FOUR RIVERS VECTOR CONTROL DISTRICT

56478 SOLAR DRIVE, BEND, OR 97707
WWW.FOURIVERSVECTORCONTROLDISTRICT.COM

Agenda

Board of Trustees –Regular Board Meeting
July 15, 2026 – 6:00 PM

1) **Call to Order (6:00PM)**
2) **Roll Call**
3) **Approval of Agenda-**Action
4) **Approval of Minutes**
   a) 06/17/2026 – Action
5) **Board Composition**
   a) Board Member Resignation
6) **Treasurer's / Financial Reports**
   a) District Financial Balance Sheet - Action
   b) Monthly Itemized Expenses – Action
      i) Bills to Approve/Pay
      ii) Bills paid since last meeting
   c) Past Taxes Update
   d) Past audits Discussion and Action
      i) 2024 and 2025
7) **Committee Reports**
      i)
8) **Manager's Report/ Requests/ Consent** - Action
9) **Old Business**
   a) Quote review and plan for ADA Access – (Megan Tucker) - Action
10) **New Business**
   a) _
11) **Other Items**
12) **Future Agenda Items**
13) **Public Comment**
14) **Executive Session (As needed)**
15) **Adjourn Meeting**

FOUR RIVERS VECTOR CONTROL DISTRICT

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Minutes

Board of Trustees –Regular Board Meeting

June 17, 2026 – 6:00 PM

The District records the meetings and are posted on the District's YouTube channel in addition to these minutes https://www.youtube.com/watch?v=47vU7Z9rhk4

1) Call to Order (6:00PM)

Meeting called to order at 6:00PM by Chair Eva Wild Crain

2) Roll Call

a) **Board:** Eva Wild Crain, Steve Emerson (via Zoom), Shawn Hill

i) **Absent:** Rich Parker and Joe Tucker (Excused)

b) Staff: Edward Horvath, Director

c) Public: None

3) Approval of Agenda

Motion to approve the agenda as presented was made by Hill. The motion was seconded by Emerson and passed unanimously. **Yes:** Hill, Emerson, Wild Crain **No:** None

4) Approval of Minutes

a) 05/20/2026

Motion to approve the minutes of June 17, 2026 by Emerson. The motion was seconded by Hill and passed unanimously. **Yes:** Hill, Emerson, Wild Crain **No:** None

5) Board Composition

a) Positions reappointments

Joe Tucker and Steven Emerson were both re-appointed by the BOCC. They will receive their oath of office at the next meeting.

6) Treasurer's / Financial Reports

a) District Financial Balance Sheet

Horvath presented the Financial reports as discussed with Emerson. Discussion about the financial standings. Horvath said we should be just under budget from our plans and will begin the FY 2026-27 as planned

Motion to approve and accept the financial Balance Sheets by Hill. The motion was seconded by Emerson and passed unanimously. **Yes:** Hill, Emerson, Wild Crain **No:** None

b) Monthly Itemized Expenses, Bills paid and bills to be paid

Discussion about bills to be paid. Wild Crain asked for the $17,000 bill for Isler for our 2024 and 2025 audits to be approved for payment, a check signed and mailed only after the final AUP is received.

Motioned by Emerson to accept the bills to be paid and bills paid including paying the AUP bill. The motion was seconded by Hill and passed unanimously. **Yes:** Hill, Emerson, Wild Crain **No:** None

c) Financial (Bank Statements Approval - Action

Discussion about bank and financial statements. Horvath presented the Ed Staub statement today (came yesterday) and was not in the agenda packet. Horvath wants each statement (Checking, LGIP, Credit Card(s) and Ed Staub account) to be reviewed by the Board monthly and approved.

Motion to approve the financial bank statements as presented was made by Hill. The motion was seconded by Emerson and passed unanimously. **Yes:** Hill, Emerson, Wild Crain **No:** None

d) Past Taxes Update

Horvath stated no new past tax bills, but is still expecting a 2023 and or 2024 past payroll bill.

e) Audits Update

Discussed during bills to be paid.

7) Committee Reports

i) No new report(s)

8) Manager's Report/ Requests/ Consent

Motioned by Emerson to accept the Manager's Report as presented and seconded by Hill. Accepted unanimously. **Yes:** Hill, Emerson, Wild Crain **No:** None

9) **Old Business**

a) **None**

10) **New Business**

Horvath let the Board know that Megan Tucker has a proposal for the ADA ramp and asked to have M Tucker present her proposals next month.

11) Other Items

a) None

12) Future Agenda Items

a) None

13) Public Comment

a) None

14) Executive Session (As needed)

a) None

15) Adjourn Meeting

a) Meeting adjourned at 6:29 PM by Chair Wild Crain

The undersigned hereby certify that the foregoing Board Meeting Minutes constitute a true and correct record of the meeting proceedings.

16) This 15th day of June, 2026.

____
Eva Crain Wild
Board Chairperson

____
Edward Horvath
Clerk of the Board

Four Rivers VCD

Budget vs. Actuals: FY_2025_2026 - FY26 P&L

July 2025 - June 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
Interest Income	15,813.22	9,500.00	6,313.22	166.45 %
Local Option Levy-Past	0.22		0.22	
Miscellaneous Income		0.00	0.00	
Other Tax Dist	183.54		183.54	
Previously Levied Taxes	4,828.27		4,828.27	
Property Taxes	414,494.38	384,930.00	29,564.38	107.68 %
PTNL REFUND CRT	-1,209.09		-1,209.09	
Sunriver Homeowners	83,466.00	80,042.00	3,424.00	104.28 %
Uncategorized Income {65}		5,000.00	-5,000.00	
Total Revenue	**$517,576.54**	**$479,472.00**	**$38,104.54**	**107.95 %**
GROSS PROFIT	**$517,576.54**	**$479,472.00**	**$38,104.54**	**107.95 %**
Expenditures				
Ask Accountant	-9,451.95		-9,451.95	
General Operating Contingency		10,000.00	-10,000.00	
Material Services & Supplies	452.98	0.00	452.98	
Ads, Dues, Licence	2,830.47	10,000.00	-7,169.53	28.30 %
Aerial Application	13,280.56	50,000.00	-36,719.44	26.56 %
Deschutes County Solid		0.00	0.00	
Insurance & Bonds	866.34	20,000.00	-19,133.66	4.33 %
General Liability and Pollution Ins	11,794.35		11,794.35	
Property Insurance	2,523.00		2,523.00	
Vehicle Insurance	4,617.00		4,617.00	
Total Insurance & Bonds	**19,800.69**	**20,000.00**	**-199.31**	**99.00 %**
Interest & Finance Charges		1,000.00	-1,000.00	
Office Expense	1,501.59	18,000.00	-16,498.41	8.34 %
Bank Service Charges	110.12		110.12	
Miscellaneous	1,424.01		1,424.01	
Postage	584.40		584.40	
Software	7,034.33		7,034.33	
Supplies	2,551.06		2,551.06	
Utilities				
Internet	474.50		474.50	
Power	2,399.55		2,399.55	
Telephone	2,241.23		2,241.23	
Trash	817.53		817.53	
Total Utilities	**5,932.81**		**5,932.81**	
Total Office Expense	**19,138.32**	**18,000.00**	**1,138.32**	**106.32 %**
Permits, Fees & Subscriptions	2,140.27		2,140.27	
Pesticides & Source Reduction	36,798.66	50,000.00	-13,201.34	73.60 %
Professional Services		25,000.00	-25,000.00	
Accounting	24,450.00		24,450.00	

Four Rivers VCD

Budget vs. Actuals: FY_2025_2026 - FY26 P&L

July 2025 - June 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Bookkeeping	1,845.00		1,845.00	
Legal Fees	6,345.00		6,345.00	
State & Federal Late Fees	487.97		487.97	
Total Legal Fees	**6,832.97**		**6,832.97**	
Total Professional Services	**33,127.97**	**25,000.00**	**8,127.97**	**132.51 %**
Rent & Leasing	85.00	1,000.00	-915.00	8.50 %
Supplies, Equipment, Repairs	2,240.85	10,000.00	-7,759.15	22.41 %
Tracking	4,639.95		4,639.95	
Total Supplies, Equipment, Repairs	**6,880.80**	**10,000.00**	**-3,119.20**	**68.81 %**
Training	440.00	10,772.00	-10,332.00	4.08 %
Meals	315.00		315.00	
Total Training	**755.00**	**10,772.00**	**-10,017.00**	**7.01 %**
Transportation		25,000.00	-25,000.00	
Fuel	3,777.65		3,777.65	
Miscellaneous	32.00		32.00	
Parts & Repairs	7,282.40		7,282.40	
Total Transportation	**11,092.05**	**25,000.00**	**-13,907.95**	**44.37 %**
Website	2,931.25		2,931.25	
WNV surveillance	68.95	5,000.00	-4,931.05	1.38 %
Total Material Services & Supplies	**149,382.97**	**225,772.00**	**-76,389.03**	**66.17 %**
Payroll Tax Penalties & Interest	7,106.34		7,106.34	
Personnel Services		0.00	0.00	
Part Time Employees	58,925.36	115,000.00	-56,074.64	51.24 %
Personnel Overhead Cost		137,800.00	-137,800.00	
Employer Def Comp Contribution	108.00		108.00	
Health Ins Benefit	18,831.28		18,831.28	
Payroll Expenses	12,302.97	0.00	12,302.97	
Workers Comp	1,036.67		1,036.67	
Total Personnel Overhead Cost	**32,278.92**	**137,800.00**	**-105,521.08**	**23.42 %**
Salaried Employees	60,683.64	133,900.00	-73,216.36	45.32 %
Total Personnel Services	**151,887.92**	**386,700.00**	**-234,812.08**	**39.28 %**
Unapplied Cash Bill Payment Expense	0.00		0.00	
Total Expenditures	**$298,925.28**	**$622,472.00**	**$ -323,546.72**	**48.02 %**
NET OPERATING REVENUE	**$218,651.26**	**$ -143,000.00**	**$361,651.26**	**-152.90 %**
NET REVENUE	**$218,651.26**	**$ -143,000.00**	**$361,651.26**	**-152.90 %**

Four Rivers VCD

Statement of Financial Position

As of Jun 30, 2026

	TOTAL
Assets	
Current Assets	
Bank Accounts	
First Interstate Bank	16,891.31
LGI Pool Fund	415,025.87
Total for Bank Accounts	**$431,917.18**
Accounts Receivable	
Accounts Receivable	34,808.70
Total for Accounts Receivable	**$34,808.70**
Other Current Assets	
Deposits	0.00
Inventory Asset	41,896.67
Petty Cash	823.79
Total for Other Current Assets	**$42,720.46**
Total for Current Assets	**$509,446.34**
Fixed Assets	
Capital Outlay	$31,337.64
Field Equipment	$193,978.79
WNV equipment	0.00
Total for Field Equipment	**$193,978.79**
Office & Lab Equipment	284,156.90
Real Property	15,500.00
Total for Capital Outlay	**$524,973.33**
Fixed Assets	$68,283.79
Accumulated Depreciation	-384,160.00
Total for Fixed Assets	**-$315,876.21**
Total for Fixed Assets	**$209,097.12**
Other Assets	
Cash Clearing	0.00
Prepaid Insurance	4,331.35
Property Tax Receivable	3,840.80
Total for Other Assets	**$8,172.15**
Total for Assets	**$726,715.61**

Four Rivers VCD

Statement of Financial Position

As of Jun 30, 2026

	TOTAL
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	10,065.76
Total for Accounts Payable	**$10,065.76**
Credit Cards	
MasterCard-6645	1,828.11
MasterCard-7771	0.00
MasterCard-8523	0.00
Total for Credit Cards	**$1,828.11**
Other Current Liabilities	
BOC Advance Line	0.00
Deferred Comp Payable	3,600.00
Deferred Inflows of Financial R	34,650.00
Direct Deposit Liabilities	0.00
Payroll Liabilities	-$12,525.36
Wage Garnishments	0.00
Total for Payroll Liabilities	**-$12,525.36**
SDAO Flexlease	0.00
Total for Other Current Liabilities	**$25,724.64**
Total for Current Liabilities	**$37,618.51**
Long-term Liabilities	
Ally Financial - Truck Loan	29,356.62
Total for Long-term Liabilities	**$29,356.62**
Total for Liabilities	**$66,975.13**
Equity	
Opening Bal Equity	-238,507.16
Prior Period Adjustments	15,197.09
Retained Earnings	664,399.29
Net Revenue	218,651.26
Total for Equity	**$659,740.48**
Total for Liabilities and Equity	**$726,715.61**

First Interstate Bank
P.O. Box 241826
Omaha, NE 68124

Managing Your Accounts

Client Contact Center	855-342-3400
Website	firstinterstate.com

FOUR RIVERS VECTOR
CONTROL DISTRICT
56478 SOLAR DR
BEND OR 97707-2054

Summary of Accounts

Account Type	Account Number	Ending Balance
COMMUNITY CHECKING	XXXXXXXXXXX1563	$10,805.89

THIS FORM IS PROVIDED TO HELP BALANCE YOUR STATEMENT

HOW TO BALANCE YOUR ACCOUNT

ACCOUNT RECONCILEMENT PRINCIPLES ARE FAIRLY SIMPLE, IT IS NECESSARY TO FIND ITEMS IN YOUR CHECKBOOK WHICH THE BANK HAS NOT YET PROCESSED, AND THOSE ON THE BANK STATEMENT BUT NOT YET IN YOUR CHECKBOOK. TO YOUR CHECKBOOK BALANCE ADD OR SUBTRACT THE OUTSTANDING BANK STATEMENT ITEMS, AND TO THE STATEMENT BALANCE ADD OR SUBTRACT OUTSTANDING CHECKBOOK ITEMS. THE TWO TOTALS SHOULD AGREE.

