit Plan		Employee 100%	749.97
39616	MISSION SQUARE	Deferred Retirement Trust			75.00
		Total Payroll Taxes & Benefits			\$117,457.46
39617	EMD NETWORKING				8,121.90

		Total Care Monthly Plan (2 Months)	7,714.15	Maint. Contract	
		VOIP Phone System	407.75	Telephone/Cellphones	
39618	ENTERPRISE FLEET MANAGEMENT	Leased Vehicles		Capital - Vehicle	1,909.96
39619	ERICK ARRIAGA	Per Diem MVCAC Annual Conference		Travel	258.00
39620	FRESNO OXYGEN	CO2 Cylinder		Lab Supplies - Surveillance	52.63
39621	LEADING EDGE	Annual License		Subscriptions	1,700.00
39622	LINXUP	GPS		GPS	945.57
39623	LOZANO SMITH	Finalization of 2024 Inspection Warrant Return		Professional Services	159.50
39624	MARK NAKATA	Per Diem MVCAC Annual Conference		Travel	258.00
39625	JUAN PABLO ORTEGA	Per Diem MVCAC Annual Conference		Travel	258.00
39626	PACIFIC WEST	Monthly Service Contract		Maint. Contract	250.00
39627	CONLIN REIS	Per Diem MVCAC Annual Conference		Travel	258.00
39628	SO CAL EDISON	Utilities		Utilities	2,343.89
39629	SPRAYING DEVICES INC.	Spray Tips		Sprayer Supplies and Repairs	54.14
39630	ANDREA TROUPIN	Per Diem MVCAC Annual Conference		Travel	258.00
39631	TULARE COUNTY SOLID WASTE	Woodwaste Disposal		Yard Maintenance	10.00
39632	US BANK				16,277.97
		Harbor Freight - Magnetic cup holder	13.01	Vehicle Supplies	
		Dreamhost	3.00	Subscriptions	
		Lowe's - Telescopic poles for dippers	123.55	Operational	
		Costco - Birthday treats	43.96	Misc. Expense	
		Lasersoft - Scanning software	69.30	Public Relations	
		Apple.com - additional phone storage Erick Arriaga	2.99	Subscriptions	
		Staples - Charging cord	75.41	Office Supplies	
		Shell Oil - Consolidated MAD Vehicle, Carpool Cost Split	69.63	Fuel	
		Holiday Inn - Lodging for MVCAC Planning Meeting 2024	503.31	Travel	
		Wal-Mart - Sympathy card	6.48	Misc. Expense	
		Wal-Mart - Holiday gift cards	960.00	Misc. Expense	
		Wal-Mart - Holiday gift cards	60.00	Misc. Expense	
		Visalia EAC - Membership Renewal	39.19	Dues	
		Wal-Mart - Metal ball bearings	7.07	Lab Supplies	
		Best Buy - Computer mouse	32.53	Office Supplies	
		Lowe's - Ext pole, gorilla glue, cleaning brush, scissors	66.11	Lab Supplies - Surveillance	

	Wal-Mart - Hot glue gun, glue	71.10	Lab Supplies - Surveillance	
	Lowe's - Salt, alkalinity up	182.65	Fish supplies	
	Autozone - Purge vlv, cltch kit, rack&pinion, cont arm T-38	988.29	Vehicle Supplies	
	Office Depot - 10 copy paper reams	488.14	Office Supplies	
	Autozone - Rack&pinion T-38/T-39	802.88	Vehicle Supplies	
	Autozone - VVT sol T-44	43.39	Vehicle Supplies	
	Autozone - Rack&pinion T-39 (returned in PO 2425-0120)	425.35	Vehicle Supplies	
	Autozone - Engine mount T-38	56.41	Vehicle Supplies	
	Autozone - Tie rod T-39	24.94	Vehicle Supplies	
	Autozone - Engine mount T-44	56.41	Vehicle Supplies	
	Autozone - Battery?	150.63	Vehicle Supplies	
	Autozone - Return credit ref. inv 0163400 engine mount	-67.26	Vehicle Supplies	
	Autozone - Return credit ref. inv 0169272	-150.63	Vehicle Supplies	
	Autozone - Return credit ref. inv0164812	-401.44	Vehicle Supplies	
	Autozone - Return credit ref. inv 0163400	-403.87	Vehicle Supplies	
	Autozone - Engine mount T-38	243.88	Vehicle Supplies	
	Autozone - PCV valve tube for T44	13.01	Vehicle Supplies	
	Autozone - Return credit ref inv 0162311	-242.29	Vehicle Supplies	
	Autozone - Air hose couplers	239.19	Vehicle Supplies	
	Google Suites	104.52	Subscriptions	
	Siptrunk - Efax	116.02	Telephone/Cellphones	
	City of Visalia	126.34	Utilities	
	Autozone - Clutch master cyl for T-38	57.49	Vehicle Supplies	
	Autozone - Clutch parts T-44	353.69	Vehicle Supplies	
	Autozone - Steering/suspension parts T-20	442.09	Vehicle Supplies	
	Amazon - Solo backpack repair kits	195.40	Sprayer Supplies and Repairs	
	Amazon - Battery powered impact gun	145.34	Vehicle Supplies	
	Lowe's - Paint supplies and shelving	614.35	Building Maintenance	
	Autozone - PCV valve tube for T20	14.09	Vehicle Supplies	
	Autozone - Electronic digit	34.71	Vehicle Supplies	
	Autozone - 16 pc metric wrench	206.14	Vehicle Supplies	
	Autozone - 1/2 impact socket	46.64	Vehicle Supplies	
	Autozone - Impact wrench	206.14	Vehicle Supplies	

	Autozone - IR 3/8 ratchet	157.31	Vehicle Supplies	
	Autozone - 1/2 DR MM IMP SKT	43.39	Vehicle Supplies	
	Autozone - Air reel	314.64	Vehicle Supplies	
	Autozone - 4.5 Gallon oval drain	54.24	Vehicle Supplies	
	Autozone - Winshield washer pump motor for T-20	19.52	Vehicle Supplies	
	Autozone - Hose couplers for shop airlines	220.74	Vehicle Supplies	
	Kimball Midwest - Blowgun for shop and first aid kit	421.41	Vehicle Supplies	
	Autozone - Flywheels for Colorado	294.29	Vehicle Supplies	
	Autozone - Clutch master cyl, and tie rod end for T-41	69.42	Vehicle Supplies	
	Visalia Toyota - Start/Stop battery for Camry	760.41	Vehicle Supplies	
	Amazon - Hex bit socket	16.35	Vehicle Supplies	
	Autozone - Clutch master cyl, fuel cap , misc parts T-37	86.27	Vehicle Supplies	
	Calwater - Water bill	160.04	Utilities	
	Workforce First - Antibiotic ointment for first aid	51.07	Safety Supplies	
	Harbor Freight - Airline fittings	41.57	Vehicle Supplies	
	Autozone - Thermostat housing and water pump for T-36	88.95	Vehicle Supplies	
	Smart&Final - Paper plates	14.09	Misc. Expense	
	Wal-Mart - Hand sanitizer	39.02	Safety Supplies	
	Amazon - Spray equipment supplies and repair parts	530.25	Sprayer Supplies and Repairs	
	Mosquito & Vector Control Assoc - Conf. Registration	450.00	Travel	
	Costco - Coffee, toilet paper, paper towels	63.36	Janitorial Supplies and Service	
	Autozone - Oil, air and cabin filters	159.93	Vehicle Supplies	
	Lowes - Adapters, gloves, bottled water for board	98.39	Misc. Expense	
	Mosquito & Vector Control Assoc - Conf. Registration	450.00	Travel	
	Mosquito & Vector Control Assoc - Conf. Registration	480.00	Travel	
	Mosquito & Vector Control Assoc - Conf. Registration	480.00	Travel	
	Autozone - Steering parts T-33	337.07	Vehicle Supplies	
	Autozone - PCV valve tube T-35	14.09	Vehicle Supplies	
	Teambridge - Time keeping system	48.00	Subscriptions	
	Autozone - Return Credit. ref inv 0173789	-239.19	Vehicle Supplies	
	Autozone - Return Credit ref inv 0190697	-11.92	Vehicle Supplies	
	Autozone - Trans filter, fluid, oil pressure switch T-7	125.05	Vehicle Supplies	
	Autozone - Trans filter T-7	20.60	Vehicle Supplies	

		Amazon- 12 spray pump motors	759.49	Sprayer Supplies and Repairs	
		Amazon - Parking brake handle	52.05	Vehicle Supplies	
		Amazon - 3/8 and 1/2 impact wrench, threadchaser	528.81	Vehicle Supplies	
		Autozone - Brake pads, steering/susp parts T-5	199.15	Vehicle Supplies	
		Autozone - Tie rod T-5	39.05	Vehicle Supplies	
		Comcast - Internet	350.61	Telephone/Cellphones	
		Filterbuy - Lab A/C filters	70.96	Building Maintenance	
		Verizon Wireless	913.01	Telephone/Cellphones	
		Jesse's Garage - Front alignment 6 vehicles	247.20	Vehicle Supplies	
39633	VALLEY PACIFIC	Fuel		Fuel	49.68
		Total Board Order # 23			\$150,622.70

39634	Conlin Reis	General Manager			5,469.27
39635	Rick Alvarez	Vector Control Supervisor			3,389.67
39636	Erick Arriaga	Comm. Ed. and Outreach Coord.			2,817.43
39637	Alysia Davis	Vector Control Operations Analyst			2,405.03
39638	Bryan Ferguson	Foreman			3,358.96
39639	Alejandra Gill	Laboratory Technician III			2,074.02
39640	Mary Ellen Gomez	Administrative Assistant			2,931.51
39641	Landon McGill	Vector Control Technician III/Mechanic			2,230.58
39642	Theodore McGill	Vector Control Technician III			2,025.85
39643	Mark Nakata	Biologist			3,144.08
39644	Juan Pablo Ortega	Biologist			2,701.98
39645	Brenda Rodriguez-Vivar	Laboratory Technician II			2,103.50
39646	Carlos Rodriguez	Vector Control Technician III			2,273.07
39647	Bryan Ruiz	Vector Control Technician III			2,650.99
39648	Mario Sanchez	Vector Control Technician III/Mechanic			2,806.13
39649	Benjamin Sperry	Biologist - Supplemental			2,025.97
39650	Andrea Troupin	Scientific Program Manager			3,256.35
		Sub-Total Payroll			\$47,664.39
39651	Delta Vector Control - EFTPS				31,494.70
		Social Security/ Medicare/ Federal Income Tax	16,408.88	Employee 71% - District 29%	
		State Income Tax	2,771.34	Employee 100%	
		CalPERS Retirement	11,992.48	Employee 40% - District 60%	
		CalPERS Roth	322.00		
		Total Payroll Taxes & Benefits			\$79,159.09
39652	American Inc.				1482.50
		Service Call - Heater (Main Office)	287.50	Building Maint.	
		Quarterly Filter Change	1,195.00	Building Maint.	
39653	Clarke				2522.22

		BG 1HP55Vent Type II and BG Pro all in one	1,930.95	Lab Supplies - Surveillance	
		BG white cover for sent mount	591.27	Lab Supplies - Surveillance	
39654	Eppendorf	Repeater Tips		Lab Supplies	233.47
39655	Fisher Scientific	?		Lab Supplies	113.15
39656	Tulare County Solid Waste	Tire disposal fee		Vehicle Supplies	45.00
		Total Bills			4396.34
		Total Board Order # 24			\$83,555.43

Voucher	Payee	Description	Budget Line Item	Amount
39663	CONLIN REIS	GENERAL MANAGER		5,469.26
39664	RICK ALVAREZ	VECTOR CONTROL SUPERVISOR		3,389.64
39665	ERICK ARRIAGA	COMM. ED. & OUTREACH COORD.		2,817.44
39666	ALYSIA DAVIS	VECTOR CONTROL OPERATIONS ANALYST		2,333.50
39667	BRYAN FERGUSON	FOREMAN		3,358.98
39668	ALEJANDRA GILL	LABORATORY TECHNICIAN III		2,074.03
39669	MARY ELLEN GOMEZ	ADMINISTRATIVE ASSISTANT		2,931.52
39670	LANDON MCGILL	VECT. CONTROL TECH. III/MECH.		2,230.60
39671	THEODORE MCGILL	VECTOR CONTROL TECHNICIAN III		2,025.85
39672	MARK NAKATA	BIOLOGIST		3,144.07
39673	JUAN PABLO ORTEGA	BIOLOGIST		2,701.96
39674	BRENDA RODRIGUEZ-VIVAR	LABORATORY TECHNICIAN II		1,783.27
39675	CARLOS RODRIGUEZ	VECTOR CONTROL TECHNICIAN III		2,273.08
39676	BRYAN RUIZ	VECTOR CONTROL TECHNICIAN III		3,120.93
39677	MARIO SANCHEZ	VECT. CONTROL TECH. III/MECH.		2,806.13
39678	BENJAMIN SPERRY	BIOLOGIST- SUPPLEMENTAL		1,961.12
39679	ANDREA TROUPIN	SCIENTIFIC PROGRAM MANAGER		3,256.05
		Sub-Total Payroll		\$47,677.43
39680	VSP	Vision Plan Premium		508.17
39681	DELTA DENTAL PLAN	Dental Plan Premium		1,463.32
39682	LINCOLN FINANCIAL GROUP	Life/STD & LTD Insurance		1,830.30
39683	DELTA VECTOR CONTROL DIST - EFTPS			67,680.32
		CalPERS Health Insurance Premium	36,258.42	
		Social Security/ Medicare/ Federal Income Tax	15,899.42	Employee 71% - District 29%
		State Income Tax	2,553.27	Employee 100%
		CalPERS Retirement	11,880.87	Employee 40% - District 60%
		CalPERS 457	656.34	
		CalPERS Roth	322.00	
		SSA 218 Annual Fee	110.00	
39684	DELTA VECT CONT DIST	Flex Benefit Plan		Employee 100% 749.97

39685	MISSION SQUARE	Deferred Retirement Trust			75.00
		Total Payroll Taxes & Benefits			\$119,984.51
39686	EMD Networking				4,244.35
		Total Care Monthly Plan	3,836.60	Maint. Contract	
		VOIP Phone System	407.75	Telephone/Cellphones	
39687	Enterprise Fleet Management	Leased Vehicles		Capital - Vehicle	1,909.96
39688	Fed Ex	Shipping of Flambeau Order - Gravid Trap Boxes		Lab Supplies	406.80
39689	Fresno Oxygen	CO2 Cylinder		Lab Supplies - Surveillance	52.63
39690	Pacific West	Monthly Service Contract		Maint. Contract	250.00
39691	So Cal Edison	Utilities		Utilities	2,620.50
39692	US Bank				14,335.36
		Filterbuy - Lab A/C filters	120.44	Building Maintenance	
		City of Visalia	126.34	Utilities	
		Google Suites	97.20	Subscriptions	
		Siptrunk - Efax	116.37	Telephone/Cellphones	
		Amazon - Credit	-195.40	Sprayer Supplies	
		So Cal Gas	638.45	Utilities	
		Amazon - Solo spray pump repair kits	233.80	Sprayer Supplies	
		Amazon - Silica Gell for BG Lures (Surveillance)	40.13	Lab Supplies	
		Cal Water Service	168.96	Utilities	
		Ace Hardware - Hose couplers	9.75	Sprayer Supplies	
		Amazon - Size 10 rubber boots	69.43	Safety Supplies	
		Amazon - SS mesh & 8mm rods, 608 ballbearings(Surveillance)	69.51	Lab Supplies	
		Amazon - 5 sets of barbed fittings	70.40	Sprayer Supplies	
		AutoZone - Coolant (Shop Stock)	29.75	Vehicle Supplies	
		Truck Parts & Service - Amber running lights T42	3.35	Vehicle Supplies	
		Harbor Freight - Trailer Jack T42 and Winch rope T25	103.05	Vehicle Supplies	
		Amazon - Pressure washer hose and tires	119.32	Vehicle Supplies	
		Amazon - Starter motor T28	41.18	Vehicle Supplies	
		Teambridge - Time keeping system	52.00	Subscriptions	
		Flambeau - Gravid Trap Boxes (Surveillance)	494.88	Lab Supplies	

	Lowe's - Utility boxes - Safety Equip Storage	129.98	Safety Supplies	
	MVCAC - Credit cancellation of 5K	-30.00	Continuing Ed.	
	MVCAC - Credit cancellation of 5K	-30.00	Continuing Ed.	
	AutoZone - Bulk Payment - Various Invoices	3,322.69	Vehicle Supplies	
	AutoZone - 1 of 3 25' 3/8" hose for spray equipment	80.29	Sprayer Supplies	
	AutoZone - 2 of 3 25' 3/8" hose for spray equipment	80.29	Sprayer Supplies	
	AutoZone - 3 of 3 25' 3/8" hose for spray equipment	80.29	Sprayer Supplies	
	AutoZone - 75' 3/8" hose for spray equipment	240.87	Sprayer Supplies	
	Amazon - TN 880 toner and multipack highlighters	148.02	Office Supplies	
	Spraying Devices - valves, tips & fittings for spray equip.	133.23	Sprayer Supplies	
	Auto Zone - tie rod end T15	24.94	Vehicle Supplies	
	USPS - Stamps	146.00	Misc. Expense	
	Auto Zone - steering control parts, coolant hose	479.16	Vehicle Supplies	
	Amazon - Tires for T15 & T23	393.64	Vehicle Supplies	
	Amazon - VVT solution T44	43.39	Vehicle Supplies	
	Verizon Wireless	909.75	Telephone/Cellphones	
	Amazon - Scale	22.88	Operational	
	Amazon - Speakers, mouse and keyboard	50.20	Office Supplies	
	DreamHost	3.00	Subscriptions	
	Lowe's - LED 2ct and HDMI Cable	33.59	Office Supplies	
	Sticker App - Trap Stickers District & Warning (Surveillance)	762.76	Lab Supplies	
	Apple.Com - Additional phone storage Erick Arriaga	2.99	Subscriptions	
	CA DMV - Replacement Plate T42	7.15	Operational	
	Harbor Freight - power strips, extension cord, level	102.45	Lab Supplies	
	Petco - Crystal litter for BG Lures (Surveillance)	22.28	Lab Supplies	
	Pedregal Building Maint. - 1 yard of gravel	78.23	Yard Maint.	
	Nielsen Kellerman - Kestrel 5500meter, tripod & cables	519.30	Lab Supplies	
	Sacramento Koi - UV filter and water filters	1,392.42	Fish Supplies	
	Harbor Freight - mesh tarp, wire rope, links, etc	120.81	Lab Supplies	
	Lowe's - pavers	52.10	Yard Maint.	
	Lowe's - screws and rug	43.38	Building Maintenance	
	Lowe's - barb fittings	33.07	Sprayer Supplies	
	SP Bambulab - Credit 3D filament - PO2425-0050	-28.18	Lab Supplies	

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Cash Basis

Delta Mosquito & Vector Control District
Profit & Loss Budget vs. Actual
July 2024 through January 2025

