

**FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT
BOARD OF TRUSTEES MEETING
District Office, 2555 N Street, Firebaugh, California**

September 09, 2021

12:45 p.m.

Google Meet joining info

Video call link: <https://meet.google.com/xip-rhek-mcy>

Or dial: (US) +1 513-816-1165 PIN: 997 383 005#

More phone numbers: <https://tel.meet/xip-rhek-mcy?pin=6501739461115>

AGENDA

1. CALL TO ORDER

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. ANNUAL AUDIT

Our Auditor, Bryant Jolley, C.P.A. (or his Associate) will be available for the presentation of the annual audit of Financial Transactions for Fiscal Year 2020-21 to the Board for their acceptance and approval. If he is unable to attend in person, he will be available by telephone.

5. ITEMS GENERAL CONSENT

- a) MINUTES OF THE LAST MEETING
- b) CHECKS FOR RATIFICATION
- c) CHECKS FOR APPROVAL
- d) FINANCIAL REPORTS

6. PUBLIC COMMENT

This portion of the meeting is reserved for persons desiring to address the Board on any public matter within the Board's jurisdiction. The Board President may impose a time limit on said comments.

7. APPROVAL OF ADDITIONAL ITEMS OF IMMEDIATE NEED TO THE AGENDA

(Requires $\frac{2}{3}$ Board approval)

8. STAFF REPORTS AND INFORMATION

- a) OPERATIONS AND LEGISLATIVE REPORT

District staff will update the Board on District operations, legislative and regulatory issues, mosquito conditions, staffing, program plans for the oncoming season and other issues of importance to this

District.

b) MEETING REPORTS

District staff will present an oral report of all meetings attended since the last board meeting.

- *CSDA Annual Meeting, Monterey, CA, August 30-Sep 2, 2021*

c) UPCOMING MEETINGS

District staff will inform the Board of upcoming meetings. Decisions may be made regarding attendance by staff and/or trustees at these meetings.

9. ACTION – Action may be taken on any item on the agenda. Items in this section are expected to have action taken at this meeting.

a) POLICY REVISIONS

The Manager will present proposed revisions to the Board for the following policies: #2275 Social Media, Covid-19 Prevention Program, Records Retention Schedule, and #3105 Reserves. These revisions will be reviewed today and considered for final approval

b) RESOLUTION TO REDUCE BOARD SIZE

The Board will consider a resolution to reduce the number of appointees from Fresno County to the Board from five members to three members (reducing the size of the total Board from seven to five).

Resolution #288:

II. TRUSTEE ISSUES

a) TRUSTEE REPORTS AND QUESTIONS

The Trustees will report on mosquito conditions and public opinion in their respective areas. Any questions or problems will be presented to staff.

12. REQUEST FOR FUTURE AGENDA ITEMS - The Board President will entertain suggestions for future agenda items.

13. ADJOURNMENT

The next regular meeting of the Board is **October 14th, 2021**

Accessible Public Meetings: Upon request, the Fresno Westside Mosquito Abatement District will provide written agenda materials in appropriate alternative formats, or disability-related modification or accommodation, including auxiliary aids or services, to enable individuals with

disabilities to participate in public meetings. Please send a written request, including your name, mailing address, phone number and a brief description of the requested materials and preferred alternative format or auxiliary aid or service at least eight (8) days before the meeting. Requests should be sent to: Fresno Westside Mosquito Abatement District, 2555 N Street, Firebaugh, CA 93622 or admin@fresnowestmosquito.com.

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT
2555 N STREET - FIREBAUGH, CALIFORNIA

MINUTES: Board Meeting ----- August 12, 2021
Headquarters ----- Firebaugh, California

TRUSTEES PRESENT: Fontana, Capuchino, Williams, Ram, Felker (remote)

TRUSTEES ABSENT: None

OTHERS PRESENT: Conlin Reis, District Manager

President Fontana called the meeting to order at 12:52 p.m.

