



**FOUR RIVERS VECTOR CONTROL DISTRICT**  
Deschutes County, Oregon

**FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2022**

**FOUR RIVERS VECTOR CONTROL DISTRICT  
Deschutes County, Oregon**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2022**

**ELECTED OFFICIALS**

***President***

Rodney Diekhoff  
Bend, Oregon

***Secretary/Treasurer***

Lawrie Diekhoff  
Bend, Oregon

***Director***

Art Sharkey  
Bend, Oregon

***Director***

Cindy Van Patten  
Bend, Oregon

***Agent***

Chad Stubblefield  
Bend, Oregon

**FOUR RIVERS VECTOR CONTROL DISTRICT  
Deschutes County, Oregon**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION**

**FOR THE YEAR ENDED JUNE 30, 2022**

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## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors  
Four Rivers Vector Control District  
Deschutes County, Oregon

### Report on Financial Statements

We have reviewed the accompanying financial statements of the governmental activities and the major fund of the Four Rivers Vector Control District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### Management's Responsibility for the Financial Statements

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

### Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

### Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

## INDEPENDENT ACCOUNTANT'S REVIEW REPORT – continued

### Required Supplementary Information

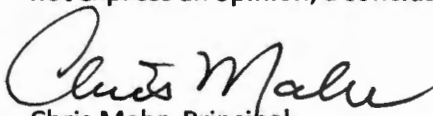
Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3-7 and Required Supplementary Information on page 25, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, and historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information, and we do not express an opinion, a conclusion, nor provide any assurance on it.

### Supplementary Information

The supplementary information on pages 26-28, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have not audited, reviewed, or compiled the supplementary information, and we do not express an opinion, a conclusion, nor provide any assurance on it.

### Management Representation of Fiscal Affairs Required by Oregon Regulations

The Management Representation of Fiscal Affairs Required by Oregon Regulations, as listed in the table of contents, is required by the State of Oregon. It is not a required part of the basic financial statements. The report has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements. The information in the report is the representation of management. We have not audited or reviewed such information and we do not express an opinion, a conclusion, nor provide any assurance on such information.



Chris Mahr, Principal

Chris Mahr & Associates | CPAs

Bend, Oregon

June 20, 2025



**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**FOUR RIVERS VECTOR CONTROL DISTRICT  
Deschutes County, Oregon**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**FOR THE YEAR ENDED JUNE 30, 2022**

As management of the Four Rivers Vector Control District, we offer readers of the District's financial statements this narrative overview and analysis of the District for the year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with additional information found in the body of the reviewed financial statements. This Management Discussion and Analysis (MD&A) is based on currently known facts, decisions, and conditions that existed as of the date of the independent accountant's report and is intended to facilitate both a short-term and long-term analysis of the financial activities of the District for the fiscal year ended June 30, 2022.

**Financial Highlights**

- The District is primarily a property tax funded organization, with revenues of \$237,560 in property taxes, \$66,000 in charges for services, and \$5,343 in other revenues. The vast majority of our revenues go to support mosquito eradication in a specific area of Deschutes County, Oregon.
- As a property tax funded organization, we are subject to uncertainties in economic conditions relative to our area.
- In the Government-Wide financial statements, the assets of the District exceeded its liabilities at June 30, 2022 by \$364,683. Of this amount, \$51,825 represents the District's net investment in capital assets with the remaining balance of \$312,858 available to meet the District's ongoing obligations to citizens and creditors.
- At June 30, 2022, the District's governmental funds reported an ending fund balance of \$310,772, an increase of \$86,713 from the prior year. The components of fund balance have been reported as: non-spendable of \$65,984, assigned of \$16,364; unassigned of \$228,424.

Overall, we believe the District was able to effectively manage its resources and meet the demands felt in our communities. The economic outlook for the District looks to be stable in the coming year.

**Overview of the Financial Statements**

The following discussion and analysis is intended to serve as an introduction to the District's basic financial statements and other required supplementary information. The District's basic financial statements are comprised of three components: 1) Government-wide financial statements; 2) Fund financial statements; and 3) Notes to the financial statements. This report also contains required supplementary information and other supplementary information in addition to the basic financial statements.

**FOUR RIVERS VECTOR CONTROL DISTRICT**  
**Deschutes County, Oregon**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**FOR THE YEAR ENDED JUNE 30, 2022**

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to the private-sector business, and include the Statement of Net Position and the Statement of Activities.

The Statement of Net Position presents the financial information on all of the District's assets and liabilities with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g. uncollected property taxes).

In the Government-Wide financial statements, the District's activities are shown in one category: governmental activities. The governmental activities, which consists of public health and safety, are principally supported by property taxes and charges for services. Governmental-type activities account for all of the District's total net position.

