

# DELTA MOSQUITO & VECTOR CONTROL DISTRICT

Dr. Mustapha Debboun  
*General Manager*

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

Rick Alvarez  
*Vector Control Supervisor*

Paul Harlien  
*Operations Program Manager*

Bryan Ruiz  
*Supervisor Assistant*

Mary Ellen Gomez  
*Administrative Assistant*

Bryan Ferguson  
*Foreman*

Erick Arriaga  
*Community Education &  
Outreach Coordinator*

Andrea Troupin  
*Scientific Program Manager*



**DATE:** Friday, February 9, 2024

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

**FROM:** Dr. Mustapha Debboun, General Manager

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

**TIME:** Wednesday, February 14, 2024, at 4:30 p.m.

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

**AGENDA:**

1. **Roll Call**
2. **25-Year Work Service Anniversary Award Milestone**  
The General Manager and the Board of Trustees will recognize and present the 25 years of work service anniversary award milestone certificate to Bryan W. Ruiz.
3. **Election**
4. **Oath**
5. **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 by email to [comments@deltamvcd.org](mailto:comments@deltamvcd.org)

**ACTION 6. Consent Calendar**

- f) December Minutes
- g) December Bills (Board Order #'s 22 & 23)
- h) January Payroll & Bills (Board Order #'s 24 & 25)
- i) February Payroll & Bills (Board Order #'s 26-28)

**7. Manager's Report**

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

**ACTION 8. Disposition of Miscellaneous Old Surplus Items**

The General Manager will request approval from the Board of Trustees to sell or dispose of 4-ton floor jack, Honda 4-stroke boat motor, 20-damaged foot ladder and two pallets of miscellaneous items that are no longer used.

**ACTION 9. Sick Leave Policy Revision**

The General Manager will request approval from the Board of Trustees for revision to Sick Leave Policy #3003.

**ACTION 10. Solar and Backup Generator System Bids**

The General Manager will request the Board of Trustees to approve the Sol-Tek PV System with Generac Standby Generator from Westech Systems, LLC bid.

**ACTION 11. Financial Audit 2022/2023**

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

**12. Quarterly Expense/Revenue Report**

The Administrative Assistant will present the information through December 31, 2023.

**ACTION 13. COLA Increase**

The General Manager will present the Consumer Price Index (CPI) to the Board of Trustees to seek approval for an increase based on the newly released data.

**14. Inspection Warrant**

The 2024 Delta Mosquito and Vector Control District inspection warrant allowing for entry in District resident properties will be discussed.

**ACTION 15. Arbovirus Testing for Tulare Mosquito Abatement District**

The General Manager will seek approval to test mosquito samples and birds for the Tulare Mosquito Abatement District in the 2024 mosquito season.

**16. Closed Session**

§54957 of the Government Code

**ACTION 17. Employment of Relatives**

The General Manager will request approval from the Board of Trustees for revision to Employment of Relatives Policy #2125.

**18. 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.

**19. Future Agenda Items**

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

**ACTION 20. Adjournment**

Adjourn Meeting of the Board of Trustees to reconvene on Wednesday, March 13, 2024, 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.

# **1. Roll Call**

## **2. 25-Year Work Service Anniversary Award Milestone**

### **3. Election**

## **4. Oath**

## **5. Public Forum**



## **6. Consent Calendar**

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Minutes of the Board of Trustees – Wednesday, December 13, 2023, Start: 4:30 p.m.

## 1. **Roll Call:**

Present: Greg Gomez, President; Belen Gomez, Secretary, Rosemary Hellwig, Linda Guttierrez, Larry Roberts, and Lori Berger.

Absent: Kevin Caskey

Staff: Dr. Mustapha Debboun, General Manager; Mary Ellen Gomez, Administrative Assistant

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

The General Manager and the members of the Board of Trustees recognized and presented Bryan Ferguson with the Delta Mosquito and Vector Control District (DMVCD) Employee of the Quarter Certificate and added his name to the Employee of the Quarter Plaque.

## 3. **Public Forum:**

None.

## 4. **Consent Calendar:**

Following discussion, it was moved by Linda Guttierrez, seconded by Lori Berger and the members of the Board of Trustees unanimously approved to accept the consent calendar as presented.

## 5. **Disposition of Concrete Mixer and Old Surplus Vehicles:**

Following discussion, it was moved by Larry Roberts, seconded by Linda Guttierrez and the members of the Board of Trustees unanimously approved to sell or dispose of a concrete mixer and three older trucks from the DMVCD vehicle fleet.

## **6. Manager's Report:**

Dr. Debboun provided an update on DMVCD current field and laboratory operations. All the vehicles passed the annual smog inspection for the year 2022-2023 cycle. A newly enforced front fence and a new gate with a rod iron fence were installed in late November and completed in early December 2023. Dr. Debboun and the Operations Program Manager met with Senator Melissa Hurtado for the opening of her new Tulare office in Tulare City on November 30 and showed her some of the outreach materials we usually present to the public and the community education and outreach van. In addition, The DMVCD hosted the California Department of Public Health (CDPH) Vector Control Technician Exam 89 for the South San Joaquin Valley Region (SSJVR) on November 16, 2023. The exam was taken by 45 technicians from 8 Districts, i.e., Consolidated, Delta, Fresno, Kern, Kings, Madera, South Fork, and Tulare across the SSJVR.

Laboratory staff accidentally while trapping found a mosquito species, *Culex restuans* known commonly as the White-dotted mosquito at the Rock Plant in Woodlake which has not previously been found in our District during the mosquito season. Mosquito abundance for 2023 was 313, 502 mosquitoes collected across 9, 330 trap nights for an average of 33.6 mosquitoes per trap night for the 2023 mosquito season. In addition, for the 2023 mosquito season, a total of 473 mosquito samples tested positive for West Nile virus (WNV), 172 for St. Louis Encephalitis Virus (SLEV), and 47 for both WNV and SLEV out of 7,028 mosquito samples. Laboratory staff conducted tick flagging at the Rock Plant and found 33 Pacific Coast ticks known as *Dermacentor occidentalis* which can spread Rocky Mountain Spotted fever, Pacific Coast tick fever, Tularemia, and tick-bite paralysis.

In November, the DMVCD community education and outreach program participated and attended four community and education outreach events: two presentations at Dinuba High School, one at Mount Whitney High School, and a tour for the same group of students. We also started taking part in the first eight science, technology, engineering, and math (STEM) events with eight Visalia Elementary schools on November 28, 2023.

## **7. GPS Tracker and Dash-Camera Bids:**

Following discussion, it was moved by Rosemary Hellwig, seconded by Belen Gomez and the members of the Board of Trustees unanimously approved to accept the Verizon GPS Tracker and Dash-Camera bid.

## **8. Solar and Backup Generator System Bids:**

The General Manager presented the Solar and Backup Generator System Bids to the Board of Trustees. The Board of Trustees opted to table this and re-evaluate it at the February 2024 Board Meeting.

**9. Holiday Gift:**

Following discussion, it was moved by Belen Gomez, seconded by Lori Berger and the members of the Board of Trustees unanimously approved a General Holiday gift card in the amount of \$60.00 to each employee.

**10. January Meeting:**

Following discussion, it was moved by Linda Guttierrez, seconded by Rosemary Hellwig, abstention from Lori Berger, the members of the Board of Trustees unanimously approved the cancellation of the January 2024 Board of Trustees Meeting.

**11. Closed Session:**

Adjourned to closed session pursuant to Government Code Section 54956.9

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

The General Manager discussed the Governance February 2024 training that needs to be completed by Greg Gomez, President, and Lori Berger to complete the application for the District of Distinction. A Certificate of Appreciation and Gratitude from the General Manager and the members of the Board of Trustees was presented to Belen Gomez, Secretary, as she will be stepping down from the Board of Trustees, effective December 31, 2023.

**13. Future Agenda Items:**

None.

**14. Adjournment:**

It was moved by Larry Roberts and seconded by Linda Guttierrez, and the Board of Trustees unanimously approved to adjourn the meeting of the DMVCD's Board of Trustees at 6:40 p.m.

Dr. Mustapha Debboun, Recording Secretary

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CLAIM #	PAYEE	DESCRIPTION	Budget Line Item	AMOUNT
38531	ALEJANDRA GILL	Laboratory Tech II		1,819.90
38532	THEODORE MCGILL	Vector Control Tech II		1,795.90
38533	CARLOS RODRIGUEZ	Vector Control Tech II		2,015.67
38534	DELTA VECTOR CONTROL DIST - EFTPS	Social Security/ Medicare/ Federal Income Tax		1,672.78
38535	DELTA VECTOR CONTROL DIST - EFTPS	State Income Tax		209.82
38536	DELTA VECTOR CONTROL DIST - EFTPS	CalPERS Retirement		1,160.58
		<i>Total Seasonal Payroll</i>		<b>\$8,674.65</b>
38537	GREG GOMEZ	TRUSTEE QUARTERLY PAYROLL		323.22
38538	BELEN GOMEZ	TRUSTEE QUARTERLY PAYROLL		184.70
38539	LINDA GUTTIERREZ	TRUSTEE QUARTERLY PAYROLL		323.22
38540	ROSEMARY HELLWIG	TRUSTEE QUARTERLY PAYROLL		184.70
38541	KEVIN CASKEY	TRUSTEE QUARTERLY PAYROLL		230.87
38542	LARRY ROBERTS	TRUSTEE QUARTERLY PAYROLL		323.22
38543	LORI BERGER	TRUSTEE QUARTERLY PAYROLL		184.70
38544	DELTA VECTOR CONTROL DIST - EFTPS	Social Security/ Medicare/ Federal Income Tax		290.74
		<i>Total Trustee Payroll</i>		<b>\$2,045.37</b>
		<i>Total Seasonal &amp; Trustee Payroll</i>		<b>\$10,720.02</b>
38545	AUTOZONE			4594.99
		Pin boot kit (T20), caliper bolt kit & duralast brakes (stock)	47.93 Vehicle Supplies	
		Fuel cap and AC spark(T36), Oxygen sensor and PCV valve	86.33 Vehicle Supplies	
		Spark plugs and brake fluid (T23)	57.98 Vehicle Supplies	
		Spark plugs and motor mounts (T3), TPMS (T9)	183.35 Vehicle Supplies	
		Oxygen sensor (T23)	34.71 Vehicle Supplies	
		Intake manifold, oil pan gasket, hub assembly, oil pump, pressure sensor (T6)	469.53 Vehicle Supplies	
		Molded coolant hose, timing cover (T6)	72.67 Vehicle Supplies	
		Harmonic balancer	71.60 Vehicle Supplies	
		55gal drum synthetic motor oil	1276.90 Vehicle Supplies	
		Cam crank sensor & cam crank (T37), Cooling system (T?)	200.04 Vehicle Supplies	
		Catalytic converter (T23)	1776.13 Vehicle Supplies	
		Bushings (T37), Val SynPower 75/90 (Stock?)	66.16 Vehicle Supplies	
		Brake pads, rotors, motor mount (T41)	190.94 Vehicle Supplies	
		Dexcool (T6)	60.72 Vehicle Supplies	
38546	CLARKE	BG catch bag, pro all in one, BG vent Pro 3 blade	Lab- Assessment	1173.66
38547	EMD NETWORKING			3964.48
		Total Care - January	3,534.48 Maintenance Contract	
		VOIP Phone Systems	430.00 Telephone/Cellphones	
38548	FRESNO OXYGEN	Dry Ice	Lab Supplies	60.08
38549	JARIBU W. NELSON CPA	Final Billing Audit FYE June 2023	Professional Services	5000.00
38550	LEADING EDGE AERIAL TECHNOLOGIES	Precision Vision Remote ID kit	Subscriptions	495.00
38551	LOZANO SMITH	Review & Advise on Personnel Policies	Professional Services	112.50
38552	SO CAL GAS	Utilities	Utilities	859.40
38553	VALLEY PACIFIC	Fuel	Fuel	794.29
		<b>TOTAL PAYROLL &amp; BILLS</b>		<b>\$16,854.40</b>
		<b>TOTAL BOARD ORDER #23</b>		<b>\$27,574.42</b>

VOUCHER	PAYEE	DESCRIPTION	Budget Line Item	AMOUNT
38554	MUSTAPHA DEBBOUN	GENERAL MANAGER		8,649.23
38555	RICK ALVAREZ	VECTOR CONTROL SUPERVISOR		6,563.02
38556	ERICK ARRIAGA	COMMUNITY EDUCATION & OUTREACH COORDINATOR		5,188.41
38557	BRYAN FERGUSON	FOREMAN		6,483.78
38558	MARY ELLEN GOMEZ	ADMINISTRATIVE ASSISTANT		5,732.02
38559	PAUL HARLIEN	OPERATIONS PROGRAM MANAGER		6,358.53
38560	REBECCA HARLIEN	ADMINSTRATIVE ANALYST		5,949.82
38561	LANDON MCGILL	VECTOR CONTROL TECHNICIAN III/MECHANIC		4,097.86
38562	MARK NAKATA	BIOLOGIST		6,074.58
38563	JUAN PABLO ORTEGA	BIOLOGIST		4,971.90
38564	BRYAN RUIZ	VECTOR CONTROL TECHNICIAN III		6,037.00
38565	MARIO SANCHEZ	VECTOR CONTROL TECHNICIAN III/MECHANIC		5,197.88
38566	ANDREA TROUPIN	SCIENTIFIC PROGRAM MANAGER		6,285.89
		<i>Sub-Total Full-Time</i>		<b>\$77,589.92</b>
38567	VSP	Vision Plan Premium		458.11
38568	DELTA DENTAL PLAN	Dental Plan Premium		1,285.58
38569	LINCOLN FINANCIAL GROUP	Life/STD & LTD Insurance		1,169.77
38570	DELTA VECTOR CONTROL DIST - EFTPS	CalPERS Health Insurance Premium		23,015.72
38571	DELTA VECTOR CONTROL DIST - EFTPS	Social Security/ Medicare/ Federal Income Tax	Employee 71% - District 29%	32,647.00
38572	DELTA VECTOR CONTROL DIST - EFTPS	State Income Tax	Employee 100%	5,299.19
38573	DELTA VECTOR CONTROL DIST - EFTPS	CalPERS Retirement	Employee 40% - District 60%	19,377.67
38574	DELTA VECTOR CONTROL DIST - EFTPS	Additional Payment for Prior Tax Quarter		23,533.80
38575	DELTA VECT CONT DIST	Flex Benefit Plan	Employee 100%	1,083.29
38576	MISSION SQUARE	Deferred Retirement Trust	Employee 77% - District 23%	1,023.95
		<i>Sub-Total for Full-Time Payroll, Taxes &amp; Benefits</i>		<b>\$186,484.00</b>
38577	ALEJANDRA GILL	Laboratory Tech II		1,831.12
38578	THEODORE MCGILL	Vector Control Tech II		1,804.12
38579	CARLOS RODRIGUEZ	Vector Control Tech II		2,025.45
38580	DELTA VECTOR CONTROL DIST - EFTPS	Social Security/ Medicare/ Federal Income Tax		1,651.80
38581	DELTA VECTOR CONTROL DIST - EFTPS	State Income Tax		201.59
38582	DELTA VECTOR CONTROL DIST - EFTPS	CalPERS Retirement		1,160.58
		<i>Sub-Total for Seasonal Payroll, Taxes &amp; Benefits</i>		<b>8,674.66</b>
		<b>Total Full-Time and Seasonal Payroll</b>		<b>195,158.66</b>
38583	ANDREA TROUPIN	Per Diem BSL 3 training (January 21st to January 26th)	Travel Expense	407.00
38584	AUTOZONE			1,419.06
		Radiator cap, u-joint, v-ribbed belt, ac hose (T23)	157.25 Vehicle Supplies	
		Coolant Connector (T6)	11.33 Vehicle Supplies	
		Twin tube, oil pan gasket, radiator cap, duralast brake shoe (T15)	125.64 Vehicle Supplies	
		Tail lamp module (T4)	24.73 Vehicle Supplies	
		Wheel cylinder, duralast brake pads (T38)	55.31 Vehicle Supplies	
		Engine mount, transmission mount, seals, brakes, vbelt & wheel bearing (T36)	328.69 Vehicle Supplies	
		Gasket maker, 75W90 oil (Shop Stock)	36.37 Vehicle Supplies	
		Battery terminal and lugs (T36)	16.85 Vehicle Supplies	
		Transmission mount & battery terminals (T32)	35.91 Vehicle Supplies	
		Alternator (T7)	123.68 Vehicle Supplies	
		Washer pump (T36)	19.52 Vehicle Supplies	

		Oil pressure switch & switch plug, brake pads	111.72	Vehicle Supplies	
		Battery terminals and battery (T33)	151.84	Vehicle Supplies	
		Clutch master cylinder and starter motor (T44)	189.85	Vehicle Supplies	
		Power door lock (T36)	30.37	Vehicle Supplies	
38585	AWARDS & SIGNS				230.83
		11.5" Digitally Printed Decals	193.08	Name & Logo Change	
		Black Decals (T23)	23.25	Name & Logo Change	
		Engraved plate for desk block (Rebecca Harlien)	14.50	Office Supplies	
38586	BRYAN RUIZ	Per Diem MVCAC Annual Conference Monterey (January 21st to January 24th)		Travel Expense	259.00
38587	CLINE'S BUSINESS EQUIPMENT	Monthly Contract		Maint. Contract	39.37
38588	EMD NETWORKING	E-Waste Disposal		Misc. Expense	75.00
38589	ENTERPRISE	Vehicle Lease		Capital - Vehicle	1,909.68
38590	FRESNO OXYGEN	Dry Ice		Lab - Assessment	205.06
38591	GIANT CHEVROLET	Spare Key (T32)		Vehicle Supplies	46.92
38592	HARBOR FREIGHT	4.5" grinding wheel assortment & 36pc allen wrench set		Vehicle Supplies	19.51
38593	JUAN PABLO ORTEGA	Per Diem MVCAC Annual Conference Monterey (January 21st to January 24th)		Travel Expense	259.00
38594	LINUXUP	GPS		GPS	859.57
38595	MARK NAKATA	Per Diem MVCAC Annual Conference Monterey (January 21st to January 24th)		Travel Expense	259.00
38596	MUSTAPHA DEBBOUN	Per Diem MVCAC Annual Conference Monterey (January 21st to January 24th)		Travel Expense	259.00
38597	NAPA				415.54
		Rear shocks, front brake pads, coil (T9 & T33)	213.54	Vehicle Supplies	
		Motor mount (T32)	49.03	Vehicle Supplies	
		Washer pump (T?)	16.46	Vehicle Supplies	
		Transmission fluid (T?/stock?)	45.50	Vehicle Supplies	
		Transmission oil (T?/stock?)	91.01	Vehicle Supplies	
38598	PACIFIC WEST	Monthly Contract		Maint. Contract	250.00
38599	PAUL HARLIEN	Per Diem MVCAC Annual Conference Monterey (January 21st to January 24th)		Travel Expense	259.00
38600	PRO METAL SUPPLY	Powdercoated mesh/wire privacy shield (front gate/fence)		Building Improvements	4,422.00
38601	SO CAL EDISON	Utilities		Utilities	2,270.85
38602	TULARE COUNTY SOLID WASTE	Woodwaste Disposal (6trips-Hedge Removal Project)		Yard Maintenance	63.78
38603	UNIFIRST				360.79
		Linens	155.67	Janitorial	
		Uniforms	205.12	Uniforms	
38604	US BANK				9,703.32
		American Biological Safety Association(ABSA) 1 year Membership- Andrea Troupin	210.00	Dues	
		American Biological Safety Association(ABSA) - Advanced Biosafety Training - Andrea Troupin	830.00	Continuing Education	
		GoogleSuites	259.20	Subscriptions	
		County of Tulare Surplus - Bookshelf, (2) monitors & file rack	67.10	Office Supplies	
		SIPTrunk - Efax	115.04	Telephone/Cellphones	
		Flambeau - (24) Toolboxes	549.84	Lab - Assessment	
		Flambeau - CREDIT	-68.73	Lab - Assessment	
		Home Depot - LED Floodlight, lightbox & turbo fan	173.90	Building Maintenance	
		Lowe's - Plumbing fittings and connectors	163.19	Building Maintenance	
		Home Depot - Rental of Stump Grinder	150.00	Yard Maintenance	
		Home Depot - Rental of Stump Grinder- CREDIT	-150.00	Yard Maintenance	
		Office Depot - PO Books	20.34	Office Supplies	
		Home Depot - Drywall	14.13	Building Maintenance	
		Ebay - (2) transmission housing seals	75.84	Vehicle Supplies	
		Ebay - (2) transmission housing seals - CREDIT items not delivered	-75.84	Vehicle Supplies	
		Costco - Paper towels and kleenex	45.01	Janitorial	
		AMCA - Meeting Registration Dr. Debboun	535.00	Continuing Education	





CLAIM #	PAYEE	DESCRIPTION	Budget Line Item	AMOUNT
38606	ALEJANDRA GILL	Laboratory Tech II		1,831.12
38607	THEODORE MCGILL	Vector Control Tech II		1,804.12
38608	CARLOS RODRIGUEZ	Vector Control Tech II		2,025.46
38609	DELTA VECTOR CONTROL DIST - EFTPS	Quarterly 941 Payment		107.73
38610	DELTA VECTOR CONTROL DIST - EFTPS	Quarterly UI Payment		174.85
38611	DELTA VECTOR CONTROL DIST - EFTPS	Social Security/ Medicare/ Federal Income Tax		1,651.78
38612	DELTA VECTOR CONTROL DIST - EFTPS	State Income Tax		201.59
38613	DELTA VECTOR CONTROL DIST - EFTPS	CalPERS Retirement		1,160.58
		<i>Total Seasonal Payroll</i>		<b>\$8,957.23</b>
38614	2 MARKET VISUAL	Large format decals (.GOV Van and Drone Trailer)	Name/Logo Change	127.79
38615	CITY OF VISALIA	Utilities	Utilities	120.35
38616	EMCOR/MESA ENERGY			1649.13
		Compressor Starter Kit, Labor/Fuel/Truck Charge (Lab)	829.13 Building Maintenance	
		Labor to assess humidifier and incubator in lab	820.00 Building Maintenance	
38617	EMD NETWORKING			4467.48
		Total Care - February	3,457.48 Maintenance Contract	
		VOIP Phone Systems - Double Payment	860.00 Telephone/Cellphones	
		E-waste disposal fee	150.00 Office Supplies	
38618	EPPENDORF	(2) 1250 ML Tips, (1) combitips	Lab Supplies	449.37
38619	GIOTTO'S ALARM TECH INC	Service Call - Assessment of alarm/bell system	Building Maintenance	163.09
38620	JENSEN & PILEGARD	(20) inner wires, (20) conduit and throttle cable (T47)	Vehicle Supplies	53.65
38621	JOHANSON & THOMAS	(3) 50 & 60 master links, (3) 1/8" set collar, FMR, HR, DOM and Caps (T47)	Vehicle Supplies	128.18
38622	METTLER TOLEDO-RAININ	(7) 200ML filter tips, (6) 20ML filter tips	Lab Supplies	2071.53
38623	SMART & FINAL			82.97
		Multifold towels	65.83 Janitorial	
		Heavy duty spoons	17.14 Miscellaneous Expense	
38624	SPRAYING DEVICES INC	Hose drop nylon, elbow adapter, tip/strainer, valves, tree nipple/tee, gauge, bushing	Shop Supplies	195.41
38625	THERMOFISHER	Microcentrifuge tubes, microamp plates, Kflex deep wellplates, DNASE free water		
		KF flex 200UL plates, KF flex tip combs and RNASE Zap	Lab Supplies	5071.80
38626	UNIFIRST			188.67
		Uniforms	136.78 Uniforms	
		Janitorial	51.89 Janitorial	
38627	VALLEY PACIFIC	Fuel	Fuel	343.91
		<b>TOTAL BILLS</b>		<b>\$15,113.33</b>
		<b>TOTAL BOARD ORDER #25</b>		<b>\$24,070.56</b>

VOUCHER	PAYEE	DESCRIPTION	Budget Line Item	AMOUNT
38628	MUSTAPHA DEBBOUN	GENERAL MANAGER		8,649.23
38629	RICK ALVAREZ	VECTOR CONTROL SUPERVISOR		6,563.02
38630	ERICK ARRIAGA	COMMUNITY EDUCATION & OUTREACH COORDINATOR		5,188.40
38631	BRYAN FERGUSON	FOREMAN		6,483.77
38632	MARY ELLEN GOMEZ	ADMINISTRATIVE ASSISTANT		5,732.03
38633	PAUL HARLIEN	OPERATIONS PROGRAM MANAGER		6,358.53
38634	REBECCA HARLIEN	ADMINSTRATIVE ANALYST		5,949.81
38635	LANDON MCGILL	VECTOR CONTROL TECHNICIAN III/MECHANIC		4,097.86
38636	MARK NAKATA	BIOLOGIST		6,074.57
38637	JUAN PABLO ORTEGA	BIOLOGIST		4,971.89
38638	BRYAN RUIZ	VECTOR CONTROL TECHNICIAN III		6,036.99
38639	MARIO SANCHEZ	VECTOR CONTROL TECHNICIAN III/MECHANIC		5,111.19
38640	ANDREA TROUPIN	SCIENTIFIC PROGRAM MANAGER		6,285.90
		<i>Sub-Total Full-Time</i>		<b>\$77,503.19</b>
38641	VSP	Vision Plan Premium		458.11
38642	DELTA DENTAL PLAN	Dental Plan Premium		1,285.58
38643	LINCOLN FINANCIAL GROUP	Life/STD & LTD Insurance		1,169.77
38644	DELTA VECTOR CONTROL DIST - EFTPS	CalPERS Health Insurance Premium		23,015.72
38645	DELTA VECTOR CONTROL DIST - EFTPS	Social Security/ Medicare/ Federal Income Tax	Employee 71% - District 29%	32,613.98
38646	DELTA VECTOR CONTROL DIST - EFTPS	State Income Tax	Employee 100%	5,294.11
38647	DELTA VECTOR CONTROL DIST - EFTPS	CalPERS Retirement	Employee 40% - District 60%	19,358.39
38648	DELTA VECT CONT DIST	Flex Benefit Plan	Employee 100%	1,083.29
38649	MISSION SQUARE	Deferred Retirement Trust	Employee 77% - District 23%	1,023.95
		<b>Total Full-Time and Seasonal Payroll</b>		<b>162,806.09</b>
38650	AUTOZONE			1,743.11
		Wiper blades, carburetor cleaner, brakleen, WD40 (Shop Stock)	525.08 Vehicle Supplies	
		Transmission output shaft (Shop Stock)	52.64 Vehicle Supplies	
		Oil pressure switch, ignition switch starter and starter motor (T35)	284.27 Vehicle Supplies	
		Clutch position switch (T35)	26.31 Vehicle Supplies	
		Cable clamps (T47)	4.11 Vehicle Supplies	
		Power steering hose, U-joints and 75w90 oil (T39)	92.86 Vehicle Supplies	
		Power steering hose (T39)	25.77 Vehicle Supplies	
		Shifter knob (T47)	19.98 Vehicle Supplies	
		Power steering cap (T35)	26.03 Vehicle Supplies	
		Brake cleaner (Shop Stock)	90.88 Vehicle Supplies	
		1/2x10' black cond, 16gauge wire (Shop Stock)	28.94 Vehicle Supplies	
		Blaster silicone (Shop stock)	20.16 Vehicle Supplies	
		Blower motor (T4)	50.98 Vehicle Supplies	
		Water pump and lower house (T27)	242.31 Vehicle Supplies	
		AC Compressor (T23)	252.79 Vehicle Supplies	
38651	CAL WATER SERVICE	Utilities	Utilities	99.13
38652	CLINE'S BUSINESS EQUIPMENT	Monthly Contract	Maint. Contract	34.76
38653	GIOTTO'S ALARM TECH INC	Reconnected lab cameras in new network switches	Building Maintenance	118.60
38654	HARBOR FREIGHT			208.13
		100 pack zipties, cargo d-ring, carpenter's square, leather gloves, assorted o-rings	58.43 Vehicle Supplies	
		Pin assortment, steel box (T42)	149.70 Vehicle Supplies	
38655	IDEA PRINTING & GRAPHICS	Poster Print MVCAC Bryan R & Paul H	Misc. Expense	173.60
38656	JOHANSON & THOMAS	1 1/2" angle and 1 1/2" flat bar (T42)	Vehicle Supplies	69.74

38657	LINUXUP	GPS		GPS	859.57
38658	LOZANO SMITH	2023 Inspection Warrant Return		Professional Services	140.70
38659	SO CAL GAS	Utilities		Utilities	817.32
38660	US BANK				5,131.89
		Amazon - LED Floodlights	86.80	Building Maintenance	
		Amazon - 2024 Binder Calendar (Bryan Ferguson)	10.03	Office Supplies	
		FilterBuy - AC filters	120.44	Building Maintenance	
		Amazon - Credit LED floodlights	-86.80	Building Maintenance	
		Amazon - Credit 2024 Binder Calendar	-10.03	Office Supplies	
		Google Suites	259.20	Subscriptions	
		SIPTrunk - Efax	115.09	Telephone/Cellphones	
		Amazon - ??	46.15	??	
		Lowe's - PVC conduit tape, alkalinity, conduit 90, conduit L, conduit coupler & 10' conduit	336.94	Fish Supplies	
		Outdoor antenna, coax	81.91	Building Maintenance	
		Office Depot - ??	11.78	??	
		Amazon - LED Floodlights reorder	86.80	Building Maintenance	
		Amazon - 2024 Binder Calendar (Bryan Ferguson) reorder	10.03	Office Supplies	
		Lowe's - 5gal wet dry vacuum, 3/4" sigma, auto coupler plug	102.40	Building Maintenance	
		Walmart - Repel Spray	50.29	Safety Supplies	
		Lowe's - fiber exterior, auto primer & extension	193.56	Operational	
		Argo Adventure - slider blocks & coarse chain tensioner (T47)	162.56	Vehicle Supplies	
		Truck Parts & Service - toolbox cable, pin, bolts, flat/locknut (Shop Stock)	113.82	Vehicle Supplies	
		Zira - timekeeping system	32.00	Subscriptions	
		Argo Adventure - steering pin kits (T47)	72.16	Vehicle Supplies	
		Amazon - (4) Falken 245/75R16 tires (shop stock)	875.00	Vehicle Supplies	
		Lowe's - Signature 100 water heater, garage door lubricant, 1/2" mip inlet	636.72	Building Maintenance	
		Lowe's - clevis pin, hitch pin, pocket butane, sand & sand bags	104.15	Yard Maintenance	
		Lowe's - return of sand bags	-24.39	Yard Maintenance	
		Lowe's - bulk sand	32.52	Yard Maintenance	
		Truck Parts & Service - 4ga disconnect (T4)	65.08	Vehicle Supplies	
		Turnupseed Electric - Riv/SO2 chain (T47)	119.07	Vehicle Supplies	
		Lowe's - 3/8" flare, 3/4" gal45d, galvanized pipe, great stuff, KF DF, Quikrete	26.24	Yard Maintenance	
		USPS - mailing of W-3's to Soc. Security Admin. 2023 Tax Year	2.31	Misc. Expense	
		Oliver Concrete - 2 1/2 yards concrete for Concrete project Northside of building	539.79	Yard Maintenance	
		Comcast - Internet	400.56	Telephone/Cellphones	
		WalMart - hot glue gun & label maker	62.64	Lab - Assessment	
		Lowe's - duct tape	10.37	Lab - Assessment	
		Lowe's - vinyl tube, screw, hose clamp, 3/4" barb & 3/4" clamp	50.15	Lab Supplies	
		Sportsman's Warehouse - nylon string, 3/4 oz weight, wader	147.20	Fish Supplies	
		Lowe's - ??	61.74	??	
		Office Depot - Refund	-66.93	??	
		Office Depot - 1" binders and dividers	83.77	Lab Supplies	
		Fed Ex - ??	13.74	??	
		Dreamhost	3.00	Subscriptions	
		Office Depot - command strips, push pins, 8 1/2"x11" frames & 11"x14" frame	45.42	Office Supplies	
		Apple.Com - Additional phone storage Erick Arriaga	2.99	Subscriptions	
		Cal Water Service - Utilities	100.62	Utilities	
		CA Dept Pesticide Regulations - License Renewal Alysia Davis	45.00	Continuing Education	
38661	VERIZON	Cellphones		Telephone/Cellphones	1,822.44
			Total Bills		\$11,218.99
			Total Board Order #26		\$ 174,025.08





## **7. Manager's Report**

# DELTA MOSQUITO & VECTOR CONTROL DISTRICT

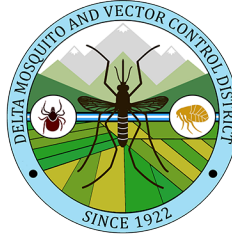
1737 West Houston Avenue, Visalia, California, 93291

Dr. Mustapha Debboun  
*General Manager*

Phone: (559) 732-8606 Toll Free: (877) 732-8606 Fax: (559) 732-7441

Rick Alvarez  
*Vector Control Supervisor*

Paul Harlien  
*Operations Program Manager*



Bryan Ruiz  
*Supervisor Assistant*

Mary Ellen Gomez  
*Administrative Assistant*

Bryan Ferguson  
*Foreman*

Erick Arriaga  
*Community Education & Outreach Coordinator*

Andrea Troupin  
*Scientific Program Manager*

## REPORT OF THE MANAGER DECEMBER 2023

### I. Water and Weather

The Delta Mosquito and Vector Control District (DMVCD) Weather Station reported an average high temperature of 63.4°F with an average low of 42.0°F and 1.47 inches of rainfall as of December 31, 2023. The National Oceanic and Atmospheric Administration 1991-2020 seasonal averages for high and low temperatures in December were 55.4°F and 37.9°F respectively, with average rainfall of 1.83 inches.

Water storage at Pine Flat Reservoir increased to 616,880 acres-feet as of December 30, 2024. Pine Flat Reservoir's water inflow rate is 830 cubic feet per second (CFS) while its release decreased to 274 CFS. The Lake Kaweah Reservoir storage increased to 26,567 acres-feet. Lake Kaweah's inflow also decreased to 33 CFS and its release decreased to 34 CFS as of December 31, 2023.

### II. Narrative

Field operations received two mosquito service requests on December 15, 2023. The service request inspection consisted of a Vector Control Technician inspecting the reported property for any standing water that mosquito larvae could breed in. During this time, the technician used an integrated vector management strategy to reduce any mosquito-breeding found. In addition, technicians used this opportunity to educate residents on mosquito-breeding prevention and how to protect themselves from mosquito bites and mosquito-borne diseases.

### Operations

The carpet and laminate flooring projects were completed on December 15, 2023. We also replaced the hot water heater in the front office with a new tankless one as the old one was leaking. We relocated Erick Arriaga, Community Education & Outreach Coordinator into another office. We replaced some of the old incandescent lights with newer LED lights which will save money in the long run.



The EMD staff completed the project of network cable upgrade to the new system. Dennis Candito and Larry Heller from the company Azelis visited the Delta MVCD and were able to repair the Guardian 190 G4 ULV fogger. They found that the pump casing was loose and that it was causing a short that made the pump stop working randomly. We met with Dana Camille from Enterprise Fleet Management and discussed the future of our vehicle fleet and the possibility of purchasing two to three new trucks. Since some of the trucks are no longer available to order for next year, we are looking into other options.

We celebrated our Christmas luncheon potluck on December 15 with the Delta MVCD staff, their families, and a few members of the Board of Trustees.

The Auto and Equipment Shop staff continued the winter maintenance on the vehicles and pesticide equipment along with District repairs to the buildings and grounds.

We coordinated with Giotto's Alarm to install a wire beam across the front of the District and a security device to monitor the front office so we can see who is coming in and out of the front gate. We coordinated with the solar company and the California Clean Air Board to get additional information on the backup generator.

In December, the DMVCD sent supporting resources to Visalia Unified School District for the future elementary school Science, Technology, Engineering, and Math (STEM) events. Due to the installation of a new carpet and the relocation of the community outreach coordinator's office, most of the time was devoted to organizing education and outreach materials, cleaning up folders/paperwork, and setting up the new office. While organizing, inventory was made of all outreach materials and found which material will be redesigned when reprinting becomes necessary. The General Manager's position was posted to the District website. All the vehicle fleet had their decals updated to reflect the new website change from .org to .gov.

Although routine mosquito surveillance stopped for November, it resumed on December 1, 2023, due to the lack of freezing weather, and laboratory staff finding larvae at the Rock Plant in Woodlake. Mosquito traps were set pre-treatment and will be set once a week after treatment to check abundance. Traps were also set throughout the District once a week in Goshen, Traver, Delft Colony, Dinuba, Orosi, Seville, Woodlake, Ivanhoe, Exeter, Farmersville, and Visalia. Trapping was halted the last week of December and the beginning of January 2024 due to rain and freezing temperatures overnight. As the weather improves, trapping will resume.