1. SORT CHECKS AND DEPOSITS INTO NUMBER OR DATE ORDER.
2. MARK OFF (✓) EACH ITEM AGAINST YOUR CHECKBOOK. THOSE NOT MARKED WILL BE OUTSTANDING ITEMS. ALSO NOTE ANY BANK OR OTHER CHARGES, OR AUTOMATIC DEPOSITS ON THE STATEMENT, NOT IN YOUR CHECKBOOK.
3. FILL IN THE FOLLOWING FORM FOR EASY RECONCILEMENT.

CHECKBOOK BALANCE	
ADD ANY DEPOSITS INCLUDING AUTOMATIC DEPOSITS NOT YET ENTERED IN YOUR CHECKBOOK. (BE SURE TO ENTER THEM)	
SUB-TOTAL	
SUBTRACT SERVICE CHARGE HERE AND IN YOUR CHECKBOOK	
IF SAVINGS TRANSFER ACCOUNT, ADD SAVINGS INTEREST	
SUBTRACT ANY AUTOMATIC LOAN PAYMENTS OR OTHER AUTOMATIC CHARGES NOT YET ENTERED IN YOUR CHECKBOOK (BE SURE TO SUBTRACT FROM CHECKBOOK)	
ADJUSTED CHECKBOOK BALANCE	

ADJUSTED STATEMENT BALANCE AND CHECKBOOK BALANCE SHOULD AGREE

CHECKING BALANCE SHOWN ON THIS STATEMENT	
IF SAVINGS TRANSFER ACCOUNT ADD SAVINGS BALANCE	
ADD DEPOSITS OUTSTANDING NOT YET CREDITED TO YOUR ACCOUNT (INCLUDE ANY AUTOMATIC DEPOSITS EXPECTED, NOT YET CREDITED)	
SUB-TOTAL	

CHECKS OUTSTANDING
WRITTEN BUT NOT YET CHARGED TO YOUR ACCOUNT

CHECK NO.	AMOUNT	CHECK NO.	AMOUNT
SUB TOTAL			

SUBTRACT TOTAL CHECKS OUTSTANDING	
ADJUSTED STATEMENT BALANCE	

ADJUSTED STATEMENT BALANCE AND CHECKBOOK BALANCE SHOULD AGREE

To report a lost or stolen ATM or First Interstate Debit Card call 1-888-752-3332 between the hours of 7:30 AM – 6:00 PM Mountain Time. Before or after hours call the Lost or Stolen Service at 1-800-342-6599.

Information for Consumer Checking and Savings Account Customers:

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS
Telephone us or write us at the phone number and/or address on the front of this statement as soon as you can, if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.

(1) Tell us your name and account number (if any).
(2) Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe it is an error or why you need more information.
(3) Tell us the dollar amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation.

Information for Balance Plus Overdraft Checking Customers:

BALANCE SUBJECT TO INTEREST RATE
We figure the interest charge on your account by applying the periodic rate to the "daily balance" of your account for each day in the billing cycle. To get the "daily balance" we take the beginning balance of your account each day, add any new advances and fees, and subtract unpaid interest or other finance charges and any payments or credits. This gives us the daily balance.

WHAT TO DO IF YOU THINK YOU FIND A MISTAKE ON YOUR STATEMENT
If you think there is an error on your statement, write to us (on a separate sheet) at the address shown on the front of this statement.

In your letter, give us the following information:

- Account information: Your name and account number.
- Dollar amount: The dollar amount of the suspected error.
- Description of Problem: If you think there is an error on your bill, describe what you believe is wrong and why you believe it is a mistake.

You must contact us within 60 days after the error appeared on your statement.

You must notify us of any potential errors in writing. You may call us, but if you do we are not required to investigate any potential errors and you may have to pay the amount in question.

While we investigate whether or not there has been an error, the following are true:

- We cannot try to collect the amount in question, or report you as delinquent on that amount.
- The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake you will not have to pay the amount in question or any interest or other fees related to that amount.
- While you do not have to pay the amount in question, you are responsible for the remainder of your balance
- We can apply any unpaid amount against your credit limit.

(Rev. July 2014)

COMMUNITY CHECKING - XXXXXXXXXXX1563

Account Summary

Date	Description	Amount
05/30/2026	**Beginning Balance**	**$23,622.25**
	1 Credit(s) This Period	$40,000.00
	21 Debit(s) This Period	$52,816.36
06/30/2026	**Ending Balance**	**$10,805.89**

Account Activity

Post Date	Description	Debits	Credits	Balance
05/30/2026	**Beginning Balance**			**$23,622.25**
06/02/2026	CHECK # 16809	$5,585.35		$18,036.90
06/02/2026	CHECK # 16814	$500.00		$17,536.90
06/04/2026	EZ TEXTING SMS 3452353	$30.00		$17,506.90
06/04/2026	REPUBLICSERVICES RSIBILLPAY 306750036334	$61.08		$17,445.82
06/04/2026	REPUBLICSERVICES RSIBILLPAY 306750036334	$61.08		$17,384.74
06/05/2026	LGIP ACH OREGON ST TREAS LGIP ACH		$40,000.00	$57,384.74
06/05/2026	Midstate Electri ELEC PYMT XXXXXX2410	$192.25		$57,192.49
06/05/2026	CHECK # 16819	$9,000.00		$48,192.49
06/08/2026	VERIZON WIRELESS PAYMENTS 074201165500001	$39.58		$48,152.91
06/10/2026	CHECK # 16818	$1,145.00		$47,007.91
06/11/2026	MASTERCARD PAYMENT 552746XXXXX6645	$748.14		$46,259.77
06/12/2026	CHECK # 16811	$9,475.80		$36,783.97
06/17/2026	CHECK # 16816	$5,331.66		$31,452.31
06/22/2026	CHECK # 16822	$17,433.16		$14,019.15
06/22/2026	CHECK # 16824	$399.98		$13,619.17
06/23/2026	REPUBLICSERVICES RSIBILLPAY 306750036334	$97.47		$13,521.70
06/23/2026	CHECK # 16817	$705.00		$12,816.70
06/24/2026	CHECK # 16815	$1,020.00		$11,796.70
06/25/2026	CHECK # 16821	$859.00		$10,937.70
06/25/2026	CHECK # 16823	$129.38		$10,808.32
06/25/2026	Paper Statement Fee	$2.00		$10,806.32
06/30/2026	INTUIT INC ACCTVERIFY	$0.43		$10,805.89
06/30/2026	**Ending Balance**			**$10,805.89**

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
16809	06/02/2026	$5,585.35	16816	06/17/2026	$5,331.66	16821*	06/25/2026	$859.00
16811*	06/12/2026	$9,475.80	16817	06/23/2026	$705.00	16822	06/22/2026	$17,433.16
16814*	06/02/2026	$500.00	16818	06/10/2026	$1,145.00	16823	06/25/2026	$129.38
16815	06/24/2026	$1,020.00	16819	06/05/2026	$9,000.00	16824	06/22/2026	$399.98

* Indicates skipped check number

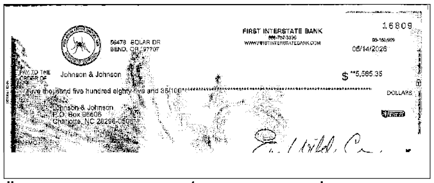
Daily Balances

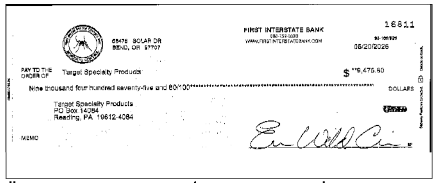
Date	Amount	Date	Amount	Date	Amount
06/02/2026	$17,536.90	06/11/2026	$46,259.77	06/24/2026	$11,796.70
06/04/2026	$17,384.74	06/12/2026	$36,783.97	06/25/2026	$10,806.32
06/05/2026	$48,192.49	06/17/2026	$31,452.31	06/30/2026	$10,805.89
06/08/2026	$48,152.91	06/22/2026	$13,619.17		
06/10/2026	$47,007.91	06/23/2026	$12,816.70		

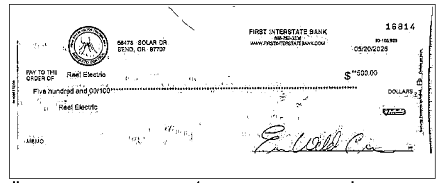
COMMUNITY CHECKING - XXXXXXXXXXX1563 (continued)

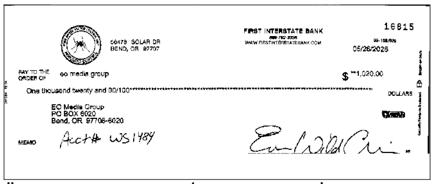
Overdraft and Returned Item Fees

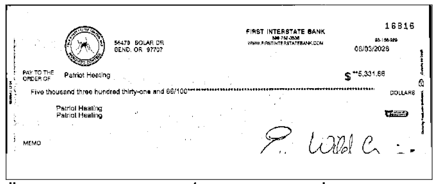
	Total for this period	Total year-to-date
Total Overdraft Fees	$0.00	$0.00
Total Returned Item Fees	$0.00	$0.00

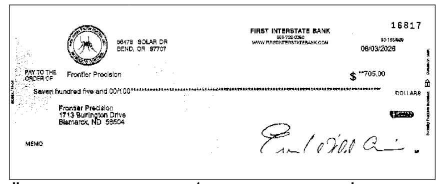

#16809 06/02 $5,585.35

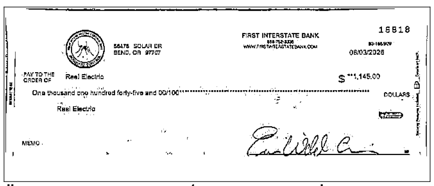

#16811 06/12 $9,475.80

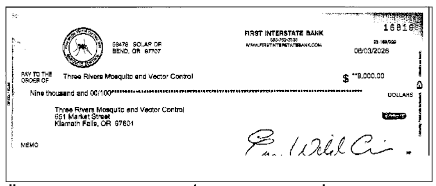

#16814 06/02 $500.00

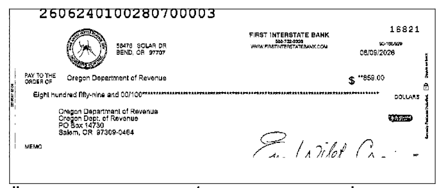

#16815 06/24 $1,020.00

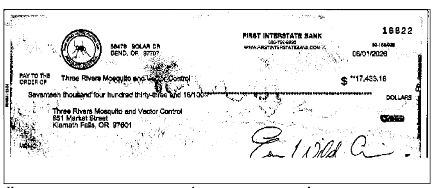

#16816 06/17 $5,331.66

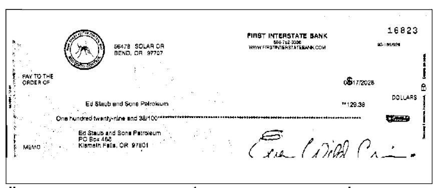

#16817 06/23 $705.00

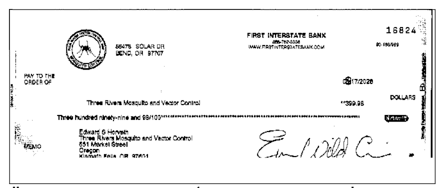

#16818 06/10 $1,145.00


#16819 06/05 $9,000.00


#16821 06/25 $859.00


#16822 06/22 $17,433.16


#16823 06/25 $129.38


#16824 06/22 $399.98

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Client Services
PO Box 11760
Harrisburg, PA 17108-1760

ACCOUNT STATEMENT

FOUR RIVERS VECTOR CONTROL DIST

For the Month Ending
June 30, 2026

Client Management Team

Jeremy King
Key Account Manager
213 Market Street
Harrisburg, PA 17101-2141
1-855-678-5447 (1-855-OST-LGIP)
kingj@pfmam.com

Rachael Miller
Client Consultant
213 Market Street
Harrisburg, PA 17101-2141
1-855-678-5447 (1-855-OST-LGIP)
millerr@pfmam.com

DeWayne Fields
Client Service Representative
213 Market Street
Harrisburg, PA 17101-2141
1-855-678-5447 (1-855-OST-LGIP)
fieldsd@pfmam.com

Contents

Accounts included in Statement

5654 FOUR RIVERS VECTOR CONTROL DISTRICT

Important Messages

Oregon LGIP will be closed on 07/03/2026 for Independence Day (observed).

FOUR RIVERS VECTOR CONTROL DIST
MR STEVEN EMERSON
54641 HUSKY LN
BEND, OR 97707

Online Access www.oregon.gov/lgip **Customer Service** 1-855-678-5447

Important Disclosures

Important Disclosures

This statement is for general information purposes only and is not intended to provide specific advice or recommendations. PFM Asset Management ("PFMAM"), a division of U.S. Bancorp Asset Management, Inc., as administrator for the Oregon State Treasury (Treasury), provides administrative and operational support for the Oregon Local Government Investment Pool (LGIP or pool).

Information about the LGIP can be found in the Information Statement found on Treasury's website at www.oregon.gov/lgip.

Questions About an Account This monthly statement is intended to detail the activity of any accounts held by participants in the pool. Please review the detail pages of this statement carefully. Any inquiries or requests for further information should be directed to PFMAM Client Services at (855) OST-LGIP or (855) 678-5447.

Any disputes/objections to any of transactions in a statement should be addressed, within 60 days of receipt of the statement, to PFM Asset Management, Compliance Department, 213 Market Street, Harrisburg, PA 17101. To protect your rights, if you initially report orally any inaccuracy or discrepancy, you should confirm the report in writing. Participants may also contact Treasury directly at (800) 452-0345.

