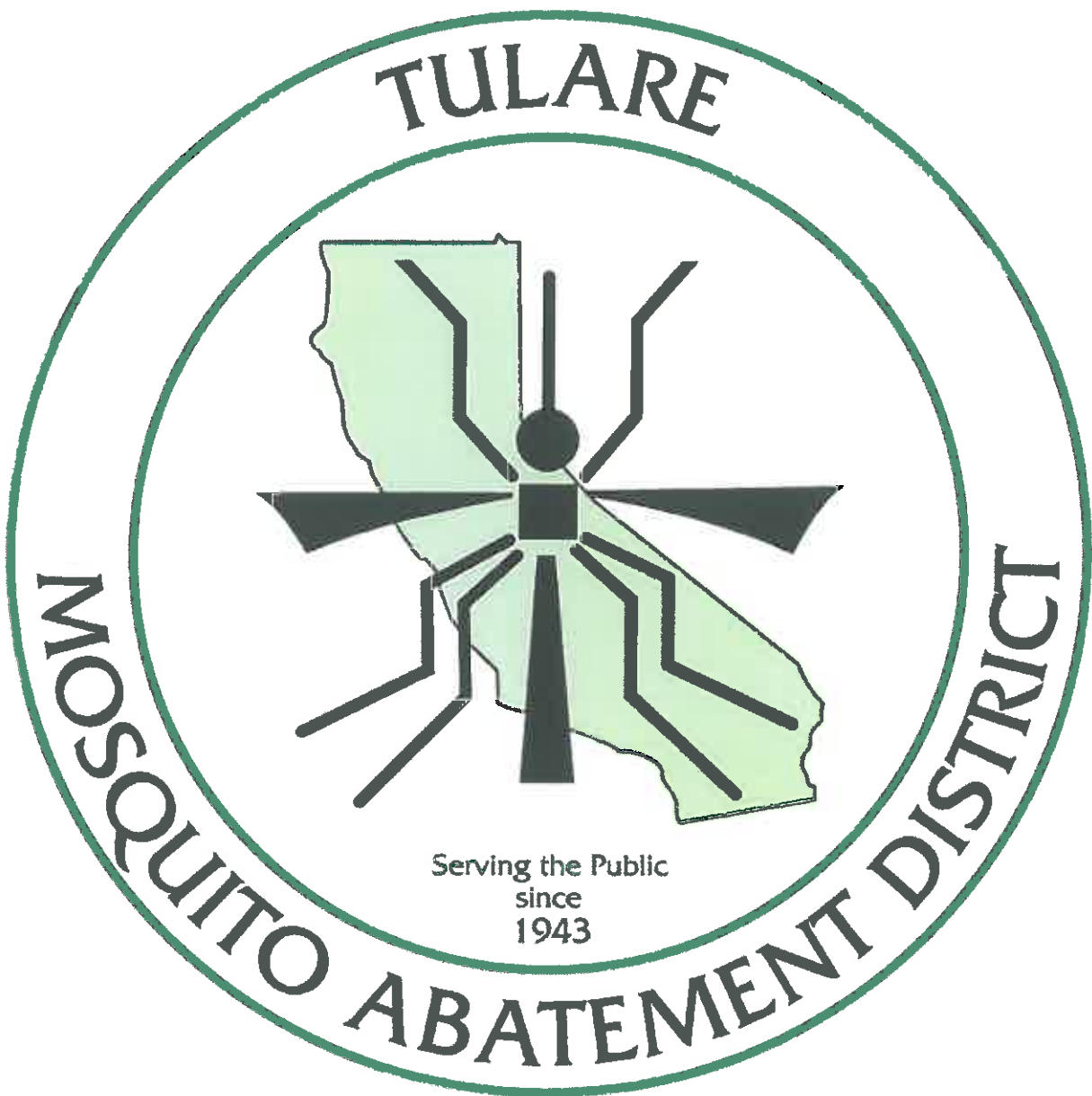


# TULARE MOSQUITO ABATEMENT DISTRICT 2020 ANNUAL REPORT



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**TULARE MOSQUITO ABATEMENT DISTRICT**