Mosquito abundance for 2023 was 313,502 mosquitoes collected across 9,330 trap nights for an average of 33.6 mosquitoes per trap night for the mosquito season. The top three mosquito species caught in 2023 were *Culex quinquefasciatus* at 61.8% of total abundance, *Cx. tarsalis* at 19.3% and *Aedes aegypti* at 15.6%. In 2022, 232,127 mosquitoes were caught over 9,293 trap nights for an average of 25.0 mosquitoes per trap night. The top three mosquito species caught in 2022 were *Cx. quinquefasciatus* at 77.8% of total abundance, *Ae. aegypti* at 16.3%, and *Cx. tarsalis* at 3.6%.

For 2023, a total of 473 mosquito samples tested positive for West Nile virus (WNV), 172 for St. Louis encephalitis virus (SLEV), and 47 for both WNV and SLEV out of 7,028 mosquito samples tested. For 2022, 977 mosquito samples tested positive for WNV, 6 for SLEV, and 3 for both WNV and SLEV out of 4,753 tested.

There were 0 technician requests for mosquitofish in December 2023 and 0 homeowner requests. In December 2022, there were 0 homeowner mosquitofish requests. Approximately 2,978 mosquitofish fry were produced in December 2023, while in December of last year, approximately 4,225 mosquitofish fry were produced.

No mosquito larvae samples were brought to the laboratory for species identification in December 2023. Similarly, no larval samples were collected in December 2022.

There was no arbovirus testing for WNV, SLEV, and Western equine encephalitis virus (WEEV) in December. In January 2024, the mosquitoes trapped in December will be tested for all three viruses.

In November and December, laboratory staff went tick flagging at the rock plant, Kaweah Oaks Nature Preserve, Dry Creek Preserve, and St. John's Trail. Ticks were found at the rock plant, which is private land. These ticks will be sent to the California Department of Public Health for rickettsial testing in January 2024.

Routine laboratory maintenance continued during December. Monthly safety checks for fire extinguishers and emergency lights were performed as well as weekly safety showers and eyewash inspections.

The laboratory staff tested zero mosquito samples from Tulare Mosquito Abatement District (MAD) and zero samples collected from Tulare by Vector Disease Control International (VDCI) in November. The laboratory Scientific Program Manager will contact Tulare MAD and Kings MAD to find out if they will be interested in continuing testing their samples at our laboratory during the 2024 mosquito season.

There were 2 service requests in December.

### 2023 Service Request Summary

2023	Mosquitofish	Inspection	Mosquito	Source	Other	Total
January	0	0	5	0	0	5
February	1	0	4	0	0	5
March	3	0	7	0	1	11
April	12	0	83	0	0	95
May	25	0	122	0	0	147
June	9	0	147	0	0	156
July	10	0	130	0	0	140
August	8	0	134	0	0	142
September	8	0	205	0	0	208
October	3	0	91	0	0	94
November	0	0	9	0	0	9
December	0	0	2	0	0	2
<b>Total</b>	<b>79</b>	<b>0</b>	<b>948</b>	<b>0</b>	<b>1</b>	<b>1,014</b>

### III. Vector and Disease Surveillance

#### Delta MVCD Summaries

**Humans:** No new human cases reported to DMVCD in December 2023. So far this year, there have been three confirmed human cases of WNV and SLEV co-infection, 1 probable WNV and SLEV co-infection, 1 confirmed WNV case, and 6 probable WNV cases.

**Birds:** No dead birds were tested in December; however, we did receive a dead bird from a resident which will be tested in January 2024. So far this season, 12 dead birds have been tested with 5 positives for WNV in 2023.

**Mosquitoes:** No samples were tested in December. There are some mosquito pools waiting to be tested in January 2024. So far this year, 7,028 mosquito samples have been tested with 473 samples positive for WNV, 172 positives for SLEV, and 47 positives for both WNV and SLEV.

#### **State Surveillance:**

**Humans:** As of December 31, 2023, 397 human cases of WNV from 34 counties and 18 cases of SLEV from 6 counties have been reported so far in 2023.

**Birds:** On December 31, 2023, 855 dead birds from 31 counties tested positive. In 2023, 2,046 dead birds have been tested in 2023.

**Mosquitoes:** As of December 31, 2023, 4,512 mosquito samples from 31 counties tested positive for WNV. Also, 728 samples from 15 counties tested positive for SLEV.

**V1. Expenditures & Revenues – 2023/24**

Total Budget \$5,068,115.26.

EXPENDITURES – July 1, 2023, to December 31, 2023

Salaries	\$1,577,213.77
Services & Supplies	\$920,554.78
Tax Admin Fee	\$0.00
Capital	\$51,950.15
Long-Term Debt	\$58,914.03
<b>TOTAL EXPENDITURES</b>	<b>\$2,608,632.73</b>

REVENUE RECEIVED - July 1, 2023– December 31, 2023

July	\$75.00
August	\$39,702.16
September	\$31,916.62
October	\$7,591.00
November	\$523.77
December	\$2,635,329.40
<b>TOTAL REVENUE TO DATE</b>	<b>\$2,715,137.95</b>

**IV. Timesheet Summary**

Month	Available Work Hrs	Sick Hrs Used	Total Hrs Avail. for work	Pct. Of Hrs Avail for work
<b>July</b>	6,048	129	5,919	97.86
<b>August</b>	6,440	320.40	6,119.60	95.02
<b>September</b>	5,376	150.50	5,225.50	97.20
<b>October</b>	4,400	265.75	4,134.25	93.90
<b>November</b>	2,992	178	2,814	94.00
<b>December</b>	2,688	104	2,584	96.13

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 & VECTOR CONTROL DISTRICT

1737 West Houston Avenue, Visalia, California, 93291

Phone: (559) 732-8606 Toll Free: (877) 732-8606 Fax: (559) 732-7441

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*General Manager*

Rick Alvarez  
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*Operations Program Manager*

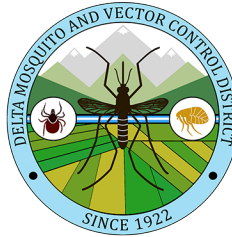
Bryan Ruiz  
*Supervisor Assistant*

Mary Ellen Gomez  
*Administrative Assistant*

Bryan Ferguson  
*Foreman*

Erick Arriaga  
*Community Education &  
Outreach Coordinator*

Andrea Troupin  
*Scientific Program Manager*



## REPORT OF THE MANAGER JANUARY 2024

### I. Water and Weather

The Delta Mosquito and Vector Control District (DMVCD) Weather Station reported an average high temperature of 59.4°F with an average low of 43.3°F and 1.55 inches of rainfall as of January 31, 2024. The National Oceanic and Atmospheric Administration 1991-2020 seasonal averages for high and low temperatures in January were 55.3°F and 38.4°F respectively, with average rainfall of 1.96 inches.

Water storage at Pine Flat Reservoir increased to 642,910 acres-feet as of January 31, 2024. Pine Flat Reservoir's water inflow rate is 840 cubic feet per second (CFS) while its release decreased to 247.7 CFS. The Lake Kaweah Reservoir storage increased to 33,789 acres-feet. Lake Kaweah's inflow also decreased to 32 CFS and its release decreased to 33 CFS as of January 31, 2024.

### II. Narrative

Field operations received five mosquito service requests in January 2024. The service request inspection consisted of a Vector Control Technician inspecting the reported property for any standing water that mosquito larvae could breed in. During this time, the technician used an integrated vector management strategy to reduce any mosquito-breeding found. In addition, technicians used this opportunity to educate residents on mosquito-breeding prevention and how to protect themselves from mosquito bites and mosquito-borne diseases.

### **Operations**

The Auto and Equipment Shop Staff have been working on winter maintenance on District vehicles which consist of oil changes, brake inspections, lights, tire rotation, checking all hoses and belts, and anything else that needs maintenance.

We have been working on landscaping by the front fence and front gate by pouring concrete, placing rock in the yard, and placing ornate bark in the flower beds as seen in Figure1.



Figure 1. Before

After

From the Operations Program, Bryan Ruiz and Paul Harlien attended the Mosquito and Vector Control Association of California (MVCAC) Annual Conference and presented a poster on In2care Mosquito Traps against the Dangerous and Invasive Yellow Fever Mosquito, which won Third Place.

We auctioned three of the old Chevy S10 trucks in the Govdeals Auction and they were all sold for \$8,278.00 to the same person. The three trucks have been paid for but have not been picked up yet.

Paul Harlien has been working on the 2024/2025 budget for vehicles, pesticide equipment, planning the pesticide inventory, and working on Cyber Security updates with District grounds updates.

In January, the DMVCD participated in the 2<sup>nd</sup> and 3<sup>rd</sup> Science, Technology, Engineering, and Math (STEM) event series at Conyer Elementary School and Annie R Mitchell Elementary School in Visalia on Tuesday January 23, and January 30, 2024, respectively. A new service request form was created and tested for the 2024 season. The DMVCD In2Care Mosquito Trap Poster was printed and displayed at the MVCAC Conference.

Mark Nakata and Juan Pablo Ortega attended the Mosquito and Vector Control Association of California conference in Monterey, CA. Mark was the moderator for the 3D Printing symposium and gave a talk titled, "3D Printing at Delta MVCD." Andrea Troupin trained two staff from Shasta MVCD on disease testing. Andrea also attended the University of California Irvine National Biosafety Level 3 Training Program in Irvine, CA. Additionally, laboratory staff participated in continuing education webinars to maintain their Vector Control Technician Certification through the California Department of Public Health.

Trapping was only performed in the last week of January 2024 due to the cold weather and rain. Traps were set throughout the District in Goshen, Traver, Delft Colony, Dinuba,

Orosi, Seville, Woodlake, Ivanhoe, Exeter, Farmersville and Visalia. Trapping will be halted during the next week or so due to rain and potential flooding.

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

There was no arbovirus testing for West Nile virus (WNV), St. Louis Encephalitis virus (SLEV), and Western equine encephalitis virus (WEEV) in January. In February 2024, the mosquitoes caught in December and January will be tested for all three viruses.

In January, laboratory staff went tick flagging at the rock plant and Kaweah Oaks Nature Preserve. Ticks were found at the rock plant, which is private land. No ticks were found at Kaweah Oaks Nature Preserve. The previous rock plant ticks were sent to the California Department of Public Health for rickettsial testing and the results will take several months. The most recently caught ticks will be stored at DMVCD. No kissing bugs were reported to the District in January.

There were no mosquitofish requests as of January 31, 2024. In January 2023, there were no mosquitofish requests to distribute. Approximately 2,033 mosquitofish fry were produced by January 31, 2024. In January 2023, 1,190 mosquitofish fry were produced.

Routine laboratory maintenance continued during January. Monthly safety checks for fire extinguishers and emergency lights were performed as well as weekly safety showers and eyewash inspections.

The laboratory staff tested zero mosquito samples from Tulare Mosquito Abatement District (MAD) and zero samples collected from Tulare by Vector Disease Control International in January. The laboratory Scientific Program Manager will contact Tulare MAD and Kings MAD to find out if they are interested in testing their samples at our laboratory during the 2024 mosquito season.

There were 5 service requests in January.

#### **2024 Service Request Summary**

<b>2024</b>	<b>Mosquitofish</b>	<b>Inspection</b>	<b>Mosquito</b>	<b>Source</b>	<b>Other</b>	<b>Total</b>
<b>January</b>	0	2	2	1	0	<b>5</b>
<b>Total</b>	<b>0</b>	2	<b>2</b>	<b>1</b>	<b>0</b>	<b>5</b>

**III. Vector and Disease Surveillance**

Delta MVCD Summaries

**Humans:** No new human cases reported to DMVCD in January 2024. In 2023, there were three confirmed human cases of WNV and SLEV co-infection, one probable WNV and SLEV co-infection, one confirmed WNV case, and six probable WNV cases.

**Birds:** No dead birds were tested in January; however, we did receive a dead bird from a resident which will be tested in February 2024.

**Mosquitoes:** No samples were tested in January. There are some mosquito pools waiting to be tested in February 2024. Last year, 7,028 mosquito samples were tested with 473 positive samples for WNV, 172 positives for SLEV, and 47 positives for both WNV and SLEV.

**State Surveillance:**

**Humans:** As of January 31, 2024, 0 human cases of WNV from 0 counties and 0 cases of SLEV from 0 counties have been reported.

**Birds:** On January 31, 2024, 0 dead birds from 0 counties tested positive.

**Mosquitoes:** As of January 31, 2024, 0 mosquito samples from 0 counties have tested positive for WNV. Also, 0 samples from 0 counties have tested positive for SLEV.

**VI. Expenditures & Revenues – 2023/24**

Total Budget \$5,068,115,26

EXPENDITURES – July 1, 2023, to January 31, 2024

Salaries	\$1,789,966.72
Services & Supplies	\$957,804.86
Tax Admin Fee	\$0.00
Capital	\$53,859.83
Long-Term Debt	\$58,914.03
<b>TOTAL EXPENDITURES</b>	<b>\$2,860,545.44</b>

REVENUE RECEIVED - July 1, 2023– January 31, 2024

July	\$75.00
August	\$39,702.16
September	\$31,916.62
October	\$7,591.00
November	\$523.77
December	\$2,635,329.40
January	Unavailable
<b>TOTAL REVENUE TO DATE</b>	<b>\$2,715,137.95</b>



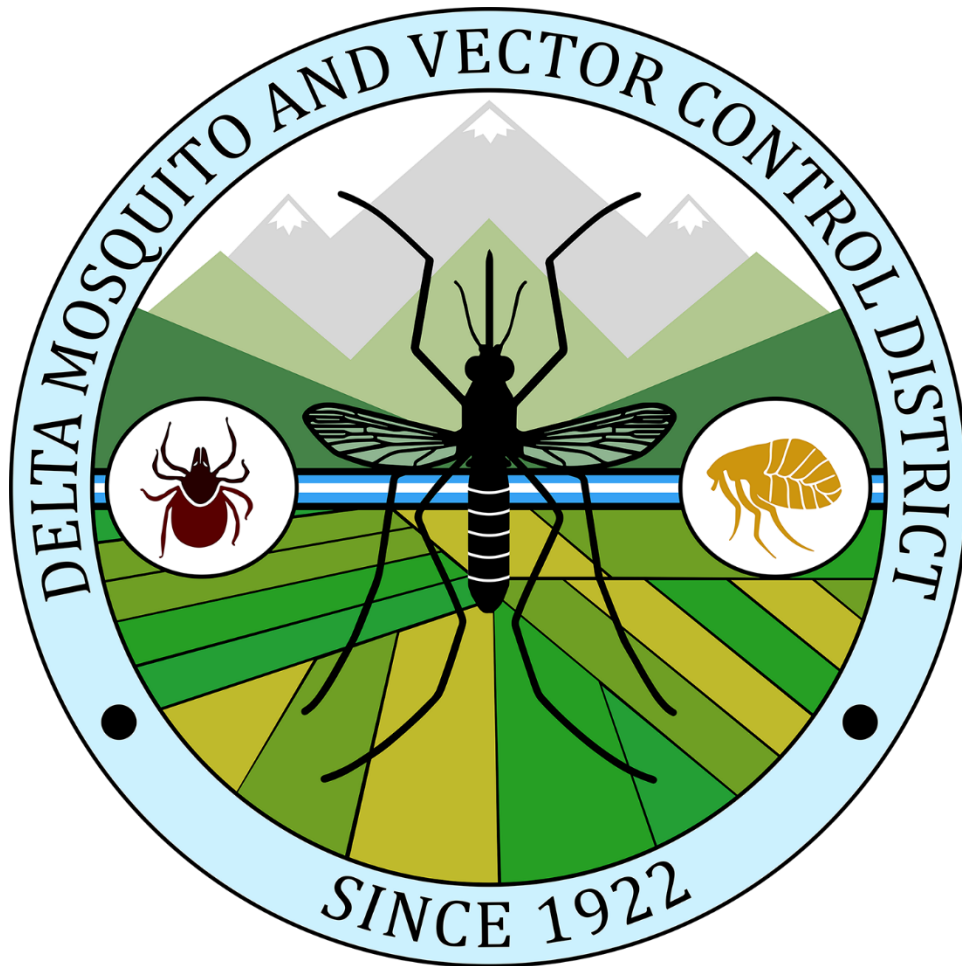
IV. Timesheet Summary

<b>Month</b>	<b>Available Work Hrs</b>	<b>Sick Hrs Used</b>	<b>Total Hrs Avail. for work</b>	<b>Pct. of Hrs Avail for work</b>
<b>July</b>	6,048	129	5,919	97.86
<b>August</b>	6,440	320.40	6,119.60	95.02
<b>September</b>	5,376	150.50	5,225.50	97.20
<b>October</b>	4,400	265.75	4,134.25	93.90
<b>November</b>	2,992	178	2,814	94.00
<b>December</b>	2,688	104	2,584	96.13
<b>January</b>	3,128	118	3,010	96.22

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.

**\*\* January expenditures and revenue are not available as of 2/9/2024**

# 2023 Annual Report



**Delta Mosquito & Vector Control District**

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# 2023 AT A GLANCE



# DELTA MOSQUITO & VECTOR CONTROL DISTRICT (DMVCD) 2023 AT A GLANCE

**DMVCD STRATEGY**  
Protect the Public Health from mosquito bites and vector-borne diseases using Integrated Vector Management (IVM)

**101 YEARS OF SERVICE**  
Delta MVCD was established in September 19, 1922

**Mosquito Samples Tested**  
**7,028**

**Positive Mosquito Samples**

- West Nile virus (WNV) **473**
- St. Louis Encephalitis virus (SLEV) **172**
- WNV & SLEV **47**

**11 Human West Nile virus Cases**

Mosquito samples contain up to 50 mosquitoes



**TOP 3 MOSQUITO SPECIES COLLECTED**

- Culex quinquefasciatus* 62.6%
- Culex tarsalis* 19.1%
- Aedes aegypti* 15.8%

**12 Dead birds tested**

**5 Birds positive for West Nile virus**

**Mosquito Treatments**

- 47 Ultra Low Volume (ULV) Treatments
- 8 Wide Area Larvicide System (WALS) Treatments
- 29,247 Source Treatments

**Mosquito-Breeding Sources**

- 13,500 Catch Basins
- 2,465 Mosquito Sources
- 250 Dairy Sources

**Mosquitoes Trapped**  
313,502

**Mosquito Species**  
16



**1,157 SERVICE REQUESTS**

**Total Inspections**  
**80,490**

6 DRONE APPLICATIONS OVER AGRICULTURAL FIELDS IN THE DISTRICT

**COMMUNITY EDUCATION & OUTREACH**

- Events / Presentations **68**
- Participants **1,169**
- News Excerpts **10**

2021-2023 **COLLABORATION WITH oxitec**

**SCIENTIFIC PUBLICATIONS 7 POSTERS 5**

**PREVENT THE BITE DAY & NIGHT**

**Tip**  
Standing Water Weekly

**Toss**  
Unused Open Containers

**Repel**  
with EPA-Registered Insect repellents

## ABOUT THE DISTRICT

The Delta Mosquito and Vector Control District (DMVCD) was established in 1922 to protect residents from malaria, a mosquito-borne disease that was common to the Central Valley then. The Visalia Women's Club played a key role in the formation of the District. Today, the District is responsible for control of mosquito vectors of West Nile virus (WNV), St. Louis encephalitis virus (SLEV), Western equine encephalitis virus (WEEV) Chikungunya, Dengue, Yellow fever, and Zika viruses. The District covers 712 square miles including the cities of Dinuba, Exeter, Farmersville, Visalia, and Woodlake, and the communities of Cutler, Orosi, Goshen, Ivanhoe, and Traver, all within Northern Tulare County.

### Our Vision

The DMVCD is the authority for vector control and vector-borne disease prevention in Northern Tulare County.

### Our Mission

The DMVCD is committed to protecting the public's health from vector-borne diseases and discomfort by delivering exceptional services which preserve and enhance the quality of life and desirability of the area to make northern Tulare County a safe place to live, work, and raise a family.

### Our Goals

1. Provide continual surveillance of mosquitoes to determine the threat of mosquito-borne disease transmission and annoyance levels.
2. Use safe, integrated vector management (IVM) methods to keep mosquito populations suppressed.
3. Promote cooperation and communication with property owners, residents, social and political groups, and governmental agencies.

### The Board of Trustees

As an independent special district, DMVCD serves its residents under the guidance of the Board of Trustees. The seven-member Board of Trustees consists of one resident from each of the incorporated cities in northern Tulare County and two representatives for the county-at-large.

Trustees are appointed by their respective City Council or the County Board of Supervisors to govern the District knowledgeably and effectively. Board members serve two or four-year terms according to the rules of their appointing body.

The regular Board meetings are held on the second Wednesday of each month at 1737 W. Houston Avenue in Visalia at 4:30 PM. The meetings are open to the public.

<b>Board Member</b>	<b>Position</b>	<b>Representing</b>
Greg Gomez	President	Farmersville
Belen Gomez	Secretary	Woodlake
Kevin Caskey	Trustee	County-at-large
Linda Guttierrez	Trustee	County-at-large
Larry Roberts	Trustee	Dinuba
Rosemary Hellwig	Trustee	Exeter
Lori Berger	Trustee	Visalia

## District Personnel

### Administration

Dr. Mustapha Debboun, *General Manager/Medical & Veterinary Entomologist*  
 Mary Ellen Gomez, *Administrative Assistant*  
 Rebecca Harlien, *Administrative Analyst I*

### Public Relations

Erick Arriaga, *Community Education and Outreach Coordinator*

### Laboratory

Andrea Troupin, *Scientific Program Manager*  
 Mark Nakata, *Biologist*  
 Juan Pablo Ortega, *Biologist*  
 Alejandra Gill, *Laboratory Technician II*

### Operations

Paul Harlien, *Operations Program Manager*  
 Bryan Ferguson, *Foreman*  
 Rick Alvarez, *Vector Control Field Supervisor*  
 Bryan Ruiz, *Vector Control Supervisor Assistant/Technician III*  
 Mario Sanchez, *Vector Control Technician III-Mechanic*  
 Landon McGill, *Vector Control Technician III-Mechanic*  
 Carlos Rodriguez, *Vector Control Technician II*  
 Ted McGill, *Vector Control Technician II*  
 Paul Raper, *Vector Control Technician II*

## Professional Associations

Delta Mosquito and Vector Control District participates in various professional organizations that promote best practices in vector and vector-borne disease control, research, and management of special districts. The District is a member of Mosquito and Vector Control Association of California (MVCAC), American Mosquito Control Association (AMCA), Society for Vector Ecology (SOVE), Entomological Society of America (ESA), National Association of County and City Health Officials (NACCHO), California Special District Association (CSDA), and the Tulare County Health Emergency Coalition (TCHEC).

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## Publications, Presentations, and Posters

First report of *eratyrus cuspidatus* (Hemiptera: Reduviidae) infected with *Trypanosoma cruzi* in peridomestic environment in Chiapas, Mexico. 2023. D.D. Velazquez-Ramires, J.A. De Fuentes – Vicente, **Mustapha Debboun**, A.A. Perez de Leon, C. Irecta-Najera, L. Cruz-Mendez, E.E. Espinoza-Medinilla, and H. Ochoa-Diaz-Lopez. *Vector-Borne and Zoonotic Diseases*, 23(11): 583-587.

Larvicidal impact of fifteen plant essential oils against *Culex pipiens* L. mosquitoes in Egypt. 2023. H.F. Khater, D.E. Soliman, A. Slim, I.T. Radwan, M.M. Baz, and **Mustapha Debboun**. *Egyptian Journal of Veterinary Sciences*, 54(1): 183-192

Cross-infectivity of *Vorticella* sp. across genera of mosquitoes for development of biological mosquito control strategies. 2023. S.A. Duran, A. Cruz, W.B. Hunter, **Mustapha Debboun**, and D. Duguma. *Journal of Invertebrate Pathology*.

Control of adult *Culex quinquefasciatus* mosquito populations in catch basins in Houston, Texas using the ProVector military camouflage tube with an attractant toxic sugar bait incorporating *Bacillus thuringiensis israelensis* and methoprene. 2023. T.M. Kollars, D. Duguma, **Mustapha Debboun**, and L.P. McPhatter. *The Medical Journal*.

Seasonal activity and mutagenomic analysis of the introduced Asian Longhorn Tick, *Haemaphysalis longiconis* at the United States Military Academy in West Point, New York. 2023. A.M. Burgess, D.J. Nun, A.H. Chellraj, J.Y. Johnson, B.M. Millican, **Mustapha Debboun**, and S.A. Davidson. *The Medical Journal*.

Designing and building a modern aquaculture system for mosquitofish at Delta Mosquito and Vector Control District. 2023. **Mark Nakata**. *Wing Beats of the Florida Mosquito Control Association*, 34(2): 40-42.

Collaborative efforts with Oxitec and Delta Mosquito & Vector Control District in the Central Valley of California. 2023. Presenter/Author: **Mustapha Debboun**, Delta MVCD. MVCAC and AMCA Conferences.

Mind the gap: lessons learned from an expanded mosquito surveillance program. 2023. Presenter: **Crystal Grippin**, Delta MVCD. Crystal Grippin, Andrea Troupin, Mark Nakata and Javier Valdivias, Delta MVCD. MVCAC Conference.

Taking flight: Utilizing unmanned aircraft systems in Delta Mosquito and Vector Control District. 2023. Presenter **Hector Cardenas**, Delta MVCD. Hector Cardenas and Mustapha Debboun, Delta MVCD. MVCAC and AMCA Conferences.

Finding the right mix: A comparison of yeast fermentation solutions as an alternative carbon dioxide source for BG-Sentinel traps. 2023. Presenter: **Mark Nakata**, Delta MVCD. Mark Nakata, Andrea Troupin, Javier Valdivias, and Crystal Grippin, Delta MVCD. MVCAC and AMCA Conferences.

Truck-mounted wide area larviciding treatments for *Aedes aegypti* control in Northern Tulare County. 2023. Presenter: **Javier Valdivias**, Delta MVCD. Javier Valdivias, Mark Nakata, Andrea Troupin, and Crystal Grippin, Delta MVCD. MVCAC Conference.

A valiant attempt at surveying mosquito district practices of California. 2023. Presenter: **Andrea Troupin**, Delta MVCD; Author(s): Andrea Troupin, Mark Nakata, Javier Valdivias, and Crystal Grippin, Delta MVCD. MVCAC and AMCA Conferences.

Evaluation of adulticide application in vegetation dense areas using an unmanned aerial system. 2023. Presenter: **Crystal Grippin**, Delta MVCD. Crystal Grippin, Hector Cardenas, Mark Nakata, Javier Valdivias, and Andrea Troupin, Delta MVCD. MVCAC Conference.

Tailoring communication strategies to respective communities within Delta Mosquito and Vector Control District. 2023. Presenter: **Erick Arriaga**, Delta MVCD. Erick Arriaga, and Crystal Grippin, Delta MVCD. MVCAC Conference.

## Service Requests

The DMVCD provides services directly to residents in addition to routine surveillance and control efforts. Services include inspecting properties for mosquito-breeding sources, providing mosquitofish for front and backyard water features, and investigating reports of increased mosquito activity or standing water.

There were 1,152 service requests in 2023 (Table 1). This was a 6.6% increase over the previous five-year average and a 55.1% increase from 2022. This increase was reflected in all categories of service requests. *Aedes aegypti* are aggressive, day-biting mosquitoes that prefer to lay their eggs in small, man-made containers, allowing them to thrive in residents' front and backyard environments. The number of mosquitofish requests increased by 55.84% compared to 2022. This indicates an increase in the awareness of their use as an important biological control method for front and backyard water features. The number of requests for inspections and other service requests were higher than the 2022 numbers.

Table 1. Number of service requests by category in 2022 compared to 2021 and the previous five-year average.

Category	2023	2022	5-Year Average
Mosquito	485	431	476.2
Source	400	229	265.6
Mosquitofish	120	77	71.4
Inspection	137	3	245.4
Other	10	3	13
<b>TOTAL</b>	<b>1,152</b>	<b>743</b>	<b>1,080.8</b>

Although service requests were received every month, the majority were between June and August (Figure 1). This corresponds to the warmest summer temperatures of the year in the District. Warm weather increases mosquito abundance, leading to an increase in service requests during the hot summer months. The majority of households who requested services found our services through a web search. This was closely followed by households who had used DMVCD services before. (Figure 2).



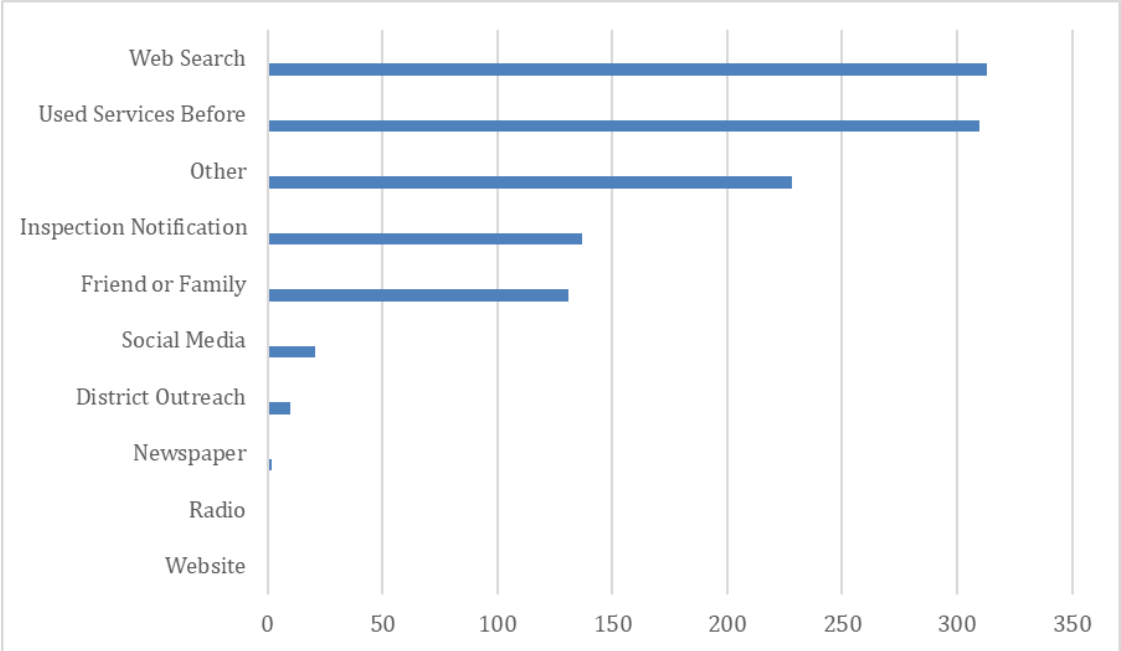


Figure 1. Number of monthly service requests in 2023

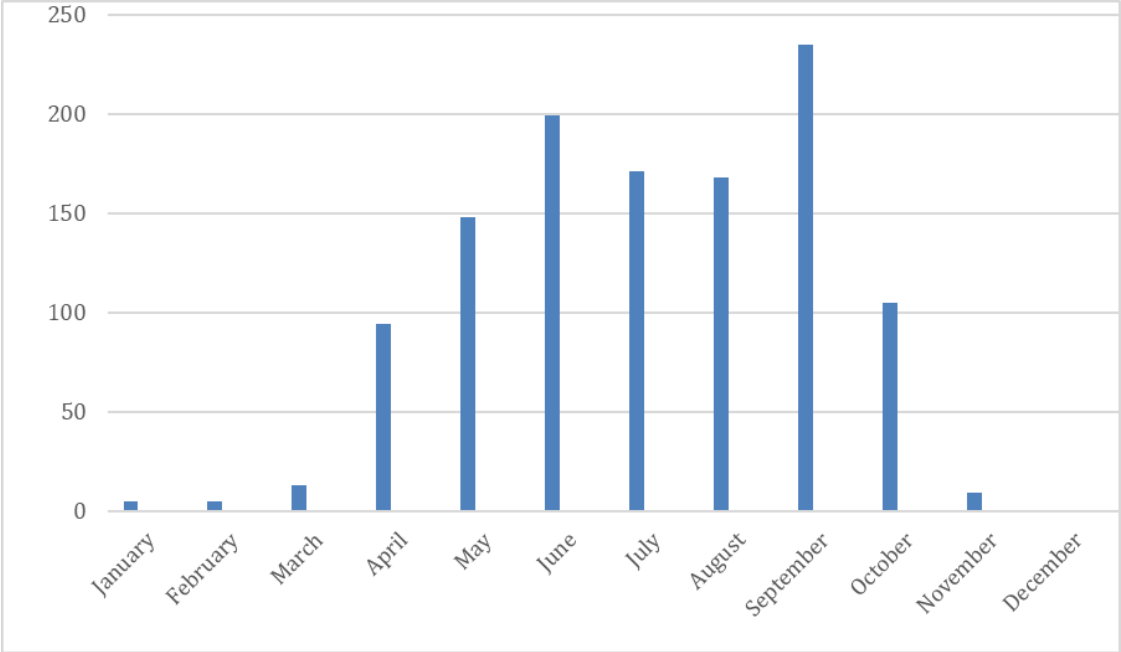


Figure 2. Individuals who requested services learned about DMVCD through a variety of ways.

## INTEGRATED VECTOR MANAGEMENT (IVM)

The DMVCD uses evidence-based IVM principles to protect residents from vectors and vector-borne diseases. The IVM combines surveillance, control, and community education and outreach techniques to improve the effectiveness, ecological soundness, and sustainability of vector control programs.

### Surveillance

The DMVCD monitors vector abundance and arbovirus activity through a variety of adult mosquito traps and by testing mosquitoes and dead birds for WNV, SLEV, and WEEV. Human cases are also reported and investigated alongside the Tulare County Public Health Department.

Districtwide, the average number of mosquitoes during this season was 33.6, with an average of 30.4 female mosquitoes per trap night, for the 2023 mosquito season. Only female mosquitoes can transmit diseases of public health concern because they require a blood meal to lay eggs. During 9,330 collections, the DMVCD caught a total of 313,502 mosquitoes, of which 90.3% were females (Table 2). Of the 16 mosquito species represented, *Culex quinquefasciatus* contributed the most to total mosquito abundance at 61.8% followed by *Aedes aegypti* at 19.3% and *Culex tarsalis* at 15.6%.

Table 2. Adult mosquito abundance by sex and species during the mosquito season in 2023.

Species	Males	Females	Total	Percent Abundance
<i>Cx. quinquefasciatus</i>	8,358	185,413	193,771	61.8%
<i>Cx. tarsalis</i>	1,442	59,042	60,484	19.3%
<i>Ae. aegypti</i>	20,080	28,867	48,947	15.6%
<i>Cx. stigmatosoma</i>	294	8329	8623	2.8%
<i>Ae. melanimon</i>	0	698	698	0.2%
<i>Cx. erythrothorax</i>	9	341	350	0.1%
<i>An. freeborni</i>	2	228	230	0.1%
<i>Cs. inornata</i>	1	117	118	0.0%
<i>Ae. nigromaculis</i>	0	115	115	0.0%
<i>Ae. vexans</i>	0	86	86	0.0%
<i>An. franciscanus</i>	1	32	33	0.0%
<i>Cs. incidens</i>	0	23	23	0.0%
<i>Cx. thriambus</i>	0	15	15	0.0%
<i>Ae. sierrensis</i>	0	4	4	0.0%
<i>Cx. restuans</i>	0	3	3	0.0%
<i>Cs. particeps</i>	0	2	2	0.0%
<b>Grand Total</b>	<b>30,187</b>	<b>283,315</b>	<b>313,502</b>	

Vector control technicians collected 297 larval samples. Of these, 255 were collected to identify the species present and 42 to monitor control efforts. *Aedes aegypti* species were identified in 57.9% of samples followed by *Cx. quinquefasciatus* at 16.1%, *Cx. tarsalis* at

11.8%, and *Cx. stigmatosoma* at 8.4% (Table 3). Forty samples out of the 47 mosquito larvae samples collected showed resistance to the treatment.

Table 3. Mosquito species identified in larval samples in 2023.

Larval Species	Samples	Percent of Samples
<i>Aedes aegypti</i>	172	57.9
<i>Culex quinquefasciatus</i>	48	16.1
<i>Culex tarsalis</i>	35	11.8
<i>Culex stigmatosoma</i>	25	8.4

Every mosquito sample contains 10 to 50 female mosquitoes of a single species that were caught in the same trap. The six *Culex* species tested were *Cx. quinquefasciatus*, *Cx. tarsalis*, *Cx. stigmatosoma*, *Cx. thriambus*, *Cx. erythrothorax*, and *Cx. restuans*. A total of 7,028 mosquito samples comprised of 167,013 individual mosquitoes were tested in 2023. While no samples were positive for WEEV, 473 tested positive for WNV (Figure 3), 172 for SLEV (Figure 4), and 47 for both WNV and SLEV (Figure 5).