	<u>Jul '24 - Jan 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
62900 · Tax Admin Fee	0.00	0.00	0.00	0.0%
7400ALL · Other Charges				
803 · Lease Expense	58,914.03	117,828.00	-58,913.97	50.0%
Total 7400ALL · Other Charges	<u>58,914.03</u>	<u>117,828.00</u>	<u>-58,913.97</u>	<u>50.0%</u>
8000ALL · Fixed Assets				
701 · Spray Equipment - Capital Exp	19,133.06			
702 · Vehicles - Capital Expense	13,425.88	80,670.00	-67,244.12	16.6%
703 · Shop Equip. - Capital Expense	0.00	0.00	0.00	0.0%
704 · Office Equip. - Capital Expense	0.00	0.00	0.00	0.0%
706 · Lab Equip. - Capital Expense	0.00	11,000.00	-11,000.00	0.0%
Total 8000ALL · Fixed Assets	<u>32,558.94</u>	<u>91,670.00</u>	<u>-59,111.06</u>	<u>35.5%</u>
Total Expense	<u>91,472.97</u>	<u>209,498.00</u>	<u>-118,025.03</u>	<u>43.7%</u>
Net Ordinary Income	<u>-91,472.97</u>	<u>-209,498.00</u>	<u>118,025.03</u>	<u>43.7%</u>
Net Income	<u>-91,472.97</u>	<u>-209,498.00</u>	<u>118,025.03</u>	<u>43.7%</u>

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Cash Basis

Delta Mosquito & Vector Control District

Profit & Loss Budget vs. Actual

July 2024 through January 2025

Ordinary Income/Expense	Jul '24 - Jan 25	Budget	\$ Over Budget
Expense			
6-All · Services and Supplies			
60100 · Spray Material	234,130.56	270,000.00	-35,869.44
60200 · Uniforms	7,088.93	8,800.00	-1,711.07
60300 · Lab Supplies			
60300.1 · Lab Surveillance	6,109.57		
60300 · Lab Supplies - Other	62,512.04	108,000.00	-45,487.96
Total 60300 · Lab Supplies	68,621.61	108,000.00	-39,378.39
60301 · Fish Supplies	2,243.25	11,000.00	-8,756.75
60400 · Sprayer Supplies & Repairs	2,901.74	7,500.00	-4,598.26
60401 · Operational	942.88	7,000.00	-6,057.12
60500 · Janitorial Supplies & Service	4,490.95	4,500.00	-9.05
60600 · Maintenance Contracts	33,847.20	52,050.00	-18,202.80
60700 · Building/Yard Supplies & Maint			
60700.1 · Building Maintenance	14,328.08	0.00	14,328.08
60700.2 · Yard Maintenance	10.00	0.00	10.00
60700 · Building/Yard Supplies & Maint - Other	0.00	39,500.00	-39,500.00
Total 60700 · Building/Yard Supplies & Maint	14,338.08	39,500.00	-25,161.92
60800 · Utilities	39,586.99	60,000.00	-20,413.01
60900 · Insurance - Liability	115,217.00	115,217.00	0.00
61000 · Office Supplies	6,423.83	32,000.00	-25,576.17
61100 · Travel Expenses	4,950.98	26,000.00	-21,049.02
61200 · Vehicle Supplies & Maint	20,839.15	41,500.00	-20,660.85
61300 · Fuel & Oil	44,224.29	70,000.00	-25,775.71
61400 · Telephone & Cell Phone	12,284.97	25,000.00	-12,715.03
61500 · GPS	5,759.42	22,000.00	-16,240.58
61700 · Subscriptions	11,408.62	35,000.00	-23,591.38
61800 · Continuing Education	1,591.25	9,000.00	-7,408.75
61900 · Professional Services			
619.1 · Prof. Services - Medical	600.00	0.00	600.00
619.6 · Legal Fees	1,352.00	0.00	1,352.00
61900 · Professional Services - Other	33,469.15	70,000.00	-36,530.85
Total 61900 · Professional Services	35,421.15	70,000.00	-34,578.85

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Cash Basis

Delta Mosquito & Vector Control District
Profit & Loss Budget vs. Actual
July 2024 through January 2025

	<u>Jul '24 - Jan 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
62100 · Misc. Expense	2,452.52	5,033.00	-2,580.48
62200 · Name Logo & Celebration	0.00	0.00	0.00
62300 · Safety Supplies	675.69	5,000.00	-4,324.31
62600 · Dues	24,257.38	23,540.00	717.38
62800 · Public Relations	1,080.38	22,000.00	-20,919.62
Total 6-All · Services and Supplies	<u>694,778.82</u>	<u>1,069,640.00</u>	<u>-374,861.18</u>
Total Expense	<u>694,778.82</u>	<u>1,069,640.00</u>	<u>-374,861.18</u>
Net Ordinary Income	<u>-694,778.82</u>	<u>-1,069,640.00</u>	<u>374,861.18</u>
Net Income	<u><u>-694,778.82</u></u>	<u><u>-1,069,640.00</u></u>	<u><u>374,861.18</u></u>

Delta Mosquito & Vector Control District
Profit & Loss Budget vs. Actual
 July 2024 through January 2025

	% of Budget
Ordinary Income/Expense	
Expense	
6-All · Services and Supplies	
60100 · Spray Material	86.7%
60200 · Uniforms	80.6%
60300 · Lab Supplies	
60300.1 · Lab Surveillance	
60300 · Lab Supplies - Other	57.9%
Total 60300 · Lab Supplies	63.5%
60301 · Fish Supplies	20.4%
60400 · Sprayer Supplies & Repairs	38.7%
60401 · Operational	13.5%
60500 · Janitorial Supplies & Service	99.8%
60600 · Maintenance Contracts	65.0%
60700 · Building/Yard Supplies & Maint	
60700.1 · Building Maintenance	100.0%
60700.2 · Yard Maintenance	100.0%
60700 · Building/Yard Supplies & Maint - Other	0.0%
Total 60700 · Building/Yard Supplies & Maint	36.3%
60800 · Utilities	66.0%
60900 · Insurance - Liability	100.0%
61000 · Office Supplies	20.1%
61100 · Travel Expenses	19.0%
61200 · Vehicle Supplies & Maint	50.2%
61300 · Fuel & Oil	63.2%
61400 · Telephone & Cell Phone	49.1%
61500 · GPS	26.2%
61700 · Subscriptions	32.6%
61800 · Continuing Education	17.7%
61900 · Professional Services	
619.1 · Prof. Services - Medical	100.0%
619.6 · Legal Fees	100.0%
61900 · Professional Services - Other	47.8%
Total 61900 · Professional Services	50.6%

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Cash Basis

Delta Mosquito & Vector Control District
Profit & Loss Budget vs. Actual
July 2024 through January 2025

	<u>% of Budget</u>
62100 · Misc. Expense	48.7%
62200 · Name Logo & Celebration	0.0%
62300 · Safety Supplies	13.5%
62600 · Dues	103.0%
62800 · Public Relations	4.9%
Total 6-All · Services and Supplies	<u>65.0%</u>
Total Expense	<u>65.0%</u>
Net Ordinary Income	<u>65.0%</u>
Net Income	<u><u>65.0%</u></u>

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Cash Basis

Delta Mosquito & Vector Control District
Profit & Loss Budget vs. Actual
 July 2024 through January 2025

	Jul '24 - Jan 25	Budget
Ordinary Income/Expense		
Expense		
5-ALL · Salaries and Benefits		
50000 · Payroll Expenses	1,211,338.71	2,242,095.00
50001-2 · Social Sec and Medicare Emp		
50001 · Payroll Expenses MEDICARE DIST	17,304.89	0.00
50002 · PR Liabilities - SOC SEC - DIST	73,993.25	0.00
50001-2 · Social Sec and Medicare Emp - Other	0.00	163,850.00
Total 50001-2 · Social Sec and Medicare Emp	91,298.14	163,850.00
501 · PERS - OPEB	0.00	100,000.00
502 · PERS - CEPPT (Pension Trust)	0.00	100,000.00
511 · Retirement- District		
511.1 · Retirement- District UAL	216,953.00	221,552.00
511 · Retirement- District - Other	102,123.93	418,952.00
Total 511 · Retirement- District	319,076.93	640,504.00
513 · Workers Comp Insurance	89,177.00	89,177.00
514 · Unemployment	9,416.85	16,500.00
516-518 · Life, Dental, Vision		
516 · Life Insurance -Lincoln	9,360.18	0.00
517 · Dental Insurance	10,114.22	0.00
518 · Vision Insurance	3,683.87	0.00
516-518 · Life, Dental, Vision - Other	0.00	44,000.00
Total 516-518 · Life, Dental, Vision	23,158.27	44,000.00
519 · Health Insurance		
519.1 · Employer FSA Contribution	651.25	
519.2 · Retiree Insurance and Admin	2,566.33	
519 · Health Insurance - Other	252,124.43	495,000.00
Total 519 · Health Insurance	255,342.01	495,000.00
Total 5-ALL · Salaries and Benefits	1,998,807.91	3,891,126.00
Total Expense	1,998,807.91	3,891,126.00
Net Ordinary Income	-1,998,807.91	-3,891,126.00
Net Income	-1,998,807.91	-3,891,126.00

Delta Mosquito & Vector Control District Profit & Loss Budget vs. Actual July 2024 through January 2025

	\$ Over Budget	% of Budget
Ordinary Income/Expense		
Expense		
5-ALL · Salaries and Benefits		
50000 · Payroll Expenses	-1,030,756.29	54.0%
50001-2 · Social Sec and Medicare Emp		
50001 · Payroll Expenses MEDICARE DIST	17,304.89	100.0%
50002 · PR Liabilities - SOC SEC - DIST	73,993.25	100.0%
50001-2 · Social Sec and Medicare Emp - Other	-163,850.00	0.0%
Total 50001-2 · Social Sec and Medicare Emp	-72,551.86	55.7%
501 · PERS - OPEB	-100,000.00	0.0%
502 · PERS - CEPPT (Pension Trust)	-100,000.00	0.0%
511 · Retirement- District		
511.1 · Retirement- District UAL	-4,599.00	97.9%
511 · Retirement- District - Other	-316,828.07	24.4%
Total 511 · Retirement- District	-321,427.07	49.8%
513 · Workers Comp Insurance	0.00	100.0%
514 · Unemployment	-7,083.15	57.1%
516-518 · Life, Dental, Vision		
516 · Life Insurance -Lincoln	9,360.18	100.0%
517 · Dental Insurance	10,114.22	100.0%
518 · Vision Insurance	3,683.87	100.0%
516-518 · Life, Dental, Vision - Other	-44,000.00	0.0%
Total 516-518 · Life, Dental, Vision	-20,841.73	52.6%
519 · Health Insurance		
519.1 · Employer FSA Contribution		
519.2 · Retiree Insurance and Admin		
519 · Health Insurance - Other	-242,875.57	50.9%
Total 519 · Health Insurance	-239,657.99	51.6%
Total 5-ALL · Salaries and Benefits	-1,892,318.09	51.4%
Total Expense	-1,892,318.09	51.4%
Net Ordinary Income	1,892,318.09	51.4%
Net Income	1,892,318.09	51.4%

MONTHLY EXPENSE REPORT 2024-25

24-25 FY Expenses	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total Expense	Budget	% of Budget Expended	Carry Over
Manager	16,542.00	16,542.00	16,542.00	16,542.00	16,542.00	16,542.00							99,252.00	198,504.00	50.00%	99,252.00
Scientific Program Manager	9,997.91	9,997.91	9,997.91	9,997.91	9,997.91	9,997.91							59,987.46	119,974.90	50.00%	59,987.44
Operations Program Manager	11,497.91	9,997.91	35,464.78	0.00	0.00	0.00							56,960.60	119,974.90	47.48%	63,014.30
Foreman	9,252.95	9,252.95	9,252.95	9,252.95	9,252.95	9,252.95							55,517.70	111,035.40	50.00%	55,517.70
Biologist (Mark N)	9,306.48	9,306.48	9,306.48	9,306.48	9,306.48	9,306.48							55,838.88	111,677.74	50.00%	55,838.86
Biologist (Ben)	0.00	0.00	0.00	0.00	7,377.01	4,807.84							12,184.85	107,693.10	11.31%	95,508.25
Biologist (Juan Pablo)	7,910.51	7,910.51	7,910.51	7,910.51	7,910.51	7,910.51							47,463.06	94,926.10	50.00%	47,463.04
Biologist (Vacant)	0.00	0.00	0.00	0.00	0.00	0.00							0.00	91,539.14	0.00%	91,539.14
Admin Assistant	8,882.99	8,750.16	8,750.16	8,750.16	8,750.16	8,750.16							52,633.79	105,001.89	50.13%	52,368.10
Vector Control Ops Analyst	8,145.46	6,681.04	1,954.75	0.00	0.00	0.00							16,781.25	80,172.43	20.93%	63,391.18
Education & Outreach Coordinator	7,288.62	7,288.62	7,693.54	7,693.54	7,693.54	7,693.54							45,351.40	87,463.08	51.85%	42,111.68
VC Supervisor	8,367.79	8,367.79	8,367.79	8,367.79	8,367.79	8,367.79							50,206.74	100,413.42	50.00%	50,206.68
VCT III (4 employees)	24,144.40	24,144.40	24,144.40	24,144.40	24,144.40	24,144.40							144,866.40	79,827.17	181.48%	-65,039.23
VCT III/ Mechanic (2 employees)	12,417.12	12,417.12	12,417.12	12,417.12	12,762.04	12,762.04							75,192.56	143,688.92	52.33%	68,496.36
Trustee Payroll	2,100.00	0.00	0.00	1,800.00	0.00	1,400.00							5,300.00	8,400.00	63.10%	3,100.00
Longevity	1,925.03	1,925.03	1,925.03	1,540.09	1,540.09	1,540.09							10,395.36	24,945.99	41.67%	14,550.63
ASE Certificate	625.00	625.00	625.00	625.00	625.00	625.00							3,750.00	13,000.00	28.85%	9,250.00
Over-Time	0.00	0.00	228.38	0.00	0.00	0.00							228.38	20,000.00	1.14%	19,771.62
Laboratory Technician II	4,839.68	5,094.40	5,094.40	5,046.64	9,424.64	5,603.84							35,103.60	82,896.00	42.35%	47,792.40
Vector Control Technician II (3)	5,094.40	4,839.68	5,094.40	5,094.40	3,056.64	0.00							23,179.52	248,688.00	9.32%	225,508.48
Vector Control & Laboratory Tech I	51,223.10	50,007.68	44,892.67	47,504.38	17,079.57	0.00							210,707.40	114,365.52	184.24%	-96,341.88
TOTAL WAGES	199,561.35	193,148.68	209,662.27	175,993.37	153,830.73	128,704.55		0.00	0.00	0.00	0.00	0.00	1,060,900.95	2,114,187.70	50.18%	1,053,286.75
Social Security/Medicare	15,260.02	14,769.51	16,032.83	13,457.08	11,761.67	9,839.54							81,120.65	163,850.00	49.51%	82,729.35
CalPERS - CEPPT (Pension Trust)	0.00	0.00	0.00	0.00	0.00	0.00							0.00	100,000.00	0.00%	100,000.00
CalPERS - OPEB (Employer Benefits)	0.00	0.00	0.00	0.00	0.00	0.00								100,000.00	0.00%	
Retirement - District 14.54% (PEPRA 7.59%)	16,837.85	15,880.28	15,291.51	13,758.63	14,090.94	12,900.14							88,759.35	189,900.00	46.74%	101,140.65
PERS - UAL	216,953.00	0.00	0.00	0.00	0.00	0.00							216,953.00	221,552.00	97.92%	4,599.00
Mission Square(formerly ICMA)	1,312.69	1,343.38	1,312.69	1,312.69	1,312.69	1,312.69							7,906.83	15,880.00	49.79%	7,973.17
Workers' Comp/VCJPA	89,177.00	0.00	0.00	0.00	0.00	0.00							89,177.00	89,177.00	100.00%	0.00
Unemployment (UI)	1,064.19	410.02	425.45	284.00	434.00	12.40							2,630.06	16,500.00	15.94%	13,869.94
Life/LTD/STD; Dental; Vision; Long Term Care	3,574.14	3,545.24	3,396.69	3,098.62	3,210.55	3,043.18							19,868.42	44,000.00	45.16%	24,131.58
Health	32,876.71	31,581.00	30,429.50	28,814.08	31,117.08	28,045.12							182,863.49	495,000.00	36.94%	312,136.51
BENEFITS	377,055.60	67,529.43	66,888.67	60,725.10	61,926.93	55,153.07		0.00	0.00	0.00	0.00	0.00	689,278.80	1,435,859.00	48.00%	646,580.20
TOTAL WAGES & BENEFITS	576,616.95	260,678.11	276,550.94	236,718.47	215,757.66	183,857.62		0.00	0.00	0.00	0.00	0.00	1,750,179.75	3,550,046.70	49.30%	1,699,866.95
Chemicals	85,328.19	69,735.72	5,686.49	73,380.16	0.00	0.00							234,130.56	270,000.00	86.72%	35,869.44
Uniforms	930.77	3,223.37	1,004.03	888.24	561.16	481.36							7,088.93	8,800.00	80.56%	1,711.07
Laboratory Supplies	10,724.09	4,591.87	5,212.40	3,865.69	8,934.09	2,190.48							35,518.62	108,800.00	32.65%	73,281.38
Fish Supplies	1,328.65	159.63	343.52	10.84	0.00	217.96							2,060.60	11,000.00	18.73%	8,939.40
Operational Supplies	0.00	13.53	455.03	8.13	0.00	342.64							819.33	7,000.00	11.70%	6,180.67
Janitorial Supplies	529.92	887.30	909.64	857.24	474.44	790.73							4,449.27	4,500.00	98.87%	50.73
Maint Contracts	4,940.18	4,166.35	4,668.78	7,651.14	280.00	4,116.60							25,823.05	52,050.00	49.61%	26,226.95
Building Maintenance	8,809.18	903.51	191.40	1,216.30	373.75	109.63							11,603.77	30,000.00	38.68%	18,396.23
Yard Supplies	0.00	0.00	0.00	0.00	0.00	0.00							0.00	9,500.00	0.00%	9,500.00