Portfolio Treasury manages the pool in the same manner it oversees the management of state funds and in accordance with the prudent investor rule (ORS 293.726). The pool is commingled with state funds in the Oregon Short Term Fund (OSTF), which is not managed as a stable net asset value fund. Participants should be aware that preservation of principal is not assured by Treasury, the Oregon Investment Council, or the OSTF Board. Furthermore, account balances are not guaranteed or otherwise protected by Treasury, PFMAM, the FDIC, or any other government agency. Investment in securities involves risks, including the possible loss of the amount invested.

Compliance with Tax Law and Debt Covenants Treasury and PFMAM make no representations as to whether the pool complies with Section 148 of the Internal Revenue Code of 1986. Accordingly, the pool may not be appropriate for the investment of bond proceeds. Bond covenants may also restrict the investment of bond proceeds and may preclude the pool as a permitted investment option. Participants should discuss arbitrage rebate, yield restriction, and other applicable bond provisions with their bond counsel prior to depositing bond proceeds in the pool.

Key Terms and Definitions

Current Yield, for the purpose of the pool, is the average of the annualized variable interest rate set by Treasury over the last seven days. The yields quoted should not be considered a representation of the yield of the fund in the future, since the yield is not fixed.

Dividends represent interest paid on a pool account. Interest is accrued daily on each pool account based on an account's closing balance and a variable interest rate set by Treasury. Interest is paid to accounts on the last business day of the month.

Monthly distribution yield, for the purpose of the pool, represents the net change in the value of one share (normally $1.00 per share) resulting from all dividends declared during the month by a fund expressed as a percentage of the value of one share at the beginning of the month. This resulting net change is then annualized by multiplying it by 365 and dividing it by the number of calendar days in the month.

Purchases represent all credits to a pool account, including those initiated by an account's owner and its authorized agents, those initiated by another pool participant and its authorized agents, those initiated by approved third-party entities (e.g., state agencies), and those initiated by Treasury and its authorized agents (e.g., dividends).

Redemptions represent all debits from a pool account, including those initiated by an account's owner and its authorized agents, and those initiated by Treasury and its authorized agents (e.g., fees).

OREGON STATE TREASURY

Account Statement - Transaction Summary

For the Month Ending **June 30, 2026**

FOUR RIVERS VECTOR CONTROL DIST - FOUR RIVERS VECTOR CONTROL DISTRICT - 5654

Oregon LGIP

Opening Balance	453,829.81
Purchases	12,608.49
Redemptions	(40,000.00)
Closing Balance	**$426,438.30**
Dividends	1,412.43

Asset Summary

	June 30, 2026	May 31, 2026
Oregon LGIP	426,438.30	453,829.81
Total	**$426,438.30**	**$453,829.81**

OREGON STATE TREASURY

Account Statement

For the Month Ending **June 30, 2026**

FOUR RIVERS VECTOR CONTROL DIST - FOUR RIVERS VECTOR CONTROL DISTRICT - 5654

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Balance
Oregon LGIP					
Opening Balance					**453,829.81**
06/03/26	06/03/26	Deschutes County Treasurer - Deschutes County Turnover 2025-14	1.00	11,196.06	465,025.87
06/05/26	06/05/26	Redemption - ACH Redemption	1.00	(40,000.00)	425,025.87
06/30/26	07/01/26	Accrual Income Div Reinvestment - Distributions	1.00	1,412.43	426,438.30
Closing Balance					**426,438.30**

	Month of June	Fiscal YTD July-June
Opening Balance	453,829.81	236,978.21
Purchases	12,608.49	434,460.44
Redemptions	(40,000.00)	(245,000.35)
Closing Balance	**426,438.30**	**426,438.30**
Dividends	1,412.43	15,768.34

Closing Balance	426,438.30
Average Monthly Balance	429,659.88
Monthly Distribution Yield	4.00%

Account Summary

Billing Cycle		06/29/2026
Days In Billing Cycle		29
Previous Balance		$585.18
Purchases	+	$1,991.07
Cash	+	$0.00
Balance Transfers	+	$0.00
Special	+	$0.00
Credits	-	$0.00
Payments	-	$748.14-
Other Charges	+	$0.00
Finance Charges	+	$0.00
NEW BALANCE		**$1,828.11**

Account Inquiries

Call us at: (866) 317-0355
Lost or Stolen Card: (866) 839-3485

Go to www.ezcardinfo.com

Write us at PO BOX 30495, TAMPA, FL 33630-3495

Payment Summary

NEW BALANCE	**$1,828.11**
MINIMUM PAYMENT	**$55.00**
PAYMENT DUE DATE	**07/24/2026**

NOTE: *Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.*

Credit Summary

Total Credit Line	$2,000.00
Available Credit Line	$171.89
Available Cash	$0.00
Amount Over Credit Line	$0.00
Amount Past Due	$0.00
Disputed Amount	$0.00

Cardholder Account Summary

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
06/01	06/02	PPLN01	57540246152714365832722	ADOBE *ADOBE 4085366000 CA	$19.99
06/02	06/02	PPLN01	55432866153209472059912	AMAZON MKTPL*M549T5JW3 SEATTLE WA	$12.99
06/01	06/02	PPLN01	15270216152001070940066	Google Workspace_fourr Mountain View CA	$14.00
06/02	06/04	PPLN01	85544026154980012923393	LA PINE AUTO SUPPLY LA PINE OR	$115.98
06/09	06/10	PPLN01	55432866160202234329682	INTUIT *QBooks Online SAN DIEGO CA	$79.20
06/10	06/10		1669214839	INTERNET PMT-THANK YOU	$748.14-
06/15	06/16	PPLN01	55432866166204599258872	AMAZON MKTPL*VG6OL6NO3 SEATTLE WA	$19.99
06/16	06/17	PPLN01	55432866167204939196385	Amazon.com*5P4T928H3 SEATTLE WA	$9.97
06/16	06/18	PPLN01	55500366168790287016685	AIRGAS LLC - WEST W256 BEND OR	$68.95
06/26	06/28	PPLN01	55421356177330188254469	ESRI REDLANDS CA	$1,650.00

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT - *

FIRST INTERSTATE BANK
PO BOX 30918
BILLINGS MT 59116-0918

Account Number
6645

Check box to indicate name/address change on back of this coupon

AMOUNT OF PAYMENT ENCLOSED

$ ____ . __

Closing Date	New Balance	Total Minimum Payment Due	Payment Due Date
06/29/26	$1,828.11	$55.00	07/24/26

ED HORVATH
FOUR RIVERS VECTOR DIST
56478 SOLAR DR
BEND OR 97707-2054

12531

MAKE CHECK PAYABLE TO:

MASTERCARD
PO BOX 35138
SEATTLE WA 98124-5138

61 5527 4654 9912 6645 00005500 00182811 6

IMPORTANT INFORMATION

Finance Charge Calculation Methods and Computation of Average Daily Balance Subject to Finance Charge: The Finance Charge Calculation Method applicable to your account for Cash Advances and Credit Purchases of goods and services that you obtain through the use of your card is specified on the front side of this statement and explained below:

Method A - Average Daily Balance (including current transactions): The Finance Charge on purchases begins on the date the transaction posted to your account. The Finance Charge on Cash Advances begins on the date you obtained the cash advance, or the first day of the billing cycle within which it is posted to your account, whichever is later. There is no grace period.

The Finance Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of your account. To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accruing fees, and unpaid finance charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method E - Average Daily Balance (excluding current transactions): To avoid incurring an additional Finance Charge on the balance of purchases (and cash advances if Method E is specified as applicable to cash advances) reflected on your monthly statement, you must pay the New Balance shown on your monthly statement on or before the Payment Due Date. The grace period for the New Balance of purchases extends to the Payment Due Date.

The Finance Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day and subtract any payments, credits, non-accruing fees, and unpaid finance charges. We do not add in any new purchases or cash advances. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method G - Average Daily Balance (including current transactions): To avoid incurring an additional Finance Charge on the balance of purchases (and cash advances, if Method G is specified as applicable to cash advances) reflected on your monthly statement and, on any new purchases (and if applicable, cash advances) appearing on your next monthly statement, you must pay the New Balance, shown on your monthly statement, on or before the Payment Due Date. The grace period for the New Balance of purchases extends to the Payment Due Date.

The Finance Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accruing fees, and unpaid finance charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Payment Crediting and Credit Balance: Payments received at the location specified on the front of the statement after the phrase "MAKE CHECK PAYABLE TO" will be credited to the account specified on the payment coupon as of the date of receipt. Payments received at a different location or payments that do not conform to the requirements set forth on or with the periodic statement (e.g. missing payment stub, payment envelope other than as provided with your statement, multiple checks or multiple coupons in the same envelope) may be subject to delay in crediting, but shall be credited within five days of receipt. If there is a credit balance due on your account, you may request in writing, a full refund. Submit your request to the Account Inquiries address on the front of this statement.

By sending your check, you are authorizing the use of the information on your check to make a one-time electronic debit from the account on which the check is drawn. This electronic debit, which may be posted to your account as early as the date your check is received, will be only for the amount of your check. The original check will be destroyed and we will retain the image in our records. If you have questions please call the customer service number on the front of this billing statement.

Closing Date: The closing date is the last day of the billing cycle; all transactions received after the closing date will appear on your next statement.

Annual Fee: If your account has been assessed an annual fee, you may avoid paying this annual fee by sending written notification of termination within 30 days following the mailing date of this bill. Submit your request to the Account Inquiries address on the front of this statement. You may use your card(s) during this 30 day period but immediately thereafter must send your card(s), which you have cut in half, to this same address.

Negative Credit Reports: You are hereby notified that a negative credit report reflecting on your credit record may be submitted to a credit reporting agency if you fail to fulfill the terms of your credit obligations.

BILLING RIGHTS SUMMARY

In Case of Errors or Inquiries About Your Bill: If you suspect there is an error on your account or you need information about a transaction on your bill, send your written inquiry to the Account Inquiries address on the front of this statement within 60 days of the date of the statement containing the transaction in question. You may telephone us, however a written request is required to preserve your rights.

In your letter, give us the following information:

- Your name and account number.
- The dollar amount of the suspected error.
- Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

Please provide a legal document evidencing your name change, such as a court document.
Please use blue or black ink to complete form

NAME CHANGE

Last

First Middle

ADDRESS CHANGE

Street

City State ZIP Code

Home Phone ( ) - Business Phone ( ) -

Cell Phone ( ) - E-mail Address

SIGNATURE REQUIRED TO AUTHORIZE CHANGES Signature

Additional Information About Your Account

MANAGE YOUR CARD ACCOUNT ONLINE. IT'S FREE! IT'S EASY! SIMPLY GO TO WWW.EZCARDINFO.COM AND ENROLL IN OUR ONLINE SERVICE. YOU CAN REVIEW ACCOUNT INFORMATION, TRACK SPENDING, SET ALERT NOTIFICATIONS, DOWNLOAD FILES, AND MUCH MORE. MANAGING YOUR ACCOUNT IS FAST, SECURE AND EASY WITH EZCARDINFO.COM. ENROLL TODAY!

IT IS NOT NECESSARY TO MAIL YOUR PAYMENT. A DEBIT TO YOUR CHECKING/SAVINGS ACCOUNT FOR $1828.11 WILL BE INITIATED ON 07/24/26, PER YOUR AGREEMENT WITH US.

Finance Charge Summary / Plan Level Information

Plan Name	Plan Description	FCM[1]	Average Daily Balance	Periodic Rate *	Corresponding APR	Finance Charges	Effective APR Fees **	Effective APR	Ending Balance
Purchases									
PPLN01 001	PURCHASE	G	$0.00	1.47916%(M)	17.7500%(V)	$0.00	$0.00	0.0000%	$1,828.11
Cash									
CPLN01 001	CASH	A	$0.00	2.31250%(M)	27.7500%(V)	$0.00	$0.00	0.0000%	$0.00

* Periodic Rate (M)=Monthly (D)=Daily
** includes cash advance and foreign currency fees
Days In Billing Cycle: 29
APR = Annual Percentage Rate

[1] FCM = Finance Charge Method

(V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.