**DISTRICT PERSONNEL  
2020  
BOARD OF TRUSTEES**

Board Member	Office	Appointed by	Date Appointed	Term Expires
Charlie Pitigliano	President	County of Tulare	01/03/95	01/01/21
Robert Clark	Vice President	County of Tulare	06/28/94	01/01/21
Pat Nunes	Secretary	City of Tulare	12/05/06	08/05/22
Stan Creelman		County of Tulare	01/09/14	01/03/22
Robert Uchita		County of Tulare	01/31/12	01/01/21
Charles Mayer		City of Visalia	11/05/18	06/30/22

**DISTRICT EMPLOYEES**

NAME	POSITION	DATE EMPLOYED
<i>Full Time Employees</i>		
John Avila	General Manager	04/15/95
Michelle Dempsey	Operations Director	04/01/17
Andrew Conard	Field Technician	05/16/13
Sheryl Laskie	Secretary	01/09/20
Quirino Valencia	Mechanic/Tech	07/01/13
Armando Gonzalez	Field Technician	06/01/15

<i>Seasonal Employees</i>		Original Hire Date	2019 Season
Jesse Carver	Seasonal Tech	05/07/13	05/01/20 to 10/09/20
Victor Zamora	Seasonal Fld.Tech	05/05/15	05/01/20 to 10/09/20
David Servi	Seasonal Tech	4/15/2019	05/01/20 to 10/09/20
Rene Rodriguez	Surveillance Tech	7/31/2017	05/01/20 to 10/09/20
John Coleman	Surveillance Tech	4/9/2019	05/01/20 to 10/09/20
Jay Summers	Surveillance Tech	4/8/2019	05/01/20 to 07/17/20
Emilee Flaming	Surveillance Tech	7/28/2020	07/28/20 to 10/15/20
Quirino Valencia III	Surveillance The	5/1/2020	05/01/20 to 10/09/20

## 2020 REVENUE

### Primary Revenue ( Tulare County Account # 778 )

( 4001 ) Property Tax - Current Secured	1,441,040.56
( 4006 ) Property Tax - Current Unsecured	88,562.74
( 4008 ) Property Tax - Prior Secured	24,774.06
( 4009 ) Property Tax - Prior UnSecured	1,374.76
( 4030 ) Supplemental Property Tax - Current Secured	26,241.52
( 4033 ) Supplemental Property Tax - Prior Secured	5,086.28
( 4055 ) Timber Yield	0.01
( 4060 ) Residual Dist	84,248.00
( 4069 ) PT Facilities	29,348.00
( 4801 ) Interest	150,891.04
( 5000 ) I/G Revenues	174.48
( 5050 ) Property Tax REL	11,408.51

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1,863,149.96

### Miscellaneous Revenue ( Union Bank Account # \*\*\*\*\*4408 )

Class action settlement from Allstate Insurance	78.56
Pawnee Insurance Refund	471.00
Richie Bros - Sale of 2006 Chevy 1 Ton	6,035.00
Wellmark International - Altosid Rebate Program	631.68
US Bank Rewards Program	455.78

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7,672.02

### TOTAL REVENUE

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1,870,821.98

## EXPENDITURES

### SALARIES & EMPLOYEE BENEFITS ( 6000 )

Salaries & Wages ( 6001 )	414,343.54
Extra Help ( 6005 )	125,351.05
Director's Fees ( 6008 )	6,400.00
Social Security ( 6012 )	33,255.87
*Retirement - SD Portion ( 6011 )	39,330.13
Disability Insurance ( 6004 )	5,397.10
Health Insurance ( 6004 )	173,194.69
Unemployment Insurance ( 6004 )	5,959.81
Life Insurance ( 6004 )	1,398.18
Worker's Compensation Ins. SDRMA ( 6015 )	<u>23,234.70</u>

