

BOARD OF TRUSTEES

Charlie Pitigliano
County of Tulare

Robert Uchita
County of Tulare

Stan Creelman
County of Tulare

Tony Nunes
County of Tulare

Craig Smith
City of Tulare

Charles Mayer
City of Visalia

TULARE MOSQUITO ABATEMENT DISTRICT

District Headquarters: Mefford Field - Tulare
6575 Dale Fry Rd • Tulare, CA 93274

(559) 686-6628

TulareMosquito@gmail.com

www.tularemosquito.com

GENERAL MANAGER
Michelle Dempsey
OPERATIONS DIRECTOR
Jacob Davis



The Tulare Mosquito Abatement District Board of Trustees Meeting will be held on Tuesday, August 13, 2024 at 1:00 p.m. at the District office located at Mefford Field 6575 Dale Fry Rd, Tulare, CA

AGENDA

1. Citizen Comments: At this time the Board of Trustees will take input from citizens on items they wish to address that are within the Board's jurisdiction. However, the Board cannot legally discuss or take action at this meeting on comments received.
2. Review Minutes of the July 9, 2024 Board of Trustee Meeting
3. Payment of Check Numbers **7559 - 7594**
Payment of Direct Deposit Numbers **DD 1756 - DD 1769**
Electronic Fund Transfers (EFTPS) from US Bank to the IRS and EDD for Social Security, Medicare, Federal and State Tax Payments. E Debit payments from the District's US Bank account. Claim number **21964** Transfer of Funds from Tulare County Fund #778 to the District's US Bank Account # *****4633.
4. Discussion, Decision and Potential Action to Approve Adair & Evans for FY 23/24 Audit
5. District Activity to Date
6. Manager's Report
 - a. California Arbovirus Surveillance Bulletin
 - b. Reimbursement for Emergency Preparedness Workshop
 - c. Cal PERS Conference ~ August
 - d. CSDA Annual Conference ~September
7. Meeting Adjourned

MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES OF THE TULARE MOSQUITO ABATEMENT DISTRICT, HELD AT THE OFFICES OF THE DISTRICT, MEFFORD FIELD, TULARE, CALIFORNIA ON THE 9th DAY OF JULY 2024, AT THE HOUR OF 1:00 P.M. OF SAID DAY

Present at the meeting called at 1:00 p.m. at the place above designated were: Charlie Pitigliano, presiding, Tony Nunes, Craig Smith, Robert Uchita, Chuck Mayer, and Stan Creelman, who arrived at 1:34 p.m.. Also present at the Board Meeting were Michelle Dempsey, General Manager, Jacob Davis, Operations Director, and Chad M. Lew, counsel for the District.

Agenda Item No. 1: Citizen Comments.

Charlie Pitigliano opened the floor to citizen comments, but there were no comments from the public.

Agenda Item No. 2: Review Minutes of the June 27, 2024 Board of Trustees Special Meeting.

The minutes of the special board meeting held on June 27, 2024, were presented to the board in writing and reviewed. Upon a motion made by Charles Mayer, seconded by, Robert Uchita, and unanimously carried, the minutes of the special board meeting held on June 27, 2024, were approved as presented.

Agenda Item No. 3: Payment of Check Number 7524 - 7558, Payment of Direct Deposit Numbers DD 1742 - DD 1755; Electronic Fund Transfers (EFTPS) from US Bank to the IRS for Social Security, Medicare and Federal Tax Payments, US Bank Charges and Credits, and Claim Number 21963, Transfers of Funds form Tulare County Fund #778 to the District's US Bank Account #***4633.**

The board members reviewed the District's US Bank checking account, check numbers 7524 - 7558, payment of direct deposit numbers DD 1742 - DD 1755, the electronic fund transfers (EFTPS) for payment of Social Security, Medicare and Federal Tax Payments to the IRS, the electronic debit payments from the District's US Bank account, and claim number 21963 in the sum of \$227,656.81, which was a transfer from the District's Tulare County Fund #778 to the District's US Bank account number ending in 4633. Upon a motion duly made by Tony Nunes, seconded by Craig Smith, and unanimously carried, the US Bank checking account, check numbers 7524 - 7555, payment of direct deposit numbers DD 1742 - DD 1755, the electronic fund transfers (EFTPS) for payment of Social Security, Medicare and Federal Tax Payments to the IRS, the electronic debit payments from the District's US Bank checking account, and the transfer from the District's Tulare County Fund #778 to the District's Union Bank account number ending in 4663, by claim number 21963 in the sum of \$557,656.81, were approved.