* President Fontana called for review of the General Consent items. Following discussion and review, a motion was made, seconded and passed unanimously to approve the general consent items, as presented.

MOTION: Trustee Ram SECOND: Trustee Capuchino

There was no public comment.

There were no additional items added to the agenda.

The Manager provided an oral report to the Board on operations, correspondence, legislative issues and general information items that are of importance to this District.

The Manager reported to the Board on meetings he had attended over the past month and provided them with an oral report on issues of importance to this District discussed at those meetings.

The Manager informed the Board of upcoming meetings and let them know which meetings he and staff plan to attend on behalf of the District. The Manager will be attending the CSDA Annual Meeting at the end of August.

* The Board unanimously authorized SCI to make revisions to the assessment role.

MOTION: Trustee Williams SECOND: Trustee Capuchino

* The Board considered revision to the following policies: 1) #2275, Social Media (related to avoidance of serial meetings on social media), the CV 19 Prevention Plan (adapting to post-vaccination standards), the records retention schedule (adding document for Unmanned Aerial Systems), and #3105 Reserves (designating new reserves for the unfunded liability on the district pension plans, and potential self-funded healthcare costs). Action on these items, if any, will occur at the next regular board meeting.

* The Board reviewed the Capital Outlay report. After some discussion, a motion was made, seconded, and passed unanimously to approve the report as presented.

MOTION: Trustee Ram SECOND: Trustee Capuchino

* It was the consensus of the board to move the discussion of reducing the board size to the next meeting.

Trustees were asked to report on mosquito conditions and public opinion in their respective areas.

There being no further business, the meeting was adjourned at 2:39 p.m. Our next regular board meeting will be held on September 9, 2021.

Chairman

Secretary

Fresno Westside Mosquito Abatement District
Checks for Ratification
August 14 through September 8, 2021

| <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Memo</u> | <u>Amount</u> |
|---------------------------|------------|-----------------------------------|---|-------------------|
| Aug 14 - Sep 8, 21 | | | | |
| 08/30/2021 | | QuickBooks Payroll Service | Created by Payroll Service on 08/25/2021 | -14,759.04 |
| 08/31/2021 | | Angela Patlan Diedrich | Case 12 CE FL 04871 | -500.00 |
| 08/30/2021 | | QuickBooks Payroll Service | Created by Direct Deposit Service on 08/26... | -1.75 |
| 08/31/2021 | | FRESNO WESTSIDE M.A.D. | 4649627650 | -2,115.14 |
| 09/01/2021 | AutoPay | Blue Shield of California | Health Ins. Premium - September_2021 | -4,857.39 |
| 09/07/2021 | AutoPay | Pacific Gas & Electric Co. | Utilities | -1,618.88 |
| 08/31/2021 | E-Pay | Calpers 457 | Def Comp | -3,750.00 |
| 08/31/2021 | E-Pay | FRESNO WESTSIDE M.A.D. | CalPERS Classic | -7,059.72 |
| 08/31/2021 | E-Pay | VOYA Institutional Trust Co. | Def Comp | -350.00 |
| 08/31/2021 | E-Pay | FRESNO WESTSIDE M.A.D. | 698-1686-6 | -629.82 |
| 08/31/2021 | E-Pay | FRESNO WESTSIDE M.A.D. | FIT, MED, OASDI | -6,652.18 |
| 09/01/2021 | E-Pay | Mutual of Omaha | Life Insurance - August | -211.35 |
| 08/31/2021 | E-Pay | CalPERS | GASB 68 Reporting Services Fee | -700.00 |
| 08/31/2021 | DD1786 | Diedrich, Matt | Direct Deposit | 0.00 |
| 08/31/2021 | DD1787 | Quigley, Robert | Direct Deposit | 0.00 |
| 08/31/2021 | DD1788 | Ramos, Edward | Direct Deposit | 0.00 |
| 08/31/2021 | DD1789 | Reis, Conlin | Direct Deposit | 0.00 |
| 08/31/2021 | DD1790 | Rowan, Chance D | Direct Deposit | 0.00 |
| 08/31/2021 | DD1791 | Verdugo, Alfredo J | Direct Deposit | 0.00 |
| 08/31/2021 | DD1792 | Young, Brenda D | Direct Deposit | 0.00 |
| 08/31/2021 | 8729 | ASI Administrative Solutions | Claims | -511.70 |
| 08/31/2021 | 8730 | Burns, Richard | Pay Period 08/16/2021 - 08/31/2021 | -1,802.73 |
| 08/31/2021 | 8731 | Chapman, Brian | Pay Period 08/16/2021 - 08/31/2021 | -1,620.00 |
| 08/31/2021 | 8732 | Howard, Robert C. | Pay Period 08/16/2021 - 08/31/2021 | -1,413.16 |
| 08/31/2021 | 8733 | Magallanes, Armando JR | Pay Period 08/16/2021 - 08/31/2021 | -1,194.64 |
| 08/17/2021 | 294716 | US Bank Corporate Payment Systems | CalCard Payment | -23,625.09 |
| Aug 14 - Sep 8, 21 | | | | -73,372.59 |