### TOTAL SALARIES & EMPLOYEE BENEFITS

827,865.07

### SERVICES & SUPPLIES ( 7000 )

#### Agriculture ( 7001 )

Altosid WSP (storm drain treatments)	6,702.84
Aqua Duet (mosquito adulticide)	4,287.07
Barrier Treatment Material	1,300.03
Biomist 4+12 (mosquito adulticide)	531.94
BVA (mosquito larvicide oil)	3,399.52
Cocobear (mosquito larvicide)	5,325.30
Natular G30 (mosquito larvicide)	5,510.75
Teknar SC (mosquito larvicide)	60,305.34
SumiLarv (mosquito larvicide)	2,305.45
Vectolex WDG (wide-area larvicide)	<u>21,411.85</u>
Airsprays (Goodlin Dusters)	500.00
Aerial Survey (green pool surveillance)	2,650.00
Chicken program (purchase, supplies, feed)	1,299.45
Flyers for Aegypti (N&R Publications)	4,982.83
Frontier/ESRI (sentinel maintenance fees)	1,765.00
Misc. field supplies	1,914.87
Streamline - Website	2,400.00
Surveillance (testing, traps, dry ice, misc)	6,604.37
Verizon (communication radios)	722.00
Verizon (GPS Tracking System)	3,759.83
Yosemite Linen	<u>4,456.46</u>

142,134.90

Telecommunications ( 7005 )

AT&T (faxline)	127.20
Verizon (office phones)	<u>1,150.14</u>

1,277.34

Household Expense ( 7009 )

Ice Machine Maintenance	603.09
Bottled water - Culligan	348.75
Miscellaneous household	<u>1,085.36</u>

2,037.20

Insurance ( 7010 )

**Coverage and cost of Insurance with current carrier  
Special Districts Risk Management Association (SDRMA)**

Anniversary date of Policy 07/01/21

<b>Type of Coverage</b>	<b>Deductible</b>	<b>Limits</b>	<b>Cost of Coverage</b>
<b>Property</b>	1000	Per Occurrence	
property			1,000,000,000
boiler & machinery			100,000,000
pollution			2,000,000
cyber			limits on file
<b>Mobile Equipment</b>		Per Occurrence	
mobile/contractors equipment			1,000,000,000
<b>General Liability</b>	None	Per Occurrence	
bodily injury			5,000,000
property damage			5,000,000
public officials personal			500,000
employment benefits			5,000,000
employee/public officials errors and omissions			5,000,000
employment practices liability			5,000,000
employee/public officials dishonesty			1,000,000
<b>Auto Liability</b>	None		
auto bodily injury			5,000,000
auto property damage			5,000,000
uninsured motorist			limits on file
<b>Auto Physical Damage</b>		Per Occurrence	
comprehensive	1000		limits on file
collision	500		limits on file
high dollar vehicles			limits on file
<b>Trailer</b>	None	Per Occurrence	limits on file
<b>Worker's Compensation</b>		Per Occurrence	
Employees Liability Coverage	None		5,000,000
workers' compensation	None		Statutory
			48,997.24
Additional Vehicle Insurance Truck #11 added to fleet			434.28
Deductible for damage done by staff to another vehicle			1,000.00
			50,431.52

Maintenance of Equipment ( 7021 )

Vehicle Fuel	22,551.58	
Vehicle Maintenance	11,880.39	
Shop supplies	468.06	
Maintenance of Equipment	4,560.90	
Vehicle spray system replacement parts	4,820.94	
Fire Extinguisher service	90.00	
Waste disposal - wash rack (Safety Kleen)	<u>897.99</u>	
		45,269.86

Maintenance of Buildings & Improvements ( 7024 )

Giottos Alarm annual fee & repairs	456.00	
A/C service, replacement	200.82	
Office Remodel - Rough, Concrete. Etc	<u>5,445.04</u>	
		6,101.86

Memberships ( 7027 )