Agenda Item No. 4: Final FY 24/25 Budget Submitted to Tulare County.

Michelle advised that the District's approved budget for fiscal year 2024/2025 was submitted to the County of Tulare.

Agenda Item No. 5: Discussion, Decision and Potential Action to Purchase 3D Printer and Software Subscription.

Jacob presented the item proposal for the purchase of a 3D printer and software subscription to allow the District to design and produce various items to assist in the District's activities. Upon a motion duly made by Charles Mayer, seconded by Robert Uchita, and unanimously carried, the board authorized the purchase of the Bambu Lab X1-Carbon 3D printer, as presented, at a cost not to exceed \$1,449.00, plus tax and shipping, and further authorized the subscription to Autodesk Fusion program, on a three year subscription at a cost of \$2,040.00.

Agenda Item No. 6: Manager's Report.

- a. District Activity to Date - Michelle briefly reviewed the District's activity to date and the California Arbovirus Surveillance Bulletin #13.
- b. CSDA General Manager Summit - Michelle advised the board that she attended this summit held in Anaheim, California.

Stan Creelman arrived at 1:34 p.m.

Agenda Item No. 7: Meeting Adjourned.

There being no further business before the board, upon a motion duly made by Stan Creelman, seconded by Tony Nunes, and unanimously carried, the meeting was adjourned at 1:36 p.m.

SECRETARY

Agenda Item #3

Expenses	7/15/2024	Expenses
Union		
Check #'s		
EFTPS		
E Debits		
	Full Time Employees	
DD1756	Michelle Dempsey	5,175.23 6001
DD1757	Jacob Davis	3,711.88 6001
DD1758	Jorge Lopez	2,595.73 6001
DD1759	Ryan Stallings	2,268.06 6001
DD1760	Quirino Valencia	2,495.59 6001
DD1761	Victor Zamora	2,611.96 6001
DD1762	Josephina Ortiz	2,007.03 6001
	Seasonal Employees	
7559	John Coleman	1,681.35 6005
7560	Brenden Leos	1,348.87 6005
7561	Justin Manning	2,203.92 6005
7562	Matthew Minter	1,533.34 6005
7563	Rene Rodriguez	1,661.35 6005
7564	David Servi	1,746.95 6005
7565	Quirino Valencia III	1,785.56 6005
EFTPS	CA Emp Dev Dept	UI, ETT, SDI & PIT 1,706.00 6004
7566	Charlie Pitigliano	Board Meeting 7/09/2024 100.00 6008
7567	Stan Creelman	Board Meeting 7/09/2024 100.00 6008
7568	Robert Uchita	Board Meeting 7/09/2024 100.00 6008
7569	Charles Mayer	Board Meeting 7/09/2024 100.00 6008
7570	Craig Smith	Board Meeting 7/09/2024 100.00 6008
7571	Tony Nunes III	Board Meeting 7/09/2024 100.00 6008
EFTPS	CalPERS	Unfunded Accrued Liability (UAL) Classic/PEPRA 32,010.00 6011
EFTPS	CalPERS (Employee)	Employee 457 Loan Re-Payment (Q. Valencia) 187.64 6011
EFTPS	CalPERS (Employee)	Employee Additional 457 Roth 750.00 6011
EFTPS	CalPERS (Employee)	Employee Additional deferred contribution 550.00 6011
EFTPS	CalPERS (Retirement)	PERS Retirement contribution Employer & Employees 4,856.08 6011
EFTPS	IRS	Federal Inc Tax. Employee/Employer Medicare & SS 10,070.53 6012
7572	Insurance Company of the West (ICW)	Workers' Compensation Annual Premium 2024/25 27,822.00 6012
7573	Adapco	9,799.94 7002
		Vectobac 12AS Tote #3 9,630.79
		Parts for A-1 Sprayer 169.15
7574	Veseris	Altosid Liquid 4gal 4,340.83 7002
7575	G.V. Burrows	Vehicle Fuel 2,666.32 7022
7576	MVCAC	Annual MVCAC Membership Dues 2024/25 Dues 9,975.00 7022
7577	McCormick, Kabot & Lew	Board Meeting 7/09/2024 300.00 965.00 7043
		Invoice from 4/25/24
		Review Brown Act; E-Mails to and from Michelle 75.00
		Research airport lease extension; Review current lease 250.00
		Revise airport hangar lease; E-Mails to and from Michelle re lease 125.00
		Phone conference w/ Michelle re agenda and admin assistant position; review agendas 125.00
		E-Mail Michelle w/ signed and filed copy of 2024 inspect and abate warrant 15.00
		Phone conference w/ Michelle; E-Mail from Michelle; review minutes; E-Mail from Michelle 75.00
7578	City of Tulare	Land Rent 774.00 7062
7579	Michelle Dempsey	Per Diem NACCHO Conference 544.00 7074
7580	Petty Cash-Revolving Fund	179.96
		Costco- Annual Membership Fee 120.00 7027
		Winco- Beginning of Season Training 59.96 7074
E Debit	US Bank Charges	Direct Deposit Fees 28.00 7036
		140,652.11