Fresno Westside Mosquito Abatement District
Checks for Approval
September 9 - 15, 2021

| Date | Num | Name | Memo | Amount |
|-----------------------|--------|-----------------------------------|---|-------------------|
| Sep 9 - 15, 21 | | | | |
| 09/15/2021 | | Angela Patlan Diedrich | Case 12 CE FL 04871 | -500.00 |
| 09/15/2021 | E-Pay | VOYA Institutional Trust Co. | Def Comp | -350.00 |
| 09/15/2021 | E-Pay | FRESNO WESTSIDE M.A.D. | FIT, MED, OASDI | -6,664.80 |
| 09/15/2021 | E-Pay | FRESNO WESTSIDE M.A.D. | CA - St Tax | -624.12 |
| 09/15/2021 | DD1793 | Diedrich, Matt | Direct Deposit | 0.00 |
| 09/15/2021 | DD1794 | Quigley, Robert | Direct Deposit | 0.00 |
| 09/15/2021 | DD1795 | Ramos, Edward | Direct Deposit | 0.00 |
| 09/15/2021 | DD1796 | Reis, Conlin | Direct Deposit | 0.00 |
| 09/15/2021 | DD1797 | Rowan, Chance D | Direct Deposit | 0.00 |
| 09/15/2021 | DD1798 | Verdugo, Alfredo J | Direct Deposit | 0.00 |
| 09/15/2021 | DD1799 | Young, Brenda D | Direct Deposit | 0.00 |
| 09/09/2021 | 8734 | ASI Administrative Solutions | admin_August | -292.50 |
| 09/09/2021 | 8735 | AT&T - CALNET | Office Phones | -82.72 |
| 09/09/2021 | 8736 | CCVCJPA | Dental/Vision - September 2021 | -440.03 |
| 09/09/2021 | 8737 | Conlin D. Reis | Meals: Reis - CSDA General Manager Meeting, Olym... | -181.50 |
| 09/09/2021 | 8738 | Fickett, Mark | Stale Dated Check - #7764 | -92.35 |
| 09/09/2021 | 8739 | Felker, Robert | Replaces stale dated check# 8531 | -92.35 |
| 09/09/2021 | 8740 | Guthrie Petroleum | Gasoline | -5,996.73 |
| 09/09/2021 | 8741 | MVCAC | Membership Dues | -9,500.00 |
| 09/09/2021 | 8742 | MVCAC | (75) Mosquito Pool Test_ June | -1,650.00 |
| 09/09/2021 | 8743 | TDC Aero Logistics Inc. | Aircraft management & repairs to plane | -2,865.00 |
| 09/15/2021 | 8744 | Capuchino, S. Leo | Trustee in-lieu_August 2021 | -92.35 |
| 09/15/2021 | 8745 | Felker, Robert | Trustee in-lieu_August 2021 | -92.35 |
| 09/15/2021 | 8746 | Fontana, Eric | Trustee in-lieu_August 2021 | -92.35 |
| 09/15/2021 | 8747 | Ram, Rene | Trustee in-lieu_August 2021 | -92.35 |
| 09/15/2021 | 8748 | Williams, Frank | Trustee in-lieu_August 2021 | -92.35 |
| 09/15/2021 | 8749 | Burns, Richard | Pay Period 09/01/2021 - 09/15/2021 | -1,802.74 |
| 09/15/2021 | 8750 | Chapman, Brian | Pay Period 09/01/2021 - 09/15/2021 | -1,620.01 |
| 09/15/2021 | 8751 | Howard, Robert C. | Pay Period 09/01/2021 - 09/15/2021 | -1,312.17 |
| 09/15/2021 | 8752 | Magallanes, Armando JR | Pay Period 09/01/2021 - 09/14/2021 | -977.43 |
| 09/14/2021 | 294717 | US Bank Corporate Payment Systems | CalCard Payment | -7,353.35 |
| 09/14/2021 | 294718 | FRESNO WESTSIDE M.A.D. | Replenish revolving account | -108,000.00 |
| 09/14/2021 | 294718 | FRESNO WESTSIDE M.A.D. | Replenish revolving account | 108,000.00 |
| Sep 9 - 15, 21 | | | | -42,859.55 |