In 2023, 37 dead birds were reported to the District directly or through the California Department of Public Health WNV Call Center. Of these, 12 were viable for mosquito-borne disease testing. Dead bird carcasses are considered testable only if they have died within the past 48 hours, have no obvious physical trauma that led to death, and are of an accepted species for testing. Of the 12 birds tested, 5 were positive for WNV (Figure 6).

The Tulare County Public Health Department (TCPHD) reported 11 human arbovirus infections to the DMVCD in 2023. Of these, 4 had antibodies to both WNV and SLEV.

### WNV Mosquito Positive Pools per Year

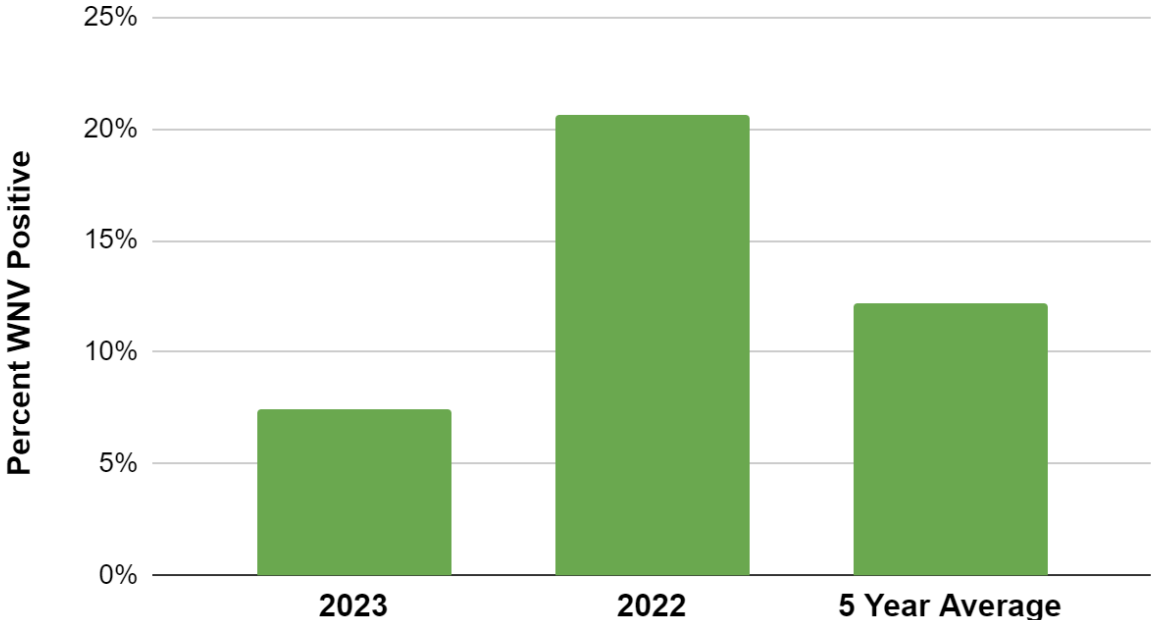


Figure 3. WNV percent positive mosquito samples in 2023 compared to 2022 and the previous 5-year average.

### SLEV Mosquito Positive Pools per Year

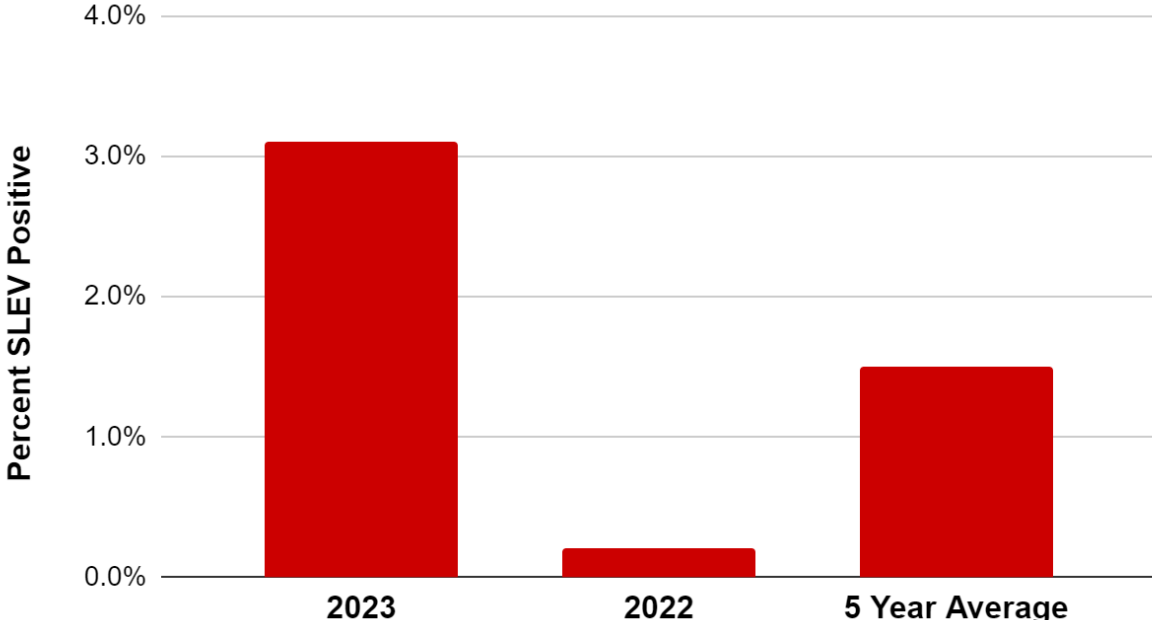


Figure 4. SLEV percent positive mosquito samples in 2023 compared to 2022 and the previous 5-year average.

### WNV and SLEV Positive Pools per Year

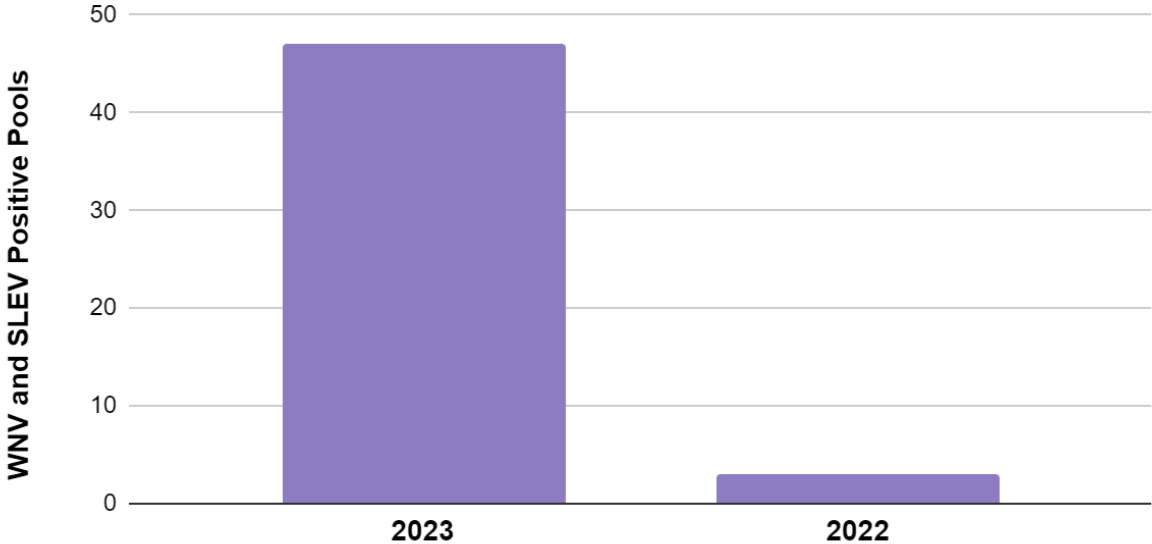


Figure 5. WNV and SLEV combined positive mosquito samples in 2023 compared to 2022. These pools had at least one positive WNV mosquito and one positive SLEV mosquito sample

### Percent Positive Birds per Year

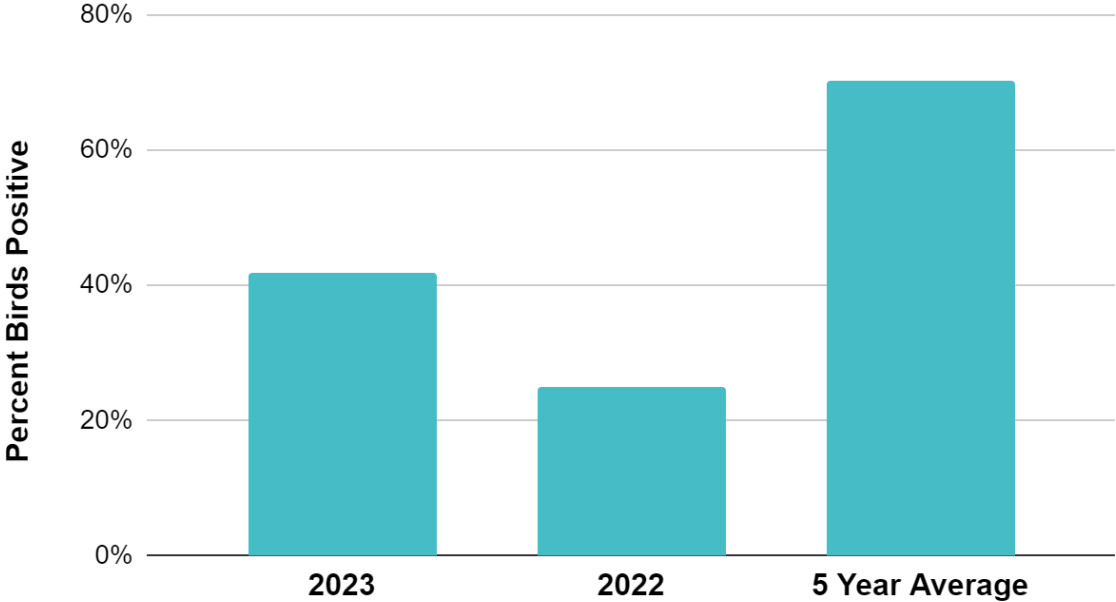


Figure 6. WNV percent positive dead birds in 2023 compared to 2022 and the 5-year average.

Laboratory staff conducted tick flagging at the rock plant in Woodlake (formerly known as Santa Fe Aggregates), which is a private land, and found 33 *Dermacentor occidentalis* ticks. These ticks are also known as the Pacific Coast ticks and can spread Rocky Mountain spotted fever, Pacific Coast tick fever, tularemia, and tick-bite paralysis. These ticks were sent to the California Department of Public Health for rickettsial testing.

## Control

Delta Mosquito and Vector Control District's mosquito control program is prevention focused, relying on the early identification and control of larval mosquito sources to reduce the biting adult mosquito populations. Physical, biological, and chemical control methods are used to control larval sources, allowing for mosquito-specific control. The vast majority of the DMVCD's mosquito control program consists of larval-based control. Mosquito larviciding is both efficient and cost effective. Larval based control eliminates mosquito larvae before they develop into mosquitoes that are capable of transmitting mosquito-borne diseases to humans. Larval based products used to control mosquito larvae are target specific, i.e., they have minimal to no effects on non-target organisms. However, when adult mosquito populations become a threat to public health and transmit diseases such as WNV, the DMVCD takes measures to control adult mosquitoes by conducting adult mosquito treatments to break the disease cycle in the population and continue with surveillance and larval based control.

The Urban Mosquito Control Program main focus is to reduce the mosquito populations of both native and invasive species of mosquitoes in urban locations throughout the DMVCD's jurisdiction. Surveillance trapping efforts allow operations to make scientific- based decisions on the use of resources to reduce arbovirus disease risk and high mosquito population. In addition, operations expanded on the Wide Area Larviciding System (WALS) Program in 2022 which is an additional tool and method used in our Integrated Vector Management (IVM) Program to apply larvicides to a broader geographical area to target mosquito larvae in difficult to find mosquito-breeding habitats. We utilize this method to target *Ae. aegypti* which is a cryptic-breeding mosquito in urban locations. During this mosquito season, we did 8 applications covering 50 acres per application. In addition, the DMVCD Urban Mosquito Program implemented the In2Care Mosquito Trap Program in 2023, (Figure 7) to augment it with another tool to control *Ae. Aegypti* populations.



Figure 7. Schematic view of the In2Care Mosquito Trap System.

The DMVCD started an Unmanned Aircraft System (UAS)/Drone Application Program in 2022 (Figure 8). Four staff members were trained and certified in the Federal Aviation Administration part 107 to pilot small UAS. In addition, the four staff members were certified by the Department of Pesticide Regulation to conduct aerial application using UAS. The intent of this program is to integrate this aerial method to the IVM Program to focus in rural problematic mosquito-breeding areas. This program allows the DMVCD to survey and conduct applications in a safe and effective manner in locations that are virtually inaccessible by traditional ground application methods. During this mosquito season, the DMVCD conducted seven Drone applications of 58.51 acres in rural locations in the District.



*Figure 8. Staff of DMVCD conducting an Unmanned Aircraft System application mission.*

In 2023, DMVCD Vector Control Technicians controlled 13,328 (54.%) mosquito-breeding sources out of 24,836 known or historical mosquito sources inspections (Table 4). Catch basins were treated and inspected monthly during the high mosquito season. In accordance with IVM principles, a variety of control methods were used to control mosquito-breeding sources and prevent insecticide resistance in mosquitoes (Table 5).

Table 4. Total mosquito-breeding sources and treatments of catch basins and historical sources in the DMVCD in 2023.

SOURCE TYPE	TOTAL SOURCES	TREATED	INSPECTIONS
Catch Basins	13,500	13,328	19,992
Historical Sources	24,836	9,142	32,831

Mosquitofish, *Gambusia affinis*, are a large component of maintaining permanent water sources such as ponds and troughs. In 2023, the DMVCD Auburn Fish Hatchery produced 93,075 mosquitofish. Of these, 16,534 mosquitofish were used to treat 242 mosquito-breeding sites in 2023 (Table 5). Free mosquitofish are also available to residents by request.

Table 5. Operational data for control efforts in 2023.

PHYSICAL CONTROL OPERATIONS	2023	2022	2021	2020
Number of sources		**	**	554
<b>MOSQUITOFISH OPERATIONS</b>				
Number of sites stocked	242	91	161	184
Number of mosquitofish used	16,534	3,303	3,856	3,214
<b>ADULTICIDE OPERATIONS</b>				
Number of operations	63	26	12	5
Pyronyl 525 (oz)	1,583.36	4,606.7	4,859	2,961.1
Fyfanon ULV (oz)	6,144.00	0	0	0
Fyfanon EW (oz)	16,264.00	7,186.2	N/A	N/A
<b>SURFACE AGENTS</b>				
Agnique Liquid (oz)	1,345.90	518	424.8	666.5
CocoBear(oz)	128.00	0	0	0
BVA2 larvicide (gallons)	5,319.54	5,352.5	5,867.5	4,492.8
<b>BIORATIONAL LARVICIDES</b>				
<b><i>Bacillus thuringiensis israelensis (Bti)</i></b>				
VectoBac 12AS (oz)	47,810.00	25,958.6	30,454.5	140,974
VectoBac G (lb)	32.00	60	40	41
VectoBac GR (lb)	280.00	287	0	40
VectoBac WDG (lb)	400.00	1,200	74	88



<b><i>Bacillus sphaericus (Bs)</i></b>				
VectoLex Granules (lb)	120.00	175	15	45
VectoLex WSP (each)	778.00	541	351	1,512
<b><i>Bti and Bs</i></b>				
FourStar 180 (each)	100.00	121	99	7
<b>Spinosad</b>				
Natular 2EC (oz)	1,183.00	1,521.5	926.9	853
Natular DT (each)	679.00	126	0	237
Natular G30 (lb)	239.00	291.7	18.25	31.9
Censor (lb)	1,419.00	0	0	0
Natular XRT(each)	33.00	342	46	0
<b>Insect growth regulator (methoprene)</b>				
Altosid Briquets XR (each)	212.00	68	147	164
Altosid Liquid (oz)	288.00	909.5	488.1	1,148
Altosid Pellets WSP (each)	1,297.00	63,808	57,726	69,572
Altosid Sand Mix (lb)	588.50	13	618.6	695.5
Altosid XRG (lb)	1,234.40	351.1	498.3	482
Altosid P35 (lb)	120.00	0	0	0
Altosid SBG II (lb)	200.00	0	0	0
Altosid XRG Ultra (lb)	252.00	1,597	0	0
MetaLarv XRP (each)	0	N/A	1,394	00
Sumilarv WSP 25g (each pouch)	13,536.00	43	0	0
Duplex G (lb)	712.50	0	0	0

\*\* Data for 2022 was not quantifiable due to the implementation of a new data record system Fieldseeker.

## DMVCD Community Education and Outreach



The goal of the community education and outreach is to increase resident participation in preventing nuisance biting and vector-borne diseases by educating residents to reduce mosquito-breeding water sources and use the appropriate personal protective measures to reduce mosquito bites and mosquito-borne diseases.

In 2023, a total of 68 community education and outreach events were attended by the DMVCD staff, comprising 24 Visalia Rawhide baseball games, 15 farmers markets, 20 community events, 19 school/public presentations, and 5 senior center events across Visalia, Exeter, Farmersville, Dinuba, and London. These events, hosting over 1,100 visitors, contributed to the DMVCD's community engagement efforts.



*Outreach event in Exeter, National Night Out*

The DMVCD garnered media attention through features in local print agencies such as The Good Life and Lifestyle Magazine, as well as coverage from three local TV news stations (Telemundo, Univision, and ABC 30). Representatives from these stations conducted interviews and recorded videos with the General Manager, Dr. Debboun, Biologist, Juan Pablo Ortega, and Community Education and Outreach Coordinator, Erick Arriaga, discussing positive WNV mosquito samples found after the winter storms of 2022-2023. Additionally, 8 half-page advertisements were placed in The Good Life, targeting the senior residents who are at high risk of neuroinvasive WNV infections.

## DON'T WANT MOSQUITO BITES?

**Mosquito-borne diseases can be transmitted to people through the bite of an infected mosquito.  
Do your part to protect yourself, your family & your community.**

Mosquitoes lay eggs on standing water. Eggs can develop into biting adults in as little as a week.  
Fix these common mosquito water sources or dump them weekly for a bite-free summer.



Report **neglected pools** & hot tubs anonymously



Keep **fountains** running & chlorinated or empty



Fill empty **plant trays** with soil/sand or perlite



Place window screens over **yard drains**



**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT**  
SINCE 1922

(559) 732-8606  
[www.DeltaMVCD.org](http://www.DeltaMVCD.org)  
@DeltaMVCD



**THERE IS NO CHARGE WHEN USING DISTRICT SERVICES**  
Delta Mosquito & Vector Control is an independent special district that is committed to protecting public health. For more information on the District and our services. Visit the website, or call Monday - Friday 7:00am - 3:30pm.

**Proudly Protecting Public Health Since 1922**

*Advertisement printed in the spring, summer, and fall issues of The Good Life newspaper.*

# PREVENT THE BITE DAY AND NITE!

Words by Dr. Mustapha Debboun, General Manager of Delta Mosquito and Vector Control District

No one welcomes mosquitoes into their homes or neighborhoods! They leave itchy bites, and some mosquitoes transmit serious mosquito-borne diseases to people and pets. We in the Central Valley of California have at least 16 different species of mosquitoes thriving among us in Tulare County. However, only two local types pose the most significant public health risks: 1) the invasive Yellow fever mosquito (*Aedes aegypti*) which transmits Dengue, Chikungunya, Zika, and Dog heartworm disease; and 2) the Southern house mosquito (*Culex quinquefasciatus*) which transmits West Nile virus, Saint Louis Encephalitis virus, and Western Equine Encephalitis virus. The Delta Mosquito and Vector Control professional staff do their best to protect the public from mosquito bites and mosquito-borne diseases using Integrated Mosquito/Vector Management and request all residents act to prevent mosquito bites day and night by doing the following:

## DID YOU KNOW?

Only female mosquitoes bite to obtain protein from the blood needed to produce eggs.

## MOSQUITO BITE PREVENTION TIPS

1. Remove or dump out all sources of standing water around your home, like flowerpots, tires, buckets, pet dishes, trash cans, etc.
2. Chlorinate pools and fountains.
3. Apply insect repellent containing an Environmental Protection Agency registered active ingredient, including DEET, Picaridin, Oil of Lemon Eucalyptus, Para-Menthane Diol, 2-Undecanone, IR3535, Nootkatone, or GO Repellent.
4. Wear loose-fitting long sleeves and pants, particularly if outside at dawn and dusk.
5. Try to stay cool in the summer because mosquitoes are attracted to your sweat and skin heat.
6. Wear light-colored clothes that are less attractive to mosquitoes.
7. Install screens on all windows and doors and keep them in good repair to keep mosquitoes out of your home.
8. Repair leaking faucets and broken sprinklers that contribute to standing water around your home.
9. Get free mosquito fish from Delta Mosquito and Vector Control District to feed on the mosquito larvae in your small aquatic ponds, fountains, and water troughs.
10. Visit the Delta Mosquito and Vector Control District during District community events to learn more about personal protective measures against mosquitoes.
11. Join us as a team to control mosquitoes in your homes and neighborhoods! ■

For additional information and tips contact us at:

Delta Mosquito and Vector Control District  
559-732-8606  
deltamvcd.org  
@deltamvcd

Article on Mosquito and Mosquito bite prevention written by Dr. Debboun and printed in the July Issue of the community Lifestyle Magazine.



*Dr. Mustapha Debboun engaging in a TV interview with a reporter from ABC 30.*

Early in the mosquito season, the DMVCD diligently documented flooded areas and locations with potential flooding risks to identify and address future mosquito-breeding sources effectively.

To enhance DMVCD visibility, the vehicle fleet was upgraded with new tailgate graphics. A QR code was incorporated into the graphic, scanned 56 times during the mosquito season, providing easy access to DMVCD information. Contact details were also added to the tailgate of each vehicle.



*Image of upgraded tailgate graphics for entire DMVCD Vehicle fleet.*

Vector Control Technicians were given redesigned green pool notices as new door hangers, aiding in the annual list of over 1,000 green pools. A dedicated property inspection webpage, accessible via a QR code on the door hangers, was established, offering residents insights into the property inspection process. The DMVCD website transitioned to a .gov URL, and vehicles, along with business cards displaying the old URL were updated to reflect the new .gov domain.

**NOTICE**  
A pool inspection is needed to prevent mosquito breeding

Inspector \_\_\_\_\_ Property Address \_\_\_\_\_

1st Notice on: \_\_\_\_\_  2nd Notice on: \_\_\_\_\_

Our records indicate that there is a neglected pool present at this property. Out of service pools have the potential to produce millions of mosquitoes. **Your cooperation is needed** to ensure that your pool is properly maintained. Within 1-business day of receiving this notice, please confirm the status of your pool by using 1 of the 2 options below.

**Failure to respond/comply may result in warrant inspection. Failure to comply with the District's requirements may lead up to \$1,000 penalty per day. CA HSC § 2063**

**Option 1: Self-report within 1-business day to avoid an in-person inspection**

**Steps to Self-Report**

1. Locate the pool/ hot tub
2. Snap a photo of door hanger and pool/spa in the photo (Entire pool & bottom of pool must be shown)
3. Text the image and your property address to 559-471-0737

**Option 2: If the pool contains stagnant / green water**

Call our office at 559-732-8606 to schedule an inspection for potential treatment and consultation. Should your pool or pond require treatment for mosquito breeding, a Vector Control Technician will treat it quickly at **ZERO COST TO YOU**. We only use products approved by the Environmental Protection Agency (EPA).

Our technicians will check for additional mosquito breeding locations and discuss options for smaller water sources, like plant trays, yard drains, fountains, and pet dishes.

What to expect during inspection

Delta Mosquito & Vector Control District  
1737 W. Houston Ave, Visalia 93291  
559-732-8606 - www.deltamvcd.org  
Hours of Operation: M - F 7:00 am - 4:00 pm

**No representative of DMVCD will ever ask you to pay for services.**

Green Pool inspection doorhanger

Delta Mosquito and Vector Control District

**Prevenca la Picadura Día y Noche**

**¡Elimine los criaderos de mosquitos alrededor de su casa!**

**¡Usted tiene el control!**

Protegiendo la Salud Pública desde 1922

@DeltaMVCD  
559-732-8606  
www.DeltaMVCD.gov

Spanish Version of indoor outreach banner

Delta Mosquito and Vector Control District

**Prevent The Bite Day & Night**

**Eliminate Mosquito-breeding sources around your home!**

**You Have Control!**

Protecting the Public Health Since 1922

@DeltaMVCD  
559-732-8606  
www.DeltaMVCD.gov

English version of indoor outreach banner

In addition, the DMVCD developed bilingual stand-up banners in English and Spanish for events with space constraints or indoor settings where canopies are impractical. These bilingual banners convey important information on mosquito-breeding sources, bite prevention, personal protection, and how to report mosquito problems, reinforcing the DMVCD's community and outreach efforts.

# FINANCIAL REPORTS

## Budgetary Comparison Schedule General Fund

Fiscal Year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Property Taxes:				
Current secured	\$2,602,883	\$ 2,602,883	\$ 2,779,511	\$ 176,628
Current unsecured	172,167	172,167	203,703	31,536
Prior secured	42,402	42,402	44,777	2,375
Prior unsecured	1,200	1,200	1,576	376
State homeowner's property tax relief	17,918	17,918	17,330	(588)
Pass through income	307,218	307,218	557,844	250,626
Interest income	36,000	36,000	94,069	58,069
Charges for current services	-	-	-	-
Other governmental income	-	-	-	-
Assessments	955,528	955,528	937,068	(18,460)
Other income	149,964	149,964	83,531	(66,433)
Total Revenues	<u>4,285,280</u>	<u>4,285,280</u>	<u>4,719,409</u>	<u>434,129</u>
<b>EXPENDITURES</b>				
Current:				
Salaries and employee benefits	3,075,004	3,075,004	4,023,501	(948,497)
Services and supplies	1,279,637	1,279,637	930,258	349,379
Debt service	117,828	117,828	117,828	-
Capital outlay	360,840	360,840	49,761	311,079
Total expenditures	<u>4,833,309</u>	<u>4,833,309</u>	<u>5,121,348</u>	<u>(288,039)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(548,029)</u>	<u>(548,029)</u>	<u>(401,939)</u>	<u>146,090</u>
Net change in fund balance	<u>\$ (548,029)</u>	<u>\$ (548,029)</u>	<u>(401,939)</u>	<u>\$ 146,090</u>
Fund balance, July 1, 2022			<u>4,461,498</u>	
Fund balance, June 30, 2023			<u>\$ 4,059,559</u>	

## Governmental Fund Balance Sheet

	General Fund	Adjustments	Statement of Net Position
<b>ASSETS</b>			
Cash and cash equivalents	\$ 4,062,350	68,446	\$ 4,130,796
Accounts receivable	-	-	-
Capital assets, net of accumulated depreciation	76,642	4,544,770	4,621,412
Other post employment benefits asset	-	311,664	311,664
Total Assets	<u>4,138,992</u>	<u>4,924,880</u>	<u>9,063,872</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension deferrals	-	992,960	992,960
Other post employment benefits deferrals	-	19,325	19,325
Total deferred outflows of resources	<u>-</u>	<u>1,012,285</u>	<u>1,012,285</u>
<b>LIABILITIES</b>			
Accounts payable	41,707	-	41,707
Accrued expenses	21,795	-	21,795
Payroll liabilities	15,931	-	15,931
Accrued interest	-	23,057	23,057
Due in one year:	-		
Compensated absences	-	79,507	79,507
Financed purchase	-	97,472	97,472
Due in more than one year:	-		
Compensated absences	-	53,004	53,004
Financed purchase	-	646,021	646,021
Net pension liability	-	2,638,649	2,638,649
Total Liabilities	<u>79,433</u>	<u>3,537,710</u>	<u>3,617,143</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension deferrals	-	3,894,511	3,894,511
Other post employment benefits deferrals	-	339,293	339,293
Total deferred inflows of resources	<u>-</u>	<u>4,233,804</u>	<u>4,233,804</u>
<b>FUND BALANCE/NET POSITION</b>			
Fund balance:			
Unassigned	4,059,559	(4,059,559)	-
Total fund balance	<u>4,059,559</u>	<u>(4,059,559)</u>	<u>-</u>
Net position:			
Net investment in capital assets	-	3,877,919	3,877,919
Unrestricted	-	(1,652,709)	(1,652,709)
Total fund balance/net position	<u>4,059,559</u>	<u>(1,834,349)</u>	<u>2,225,210</u>



## **8. Disposition of Miscellaneous Old Surplus Items**

## **9. Sick Leave Policy Revision**

# Delta Mosquito and Vector Control District

## — MANUAL of POLICIES —

POLICY TITLE  
**Sick Leave**

POLICY NUMBER  
**3003**

### 3003.1 Purpose

Sick leave is defined as absence because of illness, non-industrial injury, and quarantine due to exposure to a contagious disease; diagnosis, care, or treatment of an existing health condition of or preventative care for, an employee or a family member and, for specified purposes for an employee who is a victim of domestic violence, sexual assault, or stalking. In addition, doctor and dental appointments shall be subject to sick leave when it is not feasible to schedule them on the employee's own time so long as prior notice is provided to the immediate supervisor.

### 3003.2 Policy

3003.2.1 Employees shall be entitled to use sick leave after completing three months of employment.

3003.2.2 Full-time employees shall earn paid sick leave at the rate of one working day per month or portion thereof equivalent to hours worked in a calendar month.

3003.2.3 Full-time employees sick leave shall be cumulative and shall accumulate without any limitation as to the number of hours or days. Sick leave shall accumulate while the employee is on paid sick leave.

3003.2.4 Full-time employees who resign from their employment with the District in good standing and who have more than 3 years of satisfactory full-time employment, may elect to convert up to 5 days of unused sick leave to salary, upon approval of the General Manager.

3003.2.5 Full-time employees unused accumulated sick leave at time of retirement will be converted to additional service credit at the rate of 0.004 years for each day (250 days of sick leave for one additional year of service credit).

3003.2.6 All employees may elect to take vacation time in case of illness when sick leave has been fully exhausted.

3003.2.7 Part-time regular employees and part-time hourly employees who work 30 or more days in a year shall earn paid sick leave at the rate of one working day per month or portion thereof equivalent to hours worked in a calendar month and shall be cumulative, and accrual shall be capped at 6 days and use shall be limited to no more than 5 3 days in a calendar year.

3003.2.8 All employee benefits will continue during sick leave under the same terms and conditions as if the employee were at work provided the employee has time in his/her sick leave bank.

3003.2.9 Unused sick leave is forfeited upon release of employment by the District for any reason other than retirement.

## Delta Mosquito and Vector Control District

### — MANUAL of POLICIES —

3003.2.10 If an employee separates from employment and is rehired within one year from the date of separation, previously accrued and unused paid sick days shall be reinstated. The Employee shall be entitled to use those previously accrued and unused paid sick days and to accrue additional paid sick days upon rehiring.

#### 3003.3 Procedure

3003.3.1 An employee who is ill or injured and unable to report to work must notify his/her supervisor prior to the beginning of his/her work shift, or as soon thereafter as practical. Notice shall be given each day the employee is scheduled to work. Employees using any sick leave may be asked to furnish a doctor's statement to their supervisor. In general, employees must physically work the day prior to and following a holiday or scheduled vacation day in order to be paid for the holiday or vacation day.

3003.3.2 An employee may not draw on future unearned sick leave benefits.

3003.3.3 Employees leaving District employment shall forfeit all unused sick leave benefits without compensation as of the termination date.

3003.3.4 If absence from duty by reason of illness occurs, the General Manager may require satisfactory evidence.

#### 3003.4 Personal Leave

3003.4.1 Sick leave may be used as personal leave with permission of the Manager to be granted for the following reasons:

3003.4.1.1 Hospitalization of a member of the employee's immediate family, or;

3003.4.1.2 Providing care for a member of the employee's immediate family when such member is seriously ill or injured and who requires the care or attendance of the employee.

3003.4.2 Immediate family for the purpose of the above is defined as spouse or domestic partner, parents, children, grandparents, grandchildren, brothers, sisters, guardian, parents-in-law, grandparents-in-law, brother-in-law, and sister-in-law, or dependents.



## SB-616 Sick days: paid sick days accrual and use. (2023-2024)

SHARE THIS:



Date Published: 10/04/2023 09:00 PM

### Senate Bill No. 616

#### CHAPTER 309

An act to amend Sections 245.5, 246, and 246.5 of the Labor Code, relating to employment.

[ Approved by Governor October 04, 2023. Filed with Secretary of State  
October 04, 2023. ]

#### LEGISLATIVE COUNSEL'S DIGEST

SB 616, Gonzalez. Sick days: paid sick days accrual and use.

Existing law, the Healthy Workplaces, Healthy Families Act of 2014 (act), establishes requirements relating to paid sick days and paid sick leave, as described. The act excludes specified employees from its provisions, including an employee covered by a valid collective bargaining agreement, as described (CBA employees).

This bill would exclude railroad carrier employers and their employees from the act's provisions.

Existing law, with certain exceptions, entitles an employee to paid sick days for certain purposes if the employee works in California for the same employer for 30 or more days within a year from the commencement of employment. Existing law imposes procedural requirements on employers regarding the use of paid sick days, including by prohibiting retaliation for using paid sick days, by prohibiting the imposition of certain conditions on the use of paid sick days, and by requiring the use of paid sick days for specified health care and situations. Existing law requires the leave to be accrued at a rate of no less than one hour for every 30 hours worked, and to be available for use beginning on the 90th day of employment.

This bill would extend the above-described procedural requirements on the use of paid sick days to CBA employees.

Existing law authorizes an employer to use a different accrual method as long as an employee has no less than 24 hours of accrued sick leave or paid time off by the 120th calendar day of employment or each calendar year, or in each 12-month period. Existing law also provides that an employer may satisfy the accrual requirements by providing not less than 24 hours or 3 days of paid sick leave that is available to the employee to use by the completion of the employee's 120th calendar day of employment.

This bill would modify the employer's alternate sick leave accrual method to additionally require that an employee have no less than 40 hours of accrued sick leave or paid time off by the 200th calendar day of employment or each calendar year, or in each 12-month period. The bill would modify that satisfaction provision to authorize an employer to satisfy accrual requirements by providing, in addition to the existing criteria for satisfaction above, not less than 40 hours or 5 days of paid sick leave that is available to the employee to use by the completion of the employee's 200th calendar day of employment.

Existing law requires accrued paid sick days to carry over to the following year of employment. Existing law, however, authorizes an employer to limit an employee's use of accrued paid sick days to 24 hours or 3 days in each year of employment, calendar year, or 12-month period. Under existing law, this provision is satisfied and no accrual or carryover is required if the full amount of leave is received at the beginning of each year of employment, calendar year, or 12-month period. Existing law defines "full amount of leave" for these purposes to mean 3 days or 24 hours.

This bill would raise the employer's authorized limitation on the use of carryover sick leave to 40 hours or 5 days in each year of employment. The bill would redefine "full amount of leave" to mean 5 days or 40 hours.

Existing law also entitles individual providers of in-home supportive services and waiver personal care services, as defined, to paid sick days in specified amounts in accordance with minimum wage increases, up to a maximum of 24 hours or 3 days each year of employment when the minimum wage has reached \$15 per hour. Existing law authorizes the State Department of Social Services to implement and interpret these provisions.

This bill would increase the sick leave accrual rate for these providers to 40 hours or 5 days in each year of employment, beginning January 1, 2024.

Under existing law, an employer is not required to provide additional paid sick days pursuant to these provisions if the employer has a paid leave or paid time off policy, makes an amount of leave available to employees that may be used for the same purposes and under the same conditions as these provisions, and the policy satisfies one of specified conditions. Under that law, one of those conditions requires the employer to have provided paid sick leave or paid time off in a manner that results in an employee's eligibility to earn at least 3 days or 24 hours of sick leave or paid time off within 9 months of employment.

This bill would change that condition so that the employee must be eligible to earn at least 5 days or 40 hours of sick leave or paid time off within 6 months of employment.

Under existing law, an employer has no obligation under these provisions to allow an employee's total accrual of paid sick leave to exceed 48 hours or 6 days, provided that an employee's rights to accrue and use paid sick leave are not otherwise limited, as specified.

This bill would increase those accrual thresholds for paid sick leave to 80 hours or 10 days.

Existing paid sick days law sets forth provisions on, among other things, compensation for accrued, unused paid sick days upon specified employment events, the lending of paid sick days to employees, written notice requirements, the calculation of paid sick leave, reasonable advance notification requirements, and payment of sick leave taken.