Vehicle Supplies & Maint	729.35	3,759.14	1,907.48	209.19	0.00	5,667.50							12,272.66	41,500.00	29.57%	29,227.34
Sprayer Supplies & Repairs	142.08	107.27	982.82	70.34	0.00	59.95							1,362.46	7,500.00	18.17%	6,137.54
Fuel	9,793.66	10,898.51	9,111.92	9,962.67	3,345.77	274.10							43,386.63	70,000.00	61.98%	26,613.37
Utilities	7,024.95	9,336.33	7,276.66	6,819.29	3,170.27	2,574.83							36,202.33	60,000.00	60.34%	23,797.67
GPS	945.57	945.57	945.57	945.57	945.57	86.00							4,813.85	22,000.00	21.88%	17,186.15
Telephone/Cell Phone/Internet	2,150.28	2,388.92	1,831.05	1,469.34	758.36	1,783.62							10,381.57	25,000.00	41.53%	14,618.43
Liability Ins.	0.00	115,217.00	0.00	0.00	0.00	0.00							115,217.00	115,217.00	100.00%	0.00
Office Supplies	849.22	870.78	88.61	119.49	0.00	3,899.65							5,827.75	32,000.00	18.21%	26,172.25
Travel	0.00	0.00	481.94	660.85	819.50	1,935.75							3,898.04	26,000.00	14.99%	22,101.96
Dues	11,500.00	0.00	168.00	3,212.19	0.00	9,338.00							24,218.19	22,340.00	108.41%	-1,878.19
Safety Supplies	85.71	89.92	0.00	0.00	0.00	20.11							195.74	5,000.00	3.91%	4,804.26
Subscriptions	372.19	8,629.93	222.18	217.31	0.00	156.50							9,598.11	35,000.00	27.42%	25,401.89
Cont. Education	236.00	0.00	0.00	1,073.25	82.00	200.00							1,591.25	9,000.00	17.68%	7,408.75
Professional Services	150.00	4,047.22	19,324.43	0.00	11,365.00	375.00							35,261.65	70,000.00	50.37%	34,738.35
Public Relations	51.79	852.13	75.51	31.65	0.00	0.00							1,011.08	22,000.00	4.60%	20,988.92
Misc	362.07	116.78	48.46	664.94	0.00	142.39							1,334.64	5,033.00	26.52%	3,698.36
TOTAL SERVICES & SUPPLIES	146,983.85	240,940.78	60,935.92	113,333.82	31,109.91	34,762.80		0.00	0.00	0.00	0.00	0.00	628,067.08	1,069,240.00	58.74%	441,172.92
County/Tax Admin Fee	0.00	0.00	0.00	0.00	0.00	0.00								3,500.00	0.00%	
Long Term Debt																
Lease Payment	0.00	0.00	58,914.03	0.00	0.00	0.00							58,914.03	117,828.06	50.00%	58,914.03
TOTAL LONG TERM DEBT	0.00	0.00	58,914.03	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	58,914.03	117,828.06	50.00%	58,914.03
Capital Items																
Shop Equipment	0.00	0.00	0.00	0.00	0.00	0.00							0.00	0.00		0.00
Spray Equipment			19,133.06	0.00	0.00	0.00							19,133.06	0.00	NA	0.00
Lab Equipment	0.00	0.00	0.00	0.00	0.00	0.00							0.00	11,000.00	0.00%	11,000.00
Vehicles	1,938.32	0.00	3,848.00	1,909.68	0.00	3,819.92							11,515.92	80,670.00	14.28%	69,154.08
TOTAL CAPITAL	1,938.32	0.00	22,981.06	1,909.68	0.00	3,819.92		0.00	0.00	0.00	0.00	0.00	30,648.98	91,670.00	33.43%	80,154.08
MONTHLY TOTAL:	725,539.12	501,618.89	419,381.95	351,961.97	246,867.57	222,440.34							2,467,809.84	5,068,115.26	48.69%	2,600,305.42

MONTHLY REVENUE REPORT 2024-25

Revenue Source	Description	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total Received	Budget	Balance
4001 Taxes - Current Secured							1,631,412.24							1,631,412.24	2,985,780.00	-1,354,367.76
4006 Taxes - Current Unsecured							246,378.22							246,378.22	223,436.00	22,942.22
4008 Taxes - Prior Secured														0.00	68,386.00	-68,386.00
4009 Taxes- Prior Unsecured														0.00	4,485.00	-4,485.00
4030 Taxes - Supplemental Cur Sec														0.00	101,282.00	-101,282.00
4033 Taxes - Supplemental Prior														0.00	13,146.00	-13,146.00
4052 Other Taxes - Assessment							623,271.88							623,271.88	1,154,934.00	-531,662.12
4055 Taxes - Timber Yield							0.01							0.01	1.00	-0.99
4060 RDA Residuals							131,934.00							131,934.00	235,578.00	-103,644.00
4075 RD H&S 34188 OA														0.00	1.00	-1.00
4078 RD H&S 34188 OA														0.00	1.00	-1.00
5050 Property Tax Relief														0.00	18,047.00	-18,047.00
Total Taxes		0.00	0.00	0.00	0.00	0.00	2,632,996.35	0.00	0.00	0.00	0.00	0.00	0.00	2,632,996.35	4,805,077.00	-2,172,080.65
4801 Interest Income				46,002.69			40,149.90							86,152.59	161,921.00	-75,768.41
4069 PT Facilities							229,320.00							229,320.00	388,948.00	-159,628.00
City of Woodlake														0.00		0.00
City of Dinuba														0.00		0.00
City of Exeter														0.00		0.00
City of Farmersville														0.00		0.00
City of Lindsay														0.00		0.00
City of Visalia														0.00		0.00
County Pass Thru														0.00		0.00
Total RDA		0.00	0.00	46,002.69	0.00	0.00	269,469.90	0.00	0.00	0.00	0.00	0.00	0.00	315,472.59	550,869.00	-235,396.41
5400 Current Services (Billing)														0.00	1.00	-1.00
5835 Other Revenue														0.00	1.00	-1.00
5401 Assessment Fee							-36,630.50							-36,630.50	-69,823.00	-106,453.50
5805 Misc. Receipts														0.00	134,257.00	-235,950.00
Monarch Ford	Refund DMV Fees		57.00											57.00		-235,875.00
Monarch Ford	Refund Vehicle Overpayment		30.00											30.00		-204,972.84
EDD	Refund - Tax Overpayment		97.29											97.29		-202,728.84
Union Pacific Railroad	Assessment Payment		52.58											52.58		-196,172.84
Farmersville Unified HighSchool	Assessment Payment		776.10											776.10		-195,889.73
Kaweah Health	Assessment Payment		1,720.88											1,720.88		-195,785.73
Tulare County Office of Education	Assessment Payment		224.48											224.48		-195,665.19
Able Industries	Replacement Cost T41 windshield			181.38										181.38		-195,626.19
US Bank	Cal Card Reimbursement			468.84										468.84		-195,587.19
Tulare County Office of Education	Assessment Payment			112.32										112.32		-195,509.19
Tulare County Office of Education	Assessment Payment		47.10											47.10		-195,470.19
Ryan Spratt	Cert. Exam Payment				41.00									41.00		-195,431.19
Joey Gasca	Cert. Exam Payment				82.00									82.00		-195,392.19
Lozano Smith	Refund overpayment				67.50									67.50		-195,314.19
Brenda Rodriguez-Vivar	Cert. Exam Payment				41.00									41.00		-195,236.19
Jake Maldonado	Cert. Exam Payment				41.00									41.00		-195,158.19
Marco Martinez	Cert. Exam Payment				41.00									41.00		-195,080.19
Adrian Sifuentes	Cert. Exam Payment				41.00									41.00		-195,040.19
Kory Wilson	Cert. Exam Payment				82.00									82.00		-194,962.19
Adriana Rodriguez	Cert. Exam Payment				82.00									82.00		-194,923.19
Zackery Barragan	Cert. Exam Payment				41.00									41.00		-188,073.19
Rentokil (Target Specialty)	Refund overpayment					3,274.33								3,274.33		-187,983.92
Misc. Revenue Total		0.00	2,958.33	809.64	559.50	3,274.33	0.00			0.00	0.00	0.00	0.00		64,436.00	-138,418.60
Total All Revenue		0.00	2,958.33	46,812.33	559.50	3,274.33	2,865,835.75							2,919,440.24	5,420,382.00	-1,517,756.91

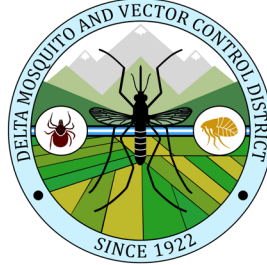
DELTA MOSQUITO & VECTOR CONTROL DISTRICT

Conlin Reis
General Manager

1737 West Houston Avenue * Visalia, California 93291
Phone (559) 732-8606 * (877) 732-8606 * Fax (559)-732-7441

Rick Alvarez
Vector Control Supervisor

Mary Ellen Gomez
Administrative Assistant



Bryan Ferguson
Foreman

Andrea Troupin
Scientific Program Manager

Erick Arriaga
*Community Education &
Outreach Coordinator*

INVESTMENT REPORT: QUARTER ENDING 12/31/2024

All cash and investments of the Delta Mosquito and Vector Control District are held in conformance with the Districts' standard practices and all other District Policies in effect as of this date.

A review of our financial statements indicates that we will have sufficient funds to meet the next six month's expected expenditures. We anticipate expenditures of no more than \$2,483,846 over the next six months. Our current cash balance of \$6,369,367.94 will be sufficient to meet the District's requirements.

District funds are currently held in the Tulare County Treasurer. We also have a checking account in Bank of The Sierra from which we pay our payroll taxes and liabilities. This account is funded as needed from the Tulare County Treasurer. In addition, District funds are invested in the CERBT and CEPPT investment trusts to offset retiree benefit and pension liability respectively.

Copies of the most recent financial statements received from each of these institutions are included in this report.

A handwritten signature in black ink, appearing to be "Conlin Reis".

Conlin Reis
General Manager
Delta MVCD

CERBT & CEPPT Account Update

Delta Mosquito & Vector Control District

CalPERS IRC Section 115 Trust Funds

California Employers' Retiree Benefit Trust (CERBT - OPEB)

- Voluntarily prefund non-pension, other post-employment benefits (OPEB)
- Established 2007
- 603 employer participants
- ~\$23.2B assets

California Employers' Pension Prefunding Trust (CEPPT - Pension)

- Voluntarily prefund required pension contributions
- Established 2019
- 99 employer participants
- ~\$281M assets

CERBT Account Summary

OPEB Valuation Report Summary

OPEB Actuarial Valuation Report by MacLeod Watts, Inc.

Valuation Date	6/30/2019	6/30/2021
Total Participants (Active + Retirees w/ Benefits + Retirees w/o Benefits = Total)	16 + 2 + 1 = 19	17 + 4 + 0 = 21
Present Value of Benefits (PVB)	\$660,947	\$633,321
Total OPEB Liability (TOL)	\$515,547	\$418,218
Valuation Assets	\$547,265	\$729,882
Net OPEB Liability (NOL)	\$(31,645)	\$(311,664)
Actuarially Determined Contribution (ADC)	\$12,350 (fye 2022)	\$0 (fye 2023)
Normal Cost	\$21,732	\$ 24,002
Amortization of Net OPEB Liability	\$ (10,109)	\$ (25,635)
Projected Retiree Premiums (Pay-Go Cost)	\$ 6,420	\$ 7,473
Implicit Rate Subsidy Credit	\$ 21,937	\$ 11,594
CERBT Asset Allocation Strategy	Strategy 2	Strategy 2
Discount Rate	6.25%	6.00%

CERBT Account Summary

As of January 15, 2025	Strategy 2
Initial contribution <small>(09/25/2008)</small>	\$156,147
Additional contributions	\$262,127
Disbursements	(\$0)
Investment earnings	\$328,177
CERBT expenses	(\$6,285)
Total assets	\$740,165
Money-weighted annualized net rate of return <small>(09/25/2008 – 01/15/2025 = 16.32 Years)</small>	5.01%

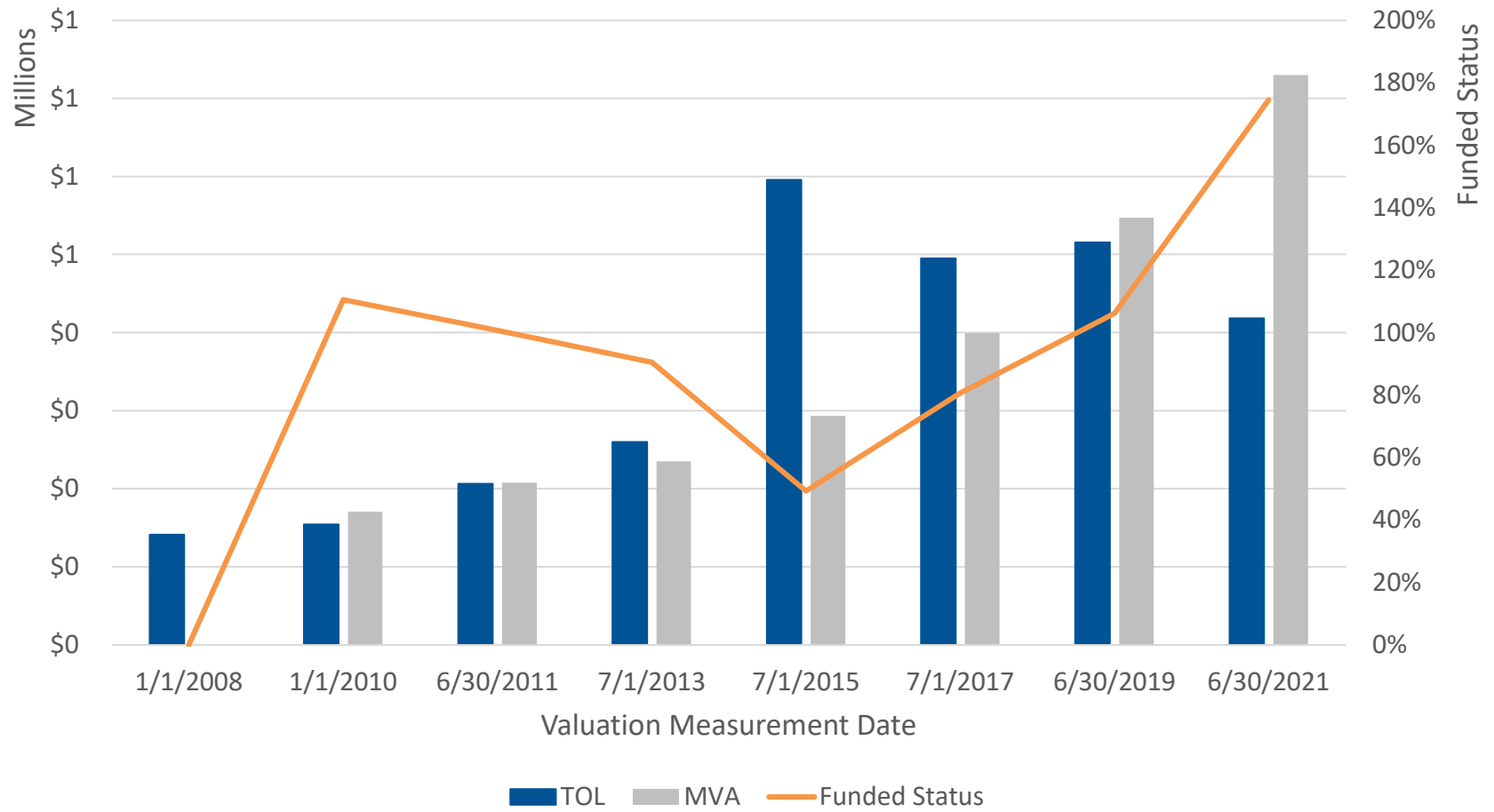
CERBT agreement effective date: 09/02/2008

CERBT Investment Performance

Measurement Date (as of 01/15/2025)	Cumulative Contributions	Cumulative Disbursements	Cumulative Investment Gains (Losses)	Cumulative Fees	Cumulative Net Rate of Return*
10 year	\$202,738	(\$0)	\$246,736	(\$4,658)	4.57%
5 year	\$0	(\$0)	\$123,171	(\$2,845)	3.70%
3 year	\$0	(\$0)	\$(925)	(\$1,700)	(.04)%
1 year	\$0	(\$0)	\$49,312.01	(\$589)	7.13%

* Money weighted annualized net rate of return

Funded Status Comparison



CEPPT Account Summary

District's CalPERS Pension Plans Summary

Plan	Funded Status (6/30/2023)	Unfunded Liability (6.8% Interest)	UAL Payment 2025-26	Normal Cost 2025-26	Total Contribution 2025-26
Miscellaneous Plan	72.5%	\$2,313,700	\$260,525	\$39,882	\$300,134
PEPRA Miscellaneous Plan	87.0%	\$105,016	\$5,865	\$106,972	\$112,837
Totals	79.8%	\$3,218,610	\$266,117	\$146,854	\$412,971

CEPPT Account Summary

As of January 15, 2025	Strategy 2
Initial contribution <small>(June 30, 2022)</small>	\$50,000
Additional contributions	\$0
Disbursements	(\$0)
Investment earnings	\$5,935
CEPPT expenses	(\$304)
Total assets	\$55,631
Money-weighted annualized net rate of return <small>(06/30/2022 – 01/15/2025 = 2.55 Years)</small>	4.52%

CEPPT agreement effective date: 06/20/2022

CEPPT Investment Performance

Measurement Date	Contributions	Disbursements	Cumulative Net Contributions	Cumulative Investment Gains (Losses)	Cumulative Fees	Cumulative Ending Assets	Fiscal Year Net Rate of Return*	Cumulative Net Rate of Return*
2021-22	\$50,000	\$0	\$50,000	\$0	\$0	\$50,000	-	-
2022-23	\$0	\$0	\$50,000	\$1,195	\$(115)	\$51,080	2.4%	2.4%
2023-24	\$0	\$0	\$50,000	\$4,327	\$(234)	\$54,093	6.14%	4.25%
as of 01/15/25	\$0	\$0	\$50,000	\$5,935	\$(304)	\$55,631	-	4.52%

* Money weighted annualized net rate of return

CERBT/CEPPT Expected Rates of Return

Portfolios	CERBT OPEB Strategy 1	CERBT OPEB Strategy 2	CERBT OPEB Strategy 3	CEPPT Pension Strategy 1	CEPPT Pension Strategy 2
Expected Return	6.4%	6.1%	5.8%	5.4%	4.9%
Standard Deviation	11.5%	9.5%	8.1%	8.4%	5.9%

CEPPT/CERBT Portfolio Details

Asset Classification	Benchmark	CERBT OPEB Strategy 1	CERBT OPEB Strategy 2	CERBT OPEB Strategy 3	CEPPT Pension Strategy 1	CEPPT Pension Strategy 2	Target Range
Global Equity	MSCI All Country World Index IMI (Net)	49%	34%	23%	37%	21%	±5%
Fixed Income	Bloomberg Long Liability Index (CERBT) Bloomberg US Aggregate Bond Index (CEPPT)	23%	41%	51%	44%	61%	±5%
Real Estate Investment Trusts ("REITs")	FTSE EPRA/NAREIT Developed Index (Net)	20%	17%	14%	14%	9%	±5%
Treasury Inflation Protected Securities (TIPS)	Bloomberg US TIPS Index, Series L	5%	5%	9%	5%	9%	±3%
Commodities	S&P GSCI Total Return Index	3%	3%	3%	N/A	N/A	±3%
Cash	91-Day Treasury Bill	-	-	-	-	-	+2%

CERBT & CEPPT Time-weighted Investment Returns

Periods Ended November 30, 2024

CERBT OPEB	Assets	1 Month	3 Months	FYTD	1 Year	3 Years	5 Years	10 Years	ITD
CERBT Strategy 1 (Inception June 1, 2007)	\$20,243,751,704	2.80%	2.02%	7.90%	19.16%	2.90%	6.89%	6.50%	5.63%
Benchmark		2.76%	1.90%	7.77%	18.85%	2.67%	6.63%	6.17%	5.25%
CERBT Strategy 2 (Inception October 1, 2011)	\$2,156,511,746	2.43%	1.41%	7.06%	16.21%	1.13%	4.91%	5.22%	6.58%
Benchmark		2.36%	1.28%	6.92%	15.91%	0.97%	4.72%	4.94%	6.32%
CERBT Strategy 3 (Inception January 1, 2012)	\$811,063,838	2.10%	0.97%	6.30%	13.88%	0.22%	3.61%	4.15%	5.01%
Benchmark		2.03%	0.85%	6.16%	13.60%	0.09%	3.46%	3.92%	4.75%
CERBT Total	\$23,211,327,288								

CEPPT PENSION	Assets	1 Month	3 Months	FYTD	1 Year	3 Years	5 Years	10 Years	ITD
CEPPT Strategy 1 (Inception October 1, 2019)	\$213,451,241	2.32%	1.51%	6.77%	15.58%	1.97%	5.04%	-	5.33%
Benchmark		2.27%	1.40%	6.69%	15.44%	1.78%	4.90%	-	5.21%
CEPPT Strategy 2 (Inception January 1, 2020)	\$67,862,206	1.79%	0.87%	5.54%	11.92%	0.46%	-	-	2.59%
Benchmark		1.72%	0.76%	5.42%	11.78%	0.36%	-	-	2.47%
CEPPT Total	\$281,313,447								

Time weighted return reports the performance of the investment vehicle, not of the employer assets. Returns are gross. Historical performance is not necessarily indicative of actual future investment performance or of future total program cost. Current and future performance may be lower or higher than the historical performance data reported here. Investment return and principal value may fluctuate so that your investment, when redeemed, may be worth more or less than the original cost. The value of an employer's fund shares will go up and down based on the performance of the underlying funds in which the assets are invested. The value of the underlying funds' assets will, in turn, fluctuate based on the performance and other factors generally affecting the securities market.