**Fund financial statements reporting governmental funds.** The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District's funds are all classified as governmental funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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 financing decisions. Both the governmental funds Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balance are reconciled to the government-wide Statement of Net Position and Activities

**FOUR RIVERS VECTOR CONTROL DISTRICT**  
**Deschutes County, Oregon**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**FOR THE YEAR ENDED JUNE 30, 2022**

**Notes to the financial statements.** The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. They are an integral part of the financial statements and should be read in conjunction with them.

**Required Supplementary Information.** The District adopts a biennial budget and appropriates expenditures for all governmental funds. To demonstrate compliance with the budget, budgetary comparison schedules have been provided for the Governmental Funds. In addition to the basic financial statements and accompanying notes, this report contains required supplementary information concerning the District's budgetary compliance for the General Fund.

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of the government's financial position. In the case of the District, the net position was \$364,683 at June 30, 2022. A comparison of the summarized statement of net position to the prior year is presented below.

	<b>June 30, 2022</b>	<b>June 30, 2021</b>
Current and other assets	\$ 326,395	\$ 266,801
Capital assets, net of depreciation	51,825	64,050
Total assets	378,220	330,851
Current liabilities	13,537	6,772
Total liabilities	13,537	6,772
Deferred inflows of resources		33,000
Net position:		
Net investment in capital assets	51,825	64,050
Unrestricted	312,858	227,029
Total net position	\$ 364,683	\$ 291,079

Approximately 14% of the District's net position reflects its investment in capital assets (e.g. land, building, vehicles and equipment) net of accumulated depreciation. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

The remaining assets primarily consist of cash and cash equivalents, property taxes receivable, inventory and prepaid items, all of which are used to meet the District's ongoing obligations to its citizens.

Liabilities that are considered current, consist of accrued expenses and accrued payroll liabilities.

**FOUR RIVERS VECTOR CONTROL DISTRICT**  
**Deschutes County, Oregon**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**FOR THE YEAR ENDED JUNE 30, 2022**

**Governmental Activities:** Governmental activities increased their net position by \$73,604 or 25% of the prior year total. All of the governmental activity for the District is directed for mosquito eradication, the purpose of the District. A comparison of the District's statement of activities to the prior year is presented below.

	<b>June 30, 2022</b>	<b>June 30, 2021</b>
Program revenues:		
Property taxes	\$ 237,560	\$ 227,494
Charges for services	66,000	66,000
Operating grants and contributions	3,990	5,485
Other income	1,353	2,567
Total program revenues	308,903	301,546
Program expenses:		
Mosquito eradication	235,299	222,024
Total program expenses	235,299	222,024
Change in net position	73,604	79,522
Net position - beginning	291,079	211,557
Net position - ending	\$ 364,683	\$ 291,079

**General Fund Budgetary Highlights**

During the budget period, Four Rivers Vector Control District may revise its originally adopted budget in order to address unexpected changes in revenues and/or expenditures. The original biennial budget was adopted on a conservative basis with only anticipated expenditures included. The year ended June 30, 2022 was the second year of the adopted biennial budget. No modifications were voted on by the board. The actual results for the biennium year ended June 30, 2022 resulted in expenses less than anticipated by approximately \$279,000. A majority of this variance can be explained by less than expected expenditures for capital outlay, application of pesticides and reduced staffing from limitations on operations during the Covid-19 pandemic.

**Capital Asset Administration**

**Capital Assets.** At June 30, 2022, the District had approximately \$51,825 invested in capital assets, including land, buildings and equipment.

**FOUR RIVERS VECTOR CONTROL DISTRICT  
Deschutes County, Oregon**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**FOR THE YEAR ENDED JUNE 30, 2022**

**Economic Factors and Next Year's Budgets**

During the preparation of the budget for the ensuing fiscal year, the long-term impacts of the local economy were examined in conjunction with business decisions made by the District. The following are the major assumptions used in developing the biennial budget for the fiscal years beginning July 1, 2022 and ending June 30, 2024:

- The District anticipates receiving service and grant funding of approximately \$642,000 for mosquito eradication services to the service area for the next biennium.
- Property tax rate will remain at \$.2895 per \$1,000 of assessed value.
- The District anticipates expenditures and capital outlays to increase consistent with the local economic cost of living increases over the ensuing two years. As part of the District's plan to provide additional services, expected capital outlay expenditures include the purchase of a truck and drone during the next biennium.

**Requests for Information**

The financial report is designed to provide interested parties with a general overview of the District's finances and to demonstrate the District's accountability for funds it receives. If you have questions about this report or need additional financial information, please contact Four Rivers Vector Control District, Fiscal and Administrative Manager, 56478 Solar Drive, Bend, OR 97707.