This bill would provide that these provisions shall preempt any local ordinance to the contrary.

The bill would include findings that changes proposed by this bill address a matter of statewide concern rather than a municipal affair and, therefore, apply to all cities, including charter cities.

Vote: majority Appropriation: no Fiscal Committee: yes Local Program: no

## THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

**SECTION 1.** Section 245.5 of the Labor Code is amended to read:

**245.5.** As used in this article:

(a) "Employee" does not include the following:

(1) Except as provided in subdivision (d) of Section 246.5, an employee covered by a valid collective bargaining agreement if the agreement expressly provides for the wages, hours of work, and working conditions of employees, and expressly provides for paid sick days or a paid leave or paid time off policy that permits the use of sick days for those employees, final and binding arbitration of disputes concerning the application of its paid sick days provisions, premium wage rates for all overtime hours worked, and regular hourly rate of pay of not less than 30 percent more than the state minimum wage rate.

(2) An employee in the construction industry covered by a valid collective bargaining agreement if the agreement expressly provides for the wages, hours of work, and working conditions of employees, premium wage rates for all overtime hours worked, and regular hourly pay of not less than 30 percent more than the

state minimum wage rate, and the agreement either (A) was entered into before January 1, 2015, or (B) expressly waives the requirements of this article in clear and unambiguous terms. For purposes of this subparagraph, "employee in the construction industry" means an employee performing work associated with construction, including work involving alteration, demolition, building, excavation, renovation, remodeling, maintenance, improvement, repair work, and any other work as described by Chapter 9 (commencing with Section 7000) of Division 3 of the Business and Professions Code, and other similar or related occupations or trades.

(3) An individual employed by an air carrier as a flight deck or cabin crew member that is subject to Title II of the federal Railway Labor Act (45 U.S.C. Sec. 151 et seq.), provided that the individual is provided with compensated time off equal to or exceeding the amount established in paragraph (1) of subdivision (b) of Section 246.

(4) An employee of the state, city, county, city and county, district, or any other public entity who is a recipient of a retirement allowance and employed without reinstatement into the employee's respective retirement system pursuant to either Article 8 (commencing with Section 21220) of Chapter 12 of Part 3 of Division 5 of Title 2 of the Government Code, or Article 8 (commencing with Section 31670) of Chapter 3 of Part 3 of Division 4 of Title 3 of the Government Code.

(5) An employee as defined in Section 351(d) of Title 45 of the United States Code.

(b) (1) "Employer" means any person employing another under any appointment or contract of hire and includes the state, political subdivisions of the state, and municipalities.

(2) "Employer" does not include any employer described in Section 351(a) of Title 45 of the United States Code.

(c) "Family member" means any of the following:

(1) A child, which for purposes of this article means a biological, adopted, or foster child, stepchild, legal ward, or a child to whom the employee stands in loco parentis. This definition of a child is applicable regardless of age or dependency status.

(2) A biological, adoptive, or foster parent, stepparent, or legal guardian of an employee or the employee's spouse or registered domestic partner, or a person who stood in loco parentis when the employee was a minor child.

(3) A spouse.

(4) A registered domestic partner.

(5) A grandparent.

(6) A grandchild.

(7) A sibling.

(8) A designated person, which, for purposes of this article, means a person identified by the employee at the time the employee requests paid sick days. An employer may limit an employee to one designated person per 12-month period for paid sick days.

(d) "Health care provider" has the same meaning as defined in Section 12945.2 of the Government Code.

(e) "Paid sick days" means time that is compensated at the same wage as the employee normally earns during regular work hours and is provided by an employer to an employee for the purposes described in Section 246.5.

**SEC. 2.** Section 246 of the Labor Code is amended to read:

**246.** (a) (1) An employee who, on or after July 1, 2015, works in California for the same employer for 30 or more days within a year from the commencement of employment is entitled to paid sick days as specified in this section. For an individual provider of waiver personal care services under Section 14132.97 of the Welfare and Institutions Code who also provides in-home supportive services in an applicable month, eligibility shall be determined based on the aggregate number of monthly hours worked between in-home supportive services and waiver personal care services pursuant to subdivision (d) of Section 14132.971.

(2) On and after July 1, 2018, a provider of in-home supportive services under Section 14132.95, 14132.952, or 14132.956 of, or Article 7 (commencing with Section 12300) of Chapter 3 of Part 3 of Division 9 of, the Welfare and Institutions Code, who works in California for 30 or more days within a year from the commencement of employment is entitled to paid sick days as specified in subdivision (e) and subject to the rate of accrual in paragraph (1) of subdivision (b). For an individual provider of waiver personal care services under Section 14132.97 of the Welfare and Institutions Code, entitlement to paid sick days begins on July 1, 2019.

(b) (1) An employee shall accrue paid sick days at the rate of not less than one hour per every 30 hours worked, beginning at the commencement of employment or the operative date of this article, whichever is later, subject to the use and accrual limitations set forth in this section.

(2) An employee who is exempt from overtime requirements as an administrative, executive, or professional employee under a wage order of the Industrial Welfare Commission is deemed to work 40 hours per workweek for the purposes of this section, unless the employee's normal workweek is less than 40 hours, in which case the employee shall accrue paid sick days based upon that normal workweek.

(3) An employer may use a different accrual method, other than providing one hour per every 30 hours worked, provided that the accrual is on a regular basis so that an employee has no less than 24 hours of accrued sick leave or paid time off by the 120th calendar day of employment or each calendar year, or in each 12-month period, and no less than 40 hours of accrued sick leave or paid time off by the 200th calendar day of employment or each calendar year, or in each 12-month period.

(4) An employer may satisfy the accrual requirements of this section by providing not less than 24 hours or 3 days of paid sick leave that is available to the employee to use by the completion of the employee's 120th calendar day of employment, and no less than 40 hours or 5 days of paid sick leave that is available to the employee to use by the completion of the employee's 200th calendar day of employment.

(c) An employee shall be entitled to use accrued paid sick days beginning on the 90th day of employment, after which day the employee may use paid sick days as they are accrued.

(d) Accrued paid sick days shall carry over to the following year of employment. However, an employer may limit an employee's use of accrued paid sick days to 40 hours or five days in each year of employment, calendar year, or 12-month period. This section shall be satisfied and no accrual or carryover is required if the full amount of leave is received at the beginning of each year of employment, calendar year, or 12-month period. The term "full amount of leave" means five days or 40 hours.

(e) For a provider of in-home supportive services under Section 14132.95, 14132.952, or 14132.956 of, or Article 7 (commencing with Section 12300) of Chapter 3 of Part 3 of Division 9 of, and an individual provider of waiver personal care services under Section 14132.97 of, the Welfare and Institutions Code, the term "full amount of leave" is defined as follows:

(1) Eight hours or one day in each year of employment, calendar year, or 12-month period beginning July 1, 2018.

(2) Sixteen hours or two days in each year of employment, calendar year, or 12-month period beginning when the minimum wage, as set forth in paragraph (1) of subdivision (b) of Section 1182.12 and accounting for any years postponed under subparagraph (D) of paragraph (3) of subdivision (d) of Section 1182.12, has reached thirteen dollars (\$13) per hour.

(3) Twenty-four hours or three days in each year of employment, calendar year, or 12-month period beginning when the minimum wage, as set forth in paragraph (1) of subdivision (b) of Section 1182.12 and accounting for any years postponed under subparagraph (D) of paragraph (3) of subdivision (d) of Section 1182.12, has reached fifteen dollars (\$15) per hour.

(4) Forty hours or five days in each year of employment, calendar year, or 12-month period beginning January 1, 2024.

(f) An employer is not required to provide additional paid sick days pursuant to this section if the employer has a paid leave policy or paid time off policy, the employer makes available an amount of leave applicable to employees that may be used for the same purposes and under the same conditions as specified in this section, and the policy satisfies one of the following:

(1) Satisfies the accrual, carryover, and use requirements of this section.



(2) Provided paid sick leave or paid time off to a class of employees before January 1, 2015, pursuant to a sick leave policy or paid time off policy that used an accrual method different than providing one hour per 30 hours worked, provided that the accrual is on a regular basis so that an employee, including an employee hired into that class after January 1, 2015, has no less than one day or eight hours of accrued sick leave or paid time off within three months of employment of each calendar year, or each 12-month period, and the employee was eligible to earn at least five days or 40 hours of sick leave or paid time off within six months of employment. If an employer modifies the accrual method used in the policy it had in place prior to January 1, 2015, the employer shall comply with any accrual method set forth in subdivision (b) or provide the full amount of leave at the beginning of each year of employment, calendar year, or 12-month period. This section does not prohibit the employer from increasing the accrual amount or rate for a class of employees covered by this subdivision.

(3) Notwithstanding any other law, sick leave benefits provided pursuant to the provisions of Sections 19859 to 19868.3, inclusive, of the Government Code, or annual leave benefits provided pursuant to the provisions of Sections 19858.3 to 19858.7, inclusive, of the Government Code, or by provisions of a memorandum of understanding reached pursuant to Section 3517.5 that incorporate or supersede provisions of Section 19859 to 19868.3, inclusive, or Sections 19858.3 to 19858.7, inclusive, of the Government Code, meet the requirements of this section.

(g) (1) Except as specified in paragraph (2), an employer is not required to provide compensation to an employee for accrued, unused paid sick days upon termination, resignation, retirement, or other separation from employment.

(2) If an employee separates from an employer and is rehired by the employer within one year from the date of separation, previously accrued and unused paid sick days shall be reinstated. The employee shall be entitled to use those previously accrued and unused paid sick days and to accrue additional paid sick days upon rehiring, subject to the use and accrual limitations set forth in this section. An employer is not required to reinstate accrued paid time off to an employee that was paid out at the time of termination, resignation, or separation of employment.

(h) An employer may lend paid sick days to an employee in advance of accrual, at the employer's discretion and with proper documentation.

(i) An employer shall provide an employee with written notice that sets forth the amount of paid sick leave available, or paid time off leave an employer provides in lieu of sick leave, for use on either the employee's itemized wage statement described in Section 226 or in a separate writing provided on the designated pay date with the employee's payment of wages. If an employer provides unlimited paid sick leave or unlimited paid time off to an employee, the employer may satisfy this section by indicating on the notice or the employee's itemized wage statement "unlimited." The penalties described in this article for a violation of this subdivision shall be in lieu of the penalties for a violation of Section 226. This subdivision shall apply to employers covered by Wage Order 11 or 12 of the Industrial Welfare Commission only on and after January 21, 2016.

(j) An employer has no obligation under this section to allow an employee's total accrual of paid sick leave to exceed 80 hours or 10 days, provided that an employee's rights to accrue and use paid sick leave are not limited other than as allowed under this section.

(k) An employee may determine how much paid sick leave they need to use, provided that an employer may set a reasonable minimum increment, not to exceed two hours, for the use of paid sick leave.

(l) For the purposes of this section, an employer shall calculate paid sick leave using any of the following calculations:

(1) Paid sick time for nonexempt employees shall be calculated in the same manner as the regular rate of pay for the workweek in which the employee uses paid sick time, whether or not the employee actually works overtime in that workweek.

(2) Paid sick time for nonexempt employees shall be calculated by dividing the employee's total wages, not including overtime premium pay, by the employee's total hours worked in the full pay periods of the prior 90 days of employment.

(3) Paid sick time for exempt employees shall be calculated in the same manner as the employer calculates wages for other forms of paid leave time.

(m) If the need for paid sick leave is foreseeable, the employee shall provide reasonable advance notification. If the need for paid sick leave is unforeseeable, the employee shall provide notice of the need for the leave as soon as practicable.

(n) An employer shall provide payment for sick leave taken by an employee no later than the payday for the next regular payroll period after the sick leave was taken.

(o) The State Department of Social Services, in consultation with stakeholders, shall convene a workgroup to implement paid sick leave for in-home supportive services providers as specified in this section. This workgroup shall finish its implementation work by November 1, 2017, and the State Department of Social Services shall issue guidance such as an all-county letter or similar instructions by December 1, 2017.

(p) No later than February 1, 2019, the State Department of Social Services, in consultation with the Department of Finance and stakeholders, shall reconvene the paid sick leave workgroup for in-home supportive services providers. The workgroup shall discuss how paid sick leave affects the provision of in-home supportive services. The workgroup shall consider the potential need for a process to cover an in-home supportive services recipient's authorized hours when a provider needs to utilize their sick time. This workgroup shall finish its work by November 1, 2019.

(q) Notwithstanding the rulemaking provisions of the Administrative Procedure Act (Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 of the Government Code), the State Department of Social Services may implement, interpret, or make specific this section by means of an all-county letter, or similar instructions, without taking any regulatory action.

(r) Subdivisions (g), (h), (i), (l), (m), and (n) shall preempt any local ordinance to the contrary.

**SEC. 3.** Section 246.5 of the Labor Code is amended to read:

**246.5.** (a) Upon the oral or written request of an employee, an employer shall provide paid sick days for the following purposes:

(1) Diagnosis, care, or treatment of an existing health condition of, or preventive care for, an employee or an employee's family member.

(2) For an employee who is a victim of domestic violence, sexual assault, or stalking, the purposes described in subdivision (c) of Section 230 and subdivision (a) of Section 230.1.

(b) An employer shall not require as a condition of using paid sick days that the employee search for or find a replacement worker to cover the days during which the employee uses paid sick days.

(c) (1) An employer shall not deny an employee the right to use accrued sick days, discharge, threaten to discharge, demote, suspend, or in any manner discriminate against an employee for using accrued sick days, attempting to exercise the right to use accrued sick days, filing a complaint with the department or alleging a violation of this article, cooperating in an investigation or prosecution of an alleged violation of this article, or opposing any policy or practice or act that is prohibited by this article.

(2) There shall be a rebuttable presumption of unlawful retaliation if an employer denies an employee the right to use accrued sick days, discharges, threatens to discharge, demotes, suspends, or in any manner discriminates against an employee within 30 days of any of the following:

(A) The filing of a complaint by the employee with the Labor Commissioner or alleging a violation of this article.

(B) The cooperation of an employee with an investigation or prosecution of an alleged violation of this article.

(C) Opposition by the employee to a policy, practice, or act that is prohibited by this article.

(d) Notwithstanding subdivision (a) of Section 245.5, for purposes of this section, "employee" shall include an employee described in paragraph (1) of subdivision (a) of Section 245.5.

**SEC. 4.** The Legislature finds and declares that establishing uniform statewide regulation of certain aspects of paid sick leave is a matter of statewide concern and is not a municipal affair as that term is used in Section 5 of Article XI of the California Constitution. Therefore, Sections 1, 2, and 3 of this act amending Sections 245.5, 246, and 246.5 of the Labor Code apply to all cities, including charter cities.

## **10. Solar and Backup Generator System Bids**

# Solar Proposals

## **Ecoforce solutions**

Solar system size (180) Panels Canadian solar CS6W-540MB-AG (1000V) and 2 Inverters SolarEdge SE40K.

We did not receive a bid for the Standby Generator so the Cost for just the solar is \$408,480 with a Direct pay, Investment Tax Credit (ITC)-30% of \$122,544.

Net Solar PV System Cost \$285,936.

## **Sol-Tek Solar**

Solar system size (253) panela Solar4America S4A410-108MH10BB and (2) Inverters: SolarEdge SE50KUS

Solar system cost is \$408,127 with a Direct pay, Investment Tax Credit (ITC)-30% of \$163,251

Net Solar PV System Cost of \$244,876 and with a 60K Standby Generator Cost Of \$25,897.70 together is \$270,773.70.

## **Altsys Solar inc.**

Solar system size (155) panels Hanwha Q-Cells DUOXL-G10.3/BFG 480 and Microinverters-grid-tie: (155)  
Enphase Energy IQ8H-3P-72-E-US

Solar system cost is \$259,217.92 with a Direct pay,  
Investment Tax Credit (ITC)-30% \$77,765.38.

Net Solar PV System Cost \$181,452.54 and with 30k  
Standby Generator cost of \$22,130.25 together is  
\$203,582.79.

# ECOFORCE

## SOLUTIONS

Prepared For  
Delta Mosquito and Vector  
Control District  
1737 W Houston Ave,  
Visalia, CA 93291

*EcoForce Solutions is focused on helping business and home owners identify, install, and support the latest in efficiency products and technologies designed to reduce electricity, gas, and water bills while increasing the value and comfort of your property.*

Design #1

Prepared By:  
**Neil Schimmenti**  
(858)-230-1354  
neil@ecoforce-solutions.com

10/26/2023



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# 1 Project Summary

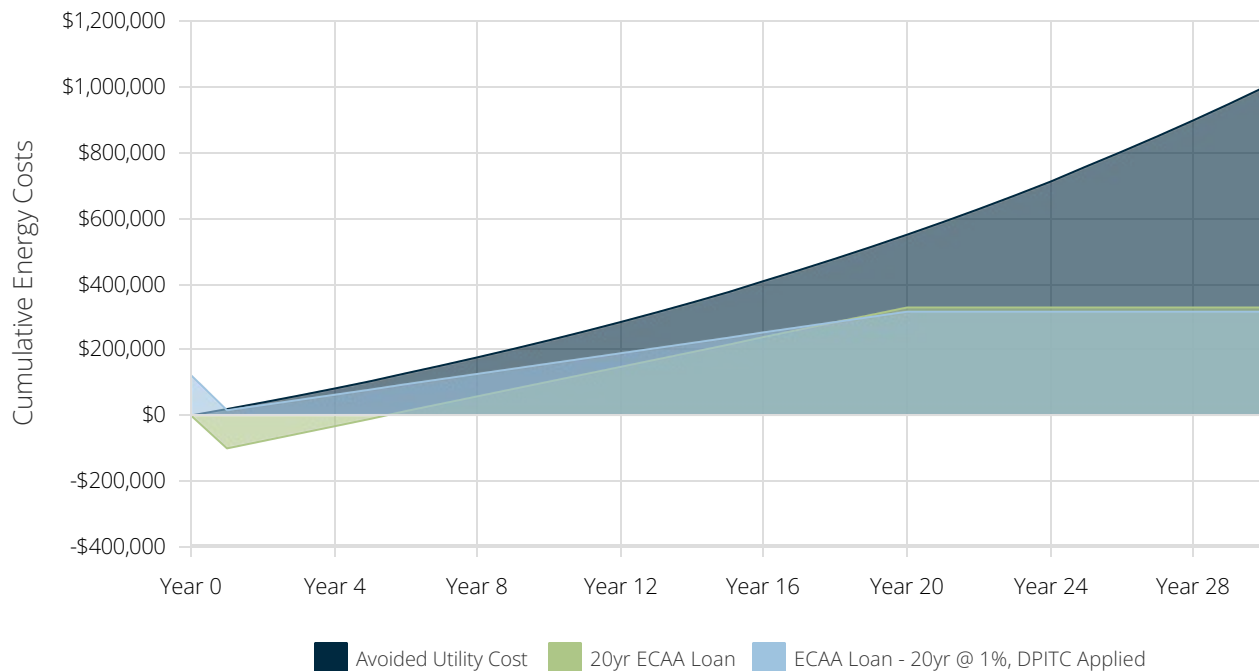
Payment Options	20yr ECAA Loan	ECAA Loan - 20yr @ 1%, DPITC Applied
IRR - Term	0.0%	26.4%
LCOE PV Generation	\$0.080 /kWh	\$0.077 /kWh
Net Present Value	\$289,301	\$251,038
Total Payments	\$450,858	\$438,145
Total Incentives	\$122,544	\$122,544
Net Payments	\$328,314	\$315,601
Electric Bill Savings - Term	\$999,631	\$999,631
Upfront Payment	\$0	\$122,544
Loan Term	20 Years	-
Payback Period	-	1.0 Years
Term	-	20 Years

## Combined Solar PV Rating

Power Rating: 97,200 W-DC

Power Rating: 83,913 W-AC-CEC

**Cumulative Energy Costs By Payment Option**





## 2.1.1 PV System Details

### General Information

Facility: Meter #1  
 Address: 1737 W Houston Ave Visalia CA 93291

### Solar PV System Rating

Power Rating: 97,200 W-DC  
 Power Rating: 83,913 W-AC-CEC

### Solar PV Equipment Description

Solar (180) Canadian Solar CS6W-540MB-AG (1000V)  
 Panels: (2022)  
 Inverters: (2) SolarEdge SE40K (2020)

### Energy Consumption Mix

Annual Energy Use: 148,578 kWh

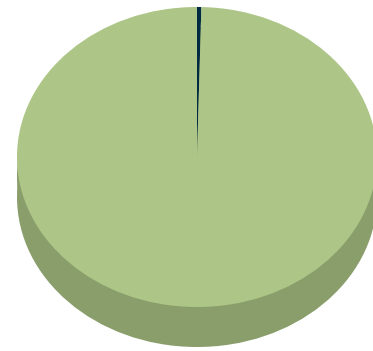
### Solar PV Equipment Typical Lifespan

Solar Panels: Greater than 30 Years  
 Inverters: 15 Years

### Solar PV System Cost and Incentives

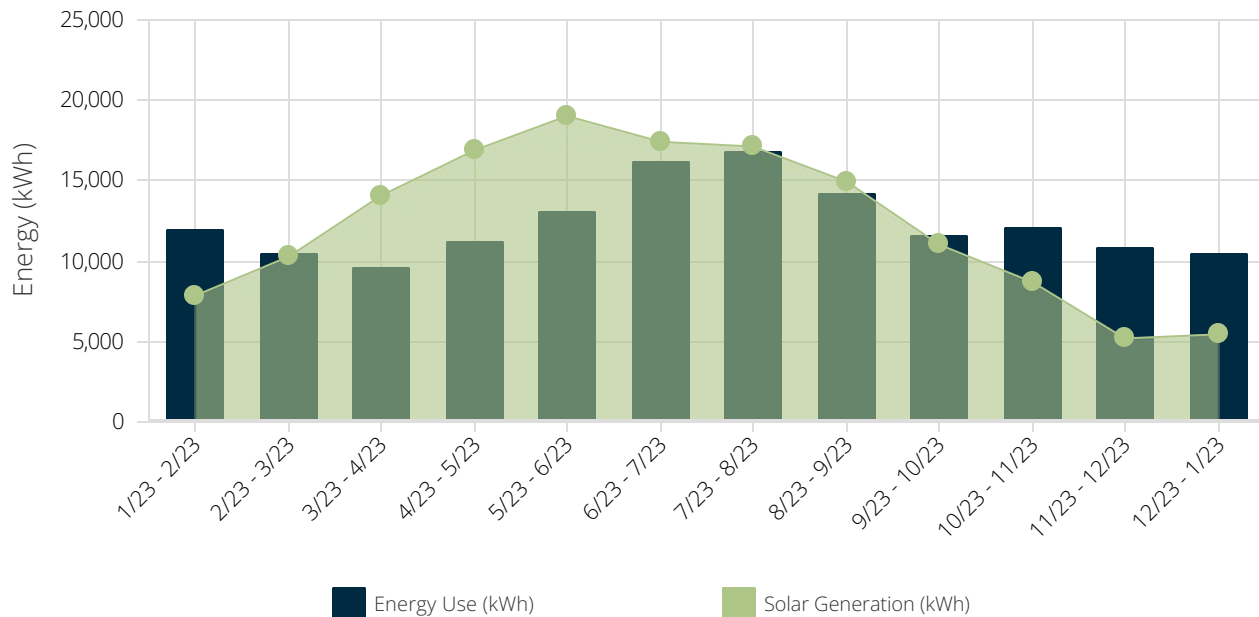
Solar PV System Cost \$408,480  
 Direct pay - 30% ITC **-\$122,544**

**Net Solar PV System Cost \$285,936**



Utility 579 kWh (0.39%)  
 Solar PV 147,999 kWh (99.61%)

Monthly Energy Use vs Solar Generation



## 2.1.2 Rebates and Incentives

This section summarizes all incentives available for this project. The actual rebate and incentive amounts for this project are shown in each example.

### **Direct Pay, Investment Tax Credit (ITC) - 30%**

The Inflation Reduction Act (IRA) of 2022 contains a "direct pay" provision that enables certain tax-exempt customers, including state and local government, to receive a direct cash payment in lieu of an investment tax credit (ITC). Entities that qualify for direct pay are eligible to receive a 30% direct payment, assuming they meet the IRA established prevailing wage and apprenticeship requirements in order to qualify for the full 30% "increased rate", rather than a 6% "base rate". The IRA states that direct pay is only available for entities, including: an entity exempt from the tax, any State government (or political subdivision thereof), the Tennessee Valley Authority, an Indian tribal government, an Alaska Native Corporation, any corporation operating on a cooperative basis which is engaged in furnishing electric energy to persons in rural areas. These entities may take direct pay for solar and storage in the ITC and PTC as well as the ITC/PTC when tech neutral starts after 2025.

Total Incentive Value: \$122,544

## 2.1.3 Utility Rates

You have the option to remain on your current rate schedule (GS-2-TOU (Southern California Edison)) or switch to an alternative rate schedule (GS-2-TOU (Southern California Edison NEM 3.0)). The rates for each are shown below and your estimated electric bills are shown on the following page for each rate schedule.

Customer Charges					Energy Charges					Demand Charges				
Season	Charge Type	Rate Type	GS-2-TOU, Has CARE Discount: False, Option: R, Service Voltage: < 2kV	GS-2-TOU, Option: E, Service Voltage: < 2kV	Season	Charge Type	Rate Type	GS-2-TOU, Has CARE Discount: False, Option: R, Service Voltage: < 2Kv	GS-2-TOU, Option: E, Service Voltage: < 2kV	Season	Charge Type	Rate Type	GS-2-TOU, Has CARE Discount: False, Option: R, Service Voltage: < 2kV	GS-2-TOU, Option: E, Service Voltage: < 2kV
W	Flat Rate	per billing period	\$188.15	\$188.15	W	Mid Peak	Import	\$0.18485	\$0.21996	W	Flat Rate	Import	\$18.20	\$12.47
S	Flat Rate	per billing period	\$188.15	\$188.15	W	Off Peak	Import	\$0.11569	\$0.14755	S	Flat Rate	Import	\$18.20	\$12.47
					S	On Peak	Import	\$0.59591	\$0.8646	W	Mid Peak	Import	-	\$3.10
					S	Mid Peak	Import	\$0.31014	\$0.33905	S	On Peak	Import	-	\$8.02
					S	Off Peak	Import	\$0.16844	\$0.20995					
					W	Super Off Peak	Import	-	\$0.10907					

## 2.1.4 Current Electric Bill

The table below shows your annual electricity costs based on the most current utility rates and your previous 12 months of electrical usage.

**Rate Schedule:** SCE - GS-2-TOU (Southern California Edison)

Time Periods	Energy Use (kWh)			Max Demand (kW)	Charges				
	On Peak	Mid Peak	Off Peak		NC / Max	Other	NBC	Energy	Demand
1/23/2023 - 2/23/2023 W	-	5,335	6,656	38	\$188	\$282	\$1,474	\$692	\$2,636
2/23/2023 - 3/23/2023 W	-	4,470	5,936	32	\$188	\$245	\$1,268	\$582	\$2,284
3/23/2023 - 4/23/2023 W	-	3,646	5,982	32	\$188	\$227	\$1,139	\$582	\$2,137
4/23/2023 - 5/23/2023 W	-	4,614	6,561	38	\$188	\$263	\$1,349	\$692	\$2,492
5/23/2023 - 6/23/2023 W / S	2,184	4,331	6,578	38	\$188	\$308	\$3,135	\$676	\$4,307
6/23/2023 - 7/23/2023 S	3,861	4,557	7,801	51	\$188	\$382	\$4,646	\$928	\$6,144
7/23/2023 - 8/23/2023 S	3,970	4,750	8,100	51	\$188	\$396	\$4,808	\$928	\$6,320
8/23/2023 - 9/23/2023 S	3,466	4,167	6,591	45	\$188	\$335	\$4,133	\$819	\$5,475
9/23/2023 - 10/23/2023 S / W	584	4,376	6,624	38	\$188	\$273	\$1,843	\$662	\$2,966
10/23/2022 - 11/23/2022 W	-	4,651	7,410	38	\$188	\$284	\$1,433	\$692	\$2,597
11/23/2022 - 12/23/2022 W	-	4,472	6,398	26	\$188	\$256	\$1,311	\$473	\$2,228
12/23/2022 - 1/23/2023 W	-	4,093	6,414	29	\$188	\$247	\$1,251	\$528	\$2,215
<b>Total</b>	<b>14,065</b>	<b>53,462</b>	<b>81,051</b>	<b>-</b>	<b>\$2,258</b>	<b>\$3,496</b>	<b>\$27,792</b>	<b>\$8,254</b>	<b>\$41,800</b>

## 2.1.5 New Electric Bill

### Rate Schedule Option 1: SCE - GS-2-TOU (Southern California Edison)

Time Periods	Energy Use (kWh)			Max Demand (kW)		Charges				
	Bill Ranges & Seasons	On Peak	Mid Peak	Off Peak	NC / Max	Other	NBC	Energy	Demand	Total
1/23/2023 - 2/23/2023 W	-	-226	4,365	32	\$188	\$179	\$366	\$582	\$1,315	
2/23/2023 - 3/23/2023 W	-	-2,953	3,068	26	\$188	\$141	\$193	\$473	\$609	
3/23/2023 - 4/23/2023 W	-	-6,064	1,619	27	\$188	\$136	\$829	\$491	\$13	
4/23/2023 - 5/23/2023 W	-	-6,986	1,251	26	\$188	\$132	\$1,012	\$473	\$219	
5/23/2023 - 6/23/2023 W / S	-3,259	-3,601	926	29	\$188	\$139	\$2,486	\$507	\$1,652	
6/23/2023 - 7/23/2023 S	-2,905	-239	1,940	35	\$188	\$173	\$1,450	\$637	\$452	
7/23/2023 - 8/23/2023 S	-3,061	61	2,690	32	\$188	\$181	\$1,345	\$582	\$393	
8/23/2023 - 9/23/2023 S	-2,973	-114	2,378	26	\$188	\$165	\$1,390	\$473	\$564	
9/23/2023 - 10/23/2023 S / W	-690	-1,502	2,742	25	\$188	\$155	\$371	\$440	\$413	
10/23/2022 - 11/23/2022 W	-	-1,202	4,582	29	\$188	\$195	\$228	\$528	\$1,140	
11/23/2022 - 12/23/2022 W	-	416	5,262	21	\$188	\$184	\$552	\$382	\$1,307	
12/23/2022 - 1/23/2023 W	-	589	4,466	23	\$188	\$171	\$507	\$419	\$1,285	
<b>Total</b>	<b>-12,888</b>	<b>-21,821</b>	<b>35,289</b>	<b>-</b>	<b>\$2,258</b>	<b>\$1,951</b>	<b>-</b>	<b>\$5,989</b>	<b>\$10,197</b>	

### New Rate Schedule Option 2: SCE - GS-2-TOU (Southern California Edison NEM 3.0)

Time Periods	Energy Use (kWh)				Max Demand (kW)			Charges				
	Bill Ranges & Seasons	On Peak	Mid Peak	Off Peak	Super Off Peak	NC / Max	On Peak	Mid Peak	Other	NBC	Energy	Demand
1/23/2023 - 2/23/2023 W	-	1,885	5,116	-2,863	32	-	19	\$188	\$179	\$959	\$458	\$1,783
2/23/2023 - 3/23/2023 W	-	925	4,428	-5,238	26	-	19	\$188	\$141	\$715	\$383	\$1,427
3/23/2023 - 4/23/2023 W	-	-174	4,668	-8,939	27	-	22	\$188	\$136	\$705	\$405	\$1,434
4/23/2023 - 5/23/2023 W	-	-222	4,361	-9,875	26	-	26	\$188	\$132	\$625	\$405	\$1,350
5/23/2023 - 6/23/2023 W / S	-210	-142	-2,462	-3,121	29	25	25	\$188	\$139	\$802	\$512	\$1,641
6/23/2023 - 7/23/2023 S	477	132	-1,813	-	35	32	-	\$188	\$173	\$1,644	\$693	\$2,698
7/23/2023 - 8/23/2023 S	461	168	-938	-	32	32	-	\$188	\$181	\$1,544	\$656	\$2,569
8/23/2023 - 9/23/2023 S	685	190	-1,585	-	26	26	-	\$188	\$165	\$1,692	\$533	\$2,578
9/23/2023 - 10/23/2023 S / W	181	1,220	2,887	-3,738	25	22	25	\$188	\$155	\$925	\$406	\$1,674
10/23/2022 - 11/23/2022 W	-	2,106	5,786	-4,512	29	-	29	\$188	\$195	\$959	\$452	\$1,794
11/23/2022 - 12/23/2022 W	-	2,147	4,967	-1,435	21	-	19	\$188	\$184	\$1,002	\$321	\$1,695
12/23/2022 - 1/23/2023 W	-	1,992	4,703	-1,641	23	-	19	\$188	\$171	\$932	\$346	\$1,637
<b>Total</b>	<b>1,594</b>	<b>10,227</b>	<b>30,118</b>	<b>-41,362</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$2,258</b>	<b>\$1,951</b>	<b>\$12,504</b>	<b>\$5,568</b>	<b>\$22,281</b>

**Annual Electricity Savings: \$19,519**

## 3.1 20yr ECAA Loan

### Assumptions and Key Financial Metrics

PV Degradation Rate	0.50%	Energy Cost Escalation Rate	4.0%	Federal Income Tax Rate	0.0%
State Income Tax Rate	0.0%	Interest Rate	1%	Total Project Cost	\$408,480
Upfront Payment	\$0	Loan Term	20 Years		

Years	Financing Payments	Direct pay - 30% ITC	Electric Bill Savings	Total Cash Flow	Cumulative Cash Flow
Upfront	-	-	-	-	-
1	-\$22,543	\$122,544	\$19,519	\$119,520	\$119,520
2	-\$22,543	-	\$20,198	-\$2,345	\$117,175
3	-\$22,543	-	\$20,901	-\$1,642	\$115,533
4	-\$22,543	-	\$21,627	-\$916	\$114,617
5	-\$22,543	-	\$22,378	-\$165	\$114,452
6	-\$22,543	-	\$23,154	\$611	\$115,063
7	-\$22,543	-	\$23,957	\$1,414	\$116,477
8	-\$22,543	-	\$24,787	\$2,244	\$118,721
9	-\$22,543	-	\$25,645	\$3,102	\$121,822
10	-\$22,543	-	\$26,531	\$3,989	\$125,811
11	-\$22,543	-	\$27,448	\$4,905	\$130,716
12	-\$22,543	-	\$28,396	\$5,853	\$136,569
13	-\$22,543	-	\$29,375	\$6,833	\$143,402
14	-\$22,543	-	\$30,388	\$7,845	\$151,247
15	-\$22,543	-	\$31,435	\$8,892	\$160,139
16	-\$22,543	-	\$32,516	\$9,973	\$170,112
17	-\$22,543	-	\$33,634	\$11,091	\$181,203
18	-\$22,543	-	\$34,789	\$12,246	\$193,449
19	-\$22,543	-	\$35,983	\$13,440	\$206,889
20	-\$22,543	-	\$37,217	\$14,674	\$221,563
21	-	-	\$38,492	\$38,492	\$260,055
22	-	-	\$39,809	\$39,809	\$299,864
23	-	-	\$41,170	\$41,170	\$341,034
24	-	-	\$42,576	\$42,576	\$383,610
25	-	-	\$44,029	\$44,029	\$427,639
26	-	-	\$45,530	\$45,530	\$473,169
27	-	-	\$47,081	\$47,081	\$520,250
28	-	-	\$48,683	\$48,683	\$568,933
29	-	-	\$50,337	\$50,337	\$619,270
30	-	-	\$52,046	\$52,046	\$671,316
Totals:	-\$450,858	\$122,544	\$999,631	\$671,316	-

## 3.2 ECAA Loan - 20yr @ 1%, DPITC Applied

### Assumptions and Key Financial Metrics

PV Degradation Rate	0.50%	Energy Cost Escalation Rate	4.0%	Federal Income Tax Rate	0.0%
State Income Tax Rate	0.0%	Interest Rate	1%	Total Project Cost	\$408,480
Upfront Payment	\$122,544	Term	20 Years		