MVCAC Annual Corporate Dues	9,500.00	
AMCA - John & Michelle Individual Membership	290.00	
CSDA - Membership	4,679.00	
SOVE - Membership	<u>140.00</u>	

14,609.00

Office Expense ( 7036 )

Quick Books Subscription & Checks	949.95	
Office supplies and postage	3,717.55	
Office Copier service contract & maintenance	1,485.81	
Positive Pay- Union Bank	678.75	
Business Printing (CVBF)	775.69	
Union Bank fees for Direct Deposit and Wire	201.25	
Internet access - Unwired Broadband	<u>1,631.64</u>	

9,440.64



Professional & Specialized Expense ( 7043 )

Legal services	11,380.00	
Audit FY 19/20	7,500.00	
GASB 68 (PERS)	<u>700.00</u>	
		19,580.00

Rent & Leases - Bldg. & Improvements (7062)

Land rent ( City of Tulare )	<u>9,288.00</u>	
		9,288.00

Small Tools & Instruments (7065)

<u>379.11</u>	
	379.11

District Special Expense ( 7066 )

Vehicle Door Sign (For WALS Treatments)	108.25	
Lunch for Ethics Training	63.87	
Meals for employee training	107.85	
DMV (Quad Registration)	52.00	
US & CA Flags & attachments	107.85	
CA Department of Health License Renewals	1,184.00	
Educational Workshops and Webinars	1,260.91	
State Examination (Seasonal Employee)	<u>124.00</u>	
		3,008.73

Transportation & Travel (Lodging/Meals) ( 7074 )

MVCAC Legislative Days meals (Sacto)	111.96	
MVCAC Legislative Days lodging (Sacto)	340.89	
MVCAC Conference meals San Diego	188.23	
MVCAC Conference lodging San Diego	<u>1,306.28</u>	
		1,947.36

Utilities ( 7081 )

Electrical service-hanger & office complex	3,262.88	
Gas service-hanger & office complex	496.67	
City Water & Refuse pickup	<u>1,714.37</u>	
		5,473.92

**FIXED ASSETS ( 8000 - 8300 )**

New Equipment ( 8300 )

2020 1 Ton Replacement Chevy Truck	32,829.41	
A-1 Applicator for WALS treatments	17,397.32	
2021 3/4 Ton Replacement Chevy Truck	30,788.65	
2021 1/2 Ton additional Chevy Truck	26,862.42	
Frontier Precision Software & Licensing	11,873.22	
Tablets for Conversion to new system	<u>7,822.20</u>	
		127,573.22

**TOTAL SERVICES & SUPPLIES**

**438,552.66**

## SUMMARY OF EXPENDITURES

SALARIES & EMPLOYEE BENEFITS ( 6000 ) **827,865.07**

SERVICES & SUPPLIES ( 7000 )

Agriculture ( 7001 )	142,134.90
Telecommunications ( 7005)	1,277.34
Household expense ( 7009 )	2,037.20
Insurance ( 7010 )	50,431.52
Maintenance of Equipment ( 7021 )	45,269.86
Maintenance of Buildings & Improvements( 7024 )	6,101.86
Memberships ( 7027 )	14,609.00
Office Expense ( 7036 )	9,440.64
Professional & Specialized Expense ( 7043 )	19,580.00
Rent & Leases Bldg. & Improvements ( 7062 )	9,288.00
Small Tools & Instruments ( 7065 )	379.11
District Special Expense ( 7066 )	3,008.73
Transportation & Travel ( 7074 )	1,947.36
Utilities ( 7081 )	5,473.92
Fixed Assets ( 8300 )	<u>127,573.22</u>