**FOUR RIVERS VECTOR CONTROL DISTRICT**  
**Deschutes County, Oregon**

**STATEMENT OF NET POSITION**

**JUNE 30, 2022**

	<u>Governmental Activities Total</u>
<b>ASSETS</b>	
Cash and investments	\$ 256,738
Property taxes receivables	3,673
Prepaid expenses	4,087
Deposits	20,000
Inventory	41,897
Capital assets	51,825
<b>TOTAL ASSETS</b>	<u>378,220</u>
<b>LIABILITIES</b>	
Accrued expenses	<u>13,537</u>
<b>TOTAL LIABILITIES</b>	<u>13,537</u>
<b>NET POSITION</b>	
Net investment in capital assets	51,825
Unrestricted	312,858
<b>TOTAL NET POSITION</b>	<u>\$ 364,683</u>

See accompanying notes and independent accountant's review report.

**FOUR RIVERS VECTOR CONTROL DISTRICT  
Deschutes County, Oregon**

**STATEMENT OF ACTIVITIES**

**YEAR ENDED JUNE 30, 2022**

<b>FUNCTIONS/PROGRAMS</b>	Direct Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
<b>Governmental activities:</b>				
Mosquito eradication	\$ 235,299	\$ 66,000	\$ 3,990	\$ (165,309)
Total governmental activities	\$ 235,299	\$ 66,000	\$ 3,990	(165,309)
<b>General revenues:</b>				
Property taxes levied for general purposes				237,560
Interest				1,353
Total general revenues				238,913
<b>CHANGE IN NET POSITION</b>				73,604
Net position - beginning				291,079
Net position - ending				\$ 364,683

See accompanying notes and independent accountant's review report.

**FOUR RIVERS VECTOR CONTROL DISTRICT  
Deschutes County, Oregon**

**BALANCE SHEET  
GOVERNMENTAL FUNDS**

**JUNE 30, 2022**

	<u>General</u>
<b>ASSETS</b>	
Cash and investments	\$ 256,738
Property taxes receivable	3,673
Prepaid expenses	4,087
Deposit	20,000
Inventory	<u>41,897</u>
Total assets	<u><u>\$ 326,395</u></u>
<b>LIABILITIES</b>	
Accrued expenses	<u>\$ 13,537</u>
Total liabilities	<u>13,537</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue - property taxes	<u>2,086</u>
Total deferred inflows of resources	<u>2,086</u>
<b>FUND BALANCES</b>	
Non-spendable	65,984
Assigned	16,364
Unassigned	<u>228,424</u>
Total fund balance	<u>310,772</u>
	<u><u>\$ 326,395</u></u>

See accompanying notes and independent accountant's review report.

**FOUR RIVERS VECTOR CONTROL DISTRICT  
Deschutes County, Oregon**

**RECONCILIATION OF GOVERNMENTAL FUNDS  
BALANCE SHEET TO STATEMENT OF NET POSITION**

**JUNE 30, 2022**

<b>TOTAL FUND BALANCES</b>	\$ 310,772
Certain property taxes due after sixty days are considered deferred inflows of financial resources in the governmental funds.	2,086
Capital assets used in government activities are not financial resources and, therefore, are not reported in the governmental funds.	<u>51,825</u>
<b>TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES</b>	<u><u>\$ 364,683</u></u>

See accompanying notes and independent accountant's review report.

**FOUR RIVERS VECTOR CONTROL DISTRICT  
Deschutes County, Oregon**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS**

**YEAR ENDED JUNE 30, 2022**

	<u>General</u>
<b>REVENUES</b>	
Property taxes - current levy	\$ 235,947
Property taxes - prior levies	2,496
Interest	1,353
Grants	3,990
Contract services	<u>66,000</u>
Total revenues	<u>309,786</u>
<b>EXPENDITURES</b>	
Personal services	167,081
Materials and services	55,002
Capital outlay	<u>990</u>
Total expenditures	<u>223,073</u>
<b>REVENUES OVER EXPENDITURES</b>	<u>86,713</u>
<b>FUND BALANCE - beginning</b>	<u>224,059</u>
<b>FUND BALANCE - ending</b>	<u><u>\$ 310,772</u></u>

See accompanying notes and independent accountant's review report.

FOUR RIVERS VECTOR CONTROL DISTRICT  
Deschutes County, Oregon

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2022

NET CHANGE IN FUND BALANCES \$ 86,713

Amounts reported for governmental activities in the *Statement of Activities*  
are different because:

Governmental funds report capital outlay as expenditures.

However, in the *Statement of Activities* the cost of those  
assets is allocated over their estimated useful lives and  
reported as depreciation expense. This is the amount by which  
capital outlays exceeded depreciation in the current year:

Expenditures for capital assets	990	
Less current year depreciation	<u>(13,215)</u>	(12,225)

Property taxes that do not provide current financial resources  
are not reported as revenue in the governmental funds as they  
do not meet the available criteria. In the *Statement of Activities*  
property taxes are recognized as revenue when levied or earned.