Years	Financing Payments	Direct pay - 30% ITC	Electric Bill Savings	Total Cash Flow	Cumulative Cash Flow
Upfront	-\$122,544	-	-	-\$122,544	-\$122,544
1	-\$15,780	\$122,544	\$19,519	\$126,283	\$3,739
2	-\$15,780	-	\$20,198	\$4,418	\$8,157
3	-\$15,780	-	\$20,901	\$5,121	\$13,278
4	-\$15,780	-	\$21,627	\$5,847	\$19,125
5	-\$15,780	-	\$22,378	\$6,598	\$25,722
6	-\$15,780	-	\$23,154	\$7,374	\$33,096
7	-\$15,780	-	\$23,957	\$8,177	\$41,273
8	-\$15,780	-	\$24,787	\$9,007	\$50,280
9	-\$15,780	-	\$25,645	\$9,865	\$60,144
10	-\$15,780	-	\$26,531	\$10,751	\$70,896
11	-\$15,780	-	\$27,448	\$11,668	\$82,564
12	-\$15,780	-	\$28,396	\$12,616	\$95,180
13	-\$15,780	-	\$29,375	\$13,595	\$108,775
14	-\$15,780	-	\$30,388	\$14,608	\$123,383
15	-\$15,780	-	\$31,435	\$15,654	\$139,038
16	-\$15,780	-	\$32,516	\$16,736	\$155,774
17	-\$15,780	-	\$33,634	\$17,854	\$173,628
18	-\$15,780	-	\$34,789	\$19,009	\$192,637
19	-\$15,780	-	\$35,983	\$20,203	\$212,840
20	-\$15,780	-	\$37,217	\$21,437	\$234,277
21	-	-	\$38,492	\$38,492	\$272,769
22	-	-	\$39,809	\$39,809	\$312,577
23	-	-	\$41,170	\$41,170	\$353,747
24	-	-	\$42,576	\$42,576	\$396,324
25	-	-	\$44,029	\$44,029	\$440,353
26	-	-	\$45,530	\$45,530	\$485,883
27	-	-	\$47,081	\$47,081	\$532,964
28	-	-	\$48,683	\$48,683	\$581,646
29	-	-	\$50,337	\$50,337	\$631,984
30	-	-	\$52,046	\$52,046	\$684,030
Totals:	-\$438,145	\$122,544	\$999,631	\$684,030	-



## Delta MVCD

Prepared For  
Delta Mosquito Vector Control  
District  
559-732-8606  
p.harlien@deltamvcd.gov

Prepared By

John Kalmbach  
559-704-1851  
jkalmbach@solteksolar.com

12/1/2023

*Sol-Tek Solar, a division of Westech Systems LLC, provides comprehensive cost analysis for commercial, municipal, and residential renewable energy projects. We take pride in our work throughout the Central San Joaquin Valley and beyond. We are fortunate to have been awarded several local "high profile" projects such as the City of Clovis CA Fire and Police stations, The Central California Blood Center, Abbey Pet Hospital, Miss Winkles Pet Center among various others. We look forward to exceeding your expectations as your selected solar installer.*



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4.1 Cash Purchase .....	9



# 1 Project Summary

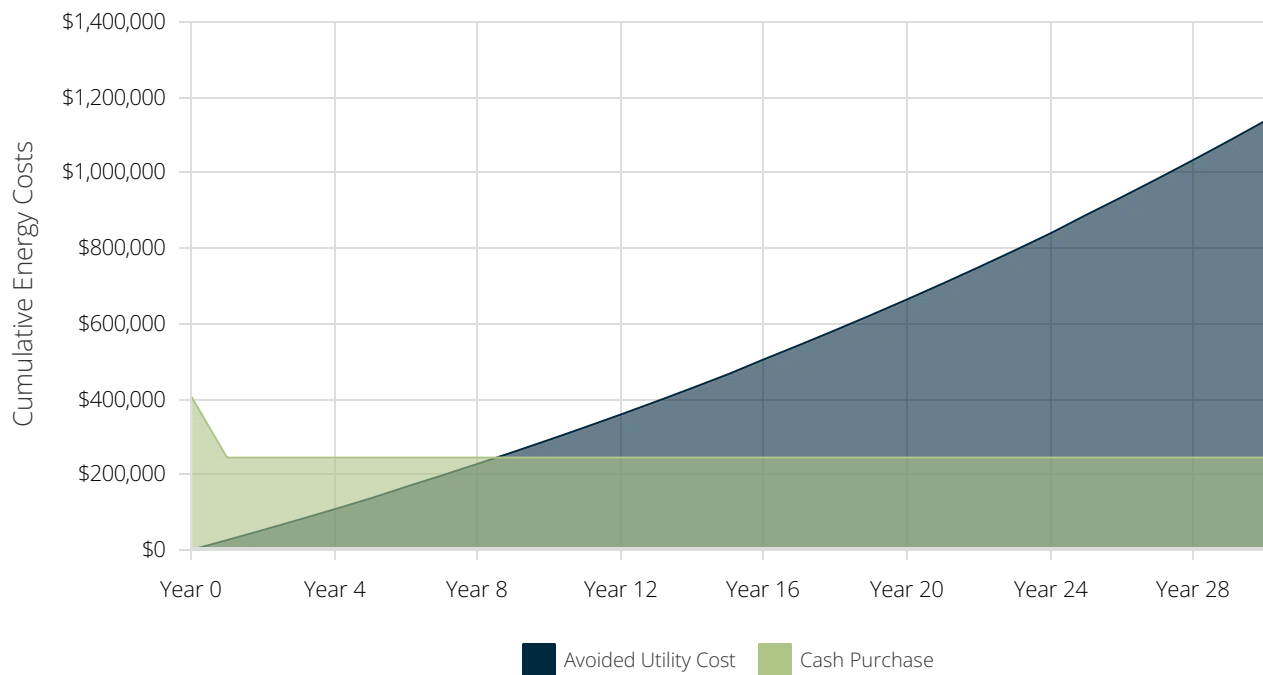
Payment Options	Cash Purchase
IRR - Term	11.7%
LCOE PV Generation	\$0.058 /kWh
Net Present Value	\$281,773
Payback Period	8.5 Years
Total Payments	\$408,127
Total Incentives	\$163,251
Net Payments	\$244,876
Electric Bill Savings - Term	\$1,137,500
Upfront Payment	\$408,127

## Combined Solar PV Rating

Power Rating: 103,730 W-DC

Power Rating: 90,355 W-AC-CEC

**Cumulative Energy Costs By Payment Option**



## 2.1.1 PV System Details

### General Information

Facility: Meter #1  
 Address: 1737 W Houston Ave Visalia CA 93291

### Solar PV System Rating

Power Rating: 103,730 W-DC  
 Power Rating: 90,355 W-AC-CEC

### Solar PV Equipment Description

Solar Panels: (253) Solar4America S4A410-108MH10BB  
 Inverters: (2) SolarEdge SE50KUS

### Energy Consumption Mix

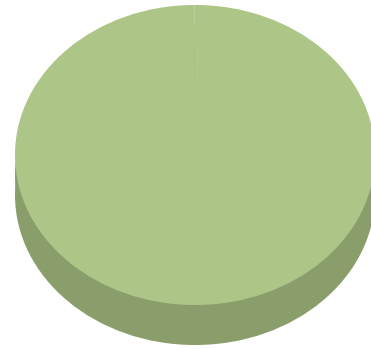
Annual Energy Use: 149,510 kWh

### Solar PV Equipment Typical Lifespan

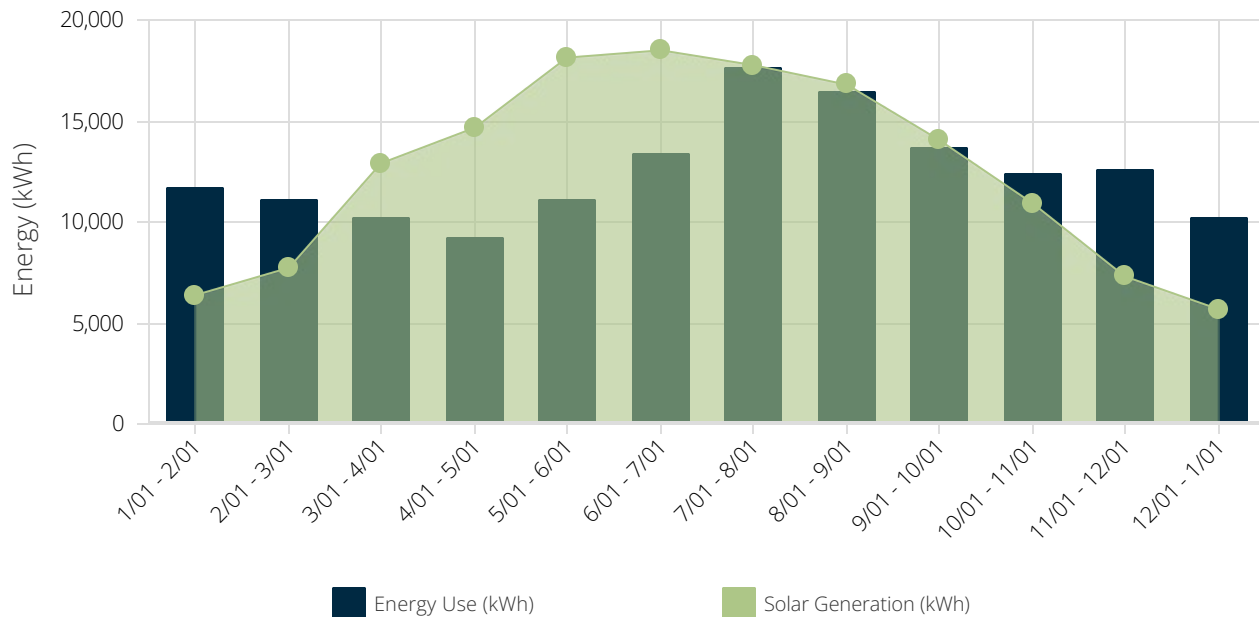
Solar Panels: Greater than 30 Years  
 Inverters: 12 Years

### Solar PV System Cost and Incentives

Solar PV System Cost	\$408,127
Federal ITC	-\$163,251
<b>Net Solar PV System Cost</b>	<b>\$244,876</b>



Monthly Energy Use vs Solar Generation



## 2.1.2 Rebates and Incentives

This section summarizes all incentives available for this project. The actual rebate and incentive amounts for this project are shown in each example.

### **Investment Tax Credit (ITC) - 30% (with Adders)**

The Inflation Reduction Act (IRA) of 2022 establishes and extends the federal Investment Tax Credit (ITC) for solar photovoltaic (PV) systems at a rate of 30% of the total PV system cost. The 30% ITC was extended for 10 years, through 2032. Unlike tax deductions, this tax credit can be used to directly offset your tax liability dollar for dollar. The IRA extended the carryback period to 3 years, and the carryforward period to 22 years, in cases where the tax credit exceeds a customer's tax liability in the 'placed-in-service' year. For PV projects greater than 1 MW AC in size, the IRA established prevailing wage and apprenticeship requirements in order to qualify for the full 30% "increased rate", rather than a "base rate" which would only qualify for a 6% ITC. Projects with an output of less than 1 megawatt qualify for the "increased rate" irrespective of if prevailing wage or apprenticeship requirements are met. In addition to the 30% ITC, the IRA establishes three different types of ITC "Adders", which provide additional tax credits of up to 10% each, for projects that meet specified requirements. (1) Energy Community, projects sited in an "energy community", which includes brownfield sites, census tracts where a coal mine closed after 1999 or a coal-fired power plant was retired after 2009, or areas where 25% of local tax revenues are related to the extraction, processing or storage of coal, oil, or natural gas at any time beginning in 2010. (2) Low-income, projects located in a qualified "low-income community", which is defined as a census tract with a poverty rate of at least 20%, as well as a census tract where the median family income (MFI) is 80% or less of statewide MFI, or on "Indian land", which is defined as land located within the boundaries of an Indian reservation or lands held by a tribe. (3) Domestic Content, for projects that meet specified domestic content requirements which will be set by Treasury, including 100% steel/iron for manufactured products with a 40% requirement through 2024 followed by 45% in 2025, 50% in 2026, and 55% in 2027 and beyond. Manufactured content is further explained: the products which are components of a qualified facility upon completion will be deemed to have been produced in the United States if the adjusted percentage of the total costs of all such manufactured products of the facility are attributable to manufactured products which are mined, produced, or manufactured in the United States.

Total Incentive Value: \$163,251

## 2.1.3 Utility Rates

You have the option to remain on your current rate schedule (GS-2-TOU) or switch to an alternative rate schedule (TOU-GS-2-E <2kV Three-Phase (Final Decision)). The rates for each are shown below and your estimated electric bills are shown on the following page for each rate schedule.

Customer Charges					Energy Charges					Demand Charges				
Season	Charge Type	Rate Type	GS-2-TOU	TOU-GS-2-E <2kV Three-Phase (Final Decision)	Season	Charge Type	Rate Type	GS-2-TOU	TOU-GS-2-E <2kV Three-Phase (Final Decision)	Season	Charge Type	Rate Type	GS-2-TOU	TOU-GS-2-E <2kV Three-Phase (Final Decision)
W	Flat Rate per billing period	\$188.15	\$125.25		W	Mid Peak	Import	\$0.18485	\$0.14603	W	Flat Rate Import	\$18.20	\$8.19	
S	Flat Rate per billing period	\$188.15	\$125.25		W	Off Peak	Import	\$0.11569	\$0.08155	S	Flat Rate Import	\$18.20	\$8.19	
					S	On Peak	Import	\$0.59591	\$0.46395	W	Mid Peak Import	-	\$0.74	
					S	Mid Peak	Import	\$0.31014	\$0.15983	S	On Peak Import	-	\$3.46	
					S	Off Peak	Import	\$0.16844	\$0.10987					
					W	Super Off Peak Import		-	\$0.07343					

## 2.1.4 Current Electric Bill

The table below shows your annual electricity costs based on the most current utility rates and your previous 12 months of electrical usage.

### Rate Schedule: SCE - GS-2-TOU

Time Periods	Energy Use (kWh)			Max Demand (kW)	Charges				
	On Peak	Mid Peak	Off Peak		NC / Max	Other	NBC	Energy	Demand
1/1/2023 - 2/1/2023 W	-	4,647	7,066	32	\$188	\$276	\$1,401	\$582	\$2,447
2/1/2023 - 3/1/2023 W	-	4,626	6,510	38	\$188	\$262	\$1,346	\$692	\$2,488
3/1/2023 - 4/1/2023 W	-	4,368	5,853	32	\$188	\$241	\$1,244	\$582	\$2,255
4/1/2023 - 5/1/2023 W	-	3,591	5,605	32	\$188	\$216	\$1,096	\$582	\$2,083
5/1/2023 - 6/1/2023 W	-	4,794	6,293	38	\$188	\$261	\$1,353	\$692	\$2,494
6/1/2023 - 7/1/2023 S	2,451	3,694	7,207	38	\$188	\$314	\$3,506	\$692	\$4,700
7/1/2023 - 8/1/2023 S	4,187	4,947	8,503	51	\$188	\$415	\$5,047	\$928	\$6,578
8/1/2023 - 9/1/2023 S	3,792	4,523	8,109	51	\$188	\$386	\$4,642	\$928	\$6,145
9/1/2023 - 10/1/2023 S	3,456	3,682	6,489	45	\$188	\$321	\$3,974	\$819	\$5,302
10/1/2023 - 11/1/2023 W	-	5,314	7,049	38	\$188	\$291	\$1,507	\$692	\$2,678
11/1/2022 - 12/1/2022 W	-	4,462	8,136	38	\$188	\$296	\$1,470	\$692	\$2,646
12/1/2022 - 1/1/2023 W	-	3,990	6,166	26	\$188	\$239	\$1,212	\$473	\$2,112
<b>Total</b>	<b>13,886</b>	<b>52,638</b>	<b>82,986</b>	<b>-</b>	<b>\$2,258</b>	<b>\$3,518</b>	<b>\$27,797</b>	<b>\$8,354</b>	<b>\$41,927</b>

## 2.1.5 New Electric Bill

### Rate Schedule Option 1: SCE - GS-2-TOU

Time Periods	Energy Use (kWh)			Max Demand (kW)		Charges				
	Bill Ranges & Seasons	On Peak	Mid Peak	Off Peak	NC / Max	Other	NBC	Energy	Demand	Total
1/1/2023 - 2/1/2023 W	-	-4	5,344	32	\$188	\$193	\$492	\$582	\$1,456	
2/1/2023 - 3/1/2023 W	-	-585	3,987	38	\$188	\$175	\$273	\$692	\$1,328	
3/1/2023 - 4/1/2023 W	-	-5,241	2,558	32	\$188	\$139	\$610	\$582	\$299	
4/1/2023 - 5/1/2023 W	-	-5,970	495	32	\$188	\$115	\$917	\$582	\$32	
5/1/2023 - 6/1/2023 W	-	-8,362	1,313	38	\$188	\$127	\$1,228	\$692	\$221	
6/1/2023 - 7/1/2023 S	-5,343	-1,485	1,682	38	\$188	\$143	\$3,240	\$692	\$2,217	
7/1/2023 - 8/1/2023 S	-2,713	322	2,260	51	\$188	\$177	\$1,133	\$928	\$161	
8/1/2023 - 9/1/2023 S	-3,664	-130	3,424	51	\$188	\$183	\$1,639	\$928	\$339	
9/1/2023 - 10/1/2023 S	-2,457	38	1,982	45	\$188	\$158	\$1,109	\$819	\$56	
10/1/2023 - 11/1/2023 W	-	-2,299	3,753	38	\$188	\$177	\$25	\$692	\$1,031	
11/1/2022 - 12/1/2022 W	-	-727	6,023	38	\$188	\$215	\$438	\$692	\$1,532	
12/1/2022 - 1/1/2023 W	-	95	4,389	26	\$188	\$169	\$420	\$473	\$1,250	
<b>Total</b>	<b>-14,177</b>	<b>-24,348</b>	<b>37,210</b>	<b>-</b>	<b>\$2,258</b>	<b>\$1,971</b>	<b>\$53</b>	<b>\$8,354</b>	<b>\$12,530</b>	

### New Rate Schedule Option 2: SCE - TOU-GS-2-E <2kV Three-Phase (Final Decision)

Time Periods	Energy Use (kWh)				Max Demand (kW)			Charges				
	Bill Ranges & Seasons	On Peak	Mid Peak	Off Peak	Super Off Peak	NC / Max	On Peak	Mid Peak	Other	NBC	Energy	Demand
1/1/2023 - 2/1/2023 W	-	2,268	5,434	-2,363	32	-	32	\$125	\$0	\$812	\$286	\$1,223
2/1/2023 - 3/1/2023 W	-	1,974	4,976	-3,548	38	-	38	\$125	\$0	\$733	\$339	\$1,198
3/1/2023 - 4/1/2023 W	-	426	4,526	-7,635	32	-	26	\$125	\$0	\$562	\$281	\$969
4/1/2023 - 5/1/2023 W	-	-507	3,913	-8,882	32	-	32	\$125	\$0	\$455	\$286	\$866
5/1/2023 - 6/1/2023 W	-	-708	4,352	-10,693	38	-	38	\$125	\$0	\$502	\$339	\$967
6/1/2023 - 7/1/2023 S	-735	-245	-4,167	-	38	38	-	\$125	\$0	\$857	\$443	\$1,425
7/1/2023 - 8/1/2023 S	532	-148	-513	-	51	51	-	\$125	\$0	\$1,179	\$594	\$1,899
8/1/2023 - 9/1/2023 S	401	22	-793	-	51	51	-	\$125	\$0	\$1,200	\$594	\$1,919
9/1/2023 - 10/1/2023 S	777	49	-1,263	-	45	44	-	\$125	\$0	\$1,108	\$521	\$1,754
10/1/2023 - 11/1/2023 W	-	1,575	5,358	-5,479	38	-	28	\$125	\$0	\$728	\$332	\$1,186
11/1/2022 - 12/1/2022 W	-	2,421	6,234	-3,359	38	-	38	\$125	\$0	\$897	\$339	\$1,361
12/1/2022 - 1/1/2023 W	-	2,077	4,631	-2,223	26	-	26	\$125	\$0	\$716	\$232	\$1,074
<b>Total</b>	<b>975</b>	<b>9,204</b>	<b>32,688</b>	<b>-44,182</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$1,503</b>	<b>-</b>	<b>\$9,751</b>	<b>\$4,587</b>	<b>\$15,841</b>

**Annual Electricity Savings: \$26,086**

# 3.1 Cash Purchase

## Assumptions and Key Financial Metrics

IRR - Term	11.7%	Net Present Value	\$281,773	Payback Period	8.5 Years
ROI	218.7%	PV Degradation Rate	0.50%	Discount Rate	5.0%
Energy Cost Escalation Rate	3.0%	Federal Income Tax Rate	0.0%	State Income Tax Rate	0.0%
Total Project Costs	\$408,127				

Years	Project Costs	Electric Bill Savings	Federal Tax Effect	Total Cash Flow	Cumulative Cash Flow
Upfront	<b>-\$408,127</b>	-	-	<b>-\$408,127</b>	<b>-\$408,127</b>
1	-	\$26,086	\$163,251	\$189,337	<b>-\$218,791</b>
2	-	\$26,734	-	\$26,734	<b>-\$192,057</b>
3	-	\$27,398	-	\$27,398	<b>-\$164,659</b>
4	-	\$28,077	-	\$28,077	<b>-\$136,582</b>
5	-	\$28,773	-	\$28,773	<b>-\$107,810</b>
6	-	\$29,485	-	\$29,485	<b>-\$78,325</b>
7	-	\$30,213	-	\$30,213	<b>-\$48,112</b>
8	-	\$30,959	-	\$30,959	<b>-\$17,152</b>
9	-	\$31,723	-	\$31,723	\$14,570
10	-	\$32,504	-	\$32,504	\$47,075
11	-	\$33,304	-	\$33,304	\$80,379
12	-	\$34,123	-	\$34,123	\$114,502
13	-	\$34,961	-	\$34,961	\$149,462
14	-	\$35,818	-	\$35,818	\$185,280
15	-	\$36,695	-	\$36,695	\$221,975
16	-	\$37,593	-	\$37,593	\$259,568
17	-	\$38,511	-	\$38,511	\$298,079
18	-	\$39,451	-	\$39,451	\$337,530
19	-	\$40,412	-	\$40,412	\$377,942
20	-	\$41,396	-	\$41,396	\$419,338
21	-	\$42,402	-	\$42,402	\$461,741
22	-	\$43,432	-	\$43,432	\$505,172
23	-	\$44,485	-	\$44,485	\$549,657
24	-	\$45,562	-	\$45,562	\$595,219
25	-	\$46,664	-	\$46,664	\$641,883
26	-	\$47,791	-	\$47,791	\$689,674
27	-	\$48,943	-	\$48,943	\$738,616
28	-	\$50,122	-	\$50,122	\$788,738
29	-	\$51,327	-	\$51,327	\$840,065
30	-	\$52,559	-	\$52,559	\$892,624
Totals:	<b>-\$408,127</b>	\$1,137,500	\$163,251	\$892,624	-

## 4.1 Cash Purchase

### Assumptions and Key Financial Metrics

IRR - Term	11.7%	Net Present Value	\$281,773	Payback Period	8.5 Years
ROI	218.7%	PV Degradation Rate	0.50%	Discount Rate	5.0%
Energy Cost Escalation Rate	3.0%	Federal Income Tax Rate	0.0%	State Income Tax Rate	0.0%
Total Project Costs	\$408,127				

Years	Upfront	1	2	3	4	5	6	7	8	9	10	11	12
<b>Cash</b>													
Project Costs	-\$408,127	-	-	-	-	-	-	-	-	-	-	-	-
Electric Bill Savings	-	\$26,086	\$26,734	\$27,398	\$28,077	\$28,773	\$29,485	\$30,213	\$30,959	\$31,723	\$32,504	\$33,304	\$34,123
<b>Cash Total</b>	-\$408,127	\$26,086	\$26,734	\$27,398	\$28,077	\$28,773	\$29,485	\$30,213	\$30,959	\$31,723	\$32,504	\$33,304	\$34,123
<b>Total Cash Flow</b>	-\$408,127	\$189,337	\$26,734	\$27,398	\$28,077	\$28,773	\$29,485	\$30,213	\$30,959	\$31,723	\$32,504	\$33,304	\$34,123
<b>Cumulative Cash Flow</b>	-\$408,127	-\$218,791	-\$192,057	-\$164,659	-\$136,582	-\$107,810	-\$78,325	-\$48,112	-\$17,152	\$14,570	\$47,075	\$80,379	\$114,502

## 4.1 Cash Purchase

### Assumptions and Key Financial Metrics

IRR - Term	11.7%	Net Present Value	\$281,773	Payback Period	8.5 Years
ROI	218.7%	PV Degradation Rate	0.50%	Discount Rate	5.0%
Energy Cost Escalation Rate	3.0%	Federal Income Tax Rate	0.0%	State Income Tax Rate	0.0%
Total Project Costs	\$408,127				

Years	13	14	15	16	17	18	19	20	21	22	23	24	25
<b>Cash</b>													
Project Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Bill Savings	\$34,961	\$35,818	\$36,695	\$37,593	\$38,511	\$39,451	\$40,412	\$41,396	\$42,402	\$43,432	\$44,485	\$45,562	\$46,664
<b>Cash Total</b>	\$34,961	\$35,818	\$36,695	\$37,593	\$38,511	\$39,451	\$40,412	\$41,396	\$42,402	\$43,432	\$44,485	\$45,562	\$46,664
<b>Total Cash Flow</b>	\$34,961	\$35,818	\$36,695	\$37,593	\$38,511	\$39,451	\$40,412	\$41,396	\$42,402	\$43,432	\$44,485	\$45,562	\$46,664
<b>Cumulative Cash Flow</b>	\$149,462	\$185,280	\$221,975	\$259,568	\$298,079	\$337,530	\$377,942	\$419,338	\$461,741	\$505,172	\$549,657	\$595,219	\$641,883



## 4.1 Cash Purchase

### Assumptions and Key Financial Metrics

IRR - Term	11.7%	Net Present Value	\$281,773	Payback Period	8.5 Years
ROI	218.7%	PV Degradation Rate	0.50%	Discount Rate	5.0%
Energy Cost Escalation Rate	3.0%	Federal Income Tax Rate	0.0%	State Income Tax Rate	0.0%
Total Project Costs	\$408,127				

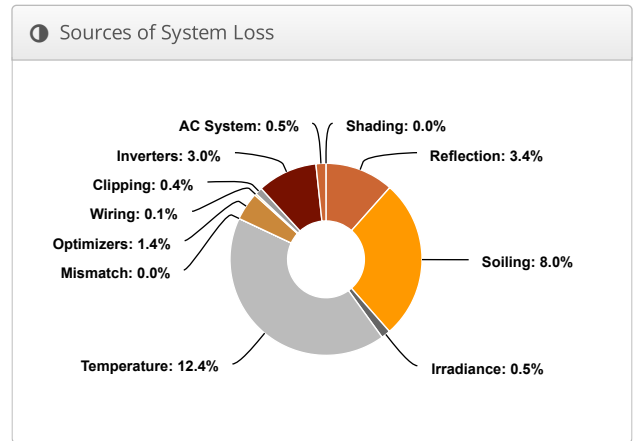
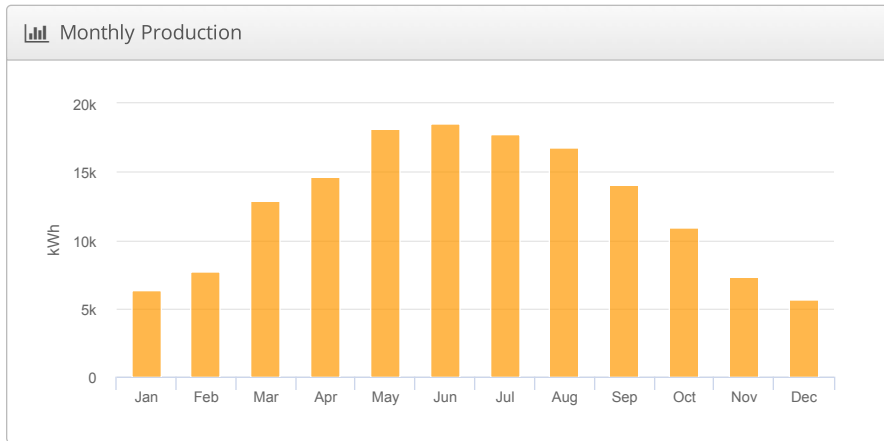
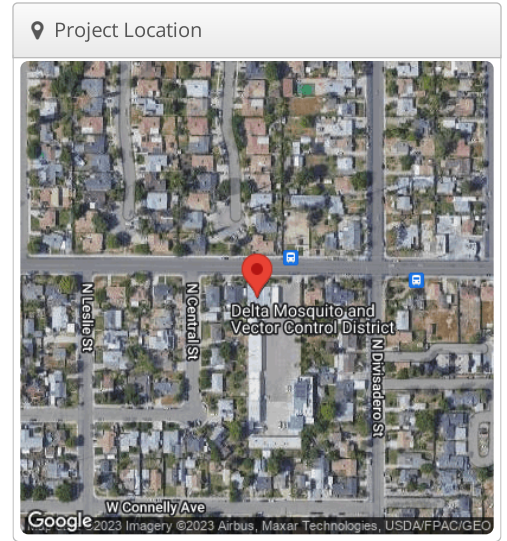
Years	26	27	28	29	30	Totals
<b>Cash</b>						
Project Costs	-	-	-	-	-	-\$408,127
Electric Bill Savings	\$47,791	\$48,943	\$50,122	\$51,327	\$52,559	\$1,137,500
<b>Cash Total</b>	\$47,791	\$48,943	\$50,122	\$51,327	\$52,559	\$729,373
<b>Total Cash Flow</b>	\$47,791	\$48,943	\$50,122	\$51,327	\$52,559	\$892,624
<b>Cumulative Cash Flow</b>	\$689,674	\$738,616	\$788,738	\$840,065	\$892,624	-

# Delta MVCD - All New System - 11-30-23

Delta Mosquito Vector Control District, 1737 W Houston Ave, Visalia, CA 93291, USA

🔧 Report	
Project Name	Delta Mosquito Vector Control District
Project Address	1737 W Houston Ave, Visalia, CA 93291, USA
Prepared By	John Kalmbach jkalmbach@solteksolar.com

📊 System Metrics	
Design	Delta MVCD - All New System - 11-30-23
Module DC Nameplate	103.7 kW
Inverter AC Nameplate	100.0 kW Load Ratio: 1.04
Annual Production	150.8 MWh
Performance Ratio	73.4%
kWh/kWp	1,454.0
Weather Dataset	TMY, 10km grid (36.35,-119.35), NREL (prospector)
Simulator Version	c909a98b52-2c934c7eed-625ffc4e1d-0c843e6d99



⚡ Annual Production			
	Description	Output	% Delta
Irradiance (kWh/m <sup>2</sup> )	Annual Global Horizontal Irradiance	1,928.9	
	POA Irradiance	1,981.2	2.7%
	Shaded Irradiance	1,981.2	0.0%
	Irradiance after Reflection	1,913.2	-3.4%
	Irradiance after Soiling	1,760.1	-8.0%
	<b>Total Collector Irradiance</b>	<b>1,760.2</b>	<b>0.0%</b>
Energy (kWh)	Nameplate	182,667.2	
	Output at Irradiance Levels	181,826.6	-0.5%
	Output at Cell Temperature Derate	159,201.8	-12.4%
	Output After Mismatch	159,200.2	0.0%
	Optimizer Output	156,971.2	-1.4%
	Optimal DC Output	156,830.0	-0.1%
	Constrained DC Output	156,274.0	-0.4%
	Inverter Output	151,585.8	-3.0%
	<b>Energy to Grid</b>	<b>150,827.9</b>	<b>-0.5%</b>
	Temperature Metrics		
	Avg. Operating Ambient Temp		22.6 °C
	Avg. Operating Cell Temp		43.2 °C
Simulation Metrics			
	Operating Hours		4679
	Solved Hours		4679

☁ Condition Set												
Description	Condition Set 1											
Weather Dataset	TMY, 10km grid (36.35,-119.35), NREL (prospector)											
Solar Angle Location	Meteo Lat/Lng											
Transposition Model	Perez Model											
Temperature Model	Sandia Model											
Temperature Model Parameters	Rack Type	a	b	Temperature Delta								
	Fixed Tilt	-3.56	-0.075	3°C								
	Flush Mount	-2.81	-0.0455	0°C								
	East-West	-3.56	-0.075	3°C								
	Carport	-3.56	-0.075	3°C								
Soiling (%)	J	F	M	A	M	J	J	A	S	O	N	D
	8	8	8	8	8	8	8	8	8	8	8	8
Irradiation Variance	5%											
Cell Temperature Spread	4° C											
Module Binning Range	-2.5% to 2.5%											
AC System Derate	0.50%											
Module Characterizations	Module						Uploaded By		Characterization			
	S4A410-108MH10BB (Solar4America)						HelioScope		Spec Sheet Characterization, PAN			
Component Characterizations	Device						Uploaded By		Characterization			
	SE50KUS (SolarEdge)						HelioScope		Spec Sheet			
	P960 (2022) (SolarEdge)						HelioScope		Mfg Spec Sheet			

📦 Components		
Component	Name	Count
Inverters	SE50KUS (SolarEdge)	2 (100.0 kW)
Strings	10 AWG (Copper)	13 (2,086.9 ft)
Optimizers	P960 (2022) (SolarEdge)	253 (242.9 kW)
Module	Solar4America, S4A410-108MH10BB (410W)	253 (103.7 kW)

🔌 Wiring Zones			
Description	Combiner Poles	String Size	Stringing Strategy
Wiring Zone	-	9-21	Along Racking

🏠 Field Segments										
Description	Racking	Orientation	Tilt	Azimuth	Intrarow Spacing	Frame Size	Frames	Modules	Power	
Field Segment 3	Flush Mount	Portrait (Vertical)	3°	180.1°	0.0 ft	1x1	48	48	19.7 kW	
Field Segment 4	Flush Mount	Landscape (Horizontal)	5°	180.25964°	0.0 ft	1x1	91	91	37.3 kW	
Field Segment 5	Flush Mount	Portrait (Vertical)	5°	269.42706°	0.0 ft	1x1	24	24	9.84 kW	
Field Segment 6	Flush Mount	Portrait (Vertical)	5°	180°	0.0 ft	1x1	66	66	27.1 kW	
Field Segment 2	Flush Mount	Landscape (Horizontal)	3°	89.61156°	0.0 ft	1x1	24	24	9.84 kW	

Detailed Layout





Altsys Solar, Inc  
 1434 E. Tulare Avenue  
 Tulare, CA 93274  
 (559) 688-2544

# Estimate

Date	Estimate #
11/27/2023	391

Name / Address
Delta Mosquito & Vector Control District 1737 W Houston Ave, Visalia, CA 93291

Item	Description	Qty	Rate	Total
	Installation of 20/17 KW 3Ø (3 Phase) Air Cooled Standby Generator			
Parts	7077 - 20/17 KW 3Ø (3 Phase) Air Cooled Standby Generator, Aluminum Enclosure	1	6,250.00	6,250.00T
Parts	Transfer Switch: Transfer Switch - RTS Transfer Switch: Switch Type - Service Rated (W) Amp Rating - 200 amp; Voltage 120/208 3/0 Phase Enclosure Type - NEMA 3R Enclosure	1	2,400.00	2,400.00T
Travel & Labor	Travel & Labor: Gas Line, Generation Pad, Trenching, Conduit, wire and Labor.	1	9,500.00	9,500.00
Freight	Freight Cost From Vendor	1	3,245.00	3,245.00
<p><i>Above is for estimate purposes only.            Trip, labor, and Supplies will be billed at actual rates.</i></p>				

*Signature below signifies acceptance of the estimate and authorizes AltSys Solar, Inc. to order the parts assuring payment will be made as stated above*

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

<b>Subtotal</b>	\$21,395.00
<b>Sales Tax (8.5%)</b>	\$735.25
<b>Total</b>	\$22,130.25



AltSys Solar Inc.  
944549 C10, C46  
1434 E Tulare Ave  
Tulare, CA 93274  
www.altsysolar.com



## Your Solar Electric System Proposal

Nov 7, 2023

**Prepared For:**

Delta Vector Control District  
(559) 909-8688  
p.harlien@deltamvcd.gov

**Project Site:**

1737 West Houston Avenue  
Visalia, CA 93291

**Prepared By:**

Eric Sustaita  
559-697-7426  
eric@altsys.solar  
Home Improvement  
License#: 123119 SP



# Introduction

## Problem: Costly, Polluting Energy

Based on your recent history of electricity use, we estimate that over the next 25 yrs, you will:

- **PURCHASE & CONSUME 3,737,750 kWhs of electricity**
- **PAY \$2,052,115** to Southern California Edison Co<sup>1</sup>
- **EMIT 4,133,952 lbs** of climate changing CO<sub>2</sub><sup>2</sup>

## Our Proposed Solution...

Install a **74.400 DC kW (STC) Solar PV system**.

Cleanly generate 80 % of the electricity you consume.

Directly consume a portion of the electricity you generate and receive bill credits for the rest.