Account Number:	**294115**
Invoice Number:	**510191**
Invoice Date:	**06/30/2026**
Invoice Total:	**$149.94**
Payment Due By:	**07/10/26**

(541) 887-8545

FOUR RIVERS VECTOR CONTROL DIS
56478 SOLAR DR
BEND, OR 97707

Remit To:
Ed Staub & Sons Petroleum
PO Box 488
Klamath Falls, OR 97601

CARDLOCK INVOICE

Date	Time	Driver	Site	Misc Entry	Odometer	Product	Quantity	Taxed	Price	Amount
Card: 708886320990416 FOGGER 1						**Previous Odometer: 169563**				
Vehicle: 0										
06/16/26	7:55p		La Pine, OR	0	169740	UNL E10%	8.190	N	4.7509	38.91
06/16/26	7:58p		La Pine, OR	0	8	10%PRE	5.900	N	5.9983	35.39
						Subtotal	**14.090**			**74.30**
Card: 708886320990432 TRUCK 3						**Previous Odometer: 0**				
Vehicle: 0										
06/19/26	10:14a		Sunriver, OR	0	7406	10%UNL	16.230	N	4.6599	75.64
						Subtotal	**16.230**			**75.64**

GALLONS, AMOUNTS AND TAXES BY STATE BY PRODUCT										
		Average	Total	Federal	State	Other	Sales	Total	Gals With	Gals W/O
State	Product	Price	Amount	Tax	Tax	Tax	Tax	Gallons	State Tax	State Tax
OR	UNLEADED GAS 10% ETH CBOB	4.6605	75.64	3.06	6.51	0.00	0.00	16.23	16.23	0.00
OR	SUPER UNLEAD GAS 10% ETH CBOB	5.9983	35.39	1.11	2.37	0.00	0.00	5.90	5.90	0.00
OR	GASOLINE UNL REG ETH 10%	4.7509	38.91	1.54	3.29	0.00	0.00	8.19	8.19	0.00
OR	State Total	4.9453	149.94	5.71	12.17	0.00	0.00	30.32	30.32	0.00
	Invoice Total	4.9453	149.94	5.71	12.17	0.00	0.00	30.32	30.32	0.00

TOTALS BY CARD	PRICE	QUANTITY	FET	SET	MET	SST	AMOUNT
16 FOGGER 1	65.99	14.090	2.65	5.66	0.00	0.00	74.30
32 TRUCK 3	66.07	16.230	3.06	6.51	0.00	0.00	75.64
	132.06	30.320	5.71	12.17	0.00	0.00	149.94

TOTAL GALLONS BY SITE LOCATION				
Site	Street Address	City	State	Gallons
787809	56896 VENTURE LN	Sunriver	OR	16.23
793532	17000 BURGESS RD	La Pine	OR	14.09

TOTAL GALLONS BY PRODUCT		
Product	Quantity	Amount
UNL E10%	8.2	38.91
10%PRE	5.9	35.39
10%UNL	16.2	75.64
TOTAL		**149.94**

July 15, 2026

Bills to Pay

Date	Vender	Item	Due	Check #	Amount
07/15/2026	Sunriver Glass	Windows Replacement	07/15/2026	16859	$5,381.21
07/15/2026	Ed Staub	Fuel	07/10/2026	16828	$149.94
07/15/2026	SAIF	Workers Comp	07/25/2026	16827	$1,730.25
07/15/2026	CNA Surety	Board Bond	10/24/2025	16826	$20.00
07/15/2026	First Interstate	CC Bill	07/24/2026	16830	$1,828.11
07/15/2026	TRMVC	Drone/Aerial Services	7/15/2026	16832	$7,538.40
07/15/2026	TRMVC	Payroll and Cont Serv	7/15/2026	16832	$20,015.60

Bills Paid since last meeting -Checking

6/09/2026	Credit Card 6645	CC Payment	6/24/2026	TRANS	$500.00

Credit Card Charges

Attached Statement

Three Rivers Mosquito and Vector Control
651 Market St
Klamath Falls, OR 97601
5412382272

INVOICE

THREE RIVERS
MOSQUITO & VECTOR CONTROL
Environmentally Responsible Vector Control

Four Rivers Vector Control District
56478 Solar Drive
Bend, OR 97707

Service Address
56478 Solar Drive
Four Rivers Vector Control District
56478 Solar Drive
Bend, OR 97707

Four Rivers Vector Control District
(541) 593-1689 Mobile

Account #	5784
Invoice #	2676878
Invoice Date	07/01/2026
Invoice Total	**$20,015.60**

ITEM	DESCRIPTION	COST	QTY	PRICE
IPM Program Management	Contracted Management	$2,000.00	1	$2,000.00
IPM Program Management	Call Center $40/Month and 25 calls	$198.10	1	$198.10
IPM Program Management	GIS Mapping Tech (40 Hours)	$35.00	40	$1,400.00
IPM Program Management	Field Inspections (SROA) (60 Hours)	$25.00	60	$1,500.00
IPM Program Management	Treatments-Ground (SROA) (69.2 Acres)	$25.00	69.2	$1,730.00
IPM Program Management	Field Inspections/Treatments/Fogging/Surveillance (FRVCD) (527.5 Hours)	$25.00	527.5	$13,187.50

When paying by card a merchant surcharge will also be applied.

Terms
Due End of Month.

Notes
Thank you for your business.

Service Date:

Subtotal	**$20,015.60**
Total	**$20,015.60**
Amount Paid	$0.00
Amount Due	**$20,015.60**
Account Balance	$0.00
Balance Due	**$20,015.60**

PAYMENT STUB

Three Rivers Mosquito and Vector Control
651 Market St
Klamath Falls, OR 97601

Customer	Four Rivers Vector Control District
Account #	5784
Invoice #	2676878
Invoice Date	07/01/2026
Balance Due	$20,015.60
Amount Enclosed	

PHONE: (541) 238-2272
FAX: (541) 851-2724
EMAIL: info@trmvc.com
www.trmvc.com

Three Rivers Mosquito and Vector Control
651 Market St
Klamath Falls, OR 97601
5412382272

INVOICE

THREE RIVERS
MOSQUITO & VECTOR CONTROL
Environmentally Responsible Vector Control

Four Rivers Vector Control District
56478 Solar Drive
Bend, OR 97707

Service Address
56478 Solar Drive
Four Rivers Vector Control District
56478 Solar Drive
Bend, OR 97707

Four Rivers Vector Control District
(541) 593-1689 Mobile

Account #	5784
Invoice #	2676879
Invoice Date	07/01/2026
Invoice Total	**$7,538.40**

ITEM	DESCRIPTION	COST	QTY	PRICE
IPM Program Management	Drone Treatment (SROA) (65.2 Acres)	$72.00	65.2	$4,694.40
IPM Program Management	Drone Treatment (FRVCD) (39.5 Acres)	$72.00	39.5	$2,844.00

When paying by card a merchant surcharge will also be applied.

Terms
Due End of Month.

Notes
Thank you for your business.

Service Date:

Subtotal	**$7,538.40**
Total	**$7,538.40**
Amount Paid	$0.00
Amount Due	**$7,538.40**
Account Balance	$0.00
Balance Due	**$7,538.40**

Environmentally Responsible Vector Control
Payment is due 30 days from invoice. Past due balances will incur a 15% late fee Same day cancelations of service will incur a minimum $25 fee.

PAYMENT STUB

Three Rivers Mosquito and Vector Control
651 Market St
Klamath Falls, OR 97601

Customer	Four Rivers Vector Control District
Account #	5784
Invoice #	2676879
Invoice Date	07/01/2026
Balance Due	$7,538.40
Amount Enclosed	

To: Board of Trustees, Four Rivers Vector Control District
From: Edward Horvath, TRMVC
Date: July 2026

Monthly Management Report

Edward Horvath, TRMVC

Four Rivers Vector Control District (FRVCD)

July 2026

Mosquito activity increased modestly during July but remains well below historical levels due to proactive larval control and rapid response to resident concerns. The AUP audit has been completed and is awaiting Board approval for submission to the State. Facility improvements have been completed, equipment modernization continues, and payroll remains below budget while maintaining a high level of service. Overall, the District continues to make strong progress in operations, customer service, and financial stewardship while preparing for the remainder of the mosquito season.

Administrative & Financial Updates

Audit Status

The District's **Agreed Upon Procedures (AUP) Audit** has been completed, and payment has been submitted to Isler CPA.

The Board will be asked to approve submission of the completed AUP report to the State of Oregon.

The report identifies several deficiencies that required correction. Fortunately, the overwhelming majority of those issues have already been addressed through operational, financial, and administrative changes implemented over the past several months. I believe future audits will be substantially cleaner as a result of the work completed by the Board and staff this year.

Bookkeeping

Jennifer continues working through the District's accounting records and budget implementation within QuickBooks Online. Financial reporting continues to improve as historical records are cleaned up.

Financial Management

The District remains focused on maintaining responsible spending while continuing to improve services.

June payroll remained at approximately **$20,000**, roughly **$5,000 under budget** for the month. I anticipate payroll for July to remain at a similar level, with staffing reductions planned beginning in late August/early September as mosquito activity declines.

Technology & Communications

Website & Resident Communication

The new website continues to perform well.

One noticeable improvement occurred following fogging operations prior to the Independence Day weekend. We experienced an increase in residents requesting advance notification before fogging. All of these requests were submitted through the website, indicating that residents are successfully finding and utilizing the new online services.

The website continues to improve communication with residents while reducing administrative workload.

GIS Mapping & Data Systems

GIS improvements continue as mosquito source data is refined and updated throughout the season.

Field observations continue to improve our understanding of mosquito production areas and treatment priorities, allowing staff to respond more efficiently as conditions change.

Staffing & Payroll

Staffing Updates

TRMVC currently has dedicated staff for the District and currently has:

- Four licensed field technicians conducting larval surveillance, control disease surveillance and customer service.
- One primary fogging operator.

- Backup fogging personnel available as needed.

All field personnel are now fully licensed with **Oregon Commercial Public Health Applicator licenses**, ensuring compliance with State pesticide regulations.

If mosquito populations and service requests remain at current levels, I may reduce a portion of the field staff to four-day work weeks until mosquito activity increases again.

Current plans remain to operate full-time through **Labor Day**, after which staffing will be reduced to cover:

- Resident service requests
- Adult mosquito control
- Fall larviciding
- Equipment maintenance
- Winterization activities

Payroll Management

Payroll continues to remain below budget expectations.

Current projections indicate payroll for July and August will remain similar to June, with reductions anticipated beginning in September as seasonal operations wind down.

Equipment & Facilities

Equipment & Fleet Management

The District continues implementing equipment maintenance and replacement planning.

I recently registered the District with **OregonBuys**, allowing us to purchase vehicles at State contract pricing.

My long-term fleet goal is to maintain:

- Two dedicated fogger trucks
- Three larviciding/service trucks

for a total fleet of five operational vehicles, with consideration for adding a sixth vehicle in the coming years as replacement schedules dictate.

I recommend replacing one truck this fall with a new fleet vehicle.

Likewise, I anticipate disposing of one or both of the older fogger trucks this season, as neither is currently mission-ready. As previously discussed, the oldest and least economical vehicles should be removed from service first.

Facility Improvements

Facility improvements completed this past month include:

- Installation of the new mini-split HVAC system.
- Replacement of office windows, completed June 25th.

Both projects have noticeably improved the office environment and building efficiency.

We will be discussing the ADA improvements at the July meeting.

A couple areas I would like to consider us addressing in the next year and may be off season projects are:

- Improved electrical in the garage bays.
- Address the plumbing under the restroom/hot water tank.
- Gravel for parking.
- Drainage line/clean out to septic tank.
- Roofing at the rear of the building.

Mosquito Surveillance & Field Operations

Mosquito Activity

Mosquito populations have increased in portions of the District but remain **significantly lower than in previous years**.

Staff continue responding to resident service requests, generally within one business day. In many situations, mosquito problems are being addressed before neighboring residents even need to report them.

Surveillance

Mosquito trap collections continue to remain relatively light.

The first mosquito pools submitted for **West Nile Virus testing** have returned **negative**.

While I remain concerned about West Nile Virus risk this season, mosquito populations have remained low enough that I believe our aggressive larval control program is significantly reducing that risk.

Species Activity

We have begun seeing **Culex mosquitoes** somewhat earlier than historically expected.

Additionally, early indications suggest that **Aedes excrutians mosquitoes** may become more active during the second week of July. These species are aggressive daytime biters and often generate increased public complaints.

I anticipate July will be somewhat busier than June but not overwhelming. If weather conditions cooperate, I am hopeful that mosquito activity will begin slowing again during August.

Adult Mosquito Control

Nighttime fogging continues as needed.

Fogging crews are simultaneously:

- Conducting adult mosquito surveillance.
- Evaluating treatment effectiveness.
- Responding to resident concerns.

Considering having TRMVC ATV foggers do some mop up fogging in difficult to reach areas.

Boat & Drone Operations

Boat operations have been utilized multiple times this season to access mosquito breeding habitat along the Deschutes River.

TRMVC's drone has also been used extensively to treat difficult-to-access breeding sites, providing an efficient alternative to ground applications.

These aerial and aquatic treatment methods continue to improve coverage while reducing labor requirements.

Should adult mosquito populations become difficult, we do have the ULV drone capabilities which could address most situations we encounter.

Regulatory Compliance

Agreed Upon Procedures (AUP)

Status: Complete

Board approval is requested for submission of the completed AUP report to the State.

West Nile Virus Surveillance

Mosquito surveillance and testing are ongoing.

The first submitted mosquito pools tested **negative** for West Nile Virus.

Additional collections will continue throughout the season.

Oregon Public Official Bond

The District's Public Official Bond has been updated.

Previously, only **$10,000** in coverage existed.

The bond has now been modified to provide:

- Four Board members covered at **$10,000 each ($40,000 total).**

While this still does not meet Oregon's statutory bonding requirements, the insurance carrier is aware of the issue.

Upon renewal this Fall/Winter, the bond will be increased to approximately **10% of the District's annual budget**, bringing the District into compliance with State requirements.

Community Outreach & Professional Development

Community Response

Community response continues to be overwhelmingly positive.

I met briefly with representatives from the **Sunriver Owners Association** last week to discuss mosquito conditions.

They advised they have received only **two mosquito complaints** this entire summer and expressed that they are very impressed with the District's work.

The positive feedback received from residents throughout the District has been encouraging and reflects the dedication of our field staff.

TRMVC also participated in the local Independence Day parade with a parade float. The public response was excellent and provided another opportunity to promote mosquito education and District visibility.

Professional Development

I attended the **Special Districts Association of Oregon (SDAO) Training** at Running Y in June.

Since that meeting, Bob from SDAO visited the Four Rivers office and spent approximately two hours discussing District operations, historical challenges, and the significant improvements being implemented.

The discussion was extremely productive, and he appeared impressed with the progress being made. I believe the Board will find the August SDAO governance training equally valuable.

Mosquito Surveillance Equipment

Inspection of the District's mosquito trapping equipment revealed that many traps were no longer operational.

Approximately half of the District traps have now been repaired and returned to service.

