

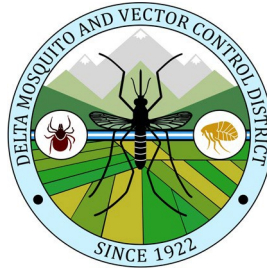
# DELTA MOSQUITO & VECTOR CONTROL DISTRICT

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, March 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\\_MzM2NihhY2MtNDQzNS00MzQyLWE5MGUtZDgyYzBiQTE2Nihj%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](https://teams.microsoft.com/join/19%3ameeting_MzM2NihhY2MtNDQzNS00MzQyLWE5MGUtZDgyYzBiQTE2Nihj%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 Introduction

The General Manager will introduce employee Alysia Davis, Vector Control Operations Analyst, to the Board of Trustees.

### 3. 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](mailto:publiccomments@deltamvcd.gov)

**ACTION 4. Consent Calendar**

- a) February Minutes
- b) February Payroll & Bills (Board Order #27-28)
- c) March Payroll & Bills (Board Order #29-30)
- d) Financial Reports

**ACTION 5. Investment and Finance Overhaul Project**

**a. Resolution 25-05: Reinvestment of Funds from Tulare County**

The Board will consider a resolution authorizing the removal of funds from Tulare County and reinvestment in California CLASS and setting forth guidelines for the process.

**b. Resolution 25-06, Bank Transfer and Account Closure**

The Board will consider a resolution authorizing the closure of certain bank accounts at the Bank of the Sierra and the creation of new accounts at Tri Counties Bank.

**6. Manager's Report**

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

**7. 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.

**ACTION 8. Policy Revision(s),**

***Second 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.

**ACTION 9. Resolution 25-07, Access to State and Federal Criminal History Information**

The Board will consider a resolution to authorize access to state and federal criminal history information for the purposes of hiring.

**ACTION 10. Financial Audit 2023/2024**

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

**ACTION 11. May Regular Board Meeting Adjustment**

The Board will consider rescheduling the May regular board meeting to Wednesday, May 7<sup>th</sup> to account for a conflict with a conference the Manager is attending.

**ACTION 12. Arbovirus Testing for Delano and Tulare Mosquito Abatement Districts**

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

**ACTION 13. Solar Project and EV Infrastructure Project, SJVAPCD Grant Application**

The Board will consider some items related to the Solar Project and potential installation of EV chargers as well as the purchase of an EV.

a) *ECAA Loan Update and Authorization*

The Board will receive updates on the loan for the Solar Project and potential impacts from the change in scope of the project.

b) *Resolution 25-08, Authorization for Installation of EV Charger, Purchase of EV, and related grants.*

The Board will consider a resolution authorizing the General Manager to install EV chargers at the District, purchase an EV vehicle, and obtain related grants.

**14. 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.

**15. Future Agenda Items**

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

**ACTION 16. Adjournment**

Adjourn Meeting of the Board of Trustees to reconvene on April 9, 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](http://www.DeltaMVCD.gov)

Andrea Troupin  
Scientific Program Manager

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Vector Control Supervisor

Erick Arriaga  
Community Education & Outreach  
Coordinator

Bryan Ferguson  
Foreman



Minutes of the Board of Trustees – Wednesday, February 12, 2025, Start: 4:31 p.m.

## 1. **Roll Call:**

Present: Greg Gomez, President; Linda Gutierrez, Secretary; Lori Berger, Larry Roberts, Mike Burchett and Rosemary Hellwig.

Absent: Kevin Caskey

Staff: Conlin Reis, General Manager and Mary Ellen Gomez, Administrative Assistant.

Others Present: Crystal Lynn, California Class (Remote) and John Kalmbach, Sol-Tek Solar

## 2. **Employee of the Quarter:**

The General Manager and the Board of Trustees presented the Employee of the Quarter Certificate to Benjamin Sperry

## 3. **Election of Officers/Administration of Oaths:**

Following discussion, it was moved by Larry Roberts and Rosemary Hellwig to nominate Greg Gomez as the President of the BOT and Linda Gutierrez as the Secretary of the BOT and the Board members unanimously approved both of their nominations.

BOT Member, Larry Roberts signed his oath of Office for re-appointment.

## 4. **Public Forum:**

No members of the public were present.

**5. 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 Burchett                      Second: Trustee Roberts

**6. Investment and Finance Overhaul Project:**

**6b. California Class Presentation/Consideration of Enrollment**

Following discussion, it was moved, seconded, and passed unanimously by the members of the Board of Trustees to approve enrollment in California Class.

Motion: Trustee Roberts                      Second: Trustee Hellwig

**6c. Resolution 25-04: Changes to DMVCD's Revolving Fund**

Following discussion, it was moved, seconded, and passed unanimously by the members of the Board of Trustees to approve the Resolution for changes to DMVCD's Revolving Fund.

Motion: Trustee Roberts                      Second: Trustee Burchett

**6d. District Bank Designation**

Following discussion, it was the consensus of the Board that the District Manager use his discretion to choose between the two options after a deeper evaluation, with a preference for Tri Counties Bank due to its local presence.

**6e. Resolution 25-05: Reinvestment of Funds from Tulare County**

The Board reviewed Resolution 25-05, which directed the reinvestment of Tulare County Funds. At the Manager's suggestion, the Board chose to re-visit this resolution at the next regular board meeting.

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

December and January focused on improving Delta's operations workflow and training program, with completion expected by March. Five staff attended the MVCAC Annual Meeting, where Delta's presentations drew interest and influenced future studies.

Data collection for the 2024 Annual Report is underway but delayed for corrections. The District received six service requests, conducted four mosquito inspections, and performed three source treatments.

The OPM position remains vacant, though interviews will begin soon. Alysia Davis joined as Vector Control Operations Analyst, bringing extensive seasonal experience. Fleet maintenance progressed, facility improvements were made, and preparations for an aerial treatment program are ongoing.

Outreach included STEM events, technician phone maintenance, and MVCAC conference preparations. Mosquito surveillance recorded lower-than-average trap counts, with *Culex quinquefasciatus* and *Aedes aegypti* as the most common species. Arbovirus testing is delayed, but so far, 211 samples tested positive for WNV, eight for SLEV, and two for both. Mosquitofish production was lower than last year, and no larvae samples or kissing bugs were reported.

#### **8. Re-appointments:**

Trustee that was to be polled was not in attendance, will re-visit at the next Board Meeting.

#### **9. AB1234 and AB1825 Training Requirements:**

Trustees reviewed the Training sheet; the Administrative Assistant notified them she will make them aware once assigned.

#### **10. Policy Revision(s).**

##### **First Read**

- a) New Policy #1084: Investment Policy
- b) Revision, Policy #3004: Holidays

The General Manager presented two policies, one to add a new policy, Policy #1084 to establish an Investment Policy. To consider a change in Policy #3004, minor revision regarding Floating Holidays. Action, if any, will be taken on these items at the March meeting.

##### **Second Read**

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

Following discussion, it was moved, seconded, and passed unanimously by the members of the Board of Trustees to approve the revisions to Policy #1000.

Motion: Trustee Hellwig                      Second: Trustee Roberts

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

The Board discussed a new background check policy for the District. There was some discussion.

It was moved, seconded, and passed by the members of the Board of Trustees to adopt Policy #2140 as presented.

Motion: Trustee Guttierrez                      Second: Trustee Berger

Ayes: Trustee Guttierrez, Trustee Berger, Trustee Gomez, Trustee Roberts  
Noes: Trustee Hellwig

**11. Financial Audit 2023/2024:**

The General Manager notified the Board of Trustees that the draft Audit was received late Monday, he is asking them to review it and will revisit this at the March Board Meeting.

**12. Section 125 Elective Component:**

Following discussion, it was moved, seconded and passed unanimously by the members of the Board of Trustees to approve the Section 125 Elective Component as presented.

Motion: Trustee Roberts                      Second: Trustee Hellwig

**13. Inspection Warrant:**

The General Manager notified the Board of Trustees he will bring this item back to the March meeting as the warrant still being worked on by new Legal Counsel for the District.

**14. Arbovirus Testing for Tulare Mosquito Abatement District:**

The General Manager notified the Board of Trustees he is tabling this item, will be brought back to the March meeting.

**15. Solar Project Update and New Proposal:**

John Kalmbach presented data pertaining and answered questions from the Board regarding the Solar Panel Project and how the change will benefit the District. Following discussion, it was moved, seconded and passed unanimously by the members of the Board of Trustees to continue moving forward with Sol-Tek Solar on this project.

Motion: Trustee Roberts

Second: Trustee Berger

**16. District Uniform Jackets:**

Following discussion, it was moved, seconded and passed unanimously by the members of the Board of Trustees to approve the purchase of District Uniform Jackets.

Motion: Trustee Hellwig

Second: Trustee Gutierrez

**17. Board of Trustees Member Comments:**

None.

**18. Future Agenda Items:**

None.

**19. Adjournment:**

Board President, Greg Gomez adjourned the meeting of the DMVCD Board of Trustees at 7:00 pm.

Conlin Reis, Recording Secretary

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39697	Conlin Reis	General Manager			5,469.27
39698	Rick Alvarez	Vector Control Supervisor			3,585.88
39699	Erick Arriaga	Comm. Ed. and Outreach Coord.			2,817.43
39700	Alysia Davis	Vector Control Operations Analyst			2,333.52
39701	Bryan Ferguson	Foreman			3,358.95
39702	Alejandra Gill	Laboratory Technician III			2,074.02
39703	Mary Ellen Gomez	Administrative Assistant			2,931.52
39704	Landon McGill	Vector Control Technician III/Mechanic			2,230.58
39705	Theodore McGill	Vector Control Technician III			2,025.85
39706	Mark Nakata	Biologist			3,144.08
39707	Juan Pablo Ortega	Biologist			2,701.98
39708	Brenda Rodriguez-Vivar	Laboratory Technician II			115.49
39709	Carlos Rodriguez	Vector Control Technician III			2,273.07
39710	Bryan Ruiz	Vector Control Technician III			3,207.35
39711	Mario Sanchez	Vector Control Technician III/Mechanic			2,806.14
39712	Benjamin Sperry	Biologist - Supplemental			1,891.54
39713	Andrea Troupin	Scientific Program Manager			3,256.06
		<b>Sub-Total Payroll</b>			\$46,222.73
39714	Delta Vector Control District - EFTPS				31,368.56
		Social Security/ Medicare/ Federal Income Tax	15,417.74	Employee 71% - District 29%	
		State Income Tax	2,489.91	Employee 100%	
		CalPERS Health Retro Adjustment - Plan Change	887.62		
		CalPERS Retirement	11,594.94	Employee 40% - District 60%	
		CalPERS 457	656.35		
		CalPERS Roth	322.00		
		<b>Total Payroll Taxes &amp; Benefits</b>			\$77,591.29
39715	Andrea Troupin	Per Diem - AMCA Puerto Rico March 2025		Travel	374.00
39716	Cline's Business Equipment	Monthly Contract		Maint. Contract	32.29
39717	Conlin Reis	Per Diem - AMCA Puerto Rico March 2025		Travel	374.00

39718	EMD Networking				4407.00
		Total Care Monthly Plan - March	3,999.25	Maint Contract	
		VOIP Phones - March	407.75	Telephone/Cellphones	
39719	Mettler-Toledo Rainin	Pipette Calibration		Lab Supplies	1333.40
39720	So Cal Gas	Utilities		Utilities	879.33
39721	Valley Pacific	Fuel		Fuel	831.01
		<b>Total Bills</b>			\$8,231.03
		<b>Total Board Order # 28</b>			\$85,822.32

Voucher	Payee	Description	Budget Line Item	Amount
39722	Conlin Reis	General Manager		5,469.27
39723	Rick Alvarez	Vector Control Supervisor		3,488.45
39724	Rick Alvarez	Vector Control Supervisor - Longevity Compensation - Retro		4,812.63
39725	Erick Arriaga	Comm. Education & Outreach Coordinator		2,817.43
39726	Alysia Davis	Vector Control Operations Analyst		2,333.51
39727	Bryan Ferguson	Foreman		3,358.98
39728	Alejandra Gill	Laboratory Technician III		2,186.93
39729	Mary Ellen Gomez	Administrative Assistant		2,931.52
39730	Paul Harlien	Ops Program Manager - Longevity Compensation - Retro		2,033.58
39731	Landon McGill	Vector Control Tech III/Mechanic		2,230.58
39732	Theodore McGill	Vector Control Tech III		2,133.03
39733	Mark Nakata	Biologist		3,144.08
39734	Juan Pablo Ortega	Biologist		2,701.95
39735	Brenda Rodriguez-Vivar	Laboratory Technician II		1,783.27
39736	Carlos Rodriguez	Vector Control Tech III		2,392.98
39737	Bryan Ruiz	Vector Control Tech III		3,164.13
39738	Bryan Ruiz	Vector Control Tech III - Longevity Compensation - Retro		2,010.20
39739	Mario Sanchez	Vector Control Tech III/Mechanic		2,806.13
39740	Benjamin Sperry	Biologist - Supplemental		2,088.07
39741	Andrea Troupin	Scientific Program Manager		3,256.06
		<b>Sub-Total Payroll</b>		<b>\$57,142.78</b>
39742	VSP	Vision Plan Premium		508.17
39743	Delta Dental Plan	Dental Plan Premium		1,463.32
39744	Lincoln Financial Group	Life/STD & LTD Insurance		1,207.65
39745	Delta Vector Control Dist - EFTPS			72,833.45
		CalPERS Health Insurance Premium	36,262.66	
		Social Security/ Medicare/ Federal Income Tax	16,138.38	Employee 71% - District 29%
		Social Security/ Medicare/ Federal Income Tax - Retro Pay	1,967.56	
		State Income Tax	2,608.28	Employee 100%
		State Income Tax - Retro Pay	67.64	