**438,552.66**

**TOTAL EXPENDITURES**

**\$ 1,266,417.73**

**VEHICLE MAINTENANCE**

**&**

**OPERATIONAL COST**

**2020**

Vehicle #	Year	Repair cost parts	Miles Driven 2020	Cost per Mile	Total Miles on Vehicle
1	2006 Chevy 1/2 Ton	79.74	2,199	0.0017	45,696
2	2015 Chevy 1/2 Ton	191.61	9,473	0.0025	77,866
3	2018 Chevy ClubCab	-	4,140	0.0000	19,082
4	2010 Chevy 1/2 Ton	418.82	7,342	0.0046	90,157
5	2013 Chevy 1/2 Ton	868.70	9,039	0.0128	67,791
6	2006 Jeep Wrangler	878.83	4,935	0.0172	51,099
7	2013 Chevy 3/4 Ton	290.67	8,077	0.0027	108,771
8	2018 Chevy 1/2 Ton	130.00	8,020	0.0046	28,204
9	2006 Chevy 1/2 Ton	343.44	2,951	0.0048	71,631
10	2008 Chevy 1 Ton	31.75	517	0.0004	79,872
11	2006 Chevy 1 Ton	31.75	8,819	0.0036	8,819
12	2006 Chevy 1 Ton	220.33	5,002	0.0027	82,302
13	2006 Chevy 1/2 Ton	231.95			
14	2009 Chevy 1 Ton	49.74	4,494	0.0008	63,207
17	2019 Chevy Ext Cab	-	4,079	0.0000	10,977
<b>Total Parts &amp; Repair</b>		<b>3,767.33</b>	<b>Gallons of gasoline</b>		<b>8,227</b>
<b>Gasoline</b>		<b>22,551.58</b>	<b>Total miles driven</b>		<b>79,087</b>
<b>Insurance</b>		<b>21,068.05</b>	<b>Avg. Miles per gallon</b>		<b>9.6</b>
<b>Total Operational Cost</b>		<b>47,386.96</b>	<b>Average cost per mile</b>		<b>0.60</b>

**ACRES AIR SPRAYED**

**2013 - 2020**

Year	2020	2019	2018	2017	2016	2015	2014	2013
JAN	0	0	0	0	0	0	0	0
FEB	0	0	0	0	0	0	0	0
MAR	0	0	0	393	10	0	0	0
APR	10	32	0	290	310	0	0	0
MAY	0	57	200	190	4	0	34	10
JUN	0	0	0	265	23	0	54	10
JUL	0	0	0	0	1875	1200	2751	3
AUG	0	0	0	15	1226	2622	3766	258
SEP	0	0	0	10	952	2414	2027	4116
OCT	0	0	0	0	0	3	15	1836
NOV	0	0	0	0	0	0	4	0
DEC	0	0	0	0	0	0	0	0
<b>Total</b>	<b>10</b>	<b>89</b>	<b>200</b>	<b>1,163</b>	<b>4,400</b>	<b>6,239</b>	<b>8,651</b>	<b>6,232</b>

## SERVICE REQUESTS

2013 - 2020

Year	2020	2019	2018	2017	2016	2015	2014	2013
JAN	0	1	0	0	1	1	0	0
FEB	1	1	1	1	4	9	1	0
MAR	3	5	2	12	10	9	4	6
APR	20	20	5	12	8	19	3	3
MAY	32	12	4	12	13	6	8	7
JUN	140	39	6	12	6	10	6	8
JUL	200	154	15	13	8	3	13	13
AUG	212	145	23	41	17	1	19	10
SEPT	135	108	25	44	5	12	11	8
OCT	69	32	29	8	9	11	8	2
NOV	10	8	7	2	4	2	0	1
DEC	1	4	0	2	2	0	1	0
<b>TOTALS</b>	<b>823</b>	<b>529</b>	<b>117</b>	<b>159</b>	<b>87</b>	<b>83</b>	<b>74</b>	<b>58</b>