Current trapping operations utilize a combination of:

- Four Rivers traps
- TRMVC traps
- Dry ice baiting
- CO_2 baiting systems

This provides sufficient surveillance capability while replacement planning continues.

Financial Planning & Cost Management

The District continues operating under the same guiding principles:

- Customer service first.
- Aggressive larval mosquito control.
- Responsible financial stewardship.
- Long-term sustainability.

Current expenditures continue to remain below budget while maintaining a high level of public service.

Closing Summary

The District continues making steady progress in customer service, operational efficiency, financial management, and mosquito control.

Mosquito populations remain substantially below historical levels despite favorable mosquito-producing conditions in portions of the District. Early intervention, aggressive larval control, rapid response to resident concerns, and improved surveillance continue producing measurable results.

While July is expected to bring somewhat increased mosquito activity, I believe the District is well positioned to respond effectively. If river conditions and late-season precipitation remain favorable, I anticipate mosquito activity will begin declining as we move into August.

Respectfully submitted,

Edward Horvath
TRMVC
Four Rivers Vector Control District Management Support

INVOICE TOTALS	QUANTITY: 30.320	AMOUNT DUE: $ 149.94

Dear Valued Ed Staub & Sons Cardlock Customer,

If you are eligible for the prompt pay discount, payment in full for this invoice is due within 10 days after the date of this invoice. Please note that the prompt pay discount is $.05 per gallon at sites owned and operated by Ed Staub and Sons.

Per our cardlock agreement, you are responsible for charges on lost or stolen cards up to 2 business days after you notify ESS. For maximum security, do not put your PIN on or near your fuel cards.

If you have tax exempt fuel cards it is your responsibility to track the taxes on out of network transactions.
Taxed column key: X=State Tax Exempt,T=Fully Taxed,N=Not Applicable.

Cardlock Department: 541-887-8545

FieldSeeker® GIS
for Mosquito Control

Service Request Summary Report

Date Range: 6/1/2026 Through 6/30/2026

Month	Zone2	Zone	Source	Target	# Requests	# Open	# Closed	Ave. Time To Close
June 2026	Bridge Dr W	Lazy River		Truck Fog	1	0	1	0.11:5:38
			Summary		**Total :** 1	**Total :** 0	**Total :** 1	
	DRRH	DRRH		Truck Fog	3	0	3	0.3:44:15
		DRRH	Website	Notification	1	0	1	0.0:0:0
		DRRH	Website	Truck Fog	1	0	1	2.9:36:19
			Summary		**Total :** 5	**Total :** 0	**Total :** 5	
	Fountainbleau	Fountainbleau	Website	Truck Fog	1	0	1	2.8:26:40
		Fountainbleau	Website	Notification	1	0	1	0.0:0:0
			Summary		**Total :** 2	**Total :** 0	**Total :** 2	
	Four Rivers VCD 3	Lazy River		Truck Fog	1	0	1	0.0:0:0
			Summary		**Total :** 1	**Total :** 0	**Total :** 1	
	Lazy River South SE	Lazy River	Website	Truck Fog	1	0	1	0.5:3:34
			Summary		**Total :** 1	**Total :** 0	**Total :** 1	
	Lazy River West	Lazy River	Website	Truck Fog	1	0	1	0.23:19:55
			Summary		**Total :** 1	**Total :** 0	**Total :** 1	
	N/A	Unit 2		Truck Fog	1	0	1	0.10:44:25
		Lazy River	Website	Truck Fog	6	0	6	2.23:41:13
		Unit 2	Website	No Spray	2	0	2	0.1:36:17
		Unit 2	Website	Notification	2	0	2	5.17:45:12
			Summary		**Total :** 11	**Total :** 0	**Total :** 11	
	Unit 1	Unit 1	Website	No Spray	1	0	1	0.0:2:50
			Summary		**Total :** 1	**Total :** 0	**Total :** 1	
	Unit 2	Unit 2		Truck Fog	1	0	1	0.0:0:0
			Summary		**Total :** 1	**Total :** 0	**Total :** 1	
	Unit 6	Unit 6	Website	Water check	1	0	1	3.3:43:9
			Summary		**Total :** 1	**Total :** 0	**Total :** 1	
	Total				**Total :** 25	**Total :** 0	**Total :** 25	

FieldSeeker GIS for Mosquito Control

Activity Summary

Date Range: 6/1/2026 Through 6/30/2026

# Service Requests		25
	Crosswater	1
	DRRH	6
	Fountainbleau	2
	Lazy River South NW	1
	Lazy River South SE	1
	Lazy River South SW	2
	Lazy River West	3
	Spring River	1
	Sunriver	1
	Unit 1	1
	Unit 2	4
	Unit 6	2

Rainfall Averages		0.00

# of Landing Rates		6
	DRRH	3
	Fountainbleau	1
	Lazy River West	1
	Unit 2	1

		# Trap Collections	
Trap Collections		**2**	**CO2**
	DRRH	1	1
	Lazy River South NE	1	1

Inspections		# Inspections	Tire Count
		231	**22**
	Caldera Springs	26	0
	Crosswater	18	0
	DRRH	6	0
	Fountainbleau	1	0
	Gun Streets	17	0
	Lazy River East	1	0
	Lazy River South NE	4	0
	Lazy River South NW	6	0
	Lazy River South SE	2	0
	Lazy River South SW	11	0
	Lazy River West	27	0
	N/A	1	0
	River Forest Acres	5	0
	River Meadows	6	0
	Thousand Trails	30	0
	Unit 1	38	0
	Unit 2	6	0
	Unit 6	20	0
	USFS	2	0
	Whittier	4	22

Treatments		#Treatments		Acres	Aerial	Acres	ATV	Acres	Backpack	Acres	Ground	Acres	Manual	Acres	Truck	Acres
		58	**33**	**2857.05**	**25**	**104.70**	**3**	**506.66**	**5**	**2.53**	**4**	**0.30**	**1**	**0.10**	**11**	**2172.30**
	Caldera Springs	1	1	91.41	0		0		0		0		0		0	
	Crosswater	7	3	3.85	2	7.5	2	407.86	0		0		0		0	
	DRRH	9	5	116.12	0		0		0		0		1	0.10	3	906.29
	Fountainbleau	1	1	129.48	0		0		0		0		0		0	
	Lazy Riv	3	0		3	6.50	0		0		0		0		0	
	Lazy River South NE	3	3	152.58	0		0		0		0		0		0	
	Lazy River South NW	6	3	290.44	3	4.6	0		0		0		0		0	
	Lazy River South SE	4	1	131.66	2	5.6	0		0		0		0		1	119.10
	Lazy River South SW	7	4	175.85	2	4.3	0		0		0		0		1	152.63
	Lazy River West	8	3	64.52	2	2.5	0		0		2	0.30	0		1	185.72
	River Forest Acres	6	1	0.20	1	4.2	0		4	2.24	0		0		0	
	River Meadows	1	0		0		0		0		1	0.00	0		0	
	Spring River	1	0		0		0		0		0		0		1	105.24
	Sunriver	8	3	1024.17	4	39.5	1	98.80	0		0		0		0	
	Unit 1	2	1	99.80	0		0		0		0		0		1	176.31
	Unit 2	4	3	502.91	0		0		0		1	0.00	0		0	
	Unit 6	1	0		0		0		0		0		0		1	249.38
	USFS	6	0		5	26.5	0		1	0.29	0		0		0	
	Vandavert Ranch	2	0		1	3.5	0		0		0		0		1	73.53
	Whittier	2	1	74.06	0		0		0		0		0		1	204.12

FieldSeeker® GIS
for Mosquito Control

Chemical Use Summary

Date Range: 6/1/2026 Through 6/30/2026

Equipment Used	Product	# Applications	Total Amount	Units		Acres Treated	EPA Reg No	Activity
Truck	Altosid XR Briquet	1	1.00	briquet		0.00023	2724-421	
	Aqua-Reslin	2	164.00	fl oz	1.28 gal	159.81896	432-796	ULV
	GB 1111	2	0.45	gal		0.30000	8329-72	
	PermaSease™ 4-4	23	1137.78	fl oz	8.89 gal	2695.19006	86291-3-96263	ULV
	VectoBac G	5	17.40	lb		1.74000	73049-10	
Backpack_Gran	VectoBac G	5	25.30	lb		2.53000	73049-10	
Drone	VectoBac G	10	523.50	lb		104.70000	73049-10	
Hand	Altosid XR Briquet	2	2.00	briquet		0.00069	2724-421	
	VectoBac G	3	4.00	lb		0.40000	73049-10	
ULV	AquaReslin	2	213.04	fl oz	1.66 gal	301.61588	432-796	ULV
	PermaSease 4-4	12	1073.39	gal		2377.34708	86291-3-96263	ULV
Total Treatments: 58								
Total Acres Treated: 5539.9828952								

Four Rivers Vector Control District
Balance Sheet
As of June 30, 2024

			Jun 30, 24
ASSETS			
Current Assets			
Checking/Savings			
First Interstate Bank			29,096.00
LGI Pool Fund			208,409.74
Total Checking/Savings			237,505.74
Accounts Receivable			
Accounts Receivable			-34,650.00
Total Accounts Receivable			-34,650.00
Other Current Assets			
Deposits			20,000.00
Inventory Asset			41,896.67
Total Other Current Assets			61,896.67
Total Current Assets			264,752.41
Fixed Assets			
Fixed Assets			
Capital Outlay			
Field Equipment	116,891.06		
Real Property	15,500.00		
Office & Lab Equipment	284,056.92		
Capital Outlay - Other	229.99		
Total Capital Outlay		416,677.97	
Accumulated Depreciation		-340,230.00	
Fixed Assets - Other		67,314.78	
Total Fixed Assets			143,762.75
Total Fixed Assets			143,762.75
Other Assets			
Prepaid Insurance			4,087.00
Property Tax Receivable			3,673.41
Total Other Assets			7,760.41
TOTAL ASSETS			**416,275.57**

Four Rivers Vector Control District
Balance Sheet
As of June 30, 2024

	Jun 30, 24
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-72.00
Total Accounts Payable	-72.00
Other Current Liabilities	
Deferred Comp Payable	3,600.00
Payroll Liabilities	16,281.58
Total Other Current Liabilities	19,881.58
Total Current Liabilities	19,809.58
Total Liabilities	19,809.58
Equity	
Prior Period Adjustments	29,987.48
Opening Bal Equity	-238,091.76
Retained Earnings	588,066.99
Net Income	16,503.28
Total Equity	396,465.99
TOTAL LIABILITIES & EQUITY	**416,275.57**

Four Rivers Vector Control District
Profit & Loss
July 2023 through June 2024

				Jul '23 - Jun 24
Income				
Property Taxes				272,639.04
Sunriver Homeowners				72,765.00
Interest Income				10,368.96
Total Income				355,773.00
Gross Profit				355,773.00
Expense				
Reconciliation Discrepancies				233.89
Uncategorized Expenses				1,507.75
Personnel Services				
Salaried Employees			113,066.93	
Part Time Employees			43,859.00	
Personnel Overhead Cost				
Payroll Expenses		27,928.62		
Personnel Overhead Cost - Other		57,683.71		
Total Personnel Overhead Cost			85,612.33	
Total Personnel Services				242,538.26
Material Services & Supplies				
Aerial Application			5,073.00	
Supplies, Equipment, Repairs			5,106.79	
Office Expense				
Postage		25.68		
Miscellaneous		1,124.19		
Supplies		2,895.35		
Bank Service Charges		180.68		
Utilities				
Telephone	3,859.83			
Deschutes County Solid	24.00			
Utilities - Other	1,885.05			
Total Utilities		5,768.88		
Office Expense - Other		48.85		
Total Office Expense			10,043.63	
Pesticides & Source Reduction			20,811.55	
Transportation				
Miscellaneous		215.17		
Fuel		10,684.03		
Parts & Repairs		3,482.11		
Total Transportation			14,381.31	

Four Rivers Vector Control District
Profit & Loss
July 2023 through June 2024

		Jul '23 - Jun 24
Training		
Fees	1,209.83	
Lodging	1,846.66	
Meals	94.61	
Travel	545.00	
Total Training		3,696.10
Professional Services		
Legal Fees	270.00	
Professional Services - Other	7,500.00	
Total Professional Services		7,770.00
Insurance & Bonds		16,093.64
Ads, Dues, Licence		10,296.00
Rent & Leasing		82.45
WNV surveillance		326.32
Material Services & Supplies - Other		1,309.03
Total Material Services & Supplies		94,989.82
Total Expense		339,269.72
Net Income		**16,503.28**

Four Rivers Vector Control District
Statement of Cash Flows
July 2023 through June 2024

	Jul '23 - Jun 24
OPERATING ACTIVITIES	
Net Income	15,933.29
Adjustments to reconcile Net Income to net cash provided by operations:	
Accounts Payable	497.99
Payroll Liabilities	-6,529.59
Net cash provided by Operating Activities	9,901.69
INVESTING ACTIVITIES	
Fixed Assets:Capital Outlay:Field Equipment	-32,020.72
Fixed Assets:Capital Outlay:Office & Lab Equipment	-792.97
Net cash provided by Investing Activities	-32,813.69
FINANCING ACTIVITIES	
Prior Period Adjustments	29,987.48
Net cash provided by Financing Activities	29,987.48
Net cash increase for period	7,075.48
Cash at beginning of period	230,430.26
Cash at end of period	**237,505.74**

FOUR RIVERS VECTOR CONTROL DISTRICT
56478 SOLAR DRIVE, BEND, OR 97707
WWW.FOURIVERSVECTORCONTROLDISTRICT.COM

Management Representation of Fiscal Affairs
Required by Oregon Regulation

The 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:

(a) Deposit of public funds with financial institutions (ORS Chapter 295).
(b) Indebtedness limitations, restrictions and repayment.
(c) Budgets legally required (ORS Chapter 294).
(d) Insurance and fidelity bonds in force or required by law.
(e) Programs funded from outside sources.
(f) Highway revenues used for public highways, roads, and streets (ORS Chapter 294, 368 & 373).
(g) Authorized investment of surplus funds (ORS Chapter 294).
(h) Public contracts, purchasing, and improvements (ORS Chapters 279A, 279B, 279C).