		CalPERS Retirement	12,046.08	Employee 40% - District 60%	
		CalPERS Retirement - Retro Pay	2,764.51		
		CalPERS 457	656.34		
		CalPERS Roth	322.00		
39746	DELTA VECT CONT DIST	Flex Benefit Plan		Employee 100%	666.64
39747	MISSION SQUARE	Deferred Retirement Trust			75.00
		<b>Total Payroll Taxes &amp; Benefits</b>			<b>\$133,897.01</b>
39748	Frontier Precision	Annual Renewal - Fieldseeker App		Subscriptions	12,765.00
39749	Jaribu W. Nelson CPA	Final Billing - Audit Prep FYE June 2024		Professional Services	5,000.00
39750	Pacific West	Monthly Service Contract		Maint. Contract	250.00
39751	SCI Consulting	Levy Administration 2024-2025		Professional Services	12,233.32
39752	US Bank				16,009.99
		USPS - Mailing of Annual Tax Forms	4.36	Office Supplies	
		Walmart - 1 gal ziploc bags	14.19	Safety Supplies	
		Mosquito & Vector Control Assoc. - Mosquito Pool Tests	264.00	Lab Supplies	
		Amazon - Cord lock and cord (surveillance)	40.93	Lab Supplies	
		Amazon - Fuses (shop stock)	49.84	Vehicle Supplies	
		Amazon - (9) scales	223.38	Operational	
		AutoZone - Return of Battery T101	-169.08	Vehicle Supplies	
		AutoZone - Battery T101	169.08	Vehicle Supplies	
		AutoZone - Battery T101	237.43	Vehicle Supplies	
		Walmart - Mosquito Spray	40.23	Safety Supplies	
		Spraying Devices - wands, nylon caps, tips and gaskets	81.48	Sprayer Supplies	
		Amazon - Chapin 24 volt backpack sprayer w/extra battery	263.36	Sprayer Supplies	
		Amazon - 1000watt invertor for fleet vehicle (field trial)	71.60	Vehicle Supplies	
		Amazon - PPE Clips	10.84	Fish Supplies	
		Amazon - Recoil kit for Polaris T-28	48.54	Vehicle Supplies	
		Walmart - handsoap for each vehicle	15.20	Safety Supplies	
		Amazon - Oil can sprayer and backpack basket screen	219.50	Sprayer Supplies	
		DecoCrete Supply - Replacement pump assembly Chapin	151.58	Sprayer Supplies	
		Lowe's - 18" extension pipe for Boom sprayer	31.49	Sprayer Supplies	

	Spraying Devices - Misc nozzles, valves & fittings(boomspri	86.24	Sprayer Supplies	
	AutoZone - ArmorAll protectant (shop stock)	14.72	Vehicle Supplies	
	AutoZone - Misc Filters and Fluids (shop stock)	57.45	Vehicle Supplies	
	FilterBuy - Lab AC filters	109.63	Building Maintenance	
	Comcast - Internet	367.15	Telephone/Cellphones	
	Amazon - Honda motor sparkplugs (shop stock)	34.71	Vehicle Supplies	
	Amazon - Honda motor fuel filters (shop stock)	27.68	Vehicle Supplies	
	Amazon - Mist blower solenoid valves (stock)	353.06	Sprayer Supplies	
	Costco - Birthday Treats	48.96	Misc. Expense	
	DreamHost	3.00	Subscriptions	
	Target - Personal Heaters (Erick & Juan Pablo)	66.17	Office Supplies	
	City of Visalia	126.34	Utilities	
	Amazon - Honda motor air filter (shop stock)	37.09	Sprayer Supplies	
	Target - Credit for heater return	-37.96	Office Supplies	
	Target - Personal Heaters (Erick & Juan Pablo)	86.78	Vehicle Supplies	
	Google Suites	99.73	Subscriptions	
	SipTrunk - Efax	116.38	Telephone/Cellphones	
	Amazon - Crimping Tool	23.43	Vehicle Supplies	
	Amazon - heat shrink, crimper, solder slug, connectors	169.79	Vehicle Supplies	
	Amazon - Pilot Gel Pens and Phone cases	48.54	Office Supplies	
	Lowe's - (4) 5 gal drinking water	31.96	Misc. Expense	
	Lowe's - drill bits, hose washers,zipties, misc shop supplies	63.92	Vehicle Supplies	
	Amazon - 3/8" heat shrink (surveillance)	18.39	Lab Supplies	
	AutoZone - 3' 3/4"hose bti spray equipment	8.95	Sprayer Supplies	
	AutoZone - 3' 3/4"hose bti spray equipment	8.95	Sprayer Supplies	
	AutoZone - Cabin filters and oil filters (shop stock)	23.95	Vehicle Supplies	
	Office Depot - Binders for SDS Materials	55.26	Office Supplies	
	Amazon - Wing nuts and alligator clamps	38.69	Lab Supplies	
	Lowe's - spray gun, caulking, etc.	164.59	Building Maintenance	
	CalWater	177.21	Utilities	
	International Agri Center - Entrance Expo (5) Staff	105.00	Misc. Expense	
	Lowe's - silicone sealant and paint	50.30	Building Maintenance	
	TeamBridge - Timekeeping system	52.00	Subscriptions	

	Amazon - (5) phone cases Tech Phones	47.80	Office Supplies	
	Lowe's - Shelving(parts room), thermostat & misc items	329.03	Building Maintenance	
	Amazon - Fuel filters for Honda engines (shop stock )	64.40	Vehicle Supplies	
	AutoZone - Filters and Fluids (shop stock)	65.83	Vehicle Supplies	
	AutoZone - Battery T36	110.49	Vehicle Supplies	
	Amazon - Screws and lightstands (surveillance)	115.07	Lab Supplies	
	Lowe's - sealant and adhesive	10.16	Building Maintenance	
	Amazon - IchX	64.15	Fish Supplies	
	Lowe's - Power grab sealer and water valve for toilet	53.27	Building Maintenance	
	AutoZone - Battery for T22	145.21	Vehicle Supplies	
	Spraying Devices - Spray pump for A1 mist blower on T-6	259.29	Sprayer Supplies	
	AutoZone - Struts T33	157.70	Vehicle Supplies	
	AutoZone - 3/4" return hose for A1 mist blower on T-6	16.26	Vehicle Supplies	
	AutoZone - Battery for T34	145.21	Vehicle Supplies	
	AutoZone - Core Charge	23.87	Vehicle Supplies	
	Office Depot - White out tape, sharpies and Binders	75.22	Office Supplies	
	AutoZone - Credit for core charge	-22.00	Vehicle Supplies	
	Verizon	1,361.79	Telephone/Cellphones	
	AutoZone - Tie rod end T33	55.32	Vehicle Supplies	
	AutoZone - Fuel hose for honda motor on T-4	10.70	Vehicle Supplies	
	AutoZone - Spark plug for Grizzly ULV on T-27	8.06	Vehicle Supplies	
	AutoZone - Oil filter for grizzly on T-7	13.82	Vehicle Supplies	
	Lowe's - microfiber cloth	18.97	Fish Supplies	
	Microsoft - Annual License Renewal	1,440.00	Subscriptions	
	Oakland Marriott - MVCAC Hotel Mark Nakata	815.97	Travel	
	SP Bambulab - filament	65.04	Lab Supplies	
	Sacramento Koi - pump and tank parts	178.41	Fish Supplies	
	Hanna Instruments - calibration solution	45.00	Fish Supplies	
	Lowe's - dry mop	32.53	Janitorial	
	Lowe's - salt, spray bottle, ph down/alkalinity up, brush/noz	270.07	Fish Supplies	
	Lowe's - Toilet bowl cleaner	3.78	Janitorial	
	Lowe's - 2" fittings, alkalinity up/ph down, brushes, cement	183.46	Fish Supplies	
	Idea Printing - (2) posters MVCAC and AMCA	223.51	Misc. Expense	







11:25 AM

03/07/25

Cash Basis

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

	<u>Jul '24 - F...</u>	<u>Budget</u>	<u>\$ Over Bu...</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	58,914.03	117,828.00	-58,913.97	50.0%
8000ALL · Fixed Assets				
701 · Spray Equipment - Capital Exp	19,133.06			
702 · Vehicles - Capital Expense	15,335.84	80,670.00	-65,334.16	19.0%
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	34,468.90	91,670.00	-57,201.10	37.6%
Total Expense	93,382.93	209,498.00	-116,115.07	44.6%
Net Ordinary Income	-93,382.93	-209,498.00	116,115.07	44.6%
Net Income	<u>-93,382.93</u>	<u>-209,498.00</u>	<u>116,115.07</u>	<u>44.6%</u>

11:27 AM

03/07/25

Cash Basis

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

	Jul '24 - Feb...	Budget	\$ Over Budg...	% of Budget
Ordinary Income/Expense				
Expense				
5-ALL · Salaries and Benefits				
50000 · Payroll Expenses	1,345,077.21	2,242,095.00	-897,017.79	60.0%
50001-2 · Social Sec and Medicare Emp				
50001 · Payroll Expenses MEDICARE DIST	19,366.90	0.00	19,366.90	100.0%
50002 · PR Liabilities - SOC SEC - DIST	82,810.10	0.00	82,810.10	100.0%
50001-2 · Social Sec and Medicare Emp - Other	0.00	163,850.00	-163,850.00	0.0%
<b>Total 50001-2 · Social Sec and Medicare Emp</b>	<b>102,177.00</b>	<b>163,850.00</b>	<b>-61,673.00</b>	<b>62.4%</b>
501 · PERS - OPEB	0.00	100,000.00	-100,000.00	0.0%
502 · PERS - CEPPT (Pension Trust)	0.00	100,000.00	-100,000.00	0.0%
511 · Retirement- District				
511.1 · Retirement- District UAL	216,953.00	221,552.00	-4,599.00	97.9%
511 · Retirement- District - Other	117,059.85	418,952.00	-301,892.15	27.9%
<b>Total 511 · Retirement- District</b>	<b>334,012.85</b>	<b>640,504.00</b>	<b>-306,491.15</b>	<b>52.1%</b>
513 · Workers Comp Insurance	89,177.00	89,177.00	0.00	100.0%
514 · Unemployment	10,156.86	16,500.00	-6,343.14	61.6%
516-518 · Life, Dental, Vision				
516 · Life Insurance -Lincoln	10,688.99	0.00	10,688.99	100.0%
517 · Dental Insurance	11,577.54	0.00	11,577.54	100.0%
518 · Vision Insurance	4,192.04	0.00	4,192.04	100.0%
516-518 · Life, Dental, Vision - Other	0.00	44,000.00	-44,000.00	0.0%
<b>Total 516-518 · Life, Dental, Vision</b>	<b>26,458.57</b>	<b>44,000.00</b>	<b>-17,541.43</b>	<b>60.1%</b>
519 · Health Insurance				
519.1 · Employer FSA Contribution	651.25			
519.2 · Retiree Insurance and Admin	2,981.42			
519 · Health Insurance - Other	288,480.09	495,000.00	-206,519.91	58.3%
<b>Total 519 · Health Insurance</b>	<b>292,112.76</b>	<b>495,000.00</b>	<b>-202,887.24</b>	<b>59.0%</b>
<b>Total 5-ALL · Salaries and Benefits</b>	<b>2,199,172.25</b>	<b>3,891,126.00</b>	<b>-1,691,953.75</b>	<b>56.5%</b>
<b>Total Expense</b>	<b>2,199,172.25</b>	<b>3,891,126.00</b>	<b>-1,691,953.75</b>	<b>56.5%</b>
<b>Net Ordinary Income</b>	<b>-2,199,172.25</b>	<b>-3,891,126.00</b>	<b>1,691,953.75</b>	<b>56.5%</b>
<b>Net Income</b>	<b>-2,199,172.25</b>	<b>-3,891,126.00</b>	<b>1,691,953.75</b>	<b>56.5%</b>