CERBT and CEPPT Time Weighted Investment Results

Fiscal Year	CERBT Strategy 1 (Inception June 1, 2007)	CERBT Strategy 2 (Inception October 1, 2011)	CERBT Strategy 3 (Inception January 1, 2012)	CEPPT Strategy 1 (Inception October 1, 2019)	CEPPT Strategy 2 (Inception January 1, 2020)
2007-2008	-4.80%	N/A	N/A	N/A	N/A
2008-2009	-23.03%	N/A	N/A	N/A	N/A
2009-2010	15.87%	N/A	N/A	N/A	N/A
2010-2011	24.96%	N/A	N/A	N/A	N/A
2011-2012	0.15%	N/A	N/A	N/A	N/A
2012-2013	11.78%	8.87%	5.21%	N/A	N/A
2013-2014	18.52%	15.58%	12.86%	N/A	N/A
2014-2015	-0.11%	-0.34%	-0.03%	N/A	N/A
2015-2016	1.04%	2.95%	4.18%	N/A	N/A
2016-2017	10.62%	7.28%	4.16%	N/A	N/A
2017-2018	8.00%	6.22%	4.74%	N/A	N/A
2018-2019	6.22%	7.07%	7.24%	N/A	N/A
2019-2020	3.58%	5.46%	6.37%	N/A	N/A
2020-2021	27.54%	19.71%	13.60%	18.31%	8.00%
2021-2022	-13.35%	-12.54%	-10.72%	-12.41%	-10.94%
2022-2023	6.46%	3.60%	1.61%	5.25%	2.43%
2023-2024	11.02%	8.25%	6.32%	8.76%	6.14%

Time weighted return reports the performance of the investment vehicle, not of the employer assets. Returns are gross. Historical performance is not necessarily indicative of actual future investment performance or of future total program cost. Current and future performance may be lower or higher than the historical performance data reported here. Investment return and principal value may fluctuate so that your investment, when redeemed, may be worth more or less than the original cost. The value of an employer's CERBT and CEPPT fund shares will go up and down based on the performance of the underlying funds in which the assets are invested. The value of the underlying funds' assets will, in turn, fluctuate based on the performance and other factors generally affecting the securities market.

Total Participation Cost Fee Rate

- All-inclusive cost of participation
 - CERBT: 8.5 basis points (bps) fee on asset balance
 - CEPPT: 25 basis points (bps) fee on asset balance
 - Combines administrative, custodial, and investment fees
 - Self-funded, not-for-profit
 - Zero cost to join

Asset Value on Deposit*	All-Inclusive Fee Rate	Annual Cost
\$1,000,000	8.5 Basis Points (0.085%)	\$850
\$1,000,000	25 Basis Points (0.25%)	\$2,500

*Asset values shown assume the amount is deposited on the first day of a 12-month calendar year and remains constant the entire 12 months ending on the last day with the exact same amount. No investment gains/losses, or contribution additions/withdrawals are experienced at any time during the 12 months.

There are **no** additional fees of any kind. No set-up, joining, renewal, contribution, disbursement, termination fees. No minimum contribution amount.

You Control Your Participation

Investment portfolio

- 6 investment options (3 Strategies for CERBT and 2 Strategies with 3 options for CEPPT)
- Choose a strategy based on yield, risk tolerance, and time horizon

Voluntary contributions

- Never required
- Full control of amount and schedule

Reimbursement/Liquidity

- Reimburse current year OPEB and Pension expenses
- (Pay-go + Implicit subsidy) for FYE OPEB 2025: $\$8,560 + \$20,006 = \$28,566$
- (Normal Cost + UAL Payment + ADP's) for FYE Pension 2026: $\$146,854 + \$266,117 + \text{ADP's}$

Financial Reporting

- CEPPT is reported in compliance with GASB 84
- CERBT provides audited and compliant GASB 74 report in a Schedule of Changes in Fiduciary Net Position (FNP)
 - Published in January each year

CERBT FNP Fiscal Year	Availability
<u>2020-21</u>	Available at <u>https://www.calpers.ca.gov/cerbt</u>
<u>2021-22</u>	
<u>2022-23</u>	

Trust Support Services

Contributions

Disbursements

Online Record Keeping Portal

Account Updates

In-person Workshops and Webinars

Statements and Reporting

Strategy Change

Prefunding Program Employers

630 contracting employers (603 CERBT and 99 CEPPT)



State of California



155 Cities or Towns



9 Counties

84 School Employers



33 Courts



348 Special Districts &
Public Agencies



Questions? Where to Get Trust Fund Information?

Name	Title	E-mail	Desk	Mobile
Darren Lathrop	Outreach & Support Manager	Darren.Lathrop@calpers.ca.gov	(916) 795-0751	(916) 291-0391
Lee Lo	Section 115 Trust and 457 Outreach Manager	Lee.Lo@calpers.ca.gov	(916) 795-4034	(916) 612-4128
Therese Luo	Outreach & Support Analyst	Therese.Luo@calpers.ca.gov	(916) 795-2983	(916) 213-2879
Danny Kaufman	Outreach & Support Analyst	Daniel.Kaufman@calpers.ca.gov	(916) 795-8278	(916) 440-3821
Katie Nguyen	Outreach & Support Analyst	Katie.Nguyen@calpers.ca.gov	(916) 795-8248	(916) 715-1911
Colleen Cain-Herrback	Program Manager	Colleen.Cain-Herrback@calpers.ca.gov	(916) 795-2474	(916) 505-2506
Robert Sharp	Assistant Division Chief	Robert.Sharp@calpers.ca.gov	(916) 795-3878	(916) 397-0756

Program E-mail Addresses	Prefunding Programs Webpages
CEPPT4U@calpers.ca.gov – Questions & Document Submittal	www.calpers.ca.gov/ceppt
CERBT4U@calpers.ca.gov - Questions & Document Submittal	www.calpers.ca.gov/cerbt
CERBTACCOUNT@calpers.ca.gov – Access to Online Record Keeping System	www.your-fundaccount.com/calpers/ - Online Record Keeping System



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DELTA VECTOR CONTROL DISTRICT
 EFTPS Account
 1737 W Houston Ave
 Visalia CA 93291

Checking Account

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Public Demand		Number of Enclosures	0
Account Number	XXXXXX7970	Statement Dates	12/02/24 thru 12/31/24
Previous Balance	109,046.59	Days in the statement period	30
2 Deposits/Credits	94,145.29	Average Ledger	86,584.61
14 Checks/Debits	122,668.18	Average Collected	77,210.09
Service Charge	.00		
Interest Paid	.00		
Ending Balance	80,523.70		

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Deposits and Credits

Date	Description	Amount
12/13	Business Deposit	57,621.94
12/20	Business Deposit	36,523.35

Other Debits

Date	Description	Amount
12/04	EDD EFTPMT EMPLOYMENT DEVEL CCD	2,672.27-
12/04	USATAXPYMT IRS CCD	15,605.70-
12/05	1800 CALPERS CCD	28,045.12-
12/10	3100 CALPERS CCD	8,141.67-
12/10	3100 CALPERS CCD	13,049.69-

Date 12/31/24	Page 2
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Public Demand XXXXXX7970 (Continued)

Other Debits

Date	Description	Amount
12/18	EDD EFTPMT EMPLOYMENT DEVEL CCD	2,664.50-
12/18	USATAXPYMT IRS CCD	15,575.20-
12/20	3100 CALPERS CCD	4,071.00-
12/20	3100 CALPERS CCD	7,266.12-
12/23	1900 CALPERS CCD	6,594.14-
12/27	USATAXPYMT IRS CCD	503.40-
12/31	USATAXPYMT IRS CCD	72.54-
12/31	EDD EFTPMT EMPLOYMENT DEVEL CCD	2,696.69-
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12/05	62,723.50	12/20	106,100.61		
12/10	41,532.14	12/23	99,506.47		

Keep Climbing

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Date 12/31/24 Page 1

DELTA VECTOR CONTROL DISTRICT
 REVOLVING FUND
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Interest Paid	.00		
Ending Balance	4,376.72		

* 0 5 8 7 0 0 0 9 4 4 0 1 0 1 0 0 0 *

Daily Balance Information

Date	Balance
12/02	4,376.72

Keep Climbing

A803 - Uncommitted Available Cash As of Fiscal Year 2025 Accounting Period 6

Fund	Fund Name	BSA	Cash Balance
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712	Delta Vector Control	2110	0.00
712	Delta Vector Control	2360	(5,100,084.52)
712	Delta Vector Control	1100	6,293,465.97
712	Delta Vector Control	2000	(5,975.09)
SUM:			1,184,378.00

CERBT & CEPPT Account Update

Delta Mosquito & Vector Control District

CalPERS IRC Section 115 Trust Funds

California Employers' Retiree Benefit Trust (CERBT - OPEB)

- Voluntarily prefund non-pension, other post-employment benefits (OPEB)
- Established 2007
- 603 employer participants
- ~\$23.2B assets

California Employers' Pension Prefunding Trust (CEPPT - Pension)

- Voluntarily prefund required pension contributions
- Established 2019
- 99 employer participants
- ~\$281M assets

CERBT Account Summary

OPEB Valuation Report Summary

OPEB Actuarial Valuation Report by MacLeod Watts, Inc.

Valuation Date	6/30/2019	6/30/2021
Total Participants (Active + Retirees w/ Benefits + Retirees w/o Benefits = Total)	16 + 2 + 1 = 19	17 + 4 + 0 = 21
Present Value of Benefits (PVB)	\$660,947	\$633,321
Total OPEB Liability (TOL)	\$515,547	\$418,218
Valuation Assets	\$547,265	\$729,882
Net OPEB Liability (NOL)	\$(31,645)	\$(311,664)
Actuarially Determined Contribution (ADC)	\$12,350 (fye 2022)	\$0 (fye 2023)
Normal Cost	\$21,732	\$ 24,002
Amortization of Net OPEB Liability	\$ (10,109)	\$ (25,635)
Projected Retiree Premiums (Pay-Go Cost)	\$ 6,420	\$ 7,473
Implicit Rate Subsidy Credit	\$ 21,937	\$ 11,594
CERBT Asset Allocation Strategy	Strategy 2	Strategy 2
Discount Rate	6.25%	6.00%

CERBT Account Summary

As of January 15, 2025	Strategy 2
Initial contribution <small>(09/25/2008)</small>	\$156,147
Additional contributions	\$262,127
Disbursements	(\$0)
Investment earnings	\$328,177
CERBT expenses	(\$6,285)
Total assets	\$740,165
Money-weighted annualized net rate of return <small>(09/25/2008 – 01/15/2025 = 16.32 Years)</small>	5.01%

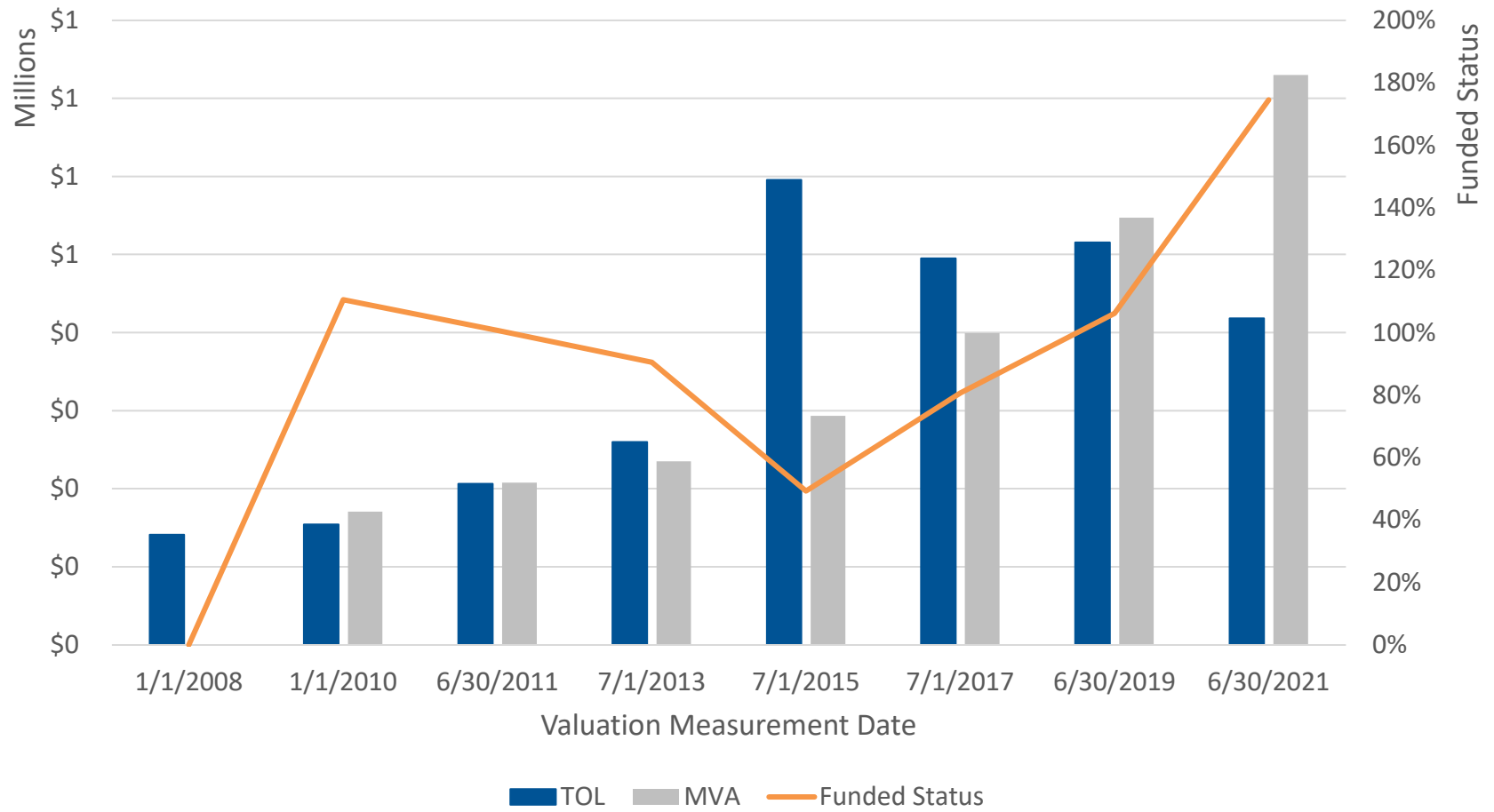
CERBT agreement effective date: 09/02/2008

CERBT Investment Performance

Measurement Date (as of 01/15/2025)	Cumulative Contributions	Cumulative Disbursements	Cumulative Investment Gains (Losses)	Cumulative Fees	Cumulative Net Rate of Return*
10 year	\$202,738	(\$0)	\$246,736	(\$4,658)	4.57%
5 year	\$0	(\$0)	\$123,171	(\$2,845)	3.70%
3 year	\$0	(\$0)	\$(925)	(\$1,700)	(.04)%
1 year	\$0	(\$0)	\$49,312.01	(\$589)	7.13%

* Money weighted annualized net rate of return

Funded Status Comparison



CEPPT Account Summary

District's CalPERS Pension Plans Summary

Plan	Funded Status (6/30/2023)	Unfunded Liability (6.8% Interest)	UAL Payment 2025-26	Normal Cost 2025-26	Total Contribution 2025-26
Miscellaneous Plan	72.5%	\$2,313,700	\$260,525	\$39,882	\$300,134
PEPRA Miscellaneous Plan	87.0%	\$105,016	\$5,865	\$106,972	\$112,837
Totals	79.8%	\$3,218,610	\$266,117	\$146,854	\$412,971

CEPPT Account Summary

As of January 15, 2025	Strategy 2
Initial contribution <small>(June 30, 2022)</small>	\$50,000
Additional contributions	\$0
Disbursements	(\$0)
Investment earnings	\$5,935
CEPPT expenses	(\$304)
Total assets	\$55,631
Money-weighted annualized net rate of return <small>(06/30/2022 – 01/15/2025 = 2.55 Years)</small>	4.52%

CEPPT agreement effective date: 06/20/2022

CEPPT Investment Performance

Measurement Date	Contributions	Disbursements	Cumulative Net Contributions	Cumulative Investment Gains (Losses)	Cumulative Fees	Cumulative Ending Assets	Fiscal Year Net Rate of Return*	Cumulative Net Rate of Return*
2021-22	\$50,000	\$0	\$50,000	\$0	\$0	\$50,000	-	-
2022-23	\$0	\$0	\$50,000	\$1,195	\$(115)	\$51,080	2.4%	2.4%
2023-24	\$0	\$0	\$50,000	\$4,327	\$(234)	\$54,093	6.14%	4.25%
as of 01/15/25	\$0	\$0	\$50,000	\$5,935	\$(304)	\$55,631	-	4.52%

* Money weighted annualized net rate of return

CERBT/CEPPT Expected Rates of Return

Portfolios	CERBT OPEB Strategy 1	CERBT OPEB Strategy 2	CERBT OPEB Strategy 3	CEPPT Pension Strategy 1	CEPPT Pension Strategy 2
Expected Return	6.4%	6.1%	5.8%	5.4%	4.9%
Standard Deviation	11.5%	9.5%	8.1%	8.4%	5.9%