*See following pages for solution details.*

## About Us



We are a full service, solar and energy management company. With over 1100 installs in the 14 years in business we still have the 2 people who did ALL the installs the first few years working at the company. We service all our customers including the “Orphaned” ones of bankrupt companies and those that don’t return phone calls. As your install company, you get 45 years of technical experience, an owner that meets with the crews every morning at 6am, (5am in the summer), and a reputable service contractor to back up every sale. In an old style Tulare tradition, we are proud to earn your business.

## Estimated Solution Results

As a result of the proposed project, we estimate that over the next 25 yrs you will:

- **PURCHASE & CONSUME 29,518 kWh** per year from Southern California Edison Co
- **SAVE \$842,799** in electric utility costs.
- **ELIMINATE 3,110,507 lbs** of climate changing CO<sub>2</sub> emissions

**Your utility savings will pay for the project AND provide long term investment returns.**

This proposal is valid for 30 days. The next step is signing the necessary agreements so we can begin the engineering and permitting processes. Contact me with any questions you may have about this proposal or the process ahead. As your personal representative, your complete satisfaction is my only goal. Sincerely,

Eric Sustaita  
559-697-7426 | [eric@altsys.solar](mailto:eric@altsys.solar)  
Home Improvement License#: 123119 SP

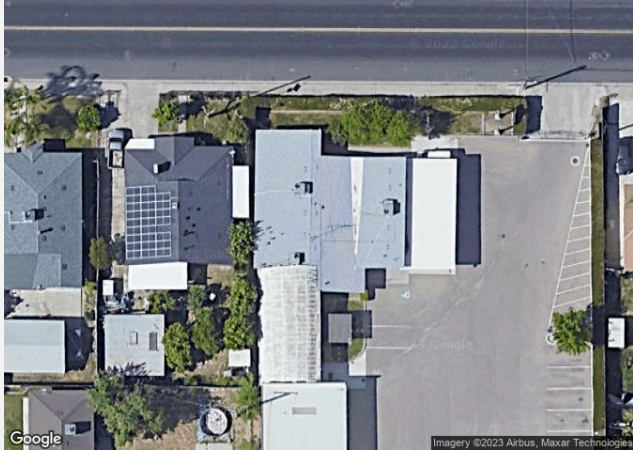
<sup>1</sup> Estimate based on your reported electric use and current utility rates, with an assumed annual bill inflation rate of 4.5 % applied.

<sup>2</sup> [EPA's Home Electricity Use](#)

# Your Custom Solar Electric System

AltSys Solar Inc. will install a complete, turn-key solar electric (PV) system at your site. All engineering, materials, and installation labor are included. AltSys Solar Inc. will coordinate and procure all necessary building permits, and administer the system's interconnection to the utility grid. We back our work with a 10 year warranty on workmanship. We've selected high quality equipment from reputable manufacturers who provide both material and performance warranties. Your system also comes with monitoring, allowing you to see how your system is performing.

## PV System Specifications



### Primary System Components

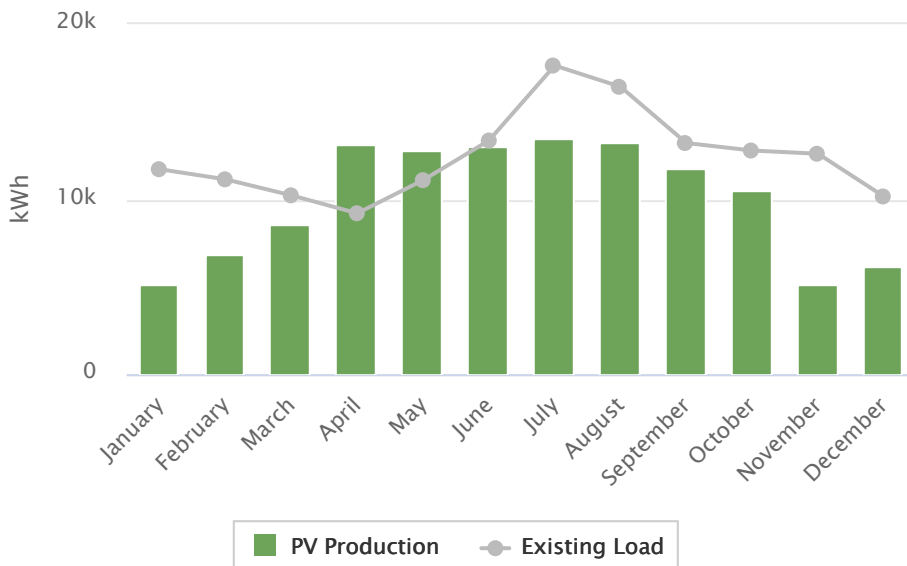
- PV Modules: (155) Hanwha Q-Cells Q.PEAK DUO XL-G10.3/BFG 480  
480 W, 156 half-cut cell monocrystalline module, bifacial, silver frame, white backsheet, 1500V max system Vdc
- Microinverters - grid-tie: (155) Enphase Energy IQ8H-3P-72-E-US

### Rated Size of Proposed System

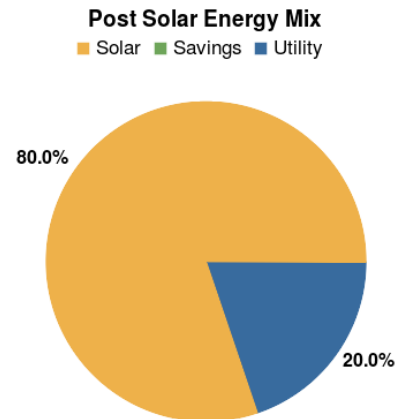
**Nameplate:** 74.400 DC kW (STC)  
**AC Rating:** 68.549 AC kW (CEC)

## Estimated Energy Production

### Monthly Energy Production



**First Year Production:** 119,992 kWh  
**Lifetime Production:** 2,826,516 kWh





## Project Costs and Projected Savings

The table below details the costs, incentives, and projected savings for each of the proposed payment scenario(s). Utility bill savings are the primary benefit of the proposed solar PV system. Owning your electricity generation fixes your costs, and entitles you to generous incentives. Your first year savings (shown below) will grow each year that utility rates escalate.

Payment Scenarios	Pay Cash
<b>Contract Price</b> (PV Price Rate)	<b>\$259,217.92</b> (\$3.48 / Watt)
Federal Tax Credit <sup>1</sup>	-\$77,765.38
Tax Savings from Depreciation (lifetime)	-\$61,588.10
<b>Net Cost (lifetime)</b>	<b>\$119,864.44</b>
Estimated Monthly Payments After Installation	None
At Next Tax Filing	Pocket tax credits
<b>Monthly Savings, First Year:<sup>2</sup></b>	
Avg. Electric Bill <b>without Solar</b>	\$3,837.25
Minus Avg. Elec. Bill <b>with Solar</b>	-\$2,160.17
Minus Monthly Solar Payment	\$0
Avg. Monthly Savings	\$1,677.13
<b>Total First Year Savings (est.)</b>	<b>\$20,125</b>

**Assumptions and Notes:**

<sup>1</sup> Tax credit amounts are estimated. As the purchaser and owner of a solar photovoltaic system, you may qualify for certain federal, state, local or other rebates, tax credits or incentives (collectively, "Incentives"). If you have any questions as to whether and when you qualify for any Incentives and the amount of such Incentives, please consult and discuss with your personal tax or financial advisor. AltSys Solar Inc. makes no representation, warranty or guaranty as to the availability or amount of such Incentives.

<sup>2</sup> Electric utility bill projections assume energy purchased from Southern California Edison Co using rate General - Time of Use - Option R (Closed) (TOU-GS-2-R) (current rate) for the "without project" case and rate General - Time of Use - Demand Metered - Option E (NEM 3.0) (TOU-GS-2-E-NEM3) for the post-project case.

## Investment Analysis

The utility bill savings from your solar system can produce attractive long-term investment returns. To assess the value of your investment, we projected your total energy costs with and without the proposed solar system over the expected system's lifetime of 25 yrs. The analysis factors in expected changes in utility rates and solar production over time.

Scenario	Continue with Utility	Go Solar Pay Cash
Lifetime Costs and Savings for the expected solar system lifetime of 25 yrs	<div style="background-color: #2c5e8a; color: white; padding: 20px; border: 1px solid #2c5e8a;">                     \$1,478,508                 </div> Utility Cost	<div style="display: flex; flex-direction: column; align-items: center;"> <div style="background-color: #cccccc; padding: 5px; margin-bottom: 5px;">Save: 32 %</div> <div style="background-color: #cccccc; padding: 5px; margin-bottom: 5px;">\$471,140.00</div> <div style="background-color: #2c5e8a; color: white; padding: 20px; border: 1px solid #2c5e8a;">\$1,007,368.00</div>                 Solar + Utility             </div>
	Levelized Cost of Energy	\$0.35 / kWh
Net Present Value (NPV) <sup>1</sup>	\$0	\$192,329.23
Internal Rate of Return (IRR)	N/A	12.44 %
Pre-tax IRR <sup>2</sup>	N/A	16.36 %
Upfront Project Payment	N/A	\$259,217.92
Payback <sup>3</sup>	N/A	7.3 yrs

**Assumptions and Notes:**

Analysis assumes annual electric bill inflation of 4.5 %. Actual savings may vary. AltSys Solar Inc. is not responsible for substantial changes to savings as a result of your utility making significant changes to rates or rate structures (tiers, seasons, time-of-use).

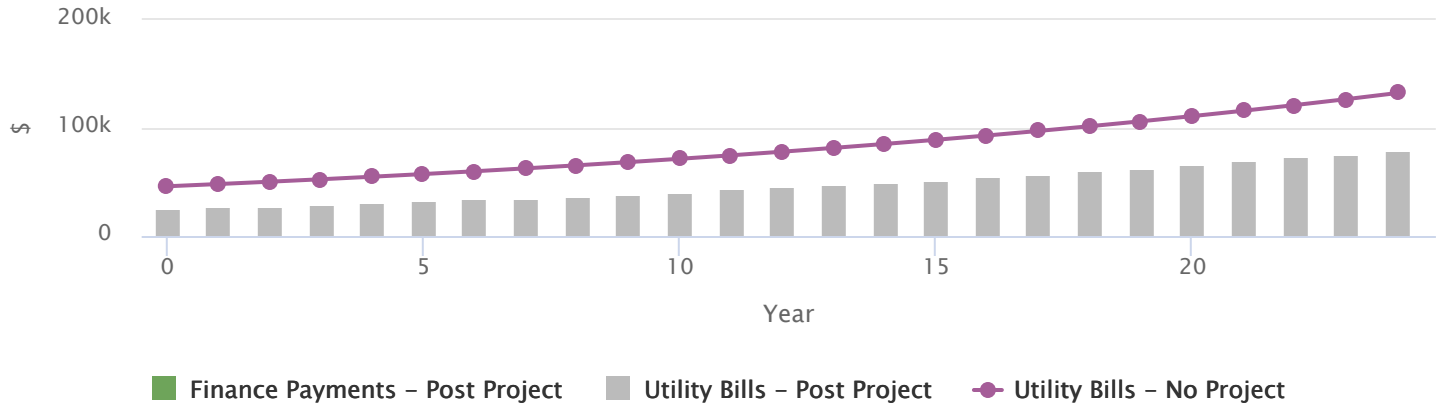
<sup>1</sup> Net present value is the total value of the investment to you in today's dollars. Future cash flows are discounted 5.0 % annually and summed.

<sup>2</sup> Pre-tax IRR converts all expenses to pre-tax dollars in an effort to compare solar rates of return to other forms of investments that quote rates of return before they are taxed, such as for stocks. Pre-tax IRR is merely illustrative. If no upfront investment is made, there is no return.

<sup>3</sup> Payback refers to the period of time required for the benefits of an investment to "repay" the sum of the original investment. If no upfront investment is made, there is nothing to payback. Payback does not consider the value of benefits beyond the initial payback period, which are significant as utility energy prices escalate.

# 25 Year Scenario Detail: Pay Cash

## Annual Electric Cost Comparison



### Project Cash Flow Detail

Cash Flow Summary	Estimated Utility Bill w/o Project	Estimated Utility Bill with Project	Customer Payments <sup>1</sup>	Estimated O&M Expenses	Incentives (Received after Purchase) <sup>2</sup>	Depreciation	Tax Deductions <sup>3</sup>	Estimated Net Savings	Estimated Cumulative Savings
Upfront		\$0	(\$259,218)					<b>(\$259,218)</b>	(\$259,218)
Year 1	(\$46,047)	(\$25,922)			\$77,765	\$12,318	(\$5,625)	<b>\$104,583</b>	(\$154,635)
Year 2	(\$48,120)	(\$27,181)				\$19,708	(\$5,853)	<b>\$34,794</b>	(\$119,841)
Year 3	(\$50,285)	(\$28,501)				\$11,825	(\$6,089)	<b>\$27,520</b>	(\$92,321)
Year 4	(\$52,548)	(\$29,884)				\$7,095	(\$6,335)	<b>\$23,424</b>	(\$68,897)
Year 5	(\$54,912)	(\$31,333)				\$7,095	(\$6,591)	<b>\$24,084</b>	(\$44,814)
Year 6	(\$57,384)	(\$32,851)				\$3,547	(\$6,857)	<b>\$21,222</b>	(\$23,591)
Year 7	(\$59,966)	(\$34,443)					(\$7,134)	<b>\$18,389</b>	(\$5,202)
Year 8	(\$62,664)	(\$36,110)					(\$7,423)	<b>\$19,132</b>	\$13,930
Year 9	(\$65,484)	(\$37,857)					(\$7,722)	<b>\$19,905</b>	\$33,835
Year 10	(\$68,431)	(\$39,687)					(\$8,035)	<b>\$20,709</b>	\$54,544
Year 11	(\$71,510)	(\$41,605)					(\$8,359)	<b>\$21,546</b>	\$76,090
Year 12	(\$74,728)	(\$43,614)					(\$8,697)	<b>\$22,417</b>	\$98,508
Year 13	(\$78,091)	(\$45,719)					(\$9,049)	<b>\$23,323</b>	\$121,831
Year 14	(\$81,605)	(\$47,925)					(\$9,414)	<b>\$24,266</b>	\$146,097
Year 15	(\$85,277)	(\$50,236)		(\$22,507)			(\$3,504)	<b>\$9,031</b>	\$155,128
Year 16	(\$89,115)	(\$52,656)					(\$10,191)	<b>\$26,268</b>	\$181,395
Year 17	(\$93,125)	(\$55,193)					(\$10,603)	<b>\$27,330</b>	\$208,725
Year 18	(\$97,316)	(\$57,850)					(\$11,032)	<b>\$28,435</b>	\$237,159
Year 19	(\$101,695)	(\$60,633)					(\$11,478)	<b>\$29,584</b>	\$266,744
Year 20	(\$106,271)	(\$63,549)					(\$11,942)	<b>\$30,781</b>	\$297,524
Year 21	(\$111,053)	(\$66,603)					(\$12,425)	<b>\$32,025</b>	\$329,550
Year 22	(\$116,051)	(\$69,803)					(\$12,927)	<b>\$33,321</b>	\$362,870
Year 23	(\$121,273)	(\$73,154)					(\$13,450)	<b>\$34,668</b>	\$397,539
Year 24	(\$126,730)	(\$76,665)					(\$13,994)	<b>\$36,071</b>	\$433,610
Year 25	(\$132,433)	(\$80,343)					(\$14,560)	<b>\$37,530</b>	\$471,140

<sup>1</sup> Includes upfront purchase payments to seller less applicable rebates, and ongoing finance payments, if applicable.

<sup>2</sup> May include state and/or federal tax credits, performance based incentives, and/or renewable energy credits (RECs)

<sup>3</sup> Solution may increase deductions for interest payments and maintenance cost, but lower utility bill deductions due to smaller bills.

## Environmental Benefits

Solar electric systems provide significant environmental benefits over their lifetimes. Depending on location and system specifics, the energy produced by the system in the first 0.5 - 1.5 years will fully offset the energy used to produce and install that system. The energy produced by the system over its remaining 25 yrs lifespan will offset the negative effects of fossil fuel energy. The examples here illustrate some comparisons.

Sources:

- [CleanTechnica, payback time charts](#)
- [EPA.gov Greenhouse Gas Equivalencies Calculator](#)



Equivalent to eliminating the burning of 88,914 coal lbs / yr!



Equivalent to sequestering as much carbon as 67.80 forested acres / yr.



Equivalent to eliminating 197,027 vehicle miles / yr.



# Delta mosquito Paul Harlien Proposal

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Prepared on: 11/30/2023

Prepared by: Shaun Nielsen

snielsen@westechsys.com

**Delta mosquito Paul Harlien**

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Visalia, CA 93291

Phone: (559) 909-8688

p.harlien@deltamvcd.gov

**WESTECH SYSTEMS LLC**

827 Jefferson Ave

Clovis, CA 93612

+1 (559) 455-1720

ss@westechsys.com

# About Us

## Biography

Westech Systems Inc. is well suited to provide you with the highest quality design, construction, and service using the best-trained personnel and most responsive service in the area. With the quality of service we provide and our dedication to our clients, we have grown to be one of the largest electrical contractors in the Central Valley. We value our reputation highly and hope to add your name to our list of satisfied customers.

## Proposal Text

PAYMENT TERMS:  
\$1,000.00 DOWN  
80% UPON GENERATOR DELIVERY  
REMAINING UPON FINAL INSPECTION

THIS QUOTE EXPIRES IN 30 DAYS.

QTY	Generac items	
	Protector 60kW Automatic Standby Generator - SCAQMD (4.5L)	
	True Power™ Technology	
	• Delivers best-in class power quality with less than 5% total harmonic distortion (THD) for clean, smooth operation of sensitive electronics and appliances.	
	Evolution™ Controller	
	• A cutting-edge, intuitive control. The Evolution controller features a multilingual, two-line LCD text display with color-coded, backlit buttons. It has received upgrades, including USB flash capability, smart battery charging, voltage adjustment, and backlit membrane pad style buttons.	
	5-year limited warranty with extended warranty options are available	
	• We are proud of our innovative product design, high quality and first-class reliability so we stand behind them with a strong 5, 7 or 10-year limited	
1	Aluminum Enclosure	\$25,897.70
	• Aluminum enclosures provide enhanced durability, and are corrosion resistant – ideal for homes located in coastal and salt-ware environments.	
	• Quiet-Test™	
	All backup generators run a weekly test to ensure the system is running properly. Thanks to Quiet-Test, your Protector Series home generator runs its self-test at a lower, quieter RPM, which can be programmed to run weekly, bi-weekly, or monthly.	
	Additional Features	
	• Improved stub ups and electrical connection access decrease installation costs. All connections are dual conductor rated, and the implementation of quick connects for the control wires, completely eliminates the need for crimping or lugging.	
	• Improved customer connection access, which decreases installation costs.	
	• Now coming with FREE Mobile Link (on generators made February 2021 or later), allowing you to monitor the status of your generator on a phone, tablet or computer from anywhere in the world.	
1	Battery, Group 26R, Wet Service	\$129.68
QTY	Concrete / Gravel	
1	Concrete Bag	
QTY	Gas Pipe - Black	
1	3/4" Stage 1 Regulator LP	
QTY	Gas Pipe - Black	
1	3/4" Stage 2 Regulator LP	
QTY	Gas Pipe - PE	
150	1 1/4" Poly Gas Pipe	
QTY	Gas Pipe - PE	
2	1-1/4" Poly Riser	
QTY	Gas Pipe - PE	
2	1-1/4" Constab coupling	
QTY	Gas Materials	

1 3/4" Gas Shutoff Valve

QTY Gas Materials

1 1-1/4" Gas Shutoff Valve

QTY Gas Materials

2 3/4" Black 90

QTY Gas Materials

4 1-1/4" Black 90

QTY Gas Materials

2 3/4" Black Tee

QTY Gas Materials

2 3/4" Black 45

QTY Gas Materials

4 1-1/4" Black 45

QTY Gas Materials

2 3/4" Black coupling

QTY Gas Materials

3 1-1/4" Black coupling

QTY Gas Materials

1 3/4" Black Cap

QTY Gas Materials

2 1-1/4" to 3/4" Black Reducing Coupling

QTY Gas Materials

2 1-1/4" to 3/4" Black Reducing Bushing

QTY Gas Materials

2 3/4" x close black nipple

QTY Gas Materials

2 3/4" x 1-1/2" black nipple

QTY Gas Materials

2 3/4" x 2" black nipple

QTY Gas Materials



2 3/4" x 3" black nipple

QTY Gas Materials

2 3/4" x 4" black nipple

QTY Gas Materials

2 3/4" x 6" black nipple

QTY Gas Materials

2 3/4" x 8" black nipple

QTY Gas Materials

2 3/4" x 10" black nipple

QTY Gas Materials

2 3/4" x 12" black nipple

QTY Gas Materials

4 1-1/4" x Close black nipple

QTY Gas Materials

4 1-1/4" x 2" black nipple

QTY Gas Materials

2 1-1/4" x 3" black nipple

QTY Gas Materials

2 1-1/4" x 4" black nipple

QTY Gas Materials

2 1-1/4" x 5" black nipple

QTY Gas Materials

2 1-1/4" x 6" black nipple

QTY Gas Materials

2 1-1/4" x 8" black nipple

QTY Gas Materials

2 1-1/4" x 10" black nipple

QTY Gas Materials

2 1-1/4" x 12" black nipple

QTY Conduit - EMT

20 2" EMT Conduit

QTY Conduit - EMT

8 2" RT Connector

QTY Conduit - EMT

6 2" RT Coupling

QTY Conduit - EMT

4 2" EMT 90 & 45

QTY Conduit - EMT

1 2" LB W/cover and gasket

QTY Conduit - EMT

8 2" Chase Nipple

QTY Conduit - EMT

8 2" lock nut

QTY Conduit - EMT

4 3" Chase Nipple

QTY Conduit - EMT

4 3" Lock Nut

QTY Conduit - RMC

4 2" GRC Coupling

QTY Conduit - PVC

20 2 1/2" PVC Conduit

QTY Conduit - PVC

6 2" PVC Coupling

QTY Conduit - PVC

2 2" PVC TA

QTY Conduit - PVC

2 2" PVC FA

QTY Conduit - PVC

3 2" PVC 90

QTY Conduit - PVC

2 2" PVC 45

QTY	Wire	
-----	------	--

200 12 awg wire

QTY	Wire	
-----	------	--

60 6 awg wire

QTY	Wire	
-----	------	--

90 4 awg wire

QTY	Wire	
-----	------	--

90 1 awg wire

QTY	Wire	
-----	------	--

200 3/0 wire

QTY	Electrical	
-----	------------	--

120 Master Electrician \$22,800.00

QTY	Electrical	
-----	------------	--

120 2nd Electrician \$22,800.00

QTY	City/County Fees	
-----	------------------	--

1 Permit Fee & Drawings \$2,500.00

Permit Fee & Engineered Drawings

QTY	Panel Boards	
-----	--------------	--

1 MISC Panel Board \$2,150.00

QTY	Transfer Switches	
-----	-------------------	--

1 MISC Transfer Switch \$2,500.00

QTY	LP Tank	
-----	---------	--

1 500lb Propane Tank \$6,500.00

500lb Propane Tank

QTY	Shop Materials	
-----	----------------	--

1 General Materials Adder

QTY	Shop Materials	
-----	----------------	--

4 Super 33 Black tape

Sub-Total:	\$94,167.60
Discount:	\$0.00
No Charge:	\$0.00
Sales Tax:	\$3,846.64
Total:	\$98,014.24
Down Payment:	\$0.00
Balance Due:	\$98,014.24

## Customer Checklist

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### Administration Preparation

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- Dealer            Site Survey
- Dealer            Building Permit
- Dealer            Electrical Permit
- Dealer            Plumbing Permit

### Installation Preparation

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- Dealer            Call Electric Company

### Installation

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- Dealer            Install Base
- Dealer            Mount Transfer Switch
- Dealer            Install Fuel Line
- Homeowner      Landscaping

### Post Install / Activation / Followup

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- Dealer            Activation
- Dealer            Demo a Simulated Outage
- Dealer            Fuel Pressure Check
- Dealer            Final Inspection

Generac is the #1 standby generator on the market today. WESTECH SYSTEMS LLC is a factory-authorized and certified dealer, trained in the proper application, installation, and service of all Generac automatic standby generators, assuring you the highest quality service and support for your generator.

Thank you for the opportunity to offer a Generac automatic standby generator to protect your home and family during a power outage. We will contact you to answer any additional questions and finalize the details of the installation of your automatic standby generator. Please feel free to contact us at +1 (559) 455-1720 at any time.

All quotes are valid for 30 days.

Sincerely,

Shaun Nielsen

I accept this proposal and wish to proceed with the purchase and installation of my Generac automatic standby generator. Depending on the payment method, purchase is subject to additional terms & conditions, including credit approval.

\_\_\_\_\_

Customer Name/Signature

\_\_\_\_\_

Date

\_\_\_\_\_

Dealer Name/Signature

\_\_\_\_\_

Date

You, the buyer, may cancel this transaction at any time prior to midnight of the third business day after the date of signing this proposal. See the attached notice of cancellation form for an explanation of this right.

Additional Notes

Inclusions: RG06045GNAC Generator, RTSN100G3 and RTSN200G3 transfer switches, generator pad, generator sub panel, new 500G propane tank, gas line and connect, 150 of trenching, saw cut, remove and patch back concrete, crane, conduit and wire, permit and fees, start up and training

Exclusions: Landscape repairs, flower bed bush removal, anything not listed in the inclusions.

Notice of Cancellation

Date of Purchase: \_\_\_\_\_

You may CANCEL this transaction, without any Penalty or Obligation, within THREE BUSINESS DAYS from the above date.

If you cancel, any property traded in, any payments made by you under the contract or sale, and any negotiable instrument executed by you will be returned within TEN BUSINESS DAYS following receipt by the seller of your cancellation notice, and any security interest arising out of the transaction will be cancelled.

If you cancel, you must make available to the seller at your residence, in substantially as good condition as when you received, any goods delivered to you under this contract or sale, or you may, if you wish, comply with the instructions of the seller regarding the return shipment of the goods at the seller's expense and risk.

If you do make the goods available to the seller and the seller does not pick them up within 20 days of the date of your Notice of Cancellation, you may retain or dispose of the goods without any further obligation. If you fail to make the goods available to the seller, or if you agree to return the goods to the seller and fail to do so, then you remain liable for performance of all obligations under the contract.

To cancel this transaction, mail or deliver a signed and dated copy of this Cancellation Notice or any other written notice, or send a telegram, to WESTECH SYSTEMS LLC, at 827 JEFFERSON AVE , CLOVIS, CA, 93612 NOT LATER THAN MIDNIGHT OF

\_\_\_\_\_

I HEREBY CANCEL THIS TRANSACTION.

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Signature)

## Protector® Series

## PROTECTOR® SERIES Standby Generators Liquid-Cooled Gaseous Engine

### INCLUDES:

- Two-Line LCD Multilingual Digital Evolution™ Controller (English/Spanish/French/Portuguese) With External Viewing Window for Easy Indication of Generator Status and Breaker Position
- Isochronous Electronic Governor
- Sound Attenuated Enclosure
- Closed Coolant Recovery System
- Smart Battery Charger
- UV/Ozone Resistant Hoses
- ±1% Voltage Regulation
- Field Convertible Fuel Type With No Mechanical Adjustment Required.
- 5 Year Limited Warranty
- UL 2200 Listed
- Listed and labeled by the Southwest Research Institute allowing installation as close as 18 in (457 mm) to a structure\*

\*Must be located away from doors, windows, and fresh air intakes and in accordance with local codes.

[https://assets.swri.org/library/DirectoryOfListedProducts/ConstructionIndustry/973\\_DoC\\_204\\_13204-01-01\\_Rev9.pdf](https://assets.swri.org/library/DirectoryOfListedProducts/ConstructionIndustry/973_DoC_204_13204-01-01_Rev9.pdf)

Standby Power Rating  
Model RG048 (Aluminum - Bisque) - 48 kW 60 Hz  
Model RG060 (Aluminum - Bisque) - 60 kW 60 Hz  
Model RG080 (Aluminum - Bisque) - 80 kW 60Hz



QUIET-TEST



\*Assembled in the USA using domestic and foreign parts

Meets EPA Emission Regulations  
CA / MA Emission Compliant

## FEATURES

- **INNOVATIVE DESIGN & PROTOTYPE TESTING** are key components of GENERAC'S success in "IMPROVING POWER BY DESIGN." But it doesn't stop there. Total commitment to component testing, reliability testing, environmental testing, destruction and life testing, plus testing to applicable CSA, NEMA, EGSA, and other standards, allows you to choose GENERAC POWER SYSTEMS with the confidence that these systems will provide superior performance.
- **TEST CRITERIA:**
  - ✓ **PROTOTYPE TESTED**                      ✓ **NEMA MG1-22 EVALUATION**
  - ✓ **SYSTEM TORSIONAL TESTED**      ✓ **MOTOR STARTING ABILITY**
- **MOBILE LINK® CONNECTIVITY:** Free with select Protector Series standby generator sets, Mobile Link Wi-Fi allows users to monitor the generator set status from anywhere in the world using a smartphone, tablet, or PC. Easily access information such as the current operating status and maintenance alerts. Users can connect an account to an authorized service dealer for fast, friendly, and proactive service. With Mobile Link, users are taken care of before the next power outage.
- **SOLID-STATE, FREQUENCY COMPENSATED VOLTAGE REGULATION.** This state-of-the-art power maximizing regulation system is standard on all Generac models. It provides optimized FAST RESPONSE to changing load conditions and MAXIMUM MOTOR STARTING CAPABILITY by electronically torque-matching the surge loads to the engine. Digital voltage regulation at ±1%.
- **SINGLE SOURCE SERVICE RESPONSE** from Generac's extensive dealer network provides parts and service know-how for the entire unit, from the engine to the smallest electronic component.
- **GENERAC TRANSFER SWITCHES.** Long life and reliability are synonymous with GENERAC POWER SYSTEMS. One reason for this confidence is the GENERAC product line is offered with its own transfer systems and controls for total system compatibility.



### 48 / 60 / 80 kW

#### GENERATOR SPECIFICATIONS

	48 kW	60 / 80 kW
Type	Synchronous	Synchronous
Rotor Insulation Class	F	H
Stator Insulation Class	H	H
Telephone Interference Factor (TIF)	<50	<50
Alternator Output Leads 1-Phase	4 wire	4 wire
Alternator Output Leads 3-Phase	6 wire	6 wire
Bearings	Sealed Ball	Sealed Ball
Coupling	Flexible Disc	Flexible Disc
Excitation System	Direct	Brushless

#### VOLTAGE REGULATION

Type	Electronic
Sensing	Single Phase
Regulation	± 1%

#### GOVERNOR SPECIFICATIONS

Type	Electronic
Frequency Regulation	Isochronous
Steady State Regulation	± 0.25%

#### ELECTRICAL SYSTEM

Battery Charge Alternator	12 Volt 35 Amp
Static Battery Charger	2.5 Amp
Recommended Battery (battery not included)	Group 27F (48kW), 725CCA
System Voltage	12 Volts

#### GENERATOR FEATURES

<p>Revolving field heavy duty generator                      Directly connected to the engine                      Operating temperature rise 120 °C above a 40 °C ambient                      Class H insulation is NEMA rated                      Class F insulation is NEMA rated                      All models fully prototyped tested</p>
--

#### ENCLOSURE FEATURES

Aluminum weather protective enclosure	Ensures protection against mother nature. Electrostatically applied textured epoxy paint for added durability.
Enclosed critical grade muffler	Quiet, critical grade muffler is mounted inside the unit to prevent injuries.
Small, compact, attractive	Makes for an easy, eye appealing installation.
SAE	Sound attenuated enclosure ensures quiet operation.

#### ENGINE SPECIFICATIONS

	48 kW	60 / 80 kW
Make	Generac	Generac
Model	Inline 4 cylinder	Inline 4 cylinder
Cylinders	4	4
Displacement (Liters)	4.5	4.5
Bore (in/mm)	4.5 / 114.3	4.5 / 114.3
Stroke (in/mm)	4.25 / 107.95	4.25 / 107.95
Compression Ratio	9.9:1	8.85:1
Intake Air System	Naturally Aspirated	Turbocharged and aftercooled
Lifter Type	Hydraulic	Hydraulic

#### ENGINE LUBRICATION SYSTEM

Oil Pump Type	Gear
Oil Filter Type	Full Flow Spin-On Cartridge
Crankcase Capacity (qt / l)	12 / 11

#### ENGINE COOLING SYSTEM

Type	Ethylene Glycol 50 / 50 Mix
Water Pump	Belt-Driven
Fan Speed (rpm)	2,100
Fan Diameter 48 kW (in / cm)	20 (50.8)
Fan Diameter 60 kW and 80 kW (in / cm)	22 (55.9)
Fan Mode	Pusher

#### FUEL SYSTEM

Fuel Type	Natural Gas, Propane Vapor
Fuel Shut Off Solenoid	Standard
LP Fuel Pressure	7 - 14 in Water Column
NG Fuel Pressure	3.5 - 14 in Water Column

(All ratings in accordance with BS5514, ISO3046, ISO8528, SAE J1349 and DIN6271)

### 48 / 60 / 80 kW

#### GENERATOR OUTPUT VOLTAGE/kW - 60 Hz

		kW LPG	Amp LPG	kW Nat. Gas	Amp Nat. Gas	CB Size (Both)
RG048	120/240 V, 1Ø, 1.0 pf	48	200	48	200	200
	120/208 V, 3Ø, 0.8 pf	48	167	48	167	175
	120/240 V, 3Ø, 0.8 pf	48	144	48	144	150
	277/480 V, 3Ø, 0.8 pf	48	72	48	72	80
RG060	120/240 V, 1Ø, 1.0 pf	60	250	60	250	300
	120/208 V, 3Ø, 0.8 pf	60	208	60	208	200
	120/240 V, 3Ø, 0.8 pf	60	180	60	180	200
	277/480 V, 3Ø, 0.8 pf	60	90	60	90	100
RG080	120/240 V, 1Ø, 1.0 pf	75	312	80	333	400
	120/208 V, 3Ø, 0.8 pf	75	260	80	278	300
	120/240 V, 3Ø, 0.8 pf	75	226	80	241	300
	277/480 V, 3Ø, 0.8 pf	75	113	80	120	150

#### SURGE CAPACITY IN AMPS

		Voltage Dip @ < .4 pf	
		15%	30%
RG048	120 / 240 V, 1Ø	100	300
	120 / 208 V, 3Ø	118	242
	120 / 240 V, 3Ø	144	260
	277 / 480 V, 3Ø	64	123
RG060	120 / 240 V, 1Ø	150	413
	120 / 208 V, 3Ø	135	313
	120 / 240 V, 3Ø	117	289
RG080	277 / 480 V, 3Ø	54	122
	120 / 240 V, 1Ø	283	600
	120 / 208 V, 3Ø	236	500
	120 / 240 V, 3Ø	204	432
	277 / 480 V, 3Ø	102	192

#### ENGINE FUEL CONSUMPTION

		Natural Gas		Propane		
		(ft <sup>3</sup> / hr)	(m <sup>3</sup> / hr)	(gal / hr)	(ft <sup>3</sup> / hr)	(l / hr)
RG048	Exercise cycle	101	2.86	0.67	24.5	2.54
	25% of rated load	201	5.7	2.88	104.7	10.9
	50% of rated load	336	9.5	4.16	151.3	15.7
	75% of rated load	447	12.7	5.28	192	20
	100% of rated load	604	17.1	6.61	240.4	25
RG060	Exercise cycle	103	2.9	0.9	33.2	3.5
	25% of rated load	257	7.3	2.1	78	8.1
	50% of rated load	432	12.2	4.4	161.2	16.8
	75% of rated load	618	17.5	6.8	247.2	25.7
RG080	100% of rated load	808	22.9	8.4	305.6	31.8
	Exercise cycle	103	2.9	0.9	33.2	3.5
	25% of rated load	292	8.3	2.6	93.6	9.7
	50% of rated load	534	15.1	5.7	208.8	21.7
	75% of rated load	799	22.6	8.3	303.2	31.5
	100% of rated load	1,063	30.1	10.8	393.2	40.9

Note: **Fuel pipe must be sized for full load.**

For Btu content, multiply ft<sup>3</sup> / hr x 2,520 (LP) or ft<sup>3</sup> / hr x 1,000 (NG).

For megajoule content, multiply m<sup>3</sup> / hr x 93.15 (LP) or m<sup>3</sup> / hr x 37.26 (NG).

Refer to "Emissions Data Sheets" for maximum fuel flow for EPA and SCAQMD permitting purposes.

STANDBY RATING: Standby ratings apply to installations served by a reliable utility source. The standby rating is applicable to varying loads for the duration of a power outage. There is no overload capability for this rating. Ratings are in accordance with ISO-3046-1. Design and specifications are subject to change without notice.