11:23 AM

03/07/25

Cash Basis

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

	Jul '24 - Feb...	Budget	\$ Over Bud...	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
<b>6-All · Services and Supplies</b>				
60100 · Spray Material	234,130.56	270,000.00	-35,869.44	86.7%
60200 · Uniforms	7,088.93	8,800.00	-1,711.07	80.6%
60300 · Lab Supplies				
60300.1 · Lab Surveillance	6,896.39			
60300 · Lab Supplies - Other	65,847.06	108,000.00	-42,152.94	61.0%
<b>Total 60300 · Lab Supplies</b>	<b>72,743.45</b>	<b>108,000.00</b>	<b>-35,256.55</b>	<b>67.4%</b>
60301 · Fish Supplies	3,673.59	11,000.00	-7,326.41	33.4%
60400 · Sprayer Supplies & Repairs	3,622.86	7,500.00	-3,877.14	48.3%
60401 · Operational	974.78	7,000.00	-6,025.22	13.9%
60500 · Janitorial Supplies & Service	4,490.95	4,500.00	-9.05	99.8%
60600 · Maintenance Contracts	41,965.34	52,050.00	-10,084.66	80.6%
60700 · Building/Yard Supplies & Maint				
60700.1 · Building Maintenance	14,491.90	0.00	14,491.90	100.0%
60700.2 · Yard Maintenance	140.33	0.00	140.33	100.0%
60700 · Building/Yard Supplies & Maint - Other	0.00	39,500.00	-39,500.00	0.0%
<b>Total 60700 · Building/Yard Supplies &amp; Maint</b>	<b>14,632.23</b>	<b>39,500.00</b>	<b>-24,867.77</b>	<b>37.0%</b>
60800 · Utilities	44,020.57	60,000.00	-15,979.43	73.4%
60900 · Insurance - Liability	115,217.00	115,217.00	0.00	100.0%
61000 · Office Supplies	6,611.23	32,000.00	-25,388.77	20.7%
61100 · Travel Expenses	8,280.45	26,000.00	-17,719.55	31.8%
61200 · Vehicle Supplies & Maint	26,969.10	41,500.00	-14,530.90	65.0%
61300 · Fuel & Oil	45,678.90	70,000.00	-24,321.10	65.3%
61400 · Telephone & Cell Phone	14,126.59	25,000.00	-10,873.41	56.5%
61500 · GPS	5,759.42	22,000.00	-16,240.58	26.2%
61700 · Subscriptions	11,563.81	35,000.00	-23,436.19	33.0%
61800 · Continuing Education	1,591.25	9,000.00	-7,408.75	17.7%
61900 · Professional Services				
619.1 · Prof. Services - Medical	600.00	0.00	600.00	100.0%
619.6 · Legal Fees	1,352.00	0.00	1,352.00	100.0%
61900 · Professional Services - Other	33,516.96	70,000.00	-36,483.04	47.9%
<b>Total 61900 · Professional Services</b>	<b>35,468.96</b>	<b>70,000.00</b>	<b>-34,531.04</b>	<b>50.7%</b>
62100 · Misc. Expense	2,452.52	5,033.00	-2,580.48	48.7%
62200 · Name Logo & Celebration	0.00	0.00	0.00	0.0%
62300 · Safety Supplies	900.03	5,000.00	-4,099.97	18.0%
62600 · Dues	24,257.38	23,540.00	717.38	103.0%
62800 · Public Relations	1,080.38	22,000.00	-20,919.62	4.9%
6-All · Services and Supplies - Other	511.07			
<b>Total 6-All · Services and Supplies</b>	<b>727,811.35</b>	<b>1,069,640.00</b>	<b>-341,828.65</b>	<b>68.0%</b>
<b>Total Expense</b>	<b>727,811.35</b>	<b>1,069,640.00</b>	<b>-341,828.65</b>	<b>68.0%</b>
<b>Net Ordinary Income</b>	<b>-727,811.35</b>	<b>-1,069,640.00</b>	<b>341,828.65</b>	<b>68.0%</b>
<b>Net Income</b>	<b>-727,811.35</b>	<b>-1,069,640.00</b>	<b>341,828.65</b>	<b>68.0%</b>

## 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 as the primary 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 May 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.

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**PASSED AND ADOPTED** by the Board of Trustees of the Delta Mosquito and Vector Control District on this 12th day of March, 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"/>

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Greg Gomez, President, Board of Trustees

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Linda Guttierrez, Secretary, Board of Trustees



## **DELTA MOSQUITO AND VECTOR CONTROL DISTRICT**

### **RESOLUTION NO. 25-06**

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE DELTA MOSQUITO AND VECTOR CONTROL DISTRICT AUTHORIZING THE CLOSURE OF DISTRICT BANK ACCOUNTS AT BANK OF THE SIERRA AND THE ESTABLISHMENT OF NEW ACCOUNTS AT TRI COUNTIES BANK

**WHEREAS**, the Delta Mosquito and Vector Control District ("District") currently holds funds in the following accounts at Bank of the Sierra in Visalia:

- **Delta Vector Control District – EFTPS #722147970**
- **Delta Vector Control District – Revolving Fund #722148770**
- **Delta Vector Control District – Flex Ben. #722149570**
- **SSJV Regional Continuing Ed Fund #701050764**

**WHEREAS**, the District is the proper owner of these accounts and retains full authority over the funds contained therein;

**WHEREAS**, the majority of individuals authorized as signers on these accounts are no longer affiliated with the District, necessitating a transition in banking management;

**WHEREAS**, the District has an ongoing operational need for bank accounts specifically structured for public agencies, due to the enhanced use of these accounts for daily financial transactions, vendor payments, and other essential District functions;

**WHEREAS**, the Board of Trustees has determined that it is in the best interest of the District to close these accounts and establish new accounts at Tri Counties Bank in Visalia, which provides banking services tailored to public agencies;

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

#### **1. Authorization of Closure of Bank Accounts**

The General Manager, Conlin Reis, is hereby authorized and directed to take all necessary actions to close the following District accounts at Bank of the Sierra:

- **Delta Vector Control District – EFTPS #722147970**
- **Delta Vector Control District – Revolving Fund #722148770**
- **Delta Vector Control District – Flex Ben. #722149570**
- **SSJV Regional Continuing Ed Fund #701050764**

All remaining funds shall be transferred to newly established accounts at Tri Counties Bank.

## **2. Authorization to Establish New Bank Accounts**

The Board authorizes the General Manager to open and establish the following accounts at Tri Counties Bank:

- **One or more District Revolving Accounts** – These accounts are used for the District's day-to-day expenditures, including operational costs, vendor payments, and other routine financial transactions.
- **District FSA Funding Account** – This account is dedicated to supporting the District's employees' Flexible Spending Accounts (FSAs), which are administered by a third party.
- **SSJV Regional CE Account** – This account holds regional continuing education (CE) funds for use in CE events, ensuring proper funding for training and educational opportunities within the region.

## **3. Authorization of Transactions Related to Account Transfer**

The General Manager, Conlin Reis, is authorized to:

- Close the specified accounts at Bank of the Sierra;
- Open the necessary new accounts at Tri Counties Bank;
- Transfer all funds from the closed accounts to the new accounts.

No other financial or banking authority is conferred by this resolution.

## **4. Removal of Former Signers and Authorization of New Signers**

All former authorized signers on the Bank of the Sierra accounts shall be removed upon closure of the accounts.

### **4.1 Authorized Signers for the District Revolving Account(s)**

The following individuals shall be authorized signers for any **District Revolving Account(s)** established at Tri Counties Bank:

- **Greg Gomez, Board President**
- **Linda Guttierrez, Board Secretary**
- **Rosemary Hellwig, Trustee**
- **Larry Roberts, Trustee**
- **Kevin Caskey, Trustee**
- **Lori Berger, Trustee**
- **Michael Burchett, Trustee**
- **Conlin Reis, General Manager**

All checks and disbursements for the District Revolving Account(s) shall require two signatures:

- **The General Manager and one designated Board Member; or**

- If the General Manager is unavailable, two designated Board Members.

**4.2 Authorized Signers for the District FSA Funding Account and SSJV Regional CE Account**

The following individuals shall be authorized signers for the **District FSA Funding Account** and **SSJV Regional CE Account** at Tri Counties Bank:

- **Conlin Reis, General Manager**
- **Mary Ellen Gomez, Administrative Assistant**

All checks and disbursements for these accounts shall require one signature from either of the designated signers.

**5. Implementation of Resolution**

The General Manager is directed to take all necessary actions to effectuate the closure of the District's accounts at Bank of the Sierra and the establishment of new accounts at Tri Counties Bank.

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

<b>Trustee Name</b>	<b>Yes</b>	<b>No</b>	<b>Abstain</b>	<b>Absent</b>
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"/>

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**SIGNED:**

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**Greg Gomez**

President, Board of Trustees

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**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](http://www.DeltaMVCD.gov)

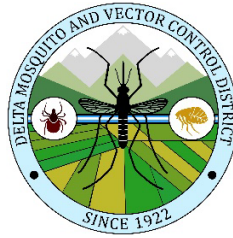
Andrea Troupin  
*Scientific Program Manager*

Mary Ellen Gomez  
*Administrative Assistant*

Rick Alvarez  
*Vector Control Supervisor*

Erick Arriaga  
*Community Education &  
Outreach Coordinator*

Bryan Ferguson  
*Foreman*



## REPORT OF THE MANAGER FEBRUARY 2025

### I. Water and Weather

The Delta Mosquito and Vector Control District (DMVCD) Weather Station reported an average high temperature of 66.1°F with an average low of 43.6°F and 1.73 inches of rainfall as of February 28, 2025. The National Oceanic and Atmospheric Administration 1991-2020 seasonal averages for high and low temperatures in February were 61.3°F and 41.6°F respectively, with average rainfall of 1.64 inches. Water storage at Pine Flat Reservoir decreased to 453,025 acre-feet as of February 28, 2025. Pine Flat Reservoir's water inflow rate is 1,236 cubic feet per second (CFS) while its release is 133 CFS. The Lake Kaweah Reservoir storage increased to 31,728 acre-feet. Lake Kaweah's water inflow rate is 675 CFS and its release is 1003.5 CFS as of February 28, 2025.

### II. Narrative

#### **Manager's Summary (Conlin Reis, General Manager)**

In February, the District continued its review of protocols and training materials. Staff is actively working on updating materials and combining workflows from older materials.

We had a number of staff members attend the World Ag Expo in Tulare. Attendees collected information on spray systems, drones, and safety equipment as well as attending talks on dairy management and irrigation, to assist in the development of best management practices for vector control on these properties.

An error in payroll was discovered in the month of February. The longevity pay given to longstanding employees as a percentage of their pay was not adjusted with the annual COLA for the previous 4 years. The affected employees were informed, and corrective payment was issued. Notations were made to make sure the error does not recur.

#### **Staffing (Conlin Reis, General Manager)**

We are preparing for seasonals to start in Mid-April. We are preparing to bring on a couple of additional seasonal positions to provide supplemental help in critical areas throughout the season. In addition, all seasonal technicians will be extensively cross trained to allow for greater flexibility in operations and disease response.

### **Shop/Operations (Bryan Ferguson, Foreman)**

For February, the shop has completed the remaining services and repairs to all 37 fleet vehicles. All services, repairs and retrofitting have been done to power equipment and sprayers as well as calibrations to spray equipment.

Five pallets of surplus items were inventoried, documented, and posted for auction on Govdeals.com. Auction scheduled to end on March 4th, 2025.

We installed and activated Verizon GPS/Camera units on all fleet vehicles. The desktop and mobile apps were configured and monitored for accuracy and functionality. So far, no issues of concern have been found.

Zone operators have made random site visits to evaluate conditions and look for breeding and fish sources.

### **Outreach (Erick Arriaga, Community Education and Outreach Coordinator)**

In February, Delta MVCD participated in a presentation with Sequoia High School and hosted a tour for the forestry science class from the same school. Additional events are scheduled to begin in March. Outreach has been assisting with district training and preparing materials for the 2025 season.

The district's advertisement in The Good Life newspaper has been updated and submitted, and the newspaper has since been printed and distributed. Additionally, a nameplate and business cards were ordered and delivered for Alysia Davis, the district's new Vector Control Operations Analyst.

### **Laboratory (Andrea Troupin, Scientific Program Manager)**

A total of 268,334 mosquitoes were collected across 11,807 trap nights in 2024. 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 been completed as essential equipment has been repaired. As of February 28, 2025, laboratory staff has tested 491 additional samples from 2024. In 2024, there were 213 WNV positive samples, 8 SLEV positive samples, and 2 samples that are both positive with WNV and SLEV out of 5,109 pools tested. 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 birds in 2024 have tested positive for WNV, SLEV, or WEEV and 0 birds were reported in February 2025. No kissing bugs were reported to the district in February 2025.