Expenses 7/31/2024

Union	6001	Transfer Funds From Salaries and Benefits FY 2024/25 Budget	\$189,204.78	
Check #'s	7000	Transfer Funds From Services and Supplies FY 2024/25 Budget	\$47,386.90	Expenses
	8300	Transfer Funds From Fixed Assets	\$1,063.55	
			<hr/>	
			\$237,655.23	
EFTPS				
E Debits				
		Full Time Employees		
DD1763		Michelle Dempsey	5,175.19	6001
DD1764		Jacob Davis	3,686.88	6001
DD1765		Jorge Lopez	2,595.73	6001
DD1766		Ryan Stallings	2,749.95	6001
DD1767		Quirino Valencia	2,495.59	6001
DD1768		Victor Zamora	2,611.96	6001
DD1769		Josephina Ortiz	2,169.03	6001
		Seasonal Employees		
7581		John Coleman	1,982.26	6005
7582		Brenden Leos	1,599.82	6005
7583		Justin Manning	2,597.98	6005
7584		Matthew Minter	1,794.61	6005
7585		Rene Rodriguez	1,852.88	6005
7588		David Servi	2,049.87	6005
7589		Quirino Valencia III	2,078.85	6005
EFTPS		CA Emp Dev Dept	1,793.31	6004
EFTPS		CalPERS (Health)	22,388.26	6004
7588		Principal Insurance Co.	1,187.45	6004
7589		Assurity Life Insurance Co.	179.34	6004
7590		AFLAC (Employee)	37.60	6004
EFTPS		CalPERS (Employee)	187.64	6011
EFTPS		CalPERS (Employee)	625.00	6011
EFTPS		CalPERS (Employee)	575.00	6011
EFTPS		CalPERS (Retirement)	4,893.53	6011
EFTPS		IRS	10,530.96	6012
		Service & Supplies		
7576		Adapco	164.47	7002
7577		GV Burrows	2,565.63	7022
7578		Total Compensation Systems Inc.	765.00	7036
E Debit		US Bank Charges	1,050.50	
			937.69	7081
			17.86	7081
			28.00	7036
			66.95	7036
7579		U.S.Bank Charges & Credits 07/18/2024 Statement	14,618.85	
	Amazon	Fish Food	54.98	7001
	AutoDesk	3D Printer Drawing Software/Annual Fee	680.00	7001
	Uline	Safety Glasses Clear x15/Safety Glasses Tinted x15/Wheel Chocks x6	426.51	7001
	Amazon	3D Printer Filament Rolls x4	88.72	7001
	Amazon	Drone Trailer-Electrical/Rubber Grommets x15	12.98	7001.1
	Mid Valley Pipe	Drone Trailer/Metal for Storage Box	23.60	7001.1
	Lowe's	Drone Trailer/Wood for Mount	39.10	7001.1
	Lowe's	Drone Trailer Supplies Returned Items Credit Issued	(121.98)	7001.1
	Morris Levin & Son	Drone Trailer-Electrical/Bare Copper Wire/Insulated Clamps/Locktite and Ratchet Strap	51.33	7001.1