**48 / 60 / 80 kW**

**operating data**

**ENGINE COOLING**

	<b>48 kW</b>	<b>60 / 80 kW</b>
Air Flow (inlet air including alternator and combustion air in cfm / cmm)	2,829 / 80.1	3,197 / 90.5
System Coolant Capacity (gal / liters)	2.9 / 11	4.5 / 17
Heat Rejection to Coolant (BTU per hr / MJ per hr)	201,600	204,570
Maximum Operation Air Temperature on Radiator (°F / °C)	150 / 66	150 / 66
Maximum Ambient Temperature (°F / °C)	140 / 60	140 / 60

**COMBUSTION REQUIREMENTS**

Flow at Rated Power (scfm / cmm)	92.7 / 2.6	170.4 / 4.8
----------------------------------	------------	-------------

**SOUND EMISSIONS**

Sound Output in dB(A) at 23 ft (7 m) With Generator*	68	68
--	----	----

\*In exercise mode

**EXHAUST**

Exhaust Flow at Rated Output (scfm / cmm)	104 / 2.9	181 / 5.1
Exhaust Temperature at Muffler Outlet (°F / °C)	945 / 507	1,213 / 656

**ENGINE PARAMETERS**

Rated Synchronous rpm	1,800	1,800
-----------------------	-------	-------

**POWER ADJUSTMENT FOR AMBIENT CONDITIONS**

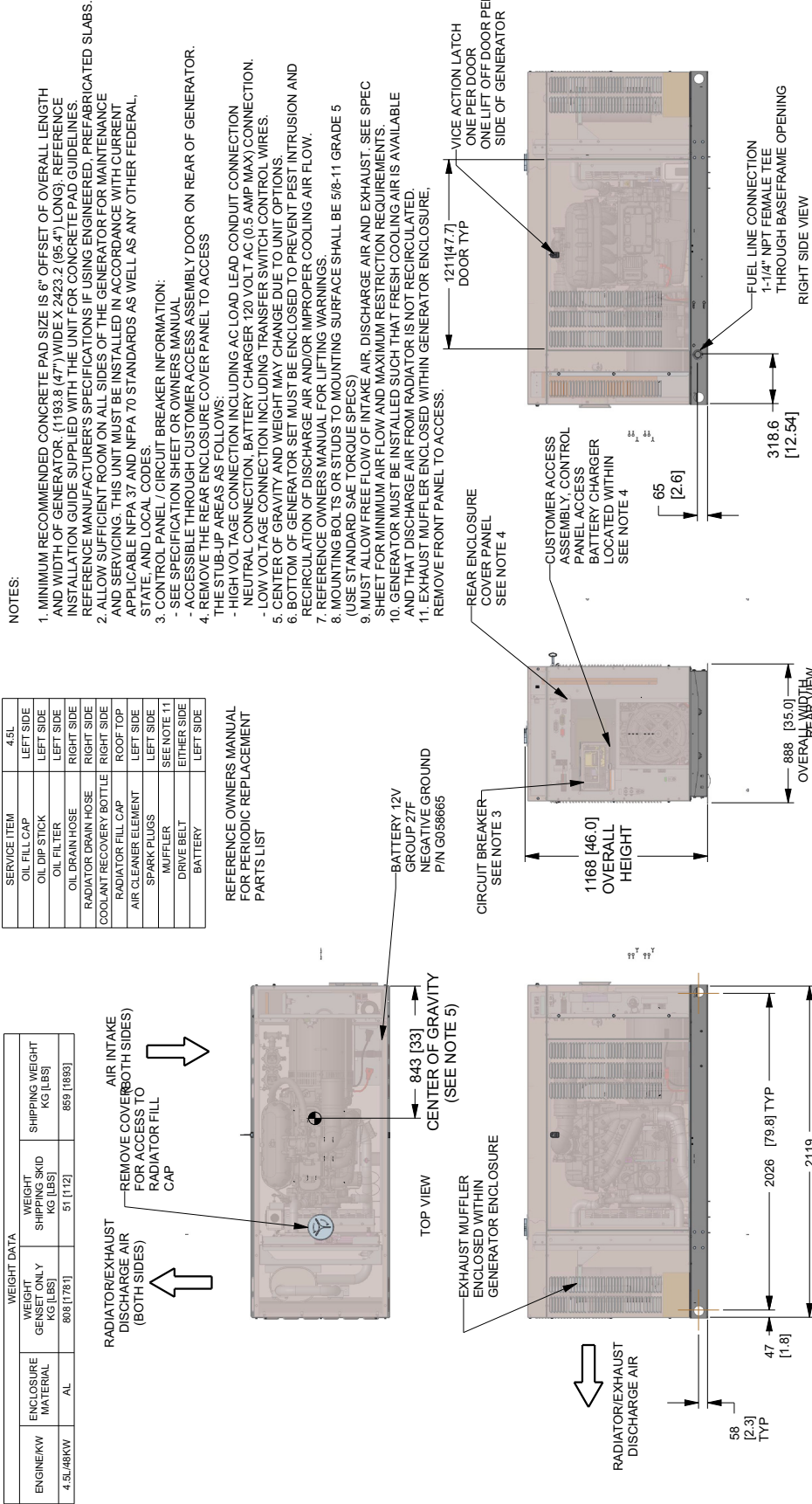
Temperature Deration .....	3% for every 10 °C above 25 °C or 1.65% for every 10 °F above 77 °F
Altitude Deration (48 kW) .....	1% for every 100 m above 183 m or 3% for every 1,000 ft above 600 ft
Altitude Deration (60 kW and 80 kW) .....	1% for every 100 m above 915 m or 3% for every 1,000 ft above 3,000 ft

**CONTROLLER FEATURES**

Two-Line Plain Text LCD Display.....	Simple user interface for ease of operation.
Mode Switch: Auto .....	Automatic Start on Utility failure. 7 day exerciser.
Off .....	Stops unit. Power is removed. Control and charger still operate.
Manual .....	Start with starter control, unit stays on. If utility fails, transfer to load takes place.
Programmable Start Delay Between 10-30 Seconds.....	10 sec standard
Engine Start Sequence.....	Cyclic cranking: 16 sec on, 7 rest (90 sec maximum duration)
Engine Warm-up.....	5 sec
Engine Cool-Down.....	1 min
Starter Lock-Out .....	Starter cannot re-engage until 5 sec after engine has stopped.
Smart Battery Charger.....	Standard
Automatic Voltage Regulation With Over and Under Voltage Protection .....	Standard
Automatic Low Oil Pressure Shutdown .....	Standard
Overspeed Shutdown .....	Standard, 72 Hz
High Temperature Shutdown .....	Standard
Overcrank Protection.....	Standard
Safety Fused.....	Standard
Failure to Transfer Protection .....	Standard
Low Battery Protection .....	Standard
50 Event Run Log .....	Standard
Future Set Capable Exerciser.....	Standard
Incorrect Wiring Protection .....	Standard
Internal Fault Protection .....	Standard
Common External Fault Capability.....	Standard
Governor Failure Protection.....	Standard

Model #	Product	Description
G0071690	Mobile Link® 4G LTE Cellular Accessory	Generac's Mobile Link allows you to check the status of your generator from anywhere that you have access to an Internet connection from a PC or with any smart device. You will even be notified when a change in the generator's status occurs via e-mail or text message. Note: Harness Adapter Kit required. Available in the U.S. only.
G006478-0	Kit, Adapter Mobile Link L/C (Required for QT and RG Series)	The Harness Adapter Kit is required to make liquid-cooled units compatible with Mobile Link®.
G007992-0	Cold Weather Kit	If the temperature regularly falls below 32 °F (0 °C), install a cold weather kit to maintain optimal battery temperature. Kit consists of battery warmer with thermostat built into the wrap.
G007990-0	Extreme Cold Weather Kit	Recommended where the temperature regularly falls below 32 °F (0 °C) for extended periods of time. For liquid cooled units only.
G005651-0	Base Plug Kit	Add base plugs to the base of the generator to keep out debris.
G005703-0 - Bisque	Paint Kit	If the generator enclosure is scratched or damaged, it is important to touch-up the paint to protect from future corrosion. The paint kit includes the necessary paint to properly maintain or touch-up a generator enclosure.
G007991-0	Scheduled Maintenance Kit	The Liquid-Cooled Scheduled Maintenance Kits offer all the hardware necessary to perform complete maintenance on Generac liquid-cooled generators.
G006664-0	Local Wireless Monitor	Completely wireless and battery powered, Generac's wireless remote monitor provides you with instant status information without ever leaving the house.
G006665-0	Wireless Remote Extension Harness	Recommended for use with the Wireless Remote on units up to 60 kW, required for use on units 70 kW or greater.
G007993-0	E-Stop	E-stop allows for immediate fuel shutoff and generator shutdown in the event of an emergency.
G007005-0	Wi-Fi LP Fuel Level Monitor	The Wi-Fi enabled LP fuel level monitor provides constant monitoring of the connected LP fuel tank. Monitoring the LP tank's fuel level is an important step in making sure your generator is ready to run during an unexpected power failure. Status alerts are available through a free application to notify when your LP tank is in need of a refill.
G007000-0 (50 amp) G007006-0(100 amp)	Smart Management Module	Smart Management Modules (SMM) are used to optimize the performance of a standby generator. They manage large electrical loads upon startup and shed them to aid in recovery when overloaded. In many cases, using SMM's can reduce the overall size and cost of the system.
A0000018981	Ultrasonic Cleaner Solution	An ultra-concentrated anti-corrosive cleaning solution engineered to reach the smallest cavities to clean the toughest contaminants. This water based formula is non-toxic, biodegradable, safe for both metal and plastic surfaces, and is superior in rinsability.
A0000019001	All Surface Protectant	All surface protectant for vinyl, rubber, plastics creates a barrier that seals & protects surfaces from water, UV rays while renewing the look of the surface.

Drawing #A0000293718-C (1 of 2)



SERVICE ITEM	4.5L
OIL FILL CAP	LEFT SIDE
OIL DIP STICK	LEFT SIDE
OIL FILTER	LEFT SIDE
OIL DRAIN HOSE	RIGHT SIDE
RADIATOR DRAIN HOSE	RIGHT SIDE
COOLANT RECOVERY BOTTLE	RIGHT SIDE
RADIATOR FILL CAP	ROOF TOP
AIR CLEANER ELEMENT	LEFT SIDE
SPARK PLUGS	LEFT SIDE
MUFFLER	SEE NOTE 11
DRIVE BELT	EITHER SIDE
BATTERY	LEFT SIDE

REFERENCE OWNERS MANUAL FOR PERIODIC REPLACEMENT PARTS LIST

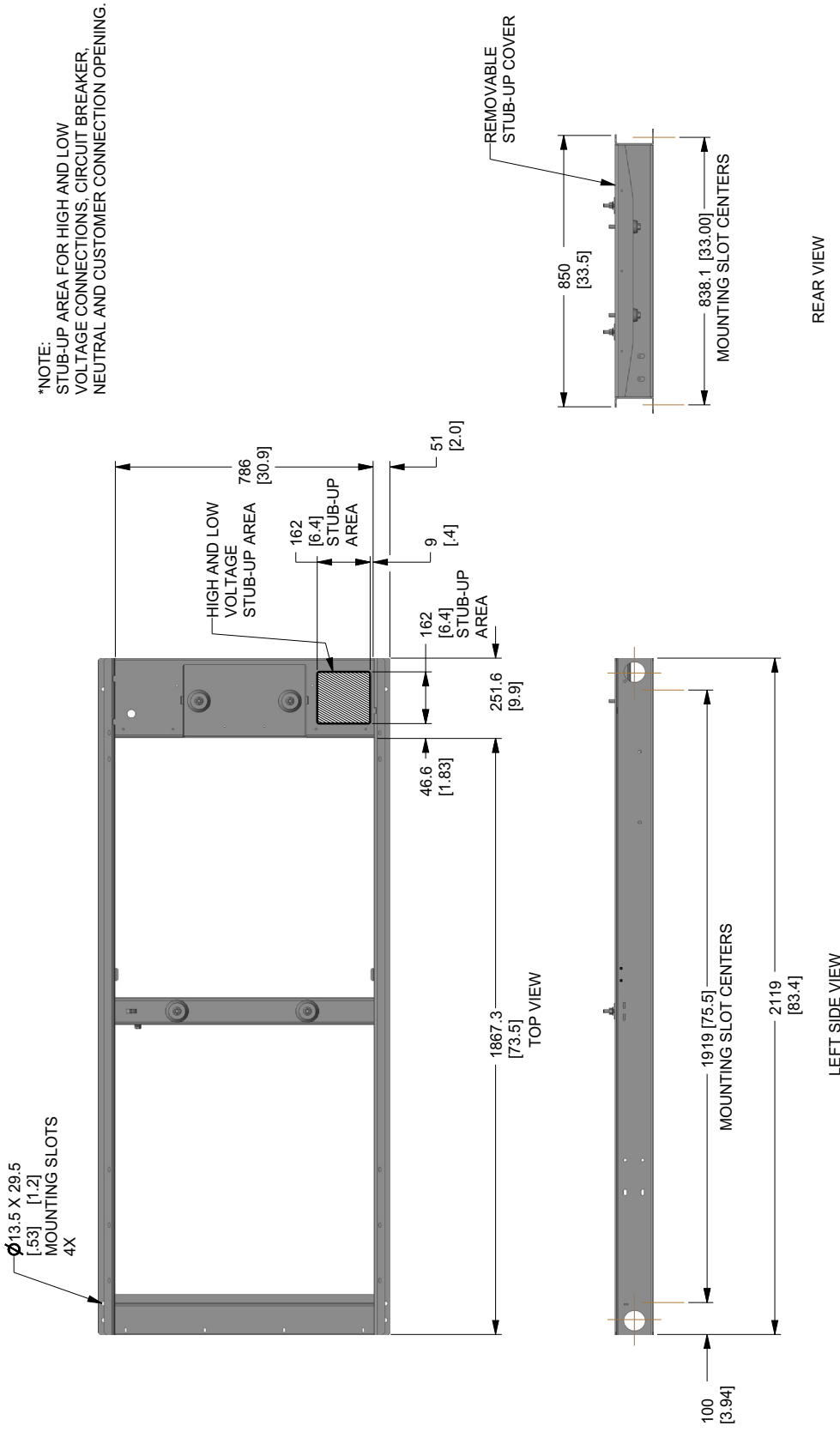
ENGINE/KW	WEIGHT DATA		SHIPPING SKID	SHIPPING WEIGHT
	ENCLOSURE MATERIAL	GENSET ONLY		
4.5L/48KW	AL	806 [178.1]	51 [11.2]	859 [1883]

- NOTES:**
- MINIMUM RECOMMENDED CONCRETE PAD SIZE IS 6" OFFSET OF OVERALL LENGTH AND WIDTH OF GENERATOR. (1183.8 (47") WIDE X 2423.2 (96.4") LONG). REFERENCE INSTALLATION GUIDE SUPPLIED WITH THE UNIT FOR CONCRETE PAD GUIDELINES. REFERENCE MANUFACTURER'S SPECIFICATIONS IF USING ENGINEERED, PREFABRICATED SLABS.
  - ALLOW SUFFICIENT ROOM ON ALL SIDES OF THE GENERATOR FOR MAINTENANCE AND SERVICING. THIS UNIT MUST BE INSTALLED IN ACCORDANCE WITH CURRENT APPLICABLE NFPA 37 AND NFPA 70 STANDARDS AS WELL AS ANY OTHER FEDERAL, STATE, AND LOCAL CODES.
  - CONTROL PANEL / CIRCUIT BREAKER INFORMATION:  
 - SEE SPECIFICATION SHEET OR OWNERS MANUAL  
 - ACCESSIBLE THROUGH CUSTOMER ACCESS ASSEMBLY DOOR ON REAR OF GENERATOR.  
 4. REMOVE THE REAR ENCLOSURE COVER PANEL TO ACCESS THE STUB UP AREAS AS FOLLOWS:  
 - HIGH VOLTAGE CONNECTION INCLUDING AC LOAD LEAD CONDUIT CONNECTION  
 - NEUTRAL CONNECTION, BATTERY CHARGER 120 VOLT AC (0.5 AMP MAX) CONNECTION.  
 - LOW VOLTAGE CONNECTION INCLUDING TRANSFER SWITCH CONTROL WIRES.  
 5. CENTER OF GRAVITY AND WEIGHT MAY CHANGE DUE TO UNIT OPTIONS.  
 6. BOTTOM OF GENERATOR SET MUST BE ENCLOSED TO PREVENT PEST INTRUSION AND RECIRCULATION OF DISCHARGE AIR AND/OR IMPROPER COOLING AIR FLOW.  
 7. REFERENCE OWNERS MANUAL FOR LIFTING WARNINGS.  
 8. MOUNTING BOLTS OR STUDS TO MOUNTING SURFACE SHALL BE 5/8-11 GRADE 5 (USE STANDARD SAE TORQUE SPECS)  
 9. MUST ALLOW FREE FLOW OF INTAKE AIR, DISCHARGE AIR AND EXHAUST. SEE SPEC SHEET FOR MINIMUM AIR FLOW AND MAXIMUM RESTRICTION REQUIREMENTS.  
 10. GENERATOR MUST BE INSTALLED SUCH THAT FRESH COOLING AIR IS AVAILABLE AND THAT DISCHARGE AIR FROM RADIATOR IS NOT RECIRCULATED.  
 11. EXHAUST MUFFLER ENCLOSED WITHIN GENERATOR ENCLOSURE. REMOVE FRONT PANEL TO ACCESS.

DIMENSIONS: MM [INCH]

# 48 kW

Drawing #A0000293718-C (2 of 2)



# 60 / 80 kW

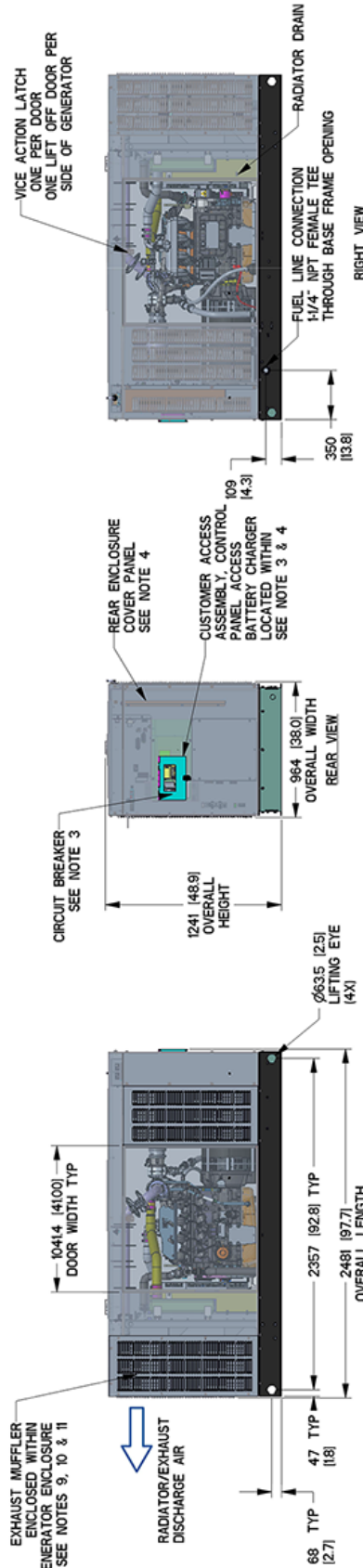
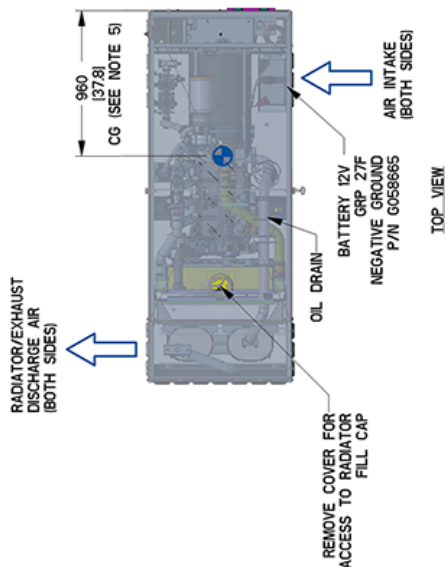
Drawing #A0000293264 (1 of 2)

## installation layout

- NOTES:**
- MINIMUM RECOMMENDED CONCRETE PAD SIZE: 16" LARGER PER SIDE THAN GENERATOR (1289 (50') WIDE, 2786 (110') LONG). REFERENCE INSTALLATION GUIDE SUPPLIED WITH UNIT FOR CONCRETE PAD GUIDELINES.
  - ALLOW SUFFICIENT ROOM ON ALL SIDES OF THE GENERATOR FOR MAINTENANCE AND SERVICING. THIS UNIT MUST BE INSTALLED IN ACCORDANCE WITH CURRENT APPLICABLE NFPA 37 AND NFPA 70 STANDARDS AS WELL AS ANY OTHER FEDERAL, STATE, AND LOCAL CODES.
  - CONTROL PANEL / CIRCUIT BREAKER INFORMATION:
    - SEE SPECIFICATION SHEET OR OWNERS MANUAL
    - ACCESSIBLE THROUGH CUSTOMER ACCESS ASSEMBLY ON REAR OF GENERATOR.
  - INSIDE STUB-UP AREA FOR AC LOAD LEAD CONDUIT CONNECTION, NEUTRAL CONNECTION, BATTERY CHARGER 120 VOLT AC (5 AMP MAX) CONNECTION AND ACCESS TO TRANSFER SWITCH CONTROL WIRES REMOVE REAR COVER FOR ACCESS.
  - CENTER OF GRAVITY AND WEIGHT MAY CHANGE DUE TO UNIT OPTIONS.
  - BOTTOM OF GENERATOR SET MUST BE ENCLOSED TO PREVENT PEST INTRUSION AND RECIRCULATION OF DISCHARGE AIR AND/OR IMPROPER COOLING AIR FLOW.
  - REFERENCE OWNERS MANUAL FOR LIFTING WARNINGS.
  - MOUNTING BOLTS OR STUDS TO MOUNTING SURFACE SHALL BE 5/8-11 GRADE 5 (USE STANDARD SAE TORQUE SPECS)
  - MUST ALLOW FREE FLOW OF INTAKE AIR, DISCHARGE AIR AND EXHAUST. SEE SPEC SHEET FOR MINIMUM AIR FLOW AND MAXIMUM RESTRICTION REQUIREMENTS.
  - GENERATOR MUST BE INSTALLED SUCH THAT FRESH COOLING AIR IS AVAILABLE AND THAT DISCHARGE AIR FROM RADIATOR IS NOT RECIRCULATED.
  - REMOVE FRONT END PANEL TO ACCESS EXHAUST MUFFLER. ACCESS AVAILABLE THROUGH DOORS TO FAN BELT.

SERVICE ITEM	4.5L
OIL FILL CAP	LEFT SIDE
OIL DIP STICK	LEFT SIDE
OIL FILTER	LEFT SIDE
OIL DRAIN HOSE	LEFT SIDE
RADIATOR DRAIN HOSE	RIGHT SIDE
COOLANT RECOVERY BOTTLE	RIGHT SIDE
RADIATOR FILL CAP	ROOF TOP
AIR CLEANER ELEMENT	EITHER SIDE
SPARK PLUGS	LEFT SIDE
MUFFLER	SEE NOTE 11
FAN BELT	EITHER SIDE
BATTERY	LEFT SIDE

REFERENCE OWNERS MANUAL FOR PERIODIC REPLACEMENT PART LISTINGS.



**WEIGHT DATA**

ENGINE/KW	ENCLOSURE MATERIAL	WEIGHT GENSET ONLY KG (LBS)	WEIGHT SHIPPING SKID KG (LBS)	WEIGHT SHIPPING WEIGHT KG (LBS)
4.5L/60KW	AL	857 (1890)	79 (175)	936 (2064)
4.5L/80KW	AL	903 (1990)	79 (175)	983 (2165)





# 26R Battery

Model 005819-0



## DESCRIPTION

Every standby generator requires a battery to start the system. In efforts to achieve the easiest generator installation, Generac offers the recommended 26R, wet cell battery applicable for all air-cooled standby generators.

## SPECIFICATIONS

Dimensions (L x W x H)	
Battery.....	8.7" x 6.8" x 7.6"
Shipping Dimensions.....	9" x 7.3" x 8.7"
Weight.....	30 pounds
Cold Cranking Amps.....	525
Warranty.....	1 year from shipment
Brand.....	Exide

VOC	1.14 or 1.12	AP-42 (10/96) Table 3.3-1 <sup>2</sup>
-----	--------------	--

***If the modification post-project emissions factor does not meet the current year BACT, i.e. EPA Tier Certification level, then this project may not be approvable.***

## **B. Emergency IC Engine Regulations**

### **District Rule 4702**

Emergency standby engines are subject to District Rule 4702 requirements. Emergency standby engines are defined in Section 2.0 of District Rule 4702 as follows:

*3.15 Emergency Standby Engine: an internal combustion engine which operates as a temporary replacement for primary mechanical or electrical power during an unscheduled outage caused by sudden and reasonably unforeseen natural disasters or sudden and reasonably unforeseen events beyond the control of the operator. An engine shall be considered to be an emergency standby engine if it is used only for the following purposes: (1) periodic maintenance, periodic readiness testing, or readiness testing during and after repair work; (2) unscheduled outages, or to supply power while maintenance is performed or repairs are made to the primary power supply; and (3) if it is limited to operate 100 hours or less per calendar year for non-emergency purposes. An engine shall not be considered to be an emergency standby engine if it is used: (1) to reduce the demand for electrical power when normal electrical power line service has not failed, or (2) to produce power for the utility electrical distribution system, or (3) in conjunction with a voluntary utility demand reduction program or interruptible power contract.*

The 100 hour requirement is less stringent than the Airborne Toxic Control Measure operating limitations for emergency standby engines. Therefore, compliance with the applicable Airborne Toxic Control Measure requirements ensures compliance with the 100 hour requirement.

The following exemption in Section 4.2 of District Rule 4702 applies to emergency standby engines:

*4.2 Except for the requirements of Section 5.9 and Section 6.2.3, the requirements of this rule shall not apply to:*

*4.2.1 An emergency standby engine as defined in Section 3.0 of this rule, and provided that it is operated with a nonresettable elapsed operating time meter. In lieu of a nonresettable time meter, the owner of an emergency engine may use an alternative device, method, or technique, in determining operating time provided that the alternative is approved by the APCO. The owner of the engine shall properly maintain and operate the time meter or alternative device in accordance with the manufacturer's instructions.*

---

<sup>2</sup>According to AP-42, the use of a PCV valve reduces crankcase VOC emissions to 1.12 g/hp-hr.

## **11. Financial Audit 2022-2023**



# **DELTA MOSQUITO & VECTOR CONTROL DISTRICT**

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

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
JUNE 30, 2023**

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
JUNE 30, 2023**

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**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
JUNE 30, 2023**

**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

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## 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, 2023, 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, 2023, 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 December 8, 2023, 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  
December 8, 2023

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023**

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, 2023. Please read it in conjunction with the District's financial statements, which immediately follows this section.

**FINANCIAL HIGHLIGHTS**

- ❖ The District's total assets were \$9,063,872 as of June 30, 2023, which was a (\$576,370) decrease from the previous year.
- ❖ The District's total liabilities were \$3,617,143 as of June 30, 2023, which was a \$1,502,433 increase from the previous year.
- ❖ The District's total net position was \$2,225,210 as of June 30, 2023, which was a (\$4,500,614) decrease from the previous year.
- ❖ The District's total revenue was \$4,719,409, which was a \$134,271 increase from the previous year.
- ❖ During the year, the District's revenues were (\$4,500,614) less than expenses generated.
- ❖ The District's total fixed assets, net of accumulated depreciation were \$4,621,412, which was a (\$149,977) 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, 2023**

**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>2023</u>	<u>2022</u>	<u>Increase (Decrease)</u>	<u>Percentage of Change</u>
<b>ASSETS:</b>				
Current and other assets	\$ 4,130,796	\$ 4,557,189	\$ (426,393)	-9.36%
Capital assets	4,621,412	4,771,389	(149,977)	-3.14%
Other post employment benefits asset	<u>311,664</u>	<u>311,664</u>	<u>-</u>	0.00%
Total assets	<u>\$ 9,063,872</u>	<u>\$ 9,640,242</u>	<u>\$ (576,370)</u>	-5.98%
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>				
Pension deferrals	\$ 992,960	\$ 535,133	\$ 457,827	85.55%
Other post employment benefits deferrals	<u>19,325</u>	<u>19,325</u>	<u>-</u>	0.00%
Total deferred outflows of resources	<u>\$ 1,012,285</u>	<u>\$ 554,458</u>	<u>\$ 457,827</u>	82.57%
<b>LIABILITIES:</b>				
Current liabilities	\$ 102,490	\$ 124,008	\$ (21,518)	-17.35%
Compensated absences	132,511	135,044	(2,533)	-1.88%
Long-term debt	743,493	838,264	(94,771)	-11.31%
Net pension liability	<u>2,638,649</u>	<u>1,017,394</u>	<u>1,621,255</u>	159.35%
Total liabilities	<u>\$ 3,617,143</u>	<u>\$ 2,114,710</u>	<u>\$ 1,502,433</u>	71.05%
<b>DEFERRED INFLOW OF RESOURCES:</b>				
Pension deferrals	\$ 3,894,511	\$ 1,014,873	\$ 2,879,638	283.74%
Other post employment benefits deferrals	<u>339,293</u>	<u>339,293</u>	<u>-</u>	0.00%
Total deferred inflows of resources	<u>\$ 4,233,804</u>	<u>\$ 1,354,166</u>	<u>\$ 2,879,638</u>	212.65%
<b>NET POSITION:</b>				
Invested in capital assets	\$ 3,877,919	\$ 3,933,125	\$ (55,206)	-1.40%
Unrestricted	<u>(1,652,709)</u>	<u>2,792,699</u>	<u>(4,445,408)</u>	-159.18%
Total net position	<u>\$ 2,225,210</u>	<u>\$ 6,725,824</u>	<u>\$ (4,500,614)</u>	-66.92%

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, 2023**

**Condensed Statement of Activities**

	<u>2023</u>	<u>2022</u>	<u>(Decrease)</u>	<u>of Change</u>
<b>REVENUES:</b>				
Program revenues:				
Charges for current services	\$ -	\$ 38,823	\$ (38,823)	-100.00%
Other income	83,531	103,090	(19,559)	-18.97%
General revenues:				
Property taxes	4,541,809	4,214,408	327,401	7.77%
Interest income	94,069	40,452	53,617	132.54%
Other governmental	-	188,365	(188,365)	-100.00%
Total revenues	<u>4,719,409</u>	<u>4,585,138</u>	<u>134,271</u>	<u>2.93%</u>
<b>EXPENSES:</b>				
Vector Control	<u>9,220,023</u>	<u>3,781,726</u>	<u>5,438,297</u>	<u>143.80%</u>
<b>CHANGE IN NET POSITION</b>	<u>(4,500,614)</u>	<u>803,412</u>	<u>(5,304,026)</u>	<u>-660.19%</u>
<b>BEGINNING NET POSITION</b>	<u>6,725,824</u>	<u>5,427,591</u>	<u>1,298,233</u>	<u>23.92%</u>
Equity transfers/prior period adjustments	<u>-</u>	<u>494,821</u>	<u>(494,821)</u>	<u>0.00%</u>
<b>ENDING NET POSITION</b>	<u>\$ 2,225,210</u>	<u>\$ 6,725,824</u>	<u>\$ (4,500,614)</u>	<u>-66.92%</u>

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, 2023, 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>2023</u>	<u>2022</u>	<u>Increase (Decrease)</u>	<u>Percentage of Change</u>
Land	\$ 8,776	\$ 8,776	\$ -	0.00%
Buildings & improvements	2,521,226	2,444,584	76,642	3.14%
Multi-purpose/lab building	2,885,478	2,885,478	-	0.00%
Vehicles	885,850	885,850	-	0.00%
Equipment	<u>467,477</u>	<u>467,477</u>	<u>-</u>	<u>0.00%</u>
Total capital assets	6,768,807	6,692,165	76,642	1.15%
Accumulated depreciation	<u>(2,147,395)</u>	<u>(1,920,776)</u>	<u>(226,619)</u>	<u>11.80%</u>
Net capital assets	<u>\$ 4,621,412</u>	<u>\$ 4,771,389</u>	<u>\$ (149,977)</u>	<u>-3.14%</u>

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023**

**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, 2023**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<b>ASSETS</b>			
Cash and investments	\$ 4,062,350	\$ 68,446	\$ 4,130,796
Capital assets, net of accumulated depreciation	76,642	4,544,770	4,621,412
Other post employment benefits asset	<u>-</u>	<u>311,664</u>	<u>311,664</u>
Total assets	<u>4,138,992</u>	<u>4,924,880</u>	<u>9,063,872</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension deferrals	-	992,960	992,960
Other post employment benefits deferrals	<u>-</u>	<u>19,325</u>	<u>19,325</u>
Total deferred outflows of resources	<u>-</u>	<u>1,012,285</u>	<u>1,012,285</u>
<b>LIABILITIES</b>			
Accounts payable	41,707	-	41,707
Accrued expenses	21,795	-	21,795
Payroll liabilities	15,931	-	15,931
Accrued interest	-	23,057	23,057
Due in one year:			
Compensated absences	-	79,507	79,507
Financed purchase	-	97,472	97,472
Due in more than one year:			
Compensated absences	-	53,004	53,004
Financed purchase	-	646,021	646,021
Net pension liability	<u>-</u>	<u>2,638,649</u>	<u>2,638,649</u>
Total liabilities	<u>79,433</u>	<u>3,537,710</u>	<u>3,617,143</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension deferrals	-	3,894,511	3,894,511
Other post employment benefits deferrals	<u>-</u>	<u>339,293</u>	<u>339,293</u>
Total deferred inflows of resources	<u>-</u>	<u>4,233,804</u>	<u>4,233,804</u>
<b>FUND BALANCE/NET POSITION</b>			
Fund balance:			
Unassigned	<u>4,059,559</u>	<u>(4,059,559)</u>	<u>-</u>
Total fund balance	4,059,559	(4,059,559)	-
Net position:			
Net investment in capital assets	-	3,877,919	3,877,919
Unrestricted	<u>-</u>	<u>(1,652,709)</u>	<u>(1,652,709)</u>
Total fund balance/net position	<u>\$ 4,059,559</u>	<u>\$ (1,834,349)</u>	<u>\$ 2,225,210</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, 2023**

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

Total fund balance	\$ 4,059,559
Capital assets used in governmental activities are not current financial resources; therefore, they are not reported in the General Fund.	4,613,216
Net OPEB asset is not an available resource and, therefore, is not reported in the General Fund.	311,664
Net pension liability is not due and payable in the current period and, therefore, are not reported in the General Fund.	(2,638,649)
Compensated absences are not due and payable in the current period; therefore, they are not reported in the General Fund.	(132,511)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the General Fund.	(766,550)
Pension related deferrals are reported as deferred outflows and inflows of resources on the statement of net position.	(2,901,551)
Other post employment benefits deferrals are reported as deferred outflows and inflows of resources on the statement of net position.	<u>(319,968)</u>
Total net position	<u>\$ 2,225,210</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, 2023**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>REVENUES</b>			
Program revenues:			
Other income	\$ 83,531	\$ -	\$ 83,531
General revenues:			
Property taxes	4,541,809	-	4,541,809
Interest income	<u>94,069</u>	<u>-</u>	<u>94,069</u>
 Total revenues	 <u>4,719,409</u>	 <u>-</u>	 <u>4,719,409</u>
<b>EXPENDITURES</b>			
Vector control:			
Salaries	3,109,677	(2,832)	3,106,845
Benefits	701,496	4,043,066	4,744,562
Services and supplies	837,599	(18,386)	819,213
Payroll taxes	212,328	-	212,328
Liability insurance	92,659	-	92,659
Depreciation	-	226,619	226,619
Capital outlay	49,761	(49,761)	-
Debt service:			
Principal	117,828	(117,828)	-
Interest	<u>-</u>	<u>17,797</u>	<u>17,797</u>
 Total expenditures	 <u>5,121,348</u>	 <u>4,098,675</u>	 <u>9,220,023</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>(401,939)</u>	 <u>(4,098,675)</u>	 <u>(4,500,614)</u>
 Net change in fund balance/net position	 (401,939)	 (4,098,675)	 (4,500,614)
 Fund balance/net position, beginning of year	 <u>4,461,498</u>	 <u>2,264,326</u>	 <u>6,725,824</u>
 Fund balance/net position, end of year	 <u>\$ 4,059,559</u>	 <u>\$ (1,834,349)</u>	 <u>\$ 2,225,210</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, 2023**

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

Net change in fund balance	\$ (401,939)
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.	68,147
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.	(226,619)
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
Interest expense accrued in the statement of activities does not require the use of current financial resources; therefore, it is not reported as an expenditure in the General Fund.	(17,797)
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.	2,832
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.	(4,043,066)
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.	-
Net change in net position	<u>\$ (4,500,614)</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, 2023**

**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, 2023**

**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, 2023**

**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, 2023**

**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, 2023**

**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, 2023, consist of the following:

Cash in County of Tulare's investment pool	\$ 3,949,153
Cash in bank	<u>181,643</u>
Total	<u>\$ 4,130,796</u>

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**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, 2023, 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, 2023.