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

There were 0 technician requests for mosquitofish in February 2025 to distribute fish. In February 2024, there were 3 technician requests for mosquitofish to distribute fish. Approximately 311 mosquitofish fry were produced in February 2025. In February 2024, there were 1,205 mosquitofish fry produced.

### **2025 Service Request Summary**

<b>2025</b>	<b>Mosquitofish</b>	<b>Inspection</b>	<b>Mosquito</b>	<b>Source</b>	<b>Other</b>	<b>Total</b>
<b>January</b>	0	4	0	0	0	4
<b>February</b>	1	2	0	0	0	3
<b>Total</b>	<b>1</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>

### **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 February.

**Mosquitoes:** 491 mosquito samples from 2024 were tested in February 2025 that were from 2024; a total of 5,109 pools were tested from 2024. There are 213 WNV positives, 8, SLEV positives, and 2 samples that are positive for both WNV and SLEV.

#### **State Surveillance:**

**Humans:** As of March 7, 2025, 129 human cases of WNV from 24 counties and 0 cases of SLEV from 0 counties have been reported. These cases are from 2024.

**Birds:** As of March 7, 2025, 536 dead birds from 22 counties tested positive. These samples are from 2024.

**Mosquitoes:** As of March 7, 2025, 2,007 mosquito samples from 25 counties have tested positive for WNV. Also, 34 samples from 5 counties have tested positive for SLEV. These samples are from 2024.

**V1. Expenditures & Revenues – 2024/25**

Total Budget \$4,860,192

EXPENDITURES – July 1, 2024, to February 28, 2025

Salaries and Benefits	\$2,074,802.50
Services & Supplies	\$786,985.80
Tax Admin Fee	\$0.00
Capital	\$36,378.86
Long-Term Debt	\$58,914.03
<b>TOTAL EXPENDITURES</b>	<b>\$2,957,081.19</b>
<i>Percent of Budget Spent</i>	<b>60.8%</b>

REVENUE RECEIVED - July 1, 2024– February 28, 2025

<b>July</b>	\$0.00
<b>August</b>	\$2,958.33
<b>September</b>	\$46,812.33
<b>October</b>	\$559.50
<b>November</b>	\$3,274.33
<b>December</b>	\$2,865,835.75
<b>January</b>	\$283,640.35
<b>February</b>	\$159.02
<b>TOTAL REVENUE TO DATE</b>	<b>\$3,203,239.61</b>

**IV. Timesheet Summary**

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



<b>January</b>	2,856	32	2,824	98.9
<b>February</b>	2,720	163.95	2,566.05	93.9

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 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 1<sup>st</sup> 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

RESOLUTION NO. 25-07

## A RESOLUTION OF THE BOARD OF TRUSTEES OF THE DELTA MOSQUITO AND VECTOR CONTROL DISTRICT AUTHORIZING ACCESS TO STATE AND FEDERAL SUMMARY CRIMINAL HISTORY INFORMATION FOR EMPLOYMENT PURPOSES, INCLUDING VOLUNTEERS AND CONTRACT EMPLOYEES

WHEREAS, Penal Code Sections 11105(b)(11) and 13300(b)(11) authorize special districts to access state and local summary criminal history information for employment; and

WHEREAS, Penal Code Section 11105(b)(11) authorizes special districts to access federal level criminal history information by transmitting fingerprint images and related information to the Department of Justice to be transmitted to the Federal Bureau of Investigation; and

WHEREAS, Penal Code Sections 11105(b)(11) and 13300(b)(11) require that there be a requirement or exclusion from employment based on specific criminal conduct on the part of the subject of the record; and

WHEREAS, Penal Code Sections 11105(b)(11) and 13300(b)(11) require the governing body of a special district to specifically authorize access to summary criminal history information for employment; and

WHEREAS, **Policy 2140 – Background Checks (Live Scan)** provides additional details regarding the use of criminal history information, including the procedures for conducting background checks, confidentiality protections, and the appeals process.

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

1. The Delta Mosquito and Vector Control District is hereby authorized to access state and federal level summary criminal history information for employment with the Delta Mosquito and Vector Control District (including volunteers and contract employees) and may not disseminate the information to a private entity.
2. The Delta Mosquito and Vector Control District shall not consider a person who has been convicted of a violent or serious felony or misdemeanor eligible for employment

(including volunteers and contract employees, if applicable).

3. The implementation of this resolution shall align with the procedures outlined in **Policy 2140**, which governs the use of criminal history records, evaluation criteria for hiring decisions, confidentiality of records, and the appeal process.

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

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

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**Signatures**

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**Greg Gomez, President, Board of Trustees**

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**Linda Guttierrez, Secretary, Board of Trustees**





# **DELTA MOSQUITO & VECTOR CONTROL DISTRICT**

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
VISALIA, CALIFORNIA**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
JUNE 30, 2024**





**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
JUNE 30, 2024**

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**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
JUNE 30, 2024**

**List of Board of Trustees**

Greg Gomez	President
Belen Gomez	Secretary
Larry Roberts	Member
Lori Berger	Member
Rosemary Hellwig	Member
Kevin Caskey	Member
Linda Guttierrez	Member

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Jaribu W. Nelson, CPA

P.O. Box 1105, Clovis, CA 93613 • Ph: (559) 286-7546 • Email: jaribucpa@gmail.com

## INDEPENDENT AUDITOR'S REPORT

Board of Trustees of the  
Delta Mosquito and Vector Control District  
Visalia, California

### Opinions

We have audited the accompanying financial statements of the governmental activities and the General Fund of the Delta Mosquito and Vector Control District (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of the Delta Mosquito and Vector Control District as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Delta Mosquito and Vector Control District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 – 6, the budgetary comparison schedule on page 30, the schedule of changes in net Other Post-Employment Benefits (OPEB) liability and related ratios on page 32, the schedule of contributions for OPEB on page 33, the proportionate share of net pension liability on page 34, and the schedule of contributions for pension on page 35 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 10, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Control District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Jaribu W. Nelson, CPA*

Clovis, California  
January 10, 2025

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2024**

This section of Delta Mosquito and Vector Control District's (the "District") annual financial report presents a discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2024. Please read it in conjunction with the District's financial statements, which immediately follows this section.

**FINANCIAL HIGHLIGHTS**

- ❖ The District's total assets were \$10,988,107 as of June 30, 2024, which was a \$1,924,235 increase from the previous year.
- ❖ The District's total liabilities were \$3,672,715 as of June 30, 2024, which was a \$55,572 increase from the previous year.
- ❖ The District's total net position was \$7,043,371 as of June 30, 2024, which was a \$4,818,161 increase from the previous year.
- ❖ The District's total revenue was \$5,218,502, which was a \$499,093 increase from the previous year.
- ❖ During the year, the District's revenues were \$442,516 more than expenses generated.
- ❖ The District's total fixed assets, net of accumulated depreciation were \$4,550,902, which was a (\$70,510) decrease from the previous year

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The financial statements presented in this annual report include the activities of Delta Mosquito and Vector Control District using the reporting model as prescribed by Governmental Accounting Standards Board Statement No. 34 (GASB 34). The report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information, if any. The basic financial statements also include notes that further explain some of the information presented in the financial statements and provide more detailed data.

***Government-Wide Financial Statements***

The government-wide financial statements present the financial picture of the District from the economic resources measurement focus using the accrual basis of accounting, which is similar to that used by private-sector companies. They provide both short term and long-term information about the District's overall financial status. These statements (governmental fund balance sheet and statement of net position and statement of governmental fund revenues, expenditures and changes in fund balance and statement of activities) include all assets of the District as well as all liabilities. All of the current year's revenues and expenses are accounted for in the statement of governmental fund revenues, expenditures and changes in fund balance and statement of activities, regardless of when cash is received or paid.

The government-wide financial statements report the District's net position and how it has changed. Net position, the difference between the District's assets, deferred outflows, liabilities and deferred inflows, is one way to measure the District's financial health or position. Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating. However, to assess the overall health of the District, one needs to consider additional non-financial factors such as changes in the District's user base, the ability to adjust rates, etc.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2024**

**CONDENSED COMPARATIVE FINANCIAL STATEMENT INFORMATION**

Condensed government-wide financial information as compared to the previous year is as follows:

**Condensed Statement of Net Position**

	<u>2024</u>	<u>2023</u>	<u>Increase (Decrease)</u>	<u>Percentage of Change</u>
<b>ASSETS:</b>				
Current and other assets	\$ 6,040,768	\$ 4,130,796	\$ 1,909,972	46.24%
Capital assets	4,550,902	4,621,412	(70,510)	-1.53%
Other post employment benefits asset	<u>396,437</u>	<u>311,664</u>	<u>84,773</u>	27.20%
Total assets	<u>\$ 10,988,107</u>	<u>\$ 9,063,872</u>	<u>\$ 1,924,235</u>	21.23%
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>				
Pension deferrals	\$ 77,977	\$ 992,960	\$ (914,983)	-92.15%
Other post employment benefits deferrals	<u>98,808</u>	<u>19,325</u>	<u>79,483</u>	411.30%
Total deferred outflows of resources	<u>\$ 176,785</u>	<u>\$ 1,012,285</u>	<u>\$ (835,500)</u>	-82.54%
<b>LIABILITIES:</b>				
Current liabilities	\$ 33,925	\$ 102,490	\$ (68,565)	-66.90%
Compensated absences	115,349	132,511	(17,162)	-12.95%
Long-term debt	646,021	743,493	(97,472)	-13.11%
Net pension liability	<u>2,877,420</u>	<u>2,638,649</u>	<u>238,771</u>	9.05%
Total liabilities	<u>\$ 3,672,715</u>	<u>\$ 3,617,143</u>	<u>\$ 55,572</u>	1.54%
<b>DEFERRED INFLOW OF RESOURCES:</b>				
Pension deferrals	\$ 60,836	\$ 3,894,511	\$ (3,833,675)	-98.44%
Other post employment benefits deferrals	<u>387,970</u>	<u>339,293</u>	<u>48,677</u>	14.35%
Total deferred inflows of resources	<u>\$ 448,806</u>	<u>\$ 4,233,804</u>	<u>\$ (3,784,998)</u>	-89.40%
<b>NET POSITION:</b>				
Invested in capital assets	\$ 3,904,881	\$ 3,877,919	\$ 26,962	0.70%
Unrestricted	<u>3,138,490</u>	<u>(1,652,709)</u>	<u>4,791,199</u>	-289.90%
Total net position	<u>\$ 7,043,371</u>	<u>\$ 2,225,210</u>	<u>\$ 4,818,161</u>	216.53%

Explanation of changes in selected line items:

- ❖ Pension deferrals varied significantly from last year due to changes in the District's proportion of the CalPERS miscellaneous risk pool measures. In order to "smooth out" these changes so as not to have large variances in pension expense, GASB 68 requires these changes in measures to be amortized and expensed over various lengths. These measures include changes in actuarial assumptions, differences in expected actual experience, net difference in projected and actual earnings on pension plan investments, changes in employer's proportion of the pension plan, and differences in the employer's actual to proportionate share of contributions. Detailed information about the changes in measures is available in the separately issued CalPERS financial reports.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2024**

**Condensed Statement of Activities**

	<u>2024</u>	<u>2023</u>	<u>(Decrease)</u>	<u>of Change</u>
<b>REVENUES:</b>				
Program revenues:				
Other income	\$ 130,982	\$ 83,531	\$ 47,451	56.81%
General revenues:				
Property taxes	4,929,547	4,541,809	387,738	8.54%
Interest income	<u>157,973</u>	<u>94,069</u>	<u>63,904</u>	67.93%
Total revenues	5,218,502	4,719,409	499,093	10.58%
<b>EXPENSES:</b>				
Vector Control	<u>4,775,986</u>	<u>9,220,023</u>	<u>(4,444,037)</u>	-48.20%
<b>CHANGE IN NET POSITION</b>	<u>442,516</u>	<u>(4,500,614)</u>	<u>4,943,130</u>	-109.83%
<b>BEGINNING NET POSITION</b>	<u>6,600,855</u>	<u>6,725,824</u>	<u>(124,969)</u>	-1.86%
Equity transfers/prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
<b>ENDING NET POSITION</b>	<u>\$ 7,043,371</u>	<u>\$ 2,225,210</u>	<u>\$ 4,818,161</u>	216.53%

Explanation of changes in select line items:

- ❖ Revenues increased due to property tax payments.
- ❖ Expenses increased due to CalPERS related miscellaneous risk pool measures.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

As of June 30, 2024, the District had invested \$4,771,389 in capital assets, including machinery and equipment. This amount represents a net increase (including additions and deductions) of \$786,175. Details to net capital assets are as follows:

	<b>CAPITAL ASSETS</b>			
	<u>2024</u>	<u>2023</u>	<u>Increase (Decrease)</u>	<u>Percentage of Change</u>
Land	\$ 8,776	\$ 8,776	\$ -	0.00%
Buildings & improvements	2,590,897	2,521,226	69,671	2.76%
Multi-purpose/lab building	2,913,903	2,885,478	28,425	0.99%
Vehicles	916,320	885,850	30,470	3.44%
Equipment	<u>494,601</u>	<u>467,477</u>	<u>27,124</u>	5.80%
Total capital assets	6,924,497	6,768,807	155,690	2.30%
Accumulated depreciation	<u>(2,373,595)</u>	<u>(2,147,395)</u>	<u>(226,200)</u>	10.53%
Net capital assets	<u>\$ 4,550,902</u>	<u>\$ 4,621,412</u>	<u>\$ (70,510)</u>	-1.53%



**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2024**

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The Board of Trustees and Officers adopts the income and expense projections (budget) at their regular monthly meeting in August. The income and expense projections include proposed expenses and the means of financing such. All meetings of the Board of Trustees are open and conducted in accordance with the Ralph M. Brown Act.