# YEAR-END CHEMICAL REPORTED USAGE

2020	AGNIQUE	ALTOSID	AQUA	AQUABAC	BIOMIST	BTI	BVA 2	CO.BEAR	KONTROL	NATULAR	NATULAR	NATULAR	NATULAR	PYRONYL	Spheratax	Spheratax	Sumilarv	SUSPEND	VECTOBAC	VECTOBAC	
	WSP		DUJET	POWDER	4+12	TEKNAR	OIL	OIL	OIL	2EC	DT	G30	XRT	525	50G	SPH WSP	0.5G	SC	WDG	12AS	
FEB																					
MAR		14.570							40.245							32.650					
APR	0.096	68.370			0.046				145.823			0.270			120.000						1.867
MAY	0.402	75.260			194.809				439.382		0.015	80.000	1.230				92.4	0.219			19.245
JUN	1.435	80.610	10.000		383.631		51.615		243.966		0.042		0.350	1.569				0.289			
JUL	0.799	94.700			0.031	425.381		8.300	467.359	0.023	0.03	285.054	1.144	1.040				0.695	168.000		
AUG	0.550	79.755			0.002	398.921			462.769	0.063	0.054	75.003	1.144	9.027			0.300	0.356	150.000		
SEP	0.513	96.150		3.570	0.047	418.975	32.979	48.055	430.373	0.031	0.030		0.260	1.877			0.270	0.328	150.000		
OCT	0.236	57.230			0.244	222.900	226.410	91.060	4.313		0.024			3.750				0.202	75.000		
NOV						59.433	55.303				0.003										
DEC																					
<b>TOTALS:</b>	<b>4.031</b>	<b>566.645</b>	<b>10.000</b>	<b>3.570</b>	<b>0.324</b>	<b>2104.096</b>	<b>314.692</b>	<b>199.030</b>	<b>2234.230</b>	<b>0.117</b>	<b>0.196</b>	<b>440.057</b>	<b>4.398</b>	<b>17.263</b>	<b>120.000</b>	<b>32.650</b>	<b>92.970</b>	<b>2.089</b>	<b>543.000</b>		<b>21.112</b>

ACRES TREATED VS PAST 10 YEARS											
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
GROUND	17,772	20,000.00	18,326	29,352	18,958	23,416	20,449	22,934	13,215	12,257	11,751
AIR	0	89.00	200	1.163	4.400	6.239	8.651	6.232	4.807	6.089	6.101
<b>TOTALS</b>	<b>17,772</b>	<b>20,089.00</b>	<b>18,526</b>	<b>30,516</b>	<b>23,358</b>	<b>29,655</b>	<b>29,100</b>	<b>29,166</b>	<b>18,022</b>	<b>18,346</b>	<b>17,852</b>

## CHEMICAL PRICE LIST

Price per Gallon/Per Pound (#)

Agnique	37.66
Altosid	273.87
AquaBac Primary Powder	45.47 #
Aqua Duet	285.80
BIOMIST 4+12	106.40
BVA 2 Larvicide Oil	55 gallon drums
Cocobear Mosquito Larvicide Oil	19.36
DeltaGard (deltamethrin)	\$1.52/oz
Duet (Oil-Based) ULV	\$1.86/oz
Four Star SBG	
Kontrol Oil	Bulk Price
Natular DT Tablets	each.
Natular G	5#/acre = 30.65/ac
Natular G30	5#/acre = 86.00/ac
Natular 2EC	\$ 8.83/ounce - \$17.66/acre
One Guard	2.66/Oz
Pyroclide 525	104.46
Spheratax SPH 50 Granular	
Spheratax 50 WSP	.022# per pouch
SumiLarv	
Suspend SC	\$2.35/oz
Teknar SC	Per Tote
Teknar SC	Per 2 1/2 gallon
Vectobac WDG	7-8 oz./acre
Vectobac 12AS	Per 2 1/2 gallon
Vectobac (G)ranules	40# Bags