Uline	Drone Mount for Generator	71.21	7001.1
Amazon	Active Dry Yeast x2 lbs	26.97	7001.2
Smart and Final	Dry Ice for CO2 Traps x55 lbs	176.50	7001.2
Tractor Supply	Chicken Feed	79.96	7001.3
YOSEMITE LINEN	Employee Uniforms/Laundry	963.64	7004
VERIZON	Office and Field Phones	334.19	7005
Streamline	Annual Website Fee	2,988.00	7005
CARMINE	Monthly Tier for GPS	339.83	7005
DIGITAL SPACE	Monthly Faxline	11.00	7005
CULLIGAN	Bottled Water	38.75	7009
Wal-Mart	Household Supplies	20.83	7009
Amazon	Gas Can Spout	10.80	7021
Morris Levin & Son	8mm Metric Wing Nut/1.25 Pitch Coupling/8mm Nylon Lock Nut/Truck #14	34.67	7021
Stone Chevy Buick GMC	Oil Change/Truck #21	115.61	7021
Amazon	Pump Set Up/PVC Pipe Fittings x12	35.57	7021
Big Brand Tire	New Tire/Truck# 10	227.63	7021
Central Irrigation	Plumbing Supplies/90 Degree Elbow/3/4" PVC Union/1/2" Hose Barb/Truck #14	55.59	7021
Amazon	Leather Adhesive Patches/Argo Seat Repair	15.13	7021
CP Phelps	Wiper Blades/Truck #9/Windshield Fluid/Heater Hose/Truck #5/Antifreeze/Carb Cleaner	140.28	7021
O'Reilly's	New Battery/Truck #9	263.95	7021
O'Reilly's	Battery Core Return	(22.00)	7021
Uline	Aluminum Pallet/Truck #3	595.18	7021
Amazon	Pressure Tank 5gal/Truck #18	81.19	7021
California Turf Equipment	Strap Harness x2	62.73	7021
Lowe's	Pump Set Up-Plumbing Supplies/2" PVC Junction/60' Utility Conduit	30.31	7021
Morris Levin & Son	Plumbing Supplies/Motor Oil/1x2 PVC Nipple/1x4 PVC Nipple/Yellow Sprayer Hose/Truck #14	33.75	7021
Auto Glass Central	Windshield Chip Repair/Truck #8	45.00	7021
Amazon	Washdown Pump x2	172.10	7021
Small Engines Pro Dealer	Maruyama Blower Air Filter	30.65	7021
Morris Levin & Son	Pump Set Up-Plumbing Supplies/Red Hot Blue Glue/3/8" S/S Tee 1/2"/ETC	89.05	7021
Amazon	Blower Motor/Truck #7	46.54	7021
CP Phelps	Argo Chain Lube	38.95	7021
Ewing Irrigation	Plumbing Supplies/Plastic Ball Valve 3/4 PVC/Truck #14	66.05	7021
Amazon	Pump Set Up-Electrical/Flexible Wire Cable x75ft	156.96	7021
Argo Adventure	Tire w/ Rim x2/Argo	971.22	7021
Morris Levin & Son	Plumbing Supplies/Rubber Insulated Clamps/PVC Ball Valve/Argo	54.67	7021
Amazon	Pump Set Up-Electrical/Waterproof Connector Terminals x2/Charging Relay/Expansion Tank x2gal	450.66	7021
AMCA	Annual Membership Fee	170.00	7027
Amazon	Office Supplies/Wireless Mouse x3/Adding Machine Paper Rolls x3/Canned Air x2	63.23	7036
USPS	Stamps x2 Rolls	136.00	7036
CLINE'S BUSINESS EQUIP	Copy Count-C220/C308	91.59	7036
Amazon	Office Supplies/Printer Paper x8 Reams/White Out Correction Tape x4	61.88	7036
USPS	Personalized and Stamped Envelopes x500	424.45	7036
UNWIRED	Monthly Internet	95.97	7036
Amazon	Office Supplies/Colored Filing Folders x120/Folder Labels x2 Packs/Highlighters x12/ETC	74.53	7036
CA Dept. Pesticide Regulations	Drone License Renewal	90.00	7066
All Star Training	DPR License Renewal-Drone	54.95	7066
Marriott Anaheim	CSDA General Managers Summit	1,285.08	7073
CalPERS	CalPERS Pathways Conference	199.00	7073
City of Tulare	Water/Trash Bill	160.26	7081
SP Bambulab	3D Printer	1,603.55	8300