Proposed expenses are based on historic expenses of the District adjusted for the coming year's expected activity.

Revenue of the District is received in general, through ad-valorem property taxes in the County of Tulare. current year revenue is based on prior year revenue receipts.

**CONTACTING THE DISTRICT'S TREASURER**

If you have any questions about this report or need additional financial information, contact the District's Manager at: 1737 W. Houston Ave., Visalia, CA 93291 or, by telephone at (559) 732-8606.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT**  
**GOVERNMENTAL FUND BALANCE SHEET AND STATEMENT OF NET POSITION**  
**JUNE 30, 2024**

	General Fund	Adjustments	Statement of Net Position
<b>ASSETS</b>			
Cash and investments	\$ 6,040,768	\$ -	\$ 6,040,768
Capital assets, net of accumulated depreciation	-	4,550,902	4,550,902
Other post employment benefits asset	-	396,437	396,437
	<u>6,040,768</u>	<u>4,947,339</u>	<u>10,988,107</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension deferrals	-	77,977	77,977
Other post employment benefits deferrals	-	98,808	98,808
	<u>-</u>	<u>176,785</u>	<u>176,785</u>
<b>LIABILITIES</b>			
Accounts payable	24,863	-	24,863
Accrued expenses	5,505	-	5,505
Payroll liabilities	3,557	-	3,557
Accrued interest	-	-	-
Due in one year:			
Compensated absences	-	69,209	69,209
Financed purchase	-	100,250	100,250
Due in more than one year:			
Compensated absences	-	46,140	46,140
Financed purchase	-	545,771	545,771
Net pension liability	-	2,877,420	2,877,420
	<u>33,925</u>	<u>3,638,790</u>	<u>3,672,715</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension deferrals	-	60,836	60,836
Other post employment benefits deferrals	-	387,970	387,970
	<u>-</u>	<u>448,806</u>	<u>448,806</u>
<b>FUND BALANCE/NET POSITION</b>			
Fund balance:			
Unassigned	6,006,843	(6,006,843)	-
	<u>6,006,843</u>	<u>(6,006,843)</u>	<u>-</u>
Net position:			
Net investment in capital assets	-	3,904,881	3,904,881
Unrestricted	-	3,138,490	3,138,490
	<u>\$ 6,006,843</u>	<u>\$ 1,036,528</u>	<u>\$ 7,043,371</u>

The accompanying notes are an integral part of this statement.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2024**

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balance	\$ 6,006,843
Capital assets used in governmental activities are not current financial resources; therefore, they are not reported in the General Fund.	4,550,902
Net OPEB asset is not an available resource and, therefore, is not reported in the General Fund.	396,437
Net pension liability is not due and payable in the current period and, therefore, are not reported in the General Fund.	(2,877,420)
Compensated absences are not due and payable in the current period; therefore, they are not reported in the General Fund.	(115,349)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the General Fund.	(646,021)
Pension related deferrals are reported as deferred outflows and inflows of resources on the statement of net position.	17,141
Other post employment benefits deferrals are reported as deferred outflows and inflows of resources on the statement of net position.	<u>(289,162)</u>
Total net position	<u>\$ 7,043,371</u>

The accompanying notes are an integral part of this statement.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE AND STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>REVENUES</b>			
Program revenues:			
Other income	\$ 130,982	\$ -	\$ 130,982
General revenues:			
Property taxes	4,929,547	-	4,929,547
Interest income	<u>157,973</u>	<u>-</u>	<u>157,973</u>
 Total revenues	 <u>5,218,502</u>	 <u>-</u>	 <u>5,218,502</u>
<b>EXPENDITURES</b>			
Vector control:			
Salaries	2,011,074	(17,162)	1,993,912
Benefits	711,557	498,233	1,209,790
Services and supplies	932,183	-	932,183
Payroll taxes	267,958	-	267,958
Liability insurance	122,884	-	122,884
Depreciation	-	226,200	226,200
Capital outlay	155,690	(155,690)	-
Debt service:			
Principal	117,828	(117,828)	-
Interest	<u>23,059</u>	<u>-</u>	<u>23,059</u>
 Total expenditures	 <u>4,342,233</u>	 <u>433,753</u>	 <u>4,775,986</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>876,269</u>	 <u>(433,753)</u>	 <u>442,516</u>
 Net change in fund balance/net position	 876,269	 (433,753)	 442,516
 Fund balance/net position, beginning of year	 <u>4,059,559</u>	 <u>2,264,326</u>	 <u>6,323,885</u>
 Prior period adjustments	 1,071,015	 (794,045)	 276,970
 Fund balance/net position, beginning of year (restated)	 <u>5,130,574</u>	 <u>1,470,281</u>	 <u>6,600,855</u>
 Fund balance/net position, end of year	 <u>\$ 6,006,843</u>	 <u>\$ 1,036,528</u>	 <u>\$ 7,043,371</u>

The accompanying notes are an integral part of this statement.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2024**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balance	\$ 876,269
The General Fund reports capital outlay as expenditures; however, in the statement of activities, the cost of those assets is capitalized. This is the amount of capital assets recorded in the current year.	155,690
Depreciation expense on capital assets is reported in the government-wide statement of activities, but it does not require the use of current financial resources; therefore, depreciation expense is not reported as an expenditure in the General Fund.	(226,200)
Repayment of debt principal is an expenditure in the governmental funds, but the payment reduces long-term liabilities in the Statement of Net Position.	117,828
Compensated absences in the statement of activities does not require the use of current financial resources and, therefore, is not reported as expenditures in the General Fund.	17,162
Changes to net pension liability and pension related deferred outflows and inflows of resources do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	(544,085)
Changes to net OPEB liability and OPEB related deferred outflows and inflows of resources do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	<u>45,852</u>
Net change in net position	<u>\$ 442,516</u>

The accompanying notes are an integral part of this statement.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying financial statements are presented in conformity with accounting principles generally accepted in the United States of America for governmental units as prescribed by the Governmental Accounting Standards Board (“GASB”) and other authoritative sources.

**Reporting Entity**

The Delta Mosquito and Vector Control District (the “District”) has performed comprehensive mosquito control in Northern Tulare County since 1922. The District encompasses a 712-square mile area.

The District conducts mosquito-borne disease surveillance in a collective effort with the Mosquito and Vector Control Association of California (“MVCAC”), California Department of Public Health (“CDPH”), and the University of California at Davis (“UCD”) and Berkeley (“UCB”).

The California Arbovirus Surveillance Program recognizes that western equine encephalomyelitis virus (“WEE”); St. Louis encephalitis virus (“SLEV”) and WN virus (“WNV”) are significant causes of human disease. These viruses are maintained in nature in the wild bird mosquito cycles that do not depend upon infections of humans or domestic animals to persist. The District’s surveillance and control activities focus on this maintenance cycle, which involves primarily the western encephalitis mosquito, *Culex tarsalis*, and the southern house mosquito *Culex pipiens quinquefasciatus*. Additionally, efforts focus on the invasive *Aedes aegypti* mosquito, which is capable of transmitting human diseases such as Zika, Dengue, Yellow Fever, and Chikungunya.

Delta’s vector-borne disease prevention strategy is based on an area-wide integrated pest vector management (“IPM/IVM”) program. The components of Delta’s IPM/IVM program are addressed in the document: CEQA Preliminary Assessment of Integrated Pest Management Practices Used to Reduce the Risk of Mosquito-Associated Disease and Annoyance, adopted January 14, 2004. The primary aspects of the program include education, surveillance, and mosquito control.

Surveillance efforts include monitoring of climate, estimating immature and adult mosquito abundance, identifying invasive species, collecting dead birds and assessing virus activity by testing mosquitoes.

The components of the District’s surveillance program are addressed in the document: 2020 California Mosquito-Borne Virus Surveillance & Response Plan, adopted June 5, 2020.

**Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the District’s activities. The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function, and 2) grants and contributions that are restricted for meeting the operational or capital requirements of a particular function. Taxes and other items that are not properly included as program revenues are reported as general revenues.

The accounts of the District are organized on the basis of fund accounting. Under fund accounting, different types of District operations are accounted for in different funds, each with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures as appropriate. Resources are allocated to and accounted for in individual funds, based upon the purpose for which they are to be spent and the means by which spending activities are controlled. Since the District does not have any financial resources that are required to be accounted for in other funds, it utilizes only a “General Fund” for its operations.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Measurement Focus, Basis of Accounting**

*Government-Wide Financial Statements*

The government-wide financial statements are reported using the economic resources measurement focus and accrual basis of accounting. Revenues are recorded when earned and expense are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements are met. Expenses are recorded when liabilities are incurred.

*Governmental Fund Financial Statements*

Governmental fund financial statements (i.e., balance sheet and statement of revenues, expenditures, and changes in fund balance) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Revenues susceptible to accrual are property taxes, interest on investments, and intergovernmental revenues. Property taxes are recorded as revenues in the fiscal year in which they are levied, provided they are collected in the current period or within 60 days thereafter. Interest on invested funds is recognized when earned. Intergovernmental revenues that are reimbursements for specific expenditures are recognized when all eligibility requirements are met. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between governmental fund and governmental activities.

The District reports the following major governmental fund:

The General Fund accounts for those operations that provide services to the public.

The District adopts annual appropriated budgets for its General Fund, which is a major fund. Budgetary comparison schedules have been provided for this fund to demonstrate compliance with the budgets.

**Budgetary Procedures**

The District operates under a budget prepared and approved annually by the Trustees. The budget is prepared on a detailed line-item basis. Revenues are budgeted by source and expenditures or expenses are budgeted by use (salaries and employee benefits, services and supplies, other charges, fixed asset acquisitions and contingencies). Once approved, the Trustees may amend the adopted budget when unexpected modifications are required in estimated revenue and expenditures or expenses.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Assets, Liabilities and Net Position**

**Cash and Investments**

The District maintains an account with the County of Tulare Treasury and has other various bank accounts at the Bank of Sierra. The primary operating account is with the County of Tulare Treasury. Funds maintained with the County of Tulare Treasury are invested in an external investment pool in savings accounts and short-term investments by the County Treasurer under the County of Tulare’s Statement of Investment Policy. Interest income is allocated to the District by the County of Tulare (the District’s fiscal agent) quarterly based on its average daily cash balances.

**Capital Assets**

Capital assets, which includes machinery and equipment, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Machinery and equipment purchased or acquired are carried at historical cost or estimated historical cost. Donated or contributed capital assets are recorded at their estimated fair value on the date received.

The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives or the related fixed assets, as applicable.

Depreciation is computed using the straight-line method over the following estimated useful life:

Structures and improvements .....	15 - 50 years
Equipment .....	5 - 15 years

**Compensated absences**

Accumulated unpaid employee vacation benefits are recognized as a liability when earned. Sick leave benefits can accumulate without limit; however, employees do not gain a vested right to accumulated sick leave and therefore, accumulated employee sick leave benefits are not recognized as liabilities of the District but are recorded as expenditures in the year that sick leaves are taken. Employees retiring with unused sick leave will have their unused sick leave considered in determining their retirement benefits under PERS.

**Pensions**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Delta Mosquito and Vector Control District’s California Public Employees’ Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Leases**

The District recognizes a lease liability and an intangible right-to-use asset (lease asset) in the government-wide financial statements. The District measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the lease term.



**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Assets, Liabilities and Net Position (Continued)**

**Net Position and Fund Balance**

*Net Position*

In the government-wide financial statements, net position is reported in three categories as follows:

- **Net investment in capital assets** – This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any borrowings that are attributable to the acquisition, construction or improvement of those.
- **Restricted net position** – This component of net position consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted net position** – This component of net position consists of assets that do not meet the definition of “restricted net position” or “net investment in capital assets”.