## Surveillance Trapping 2020

MONTH	# TRAPS	POOLS SUBMITTED	WNV + POOLS	SLEV+ POOLS	LOCATIONS OF POSITIVE POOLS
APRIL					Due to covid no traps were set, only inspections
MAY	123	0	0	0	
JUN	264	110	4	0	Tulare (4)
JUL	315	30	2	0	Tulare (2)
AUG	281	50	16	0	Pixley (1) Plainview (1) South Visalia(2) Tipton (2) Tulare (10)
SEP	251	46	12	5	Pixley (1) South Visalia (3) Tulare (9)(4)
OCT	65	3	0	0	
NOV					
DEC					
<b>Totals</b>	<b>1299</b>	<b>239</b>	<b>34</b>	<b>5</b>	

### TRAPS

	Gravid	CO2	BG	Ovi	In 2 Care	Total Traps	Y.T.D.
<b>April</b>				20		<b>20</b>	<b>20</b>
<b>May</b>	123	21	4	20		<b>168</b>	<b>188</b>
<b>June</b>	264	23	5	30		<b>322</b>	<b>510</b>
<b>July</b>	315	16	9	40		<b>380</b>	<b>890</b>
<b>August</b>	281	20	13	40		<b>354</b>	<b>1244</b>
<b>September</b>	251	18	22	40		<b>331</b>	<b>1575</b>
<b>October</b>	65		3	20		<b>88</b>	<b>1663</b>
<b>November</b>				20		<b>20</b>	<b>1683</b>
<b>December</b>				20		<b>20</b>	<b>1703</b>
	<b>1299</b>	<b>98</b>	<b>56</b>	<b>250</b>	<b>0</b>	<b>1703</b>	

### VIRUS

	WNV +	Human WNV+	SLEV+	Zika +
<b>April</b>				
<b>May</b>				
<b>June</b>	4			
<b>July</b>	2			
<b>August</b>	16			
<b>September</b>	12		5	
<b>October</b>				
<b>November</b>				
<b>December</b>				
	<b>34</b>	<b>0</b>	<b>5</b>	<b>0</b>



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The Tulare Mosquito Abatement District was established in 1943 to provide mosquito control in the District. The District covers an area of 562 square miles in Tulare County. The District office and operations site is located at 6575 Dale Fry Dr., Tulare, CA. This discussion of the Tulare Mosquito Abatement District's financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2020. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

As a public operation, the District receives an allocation of property tax revenue from Tulare County. The District received \$1,623,919 in the current fiscal year in property tax allocations.

**Discussion of the basic financial statements:**

*Government Wide Statements*

The government wide statements present the financial picture of the District as measured by its total economic resources using the accrual basis of accounting. This is similar to that used by private sector companies. These statements provide both short term and long term information about the District's financial status as a whole. The statement of net position and statement of activities include all the assets of the District (including its infrastructure), deferred outflows of resources, all liabilities (including any long-term debt), and deferred inflows of resources. All of the current year's revenue and expenses are accounted for in the statement of activity regardless of when cash is received or paid.

The government wide statements report the District's net position and how they have changed. Net position, the difference between the District's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, are one way to measure the District's financial health or position. Over time, increase or decrease in the District's net position are indicators of whether its financial position is improving or deteriorating. To further assess the overall health of the District, one needs to consider additional non-financial factors such as changes in the District's population, the ability to adjust service charges and the impact of changes in laws and regulations that may apply to the District.

The government wide financial statements in these financial statements include only governmental type activities.

*Fund Financial Statements*

The fund financial statements present the financial picture of the District in more detail than the government wide statements by describing the individual parts or funds. Funds are used to keep track of specific sources of funding and spending on particular programs. Some funds are required by State law and the District itself may establish other funds to control and manage assets for particular purposes at its discretion.

The District has only one fund type known as a governmental fund. Governmental fund types are presented on the modified accrual basis of accounting and a current resources focus. Assets expected to be used up, deferred outflows of resources and deferred inflows of resources in existence, and liabilities that come due during the year or soon thereafter are reflected. Capital assets acquisitions are treated as expenditures. Revenues for which cash is received during the year or soon thereafter are included. Expenditures for goods and services that have been received and for which payment is due during the year or soon thereafter are included.