The management of 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.

Statement Required by ORS 297.435 (3)(c)
The Board Members and the Four Rivers Vector Control District were covered the entire year ended June 30, 2024, by a $10,000 bond.

	Eva Wild Crain	Chair of the Board	07/15/226
Signature	Printed Name	Title	Date

ISLER Medford LLC

Certified Public Accountants
And Business Advisors

Independent Accountant's Report

Board of Directors
Four Rivers Vector Control District
Bend, Oregon

We have performed the procedures enumerated in the attached appendix on financial schedules, operations and controls, and compliance with certain requirements for Four Rivers Vector Control District ("the District") as of and for the year ended June 30, 2024 ("the subject matter"). The District is responsible for the subject matter.

The District has agreed to and acknowledged that the procedures performed are less in scope than required to meet the intended purpose of compliance with the Minimum Standards for Agreed-Upon Procedures of Oregon Municipal Corporations during the year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are in the attached appendix.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the subject matter. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of Board of Directors and management of District and the Oregon Secretary of State, and is not intended to be, and should not be, used by anyone other than these specified parties.

Isler Medford, LLC

Isler Medford, LLC
Medford, Oregon
June 17, 2026

FOUR RIVERS VECTOR CONTROL DISTRICT
FOR THE YEAR ENDING JUNE 30, 2024

APPENDIX TO AGREED-UPON PROCEDURES REPORT

	PROCEDURE	FINDINGS
	FINANCIAL REPORT (3)	
a.	Obtain a copy of he entity's financial report	District provided schedules printed from their QuickBooks. Financial report was not available.
	Threshold Calculation:	
b.	For the purposes of performing these procedures and reporting findings, calculate the following threshold: Total expenses x 5% =	$339,840 x 5% = $16,992
c.	Compare amounts reported on the financial report to the entity's general ledger/trail balance. Inspect any differences greater than the calculated threshold and inquire of management about the reasons for difference(s).	Schedules from the QuickBooks match the District's general ledger.
d.	Does the financial report include the names and addresses of officers of the municipal corporation and members of its governing body?	No - Complete Financial reports not provided.
e.	If a special district, does the financial report include the name and address of the registered agent or the fact that one has not been designated? (OAR 162-040-0095)	N/A
f.	Does the financial report include the statements and schedules required by GAAP as dictated by GASB and considering the basis of accounting used?	No.
g.	Does the financial report include a budget to actual schedule for each fund for which budgets are legally required? (OAR 162-040-0060)	No.
h.	Does the financial report include management's representations regarding compliance required by rule (OAR 162-040-0096)	No.
	OPERATIONS, POLICIES &+ PROCEDURES (4)	
a.	Obtain and inspect the entity's written policies and procedures and determine whether they address each of the following categories listed in subsection b:	The District has written polices that were adopted January 1, 1993
b.		
A.	A. Budgeting	Y
B.	B. Purchasing	Y
C.	C. Disbursements	N/A
D.	D. Receipts/collections	N/A
E.	E. Payroll/personnel	Y
F.	F. Contracting & procurement	Y
G.	G. Travel and expense reimbursement	Y
H.	H. Credit cards (debit, fuel cards, P-cards)	N/A
I.	I. Ethics	Y
J.	J. Debt service	N/A The District has no debt
c.	Report Y or N next to each category; or report N/A if the entity does not have a written policy or procedure.	
	PUBLIC MEETINGS (5)	
a.	Public meetings are generally governed by ORS 192.610 to 192.695.	
b.	Obtain access to (or copies of) board meeting minutes.	Copies of the Board meeting minutes were obtained for the entire year.
c.	Haphazardly select two meetings held during the reporting period and perform the following:	Meetings of April 17, 2024 and June 20, 2024 were selected.
A.	Was required notice given?	N - unable to determine as documents are not available
B.	Was there an agenda?	Y
C.	Was there a process for public comment?	N - unable to determine as documents are not available
D.	If a portion of the meeting was closed to the public, determine:	N/A
i.	before the meeting was closed, the reason for holding the closed meeting was documented in the meeting minutes and a roll call vote was taken,	N/A
ii.	the reason for closing the meeting was permitted under statute	N/A
	ACCOUNTING RECORDS (6)	
	General:	
a.	Inquire of management regarding whether the policies and procedures are current and reflect the operations in place during	Management's response to the stated inquiry: No. The Policies and Procedures Manual is dated January 1, 1993. They District is in

FOUR RIVERS VECTOR CONTROL DISTRICT
FOR THE YEAR ENDING JUNE 30, 2024

APPENDIX TO AGREED-UPON PROCEDURES REPORT

	PROCEDURE	**FINDINGS**
	the reporting period. Report management's response.	the process of updating the Policies and Procedures Manual.
b.	Inquire of the governing body chairperson whether the governing body, or certain members of the governing body, approves payments and contracts.	Chairperson's response to the stated inquiry: *The Chairperson for the year 2023-2024 has been removed from office. The individual is unavailable for questions.*
c.	Inquire of the governing body chairperson whether they receive periodic financial information updating them on budgeted vs. actual spending.	Chairperson's response to the stated inquiry: *The Chairperson for the year 2023-2024 has been removed from office. The individual is unavailable for questions. The new Chairperson is now receiving periodic financial information.*
RELATED PARTIES (7)		
a.	Obtain a list of related parties (as defined in standards) from management.	The Board President Rodney Dieckhoff, is the spouse to the board treasurer Lawrie Dieckhoff, and both are inlaws to an employee who works as the office manager, Sierra Dieckoff. Sierra receives salary from the District.
b.	Obtain a list of payments during the reporting period by vendor.	We obtained records of all payments
c.	Determine whether any vendors on the payment listing are related parties, per management's list.	Payroll for Sierra Dieckhoff.
d.	Recalculate payments to related parties and report the total paid to each, and the nature of the payment (i.e. goods or services).	N/A
PAYMENT CARDS (8)		
a.	Obtain from management a complete listing of all active payment cards for the fiscal period, including the name(s) of the person(s) who maintained possession of the cards.	The District has two payment cards, which were in the possesion of District Operations Manager, Myles Bowlin and District Office Manager, Sierra Dieckhoff.
b.	Haphazardly select one month and request the monthly statement from each active card (but not more than 5 cards) and observe whether:	We selected the September, 2023 statements.
A.	The card had been assessed finance charges or late fees. Report amounts if applicable.	No finance charges or late fees were assessed.
	The monthly statement was reviewed and approved for payment, in writing by someone other than the cardholder (for example: initials and date, or electronically approved, approved as noted in the governing body meeting minutes).	No indication of approval for payment or authorization of charges was found indicated in any form. No initials, no electronic signatures, and no approval from the board was indicated.
PROPERTY TAXES (9)		
a.	If the municipality receives property tax revenue perform the following:	
b.	Obtain a property tax revenue schedule or turnover report from the municipality.	We obtained the tax revenue schedule.
c.	Report the property tax revenue received by type (for example: permanent rate tax, local option tax).	Total property tax revenue of $271,751 permanent rate tax was received.
d.	Trace amounts to the financial records, such as the trial balance or general ledger.	The amounts in the general ledger agreed without exception.
ACCOUNTS RECEIVABLE (10)		
a.	For municipal corporations reporting on an accrual basis of accounting perform the following:	
b.	Obtain an accounts receivable aging report as of the last day of the fiscal year and agree to accounting records (trial balance).	No accounts receivable are recorded by the District
c.	For all accounts greater than 90 days, inquire of management whether amount is collectable.	N/A
d.	Report the balance that is considered by management to be uncollectable, if any.	None
e.	If unable to agree the aging report to the accounting records, report the reason(s) why, if known.	N/A
ACCOUNTS PAYABLE (11)		
a.	For municipal corporations reporting on an accrual basis of accounting perform the following:	
b.	Obtain an accounts payable listing and agree to the accounting records (trial balance).	We obtained the accounts payable listing and it agreed with the trial balance.
c.	Obtain a listing of disbursements subsequent to fiscal year end and haphazardly select a sample of five transactions (or transactions totaling the calculated threshold, whichever is less).	We selected five disbursements from July, 2024 totaling $ 9,990.05.

APPENDIX TO AGREED-UPON PROCEDURES REPORT

	PROCEDURE	FINDINGS
d.	Inspect supporting documentation (invoice, purchase order, contract, etc.) for each sample transaction and confirm it was reported in the correct period.	We inspected the invoices and determined that all were posted to the correct period.
	FUND BALANCE / NET POSITION (12)	
a.	Agree beginning fund balance to prior year ending fund balance and reconcile any differences.	Beginning fund balance agreed to prior year ending fund balance after acquisition and posting of prior year proposed adjusting entries from prior Auditor with the exception of the bookkeeper of the District using an equity account to adjust payroll liabilities.
b.	If there are changes to beginning fund balance, confirm the financial reports disclose the changes to fund balance and the reason for the difference (error, implementation of new accounting policy, etc.)	N/A
	REVENUE - CHARGES FOR SERVICES (13)	
a.	If the municipal corporation reports charges for services perform the following:	
b.	Obtain the fee schedule(s).	The District has a contract with Sunriver Owners Association
c.	Haphazardly select a sample of 10 transactions (or transactions totaling the calculated threshold, whichever is less).	Agreed the contract price to the recorded revenue.
d.	Based on the fee schedule(s), recalculate the charges for services.	N/A
	PAYROLL (14)	
a.	If the municipal corporation has employees, perform the following:	
b.	Calculate the amount of payroll expenditures compared to total operating costs. If payroll expenditures are greater than 20% of operating cost, perform the following:	Payroll expenditures are 71.37 % of operating costs.
A.	Obtain all payroll checks, but not more than 5, for one haphazardly selected month during the reporting period. Compare the names and payrates to current employee records.	Obtained the payroll summary and paycheck details for 5 of 8 employees for the pay period of August 1, 2023. Names and payrates for all 5 employees were requested. **NO DOCUMENTS WERE AVAILABLE.** Per Edward Horvath, Interim District Manager: No employee files were found. Prior staff did not keep proper records, destroyed records, and took hard drives when terminated/quit.
B.	Obtain a listing of employees and officials employed during the fiscal period. Haphazardly select 5 employees or officials (or all, if fewer than 5) and obtain related paid salaries or payrates and personnel files. Person(s) with the ability to enter payroll or who approves payroll related payments must be included in the sample selected.	5 of the 5 selected employees had out of date or non existant personnel files. No paid salaries documenation provided. 3 of the 5 employees are seasonal workers that only work during the summer months. The other 2 of the 5 employees were full time employees. 1 of the 5 selected employees have the ability to enter and approve payroll.
i.	Agree paid salaries and bonuses to authorized salaries/pay rates in the personnel files.	N/A - Unable to agree due to missing files.
ii.	Observe that all individuals receiving pay have a corresponding personnel file and are current employees or officers.	N/A - No personnel files located. Employees receiving pay are consistent throughout the year.
	CASH (15)	
a.	Obtain a listing of all bank accounts from management.	List acquired from Interim General Manager.
b.	Obain year-end statements and trace ending balances to the year-end bank reconciliations. If possible, the year-end statement should be viewed via online account access as confirmation.	Account balances from year-end statements, viewed via paper statements, agreed to year-end bank reconciliations for all bank accounts. Traced from bank reconciliations to bank statements.
c.	If the independent accountant can view bank accounts online, vouch that each account listed online was included in the list of accounts provided by management.	N/A
d.	For each depository account, obtain the year-end bank reconciliation and one additional month's reconciliation, haphazardly selected from a different quarter, and observe whether:	The 6/30/2024 and 11/30/2023 bank reconciliations were obtained for each account. Y = Each reconciliation meets the following criteria:
A.	Reconciliations were prepared and reviewed within 2 months of the related statement's closing date. If not, report the date prepared and reason given by management for why the reconciliation was	Y