The District would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

*Fund Balance Classification*

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- **Nonspendable** – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.
- **Restricted** – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed** – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Trustees. These amounts cannot be used for any other purpose unless the Trustees remove or change the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.
- **Assigned** – This classification includes amounts that are constrained by the District’s intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Trustees or through the Trustees delegating this responsibility to the District’s Manager through the budgetary process.
- **Unassigned** – This classification includes any negative residual amounts that may exist as a result of expenditures incurred for specific purposes in excess of amounts restricted, committed, or assigned to those purposes.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Assets, Liabilities and Net Position (Continued)**

**Property Taxes**

The County of Tulare Assessor, bills and collects property taxes for the District. Property taxes are levied on or before September 1 and are payable in two equal installments on December 10 and April 10 of each year. District property tax revenues are recognized when levied to the extent that they result in current receivables.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures or expenses during the reporting period. Accordingly, actual results could differ from those estimates.

**NOTE 2 – CASH AND INVESTMENTS**

Statutes authorize the District to invest in obligations of the U.S. Treasury, agencies and instrumentalities, bankers' acceptances, certificates of deposit and the state treasurer's investment pool Local Agency Investment Fund ("LAIF"). The District maintains various bank accounts at Bank of the Sierra and all other money is deposited with the County of Tulare Treasury where it is invested in an external investment pool in savings accounts and short-term investments by the County Treasurer under the County of Tulare's Statement of Investment Policy. Information about the County Treasury Investment Pool can be found in the County's annual comprehensive financial report which is available on the County's website.

Cash and investments as of June 30, 2024, consist of the following:

Cash in County of Tulare's investment pool	\$ 5,901,967
Cash in bank	<u>138,801</u>
Total	<u>\$ 6,040,768</u>

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

**NOTE 2 – CASH AND INVESTMENTS (Continued)**

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provisions for deposits: The California Government Code require that financial institutions secure deposits made by the state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under the state law (unless so waived by the governmental unit).

The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California Laws also allow financial institutions to secure district deposits by pledging the first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2024, none of the District's deposits with financial institutions were held in uncollateralized accounts. The District's deposits with the Bank of Sierra are fully insured by the Federal Deposit Insurance Corporation ("FDIC") as of June 30, 2024.

Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or governmental investment pools (such as the Tulare County Treasury Investment Pool).

Investments in Tulare County Treasury Investment Pool

The District is a voluntary participant in the Tulare County Treasury Investment Pool that is regulated by the California Government Code under the oversight of the Auditor-Controller/Treasurer-tax Collector of Tulare County. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by the Treasury Investment Pool for the entire Treasury Investment Pool portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the Treasury Investment Pool, which are recorded on an amortized cost basis.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Tulare County Treasury Investment Pool does not have a rating provided by a nationally recognized statistical rating organization and is exempt from disclosure per the requirements of GASB 40. However, for the assets of the portfolio held by the pool as of June 30, 2024, please refer to the Tulare County's annual comprehensive financial report which is available on Tulare County's website.

Concentration of Credit Risk

Concentration of credit risk is the risk that the failure of any one issuer would place an undue financial burden on the District. The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated in the California Government Code. As of June 30, 2024, there were no investments in any one issuer (other than external investment pools) that represents 5% or more of total District investments.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 2 – CASH AND INVESTMENTS (Continued)**

Fair Value Hierarchy

Investments, including derivative instruments that are not hedging derivatives, are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Tulare County Treasury Investment Pool invests in numerous types of investments ranging all levels in the fair value hierarchy. Accordingly, it is not an investment type that can be categorized in any particular level in the fair value hierarchy.

**NOTE 3 – CAPITAL ASSETS**

The following is a summary of changes in capital assets:

	Balance June 30, 2023	Additions	Disposals	Balance June 30, 2024
Capital Assets:				
Land	\$ 8,776	\$ -	\$ -	\$ 8,776
Construction in progress	-	-	-	-
Buildings & improvements	2,521,226	69,671	-	2,590,897
Multi-purpose/lab building	2,885,478	28,425	-	2,913,903
Vehicles	885,850	30,470	-	916,320
Equipment	467,477	27,124	-	494,601
Accumulated depreciation	<u>(2,147,395)</u>	<u>(226,200)</u>	<u>-</u>	<u>(2,373,595)</u>
Capital assets, net of accumulated depreciation	<u>\$ 4,621,412</u>	<u>\$ (70,510)</u>	<u>\$ -</u>	<u>\$ 4,550,902</u>

Depreciation expense for the year ended June 30, 2024 was \$226,200.

**NOTE 4 – POST-RETIREMENT BENEFITS OTHER THAN PENSIONS (“OPEB”)**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Fiscal Year End	June 30, 2024
Measurement Date	June 30, 2023
Measurement Period	June 30, 2022, to June 30, 2023
Valuation Date	June 30, 2023

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 4 – POST-RETIREMENT BENEFITS OTHER THAN PENSIONS (“OPEB”) (Continued)**

**Plan Description**

*Description of Plan* - By Board resolution and through agreements with its labor units, the District provides certain health care benefits for retired employees and their dependents under third-party insurance plans. Medical coverage is currently provided through CalPERS as permitted under the Public Employees’ Medical and Hospital Care Act (PEMHCA). This coverage requires the employee to satisfy the requirements for retirement under CalPERS: either (a) attainment of age 50 (age 52, if a miscellaneous employee new to PERS on or after January 1, 2013) with 5 years of State or public agency service or (b) an approved disability retirement.

The employee must begin his or her retirement benefit within 120 days of terminating employment with the District to be eligible to continue medical coverage through the agency and be entitled to the benefits described below. If an eligible employee is not already enrolled in the medical plan, he or she may enroll within 60 days of retirement, during any future open enrollment period or with a qualifying life event. In other words, it is the timing of initiating retirement benefits and not timing of enrollment in the medical program which determines whether or not a District retiree qualifies for lifetime medical coverage and any benefits defined in the PEMHCA resolution. Once eligible, coverage may be continued at the retiree’s option for his or her lifetime. A surviving spouse and other eligible dependents may also continue coverage.

*Benefits Provided* - Under PEMHCA, the District is required to contribute toward medical coverage for the retiree’s lifetime or until coverage is otherwise discontinued. If a covered spouse survives the retiree and is entitled to survivor pension benefits, the District will continue the applicable contribution toward the spouse’s coverage until his or her death.

The District’s “unequal” resolution with CalPERS, executed in 2003, defines its contribution toward medical plan premiums for active employees to be the PEMHCA minimum employer contribution (MEC). The MEC during the valuation period was \$151 per month in 2023 and increased to \$157 per month in 2024. Under the resolution, the District’s contribution toward retiree medical premiums is equal to: 5% times the number of prior years the employer has been contracted with PEMHCA times the contribution the District makes towards active employee premiums (i.e., the MEC). The District pays medical insurance premiums for retirees up to the following maximums:

	<u>Annual Cap Amount</u>
Retiree	\$ 1,481.10
Couple	\$ 1,481.10
Family	\$ 1,481.10

As of the June 30, 2023, actuarial valuation, two retirees are currently paying for health insurance.

*Funding Policy* - The District’s funding policy affects the calculation of liabilities by impacting the discount rate that is used to develop the plan asset and expense. “Prefunding” is the term used when an agency consistently contributes an amount based on an actuarially determined contribution (ADC) each year. GASB 75 allows prefunded plans to use a discount rate that reflects the expected earnings on trust assets. Pay-as-you-go, or “PAYGO”, is the term used when an agency only contributes the required retiree benefits when due. When an agency finances retiree benefits on a pay-as-you-go basis, GASB 75 requires the use of a discount rate equal to a 20-year high grade municipal bond rate. The District has been and continues to prefund its OPEB liability, contributing 100% or more of the Actuarially Determined Contributions each year. Therefore, with the District’s approval, the discount rate used in this valuation is 5.70%, the long term expected return on trust assets as of the measurement date.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 4 – POST-RETIREMENT BENEFITS OTHER THAN PENSIONS (“OPEB”) (Continued)**

**Plan Description (Continued)**

**Employees Covered**

As of the June 30, 23 actuarial valuation, the following current and former employees were covered by the benefit terms:

Active employees	19
Inactive employees or beneficiaries currently receiving benefit payments	2
Inactive employees entitled to but not yet receiving benefit payments	10
<b>Total</b>	<b>31</b>

**Net OPEB Liability/(Asset)**

The District’s net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2023, that was rolled forward to determine the June 30, 2024, total OPEB liability, based on the following actuarial methods and assumptions below:

*Methods and Assumptions.* Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. Actuarial assumptions come in part from the professional judgment of the Actuary, working within the scope of GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*.

The following simplifying assumptions were made:

*Retirement age for active employees*—Based on the historical average retirement age for the covered group, active plan members were assumed to retire at age 65.

*Marital status*—Percent of married members at the calculation date was assumed to be 70% and continue throughout retirement.

*Mortality*—Life expectancies were based on the MacLeod Watts Scale 2022 applied generationally from 2017.

*Long term return on assets* – 5.7% as of June 30, 2023, and 5.6% as of June 30, 2022 net of plan investment-related expenses

*Healthcare cost trend rate*—The PEMHCA minimum required contribution (“MEC”) is assumed to increase annually by 4.0%.

*Inflation rate*—The expected general inflation rate is 2.5% per year.

*Payroll growth rate*—The expected long-term payroll growth rate was assumed to be 3.0% per year.

Demographic actuarial assumptions used in this valuation are based on the 2021 experience study of the California Public Employees Retirement System using data from 1997 to 2019, except for a different basis used to project future mortality improvements. The representative mortality rates were the published CalPERS rates, adjusted to back out 15 years of Scale MP 2016 to central year 2015.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 4 – POST-RETIREMENT BENEFITS OTHER THAN PENSIONS (“OPEB”) (Continued)**

**Plan Description (Continued)**

**Discount Rate**

The discount rate used to measure the total OPEB liability was 5.7 percent. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

**Changes in the OPEB Liability/(Asset)**

The changes in the net OPEB liability are as follows:

	<b>Total OPEB Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net OPEB Liability/(Asset) (c) = (a) - (b)</b>
Balance at June 30, 2023 <i>(Measurement Date June 30, 2022)</i>	\$ 474,931	\$ 637,919	\$ (162,988)
<b>Changes recognized for the measurement period:</b>			
Service cost	26,876	-	26,876
Interest	27,678	-	27,678
Expected investment income	-	35,718	(35,718)
Contributions-employer	-	15,105	(15,105)
Benefit payments	(15,105)	(15,105)	-
Assumption changes	(7,670)	-	(7,670)
Plan experience	(242,694)	-	(242,694)
Investment experience	-	(13,001)	13,001
Administrative expense	-	(183)	183
Net Changes	<u>(210,915)</u>	<u>22,534</u>	<u>(233,449)</u>
Balance at June 30, 2024 <i>(Measurement Date June 30, 2023)</i>	<u>\$ 264,016</u>	<u>\$ 660,453</u>	<u>\$ (396,437)</u>

**Sensitivity of the Net OPEB Liability/(Asset) to Changes in the Discount Rate**

The sensitivity analysis of the District regarding the net OPEB liability/(asset) of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2023, is as follows:

	1% Decrease 4.70%	Current Discount Rate 5.70%	1% Increase 6.70%
Net OPEB Liability	\$ (361,398)	\$ (396,437)	\$ (425,549)

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 4 – POST-RETIREMENT BENEFITS OTHER THAN PENSIONS (“OPEB”) (Continued)**

**Plan Description (Continued)**

**Sensitivity of the Net OPEB Liability/(Asset) to Changes in the Health Care Cost Trend Rates**

The sensitivity analysis of the net OPEB liability/(asset) of the District if it were calculated using a health care cost trend rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2023, is as follows:

	1% Decrease	Current Trend	1% Increase
Net OPEB Liability	\$ (431,449)	\$ (396,437)	\$ (352,427)

**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB.**

For the year ended June 30, 2024, the District recognized OPEB expense of \$(45,852). As of June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 20,111	\$ 31,444
Differences Between Expected and Actual Experience	-	356,526
Net difference between projected and actual earnings on OPEB		
Plan Investments	59,817	-
Contributions made subsequent to the measurement date	18,880	-
<b>Total</b>	<b>\$ 98,808</b>	<b>\$ 387,970</b>

The amount of \$15,105 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as an increase in the net OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as expense as follows:

Fiscal Year Ended June 30:	Deferred Outflows/(Inflows) of Resources
2025	\$ (46,862)
2026	(36,438)
2027	(20,078)
2028	(37,729)
2029	(39,934)
Thereafter	(127,001)
	<b>\$ (308,042)</b>



**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 5 – DELTA MOSQUITO AND VECTOR CONTROL DISTRICT RETIREMENT PLAN**

**General Information about the Pension Plan**

**Plan Description** – All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost Sharing Multiple-Employer Plan (Plan) administered by the California Public Employees’ Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other.) Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The District sponsors two miscellaneous rate plans. Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

**Benefits Provided** – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for the Plan are applied as specified by the Public Employees’ Retirement Law.