Fresno Westside Mosquito Abatement District
Profit & Loss
August 2021

09/08/21

Accrual Basis

| | Aug 21 | Aug 20 |
|---|-----------|-----------|
| Ordinary Income/Expense | | |
| Income | | |
| Interest | 1.27 | 0.88 |
| Other Charge | 953.05 | 5,725.97 |
| Taxes - Property | 4,162.94 | 1,148.17 |
| Total Income | 5,117.26 | 6,875.02 |
| Gross Profit | 5,117.26 | 6,875.02 |
| Expense | | |
| 5010 Salaries & Wages | 61,042.28 | 56,661.91 |
| 5020 OASDI, Retirement | | |
| 5021 OASDI | 4,659.49 | 4,333.55 |
| 5022 CalPERS Normal | 5,362.70 | 5,144.11 |
| Total 5020 OASDI, Retirement | 10,022.19 | 9,477.66 |
| 5030 Gr. Ins., Unemp. | | |
| 5032 Unemp. | 0.00 | 104.83 |
| 5033 Health Insurance Premiums | 4,498.14 | 4,560.70 |
| 5034 Health Insurance Admin. | 292.50 | 270.00 |
| 5035 Health Insurance Claims | 858.31 | 0.00 |
| 5036 Life/Dental/Vision Ins. | 339.87 | 244.48 |
| 5030 Gr. Ins., Unemp. - Other | 36.66 | 0.00 |
| Total 5030 Gr. Ins., Unemp. | 6,025.48 | 5,180.01 |
| 5040 Insecticide | 755.83 | 29,025.44 |
| 5050 Clothing | 266.20 | 255.02 |
| 5060 Communications | 509.53 | 135.10 |
| 5090 Household | 7.55 | 4.86 |
| 5120 Equipment Maintenance | | |
| 5121 Gas & Oil | 3,260.65 | 3,449.89 |
| 5122 Parts, Repairs | 202.24 | 1,543.90 |
| 5123 Shop Expense | 25.10 | 0.00 |
| 5124 Gas & Oil - Aircraft | 0.00 | 1,923.78 |
| 5125 Parts & Repairs, Aircraft | 240.00 | 0.00 |
| Total 5120 Equipment Maintenance | 3,727.99 | 6,917.57 |
| 5130 Bldg and Grounds Maint. | 78.94 | 0.00 |
| 5140 Lab Expenses | 0.00 | 28.06 |
| 5150 Membership and Dues | 9,500.00 | 800.00 |
| 5170 Office Expense | 0.00 | 57.00 |
| 5180 Professional Services | 0.00 | 6,788.76 |
| 5200 Equipment Rentals | 931.65 | 0.00 |
| 5230 District Special Expense | | |
| 5231 Miscellaneous | 705.50 | 0.00 |
| 5232 Field Expenses | 69.83 | -978.42 |
| 5234 Surveillance | 3,046.86 | 1,277.96 |
| 5235 Public Education | 4.04 | 0.44 |
| 5236 Aerial Management | 2,625.00 | 2,870.00 |