APPENDIX TO AGREED-UPON PROCEDURES REPORT

	PROCEDURE	FINDINGS
	prepared after 2 months.	
B.	The statement balance traces to the reconciliation	Y
C.	The reconciled book balance traces to the general ledger and the trial balance or summary schedule.	Y
D.	Mathematically, the reconciliation and detailed supporting schedules are accurate.	Y
e.	Obtain a check register for the fiscal year and confirm if there are any gaps in check numbers issued during the year. Account for all voided checks by obtaining supporting documentation (i.e. voided check).	A check register was obtained and two gaps in check numbers were present. Voided checks could not be located by the current staff.
f.	Inquire of the entity whether they are required to maintain any separate bank accounts for a particular fund, program, loan, grant, or other purpose; observe whether the entity maintains a separate bank account.	Management's response: There are no required separate accounts.
g.	If account(s) were opened or closed during the year (determined by comparing the current listing to prior years), inspect the minutes of the governing body and observe that the decision(s) are included.	No accounts were opened or closed during the year.
h.	Determine whether deposits are covered by FDIC or NCUA insurance (under $250,000) or deposited with institutions participating in the public funds collateralization pool. ORS 295 – Depositories of Public Funds and Securities.	All deposits are held in institutions participating in the public funds collateralization pool. Deposits are under the $250,000 threshold.
DEBT (16)		
a.	Obtain a complete list of debt (loans, mortgages, bonds, notes, or other debt instruments) issued during the fiscal period and management's representations that the listing is complete.	N/A The District has no debt.
b.	Obtain supporting documentation for all newly issued debt and carried forward debt.	N/A
c.	Reconcile new debt to the list of debt, and the list of debt to the reported amount(s) on the financial report, as applicable.	N/A
d.	Inquire of management about any debt covenants, such as a required cash reserve or coverage ratio. If such covenants exist, report the requirement(s) and report management's response on:	N/A
A.	how the entity monitors the requirement(s) and	N/A
B.	whether the municipal corporation met the requirement(s) throughout the year.	N/A
LOCAL BUDGET LAW (17)		
a.	Is the entity subject to local budget law? (ORS 294). (Y/N)	Yes
b.	Adopted budget	
A.	Obtain a copy of the original approved and adopted budget.	We obtained copies of the Form LB-31.
B.	Determine whether the budget was adopted before the start of the budget year. (ORS 297.408)	The budget was adopted in June.
C.	Determine whether the budget committee passed a motion to approved each tax levy and the budget dollar amount. (294.428)	Minutes of the Board meeting approved the Budget. No Budget Committee minutes are available.
D.	Compare the original adopted budget levy and the budget amount to the approved budget levy and budget. If there were any changes/differences, determine whether procedures were followed to make the change. (ORS 294-456)	N/A - unable to determine since only Form LB-31 was available.
E.	If resources do not equal requirements, document which funds are not balanced and report management's response as to why they are not balanced. Report N/A if the budget is balanced.	N/A The budget is balanced.
c.	Budget Resolution	
A.	Obtain a copy of the resolution and observe the entity has appropriated by organization unit or program. ORS 294.388(2)	The District appropriated by category (personnel services, materials services & supplies, and capital outlay.
B.	Compare the budget resolution to final, actual spending and report whether the municipal corporation overspent any appropriation category. If a budget exception exists per ORS 294.338, there is no violation and the accountant should exclude an overspending comment from the report. (ORS 294.338)	For the Biennium Budget analysis, the District over spent for personnel services and capital outlay. Materials services & supplies were within the budget allocation.
d.	Budget Meetings	
A.	Obtain a copy of budget committee meeting notice(s).	We obtained a copy of the meeting notice.

FOUR RIVERS VECTOR CONTROL DISTRICT
FOR THE YEAR ENDING JUNE 30, 2024

APPENDIX TO AGREED-UPON PROCEDURES REPORT

	PROCEDURE	FINDINGS
B.	Compare the dates of published notice to the meeting dates and conclude whether notices were published timely. (ORS 294.426)	Notices were published timely.
e.	Budget Hearing	
A.	Obtain a copy of the notice of budget hearing (LB-1, ED-1, UR-1 or CC-1).	N/A. No notice available.
B.	Observe each statement to ensure the notices of budget hearing are complete and published timely. (ORS 294.438)	N/A. Not available.
f.	Resolution Transfer or Supplemental Budget	
A.	Obtain a copy of any resolution transfer or supplemental budget.	N/A There were no appropriation transfers or supplemental budgets
B.	Determine whether the transfer or changes were made prior to overspending appropriation authority. (ORS 294.463 and ORS 294.471)	
FIDELITY BOND + INSURANCE (18)		
a.	Obtain from management a copy of the fidelity or faithful performance bond covering the principal responsible official (those responsible for receiving and disbursing moneys on behalf of the municipality).	Management provided a copy of the fidelity bond which was in force and did not meet the 10% of revenue test. The bond was a Board coverage policy that originated in 1986. No employee Fidelity or Faithful Performance Bond in place.
b.	Observe that the bond was in force during the fiscal period.	N/A. None in place.
c.	Observe that the bond was in an amount sufficient as required by ORS 297.435(3).	N/A. None in place.
CONTRACTING + PROCUREMENT (19)		
a.	Obtain, from management, a list of contracts and agreements for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period.	N/A The Distict had no contracts that could be provided.
b.	For contracts or agreements over $10,000, obtain the procurement documentation and observe whether there is evidence of obtaining multiple quotes (or bids if required due to the total contract amount) or documentation as to why sole source selection was reasonable in the circumstance. (Y/N) If No, document the goods or services purchased and the total amount of the purchase or contract.	N/A. None.
PROGRAMS FUNDED FROM OUTSIDE SOURCES (20)		
a.	Inquire of entity management and obtain a listing of any grant or similar funding, to identify any sources of funding and whether there are requirements restricting the use or related to the timing of spending the funding.	N/A The District has no programs funded from outside sources.
b.	Report on the source(s) and amount(s) received during the year reported for any source that exceeds 5%	Sunriver Owner's Association Vector Control Agreement. Contract is 20.45% of total revenues reported. $72,765.

Four Rivers Vector Control District
Balance Sheet
As of June 30, 2025

			Jun 30, 25
ASSETS			
Current Assets			
Checking/Savings			
First Interstate Bank			38,320.25
LGI Pool Fund			235,915.68
Total Checking/Savings			274,235.93
Accounts Receivable			
Accounts Receivable			-34,650.00
Total Accounts Receivable			-34,650.00
Other Current Assets			
Deposits			20,000.00
Inventory Asset			41,896.67
Total Other Current Assets			61,896.67
Total Current Assets			301,482.60
Fixed Assets			
Fixed Assets			
Capital Outlay			
Field Equipment	147,899.06		
Real Property	15,500.00		
Office & Lab Equipment	284,056.92		
Capital Outlay - Other	229.99		
Total Capital Outlay		447,685.97	
Accumulated Depreciation		-353,445.00	
Fixed Assets - Other		67,314.78	
Total Fixed Assets			161,555.75
Total Fixed Assets			161,555.75
Other Assets			
Prepaid Insurance			4,087.00
Property Tax Receivable			3,453.09
Total Other Assets			7,540.09
TOTAL ASSETS			**470,578.44**

Four Rivers Vector Control District
Balance Sheet
As of June 30, 2025

	Jun 30, 25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-72.00
Total Accounts Payable	-72.00
Other Current Liabilities	
Deferred Comp Payable	3,600.00
Payroll Liabilities	15,924.74
Total Other Current Liabilities	19,524.74
Total Current Liabilities	19,452.74
Total Liabilities	19,452.74
Equity	
Prior Period Adjustments	32,584.91
Opening Bal Equity	-238,091.76
Retained Earnings	604,570.27
Net Income	52,062.28
Total Equity	451,125.70
TOTAL LIABILITIES & EQUITY	**470,578.44**

Four Rivers Vector Control District
Profit & Loss
July 2024 through June 2025

	Jul '24 - Jun 25
Income	
Property Taxes	389,814.15
Sunriver Homeowners	40,021.00
Interest Income	13,471.92
Total Income	443,307.07
Gross Profit	443,307.07
Expense	
Depreciation Expense	13,215.00
Reconciliation Discrepancies	-67.67
Personnel Services	
Salaried Employees	126,646.73
Part Time Employees	55,682.70
Personnel Overhead Cost	
Payroll Expenses	11,290.23
Personnel Overhead Cost - Other	55,154.12
Total Personnel Overhead Cost	66,444.35
Total Personnel Services	248,773.78
Material Services & Supplies	
Aerial Application	33,764.37
Supplies, Equipment, Repairs	4,812.49
Office Expense	
Supplies	8,233.31
Bank Service Charges	154.26
Utilities	
Telephone	2,822.56
Utilities - Other	2,415.45
Total Utilities	5,238.01
Total Office Expense	13,625.58
Pesticides & Source Reduction	41,448.50
Transportation	
Miscellaneous	245.64
Fuel	7,698.83
Parts & Repairs	499.23
Total Transportation	8,443.70

Four Rivers Vector Control District
Profit & Loss
July 2024 through June 2025

	Jul '24 - Jun 25
Training	
Fees	325.43
Total Training	325.43
Professional Services	5,150.00
Insurance & Bonds	18,536.83
Ads, Dues, Licence	1,978.75
Rent & Leasing	86.45
Material Services & Supplies - Other	1,151.58
Total Material Services & Supplies	129,323.68
Total Expense	391,244.79
Net Income	**52,062.28**

Four Rivers Vector Control District
Statement of Cash Flows
July 2024 through June 2025

	Jul '24 - Jun 25
OPERATING ACTIVITIES	
Net Income	52,362.45
Adjustments to reconcile Net Income to net cash provided by operations:	
Accounts Payable	-300.17
Payroll Liabilities	-356.84
Net cash provided by Operating Activities	51,705.44
INVESTING ACTIVITIES	
Fixed Assets:Capital Outlay:Field Equipment	-31,008.00
Fixed Assets:Accumulated Depreciation	13,215.00
Property Tax Receivable	220.32
Net cash provided by Investing Activities	-17,572.68
FINANCING ACTIVITIES	
Prior Period Adjustments	2,597.43
Net cash provided by Financing Activities	2,597.43
Net cash increase for period	36,730.19
Cash at beginning of period	237,505.74
Cash at end of period	**274,235.93**

FOUR RIVERS VECTOR CONTROL DISTRICT

56478 SOLAR DRIVE, BEND, OR 97707
WWW.FOURIVERSVECTORCONTROLDISTRICT.COM

Management Representation of Fiscal Affairs
Required by Oregon Regulation

The 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:

(a) Deposit of public funds with financial institutions (ORS Chapter 295).
(b) Indebtedness limitations, restrictions and repayment.
(c) Budgets legally required (ORS Chapter 294).
(d) Insurance and fidelity bonds in force or required by law.
(e) Programs funded from outside sources.
(f) Highway revenues used for public highways, roads, and streets (ORS Chapter 294, 368 & 373).
(g) Authorized investment of surplus funds (ORS Chapter 294).
(h) Public contracts, purchasing, and improvements (ORS Chapters 279A, 279B, 279C).

The management of 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.

Statement Required by ORS 297.435 (3)(c)
The Board Members and the Four Rivers Vector Control District were covered the entire year ended June 30, 2025, by a $10,000 bond.

	Eva Wild Crain	Chair of the Board	07/15/226
Signature	Printed Name	Title	Date

ISLER Medford LLC

Certified Public Accountants
And Business Advisors

Independent Accountant's Report

Board of Directors
Four Rivers Vector Control District
Bend, Oregon

We have performed the procedures enumerated in the attached appendix on financial schedules, operations and controls, and compliance with certain requirements for Four Rivers Vector Control District ("the District") as of and for the year ended June 30, 2025 ("the subject matter"). The District is responsible for the subject matter.

The District has agreed to and acknowledged that the procedures performed are less in scope than required to meet the intended purpose of compliance with the Minimum Standards for Agreed-Upon Procedures of Oregon Municipal Corporations during the year ended June 30, 2025. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are in the attached appendix.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the subject matter. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of Board of Directors and management of District and the Oregon Secretary of State, and is not intended to be, and should not be, used by anyone other than these specified parties.

Isler Medford, LLC

Isler Medford, LLC
Medford, Oregon
June 17, 2026

FOUR RIVERS VECTOR CONTROL DISTRICT
FOR THE YEAR ENDING JUNE 30, 2025

APPENDIX TO AGREED-UPON PROCEDURES REPORT

	PROCEDURE	FINDINGS
FINANCIAL REPORT (3)		
a.	Obtain a copy of he entity's financial report	District provided schedules printed from their QuickBooks. Financial report was not available.
Threshold Calculation:		
b.	For the purposes of performing these procedures and reporting findings, calculate the following threshold: Total expenses x 5% =	$390,945 x 5% = $19,547
c.	Compare amounts reported on the financial report to the entity's general ledger/trail balance. Inspect any differences greater than the calculated threshold and inquire of management about the reasons for difference(s).	Schedules from the QuickBooks match the District's general ledger.
d.	Does the financial report include the names and addresses of officers of the municipal corporation and members of its governing body?	No - Complete Financial reports not provided.
e.	If a special district, does the financial report include the name and address of the registered agent or the fact that one has not been designated? (OAR 162-040-0095)	N/A
f.	Does the financial report include the statements and schedules required by GAAP as dictated by GASB and considering the basis of accounting used?	No.
g.	Does the financial report include a budget to actual schedule for each fund for which budgets are legally required? (OAR 162-040-0060)	No.
h.	Does the financial report include management's representations regarding compliance required by rule (OAR 162-040-0096)	No.
OPERATIONS, POLICIES &+ PROCEDURES (4)		
a.	Obtain and inspect the entity's written policies and procedures and determine whether they address each of the following categories listed in subsection b:	The District has written polices that were adopted January 1, 1993
b.		
A.	A. Budgeting	Y
B.	B. Purchasing	Y
C.	C. Disbursements	N/A
D.	D. Receipts/collections	N/A
E.	E. Payroll/personnel	Y
F.	F. Contracting & procurement	Y
G.	G. Travel and expense reimbursement	Y
H.	H. Credit cards (debit, fuel cards, P-cards)	N/A
I.	I. Ethics	Y
J.	J. Debt service	N/A The District has no debt
c.	Report Y or N next to each category; or report N/A if the entity does not have a written policy or procedure.	
PUBLIC MEETINGS (5)		
a.	Public meetings are generally governed by ORS 192.610 to 192.695.	
b.	Obtain access to (or copies of) board meeting minutes.	Copies of the Board meeting minutes were obtained for the entire year.
c.	Haphazardly select two meetings held during the reporting period and perform the following:	Meetings of July 17, 2024 and October 16, 2024 were selected.
A.	Was required notice given?	N - unable to determine as documents are not available
B.	Was there an agenda?	Y
C.	Was there a process for public comment?	N
D.	If a portion of the meeting was closed to the public, determine:	N/A
i.	before the meeting was closed, the reason for holding the closed meeting was documented in the meeting minutes and a roll call vote was taken,	N/A
ii.	the reason for closing the meeting was permitted under statute	N/A
ACCOUNTING RECORDS (6)		
General:		
a.	Inquire of management regarding whether the policies and procedures are current and reflect the operations in place during	Management's response to the stated inquiry: No. The Policies and Procedures Manual is dated January 1, 1993. They District is in