97,003.12



ADAIR & EVANS

an Accountancy Corporation

Lance E. Morris, CPA
David T. Eddy, CPA
Tim A. Dodson, CPA
Garry W. Riezebos, CPA
Amanda Burlingame, CPA
Michael J. Semas, CPA

Kathy L. Hamada, CPA
Bret P. Stuber, CPA
John M. Oppedyk, CPA
Racquel Villapudua, CPA
Amy Deschenes, CPA
Crystal Pacheco, CPA
Anthony Moore, CPA
Janice Gish-Snow, CRTCP

August 8, 2024

To the Board of Directors
Tulare Mosquito Abatement District
6575 Dale Fry Road
Tulare, California 93274-9073

We are pleased to confirm our understanding of the services we are to provide Tulare Mosquito Abatement District (the "District") for the year ended June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the general fund, and the disclosures, which collectively comprise the basic financial statements of Tulare Mosquito Abatement District as of and for the year ended June 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedule
- 3) Proportionate Share of Net Pension Liability
- 4) Schedule of Contributions
- 5) Schedule of Changes in Net OPEB Asset and Related Ratios

We have also been engaged to report on supplementary information other than RSI that accompanies Tulare Mosquito Abatement District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

Audit Scope and Objectives (continued)

- 1) Property Tax Revenues
- 2) Insurance Coverage

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the State Controller's *Minimum Audit Requirements for California Special Districts*, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, 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 a reasonable period of time.

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions, as needed. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding and they may bill you for responding to this inquiry.

Audit Procedures—Internal Control

We will obtain an understanding of the District and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will assist in preparing the financial statements of Tulare Mosquito Abatement District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will also prepare the Special Districts' Financial Transactions Report required by the California State Controller's Office, Division of Special Districts.

We will perform these services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report.

Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

Garry Riezebos is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit in August, and to issue our reports no later than January 31, 2024.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$13,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Tulare Mosquito Abatement District's financial statements. Our report will be addressed to the Board of Directors of Tulare Mosquito Abatement District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

August 8, 2024
Tulare Mosquito Abatement District
Page six

Reporting (continued)

We appreciate the opportunity to be of service to Tulare Mosquito Abatement District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



ADAIR & EVANS
An Accountancy Corporation

RESPONSE:
This letter correctly sets forth the understanding of Tulare Mosquito Abatement District.

Signature

Title

Date

DISTRICT ACTIVITY TO DATE

8/9/2024

WALS Program

Surveillance

- Trapping
 - Traps Set 655 Traps
 - Mosquitoes Collected 39,208 Mosquitoes
 - Mosquitoes Tested 83 Samples Tested
 - Virus
 - Mosquitoes WNV+ 1 ~ Plainview
 - Human WNV+ 1 ~ Tulare
 - Mosquitoes SLE+ 1 ~ Tulare