The rate plan provisions and benefits in effect as of June 30, 2024, are summarized as follows:

	<u>1st Tier</u>	<u>PEPRA</u>
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	3% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 60	52 - 67
Monthly benefits, as a % of annual salary	2.0% to 3.0%	1.0% to 2.5%
Required employee contribution rates	8.00%	6.75%
Required employer contribution rates	14.540%	7.590%

Beginning in fiscal year 2016, CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability and side fund, if applicable. The dollar amounts are billed on a monthly basis. The District’s required contribution for the unfunded liability was \$174,395 for the fiscal year ended June 30, 2024.

Contributions – Section 20814(c) of the California Public Employees’ Retirement Law (PERL) requires that the employer rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS’ annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions.

The District’s contributions to the plan for the ended June 30, 2024, were \$301,154.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 5 – DELTA MOSQUITO AND VECTOR CONTROL DISTRICT RETIREMENT PLAN (Continued)**

**Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions**

As of June 30, 2024, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$2,877,420.

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2023, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022, rolled forward to June 30, 2023, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of June 30, 2023 and 2024 was as follows:

Proportion - June 30, 2023	0.0564%
Proportion - June 30, 2024	0.0575%
Change - increase (decrease)	0.0012%

For the year ended June 30, 2024, the District recognized pension expense of \$320,841. As of June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in assumptions	\$ 173,723	\$ -
Differences between actual and expected experience	146,994	22,802
Net differences between projected and actual earnings on plan investments	465,880	-
Differences between the employer's contributions and Proportionate share of contributions	-	248,535
Change in employer's proportion	139,157	-
Pension contributions subsequent to measurement date	<u>322,455</u>	<u>-</u>
Total	<u>\$ 1,248,209</u>	<u>\$ 271,337</u>

No amounts are reported as deferred outflows of resources related to contributions subsequent to the measurement date and will not be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflow of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ending June 30</u>	
2025	\$ 203,169
2026	123,015
2027	314,864
2028	13,368
2029	-
Thereafter	-

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 5 – DELTA MOSQUITO AND VECTOR CONTROL DISTRICT RETIREMENT PLAN (Continued)**

**Actuarial Assumptions**

The total pension liabilities in the June 30, 2021, actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry- Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Payroll Growth	2.75%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	6.90%
Mortality	Derived using CalPERS' Membership Data for all Funds <sup>(1)</sup>

<sup>(1)</sup> The mortality table was developed based on CalPERS specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details please refer to the 2021 experience study report that can be found on the CalPERS website.

**Change of Assumptions**

In December 2017, the CalPERS Board of Administration adopted new mortality assumptions for plans participating in Public Employees' Retirement Fund (PERF), the inflation assumption was reduced from 2.75 percent to 2.50 percent, and the assumptions for individual salary increases and overall payroll growth were reduced from 3.00 percent to 2.75 percent.

**Discount Rate**

The discount rate used to measure the total pension liability was 6.9%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 5 – DELTA MOSQUITO AND VECTOR CONTROL DISTRICT RETIREMENT PLAN (Continued)**

**Discount Rate (Continued)**

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

The expected real rates of return by asset class are as follows:

Asset Class	New Strategic Allocation	Real Return Years 1-10(a,b)
Global - equity -cap-weighted	30.00%	4.54%
Global equity non-cap-weighted	12.00%	3.84%
Private equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed securities	5.00%	0.50%
Investment grade corporates	10.00%	1.56%
High yield	5.00%	2.27%
Emerging market debt	5.00%	2.48%
Private debt	5.00%	3.57%
Real assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
Total	<u>100.00%</u>	

<sup>(a)</sup> An expected inflation of 2.30% used for this period.

<sup>(b)</sup> Figures are based on the 2021-22 Asset Liability Management study.

**Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

Discount Rate -1%	Current Discount Rate	Discount Rate +1%
5.90%	6.90%	7.90%
\$ 4,491,498	\$ 2,877,420	\$ 1,548,895

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

**Payable to the Pension Plan**

The District did not have an outstanding amount of contributions to the pension plan.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 6 – LONG-TERM DEBT**

The District generally incurs long-term debt to finance projects or purchase assets which will have useful lives equal to or greater than the related debt.

In government fund-types, debt discounts and issuance costs are recognized in the current period. The District's debt activities are summarized below and discussed in detail thereafter:

**Long-Term Debt:**

***Direct Borrowings:***

Financed Purchase	\$ 743,493	\$ -	\$ (97,472)	\$ 646,021	\$ 100,250
Total Direct Borrowings:	<u>743,493</u>	<u>-</u>	<u>(97,472)</u>	<u>646,021</u>	<u>100,250</u>
Compensated absences	132,511	-	(17,162)	115,349	69,209
Total long-term debt	<u>\$ 876,004</u>	<u>\$ -</u>	<u>\$ (114,634)</u>	<u>\$ 761,370</u>	<u>\$ 169,459</u>

Long-term debt at was comprised of the following individual issues:

**Financed Purchase** – On April 1, 2020, the District entered into an agreement with Municipal Finance Corporation for \$1,020,000 for a direct borrowing financed purchase with an interest rate of 2.83% per annum payable semi-annually. The financed purchase is for the construction of a Fish Hatchery capital improvement. This financed purchase is payable from any source of available moneys of the District. The principal payments range from \$89,591 to \$115,373 and are due annually through fiscal year 2030. As of June 30, 2024, the financed purchase outstanding amounted to \$743,493.

There is a provision in the agreement whereby in an event of default the Municipal Finance Corporation, may declare the unpaid principal and accrued interest and related expenses to be due and payable immediately if the District is unable to make payment.

Annual debt service requirements to maturity for the financed purchase as of June 30, 2024, are as follows:

Fiscal Years ending June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 100,250	\$ 17,578	\$ 117,828
2026	103,107	14,721	117,828
2027	106,045	11,783	117,828
2028	109,068	8,760	117,828
2029	112,176	5,652	117,828
2030	<u>115,375</u>	<u>2,455</u>	<u>117,830</u>
	<u>\$ 646,021</u>	<u>\$ 60,949</u>	<u>\$ 706,970</u>

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**NOTE 7 – INSURANCE COVERAGES**

The District has the following coverages in force as of June 30, 2024:

**Liability Limits:**

General Liability, Automobile Liability and Errors & Omissions	\$1,000,000 per occurrence
Employment Practices Liability	\$3,000,000 per occurrence
Excess Liability	\$29,000,000 per occurrence
Workers Compensation	\$500,000 any one loss
Excess Worker’s Compensation	Statutory coverage for WC and \$500,000 For Employers Liability

**Property Limits:**

Property Damage	\$10,000 any one loss
Boiler & Machinery	\$100,000,000 per occurrence
All Risk Property Insurance	\$400,000,000 per occurrence
Auto Physical Damage Program	\$50,000 per accident
Business Travel Accident	\$150,000 per accident
Group Fidelity	\$1,000,000 Employee Theft
	\$1,000,000 Employee Faithful Performance
	\$1,000,000 Depositors Forgery or Alteration

**NOTE 8 – COMMITMENTS AND CONTINGENCIES**

Commitments and contingencies, undeterminable in amount, include normal recurring pending claims and litigation. In the opinion of management, based upon discussion with legal counsel, there is no pending litigation which is likely to have a material adverse effect on the financial position of the District.

**NOTE 9 – PRIOR PERIOD ADJUSTMENTS**

The following prior period adjustment were made to correct the beginning net position balances:

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
Beginning net position	\$ 4,059,559	\$ 2,264,326	\$ 6,323,885
Prior period adjustments			
Adjustment made to correct understated cash accounts	<u>1,071,015</u>	<u>(794,045)</u>	<u>276,970</u>
Total prior period adjustments	1,071,015	(794,045)	276,970
Beginning net position, as restated	<u>\$ 5,130,574</u>	<u>\$ 1,470,281</u>	<u>\$ 6,600,855</u>

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

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**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2024**

**REQUIRED SUPPLEMENTARY INFORMATION**



**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Property taxes:				
Current secured	\$ 2,602,883	\$ 2,602,883	\$ 3,011,767	\$ 408,884
Current unsecured	172,167	172,167	230,811	58,644
Prior secured	42,402	42,402	66,718	24,316
Prior unsecured	1,200	1,200	4,375	3,175
State homeowner's property tax relief	17,918	17,918	17,607	(311)
Pass through income	307,218	307,218	609,294	302,076
Interest income	36,000	36,000	157,973	121,973
Charges for current services	-	-	-	-
Other governmental income	-	-	-	-
Assessments	955,528	955,528	988,975	33,447
Other income	149,964	149,964	130,982	(18,982)
	4,285,280	4,285,280	5,218,502	933,222
Total revenues				
<b>EXPENDITURES</b>				
Current:				
Salaries and employee benefits	3,510,287	3,510,287	2,990,589	519,698
Services and supplies	1,276,500	1,276,500	1,078,126	198,374
Debt service	117,828	117,828	117,828	-
Capital outlay	163,500	163,500	155,690	7,810
	5,068,115	5,068,115	4,342,233	725,882
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	(782,835)	(782,835)	876,269	1,659,104
Net change in fund balance	\$ (782,835)	\$ (782,835)	876,269	\$ 1,659,104
Fund balance, restated, July 1, 2023			5,130,574	
Fund balance, June 30, 2024			\$ 6,006,843	

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2024**

**NOTE 1 – BUDGETARY INFORMATION**

An annual nonappropriated budget, which establishes the total spending authority for the General Fund, is adopted by the Board of Trustees just prior to the beginning of the District's fiscal year. The Board of Trustees may authorize amendments to the budget during the year as deemed necessary. Budgeted amounts are reported as amended.

The budgetary basis of accounting is consistent with generally accepted accounting principles applicable to the District's financial statements.

**NOTE 2 – EXCESS EXPENDITURES OVER APPROPRIATIONS**

As of June 30, 2024, expenditures exceeded appropriations in the following categories:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
None	-

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS  
FOR PERIODS ENDED JUNE 30**

Fiscal Year Ending	2024	2023	2022	2021	2020	2019	2018
<b>Total OPEB Liability</b>							
Service Cost	\$ 26,876	\$ 24,003	\$ 21,048	\$ 20,385	\$ 21,074	\$ 20,411	\$ 22,367
Interest on the total OPEB liability	27,678	26,130	35,312	33,051	37,788	34,517	40,995
Actual and expected experience difference	(242,694)	-	(177,983)	-	(34,369)	-	(70,089)
Changes in assumptions	(7,670)	20,007	6,618	-	(44,883)	-	(142,522)
Changes in benefit terms	-	-	-	-	-	-	-
Benefit payments	(15,105)	(13,427)	(21,445)	(14,388)	(8,789)	(5,188)	(6,348)
<b>Net Changes in total OPEB liability</b>	<b>(210,915)</b>	<b>56,713</b>	<b>(136,450)</b>	<b>39,048</b>	<b>(29,179)</b>	<b>49,740</b>	<b>(155,597)</b>
<b>Total OPEB liability - beginning</b>	<b>474,931</b>	<b>418,218</b>	<b>554,668</b>	<b>515,620</b>	<b>544,799</b>	<b>495,059</b>	<b>650,656</b>
<b>Total OPEB liability - ending (a)</b>	<b>\$ 264,016</b>	<b>\$ 474,931</b>	<b>\$ 418,218</b>	<b>\$ 554,668</b>	<b>\$ 515,620</b>	<b>\$ 544,799</b>	<b>\$ 495,059</b>
<b>Plan Fiduciary Net Position</b>							
Contribution - employer	\$ 15,105	\$ 13,427	\$ 21,445	\$ 46,366	\$ 39,781	\$ 66,851	\$ 69,600
Net investment income	22,717	(91,778)	119,929	31,217	35,688	20,262	15,186
Benefit payments	(15,105)	(13,427)	(21,445)	(14,388)	(8,789)	(5,188)	(6,348)
Administrative expense	(183)	(185)	(222)	(285)	(110)	(238)	(197)
Other Expenses	-	-	-	-	-	(528)	-
<b>Net change in plan fiduciary net position</b>	<b>22,534</b>	<b>(91,963)</b>	<b>119,707</b>	<b>62,910</b>	<b>66,570</b>	<b>81,159</b>	<b>78,241</b>
<b>Plan fiduciary net position - beginning</b>	<b>637,919</b>	<b>729,882</b>	<b>610,175</b>	<b>547,265</b>	<b>480,695</b>	<b>399,536</b>	<b>321,295</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 660,453</b>	<b>\$ 637,919</b>	<b>\$ 729,882</b>	<b>\$ 610,175</b>	<b>\$ 547,265</b>	<b>\$ 480,695</b>	<b>\$ 399,536</b>
<b>Net OPEB liability (asset) - ending (a) - (b)</b>	<b>\$ (396,437)</b>	<b>\$ (162,988)</b>	<b>\$ (311,664)</b>	<b>\$ (55,507)</b>	<b>\$ (31,645)</b>	<b>\$ 64,104</b>	<b>\$ 95,523</b>
Plan fiduciary net position as a percentage of the total OPEB liability	250.16%	134.32%	174.52%	110.01%	106.14%	88.23%	80.70%
Covered employee payroll	\$ 1,934,523	\$ 1,814,910	\$ 1,814,910	\$ 1,360,437	\$ 1,312,297	\$ 1,093,705	\$ 1,093,868
District's net OPEB liability as a percentage of covered-employee payroll	-20.49%	-8.98%	-17.17%	-4.08%	-2.41%	5.86%	8.73%
Measurement date	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017

**Notes to Schedule:**

Historical information is required only for measurement periods for which GASB 75 is applicable.