CEPPT/CERBT Portfolio Details

Asset Classification	Benchmark	CERBT OPEB Strategy 1	CERBT OPEB Strategy 2	CERBT OPEB Strategy 3	CEPPT Pension Strategy 1	CEPPT Pension Strategy 2	Target Range
Global Equity	MSCI All Country World Index IMI (Net)	49%	34%	23%	37%	21%	±5%
Fixed Income	Bloomberg Long Liability Index (CERBT) Bloomberg US Aggregate Bond Index (CEPPT)	23%	41%	51%	44%	61%	±5%
Real Estate Investment Trusts ("REITs")	FTSE EPRA/NAREIT Developed Index (Net)	20%	17%	14%	14%	9%	±5%
Treasury Inflation Protected Securities (TIPS)	Bloomberg US TIPS Index, Series L	5%	5%	9%	5%	9%	±3%
Commodities	S&P GSCI Total Return Index	3%	3%	3%	N/A	N/A	±3%
Cash	91-Day Treasury Bill	-	-	-	-	-	+2%

CERBT & CEPPT Time-weighted Investment Returns

Periods Ended November 30, 2024

CERBT OPEB	Assets	1 Month	3 Months	FYTD	1 Year	3 Years	5 Years	10 Years	ITD
CERBT Strategy 1 (Inception June 1, 2007)	\$20,243,751,704	2.80%	2.02%	7.90%	19.16%	2.90%	6.89%	6.50%	5.63%
Benchmark		2.76%	1.90%	7.77%	18.85%	2.67%	6.63%	6.17%	5.25%
CERBT Strategy 2 (Inception October 1, 2011)	\$2,156,511,746	2.43%	1.41%	7.06%	16.21%	1.13%	4.91%	5.22%	6.58%
Benchmark		2.36%	1.28%	6.92%	15.91%	0.97%	4.72%	4.94%	6.32%
CERBT Strategy 3 (Inception January 1, 2012)	\$811,063,838	2.10%	0.97%	6.30%	13.88%	0.22%	3.61%	4.15%	5.01%
Benchmark		2.03%	0.85%	6.16%	13.60%	0.09%	3.46%	3.92%	4.75%
CERBT Total	\$23,211,327,288								

CEPPT PENSION	Assets	1 Month	3 Months	FYTD	1 Year	3 Years	5 Years	10 Years	ITD
CEPPT Strategy 1 (Inception October 1, 2019)	\$213,451,241	2.32%	1.51%	6.77%	15.58%	1.97%	5.04%	-	5.33%
Benchmark		2.27%	1.40%	6.69%	15.44%	1.78%	4.90%	-	5.21%
CEPPT Strategy 2 (Inception January 1, 2020)	\$67,862,206	1.79%	0.87%	5.54%	11.92%	0.46%	-	-	2.59%
Benchmark		1.72%	0.76%	5.42%	11.78%	0.36%	-	-	2.47%
CEPPT Total	\$281,313,447								

Time weighted return reports the performance of the investment vehicle, not of the employer assets. Returns are gross. Historical performance is not necessarily indicative of actual future investment performance or of future total program cost. Current and future performance may be lower or higher than the historical performance data reported here. Investment return and principal value may fluctuate so that your investment, when redeemed, may be worth more or less than the original cost. The value of an employer's fund shares will go up and down based on the performance of the underlying funds in which the assets are invested. The value of the underlying funds' assets will, in turn, fluctuate based on the performance and other factors generally affecting the securities market.

CERBT and CEPPT Time Weighted Investment Results

Fiscal Year	CERBT Strategy 1 (Inception June 1, 2007)	CERBT Strategy 2 (Inception October 1, 2011)	CERBT Strategy 3 (Inception January 1, 2012)	CEPPT Strategy 1 (Inception October 1, 2019)	CEPPT Strategy 2 (Inception January 1, 2020)
2007-2008	-4.80%	N/A	N/A	N/A	N/A
2008-2009	-23.03%	N/A	N/A	N/A	N/A
2009-2010	15.87%	N/A	N/A	N/A	N/A
2010-2011	24.96%	N/A	N/A	N/A	N/A
2011-2012	0.15%	N/A	N/A	N/A	N/A
2012-2013	11.78%	8.87%	5.21%	N/A	N/A
2013-2014	18.52%	15.58%	12.86%	N/A	N/A
2014-2015	-0.11%	-0.34%	-0.03%	N/A	N/A
2015-2016	1.04%	2.95%	4.18%	N/A	N/A
2016-2017	10.62%	7.28%	4.16%	N/A	N/A
2017-2018	8.00%	6.22%	4.74%	N/A	N/A
2018-2019	6.22%	7.07%	7.24%	N/A	N/A
2019-2020	3.58%	5.46%	6.37%	N/A	N/A
2020-2021	27.54%	19.71%	13.60%	18.31%	8.00%
2021-2022	-13.35%	-12.54%	-10.72%	-12.41%	-10.94%
2022-2023	6.46%	3.60%	1.61%	5.25%	2.43%
2023-2024	11.02%	8.25%	6.32%	8.76%	6.14%

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Total Participation Cost Fee Rate

- All-inclusive cost of participation
 - CERBT: 8.5 basis points (bps) fee on asset balance
 - CEPPT: 25 basis points (bps) fee on asset balance
 - Combines administrative, custodial, and investment fees
 - Self-funded, not-for-profit
 - Zero cost to join

Asset Value on Deposit*	All-Inclusive Fee Rate	Annual Cost
\$1,000,000	8.5 Basis Points (0.085%)	\$850
\$1,000,000	25 Basis Points (0.25%)	\$2,500

*Asset values shown assume the amount is deposited on the first day of a 12-month calendar year and remains constant the entire 12 months ending on the last day with the exact same amount. No investment gains/losses, or contribution additions/withdrawals are experienced at any time during the 12 months.

There are **no** additional fees of any kind. No set-up, joining, renewal, contribution, disbursement, termination fees. No minimum contribution amount.

You Control Your Participation

Investment portfolio

- 6 investment options (3 Strategies for CERBT and 2 Strategies with 3 options for CEPPT)
- Choose a strategy based on yield, risk tolerance, and time horizon

Voluntary contributions

- Never required
- Full control of amount and schedule

Reimbursement/Liquidity

- Reimburse current year OPEB and Pension expenses
- (Pay-go + Implicit subsidy) for FYE OPEB 2025: $\$8,560 + \$20,006 = \$28,566$
- (Normal Cost + UAL Payment + ADP's) for FYE Pension 2026: $\$146,854 + \$266,117 + \text{ADP's}$

Financial Reporting

- CEPPT is reported in compliance with GASB 84
- CERBT provides audited and compliant GASB 74 report in a Schedule of Changes in Fiduciary Net Position (FNP)
 - Published in January each year

CERBT FNP Fiscal Year	Availability
<u>2020-21</u>	Available at <u>https://www.calpers.ca.gov/cerbt</u>
<u>2021-22</u>	
<u>2022-23</u>	

Trust Support Services

Contributions

Disbursements

Online Record Keeping Portal

Account Updates

In-person Workshops and Webinars

Statements and Reporting

Strategy Change

Prefunding Program Employers

630 contracting employers (603 CERBT and 99 CEPPT)



State of California



155 Cities or Towns



9 Counties

84 School Employers



33 Courts



348 Special Districts &
Public Agencies



Questions? Where to Get Trust Fund Information?

Name	Title	E-mail	Desk	Mobile
Darren Lathrop	Outreach & Support Manager	Darren.Lathrop@calpers.ca.gov	(916) 795-0751	(916) 291-0391
Lee Lo	Section 115 Trust and 457 Outreach Manager	Lee.Lo@calpers.ca.gov	(916) 795-4034	(916) 612-4128
Therese Luo	Outreach & Support Analyst	Therese.Luo@calpers.ca.gov	(916) 795-2983	(916) 213-2879
Danny Kaufman	Outreach & Support Analyst	Daniel.Kaufman@calpers.ca.gov	(916) 795-8278	(916) 440-3821
Katie Nguyen	Outreach & Support Analyst	Katie.Nguyen@calpers.ca.gov	(916) 795-8248	(916) 715-1911
Colleen Cain-Herrback	Program Manager	Colleen.Cain-Herrback@calpers.ca.gov	(916) 795-2474	(916) 505-2506
Robert Sharp	Assistant Division Chief	Robert.Sharp@calpers.ca.gov	(916) 795-3878	(916) 397-0756

Program E-mail Addresses	Prefunding Programs Webpages
CEPPT4U@calpers.ca.gov – Questions & Document Submittal	www.calpers.ca.gov/ceppt
CERBT4U@calpers.ca.gov - Questions & Document Submittal	www.calpers.ca.gov/cerbt
CERBTACCOUNT@calpers.ca.gov – Access to Online Record Keeping System	www.your-fundaccount.com/calpers/ - Online Record Keeping System



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Date 12/31/24

Page 1

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Keep Climbing

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SUM:			1,184,378.00



Summary for Board Packet – Agenda Item 6

Financial Process Overhaul: Background, Issues, and Recommendations

Background

Delta Mosquito and Vector Control District (Delta MVCD) currently manages its finances through Tulare County. All district funds are stored in the county treasury, and payments are made via a multi-step process:

1. **Bill Entry** – District staff enter payment details.
2. **Warrant Request** – The District submits a request for payment to the county.
3. **Warrant Issuance** – The county processes the request and issues a warrant, which is then sent back to the District for final distribution.

This process introduces multiple inefficiencies, including:

- **Risk of Transcription Errors** – Each transaction must be recorded three separate times, increasing the potential for mistakes.
- **Processing Delays** – The turnaround time from warrant request to payment distribution can take a week or longer, delaying vendor payments.
- **Accounting Disruptions** – The timing of payments can shift expenses between different months, complicating financial tracking and reporting.

In addition, while **Tulare County averages decent interest on invested funds, there are significant administrative costs associated with their management.** Furthermore, **the county's investment strategies often lag behind higher-yield opportunities,** meaning the District may not be maximizing its potential returns. This, combined with operational inefficiencies, supports the need for a financial process overhaul.

To mitigate these issues, the District has established a limited-use revolving fund. However, expanding this fund to process all expenses and seeking better investment opportunities could further streamline operations and enhance financial management.

Legal Framework

Under the **California Health and Safety Code**, the District has two primary options:

- **Section 2077:** *"A district that has total annual revenues greater than two hundred fifty thousand dollars (\$250,000) may withdraw its funds from the control of the county treasurer pursuant to this section."*
 - This provision allows the District to **independently manage its funds** once certain procedures are followed, including appointing a district treasurer and adopting proper accounting systems.
- **Section 2078:** *"The board of trustees may establish a revolving fund pursuant to Article 15 (commencing with Section 53950) of Chapter 4 of Part 1 of Division 2 of Title 5 of the Government Code to make change and pay small bills directly."*
 - This allows for the creation of a **revolving fund** to handle day-to-day payments.

Additionally, the **California Government Code** supports these operations:

- **Section 53961:** *"The governing board of a mosquito abatement district or a vector control district... may by resolution provide for the establishment of a revolving fund in an amount not to exceed 110 percent of one-twelfth of the district's adopted budget for that fiscal year."*
 - This revolving fund can be used for **any authorized expenditures**, increasing financial efficiency.

These provisions provide a legal foundation for the District to **expand its revolving fund to process all expenses and withdraw its funds from the county treasury for alternative financial management.**

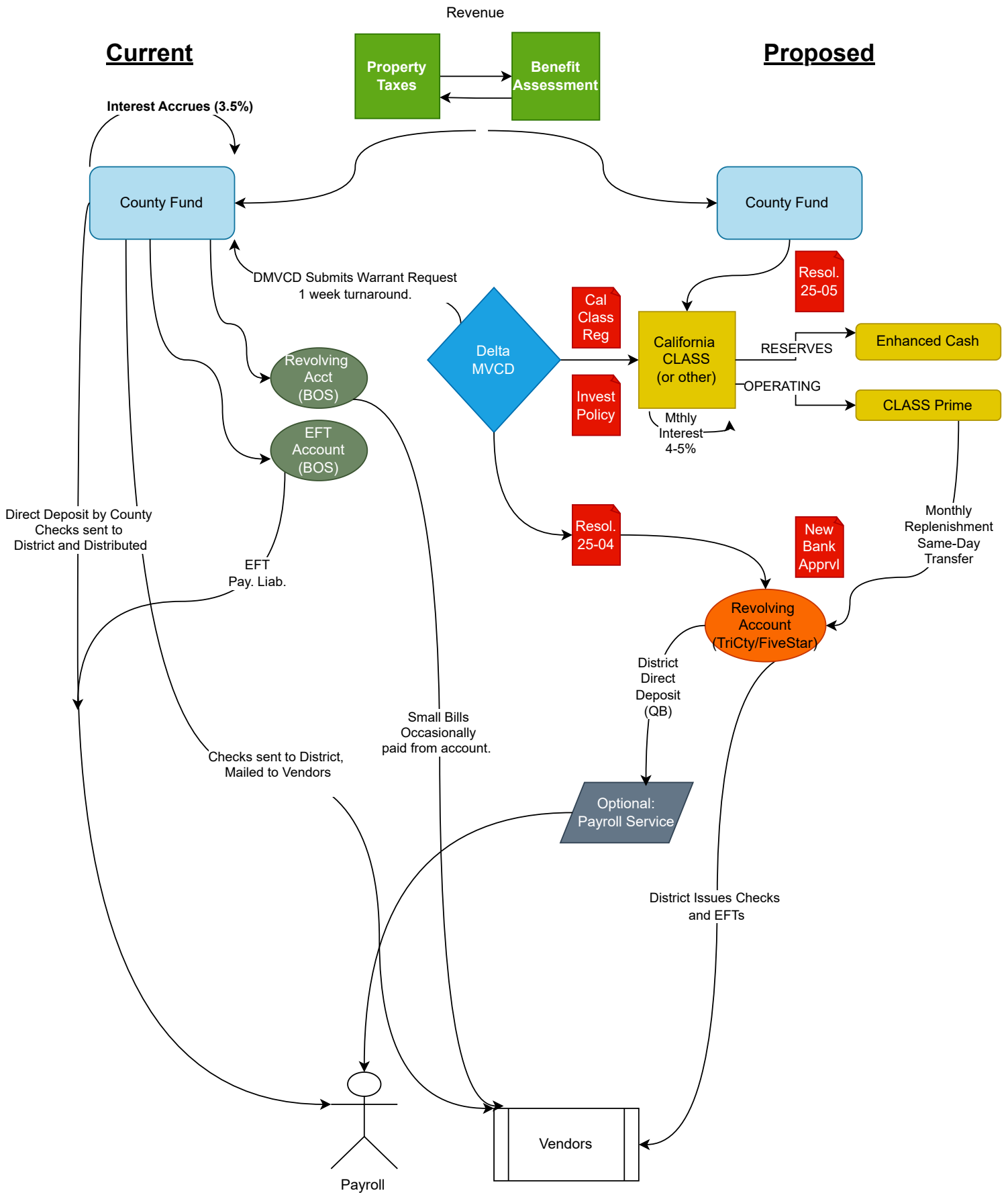
Recommendations

1. **Expand the existing revolving fund** to encompass all district expenses, reducing administrative delays and minimizing errors in financial transactions.
(The Board previously passed a revolving fund policy, the attached resolution will convey to the County our intent to use the fund according to this policy, Resolution 25-04)

2. **Initiate the process to withdraw district funds from the county treasury**, as permitted under Health and Safety Code Section 2077, to allow for direct financial management. This includes appointing a district treasurer and establishing strong accounting procedures.
Resolution 25-05 provides this framework. This action can be taken at a later Board Meeting if desired, but I would like to have all changes implemented before the next fiscal year if the Board desires to transition our finances as outlined.
3. **Identify a bank that meets the District's specific needs**, ensuring quick and efficient transfer of money, easy access to operational funds, and minimal transaction delays for monthly expenditures.
4. **Explore pooled investment groups and other safe and secure options** for holding operational funds and reserves. This will allow the District to achieve **higher interest yields while maintaining the necessary security and liquidity for its financial stability**.
5. **Develop comprehensive internal controls and accounting procedures** to ensure compliance, financial integrity, and transparency when managing independent funds.
6. **Adjust investment of District funds over time** based on **established reserve funds and the expected financial needs**. This will allow for a more strategic approach to cash management, ensuring that the District balances liquidity for operations with opportunities for better long-term returns.

Financial Flow

Summary of the Current and Proposed Flow of Funds to and from DMVCD



SAFETY | LIQUIDITY | YIELD

CASH MANAGEMENT

DESIGNED FOR YOUR MOSQUITO
AND VECTOR CONTROL DISTRICT



SPONSORED BY
**California Special
Districts Association**
Districts Stronger Together

Your work directly affects the health and safety of your community. Your time and resources may be limited, which is why California CLASS may be a great investment option for you:

KEY FEATURES

- **Manage Your Investments Online**
Easily make contributions/redemptions, manage account access and bank information, and schedule transactions in one centralized, easy-to-use portal.
- **Report on Investment Activity**
Access and export monthly statements, historical transactions, and transaction confirmations for your trustees, auditors and bookkeeping purposes.
- **Save Time & Be Effective**
Create dedicated subaccounts for capital projects and public health emergencies. Transfer between your own subaccounts and to/from other participating public agencies.

INVESTING FOR YOUR COMMUNITY

Every dollar earned from investing your public funds could bring your mosquito and vector control district one step closer to hiring new employees, purchasing new equipment, or enhancing the many services that your community relies on.

DIVERSIFIED LIQUIDITY MANAGEMENT SOLUTIONS

California CLASS is a Joint Powers Authority Investment Pool with locally-based investment professionals who know what matters most to California's Mosquito and Vector Control Districts. Connect with us to learn how California CLASS can assist you in building a professional cash management program.



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The information presented should not be used in making any investment decisions. This material is not a recommendation to buy, sell, implement, or change any securities or investment strategy, function, or process. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. California CLASS is not a bank. An investment in California CLASS is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. Although the California CLASS Prime Fund seeks to preserve the value of your investment at \$1.00 per share, it cannot guarantee it will do so. Please review the California CLASS Information Statement(s) before investing. Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.

Public Trust Advisors, LLC, a registered investment advisor with the U.S. Securities and Exchange Commission, provides investment advisory services to the Fund. PMA Securities, LLC, an affiliate of Public Trust Advisors, is a broker-dealer and municipal advisor registered with the SEC and MSRB and is a member of FINRA and SIPC and provides marketing, and securities and other institutional brokerage services.

FREQUENT QUESTIONS

A Partnership That Matters

Special districts across the State of California rely on the valuable services and the technical expertise the California Special Districts Association (CSDA) provides. CSDA and California CLASS have partnered to assist California's special districts in accessing investment services designed for their unique needs.

The California CLASS Prime Fund is rated 'AAAm' by S&P Global Ratings. A 'AAAm' rating by S&P Global Ratings is obtained after S&P evaluates a number of factors including credit quality, market price exposure, and management. For a full description on rating methodology, please visit www.spglobal.com. The California CLASS Enhanced Cash Fund is rated 'AAAf/S1' by FitchRatings. The 'AAAf' rating is Fitch's opinion on the overall credit profile within a fixed-income fund/portfolio and indicates the highest underlying credit quality of the pool's investments. The 'S1' volatility rating is Fitch's opinion on the relative sensitivity of a portfolio's total return and/or net asset value to assumed changes in credit spreads and interest rates. The 'S1' volatility rating indicates that the fund possesses a low sensitivity to market risks. For a full description on rating methodology, please visit www.fitchratings.com. Ratings are subject to change and do not remove credit risk.