(884)

CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES

\$ 73,604

See accompanying notes and independent accountant's review report.

**NOTES TO FINANCIAL STATEMENTS**

**FOUR RIVERS VECTOR CONTROL DISTRICT**  
**Deschutes County, Oregon**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2022**

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

**Reporting Entity**

The Four Rivers Vector Control District (the District) is a municipal corporation chartered and operating under the laws of the State of Oregon. The governing body is a four-member Board of Directors, who are charged with overseeing operations and assuring the functions of a public health vector control district, principally the eradication of mosquitoes, is carried out at the least cost to the District.

The District's financial statements include the accounts of all District operations. The criteria for including organizations as component units within the District's reporting entity as set forth in Section 2100 of the Government Accounting Standards Board (GASB) Codification of Governmental Accounting and Financial Reporting Standards include whether:

- The organization is legally separate (can sue and be sued in their own name);
- The District holds the corporate powers of the organization;
- The District appoints a voting majority of the organization's board;
- The District is able to impose its will on the organization;
- The organization has the potential to impose a financial benefit/burden on the District;
- There is fiscal dependency by the organization on the District.

Based on the above criteria, the District is considered a primary government and does not have any component unit relationships. Conversely, the District is not considered a component unit of any primary government.

**Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting financial reporting principles.

The accounting and financial reporting treatment is determined by the applicable measurement focus of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

**FOUR RIVERS VECTOR CONTROL DISTRICT**  
**Deschutes County, Oregon**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2022**

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

**Government-wide Financial Statements**

The government-wide financial statements present information about the District as a whole and are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of net position includes and recognizes all long-term assets and receivables. The District's net position is reported in two parts: invested in capital assets, net of related debt; and unrestricted net position.

The statement of activities demonstrates the degree to which the direct expense of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes 1) charges to District patrons who purchase, use, or directly benefit from services or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meet the operational or capital requirements of a particular function or segment. Taxes and other items are not included among program revenues and are reported instead as general revenue.

**Governmental Fund Financial Statements**

The governmental fund financial statements provide information about the District's funds and are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*.

The General Fund is the District's only operating fund. It accounts for all financial resources of the general government except those required to be accounted for in another fund. Principal revenue sources include property taxes, interest, other fees and reimbursements. Expenditures include personal services, materials and services, and capital outlay expenditures necessary to carry out the District's primary purpose, to provide public health and safety through the eradication of mosquitos. The General Fund accounts for general operating revenues, expenditures and transfers of the District.

**FOUR RIVERS VECTOR CONTROL DISTRICT**

**Deschutes County, Oregon**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2022**

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

In addition to the General Fund, the board established the General Reserve Fund, to account for the accumulation of resources for the acquisition, repair and replacement of the District's equipment. Resources consist of transfers from the General Fund and investment earnings. Expenditures consist primarily of capital outlay for the acquisition of equipment in the absence of general operating fund resources.

The District has implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement enhances the usefulness of fund balance information by providing clearer fund balance classification that can be more consistently applied and by clarifying the existing governmental fund type definitions. As a result of this statement, the General Reserve Fund is reported as a component of the General Fund.

In the governmental fund financial statements revenues are recognized as soon as they become collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in the governmental funds. Proceeds from issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes associated with the current fiscal period are all susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred, all other eligibility requirements have been met and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the District.

**Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance**

**Deposits and Investments**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition and monies invested with the Oregon State Treasurer's Local Government Investment Pool. Short-term investments are stated at cost which approximates fair value.

**FOUR RIVERS VECTOR CONTROL DISTRICT**  
**Deschutes County, Oregon**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2022**

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

State statutes authorize the District to invest in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, commercial paper and the LGIP, among others. The LGIP operates in accordance with appropriate state laws and regulations

**Property Taxes Receivable**

Property taxes receivables are reported showing the total amounts due to the District. An allowance for uncollectible amounts is deemed unnecessary since the District has the power to lien property for collection of property taxes receivable and have historically been all collectible.

Tax revenue is recognized when levied on the government-wide financial statements and when collected and available to the District on the fund financial statements. Taxes receivable at June 30, less tax collections within sixty days subsequent to year-end, are recorded as deferred revenue on the modified accrual basis method of accounting in the governmental fund statements.

**Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the financial statements.

**Inventory**

Supplies inventory is carried in an inventory account at the lower cost, determined by the first-in first-out method, or market.

**Capital Assets**

Capital assets are recorded at original or estimated original cost. Donated capital assets are recorded at their estimated fair market value on the date donated. The District defines capital assets as assets with an initial cost of more than \$500 and an estimated life in excess of one year. Maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Capital assets are depreciated using the straight-line method over the following useful lives: Equipment, 5 to 10 years; Improvements, 20 to 40 years.

**Deferred outflows/inflows of resources**

In addition to assets, the statement of net position and the governmental funds balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expenditure/expense) until then.