APPENDIX TO AGREED-UPON PROCEDURES REPORT

	PROCEDURE	FINDINGS
	the reporting period. Report management's response.	the process of updating the Policies and Procedures Manual. The new Policy Manual was adopted January 21, 2026.
b.	Inquire of the governing body chairperson whether the governing body, or certain members of the governing body, approves payments and contracts.	Chairperson's response to the stated inquiry: *The Chairperson for the year 2024-2025 has been removed from office. The individual is unavailable for questions.*
c.	Inquire of the governing body chairperson whether they receive periodic financial information updating them on budgeted vs. actual spending.	Chairperson's response to the stated inquiry: *The Chairperson for the year 2024-2025 has been removed from office. The individual is unavailable for questions. The new Chairperson is now receiving periodic financial information.*

RELATED PARTIES (7)

	PROCEDURE	FINDINGS
a.	Obtain a list of related parties (as defined in standards) from management.	The Board President Rodney Dieckhoff, is the spouse to the board treasurer Lawrie Dieckhoff, and both are inlaws to an employee who works as the office manager, Sierra Dieckoff. Sierra receives salary from the District.
b.	Obtain a list of payments during the reporting period by vendor.	We obtained records of all payments
c.	Determine whether any vendors on the payment listing are related parties, per management's list.	Payroll for Sierra Dieckhoff.
d.	Recalculate payments to related parties and report the total paid to each, and the nature of the payment (i.e. goods or services).	N/A

PAYMENT CARDS (8)

	PROCEDURE	FINDINGS
a.	Obtain from management a complete listing of all active payment cards for the fiscal period, including the name(s) of the person(s) who maintained possession of the cards.	The District has two payment cards, which were in the possesion of District Operations Manager, Myles Bowlin and District Office Manager, Sierra Dieckhoff.
b.	Haphazardly select one month and request the monthly statement from each active card (but not more than 5 cards) and observe whether:	We selected the March, 2025 statements.
A.	The card had been assessed finance charges or late fees. Report amounts if applicable.	No finance charges or late fees were assessed.
	The monthly statement was reviewed and approved for payment, in writing by someone other than the cardholder (for example: initials and date, or electronically approved, approved as noted in the governing body meeting minutes).	No indication of approval for payment or authorization of charges was found indicated in any form. No initials, no electronic signatures, and no approval from the board was indicated.

PROPERTY TAXES (9)

	PROCEDURE	FINDINGS
a.	If the municipality receives property tax revenue perform the following:	
b.	Obtain a property tax revenue schedule or turnover report from the municipality.	We obtained the tax revenue schedule.
c.	Report the property tax revenue received by type (for example: permanent rate tax, local option tax).	Total property tax revenue of $272,639 permanent rate tax was received.
d.	Trace amounts to the financial records, such as the trial balance or general ledger.	The amounts in the general ledger agreed without exception.

ACCOUNTS RECEIVABLE (10)

	PROCEDURE	FINDINGS
a.	For municipal corporations reporting on an accrual basis of accounting perform the following:	
b.	Obtain an accounts receivable aging report as of the last day of the fiscal year and agree to accounting records (trial balance).	No accounts receivable are recorded by the District
c.	For all accounts greater than 90 days, inquire of management whether amount is collectable.	N/A
d.	Report the balance that is considered by management to be uncollectable, if any.	None
e.	If unable to agree the aging report to the accounting records, report the reason(s) why, if known.	N/A

ACCOUNTS PAYABLE (11)

	PROCEDURE	FINDINGS
a.	For municipal corporations reporting on an accrual basis of accounting perform the following:	
b.	Obtain an accounts payable listing and agree to the accounting records (trial balance).	We obtained the accounts payable listing and it agreed with the trial balance.
c.	Obtain a listing of disbursements subsequent to fiscal year end and haphazardly select a sample of five transactions (or transactions totaling the calculated threshold, whichever is less).	We selected five disbursements from July - August, 2025 totaling $3,301.05.

FOUR RIVERS VECTOR CONTROL DISTRICT
FOR THE YEAR ENDING JUNE 30, 2025

APPENDIX TO AGREED-UPON PROCEDURES REPORT

	PROCEDURE	FINDINGS
d.	Inspect supporting documentation (invoice, purchase order, contract, etc.) for each sample transaction and confirm it was reported in the correct period.	We inspected the invoices and determined that all were posted to the correct period.
FUND BALANCE / NET POSITION (12)		
a.	Agree beginning fund balance to prior year ending fund balance and reconcile any differences.	The balances agreed with the exception of the bookkeeper using an equity account to adjust payroll liabilities.
b.	If there are changes to beginning fund balance, confirm the financial reports disclose the changes to fund balance and the reason for the difference (error, implementation of new accounting policy, etc.)	N/A
REVENUE - CHARGES FOR SERVICES (13)		
a.	If the municipal corporation reports charges for services perform the following:	
b.	Obtain the fee schedule(s).	The District has a contract with Sunriver Owners Association
c.	Haphazardly select a sample of 10 transactions (or transactions totaling the calculated threshold, whichever is less).	Agreed the contract price to the recorded revenue.
d.	Based on the fee schedule(s), recalculate the charges for services.	N/A
PAYROLL (14)		
a.	If the municipal corporation has employees, perform the following:	
b.	Calculate the amount of payroll expenditures compared to total operating costs. If payroll expenditures are greater than 20% of operating cost, perform the following:	Payroll expenditures are 63.63 % of operating costs.
A.	Obtain all payroll checks, but not more than 5, for one haphazardly selected month during the reporting period. Compare the names and payrates to current employee records.	Obtained the payroll summary and paycheck details for 5 of 6 employees for the pay period of August 19, 2024. Names and payrates for all 5 employees were requested. **NO DOCUMENTS WERE AVAILABLE.** Per Edward Horvath, Interim District Manager: No employee files were found. Prior staff did not keep proper records, destroyed records, and took hard drives when terminated/quit.
B.	Obtain a listing of employees and officials employed during the fiscal period. Haphazardly select 5 employees or officials (or all, if fewer than 5) and obtain related paid salaries or payrates and personnel files. Person(s) with the ability to enter payroll or who approves payroll related payments must be included in the sample selected.	5 of the 5 selected employees had out of date or non existant personnel files. No paid salaries documenation provided. 3 of the 5 employees are seasonal workers that only work during the summer months. The other 2 of the 5 employees were full time employees. 1 of the 5 selected employees have the ability to enter and approve payroll.
i.	Agree paid salaries and bonuses to authorized salaries/pay rates in the personnel files.	N/A - Unable to agree due to missing files.
ii.	Observe that all individuals receiving pay have a corresponding personnel file and are current employees or officers.	N/A - No personnel files located. Employees receiving pay are consistent throughout the year.
CASH (15)		
a.	Obtain a listing of all bank accounts from management.	List acquired from Interim General Manager.
b.	Obain year-end statements and trace ending balances to the year-end bank reconciliations. If possible, the year-end statement should be viewed via online account access as confirmation.	Account balances from year-end statements, viewed via paper statements, agreed to year-end bank reconciliations for all bank accounts. Traced from bank reconciliations to bank statements.
c.	If the independent accountant can view bank accounts online, vouch that each account listed online was included in the list of accounts provided by management.	N/A
d.	For each depository account, obtain the year-end bank reconciliation and one additional month's reconciliation, haphazardly selected from a different quarter, and observe whether:	The 6/30/2025 and 3/31/2025 bank reconciliations were obtained for each account. Y = Each reconciliation meets the following criteria:
A.	Reconciliations were prepared and reviewed within 2 months of the related statement's closing date. If not, report the date prepared and reason given by management for why the reconciliation was prepared after 2 months.	Y
B.	The statement balance traces to the reconciliation	Y
C.	The reconciled book balance traces to the general ledger and the trial balance or summary schedule.	Y
D.	Mathematically, the reconciliation and detailed supporting	Y

APPENDIX TO AGREED-UPON PROCEDURES REPORT

	PROCEDURE	FINDINGS
	schedules are accurate.	
e.	Obtain a check register for the fiscal year and confirm if there are any gaps in check numbers issued during the year. Account for all voided checks by obtaining supporting documentation (i.e. voided check).	A check register was obtained and one gap in check numbers were present. Voided checks could not be located by the current staff. Check missing #16671.
f.	Inquire of the entity whether they are required to maintain any separate bank accounts for a particular fund, program, loan, grant, or other purpose; observe whether the entity maintains a separate bank account.	Management's response: There are no required separate accounts.
g.	If account(s) were opened or closed during the year (determined by comparing the current listing to prior years), inspect the minutes of the governing body and observe that the decision(s) are included.	No accounts were opened or closed during the year.
h.	Determine whether deposits are covered by FDIC or NCUA insurance (under $250,000) or deposited with institutions participating in the public funds collateralization pool. ORS 295 – Depositories of Public Funds and Securities.	All deposits are held in institutions participating in the public funds collateralization pool. Deposits are under the $250,000 threshold.
DEBT (16)		
a.	Obtain a complete list of debt (loans, mortgages, bonds, notes, or other debt instruments) issued during the fiscal period and management's representations that the listing is complete.	N/A The District has no debt.
b.	Obtain supporting documentation for all newly issued debt and carried forward debt.	N/A
c.	Reconcile new debt to the list of debt, and the list of debt to the reported amount(s) on the financial report, as applicable.	N/A
d.	Inquire of management about any debt covenants, such as a required cash reserve or coverage ratio. If such covenants exist, report the requirement(s) and report management's response on:	N/A
A.	how the entity monitors the requirement(s) and	N/A
B.	whether the municipal corporation met the requirement(s) throughout the year.	N/A
LOCAL BUDGET LAW (17)		
a.	Is the entity subject to local budget law? (ORS 294). (Y/N)	Yes
b.	Adopted budget	
A.	Obtain a copy of the original approved and adopted budget.	We obtained copies of the Form LB-30 and LB-20.
B.	Determine whether the budget was adopted before the start of the budget year. (ORS 297.408)	The budget was adopted in June.
C.	Determine whether the budget committee passed a motion to approved each tax levy and the budget dollar amount. (294.428)	Minutes of the Board meeting approved the Budget. No Budget Committee minutes are available.
D.	Compare the original adopted budget levy and the budget amount to the approved budget levy and budget. If there were any changes/differences, determine whether procedures were followed to make the change. (ORS 294-456)	N/A - unable to determine with the documents available.
E.	If resources do not equal requirements, document which funds are not balanced and report management's response as to why they are not balanced. Report N/A if the budget is balanced.	N/A The budget is balanced.
c.	Budget Resolution	
A.	Obtain a copy of the resolution and observe the entity has appropriated by organization unit or program. ORS 294.388(2)	The District appropriated by category (personnel services, materials services & supplies, and capital outlay). Resolution #25-03.
B.	Compare the budget resolution to final, actual spending and report whether the municipal corporation overspent any appropriation category. If a budget exception exists per ORS 294.338, there is no violation and the accountant should exclude an overspending comment from the report. (ORS 294.338)	
d.	Budget Meetings	
A.	Obtain a copy of budget committee meeting notice(s).	N/A Copies of meeting notice not available.
B.	Compare the dates of published notice to the meeting dates and conclude whether notices were published timely. (ORS 294.426)	N/A Copies of meeting notice not available.
e.	Budget Hearing	
A.	Obtain a copy of the notice of budget hearing (LB-1, ED-1, UR-1 or CC-1).	N/A. No notice available.

FOUR RIVERS VECTOR CONTROL DISTRICT
FOR THE YEAR ENDING JUNE 30, 2025

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	PROCEDURE	FINDINGS
B.	Observe each statement to ensure the notices of budget hearing are complete and published timely. (ORS 294.438)	N/A. Not available.
f.	Resolution Transfer or Supplemental Budget	
A.	Obtain a copy of any resolution transfer or supplemental budget.	N/A There were no appropriation transfers or supplemental budgets
B.	Determine whether the transfer or changes were made prior to overspending appropriation authority. (ORS 294.463 and ORS 294.471)	
FIDELITY BOND + INSURANCE (18)		
a.	Obtain from management a copy of the fidelity or faithful performance bond covering the principal responsible official (those responsible for receiving and disbursing moneys on behalf of the municipality).	Management provided a copy of the fidelity bond which was in force and did not meet the 10% of revenue test. The bond was a Board coverage policy that originated in 1986. No employee Fidelity or Faithful Performance Bond in place.
b.	Observe that the bond was in force during the fiscal period.	N/A. None in place.
c.	Observe that the bond was in an amount sufficient as required by ORS 297.435(3).	N/A. None in place.
CONTRACTING + PROCUREMENT (19)		
a.	Obtain, from management, a list of contracts and agreements for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period.	N/A The Distict had no contracts that could be provided.
b.	For contracts or agreements over $10,000, obtain the procurement documentation and observe whether there is evidence of obtaining multiple quotes (or bids if required due to the total contract amount) or documentation as to why sole source selection was reasonable in the circumstance. (Y/N) If No, document the goods or services purchased and the total amount of the purchase or contract.	N/A. None.
PROGRAMS FUNDED FROM OUTSIDE SOURCES (20)		
a.	Inquire of entity management and obtain a listing of any grant or similar funding, to identify any sources of funding and whether there are requirements restricting the use or related to the timing of spending the funding.	N/A The District has no programs funded from outside sources.
b.	Report on the source(s) and amount(s) received during the year reported for any source that exceeds 5%	Sunriver Owner's Association Vector Control Agreement. Reported income is 9.03% of total revenues reported. $40,021.