01 How could participating in California CLASS improve my special district's ability to manage its cash?

California CLASS is designed to assist your special district in managing your cash easily and efficiently, saving you time and enabling you to focus on your district's other important initiatives. Manage your investments in an easy-to-use transaction portal by utilizing these features:

- Schedule transactions in advance
- Create on-demand statements for each account your special district needs
- Self-create subaccounts when the need arises i.e. capital projects, public health emergencies, etc.

02 What kind of service can our District expect from the California CLASS team?

When you call California CLASS, you are connected to our dedicated Client Service team. Our Client Service professionals can answer any questions and fulfill any requests related to the administration of your District's California CLASS account.

Additionally, California CLASS is serviced by several investment advisers who are available to present to your Board and meet with stakeholders about participating in the Joint Powers Authority investment pool.

03 Can California CLASS assist my District with diversification requirements?

Investing in California CLASS can help diversify your District's cash not only because it's an additional holding but also because California CLASS is comprised of hundreds of different California Government Code-permitted investments.

The portfolio's investments are professionally managed, vetted, and monitored by an internal credit research and portfolio management team. In addition, the California CLASS Prime Fund is monitored by S&P Global Ratings on a weekly basis. The consolidated depth and breadth of the California CLASS portfolio can be difficult for many special districts to create and manage on their own because of the time and costs involved in doing so.

04 How is California CLASS different from LAIF?

The California CLASS Prime Fund is managed to a \$1.00 stable Net Asset Value (NAV) and California CLASS Enhanced Cash is a variable NAV fund that is managed to approximate a \$10.00 transactional share price. LAIF is managed differently in that it does not strive to maintain a stable NAV nor attempt to approximate a share price. Other differences include:

- Both California CLASS portfolios are rated by a nationally recognized statistical ratings organization (S&P Global Ratings and Fitch Ratings)
- Portfolio securities are marked-to-market daily
- Dividends accrue daily and pay monthly
- Portfolio characteristics are posted daily to the website

For these reasons, California CLASS could make sense for your District as a complement to LAIF or any of its other cash holdings.

California CLASS Participant List December 2024

Counties

El Dorado County
Sonoma County Treasurer

Lake County

Municipalities

City of Artesia
City of Beaumont
City of Brentwood
City of Folsom
City of Fullerton
City of Hanford
City of Kingsburg
City of La Verne FBO LA Impact
City of Martinez
City of Morgan Hill
City of Porterville
City of Santa Fe Springs
City of Signal Hill
City of Wasco
Town of Fort Jones

City of Barstow
City of Bishop
City of Farmersville
City of Fowler
City of Gilroy
City of Hemet
City of La Verne
City of Lancaster
City of Moreno Valley
City of Oroville
City of Santa Ana
City of Shafter
City of Solvang
City of Williams
Town of Paradise

Other

California CLASS Enhanced Cash
California Special Districts Association
League of California Cities
Regional Government Services Authority
Silicon Valley Clean Water
Special District Risk Management Authority

California Society of Municipal Finance Officers
CSDA Finance Corporation
Public Agencies Self-Insurance System
Sewer Authority Mid-Coastside
Special District Leadership Foundation
Tri-County Water Authority

Special Districts

Coastside Fire Protection District
Contra Costa Mosquito & Vector Control District
Corcoran Irrigation District
Costa Mesa Sanitary District

Cobb Area County Water Dist
Copper Valley Community Services District
Corning Healthcare District
Cosumnes Community Services District

California CLASS Participant List December 2024

Crescenta Valley Water District	Del Puerto Health Care District
Delano Mosquito Abatement District	Delhi County Water District
Desert Recreation District	Durham Irrigation District
Durham Recreation & Park District	East Kern Health Care District
East Orange County Water District	Emerald Bay Service District
Fallbrook Regional Health District	Feather River Resource Conservation District
Galt Arno Cemetery District	Georgetown Divide P.U.D.
Glenn County Resource Conservation District	Gold Coast Transit District
Gold Mountain Community Services District	Goleta Sanitary District
Grossmont Healthcare District	Groveland Community Services District
Helendale Community Services District	Heritage Ranch Community Services District
Herlong Public Utility District	Hilmar County Water District
Humboldt Bay Municipal Water District	Humboldt Community Services District
Idyllwild Water District	Igo Ono Community Services District
Indian Valley Community Services District	Ironhouse Sanitary District
Kensington Police Protection and Community Services District	Kenwood Fire Protection District
Keyes Community Services District	La Puente Valley County Water District
Lake Oroville Area Public Utility District	Lakeside Fire Protection District
Las Gallinas Valley Sanitary District	Leucadia Wastewater District
Linda County Water District	Littlerock Creek Irrigation District
Livermore Area Recreation and Park District	Los Alamos Cemetery District
Madera Irrigation District	Mariana Ranchos County Water District
Marina Coast Water District	Mark Twain Health Care District
McKinleyville Community Services District	Mendocino Coast Recreation and Park District
Mendocino County Russian River Flood Control & WCID	Mendocino County Waterworks District II
Midway City Sanitary District	Mission Hills Community Services District
Mojave Water Agency	Montecito Sanitary District
Monterey Peninsula Water Management District	Mootamai Municipal Water District
Murphy's Sanitary District	Murrieta Valley Cemetery District
North County Cemetery District	North County Fire Protection District, San Diego County
North Humboldt Recreation and Park District	North of River Sanitary District No. 1
North Tahoe Public Utility District	Oceano Community Services District
Olympic Valley Public Service District	Orange County Cemetery District
Oxnard Harbor District	Palos Verdes Library District

California CLASS Participant List December 2024

Paradise Irrigation District	Paradise Recreation & Park District
Pauma Municipal Water District	Phelan Pinon Hills Community Services District
Pico Water District	Pine Grove Community Service District
Placentia Library District	Pleasant Valley County Water District
Pleasant Valley Recreation and Park District	Potter Valley Irrigation District (PVID)
Rainbow Municipal Water District	Rancho Murieta Community Services District
Rancho Santa Fe Fire Protection District	Reclamation District No. 1000
Resource Conservation District of Greater San Diego County	Rim of the World Recreation and Park District
Rio Linda Elverta Recreation and Park District	Rossmoor Los Alamitos Area Sewer District
San Antonio Basin Water District	San Diego County Citrus Pest Control District
San Gabriel Valley Mosquito and Vector Control District	San Mateo County Mosquito and Vector Control District
San Miguel Consolidated Fire Protection District	San Simeon Community Services District
Sanitary District No. 5 of Marin County	Santa Cruz Port District
Santa Maria Public Airport District	Santa Maria Valley Water Conservation District
Santa Ynez River Water Conservation District	Scotts Valley Water District
Sewerage Commission - Oroville Region	Shandon-San Juan Water District
Sierra Resource Conservation District	Sloughhouse Resource Conservation District
Sonoma Resource Conservation District	Sonoma Valley Fire District
South Placer M.U.D.	Stockton East Water District
Tahoe - Truckee Sanitation Agency	Tahoe City Public Utility District
Tehachapi Valley Recreation and Park District	Temecula Public Cemetery District
Templeton Community Services District	Town of Discovery Bay - Community Services District
Trabuco Canyon Water District	Tracy Rural County Fire Protection District
Truckee Donner Recreation and Park District	Truckee Sanitary District
Truckee Tahoe Airport District	Trucker Donner Public Utility District
Turner Island Water District	Twain Harte Community Services District
Twentynine Palms Water District	Union Public Utility District
Vandenberg Village Community Services District	Ventura River Water District
Vista Fire Protection District	Wallace Community Services District
Walnut Valley Water District	Water Facilities Authority
Weott Community Services District	West Basin Municipal Water District
West County Wastewater District	West Valley Mosquito and Vector Control District
Western Shasta Resource Conservation District	Williams Fire Protection Authority
Woodside Fire Protection District	Yuima Municipal Water District

California CLASS Participant List December 2024

Alameda County Mosquito Abatement District	Alpine Fire Protection District
Alpine Springs County Water District	Altadena Library District
Anderson Springs Community Service District	Artesia Cemetery District
Atwell Island Water District	Avila Beach Community Services District
Banning Library District	Beaumont Library District
Bell Canyon Community Services District	Big Bear Airport District
Bighorn - Desert View Water Agency	Bolinas Fire Protection District
Bonita Sunnyside Fire Protection District	Brooktrails Township Community Services District
Byron-Brentwood-Knightsen Union Cemetery District	Cabazon Water District
Camarillo Health Care District	Carpinteria Sanitary District
Castroville Cemetery District	Central Fire District of Santa Cruz County
Channel Islands Beach Community Services District	Chester Public Utility District
Chico Area Recreation & Park District	Chino Basin Water Conservation District
Chino Basin Watermaster	City of Big Bear Lake, Department of Water and Power
Clearlake Oaks County Water District	Clovis Veterans Memorial District
Coachella Valley Resources Conversation District	Coalinga - Huron Recreation & Parks District

Total Participants: 221

***Disclaimer:** This participant list is being made public as a service to our participant base. The listed participants are active as of the end of the month.*

What is California CLASS?

California Cooperative Liquid Assets Securities System (California CLASS) is a joint exercise of powers entity authorized under Section 6509.7, California Government Code. California CLASS is a pooled investment option that was created via a joint exercise of powers agreement by and among California public agencies. California CLASS offers public agencies a convenient method for investing in highly liquid, investment-grade securities carefully selected with the goal of optimizing yields while prioritizing safety and liquidity. The California CLASS Prime and Enhanced Cash funds help assist public agencies in strengthening and diversifying their cash management programs in accordance with the safety, liquidity, and yield hierarchy that provides the framework for the investment of public funds.

How is it governed and managed?

California CLASS is overseen and governed by a Board of Trustees. The Board is made up of public agency finance professionals who participate in California CLASS and are members of the Joint Powers Authority (JPA). The Board of Trustees has entered into an Investment Advisor and Administrator Agreement with Public Trust Advisors, LLC. Public Trust is responsible to the Board for all program investment and administrative activities as well as many of the services provided on behalf of the Participants.

How can we participate?

Enrolling in California CLASS is simple. Public agencies may become Participants simply by filling out the Participant Registration Form that can be found in the document center on the California CLASS website. Public agencies may submit the completed registration packet to California CLASS Client Services for processing at clientservices@californiaclass.com. To obtain account forms and fund documents, visit www.californiaclass.com/document-center/.

Sponsored By:



LEAGUE OF
**CALIFORNIA
CITIES**

www.calcities.org



**California Special
Districts Association**
Districts Stronger Together

www.csda.net

CALIFORNIA CLASS FEATURES

As a California CLASS Participant, you have access to many convenient features:

- Same-day availability of funds in Prime Fund (11:00 a.m. PT cut-off)
- Contributions by wire or ACH
- Ratings of 'AAAm' & 'AAAf/S1'
- Portfolio securities marked-to-market daily
- Secure online access for transactions and account statements
- No redemption notices for Prime Fund
- Participant-to-Participant transactions
- Dividends accrue daily and pay monthly
- No maximum or minimum transaction limits
- No maximum or minimum investment requirements
- No transaction fees*
- Annual audit conducted by independent auditing firm**
- Dedicated client service representatives available via phone or email on any business day

*You may incur fees associated with wires and/or ACH transactions by your bank, but there will be no transaction fees charged from California CLASS for such transactions.
**External audits may not catch all instances of accounting errors and do not provide an absolute guarantee of accuracy.



What are the objectives of California CLASS?

Safety

The primary investment objective of the California CLASS Prime Fund is preservation of principal. Both California CLASS portfolios are managed by a team of investment professionals who are solely focused on the management of public funds nationwide. The custodian for California CLASS is U.S. Bank, N.A.

Liquidity

When you invest in the California CLASS Prime Fund, you have access to your funds on any business day. You must notify California CLASS of your funds transaction requests by 11:00 a.m. PT via the online transaction portal. There are no redemption notices for the daily-liquid California CLASS Prime Fund. The California CLASS Enhanced Cash Fund is a variable NAV fund that provides next-day liquidity and requires a one-day notification of redemption.

Competitive Returns

California CLASS strives to provide competitive yields while adhering to the objectives of safety and liquidity. Participants can benefit from the investment expertise and institutional knowledge provided by the team of Public Trust professionals. The portfolio performance objective is strengthened by the knowledge of

California public agency cash flows that the Public Trust team possesses.

Ease of Use

To make cash management streamlined and efficient, California CLASS includes many features that make it easy to access account information and simplify record keeping. Participants can transact on any business day via the California CLASS Online Transaction Portal at www.californiaclass.com.

Flexibility

You may establish multiple California CLASS subaccounts. You will receive comprehensive monthly statements that show all of your transaction activity, dividend accruals, and yield summaries. These statements have been specifically designed to facilitate public sector fund accounting and to establish a clear accounting and audit trail for your records.

Legality

California CLASS only invests in securities permitted by California State Code Section 53601; permitted investments are further restricted to those approved by the Board of Trustees as set forth in the California CLASS Investment Policies.

Have Questions? Contact us or visit www.californiaclass.com for more information.



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Crystal Lynn
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Any financial and/or investment decision should be made only after considerable research, consideration, and involvement with an experienced professional engaged for the specific purpose. The information presented should not be used in making any investment decisions. This material is not a recommendation to buy, sell, implement, or change any securities or investment strategy, function, or process. Please review the California CLASS Information Statement(s) before investing. California CLASS is not a bank. An investment in California CLASS is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. Although the California CLASS Prime Fund seeks to preserve the value of your investment at \$1.00 per share, it cannot guarantee it will do so. Please review the California CLASS Information Statement(s) before investing. Past performance is not an indication of future performance. No assurance can be given that the performance objectives of a given strategy will be achieved. Any financial and/or investment decision may incur losses. The California CLASS Prime Fund is rated 'AAAm' by S&P Global Ratings. A 'AAAm' rating by S&P Global Ratings is obtained after S&P evaluates a number of factors including credit quality, market price exposure, and management. For a full description on rating methodology, please visit www.spglobal.com. The California CLASS Enhanced Cash Fund is rated by 'AAAF/S1' by FitchRatings. The 'AAAF' rating is Fitch's opinion on the overall credit profile within a fixed-income fund/portfolio and indicates the highest underlying credit quality of the pool's investments. The 'S1' volatility rating is Fitch's opinion on the relative sensitivity of a portfolio's total return and/or net asset value to assumed changes in credit spreads and interest rates. The 'S1' volatility rating indicates that the fund possesses a low sensitivity to market risks. For a full description on rating methodology, please visit www.fitchratings.com. Ratings are subject to change and do not remove credit risk.

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Invest with California CLASS Prime

Investing with California CLASS Prime could mean more for your local community. Use the California CLASS Prime investment calculator to see just how much you could have earned.

Amount Invested

Start Date

End Date

You would have earned
\$3,928.74
 on your investment if you started on
December 1, 2024

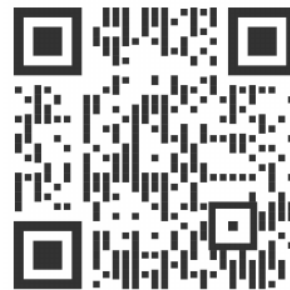
California CLASS Prime Investment Income Earned				
As of Date	Time	\$1M	\$5M	\$10M
Dec 01 - Dec 31	1 month	\$3,929	\$19,644	\$39,287
Jul 01 - Dec 31	6 months	\$25,881	\$129,405	\$258,810
Jan 01 - Dec 31	12 months	\$53,875	\$269,375	\$538,749

Months listed are in the years 2024

California CLASS Prime Daily Yields as of Month-End

Month	Year	Month-End Yield
December	2024	4.5326%
November	2024	4.7499%
October	2024	4.9737%
September	2024	5.0409%
August	2024	5.4036%
July	2024	5.4348%
June	2024	5.4111%
May	2024	5.4134%
April	2024	5.3199%
March	2024	5.4330%
February	2024	5.4375%
January	2024	5.4710%

For more information on both historical yields and annualized performance, visit www.californiaclass.com/rates or scan the below QR code:



Data unaudited. Charts and/or values presented may not add up precisely to absolute figures due to rounding. Performance results are shown net of all fees and expenses and reflect the reinvestment of dividends and other earnings. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. California CLASS Prime is not a bank. An investment in California CLASS Prime is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. Although the California CLASS Prime stable NAV fund(s) seek to preserve the value of your investment at \$1.00 per share, this is not guaranteed. Please review the applicable Information Statement(s) before investing. **Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.**

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Cass Cook, Tulare County Treasurer
Summary Statement of Interest Earned and Rate of Return (Net of Fees)
For Fiscal Years 2007 to CURRENT

FISCAL YEAR	AVERAGE BALANCE	INTEREST EARNINGS	TREASURY FEES	ANNUALIZED Y-T-D	ANNUALIZED RATE OF RETURN			
					1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
2006 - 2007	656,766,972	29,936,808	(899,810)	4.42%	4.16%	4.13%	4.58%	4.74%
2007 - 2008	728,941,097	33,294,010	(1,098,411)	4.42%	4.68%	4.77%	4.42%	3.85%
2008 - 2009	803,188,191	32,046,924	(1,100,533)	3.85%	4.08%	5.71%	2.99%	3.01%
2009 - 2010	874,196,417	23,875,989	(1,300,354)	2.58%	2.73%	2.18%	2.71%	2.71%
2010 - 2011	834,528,999	22,840,017	(1,268,135)	2.58%	3.72%	2.88%	1.65%	2.28%
2011 - 2012	949,951,244	17,873,796	(1,594,533)	1.71%	1.86%	1.83%	1.69%	1.48%
2012 - 2013	955,887,579	12,859,137	(1,492,247)	1.19%	1.45%	1.19%	1.07%	1.19%
2013 - 2014	1,041,164,711	11,832,421	(1,444,191)	1.00%	0.95%	1.10%	0.91%	1.03%
2014 - 2015	1,103,478,400	13,552,155	(1,444,908)	1.10%	1.04%	1.10%	1.09%	1.15%
2015 - 2016	1,178,643,025	15,488,544	(1,528,381)	1.18%	1.09%	1.16%	1.19%	1.27%
2016 - 2017	1,289,166,320	17,781,123	(1,612,017)	1.25%	1.24%	1.20%	1.22%	1.34%
2017 - 2018	1,374,009,695	21,753,882	(1,608,189)	1.47%	1.30%	1.29%	1.56%	1.68%
2018 - 2019	1,484,008,922	31,423,156	(1,569,405)	2.01%	1.75%	1.95%	2.12%	2.20%
2019 - 2020	1,575,714,370	41,211,022	(1,580,835)	2.52%	2.18%	2.37%	2.55%	2.89%
2020 - 2021	1,878,505,070	29,369,360	(1,537,496)	1.48%	2.27%	1.48%	1.22%	1.07%
2021 - 2022	2,247,696,917	23,318,901	(1,662,427)	0.96%	1.07%	0.93%	0.89%	0.97%
2022 - 2023	2,832,978,304	61,148,883	(1,290,890)	2.11%	1.30%	1.89%	2.35%	2.72%
2023 - 2024	3,155,459,952	100,551,912	(1,262,806)	3.15%	2.91%	3.11%	3.25%	3.45%
2024 - 2025	3,197,095,593	57,608,053	(794,382)	3.56%	3.57%	3.57%		

Note: "Interest Earnings" and "Rate of Return" are net of fees.