**FOUR RIVERS VECTOR CONTROL DISTRICT**  
**Deschutes County, Oregon**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2022**

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

In addition to liabilities, the statement of net position and the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The District does not have any items that meet the criteria for reporting on the statement of net position. On the governmental funds balance sheet, there is one item that qualifies for reporting in this category, which consist of unavailable revenue from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amount becomes available.

**Net position flow assumption**

Net position is comprised of the various net earnings from operations, non-operating revenues, expenses and contributions of capital. Net position is classified in the following categories: 1) Net investment in capital assets, which consist of all net capital assets reduced by debt obligations that are attributable to the acquisition, construction or improvement of those assets.; 2) Restricted net position consists of external restraints placed on net position by creditors, grantors, contributors or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation; 3) Unrestricted net position consists of all other net position not included as items 1 or 2. As of June 30, 2022, the District reported on the Statement of Net Position two parts: net investment in capital assets and unrestricted net position.

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide, a flow assumption must be made about the order in which the resources are considered to be applied. It is the assumption that the District consider restricted – net position to have been depleted before unrestricted – net position is applied.

**Fund balance flow assumptions**

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is assumed that the District considers restricted fund balance to be depleted before using any of the components of unrestricted fund balance. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance being applied last.

**FOUR RIVERS VECTOR CONTROL DISTRICT**

**Deschutes County, Oregon**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2022**

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

**Net position and Fund Balances**

Reported in the governmental funds Balance Sheet, the District's fund balances include three categories:

- Non-spendable fund balance represents resources which cannot be spent due to form, such as, inventories and prepaid expenses, or must be maintained intact.
- Assigned fund balance represents resources that have been set aside for a specific purpose by the District's Board. Once the specific use intended for the fund has been achieved, assignment of the funds expires with no further action required by the Board.
- Unassigned fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in one of the other classifications mentioned previously.

Revenues and Expenditures/Expenses

**Program revenues**

Amounts reported as 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 or segment of the District and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than program revenues.

Use of Estimates

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

**FOUR RIVERS VECTOR CONTROL DISTRICT**  
**Deschutes County, Oregon**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 2 - BUDGET COMPLIANCE**

Budgetary Information

The District, organized under Oregon Revised Statutes Chapter 190, is subject to budget provisions of Oregon Revised Statutes Sections 294.900 to 294.930. The governing board of the District adopts a biennial budget (every two years) at the end of June of each even year. The board adopts appropriations on a budgetary basis in these categories: personnel services, materials and services, capital outlay and general operating contingency. Expenditures may not legally exceed appropriations at this level of detail. Only the governing body, not management, has the legal authority to amend the budget after it is adopted.

Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriations ordinance. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the governing body. All appropriations lapse at the end of the biennium, which is every even fiscal year.

**NOTE 3 - DEPOSITS AND INVESTMENTS**

The District maintains common cash in its bank and an investment pool accounts. At June 30, 2022, cash and investments consisted of the following:

Deposits with financial institutions	\$ 17,073
Cash with fiscal agent	1,031
Short-term investments with Oregon State Treasurer	238,634
	\$ 256,738

**Deposits**

*Custodial credit risk-deposits.* The District's deposits with financial institutions are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC), as required by Oregon state statutes. At June 30, 2022, the District's carrying amount of deposits in First Interstate Bank was \$17,073 and the amount of cash in the bank was \$37,068, which was within the FDIC limits. Where balances continually exceed \$250,000, ORS 295 governs the collateralization of Oregon public funds and provides the statutory requirements for the Public Funds Collateralization Program. Bank depositories are required to pledge collateral against any public funds' deposits in excess of deposit insurance amounts. This provides additional protection for public funds in the event of a bank loss. ORS Chapter 295 sets the specific value of the collateral, as well as the types of collateral that are acceptable.

**FOUR RIVERS VECTOR CONTROL DISTRICT**  
**Deschutes County, Oregon**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2022**

**NOTE 3 - DEPOSITS AND INVESTMENTS – continued**

**Investments**

*Interest rate risk.* Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the Oregon Short-term Bond Fund. The District does not have a formal adopted investment policy. The District has no investments with a maturity date.

*Credit risk* is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. Oregon Revised Statutes authorize the District to invest in obligations of the U.S. Treasury and U.S. Government Agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-1 by Standard and Poor's or P-1 by Moody's Commercial Paper Record, and the Local Government Investment Pool. Although the District has not adopted a formal policy regarding credit risk, the District's investment in the State of Oregon Local Investment Pool complies with state statutes. The State of Oregon Local Government Investment Pool and District's deposit in money market accounts are unrated.