Service Requests Year to Date

- 2024: 95
- 2023: 165
- 2022: 135
- 2021: 176
- 2020: 458

3-D Printer

- Up and running
- Completed several prints

Building Update

- Lease Agreement Extension Completed

FEMA/CalOES Update

California Arbovirus Surveillance Bulletin #17 Week 31 Friday, August 2, 2024



WEEKLY UPDATE

Humans

West Nile virus

A total of 3 human cases of West Nile virus (WNV) disease were reported this week from 3 counties: Contra Costa (1), Kings (1), and Yuba (1). **These are the first human cases of WNV disease reported for Contra Costa and Kings counties this year.** In 2024, 5 human cases of WNV disease were reported from 4 counties. Of the 5 cases, 4 (80%) had neuroinvasive disease and 1 (20%) was fatal. The median age of the case-patients was 47 years and 4 (80%) of the case-patients were male. The dates of symptom onset ranged from May 28 to July 21. In addition to the 5 cases of WNV disease, 5 asymptomatic WNV-positive blood donors have been reported from 3 counties: Fresno (3), San Bernardino (1), and Stanislaus (1). At this time last year, 8 human cases of WNV disease had been reported from 5 counties.

St. Louis encephalitis virus

No human cases of St. Louis encephalitis virus (SLEV) disease have been reported. At this time last year, 1 human case of SLEV disease had been reported from 1 county.

Dead Birds

A total of 28 new WNV positive dead birds were reported from 7 counties: Alameda (1), Lake (1), Los Angeles (1), Sacramento (5), San Mateo (2), Santa Clara (17), and Yuba (1). **These are the first WNV positive dead birds from Lake and Yuba counties.** In 2024, 184 WNV positive dead birds have been reported from 15 counties. At this time last year, 181 WNV positive dead birds had been reported from 20 counties.

Mosquito Pools

West Nile virus

A total of 149 new WNV positive mosquito pools were reported from 18 counties: Alameda (3), Butte (10), Fresno (12), Kern (4), Kings (12), Lake (2), Los Angeles (10), Madera (8), Merced (2), Orange (2), Placer (9), Riverside (4), San Bernardino (4), San Joaquin (29), Santa Clara (2), Shasta (3), Stanislaus (10), and Tulare (23). In 2024, 732 WNV positive mosquito pools have been reported from 24 counties. At this time last year, 1,582 WNV positive mosquito pools had been reported from 27 counties.

St. Louis encephalitis virus

No new SLEV positive mosquito pools were reported. In 2024, 13 SLEV positive mosquito pools have been reported from 3 counties: Fresno (9), Imperial (1), and Tulare (3). At this time last year, 162 SLEV positive mosquito pools had been reported from 9 counties.

Sentinel Chickens

A total of 9 new WNV positive chickens were reported this week from 2 counties: Merced (5) and Solano (4). **These are the first WNV positive sentinel chickens reported from Merced and Solano counties this year.** In 2024, 20 WNV positive sentinel chickens have been reported from 6 counties. At this time last year, 27 WNV positive chickens had been reported from 4 counties.

California Arbovirus Surveillance Bulletin #17
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2023 & 2024 YTD West Nile Virus Comparisons		
	2023	2024
Total No. Dead Bird Reports	3,602	3,955
No. Positive Counties	31	27
No. Human Cases	8	5
No. Positive Dead Birds / No. Tested	181 / 913	184 / 1,058
No. Positive Mosquito Pools / No. Tested	1,582 / 28,718	732 / 26,502
No. Seroconversions / No. Tested	27 / 2,074	20 / 2,444

YTD WNV Activity by Element and County, 2024					
County	Humans	Horses	Dead Birds	Mosquito Pools	Sentinel Chickens
Alameda			22	14	
Butte			4	17	1
Contra Costa	1		4		5
Fresno	1			122	
Imperial				2	
Kern				15	
Kings	1			26	
Lake			1	7	2
Los Angeles			4	30	
Madera				13	
Merced				9	5
Orange			1	12	
Placer		1		25	
Riverside			2	191	
Sacramento			42	20	
San Bernardino			5	39	
San Diego			2		
San Joaquin			3	75	
San Mateo			9		
Santa Clara			83	9	
Shasta				7	
Solano				2	4
Stanislaus				17	
Sutter				14	
Tulare				34	3
Yolo			1	10	
Yuba	2	1	1	22	
Totals	5	2	184	732	20

California Arbovirus Surveillance Bulletin #17
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TESTING SUMMARIES