DELTA MOSQUITO AND VECTOR CONTROL DISTRICT

RESOLUTION NO. 25-04

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE DELTA MOSQUITO AND VECTOR CONTROL DISTRICT MAKING CHANGES TO THE OPERATION OF THE DISTRICT'S REVOLVING FUND

WHEREAS, the Delta Mosquito and Vector Control District (the "District") previously established a revolving account established pursuant to Government Code section 53961 in 2011 and modified it in 2020;

WHEREAS, the Delta Mosquito and Vector Control District (the "District") desires to expand its use of the revolving account for monthly expenses to ensure more timely payment of District obligations and to establish procedures for use of the revolving account;

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Delta Mosquito and Vector Control District that:

1. Pursuant to Government Code section 53952(a)(1-3), the Board hereby designates that said revolving fund shall be used for any authorized expense of the District, including but not limited to payroll and payment of vendors/service providers. The Board designates the General Manager of the District as the officer who has authority to make disbursements from this fund and shall be responsible for keeping account of all receipts and disbursements from the fund. The Board declares that the establishment of the revolving fund is necessary to ensure the timely payment of District obligations including payroll and vendor payments due to unavoidable delays associated with the Tulare County warrant payment process.
2. Pursuant to Government Code section 53952(a)(4), the Board hereby sets a maximum value of the revolving fund at 110% of 1/12th the District's adopted budget for the current fiscal year. The exact value for a given fiscal year shall be set, by Board action at the first regular meeting of the fiscal year and the updated value shall subsequently be sent to the county auditor.
3. Pursuant to Government Code sections 53956 and 53957, the Board hereby adopts the following procedure for expenditure of funds:
4. (A) All District checks shall bear the following two signatures: (1) the General Manager; and (2) any member of the Board. Electronic forms of disbursement (EFT, Online Bill Payment, etc.) shall, prior to completion, be recorded on a form indicating the payment recipient, amount, and purpose, and shall be marked for approval by the following: (1) the General Manager; and (2) any member of the Board.

(B) All disbursements from the fund shall be approved by the Board at the first appropriate public meeting. The General Manager shall keep, and present upon demand, receipts of all expenditures in excess of \$1. The General Manager shall only expend the fund for services or materials which are of legal charge against the District.

(C) The District's procedure for drawing and signing checks shall at all times adhere to generally acceptable accounting principles. All District obligations shall be paid when due.

5. Pursuant to Government Code 53958, the fund shall be replenished as needed by the standard process of issuing payments through the county treasury (or other approved custodian of funds). If funds are transferred from the county treasury, an itemized account of all disbursements shall be included with the request for replenishment. No other deposits shall be made to this fund.
6. Pursuant to Government Code 53959, the General Manager shall give an account of the fund upon demand of the county auditor or the Board.
7. The District Manager is hereby directed to advise Tulare County officials of this Resolution and to otherwise implement the Board direction contained herein.

PASSED AND ADOPTED by the Board of Trustees of the Delta Mosquito and Vector Control District on this 12th day of February, 2025.

	Yes	No	Abstain	Absent
Greg Gomez	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Linda Gutierrez	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rosemary Hellwig	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Larry Roberts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kevin Caskey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lori Berger	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Michael Burchett	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Greg Gomez, President, Board of Trustees

Linda Guttierrez, Secretary, Board of Trustees

DELTA MOSQUITO AND VECTOR CONTROL DISTRICT

RESOLUTION NO. 25-05

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE DELTA MOSQUITO AND VECTOR CONTROL DISTRICT AUTHORIZING WITHDRAWAL OF ITS FUNDS FROM THE TULARE COUNTY TREASURY AND DIRECTING THE INVESTMENT AND MANAGEMENT OF SAID FUNDS

WHEREAS, the Tulare County Treasury currently holds the funds of the Delta Mosquito and Vector Control District ("District") in Tulare County Fund No. 712, titled "Delta Mosquito and Vector Control District", and issues warrants on the District's behalf; and

WHEREAS, the Board of Trustees desires to withdraw the funds from the County pursuant to Health & Safety Code Section 9077 and issue its own warrants beginning in April 2025 or as soon thereafter as Tulare County releases the funds;

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Delta Mosquito and Vector Control District, as follows:

1. Authorization of Withdrawal of Funds

Pursuant to Health & Safety Code Section 9077(c), the Board formally states its intention to withdraw its funds from Tulare County Fund No. 712 of the Tulare County Treasury, subject to the provisions of Section 11 below.

2. Designation of District Treasurer

Pursuant to Health & Safety Code Section 9077(a)(1), the Board designates the General Manager, Conlin Reis, as the District Treasurer, with the authority to manage District finances, including but not limited to:

- Opening and closing accounts.
- Transferring funds as necessary.
- Administering disbursements in accordance with Board policies.

3. Bonding Requirement

Pursuant to Health & Safety Code Section 9077(a)(2), the Board requires the District Treasurer and all other District employees handling District finances to be bonded in the amount of \$1,000,000.

- This amount may be adjusted annually by the Board as necessary.
- The District shall cover the cost of the bond through its existing insurance policies.

4. Accounting and Auditing Standards

Pursuant to Health & Safety Code Section 9077(a)(3), the Board requires that the District adopt and maintain an accounting and auditing system that:

- Reflects the District's financial condition at all times.
- Adheres to generally accepted accounting principles (GAAP).

5. Procedure for Drawing and Signing Checks

Pursuant to Health & Safety Code Section 9077(a)(4), the Board adopts the following procedure for drawing and signing checks:

(A) All District checks shall bear two signatures:

1. The District Treasurer (General Manager); and
 2. A designated Board Member.
- (B) The District's check-signing procedure shall comply with GAAP standards.
(C) All District obligations shall be paid when due.

6. Designation of Depository and Investment of Funds

Pursuant to Health & Safety Code Section 9077(a)(5), the Board designates California CLASS and Five Star Bank as the depository of the District's money.

- The District Treasurer is authorized to take all necessary actions to open and establish accounts as needed.
- Funds not needed for daily operations shall be invested in accordance with Government Code Sections 53600 and 53630.

7. Timeline for Fund Withdrawal

Pursuant to Health & Safety Code Section 9077(c), the Board designates April 2025 as the date for withdrawal of funds, or as soon thereafter as Tulare County releases the District's funds as directed.

8. Compliance with Government Code Investment Laws

Pursuant to Health & Safety Code Section 9077(d), the District shall ensure full compliance with all applicable provisions of:

- Government Code Sections 53600 et seq. (Investment of Public Funds)
- Government Code Sections 53630 et seq. (Depositaries of Public Funds)

9. Financial Reporting Requirements

Pursuant to Health & Safety Code Section 9077(e), the District Treasurer shall submit quarterly or more frequent written reports to the Board of Trustees, detailing:

- Receipts and disbursements
- Balances in all District accounts
- The financial condition of the District

10. Implementation of Resolution

The General Manager is directed to:

- Notify the Tulare County officials of this Resolution.
- Take all necessary actions to implement the Board's direction in withdrawing, managing, and investing District funds.
- Draft policies defining management of investments and District funds and further outlining additional procedures for management of said funds.

11. Fund Retention and Periodic Withdrawals

The District shall withdraw all available funds from the Tulare County Treasury, except for a portion required to meet obligations, administrative costs, and cash flow needs as Tulare County collects revenues on behalf of the District.

- The amount retained in the County Treasury shall be set by mutual agreement between the District and Tulare County.
- The District intends to make periodic withdrawals of collected funds from the Tulare County Treasury no more than quarterly, subject to the same reservation of funds necessary to meet obligations.

PASSED AND ADOPTED by the Board of Trustees of the Delta Mosquito and Vector Control District on this 12th day of February, 2025.

	Yes	No	Abstain	Absent
Greg Gomez	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Linda Guttierrez	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rosemary Hellwig	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Larry Roberts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kevin Caskey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lori Berger	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Michael Burchett	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Greg Gomez, President, Board of Trustees

Linda Guttierrez, Secretary, Board of Trustees

DELTA MOSQUITO & VECTOR CONTROL DISTRICT

Conlin Reis
General Manager

1737 W Houston Avenue | Visalia, California 93291
Phone (559)-732-8606 | (877) 732-8606 | Fax (559)-732-7441
www.DeltaMVCD.gov

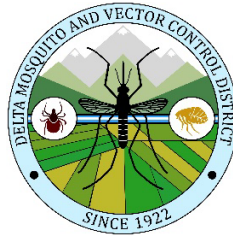
Andrea Troupin
Scientific Program Manager

Mary Ellen Gomez
Administrative Assistant

Rick Alvarez
Vector Control Supervisor

Erick Arriaga
Community Education & Outreach
Coordinator

Bryan Ferguson
Foreman



REPORT OF THE MANAGER DECEMBER 2024 & JANUARY 2025

I. Water and Weather

In December 2024, the Delta Mosquito and Vector Control District (DMVCD) Weather Station reported an average high temperature of 59.4°F with an average low of 43.3°F and 1.27 inches of rainfall as of December 31, 2024. The National Oceanic and Atmospheric Administration 1991-2020 seasonal averages for high and low temperatures in December were 55.4°F and 37.9°F respectively, with average rainfall of 1.83 inches. Water storage at Pine Flat Reservoir decreased to 453,025 acre-feet as of December 31, 2024. Pine Flat Reservoir's water inflow rate is 842 cubic feet per second (CFS) while its release is 135.6 CFS. The Lake Kaweah Reservoir storage increased to 31,728 acre-feet. Lake Kaweah's water inflow rate is 227 CFS and its release is 0.0 CFS as of December 31, 2024.

II. Narrative

Manager's Summary/Operations (Conlin Reis, General Manager)

December and January have been dedicated to a comprehensive review of Delta's operations workflow and training program. All staff met on a few occasions to discuss District operations broadly and to identify areas of improvement. We are currently working on defining the various workflows within District operations so that we can produce custom tools and resources for our techs and rework our training program for seasons to be more efficient. We hope to have this mostly completed by the end of March.

We had five members of staff attend the MVCAC Annual Meeting in Oakland in the last week of January. Delta had two poster submissions and one presentation submission at the meeting, which received a fair amount of attention and interest. The meeting also provided an opportunity for our laboratory staff to consult with other districts from around the state and we are in the process of refining some of our planned studies for 2025 based on other districts' projects.

We have begun gathering data for the 2024 Annual Report. This year's report will be later than usual as we have a number of corrections to make on the backend data to create a more useful and accurate report.

There were four service requests received in January 2025 and two received in December 2024.

There were 3 total source treatments in December 2024 and January 2025 with 4 total mosquito inspections.

Staffing (Conlin Reis, General Manager)

The OPM position still remains vacant at this time. We have received some applications and will likely begin interviews shortly, though the exact role of the OPM within District operations is still being defined through our current project and may influence what we want for this position.

I am excited to announce that our new Vector Control Operations Analyst. Started in January. The new analyst, Alysia Davis, has been with the District for over five years in operations at a seasonal capacity, with extensive experience in urban operations and drones. She has already been integrated into our administrative workflow and is actively participating in the operations overhaul.

Shop/Operations (Bryan Ferguson, Foreman)

For December and January, the shop has completed 22 services and repairs to our fleet vehicles. To date 28 of our 37 vehicles have been completed.

An eye wash station has been installed near the pesticide room entry door. The pesticide room, L-shaped storage room and parts room are being re-organized, and surplus items have been palletized. The crew have also pressure washed the sun panels on roof top of buildings and cleaned out gutters. Scrap metal, tires and old pallets have been hauled away.

Work is currently being done on backpack sprayers and will be ready for calibration in the last part of January.

We also made site visits to the old rock plant to assess site conditions for an upcoming aerial treatment program.

Outreach (Erick Arriaga, Community Education and Outreach Coordinator)

This month, DMVCD attended the 6th of the 9-elementary school stem events at Linwood Elementary in Visalia and began off-season maintenance on technician phones. Photographed fish hatchery and supplies for a biologist talk at the MVCAC annual conference. Completed an outreach poster for the MVCAC annual conference

and continued to scan old historical film slides. Ordered and designed new labels for mosquito traps.

Laboratory (Andrea Troupin, Scientific Program Manager)

A total of 268,334 mosquitoes were collected across 11,807 trap nights. The District-wide average of 22.7 mosquitoes per trap night for 2024 was 10.1% lower than the previous 5-year average of 25.3 and 32.0% lower than the 2023 average of 34.4 mosquitoes per trap night for the same time. The top 3 mosquito species caught in 2024 were *Culex quinquefasciatus* at 64.2%, followed by *Aedes aegypti* at 27.1%, and *Culex stigmatosoma* at 4.4%. Compared to 2023, the top 3 mosquito species caught were *Culex quinquefasciatus* at 61.8%, *Cx. tarsalis* at 19.3%, and *Aedes aegypti* at 15.6%. Arbovirus testing for West Nile virus (WNV), St. Louis Encephalitis virus (SLEV), and Western equine encephalitis virus (WEEV) for 2024 has not been completed as we are waiting for essential equipment to be repaired. As of October 16, 2024, laboratory staff has tested 4,618 mosquito samples for the year and the rest are being stored until testing is possible. For 2024, there were 211 WNV positive samples, 8 SLEV positive samples, and 2 samples that are both positive with WNV and SLEV. Positive mosquito samples were collected from Visalia, Farmersville, Delft Colony, London, Orosi, Sequoia Fields, Yetttem, Dinuba, Exeter, Traver, Kings River, and Goshen. One dead bird sample was collected in November and is waiting to be tested. No other birds in 2024 have tested positive for WNV, SLEV, or WEEV. No kissing bugs have been reported to the district in December or January.

No mosquito larvae samples were brought to the laboratory for species identification in December 2024 or January 2025. Similarly, no larval samples were collected in December 2023 or January 2024.

There were 0 technician requests for mosquitofish in December 2024 to distribute fish. In December 2023, there were 0 technician requests for mosquitofish to distribute fish. Approximately 138 mosquitofish fry were produced in December 2024. In December 2023, there were 2,978 mosquitofish fry produced.

2024 Service Request Summary

2024	Mosquitofish	Inspection	Mosquito	Source	Other	Total
January	0	2	2	1	0	5
February	3	5	1	12	0	21
March	5	17	6	5	0	33
April	4	25	1	6	0	36
May	15	110	0acr	0	0	125
June	7	15	51	5	1	79
July	11	137	0	0	0	148

August	24	83	0	0	0	107
September	6	108	0	0	0	114
October	2	84	0	0	0	86
November	0	0	0	0	0	0
December	0	1	1	0	0	2
Total	77	587	62	29	1	756

2025 Service Request Summary

2025	Mosquitofish	Inspection	Mosquito	Source	Other	Total
January	0	4	0	0	0	4
Total	0	4	0	0	0	4

III. Vector and Disease Surveillance

Delta MVCD Summaries:

Humans: For 2024, there are 4 human WNV cases and 5 dengue travel cases in Tulare County.

Birds: 0 positive dead birds were reported to DMVCD in December and January.

Mosquitoes: 0 samples were collected and tested in December 2024 and January 2025. There are 211 WNV positives, 8, SLEV positives, and 2 samples that are positive for both WNV and SLEV.

State Surveillance:

Humans: As of January 16, 2025, 127 human cases of WNV from 24 counties and 0 cases of SLEV from 0 counties have been reported.

Birds: As of January 16, 2025, 536 dead birds from 22 counties tested positive.

Mosquitoes: As of January 16, 2025, 2,007 mosquito samples from 25 counties have tested positive for WNV. Also, 34 samples from 5 counties have tested positive for SLEV.

V1. Expenditures & Revenues – 2024/25

Total Budget \$4,860,192

EXPENDITURES – July 1, 2024, to January 31, 2025

Salaries and Benefits	\$1,877,226.70
Services & Supplies	\$755,811.65
Tax Admin Fee	\$0.00
Capital	\$34,468.90
Long-Term Debt	\$58,914.03
TOTAL EXPENDITURES	\$2,726,421.28
<i>Percent of Budget Spent</i>	56.09%

REVENUE RECEIVED - July 1, 2024– January 31, 2025

July	\$0.00
August	\$2,958.33
September	\$46,812.33
October	\$559.50
November	\$3,274.33
December	\$2,865,835.75
January	\$283,640.35
TOTAL REVENUE TO DATE	\$3,203,080.59

IV. Timesheet Summary

Month	Available Hours	Sick Hrs Used	Total Hrs Avail. For Work	Pct. Of Hrs Avail for Work
July	6,440	167.25	6,272.75	97.4
August	5,808	316	5,492	94.5
September	5,120	145.9	4,974.10	97.1
October	4,600	131.25	4,468.75	97.1
November	2,368	56.5	2,311.5	97.6
December	2,176	42.5	2,133.50	98
January	2,856	32	2,824	98.9

The District has a vacation policy that requires 24-hour notice to ensure the operational integrity of the workforce. Sick leave for doctor, dentist and/ or family medical necessity

also requires advance notice-in so much as it is possible. Illness is unplanned and therefore unscheduled. Attendance records for the current year are shown in the table.

Delta MVCD Trustee Terms and Trainings

Name of Trustees	Area	Term End	AB1825-Due (Harassment Prevention)	AB1234-Due (Ethics Training)	Notes
Greg Gomez	City of Farmersville	12/31/2025	3/13/2025	2/9/2026	
Kevin Caskey	County at Large	1/6/2025	2/23/2025	2/15/2025	
Larry Roberts	City of Dinuba	12/10/2026	3/29/2025	3/29/2025	
Linda Guttierrez	County at Large	1/5/2026	10/2/2026	2/15/2025	
Rosemary Hellwig	City of Exeter	1/9/2026	3/18/2025	3/18/2025	
Lori Berger	City of Visalia	12/31/2026	4/6/2025	4/6/2025	
Mike Burchett	City of Woodlake	1/21/2027	3/7/2026	2/14/2026	

Delta MVCD Trustee Terms and Trainings

Name of Trustees	Area	Term End	AB1825-Due (Harassment Prevention)	AB1234-Due (Ethics Training)	Notes
Greg Gomez	City of Farmersville	12/31/2025	3/13/2025	2/9/2026	
Kevin Caskey	County at Large	1/6/2025	2/23/2025	2/15/2025	
Larry Roberts	City of Dinuba	12/10/2026	3/29/2025	3/29/2025	
Linda Guttierrez	County at Large	1/5/2026	10/2/2026	2/15/2025	
Rosemary Hellwig	City of Exeter	1/9/2026	3/18/2025	3/18/2025	
Lori Berger	City of Visalia	12/31/2026	4/6/2025	4/6/2025	
Mike Burchett	City of Woodlake	1/21/2027	3/7/2026	2/14/2026	

Delta Mosquito and Vector Control District

— MANUAL of POLICIES —

POLICY TITLE
Investment Policy

POLICY NUMBER
1084

1084.1 Purpose and Scope

1084.1.1 The Delta Mosquito & Vector Control District shall invest public funds in such a manner as to comply with state and local laws; ensure prudent money management; provide for daily cash flow requirements; and meet the objectives of the Policy, in priority order of Safety, Liquidity and Return on investment. In accordance with the authority granted by the Board of Directors, the General Manager is responsible for investing the unexpended cash in the District Treasury.