As of June 30, 2022, the District held the following investments:

<u>Investment Type</u>	<u>Credit Quality</u>	<u>Reported Amount</u>	<u>Maturities</u>		
			<u>Up to 6 Months</u>	<u>6 Months to 1 Year</u>	<u>Over 1 Year</u>
State of Oregon Investment Pool	N/A	<u>\$ 238,634</u>	<u>\$ 238,634</u>		

*Concentrations of Credit risk.* As reflected above, the District maintains 100% of its investments with the State of Oregon Local Government Investment Pool (LGIP).

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The State of Oregon Investment Pool (LGIP) is not held in safekeeping by financial institution counterparty; however, the deposits with financial institutions are subject to custodial credit risk, which has been mitigated by collateral pledged by those financial institutions.

The LGIP is one of five asset classes approved for the investment of State of Oregon (State) funds. A number of local governments in Oregon as well as all State agencies participate in the LGIP, thus it is an external investment pool as defined in Statement No. 31 of the Government Accounting Standards Board, Accounting and Financial Reporting for Certain Investments and for External Investment Pools.

**FOUR RIVERS VECTOR CONTROL DISTRICT**  
**Deschutes County, Oregon**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2022**

**NOTE 3 - DEPOSITS AND INVESTMENTS – continued**

The LGIP is not registered with the U.S. Securities and Exchange Commission as an investment company. The State's investment policies are governed by the Oregon Revised Statutes and the Oregon Investment Board (Board). The State Treasurer is the investment officer for the Board and is responsible for all funds in the State Treasury. These funds must be invested, and the investments managed, as a prudent investor would, exercising reasonable care, skill and caution. Investments in the LGIP are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase and reverse repurchase agreements. The portfolio was in compliance with all portfolio guidelines at June 30, 2022.

Fair value measurement of the District's investment in the LGIP are based upon the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs. The District has no investments that are Level 1 or Level 3 inputs. The LGIP states in the footnotes to its financial statements that investments held in the pool are measured based upon the latest bid prices or evaluated quotes from independent pricing vendors (Level 2 inputs). The LGIP issues a publicly available Comprehensive Annual Financial Report that can be obtained at:

<https://www.oregon.gov/treasury/public-financial-services/regon-short-term-funds/pages/default.aspx>

**NOTE 4 - PROPERTY TAXES**

The tax levy is certified by the District Board to the Deschutes County Assessor. The tax rate is calculated by the county assessor for each taxing district based upon the July 1 assessed valuation. The levy becomes a lien on July 1 of each year. Unpaid taxes become subject to foreclosure four years after they become a lien on the property. Collections and foreclosures are the responsibility of the county tax collector/treasurer. The levy for general operations is based on a permanent rate of \$0.2895 per thousand dollars of assessed valuation.

**FOUR RIVERS VECTOR CONTROL DISTRICT**  
**Deschutes County, Oregon**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2022**

**NOTE 5 - CAPITAL ASSETS**

Capital asset activity of the District for the year ended June 30, 2022, was as follows:

	<u>July 1, 2021</u>	<u>Increase</u>	<u>Decrease</u>	<u>June 30, 2022</u>
Capital assets not being depreciated				
Land	\$ 15,500	\$	\$	\$ 15,500
Capital assets being depreciated				
Improvements	66,325			66,325
Equipment	310,412	990		311,402
Total capital assets being depreciated	376,737	990		377,727
Less accumulated depreciation	(328,187)	(13,215)		(341,402)
Total capital assets being depreciated, net	48,550	(12,225)		36,325
Total capital assets, net	<u>\$ 64,050</u>	<u>\$(12,225)</u>	<u>\$</u>	<u>\$ 51,825</u>

Depreciation expense in the amount of \$13,215 has been included as part of the District's mosquito eradication activities.

**NOTE 6 - COMMITMENTS AND CONTINGENCIES**

Reimbursement claims under state program grants are subject to audit and adjustment by grantor agencies. Any disallowed claims might become a liability of the District. The District is unaware of any communication from granting agencies regarding non-compliance with grant conditions that could result in a liability. There are no asserted or known unasserted claims against the District that require disclosure or a loss accrual under Financial Accounting Standards.

The District has received extensions of time to file legislatively mandated financial reports with the Oregon Secretary of State. Even so, the District is out of compliance with financial reporting laws of the state of Oregon.

The District made contributions to an employee's deferred compensation plan without subjecting those contributions to FICA taxes as required under the regulations governing the plan. While an estimated value of undistributed taxes may be calculated, management is unable to estimate a value of potential financial consequences nor determine if the process leading to collection will occur, therefore, an accrual has been forgone in the financial statements.

**FOUR RIVERS VECTOR CONTROL DISTRICT**  
**Deschutes County, Oregon**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2022**

**NOTE 6 - COMMITMENTS AND CONTINGENCIES – continued**

On July 2, 2022, the District entered into an agreement to purchase a truck for \$53,398. As part of the agreement, the District made a deposit of \$20,000 on June 29, 2022 to be applied towards the purchase. The vehicle will be acquired with cash of \$20,000 and financing of \$33,498. The loan is payable over 6 years with payments of \$602.41 including interest at 8.89%.