Future years' information will be displayed up to 10 years as information becomes available.

The Notes to Required Supplementary Information (RSI) are integral to the above schedules.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
SCHEDULE OF CONTRIBUTIONS – OPEB  
LAST TEN FISCAL YEARS\*  
FOR THE PERIODS ENDED JUNE 30**

	2024	2023	2022	2021	2020	2019	2018
Actuarially Determined Contribution (ADC)	\$ -	\$ -	\$ -	\$ 12,004	\$ 31,978	\$ 30,992	\$ 61,663
Contributions in relation to the ADC	18,880	15,105	13,427	21,445	46,248	39,781	71,922
Contribution deficiency (excess)	<u>\$ (18,880)</u>	<u>\$ (15,105)</u>	<u>\$ (13,427)</u>	<u>\$ (9,441)</u>	<u>\$ (14,270)</u>	<u>\$ (8,789)</u>	<u>\$ (10,259)</u>
Covered employee payroll	\$ 1,992,784	\$ 1,934,523	\$ 1,814,910	\$ 1,354,016	\$ 1,360,437	\$ 1,312,297	\$ 1,093,868
Contributions as a percentage of covered-employee payroll	0.95%	0.78%	0.74%	1.58%	3.40%	3.03%	6.58%
Valuation Date	6/30/2023	6/30/2022	6/30/2021	6/30/2019	6/30/2019	7/1/2017	7/1/2017

\*Amounts presented above were determined as of 6/30. Additional years will be presented as they become available.

The Notes to Required Supplementary Information (RSI) are integral to the above schedules.

**Notes to schedule:**

\*Actuarial methods and assumption used to set the actuarially determined contributions for the years presented were from the respective actuarial reports available for those periods.

**Methods and assumptions used to determine contribution rates:**

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market value
Inflation	2.5%
Payroll Growth	3.0% per annum, In aggregate

Healthcare cost-trend rates

Effective January 1	Premium Increase		Effective January 1	Effective January 1	Premium Increase
2019	7.50%		2022	2022	6.00%
2020	7.00%		2023	2023	5.50%
2021	6.50%		2024 & Later	2024 & Later	5.00%

Retirement Age Based on the historical average retirement age for the covered group, active plan members were assumed to retire at age 65.

Mortality MacLeod Watts Scale 2020 applied generationally

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
PROPORTIONATE SHARE OF NET PENSION LIABILITY  
FOR THE YEAR ENDED JUNE 30, 2024  
LAST 10 YEARS\***

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Proportion of the net pension liability	0.0528%	0.0537%	0.0521%	0.0494%	0.0468%	0.0488%	0.0510%	0.0536%	0.0564%	0.0575%
Proportionate share of the net pension liability	\$ 1,320,234	\$ 1,473,620	\$ 1,809,330	\$ 1,945,947	\$ 1,763,171	\$ 1,954,422	\$ 2,152,355	\$ 1,017,394	\$ 2,638,649	\$ 2,877,420
Covered payroll	\$ 1,077,721	\$ 1,085,696	\$ 1,078,642	\$ 1,091,618	\$ 1,267,463	\$ 1,363,308	\$ 1,472,124	\$ 1,473,137	\$ 1,663,233	\$ 1,458,711
Proportionate share of the net pension liability as a percentage of covered payroll	122.50%	135.73%	167.74%	178.26%	139.11%	143.36%	146.21%	69.06%	69.06%	50.70%
Plan fiduciary net position as a percentage of the total pension liability	82.36%	80.39%	77.44%	76.89%	80.10%	77.84%	78.41%	90.39%	75.55%	77.97%

Notes to the Schedule

Changes in Benefit Terms - None

Changes in Assumptions - None

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
SCHEDULE OF CONTRIBUTIONS – PENSION  
FOR THE YEAR ENDED JUNE 30, 2024  
LAST 10 YEARS\***

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Actuarially required contribution (actuarially determined)	\$ 158,882	\$ 289,971	\$ 312,749	\$ 311,989	\$ 224,944	\$ 267,698	\$ 272,739	\$ 301,154	\$ 160,017	\$ 322,455
Contributions in relation to the actuarially determined contributions	<u>158,882</u>	<u>289,971</u>	<u>312,749</u>	<u>311,989</u>	<u>224,944</u>	<u>267,698</u>	<u>272,739</u>	<u>301,154</u>	<u>160,017</u>	<u>322,455</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,077,721	\$ 1,085,696	\$ 1,078,642	\$ 1,091,618	\$ 1,267,463	\$ 1,363,308	\$ 1,344,457	\$ 1,473,137	\$ 1,663,233	\$ 1,458,711
Contributions as a percentage of covered payroll	14.74%	26.71%	28.99%	28.58%	17.75%	19.64%	20.29%	20.44%	9.62%	22.11%

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OTHER INDEPENDENT AUDITOR'S REPORT



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Jaribu W. Nelson, CPA

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Trustees of the  
Delta Mosquito and Vector Control District  
Visalia, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the General Fund of Delta Mosquito and Vector Control District (the District) , as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 10, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Jaribu W. Nelson, CPA*

Clovis, California  
January 10, 2025

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued:	Unmodified		
Internal control over financial reporting			
Material weakness(es) identified?	_____ Yes	<u>  X  </u> No	
Significant deficiency(ies) identified - not considered to be material weaknesses?	_____ Yes	<u>  X  </u> None reported	
Noncompliance material to financial statements noted?	_____ Yes	<u>  X  </u> No	

**SECTION II – FINANCIAL STATEMENT FINDINGS**

None reported.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2023**

**FINANCIAL STATEMENT FINDINGS**

None reported.



## DELTA MOSQUITO AND VECTOR CONTROL DISTRICT

### Item 13(b): Background on Grant Programs for EV Vehicle and Charging Station Purchase

**Board Meeting Date: March 12, 2025**

#### Overview

The Delta Mosquito and Vector Control District seeks to incorporate hybrid electric vehicle (PHEV) technology into its fleet and install electric vehicle (EV) charging infrastructure at its headquarters. This initiative aligns with the District's commitment to sustainability, cost savings, and environmental responsibility.

To assist with funding these efforts, the District intends to apply for two grant programs administered by the **San Joaquin Valley Air Pollution Control District (SJVAPCD)**:

1. **Charge Up! Electric Vehicle Charger Incentive Program**
2. **Public Benefit Grant Program**

Both programs provide financial support for acquiring clean transportation technology and infrastructure and require pre-approval before purchases or installations can proceed.

#### Grant Program Summaries

### 1. Charge Up! Electric Vehicle Charger Incentive Program

The **Charge Up!** program provides rebates for the installation of electric vehicle chargers to support public, workplace, and fleet charging needs.

- **Eligible Projects:** Installation of new Level 2 or DC fast chargers.
- **Funding Amounts:**
  - **Level 2 Charger (Single-Port):** Up to **\$5,000** per unit
  - **Level 2 Charger (Dual-Port):** Up to **\$6,000** per unit
  - **DC Fast Charger:** Up to **\$25,000** per unit
  - **Annual Funding Cap per Applicant: \$50,000**
- **Key Requirements:**
  - Funds are distributed on a first-come, first-served basis.
  - The applicant must install chargers at publicly accessible, workplace, or fleet locations.
  - The chargers must remain operational for at least **three years** after installation.
  - The applicant must obtain pre-approval from SJVAPCD before purchasing or installing equipment.



The District intends to apply for this program to help fund the installation of **Level 2 EV chargers** at its headquarters, making charging stations available for both District fleet vehicles and employees' personal EVs.

## 2. Public Benefit Grant Program

The **Public Benefit Grant Program** provides funding to public agencies for the purchase of new, alternative fuel vehicles to reduce air pollution and greenhouse gas emissions.

- **Eligible Vehicles:**
  - Electric, plug-in hybrid, and other alternative fuel vehicles.
- **Funding Amounts:**
  - Up to **\$20,000** per vehicle.
  - Maximum award of **\$100,000** per agency per year.
- **Key Requirements:**
  - Funding is available on a **first-come, first-served basis**.
  - The vehicle must be used for official public agency operations.
  - The grant **must be approved before the vehicle is ordered**.
  - The vehicle must remain in service for a **minimum of three years**.

The District intends to apply for this program to partially fund the purchase of a **Toyota RAV4 Prime Plug-in Hybrid**, to replace the current Camry Hybrid which will support current needs while reducing fuel costs.

### Next Steps

To proceed with this initiative, the **General Manager will submit applications** for both programs and seek pre-approval for funding before making any purchases. Upon approval, the District will:

1. Purchase and deploy the Toyota RAV4 Prime Plug-in Hybrid.
2. Contract for the installation of Level 2 EV chargers at the District headquarters.
3. Ensure compliance with all grant program requirements, including reporting and maintenance commitments.

**Recommended Action:** *Authorize the Manager to apply for both grants, amend the solar project for the installation of the EV chargers, and, on the condition of grant approval, authorize the purchase of the EV.*

# DELTA MOSQUITO AND VECTOR CONTROL DISTRICT

## RESOLUTION NO. 25-08

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE DELTA MOSQUITO AND VECTOR CONTROL DISTRICT AUTHORIZING PURCHASE OF A PLUG-IN HYBRID VEHICLE, INSTALLATION OF ELECTRIC VEHICLE CHARGING STATIONS, AND APPLICATION FOR ASSOCIATED GRANTS AND REBATES

**WHEREAS**, the Delta Mosquito and Vector Control District (“District”) is committed to integrating environmentally sustainable practices into its operations; and

**WHEREAS**, the District recognizes the environmental benefits and potential long-term cost savings associated with adopting electric and hybrid electric vehicle technology into its fleet; and

**WHEREAS**, the District seeks to provide employees with access to electric vehicle (EV) charging infrastructure transportation; and

**WHEREAS**, the San Joaquin Valley Air Pollution Control District administers the *Charge Up! Electric Vehicle Charger Incentive Program*, which provides funding for the installation of Level 2 and DC fast EV chargers; and

**WHEREAS**, the *Charge Up!* program provides up to \$5,000 for single-port Level 2 chargers, up to \$6,000 for dual-port Level 2 chargers, and up to \$25,000 for DC fast chargers, with an annual funding cap of \$50,000 per applicant; and

**WHEREAS**, the San Joaquin Valley Air Pollution Control District also administers the *Public Benefit Grant Program*, which offers funding to public agencies for the purchase of alternative fuel vehicles, including electric and plug-in hybrid electric vehicles; and

**WHEREAS**, these grant programs operate on a first-come, first-served basis and require applicants to obtain approved vouchers prior to the purchase or installation of vehicles and equipment; and

**WHEREAS**, the District is committed to complying with all program requirements, including the operation and maintenance of funded equipment for a minimum of three consecutive years;

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

1. The General Manager is hereby authorized to apply for grants and rebates from the San Joaquin Valley Air Pollution Control District’s *Charge Up! Electric Vehicle Charger Incentive Program* and *Public Benefit Grant Program*, as well as other applicable funding sources, to support the purchase of a plug-in hybrid electric vehicle and the installation



of EV charging stations.

2. The General Manager is further authorized to purchase one Toyota RAV4 Prime Plug-in Hybrid, contingent upon the receipt of grant funds, and to ensure compliance with all grant requirements, including but not limited to, vehicle operation and reporting obligations.
3. The General Manager is further authorized to contract for the installation of electric vehicle charging stations at the District headquarters, contingent upon the receipt of grant funds. This includes obtaining any necessary permits, ensuring installations are performed by licensed contractors in accordance with all relevant codes and requirements, and maintaining the charging stations for a minimum of three years.
4. The General Manager is authorized to apply for future grants with the aforementioned programs, subject to Board approval for additional vehicle purchases or EV charging station installations.

**PASSED, APPROVED AND ADOPTED** this 12th day of March, 2025, by the following vote:

	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"/>

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT**

By: \_\_\_\_\_  
Greg Gomez, Board President

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Linda Gutierrez, Board Secretary