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, 2023, 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, 2023, 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, 2023**

**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, 2022	Additions	Disposals	Balance June 30, 2023
Capital Assets:				
Land	\$ 8,776	\$ -	\$ -	\$ 8,776
Construction in progress	-	-	-	-
Buildings & improvements	2,444,584	76,642	-	2,521,226
Multi-purpose/lab building	2,885,478	-	-	2,885,478
Vehicles	885,850	-	-	885,850
Equipment	467,477	-	-	467,477
Accumulated depreciation	<u>(1,920,776)</u>	<u>-</u>	<u>(226,619)</u>	<u>(2,147,395)</u>
Capital assets, net of accumulated depreciation	<u>\$ 4,771,389</u>	<u>\$ 76,642</u>	<u>\$ (226,619)</u>	<u>\$ 4,621,412</u>

Depreciation expense for the year ended June 30, 2023 was \$226,619.

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

For purposes of measuring the net OPEB asset, 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, 2023
Measurement Date	June 30, 2022
Measurement Period	June 30, 2021, to June 30, 2022
Valuation Date	June 30, 2022



**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**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 \$128.70 per month in 2021 and increased to \$141.55 per month in 2022. The MEC will increase to \$141.55 per month in 2022. 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, 2022, 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 asset, 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 6.25%, 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, 2023**

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

**Plan Description (Continued)**

**Employees Covered**

As of the June 30, 21 actuarial valuation, the following current and former employees were covered by the benefit terms:

Active employees	17
Inactive employees or beneficiaries currently receiving benefit payments	4
Inactive employees entitled to but not yet receiving benefit payments	0
<b>Total</b>	<b>21</b>

**Net OPEB Liability/(Asset)**

The District’s net OPEB asset was measured as of June 30, 2022, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation dated June 30, 2021, that was rolled forward to determine the June 30, 2023, total OPEB asset, 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 2018 applied generationally from 2015.

*Long term return on assets* – 6.0% as of June 30, 2022, and 6.0% as of June 30, 2021 net of plan investment 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 2017 experience study of the California Public Employees Retirement System using data from 1997 to 2015, 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, 2023**

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

**Plan Description (Continued)**

**Discount Rate**

The discount rate used to measure the total OPEB asset was 6.0 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 asset.

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

The changes in the net OPEB asset are as follows:

	Increase (Decrease)		
	<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, 2022 <i>(Measurement Date June 30, 2021)</i>	\$ 418,218	\$ 729,882	\$ (311,664)
<b>Changes recognized for the measurement period:</b>			
Service cost	24,003	-	24,003
Interest	26,130	-	26,130
Expected investment income	-	43,787	(43,787)
Contributions-employer	-	13,427	(13,427)
Benefit payments	(13,427)	(13,427)	-
Investment experience	-	(135,565)	135,565
Change due to discount rate	20,007	-	20,007
Administrative expense	-	(185)	185
Net Changes	56,713	(91,963)	148,676
Balance at June 30, 2023 <i>(Measurement Date June 30, 2022)</i>	\$ 474,931	\$ 637,919	\$ (162,988)

**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, 2022, is as follows:

	1% Decrease 5.00%	Current Discount Rate 6.00%	1% Increase 7.00%
Net OPEB Liability	\$ (106,115)	\$ (162,977)	\$ (210,440)

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**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, 2022, is as follows:

	1% Decrease <u>5.00%</u>	Current Discount Rate <u>6.00%</u>	1% Increase <u>7.00%</u>
Net OPEB Liability	\$ (214,705)	\$ (162,988)	\$ (99,991)

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

For the year ended June 30, 2023, the District recognized OPEB expense of \$51,828. As of June 30, 2023, 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	\$ 23,008	\$ 49,361
Differences Between Expected and Actual Experience	-	169,703
Net difference between projected and actual earnings on OPEB		
Plan Investments	60,506	-
Contributions made subsequent to the measurement date	<u>15,105</u>	<u>-</u>
<b>Total</b>	<u>\$ 98,619</u>	<u>\$ 219,064</u>

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 asset in the year ended June 30, 2023. 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
2024	\$ (44,007)
2025	(25,998)
2026	(15,574)
2027	786
2028	(16,866)
Thereafter	<u>(33,891)</u>
	<u>\$ (135,550)</u>

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**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, 2023, 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 \$160,017 for the fiscal year ended June 30, 2023.

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, 2023, were \$301,154.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**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, 2023, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan of \$2,638,649.

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, 2022, 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, 2021, rolled forward to June 30, 2022, 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, 2022 and 2023 was as follows:

Proportion - June 30, 2022	0.0536%
Proportion - June 30, 2023	0.0564%
Change - increase (decrease)	0.0028%

For the year ended June 30, 2023, the District recognized pension expense of \$334,507. As of June 30, 2023, 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	\$ 270,385	\$ -
Differences between actual and expected experience	52,989	35,490
Net differences between projected and actual earnings on plan investments	483,330	-
Change in employer's proportion	186,256	3,399,347
Differences between the employer's actual contributions and the employer's proportionate share of contributions	<u>-</u>	<u>459,674</u>
Total	<u>\$ 992,960</u>	<u>\$ 3,894,511</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, 2023. 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>	
2024	\$ (3,374,988)
2025	96,666
2026	81,150
2027	295,621
2028	-
Thereafter	-

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**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, 2021
Measurement Date	June 30, 2022
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% <sup>(1)</sup>
Mortality	Derived using CalPERS' Membership Data for all Funds <sup>(2)</sup>

<sup>(1)</sup> Net of pension plan investment expenses, including inflation

<sup>(2)</sup> The mortality table was developed based on CalPERS specific data.  
The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2021, valuation were based on the results of December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experiences Study 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, 2023**

**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 both short-term and long-term market return expectations as well as the expected PERF cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

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%	4.45%
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>	

(a) An expected inflation of 2.30% used for this period.

(b) 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%
\$ 4,186,911	\$ 2,638,649	\$ 1,364,814

**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, 2023**

**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	\$ 838,264	\$ -	\$ (94,771)	\$ 743,493	\$ 97,472
Total Direct Borrowings:	<u>838,264</u>	<u>-</u>	<u>(94,771)</u>	<u>743,493</u>	<u>97,472</u>
Compensated absences	<u>135,044</u>	<u>-</u>	<u>(2,533)</u>	<u>132,511</u>	<u>79,507</u>
Total long-term debt	<u>\$ 973,308</u>	<u>\$ -</u>	<u>\$ (97,304)</u>	<u>\$ 876,004</u>	<u>\$ 176,979</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, 2023, 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, 2023, are as follows:

Fiscal Years ending June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 97,472	\$ 20,356	\$ 117,828
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
2029-2030	<u>227,551</u>	<u>8,105</u>	<u>235,656</u>
	<u>\$ 743,493</u>	<u>\$ 81,303</u>	<u>\$ 824,796</u>

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 7 – INSURANCE COVERAGES**

The District has the following coverages in force as of June 30, 2023:

**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.

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

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**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**REQUIRED SUPPLEMENTARY INFORMATION**

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Property taxes:				
Current secured	\$ 2,602,883	\$ 2,602,883	\$ 2,779,511	\$ 176,628
Current unsecured	172,167	172,167	203,703	31,536
Prior secured	42,402	42,402	44,777	2,375
Prior unsecured	1,200	1,200	1,576	376
State homeowner's property tax relief	17,918	17,918	17,330	(588)
Pass through income	307,218	307,218	557,844	250,626
Interest income	36,000	36,000	94,069	58,069
Charges for current services	-	-	-	-
Other governmental income	-	-	-	-
Assessments	955,528	955,528	937,068	(18,460)
Other income	149,964	149,964	83,531	(66,433)
Total revenues	4,285,280	4,285,280	4,719,409	434,129
<b>EXPENDITURES</b>				
Current:				
Salaries and employee benefits	3,075,004	3,075,004	4,023,501	(948,497)
Services and supplies	1,279,637	1,279,637	930,258	349,379
Debt service	117,828	117,828	117,828	-
Capital outlay	360,840	360,840	49,761	311,079
Total expenditures	4,833,309	4,833,309	5,121,348	(288,039)
Excess (deficiency) of revenues over (under) expenditures	(548,029)	(548,029)	(401,939)	146,090
Net change in fund balance	\$ (548,029)	\$ (548,029)	(401,939)	\$ 146,090
Fund balance, restated, July 1, 2022			4,461,498	
Fund balance, June 30, 2023			\$ 4,059,559	

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
NOTES TO THE BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2023**

**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, 2023, expenditures exceeded appropriations in the following categories:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
Capital outlay	311,079

**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	2023	2022	2021	2020	2019	2018
<b>Total OPEB Liability</b>						
Service Cost	\$ 24,003	\$ 21,048	\$ 20,385	\$ 21,074	\$ 20,411	\$ 22,367
Interest on the total OPEB liability	26,130	35,312	33,051	37,788	34,517	40,995
Actual and expected experience difference	-	(177,983)	-	(34,369)	-	(70,089)
Changes in assumptions	20,007	6,618	-	(44,883)	-	(142,522)
Changes in benefit terms	-	-	-	-	-	-
Benefit payments	(13,427)	(21,445)	(14,388)	(8,789)	(5,188)	(6,348)
<b>Net Changes in total OPEB liability</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>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>\$ 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	\$ 13,427	\$ 21,445	\$ 46,366	\$ 39,781	\$ 66,851	\$ 69,600
Net investment income	(91,778)	119,929	31,217	35,688	20,262	15,186
Benefit payments	(13,427)	(21,445)	(14,388)	(8,789)	(5,188)	(6,348)
Administrative expense	(185)	(222)	(285)	(110)	(238)	(197)
Other Expenses	-	-	-	-	(528)	-
<b>Net change in plan fiduciary net position</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>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>\$ 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>\$ (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	134.32%	174.52%	110.01%	106.14%	88.23%	80.70%
Covered employee payroll	\$ 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	-8.98%	-17.17%	-4.08%	-2.41%	5.86%	8.73%
Measurement date	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**

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

	2015	2016	2017	2018	2019	2020	2021	2022
Proportion of the net pension liability	0.0528%	0.0537%	0.0521%	0.0494%	0.0468%	0.0488%	0.0510%	0.0536%
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
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
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%
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%

Notes to the Schedule

Changes in Benefit Terms - None

Changes in Assumptions - None

\*Schedule is intended to show information for 10 years. Additional years will be displayed as they become

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
SCHEDULE OF CONTRIBUTIONS – PENSION  
FOR THE YEAR ENDED JUNE 30, 2023  
LAST 10 YEARS\***

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Actuarially required contribution (actuarially determined)	\$ 146,505	\$ 158,882	\$ 289,971	\$ 312,749	\$ 311,989	\$ 224,944	\$ 267,698	\$ 272,739	\$ 301,154
Contributions in relation to the actuarially determined contributions	<u>146,505</u>	<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>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,023,954	\$ 1,077,721	\$ 1,085,696	\$ 1,078,642	\$ 1,091,618	\$ 1,267,463	\$ 1,363,308	\$ 1,344,457	\$ 1,473,137
Contributions as a percentage of covered payroll	14.31%	14.74%	26.71%	28.99%	28.58%	17.75%	19.64%	20.29%	20.44%

\* Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

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OTHER INDEPENDENT AUDITOR'S REPORT

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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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 8, 2023.

**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  
December 8, 2023

**DELTA MOSQUITO AND VECTOR CONTROL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**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, 2022**

**FINANCIAL STATEMENT FINDINGS**

None reported.

## **12. Quarterly Expense & Revenue Report**

**MONTHLY EXPENSE REPORT 2023-24**

23-24 FY Expenses	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total Expense	Budget	Carry Over
Manager	18,588.79	18,588.79	18,588.79	18,588.79	18,588.79	18,588.79							111,532.74	223,065.45	111,532.71
Scientific Program Manager	9,641.18	9,641.18	18,799.56	9,343.83	9,641.18	9,641.18							66,708.11	115,694.21	48,986.10
Operations Program Manager	9,641.18	9,641.18	9,641.18	9,641.18	9,641.18	9,641.18							57,847.08	115,694.21	57,847.13
Foreman	7,932.14	7,932.14	7,932.14	7,932.14	8,922.81	8,922.81							49,574.18	100,473.72	50,899.54
Biologist (Mark N)	8,974.43	8,974.43	8,974.43	8,974.43	8,974.43	8,974.43							53,846.58	107,693.10	53,846.52
Biologist (Vacant 10-2023)	8,974.43	8,974.43	8,974.43	0.00	0.00	0.00							26,923.29	107,693.10	80,769.81
Biologist (Juan Pablo)	7,179.54	7,179.54	7,179.54	7,179.54	7,179.54	7,179.54							43,077.24	86,154.48	43,077.24
Biologist (Vacant )	0.00	0.00	0.00	0.00	0.00	0.00							0.00	91,539.14	91,539.14
Admin Assistant	7,594.16	7,594.16	7,594.16	7,594.16	8,566.05	8,566.05							47,508.74	96,192.66	48,683.92
Admin Analyst	7,902.64	7,902.64	7,902.64	7,902.64	7,902.64	8,281.62							47,794.82	81,859.64	34,064.82
Education & Outreach Coordinator	6,638.09	6,638.09	7,028.56	7,028.56	7,028.56	7,028.56							41,390.42	84,342.74	42,952.32
VC Supervisor	8,069.22	8,069.22	8,069.22	8,069.22	8,069.22	8,069.22							48,415.32	96,830.68	48,415.36
VCT III (1 employee)	6,652.26	6,652.26	6,652.26	6,652.26	6,652.26	6,652.26							39,913.56	79,827.17	39,913.61
VCT III/ Mechanic (2 employees)	11,308.85	11,308.85	11,308.85	11,308.85	11,308.85	11,641.46							68,185.71	143,688.92	75,503.21
Trustee Payroll	1,800.00	0.00	0.00	1,900.00	0.00	0.00							3,700.00	8,400.00	4,700.00
Longevity	1,925.03	1,925.03	1,925.03	1,925.03	1,925.03	1,925.03							11,550.18	24,945.99	13,395.81
ASE Certificate	250.00	250.00	250.00	375.00	375.00	375.00							1,875.00	13,000.00	11,125.00
Over-Time	149.84	0.00	0.00	0.00	0.00	0.00							149.84	20,000.00	19,850.16
Laboratory Technician II	3,933.44	4,912.00	4,420.80	4,543.60	4,912.00	5,894.90							28,616.74	82,896.00	54,279.26
Vector Control Technician II (3)	8,731.36	9,547.70	4,666.40	4,666.40	6,539.20	12,740.80							46,891.86	248,688.00	201,796.14
VCT I Extra Help (4)	864.96	5,766.40	3,955.39	0.00	0.00	0.00							10,586.75	50,000.00	39,413.25
Laboratory Tech I (6)	14,541.47	14,909.93	13,734.63	12,640.00	1,806.24	0.00							57,632.27	114,365.52	56,733.25
Vector Control Technician I (9)	32,618.19	33,912.12	22,483.83	23,214.08	7,707.56	0.00							119,935.78	182,247.57	62,311.79
HTC Tech I (2)	3,376.00	5,936.00	5,364.19	5,776.17	0.00	0.00							20,452.36	46,693.26	26,240.90
<b>TOTAL WAGES</b>	<b>187,287.20</b>	<b>196,256.09</b>	<b>185,446.03</b>	<b>165,255.88</b>	<b>135,740.54</b>	<b>134,122.83</b>							<b>1,004,108.57</b>	<b>2,321,985.56</b>	<b>1,317,876.99</b>
<b>Social Security/Medicare</b>	14,390.60	15,082.68	14,749.83	12,333.41	9,374.46	9,431.09							75,362.07	179,149.63	103,787.56
CalPERS - OPEB	0.00	0.00	0.00	0.00	0.00	0.00							0.00	0.00	0.00
MVCAC International Cont.	0.00	2,000.00	0.00	0.00	0.00	0.00							2,000.00	2,000.00	0.00
Retirement - District 14.54% (PEPRA 7.59%)	12,554.85	12,901.16	11,708.94	11,731.82	10,351.15	10,773.64							70,021.56	157,081.04	87,059.48
PERS - UAL	174,395.00	0.00	0.00	0.00	0.00	0.00							174,395.00	209,643.84	35,248.84
Mission Square(formerly ICMA)	948.95	948.95	948.95	948.95	948.95	948.95							5,693.70	15,000.00	9,306.30
Workers' Comp/VCJPA	0.00	91,983.00	0.00	0.00	0.00	0.00							91,983.00	94,972.80	2,989.80
Unemployment (UI)	677.98	1,066.03	613.30	174.85	0.00	0.00							2,532.16	21,600.00	19,067.84
Life/LTD/STD; Dental; Vision; Long Term Care	2,877.33	2,970.90	3,021.73	2,857.67	2,857.67	2,913.46							17,498.76	52,497.30	34,998.54
Health	22,464.29	23,479.09	22,713.72	21,698.92	21,698.92	22,713.72							134,768.66	456,357.03	321,588.37
<b>BENEFITS</b>	<b>228,309.00</b>	<b>150,431.81</b>	<b>53,756.47</b>	<b>49,745.62</b>	<b>45,231.15</b>	<b>46,780.86</b>							<b>574,254.91</b>	<b>1,188,301.64</b>	<b>614,046.73</b>
<b>TOTAL WAGES &amp; BENEFITS</b>	<b>415,596.20</b>	<b>346,687.90</b>	<b>239,202.50</b>	<b>215,001.50</b>	<b>180,971.69</b>	<b>180,903.69</b>							<b>1,578,363.48</b>	<b>3,510,287.20</b>	<b>1,931,923.72</b>
Chemicals	208,008.16	3,239.38	0.00	0.00	110,819.28	0.00							322,066.82	340,000.00	17,933.18
Uniforms	1,169.70	1,021.13	1,266.18	1,106.39	801.61	0.00							5,365.01	12,000.00	6,634.99
Laboratory Supplies	29,370.15	2,637.64	1,171.92	11,533.43	1,612.92	120.16							46,446.22	90,000.00	43,553.78
Fish Supplies	262.99	1,025.68	1,941.69	1,670.49	45.98	908.19							5,855.02	11,000.00	5,144.98
Operational Supplies	1,514.77	73.60	0.00	37.96	70.07	0.00							1,696.40	4,000.00	2,303.60
Janitorial Supplies	432.33	280.96	280.96	577.37	321.60	396.52							2,289.74	5,000.00	2,710.26
Maint Contracts	3,435.12	2,664.71	3,474.26	3,466.49	15,231.18	3,784.48							32,056.24	60,000.00	27,943.76
Bldg/Yard Supplies & Maint	1,347.64	698.20	2,964.80	172.92	538.91	958.68							6,681.15	56,000.00	49,318.85

<b>Vehicle Supplies &amp; Maint</b>	829.74	1,964.41	1,264.79	1,765.17	6,798.49	5,934.63						18,557.23	43,000.00	24,442.77
<b>Sprayer Supplies &amp; Repairs</b>	0.00	1,129.50	58.96	0.00	1,077.19	1,455.42						3,721.07	10,500.00	6,778.93
<b>Fuel</b>	5,534.94	16,016.00	11,542.62	9,496.51	2,248.60	1,306.41						46,145.08	80,000.00	33,854.92
<b>Utilities</b>	4,830.84	7,107.16	6,473.71	5,335.40	3,401.98	3,085.15						30,234.24	56,000.00	25,765.76
<b>GPS</b>	859.57	859.57	859.57	859.57	55.03	859.57						4,352.88	12,000.00	7,647.12
<b>Telephone/Cell Phone/Internet</b>	2,450.16	2,101.34	2,119.42	2,106.54	1,340.06	2,839.13						12,956.65	25,000.00	12,043.35
<b>Liability Ins.</b>	0.00	122,884.00	0.00	0.00	0.00	0.00						122,884.00	108,000.00	-14,884.00
<b>Office Supplies</b>	10,609.72	780.58	559.25	901.53	4,182.56	685.62						17,719.26	32,000.00	14,280.74
<b>Travel</b>	188.45	1,497.48	2,535.67	2,159.53	2,375.41	1,593.10						10,349.64	51,000.00	40,650.36
<b>Dues</b>	0.00	10,500.00	0.00	0.00	8,600.00	0.00						19,100.00	25,000.00	5,900.00
<b>Safety Supplies</b>	116.00	837.17	0.00	0.00	0.00	34.13						987.30	5,000.00	4,012.70
<b>Subscriptions</b>	7,267.47	861.19	965.07	265.19	333.19	1,503.18						11,195.29	34,000.00	22,804.71
<b>Advertisements</b>	0.00	0.00	0.00	0.00	0.00	0.00						0.00	2,000.00	2,000.00
<b>Cont. Education</b>	1,416.88	2,973.00	350.00	1,052.00	1,517.10	5,844.00						13,152.98	8,000.00	-5,152.98
<b>Professional Services</b>	1,360.00	9,070.00	20,249.04	360.00	0.00	5,158.91						36,197.95	86,000.00	49,802.05
<b>Public Relations</b>	935.00	6,010.97	40.00	1,452.38	35.00	0.00						8,473.35	30,000.00	21,526.65
<b>County/Tax Admin Fee</b>	0.00	0.00	0.00	0.00	0.00	0.00						0.00	80,000.00	80,000.00
<b>Misc</b>	51.96	2,220.54	56.95	56.26	85.20	230.62						2,701.53	5,000.00	2,298.47
<b>Name, Logo &amp; Celebration</b>	0.00	0.00	96.24	0.00	0.00	0.00						96.24	6,000.00	5,903.76
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>281,991.59</b>	<b>198,454.21</b>	<b>58,271.10</b>	<b>44,375.13</b>	<b>161,491.36</b>	<b>36,697.90</b>						<b>781,281.29</b>	<b>1,276,500.00</b>	<b>495,218.71</b>
<b>Long Term Debt</b>														
<b>Lease Payment</b>	0.00	0.00	0.00	58,914.03	0.00	0.00						58,914.03	117,828.06	58,914.03
<b>TOTAL LONG TERM DEBT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>58,914.03</b>	<b>0.00</b>	<b>0.00</b>						<b>58,914.03</b>	<b>117,828.06</b>	<b>58,914.03</b>
<b>Building Improvements</b>														
<b>Networking &amp; Cabling Upgrade</b>	0.00	0.00	0.00	0.00	31,750.90	0.00						31,750.90	33,000.00	1,249.10
<b>Lab HVAC Repair</b>	0.00	0.00	0.00	0.00	0.00	0.00						0.00	10,500.00	10,500.00
<b>Building Project</b>	0.00	0.00	0.00	0.00	17,000.00	19,617.13						36,617.13	42,000.00	5,382.87
<b>TOTAL BUILDING IMPROVEMENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>48,750.90</b>	<b>19,617.13</b>						<b>68,368.03</b>	<b>85,500.00</b>	<b>17,131.97</b>
<b>Capital Items</b>														
<b>Shop Equipment</b>	0.00	0.00	16,131.92	329.93	0.00	0.00						16,461.85	20,000.00	3,538.15
<b>Lab Equipment</b>	0.00	0.00	0.00	0.00	0.00	0.00						0.00	33,000.00	33,000.00
<b>Vehicles</b>	1,909.68	1,909.68	1,966.96	1,909.68	1,909.68	1,966.96						11,572.64	25,000.00	13,427.36
<b>TOTAL CAPITAL</b>	<b>1,909.68</b>	<b>1,909.68</b>	<b>18,098.88</b>	<b>2,239.61</b>	<b>1,909.68</b>	<b>1,966.96</b>						<b>28,034.49</b>	<b>78,000.00</b>	<b>49,965.51</b>
<b>MONTHLY TOTAL:</b>	<b>699,497.47</b>	<b>547,051.79</b>	<b>315,572.48</b>	<b>320,530.27</b>	<b>393,123.63</b>	<b>239,185.68</b>						<b>2,514,961.32</b>	<b>5,068,115.26</b>	<b>2,553,153.94</b>

**MONTHLY REVENUE REPORT 2023-24**

Revenue Source	Description	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total Received	Budget	Balance
4001 Taxes - Current Secured							1,525,785.46							1,525,785.46	2,602,883.00	-1,077,097.44
4006 Taxes - Current Unsecured							216,375.82							216,375.82	172,167.00	44,208.82
4008 Taxes - Prior Secured															42,402.00	-42,402.00
4009 Taxes - Prior Unsecured															1,200.00	-1,200.00
4030 Taxes - Supplemental Cur Sec															40,000.00	-40,000.00
4033 Taxes - Supplemental Prior															10,000.00	-10,000.00
4052 Other Taxes - Assessment							567,951.52							567,951.52	1,025,528.00	-457,576.48
4055 Taxes - Timber Yield							0.01							0.01	1.00	-0.99
4060 RDA Residuals							117,177.00							117,177.00	75,000.00	42,177.00
4075 RD H&S 34188 OA															1.00	-1.00
4078 RD H&S 34188 OA															1.00	-1.00
5050 Property Tax Relief															17,918.00	-17,918.00
<b>Total Taxes</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,427,289.81</b>							<b>2,427,289.81</b>	<b>4,435,606.00</b>	<b>-1,559,811.09</b>
4801 Interest Income				31,408.97			27,643.03								36,000.00	23,052.00
4069 PT Facilities							205,335.00								307,218.00	-101,883.00
City of Woodlake																
City of Dinuba																
City of Exeter																
City of Farmersville																
City of Lindsay																
City of Visalia																
County Pass Thru																
<b>Total RDA</b>		<b>0.00</b>	<b>0.00</b>	<b>31,408.97</b>	<b>0.00</b>	<b>0.00</b>	<b>232,978.03</b>								<b>343,218.00</b>	<b>-78,831.00</b>
5400 Current Services (Billing)															1.00	-1.00
5835 Other Revenue															0.00	0.00
5401 Assessment Fee							34,060.00								-71,785.00	37,725.00
5805 Misc. Receipts															235,950.00	-235,950.00
Misc. Revenue	Misc. Rev. posted to County Reports	75.00												75.00		-235,875.00
US Treasury	Refund		30,902.16											30,902.16		-204,972.84
Tulare Mosquito Abatement	Deposit - Sample Testing		2,244.00											2,244.00		-202,728.84
Kings Mosquito Abatement	Deposit - Sample Testing		6,556.00											6,556.00		-196,172.84
US Bank	Cal Card Reimbursement				283.11									283.11		-195,889.73
Navia Benefit Solutions	Refund				104.00									104.00		-195,785.73
Alta Irrigation	Assessment Payment			120.54										120.54		-195,665.19
Zack Barragan	Cert. Exam Payment				39.00									39.00		-195,626.19
Alysia Davis	Cert. Exam Payment				39.00									39.00		-195,587.19
Josh Esquibel	Cert. Exam Payment				78.00									78.00		-195,509.19
Alejandra Gill	Cert. Exam Payment				39.00									39.00		-195,470.19
Jake Maldonado	Cert. Exam Payment				39.00									39.00		-195,431.19
Marcos Martinez	Cert. Exam Payment				39.00									39.00		-195,392.19
Ted McGill	Cert. Exam Payment				78.00									78.00		-195,314.19
Carlos Rodriguez	Cert. Exam Payment				78.00									78.00		-195,236.19
Lisa Salgado	Cert. Exam Payment				78.00									78.00		-195,158.19
Adrian Sifuentes	Cert. Exam Payment				78.00									78.00		-195,080.19
Ryan Spratt	Cert. Exam Payment				39.00									39.00		-195,040.19
Kory Wilson	Cert. Exam Payment				78.00									78.00		-194,962.19
Jovani Zamora	Cert. Exam Payment				39.00									39.00		-194,923.19
GovDeals	Sale of (2) Chevy S10's				6,850.00									6,850.00		-188,073.19
State of CA - EDD	Tax Overpayment - Refund						89.27							89.27		-187,983.92
Mustapha Debboun	Per Diem Reimbursement						434.50							434.50		-187,549.42
Tulare Mosquito Abatement	Disease Testing Payment						748.00							748.00		-186,801.42

US Bank	Cal Card Reimbursement						396.16						396.16		-186,405.26
State of CA - EDD	Tax Overpayment - Refund						7,723.36						7,723.36		-178,681.90
Navia Benefit Solutions	Refund						58.50						58.50		-178,625.40
City of Exeter	Assessment Payment						195.54						195.54		-178,429.86
	<b>Misc. Revenue Total</b>	<b>75.00</b>	<b>39,702.16</b>	<b>507.65</b>	<b>7,591.00</b>	<b>523.77</b>	<b>9,121.56</b>						<b>57,521.14</b>	<b>221,687.14</b>	<b>-178,428.86</b>
<b>Total All Revenue</b>		<b>75.00</b>	<b>39,702.16</b>	<b>31,916.62</b>	<b>7,591.00</b>	<b>523.77</b>	<b>2,635,329.40</b>						<b>2,715,137.95</b>	<b>5,000,511.14</b>	<b>-1,817,070.95</b>

## **13. COLA Increase**

# CONSUMER PRICE INDEXES PACIFIC CITIES AND U. S. CITY AVERAGE

## December 2023

(All items indexes, 1982=84=100 unless otherwise noted. Not seasonally adjusted.)

	All Urban Consumers (CPI-U)										Urban Wage Earners and Clerical Workers (CPI-W)										
	Indexes					Percent Change					Indexes					Percent Change					
	Dec	Nov	Dec	Nov	Dec	Year ending	1 Month ending	Dec	Nov	Dec	Dec	Nov	Dec	Nov	Dec	Year ending	1 Month ending	Dec	Nov	Dec	
2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	2022	2023	2023	2023	2023	2023	2023	2023	2023	2023		
<b>MONTHLY DATA</b>																					
U. S. City Average.....	296.797	307.051	306.746	3.1	3.4	-0.1	291.051	301.224	300.728	3.0	3.3	-0.2	291.051	301.224	300.728	3.0	3.3	-0.2	291.051	301.224	300.728
West.....	314.599	326.299	325.932	3.3	3.6	-0.1	306.762	318.299	317.689	3.1	3.6	-0.2	306.762	318.299	317.689	3.1	3.6	-0.2	306.762	318.299	317.689
West - Size Class A <sup>1</sup> .....	323.322	335.522	335.308	3.4	3.7	-0.1	312.793	324.235	323.863	3.0	3.5	-0.1	312.793	324.235	323.863	3.0	3.5	-0.1	312.793	324.235	323.863
West - Size Class B/C <sup>2</sup> .....	183.686	190.409	190.095	3.1	3.5	-0.2	184.829	191.999	191.462	3.1	3.6	-0.3	184.829	191.999	191.462	3.1	3.6	-0.3	184.829	191.999	191.462
Mountain <sup>3</sup> .....	125.349	129.252	129.156	2.9	3.0	-0.1	126.516	130.765	130.406	2.8	3.1	-0.3	126.516	130.765	130.406	2.8	3.1	-0.3	126.516	130.765	130.406
Pacific <sup>3</sup> .....	121.105	125.904	125.743	3.5	3.8	-0.1	122.023	126.781	126.574	3.2	3.7	-0.2	122.023	126.781	126.574	3.2	3.7	-0.2	122.023	126.781	126.574
Los Angeles-Long Beach-Anaheim, CA.....	312.601	323.341	323.456	2.8	3.5	0.0	302.271	311.684	311.427	2.2	3.0	-0.1	302.271	311.684	311.427	2.2	3.0	-0.1	302.271	311.684	311.427
<b>BI-MONTHLY DATA</b>																					
(Published for odd months)																					
Riverside-San Bernardino-Ontario, CA <sup>3</sup> .....	125.983	131.372	131.372	4.9	4.3	0.0	126.453	131.946	131.963	4.9	4.4	0.0	126.453	131.946	131.963	4.9	4.4	0.0	126.453	131.946	131.963
San Diego-Carlsbad, CA.....	348.145	367.185	366.343	4.7	5.2	-0.2	331.524	349.402	347.878	4.6	4.9	-0.4	331.524	349.402	347.878	4.6	4.9	-0.4	331.524	349.402	347.878
Urban Hawaii.....	319.971	328.905	331.428	2.2	3.6	0.8	318.464	327.946	330.577	2.6	3.8	0.8	318.464	327.946	330.577	2.6	3.8	0.8	318.464	327.946	330.577
<b>BI-MONTHLY DATA</b>																					
(Published for even months)																					
Phoenix-Mesa-Scottsdale, AZ <sup>4</sup> .....	175.019	181.391	179.733	2.9	2.7	-0.9	174.903	181.521	179.593	2.7	2.7	-1.1	174.903	181.521	179.593	2.7	2.7	-1.1	174.903	181.521	179.593
San Francisco-Oakland-Hayward, CA.....	331.222	341.219	339.915	2.8	2.6	-0.4	326.465	337.698	335.597	2.5	2.8	-0.6	326.465	337.698	335.597	2.5	2.8	-0.6	326.465	337.698	335.597
Seattle-Tacoma-Bellevue, WA.....	330.489	345.992	344.982	4.8	4.4	-0.3	324.906	340.263	338.852	4.4	4.3	-0.4	324.906	340.263	338.852	4.4	4.3	-0.4	324.906	340.263	338.852
Urban Alaska.....	256.634	263.984	261.178	1.1	1.8	-1.1	255.001	261.285	258.598	0.1	1.4	-1.0	255.001	261.285	258.598	0.1	1.4	-1.0	255.001	261.285	258.598

1 Population over 2,500,000    2 Population 2,500,000 and under, Dec 1996 = 100    3 Dec 2017=100    4 Dec 2001=100

**NOTE:** In January 2018, BLS introduced a new geographic area sample for the Consumer Price Index (CPI): [www.bls.gov/regions/west/factsheet/2018cpirevisionwest.pdf](http://www.bls.gov/regions/west/factsheet/2018cpirevisionwest.pdf)  
 1967=100 base year indexes and tables with semiannual and annual average data are available at: [www.bls.gov/regions/west/factsheet/consumer-price-index-data-tables.htm](http://www.bls.gov/regions/west/factsheet/consumer-price-index-data-tables.htm)

Release date January 11, 2024. The next release date is scheduled for February 13, 2024. For questions, please contact us at [BLSSinfoSF@bls.gov](mailto:BLSSinfoSF@bls.gov) or (415) 625-2270.



## **14. Inspection Warrant**

## **15. Arbovirus Testing for Tulare Mosquito Abatement District**

## **16. Closed Session**

## **17. Employment of Relatives**

# Delta Mosquito and Vector Control District

## — MANUAL of POLICIES —

POLICY TITLE

**Employment of Relatives**

POLICY NUMBER

**2125**

### 2125.1 Purpose

It is the intent of this policy to define the District's policy on the Employment of Relatives. This policy applies to all individuals employed by the District.

### 2125.2 Definition

2125.2.1 Relative - for the purpose of this policy, a relative has been defined as:

2125.2.1.1 Father, Father-in-Law, Uncle, Mother, Mother-in-Law, Aunt, Son, Son-in-Law, Nephew, Daughter, Daughter-in-Law, Niece, Brother, Brother-in-Law, Grandfather, Sister, Sister-in-Law, Grandmother, Husband, Stepparent, Grandchild, Wife, Stepchild, or Cousins.

### 2125.3 Policy

2125.3.1 It is the policy of the Delta Mosquito and Vector Control District to prohibit the hiring of any relative by blood or by law according to the guidelines below:

2125.3.2 Individuals will not be hired, promoted, or otherwise placed into a position where a relative occupies a position in the direct supervisory chain of command under which the individual would work, **unless an exception to this policy is approved by the Board.**

2125.3.3 When a situation that runs contrary to the above policy arises such as through promotion, or marriage, the affected individuals have six (6) months for one of the affected persons to resign.

2125.3.4 If the affected parties are unable to resolve the situation on their own, the Manager will separate from employment the person with the least seniority at the end of the six-month period. The Manager's decision will be binding.

2125.3.5 It is the responsibility of an employee to notify his/her supervisor when an employee becomes related to another District employee.

2125.3.6 The intent of this policy is to ensure that no conflict of interest, favoritism, or discrimination enters into the hiring and/ or promotional transfer practices of the District.

## **18. Board of Trustees Member Comments**

## **19. Future Agenda Items**

## **20. Adjournment**