		WNV	SLEV	WEEV
Human Cases	Week	3	0	0
	YTD	5	0	0

Positive / Total Tested					
WNV	SLEV	WEEV	CHIK	DENV	ZIKA

Dead Birds	Week	28 / 55
	YTD	184 / 1,058

Chicken Sera	Week	9 / 278	0 / 278	0 / 278
	YTD	20 / 2,444	0 / 2,444	0 / 2,444

Mosquito Pools	Week	149 / 1,443	0 / 1,317	0 / 1,317	0 / 59	0 / 59	0 / 59
	YTD	732 / 26,502	13 / 24,697	0 / 24,720	0 / 402	0 / 402	0 / 402

POSITIVES

Dead Birds

County	Submitting Agency	City	Zip Code	Species	Date Reported	Virus
Alameda	Alameda Co MAD	Alameda	94501	Sparrow	7/29/2024	WNV
Lake	Lake Co VCD	Kelseyville	95451	American Crow	7/22/2024	WNV
Los Angeles	Greater Los Angeles Co Sylmar	Porter Ranch	91326	Red-tailed Hawk	7/17/2024	WNV
Sacramento	Sacramento-Yolo MVCD	Sacramento	95811	American Crow	7/25/2024	WNV
Sacramento	Sacramento-Yolo MVCD	Carmichael	95608	House Finch	7/25/2024	WNV
Sacramento	Sacramento-Yolo MVCD	Folsom	95630	American Crow	7/26/2024	WNV
Sacramento	Sacramento-Yolo MVCD	Sacramento	95822	California Scrub-Jay	7/27/2024	WNV
Sacramento	Sacramento-Yolo MVCD	Sacramento	95831	California Scrub-Jay	7/29/2024	WNV
San Mateo	San Mateo Co MVCD	Menlo Park	94025	American Crow	7/22/2024	WNV
San Mateo	San Mateo Co MVCD	San Carlos	94070	American Crow	7/24/2024	WNV
Santa Clara	Santa Clara Co VCD	San Jose	95122	American Crow	7/24/2024	WNV
Santa Clara	Santa Clara Co VCD	San Jose	95132	American Crow	7/24/2024	WNV
Santa Clara	Santa Clara Co VCD	San Jose	95112	American Crow	7/25/2024	WNV
Santa Clara	Santa Clara Co VCD	Mountain View	94041	American Crow	7/25/2024	WNV
Santa Clara	Santa Clara Co VCD	Palo Alto	94301	American Crow	7/26/2024	WNV
Santa Clara	Santa Clara Co VCD	San Jose	95123	American Crow	7/26/2024	WNV
Santa Clara	Santa Clara Co VCD	Milpitas	95035	Unknown - songbird	7/27/2024	WNV
Santa Clara	Santa Clara Co VCD	San Jose	95118	Unknown - Crow or Raven	7/28/2024	WNV
Santa Clara	Santa Clara Co VCD	Palo Alto	94306	American Crow	7/29/2024	WNV
Santa Clara	Santa Clara Co VCD	Stanford	94305	Unknown - Crow or Raven	7/29/2024	WNV
Santa Clara	Santa Clara Co VCD	Los Gatos	95032	American Crow	7/29/2024	WNV
Santa Clara	Santa Clara Co VCD	Palo Alto	94306	American Crow	7/29/2024	WNV
Santa Clara	Santa Clara Co VCD	Palo Alto	94306	American Crow	7/29/2024	WNV
Santa Clara	Santa Clara Co VCD	Palo Alto	94306	American Crow	7/29/2024	WNV
Santa Clara	Santa Clara Co VCD	Palo Alto	94301	American Crow	7/29/2024	WNV
Santa Clara	Santa Clara Co VCD	San Jose	95125	American Crow	7/29/2024	WNV
Santa Clara	Santa Clara Co VCD	Palo Alto	94306	Bluebird	7/30/2024	WNV

WARRANT NO. 3531177

CKCAT 02

PV #	PV DATE	PO #	INVOICE #	DESCRIPTION	NET AMOUNT
X142MV11502	05-23-24		2405231629 A	Reimbursement	773.70
VENDOR NO. VC00100742					TOTAL: \$773.70

3531177