1084.1.2 The investment policy applies to all investment activities and financial assets of the Delta Mosquito & Vector Control District. This policy is applicable, but not limited to, all funds listed below:

- General Fund
- Capital Funds
- Funds for Reserves identified in Policy # 1081
- Any new fund created by the Board of Directors unless specifically exempted.

1084.2 Prudence

1084.2.1 The standard of prudence to be used by the designated representative shall be the “prudent investor” standard and shall be applied in the context of managing the overall portfolio. Persons authorized to make investment decisions on behalf of local agencies investing public funds are trustees and therefore fiduciaries subject to the prudent investor standard which states, “When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency”.

1084.2.2 The General Manager and other individuals assigned to manage the investment portfolio, acting within the intent and scope of the investment policy and other written procedures and exercising due diligence, shall be relieved of

personal responsibility and liability for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely manner and appropriate action is taken to control adverse developments.

1084.3 Objectives

The District's primary investment objectives, in order of priority, shall be:

1083.3.1 **Safety**: Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The District shall seek to preserve principal by mitigating the two types of risk: credit risk and market risk.

- a. Credit risk, defined as the risk of loss due to failure of the issuer of a security, shall be mitigated by investing in issuers that carry the direct or implied backing of the U.S. Government (including, but not limited to, the U.S. Treasury, U.S. Government Agencies, and federally insured banks). The portfolio will be diversified so that the failure of any one issuer does not unduly harm the District's capital base and cash flow.
- b. Market risk, (aka "interest rate risk") defined as market value fluctuations due to overall changes in the general level of interest rates shall be mitigated by limiting the maximum maturity of any one security to five years, structuring the portfolio based on historic and current cash flow analysis eliminating the need to sell securities prior to maturity and avoiding the purchase of long-term securities for the sole purpose of short-term speculation. Moreover, it is the District's full intent, at the time of purchase, to hold all investments until maturity to ensure the return of all invested principal dollars. Limited exceptions will be granted for security swaps that would improve the portfolio's yield and/or credit quality.

1083.3.2 **Liquidity**: The District's investment portfolio will remain sufficiently liquid to enable the Delta Mosquito & Vector Control District to meet all operating requirements which might be reasonably anticipated.

1084.3.4 **Return on Investments**: The District's investment portfolio shall have the objective of attaining a comparative performance measurement or an acceptable rate of return throughout budgetary and economic cycles. These measurements should be commensurate with the District's investment risk constraints identified in this Investment Policy and the cash flow characteristics of the portfolio.

1084.4 Delegation of Authority

The Board of Directors assigns the responsibility of investing unexpended cash to the General Manager. Daily management responsibility of the investment program may be delegated to designated staff, who shall establish procedures for the operation consistent with this investment policy.

1084.5 Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that conflicts with proper execution of the investment program or impairs their ability to make impartial investment decisions. Furthermore, Investment officials must refrain from undertaking personal investment transactions with the same individual(s) employed by the financial institution with whom business is conducted on behalf of the District.

1084.6 Authorized Dealers and Institutions

The General Manager will maintain a list of approved financial institutions authorized to provide investment services to the public agency in the State of California. These may include “primary” dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule). Best practices include the following:

a) A determination that all approved broker/dealer firms, and individuals covering the Public Agency, are reputable and trustworthy;

b) the broker/dealer firms should have the ability to meet all their financial obligations in dealing with the Public Agency;

c) the firms, and individuals covering the agency, should be knowledgeable and experienced in Public Agency investing and the investment products involved;

d) no public deposit shall be made except in a qualified public depository as established by the established state laws;

e) all financial institutions and broker/dealers who desire to conduct investment transactions with the Public Agency may supply the General Manager with audited financial statements, proof of FINRA certification, trading resolution, proof of State of California registration, a completed broker/dealer questionnaire, certification of having read the Public Agency’s investment policy and depository contracts.

The General Manager may conduct an annual review of the financial condition and registrations of qualified dealers & institutions.

1084.6 Authorized and Suitable Investments

Investment of District funds is governed by the California Government Code Sections 53600 et seq. Within the context of the limitations, the following investments are authorized, as further limited herein:

- a) United States Treasury Bills, Bonds, and Notes or those for which the full faith and credit of the United States are pledged for payment of principal and interest. There is no percentage limitation of the portfolio that can be invested in this category, although a five-year maturity limitation is applicable.
- b) Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises.
- c) Local Agency Investment Fund (LAIF), which is a State of California managed investment pool, and the Tulare County Investment pool, may be used up to the maximum permitted by California State Law. A review of the pool/fund is required when part of the list of authorized investments, with the knowledge that the pool/fund may include some investments allowed by statute but not explicitly identified in this investment policy. Additionally, shares of beneficial interest issued by a joint powers authority organized pursuant to CA Code (Section 6509.7) that invests in the securities and obligations in compliance with CA Code 53601 (subsection 'a' to 'r', inclusive) are also authorized. Each share shall represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority. To be eligible under this section, the joint powers authority issuing the shares shall have retained an investment adviser that meets all of the following criteria:
- The adviser is registered or exempt from registration with the Securities and Exchange Commission.
 - The adviser has not less than five years of experience investing in the securities and obligations authorized in CA Code (subsection 'a' to 'r', inclusive).
 - The adviser has assets under management in excess of five hundred million dollars (\$500,000,000).
- d) Negotiable Certificates of Deposit issued by nationally or state-chartered banks (FDIC insured institutions) or state or federal savings institutions. Purchases of negotiable certificates of deposit may not exceed 30% of total portfolio. Principal and accrued interest on these investments must not exceed the \$250,000 FDIC insurance limit. A maturity limitation of five years is applicable.
- e) Time deposits or placement service deposits, non-negotiable and collateralized in accordance with the California Government Code, may be purchased through banks or savings and loan associations. Since time deposits are not liquid, no more than 50% of the investment portfolio may be invested in this investment type. A maturity limitation of five years is applicable. Effective January 1, 2020, no more than 50 percent of the agency's money may be invested in deposits, including

certificates of deposit, through a placement service as authorized under 53601.8 (excludes negotiable certificates of deposit authorized under Section 53601(i)). On January 1, 2026, the maximum percentage of the portfolio reverts back to 30 percent. Investments made pursuant to 53635.8 remain subject to a maximum of 30 percent of the portfolio.

- f) Various daily money market funds administered for or by trustees, paying agents and custodian banks contracted by the Delta Mosquito & Vector Control District may be purchased as allowed under the State of California Government Code. Only funds holding U.S. Treasury or Government agency obligations can be used.

The following summary of maximum percentage limits, by instrument, are established for the District’s investment portfolio:

Authorized Investment Type	Government Code	Maximum Maturity	Minimum Credit Quality	Maximum in Portfolio	Maximum Investment in One Issuer
Treasury Obligations (bills, notes, & bonds)	53601(b)	5 Years	N/A	100%	N/A
US Government Agency and Federal Agency Securities	53601(f)	5 Years	N/A	100%	N/A
Local Agency Investment Fund (LAIF)	16429.1	Upon Demand	N/A	As permitted by LAIF (currently \$65 million per account)	N/A
Tulare County Investment Pool	53684	Upon Demand	N/A	As permitted by County Treasurer (currently no limit)	N/A
Joint Powers Authority Pool	53601(p)	N/A	See § 8.3 (above)	None	N/A
Negotiable Certificates of Deposit	53601(i)	5 Years	N/A	30%	N/A
Placement Service Deposits	53601.8 and 53635.8	5 Years	N/A	50%	N/A

1084.7 Review of Investment Portfolio

The securities held by the Delta Mosquito & Vector Control District must be in compliance with Section 1084.6 “Authorized and Suitable Investments” at the time of purchase. The General Manager should review the portfolio (at least annually) to identify those securities that do not comply.

The General Manager should establish procedures to report any major and critical incidences of non-compliance identified through the review of the portfolio.

1084.8 Investment Pools / Money Market Funds

A thorough investigation of the investment pool/money market fund is required prior to investing, and on a continual basis. Best efforts will be made to acquire the following information:

- a) A description of eligible investment securities, and a written statement of investment policy and objectives.
- b) A description of interest calculations and how it is distributed, and how gains and losses are treated.
- c) A description of how the securities are safeguarded (including the settlement processes), and how often the securities are priced and the program audited.
- d) A description of who may invest in the program, how often, what size deposit and withdrawal are allowed.
- e) A schedule for receiving statements and portfolio listings.
- f) Are reserves, retained earnings, etc. utilized by the pool/fund?
- g) A fee schedule, and when and how is it assessed.
- h) Is the pool/fund eligible for bond proceeds and/or will it accept such proceeds?

1084.9. Collateralization

Collateralization will be required on two types of investments: non-negotiable certificates of deposit and repurchase (and reverse repurchase) agreements. To anticipate market changes and provide a level of security for all funds, the collateralization level will be 110% of market value for non-negotiable certificate of deposit and 102% for reverse repurchase agreements of principal and accrued interest.

Collateral will always be held by an independent third party with whom the entity has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the entity and retained.

The District may waive the collateralization requirements for any portion of the deposit that is covered by Federal Deposit Insurance.

1084.9 Safekeeping and Custody

All security transactions shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a third-party custodian designated by the Treasurer and evidenced by safekeeping receipts.

1084.10 Diversification

The District shall diversify the investments within the portfolio to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions, or maturities. To promote diversification, no more than 5% of the portfolio may be invested in the securities of any one issuer, regardless of security type, excluding U.S. Treasuries, federal agencies, and pooled investments such as LAIF, money market funds, or local government investment pools.

1084.11 Maximum Maturities

To the extent possible, the Delta Mosquito & Vector Control District will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the District will not directly invest in securities maturing more than 5 years from the date of purchase. Any investment longer than 5 years must be done with advance permission from Board of Directors.

1084.12 Internal Controls

The General Manager is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Delta Mosquito & Vector Control District are protected from loss, theft, fraud or misuse.

Separation of functions between the District's General Manager and administrative staff is designed to provide an ongoing internal review to prevent the potential for converting assets or concealing transactions.

Investment decisions are made by the General Manager, executed by the administrative staff, and ratified by the Board of Trustees. All wire transfers initiated by the administrative staff must be reconfirmed by the appropriate financial institution to the General Manager. Proper documentation obtained from confirmation and cash disbursement wire transfers is required for each investment transaction. Timely bank reconciliation is conducted to ensure proper handling of all transactions.

The investment portfolio and all related transactions are reviewed and balanced to appropriate general ledger accounts by administrative staff on a monthly basis. An independent analysis by an external auditor shall be conducted annually to review and perform procedure testing on the District's cash and investments that have a material impact on the financial statements. The General Manager shall review and assure compliance with investment process and procedures.

1084.13 Performance Standards

The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs.

The District intends to spread its investments relatively evenly between 0 and 5 years and hold those investments to maturity. The District is limiting its authorized investments to the safest end of the investment spectrum—debt issued by the U.S. Treasury, U.S.

Government Agencies, and debt that is federally insured (see section 1084.6 Authorized and Suitable Investments, above, for a complete list of authorized investments).

Therefore, an appropriate performance benchmark will be a Constant Treasury Maturity Rate consistent with the weighted average maturity of the portfolio. The District recognizes that benchmarks may change over time based on changes in market conditions or cash flow requirements.

1084.14 Reporting

The General Manager shall review and render, at least quarterly, reports to the Board of Directors that include the following information:

- a) Investment type (e.g. U.S. Treasury Note, U.S. Government Agency Bond)
- b) Name of the issuer (e.g. Federal Farm Credit Bank, Federal Home Loan Bank)
- c) Maturity date
- d) Yield to maturity
- e) Current market value and source of market value
- f) Par and dollar amount for each security the District has invested in
- g) Par and dollar amount on any money held by the District (e.g. LAIF balance, Cash Balance).

The report shall also include a description of any of the District's funds, investments, or programs that are under the management of contracted parties, including lending programs.

The quarterly report shall state compliance of the portfolio to the investment policy, or manner in which the portfolio is not in compliance.

The quarterly report shall include a statement denoting the ability of the District to meet its expenditure requirements for the next six months or provide an explanation as to why sufficient money shall (or may not) be available.

The quarterly reports shall be placed on the Board of Directors meeting agenda for its review and approval no later than 45 days after the quarter ends. If there are no Board meetings within the 45-day period, the quarterly report shall be presented to the Board at the soonest possible meeting thereafter.

1084.15 Investment Policy Review

The policy shall be reviewed annually by the Board of Directors and any modifications made thereto must be approved by the Board of Directors.

The General Manager shall establish written investment policy procedures for the operation of the investment program consistent with this policy. The procedures should include reference to: safekeeping, master repurchase agreements, wire transfer agreements, banking service contracts and collateral/depository agreements. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as

provided under the terms of this policy and the procedures established by the Delta Mosquito & Vector Control District.

Delta Mosquito and Vector Control District

MANUAL of POLICIES

POLICY TITLE
Holidays

POLICY NUMBER
3004

3004.1 This policy shall apply to all employees.

3004.2 The following days shall be recognized and observed as paid holidays:

- New Year's Day;
- Martin Luther King, Jr.'s Birthday;
- President's Day;
- Memorial Day;
- Independence Day;
- Labor Day;
- Veteran's Day;
- Thanksgiving Day;
- Friday after Thanksgiving Day;
- Afternoon of Christmas Eve Day;
- Christmas Day;
- Workweek between Christmas Day/ New Year's Day;
- ~~Floating Holidays: Two days added to each fulltime permanent employee's vacation balance the beginning of each year.~~

▪ **Floating Holidays: Two days added to each fulltime permanent employee's vacation balance the beginning of each year. All fulltime permanent employees shall be entitled to two floating holidays that can be taken at any time (as a whole day), subject to approval by management. If an employee begins employment on or after July 1st of a year, they shall be entitled to only one floating holiday for that calendar year. Unused floating holidays are forfeited at the end of the calendar year.**

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3004.3 All regular work shall be suspended, and employees shall receive one-day's pay for each of the holidays listed above. An employee is eligible for any paid holiday if he/she works the day before and the day after said holiday. Eligibility is also granted if the employee was on vacation or had notified the General Manager and received permission to be absent from work on that specific day or days.

3004.4 Whenever a holiday falls on Saturday, the preceding Friday shall be observed as the holiday. Whenever a holiday falls on Sunday, the following Monday shall be observed as the holiday.

3004.5 When an employee is taking an authorized leave with pay when a holiday occurs, said holiday shall not be charged against said leave with pay.

3004.6 If any employee works on any of the holidays listed above, he/she shall be paid for all hours worked at the rate specified by law.

3004.7 Seasonal and temporary employees will be entitled to paid holidays occurring during period of employment.

Delta Mosquito and Vector Control District

— MANUAL of POLICIES —

POLICY TITLE

POLICY NUMBER

Purpose of Board Policies

1000

1000.1 It is the intent of the Board of Directors of the Delta Mosquito and Vector Control District to maintain a Manual of Policies. Contained therein shall be a comprehensive listing of the Board's current policies, ~~being the rules and regulations enacted by the Board from time to time.~~ Unless explicitly designated as advisory, the policies adopted by the Board are intended to function as the official rules and regulations governing the operations, conduct, and administrative processes of the Delta Mosquito and Vector Control District, representing an exercise of the Board's express and implied powers.

1000.2 The Manual of Policies will serve as a resource for Directors, staff and members of the public in determining the manner in which matters of District business are to be conducted.

1000.3 If any policy or portion of a policy contained within the Manual of Policies is in conflict with rules, regulations or legislation having authority over Delta Mosquito and Vector Control District, said rules, regulations or legislation shall prevail.

POLICY TITLE**POLICY NUMBER****Background Checks (Live Scan)****2140**

2140.1 Purpose

The Delta Mosquito and Vector Control District recognizes the critical importance of trustworthiness and integrity for its employees. As public health professionals who operate independently under the authority of law, employees interact with the public in sensitive settings, including residences, schools, and municipal locations. This policy ensures a consistent, lawful approach to evaluating the suitability of prospective and current employees by establishing the requirements and procedures for conducting background checks, including Live Scan fingerprinting, to determine eligibility for employment and continued service with the District.

2140.2 Policy**2140.2.1 Prospective Employees**

- All persons selected for employment must successfully complete a background check, including Live Scan fingerprinting, as a condition of employment.
- The background check will assess criminal history and other relevant information to ensure the applicant is suitable for the role, particularly for positions requiring independent work or access to residential and municipal locations.
- Offers of employment are conditional and may be rescinded based on the results of the background check.

2140.2.2 Current Employees

- Employees employed at the time of this policy's adoption are required to complete Live Scan fingerprinting within one year of the policy's effective date.

2140.2.3 District Responsibility for Costs

- The District will cover all costs associated with Live Scan fingerprinting and related background checks for both prospective and current employees.

2140.2.4 Disqualifying Convictions

The following convictions may disqualify a prospective or current employee, subject to an individualized assessment:

- 1. Crimes involving violence or sexual misconduct.**
- 2. Crimes that would impair the ability to perform essential job functions, including:**
 - a) Theft, fraud, or other financial crimes for administrative positions.**
 - b) Serious property crimes for field staff.**
- 3. Convictions that directly relate to the responsibilities of the position.**

The District Manager will evaluate mitigating circumstances, such as time elapsed since the offense and evidence of rehabilitation, before making a final determination.

2140.3 Compliance and Confidentiality

2140.3.1 Legal Compliance

- The District is authorized under Penal Code Sections 11105(b)(11) and 13300(b)(11) to access state and federal criminal history records for employment purposes.**
- Background checks will only be conducted after a conditional offer of employment is extended or for current employees.**
- Applicants will be provided with written notice of any disqualifying findings and given five (5) calendar days to respond or provide mitigating information before a final employment decision is made.**

2140.3.2 Confidentiality

- All background check results will be kept confidential and disclosed only to authorized personnel involved in the employment decision.**
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2140.4 Appeals

2140.4.1 Appeal Process

- Applicants or employees disqualified or terminated based on background check results may submit a written appeal to the District Manager within ten (10) calendar days of receiving notice. This procedure shall conform to the standard grievance process outlined in Policy 2122 (beginning with 2122.2.2).**

Background Document for Item 12 – Board Meeting

Setting the Value for the Elective Component of the Section 125 Cafeteria Plan

Background: The District provides an elective contribution under the Section 125 cafeteria plan to assist employees with health benefits. This contribution varies based on the employee's dependency status (Employee Only, Employee +1, or Employee + Family) and their choice of medical coverage (PPO or HMO). These amounts are set to ensure equitable support for employees while maintaining fiscal responsibility for the District.

Proposed Contribution Amounts:

Employee Category	HMO Contribution	PPO Contribution
Employee Only	\$844.33	\$1100.76
Employee + 1	\$1763.33	\$2359.52
Employee + Family	\$2314.73	\$3114.78

Recommendation: It is recommended that the Board approve the proposed elective contribution amounts for the Section 125 cafeteria plan, as detailed above, for the current plan year. These amounts have been reviewed in the context of the District's financial standing and employee benefits strategy.

Action Required: The Board is requested to review and approve the proposed contribution values for implementation. If any modifications are required, they should be specified during the meeting to ensure timely adjustments before the next plan year enrollment period.