**NOTE 7 - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for risks of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. Insurance coverage has not changed significantly from prior years.

**NOTE 8 - RELATED PARTY TRANSACTIONS**

The Board President, the Treasurer/Secretary, and the current Office Manager of Four Rivers Vector Control District are related to one another. The Officer Manager's compensation arrangement is considered to be made at arms-length.

**NOTE 9 - DEFERRED COMPENSATION PLAN**

The District provides to employees a deferred compensation retirement plan under Section 457(b) of the Internal Revenue code and is construed under the laws of the state of Oregon. Section 457(b) plans are non-qualified eligible plans. The District made board approved contributions on behalf of employees totaling \$10,800 during the fiscal year ended June 30, 2022.

**NOTE 10 - SUBSEQUENT EVENTS**

Subsequent events have been evaluated through June 20, 2025, which is the date the financial statements were available to be issued. Management is not aware of any other subsequent events that require further disclosure in the financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION**

**FOUR RIVERS VECTOR CONTROL DISTRICT  
Deschutes County, Oregon**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND**

**FOR THE BIENNIUM ENDED JUNE 30, 2022**

	Original & Final Budget	Variance with Final Budget Over/(Under)	2020-2022 Actual Amounts GAAP & Budget Basis
<b>Revenues</b>			
Current year property taxes	\$ 453,000	\$ 7,733	\$ 460,733
Prior years property taxes	11,000	(5,024)	5,976
Interest on investment	4,000	(1,545)	2,455
Grants	17,000	(7,525)	9,475
Miscellaneous	10,000	(8,534)	1,466
Contract Services	<u>140,000</u>	<u>(8,000)</u>	<u>132,000</u>
<b>Total revenues</b>	<u>635,000</u>	<u>(22,895)</u>	<u>612,105</u>
<b>Expenditures</b>			
Personal services	371,000	(48,306)	322,694
Materials and services	289,000	(182,283)	106,717
Capital outlay	52,000	(30,581)	21,419
Contingency	<u>18,000</u>	<u>(18,000)</u>	<u>          </u>
<b>Total expenditures</b>	<u>730,000</u>	<u>(279,170)</u>	<u>450,830</u>
<b>Revenues over (under) expenditures</b>	<u>(95,000)</u>	<u>256,275</u>	<u>161,275</u>
<b>Fund balance - beginning</b>	<u>100,000</u>	<u>49,497</u>	<u>149,497</u>
<b>Fund balance - ending</b>	<u>\$ 5,000</u>	<u>\$ 305,772</u>	<u>\$ 310,772</u>

**SUPPLEMENTARY INFORMATION**

**FOUR RIVERS VECTOR CONTROL DISTRICT**  
**Deschutes County, Oregon**

**GENERAL OPERATIONS FUND - MANAGEMENT DETAIL**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**

**FOR THE BIENNIUM PERIOD ENDED JUNE 30, 2022**

	Biennium Budget Original & Final	FY 2020-21 Actual PY	FY 2021-22 Actual	Total Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>					
Current year property taxes	\$ 453,000	\$ 224,786	\$ 235,947	\$ 460,733	\$ 7,733
Prior years' property taxes	11,000	3,480	2,496	5,976	(5,024)
Interest on investment	4,000	1,005	1,202	2,207	(1,793)
Grants	17,000	5,485	3,990	9,475	(7,525)
Miscellaneous	10,000	1,466		1,466	(8,534)
Contract Services	140,000	66,000	66,000	132,000	(8,000)
<b>Total revenues</b>	<b>635,000</b>	<b>302,222</b>	<b>309,635</b>	<b>611,857</b>	<b>(23,143)</b>
<b>Expenditures</b>					
<b>Personal services</b>					
Salaried employees	111,000	56,925	57,779	114,704	3,704
Part-time employees	120,000	47,503	52,052	99,555	(20,445)
Personnel overhead cost	140,000	51,185	57,250	108,435	(31,565)
<b>Total Personal services</b>	<b>371,000</b>	<b>155,613</b>	<b>167,081</b>	<b>322,694</b>	<b>(48,306)</b>
<b>Materials and services</b>					
Aerial application	78,000				(78,000)
Supplies, equipment & repairs	12,000	6,251	5,201	11,452	(548)
Office expenses	18,000	6,486	9,381	15,867	(2,133)
Pesticides	90,000	8,843	12,628	21,471	(68,529)
Transportation - Auto/Truck	25,000	7,272	7,095	14,367	(10,633)
Training	10,000	706	2,462	3,168	(6,832)
Professional service	7,000				(7,000)
Insurance and bond	30,000	13,844	11,071	24,915	(5,085)
Advertising, dues & licenses	12,000	6,292	5,412	11,704	(296)
Interest expense	1,000				(1,000)
Rent and leasing	1,000	790	685	1,475	475
West Nile Virus Surveillance	5,000	1,231	1,067	2,298	(2,702)
<b>Total Materials and services</b>	<b>289,000</b>	<b>51,715</b>	<b>55,002</b>	<b>106,717</b>	<b>(182,283)</b>
<b>Capital Outlay</b>					
Equipment & real property	52,000	20,429	990	21,419	(30,581)
<b>Total Capital Outlay</b>	<b>52,000</b>	<b>20,429</b>	<b>990</b>	<b>21,419</b>	<b>(30,581)</b>
<b>Contingency</b>					
	18,000				(18,000)
<b>Total expenditures</b>	<b>730,000</b>	<b>227,757</b>	<b>223,073</b>	<b>450,830</b>	<b>(279,170)</b>
Revenues over(under) expenditures	(95,000)	74,465	86,562	161,027	256,027
Fund balance - beginning	100,000	133,381	207,846	133,381	33,381
Fund balance - ending	\$ 5,000	\$ 207,846	\$ 294,408	\$ 294,408	\$ 289,408