The statements are presented using a *combination approach*, reflecting both the fund financial statements and the government-wide statements. The adjustments reconciling the different methods are disclosed in the notes to the financial statements.

**Condensed budget comparison (Continued):**

The District received more property tax revenue than anticipated. Expenditures were substantially less than budgeted for, especially in repairs and maintenance costs and chemical purchases.

The District's planned budget for the next fiscal year of operations is very conservative regarding anticipated revenue from property tax and miscellaneous sources of income. In addition, anticipated carryover from the previous budget is very conservative. In turn, the anticipated spending for the next fiscal year budget included high anticipated costs in all categories of the budget. This is done to assure operations will not have a shortfall in any category. We feel the nature of our operations is unpredictable enough to warrant this approach to our budget process.

**Management comments on the investment of District funds:**

The responsibility for the accounting and investment of District funds resides with the Board of Directors. The Board is limited in its investment choices. Currently the District keeps its excess funds with the County of Tulare. These funds are managed by the County to achieve an adequate return with minimal risk.

**Management comments on capital assets and long term-debt:**

The District's capital assets consist of buildings and equipment. The buildings include the District office and miscellaneous other service structures. The District has various types of equipment to provide mosquito abatement services, including ground spray vehicles and a Piper Pawnee 235 aircraft for aerial application.

**Overall analysis**

The District is in a healthy financial condition. Our cash carryover has increased this year as well as in the past several years. Growth of the tax base in our District has given the District additional revenue despite changes in the allocations of revenue sharing for Special Districts at the County level.

John Avila, Manager

**Tulare Mosquito Abatement District**  
Statement of Governmental Fund Revenues, Expenditures, and  
Changes in Fund Net Position / Statement of Activities  
For the Year Ended June 30, 2020

	General Fund	Adjustments (Note 4)	Statement of Activities
<b>REVENUES</b>			
Property taxes, including penalties and interest	\$ 1,623,919	\$ 0	\$ 1,623,919
Other	1,474	0	1,474
<b>Total revenues</b>	<b>1,625,393</b>	<b>0</b>	<b>1,625,393</b>
<b>EXPENSES</b>			
Salaries, employee benefits and payroll taxes	780,545	(79,975)	700,570
Pension expense	0	95,622	95,622
OPEB expense	0	136,023	136,023
Agricultural	215,528	0	215,528
Telecommunications	1,515	0	1,515
Household expense	2,033	0	2,033
Supplies	0	0	0
Insurance	34,814	0	34,814
Repairs and maintenance, equipment	45,045	0	45,045
Repairs and maintenance, structures	456	0	456
Memberships	4,850	0	4,850
Office supplies	9,726	0	9,726
Professional fees	19,511	0	19,511
Rent	9,949	0	9,949
District special expense	4,417	0	4,417
Utilities	4,171	0	4,171
Travel	4,175	0	4,175
Other	37,779	0	37,779
Capital outlay	46,795	(46,795)	0
Gain on sale of equipment	(6,035)	0	(6,035)
Depreciation	0	27,312	27,312
<b>Total expenses</b>	<b>1,215,274</b>	<b>132,187</b>	<b>1,347,461</b>
<b>Operating income</b>	<b>410,119</b>	<b>(132,187)</b>	<b>277,932</b>
<b>NON-OPERATING REVENUE AND EXPENSES</b>			
Use of money - interest	157,651	0	157,651
Grant income	0	0	0
Pension income	0	0	0
<b>Total non-operating revenue and expenses</b>	<b>157,651</b>	<b>0</b>	<b>157,651</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>567,770</b>	<b>(567,770)</b>	<b>0</b>
Change in net position	0	435,583	435,583
Fund balances / Net position, beginning of year	6,385,750	\$ 0	5,111,114
Fund balances / Net position, end of year	<b>\$ 6,953,520</b>	<b>\$ 0</b>	<b>\$ 5,546,697</b>