**FOUR RIVERS VECTOR CONTROL DISTRICT  
Deschutes County, Oregon**

**GENERAL RESERVE FUND SUB-FUND ACCOUNT GROUP**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL**

**YEAR ENDED JUNE 30, 2022**

	Biennium Original and Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Interest on investment	\$	\$ 151	\$ 151
Total revenues		151	151
<b>Expenditures</b>			
Materials and services			
Capital outlay			
Total expenditures			
Revenues over expenditures		151	151
Fund balance - beginning		16,213	16,213
Fund balance - ending	\$	\$ 16,364	\$ 16,364

**FOUR RIVERS VECTOR CONTROL DISTRICT  
Deschutes County, Oregon**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS  
GENERAL FUND**

**YEAR ENDED JUNE 30, 2022**

Tax Year	Beginning Balance and 2021-22 Levy	Adjustments	Net Interest (Discount)	Collections	Ending Balance
<b>General Fund Levy:</b>					
2021-22	\$ 243,921	\$ (126)	\$ (6,420)	\$ 235,242	\$ 2,133
2020-21	2,222	(72)	54	1,385	819
2019-20	926	(29)	69	500	466
2018-19	475	(7)	79	411	136
2017-18	166	(6)	36	149	47
2016-17	36	(3)	11	24	20
2015-16	(6)	-	6	17	(17)
Prior	75		4	10	69
<b>General Fund Levy</b>	<b>\$ 247,815</b>	<b>\$ (243)</b>	<b>\$ (6,161)</b>	<b>\$ 237,738</b>	<b>\$ 3,673</b>
Foreclosure sales & adjustments				42	
Adjustments for accruals:					
June 30, 2021 accrual				(924)	
June 30, 2022 accrual					
Current year levy				1,157	
Prior years levies				430	
				<u>\$ 238,443</u>	
<b>Amounts reported in the Statement of Revenues, Expenditures and Changes in Fund Balance for the Year Ended June 30, 2022</b>					
Current year levy				\$ 235,947	
Prior years' levies				2,496	
				<u>\$ 238,443</u>	

**MANAGEMENT COMMUNICATIONS**  
**AS REQUIRED BY THE STATE OF OREGON**

**FOUR RIVERS VECTOR CONTROL DISTRICT  
Deschutes County, Oregon**

**MANAGEMENT REPRESENTATION OF FISCAL AFFAIRS  
REQUIRED BY OREGON STATE REGULATIONS**

**YEAR ENDED JUNE 30, 2022**

Four Rivers Vector Control District is subject to, and responsible for, compliance with various laws, rules, and regulations relating to its operations and finances. Among such laws, rules, and regulations are the requirements prescribed in Municipal Audit Law (ORS Chapter 297) and the Minimum Standards for Review of Oregon Municipal Corporations (OAR 162, Division 40) including, but not limited to:

- § Deposit of public funds with financial institutions (ORS Chapter 295).
- § Indebtedness limitations, restrictions and repayment.
- § Budgets legally required (ORS Chapter 294).
- § Insurance and fidelity bonds in force or required by law.
- § Programs funded from outside sources.
- § Authorized investment of surplus funds (ORS Chapter 294).
- § Public contracts, purchasing, and improvements (ORS Chapters 279A, 279B & 279C).

The management of the Four Rivers Vector Control District is aware of the requirements of Oregon laws and administrative rules concerning each of the above requirements and has complied, in all material respects, with such requirements.

Further, we are not aware of any violations or possible violations of laws, rules, or regulations, whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.

  
Susan Dickson

June 20, 2025  
Date