Fresno Westside Mosquito Abatement District
Profit & Loss
August 2021

09/08/21

Accrual Basis

| | <u>Aug 21</u> | <u>Aug 20</u> |
|--|--------------------------|---------------------------|
| Total 5230 District Special Expense | 6,451.23 | 3,169.98 |
| 5250 Transportation | | |
| 5251 Trustees | 500.00 | 500.00 |
| 5252 Travel Expenses | 373.80 | 0.00 |
| Total 5250 Transportation | 873.80 | 500.00 |
| 5260 Utilities | 1,719.28 | 1,451.92 |
| Payroll Expenses | 3.50 | 3.50 |
| Total Expense | 101,915.45 | 120,456.79 |
| Net Ordinary Income | -96,798.19 | -113,581.77 |
| Net Income | <u><u>-96,798.19</u></u> | <u><u>-113,581.77</u></u> |

Fresno Westside Mosquito Abatement District
Budget Comparison by Account
 July through August 2021

| | Jul - Aug 21 | Budget | \$ Over Budget | % of Budget |
|---|------------------|---------------------|----------------------|--------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| District Deposits | 0.00 | 2,700.00 | -2,700.00 | 0.0% |
| Interest | 2.34 | 18,000.00 | -17,997.66 | 0.0% |
| Other Charge | 1,929.55 | 47,427.00 | -45,497.45 | 4.1% |
| Taxes - Benefit Assessment | 0.00 | 556,701.00 | -556,701.00 | 0.0% |
| Taxes - Property | 4,162.94 | 956,518.00 | -952,355.06 | 0.4% |
| Total Income | 6,094.83 | 1,581,346.00 | -1,575,251.17 | 0.4% |
| Gross Profit | 6,094.83 | 1,581,346.00 | -1,575,251.17 | 0.4% |
| Expense | | | | |
| 5010 Salaries & Wages | 122,340.76 | 704,157.00 | -581,816.24 | 17.4% |
| 5020 OASDI, Retirement | | | | |
| 5021 OASDI | 9,330.92 | 53,868.00 | -44,537.08 | 17.3% |
| 5022 CalPERS Normal | 10,725.40 | 64,272.00 | -53,546.60 | 16.7% |
| 5023 Unfunded Accrued Liability | 35,240.00 | 35,240.00 | 0.00 | 100.0% |
| Total 5020 OASDI, Retirement | 55,296.32 | 153,380.00 | -98,083.68 | 36.1% |
| 5030 Gr. Ins., Unemp. | | | | |
| 5032 Unemp. | 152.25 | 4,774.00 | -4,621.75 | 3.2% |
| 5033 Health Insurance Premiums | 8,996.28 | 58,200.00 | -49,203.72 | 15.5% |
| 5034 Health Insurance Admin. | 585.00 | 3,900.00 | -3,315.00 | 15.0% |
| 5035 Health Insurance Claims | 1,797.78 | 23,033.00 | -21,235.22 | 7.8% |
| 5036 Life/Dental/Vision Ins. | 716.40 | 5,222.00 | -4,505.60 | 13.7% |
| 5030 Gr. Ins., Unemp. - Other | 36.66 | | | |
| Total 5030 Gr. Ins., Unemp. | 12,284.37 | 95,129.00 | -82,844.63 | 12.9% |
| 5040 Insecticide | 5,341.17 | 100,000.00 | -94,658.83 | 5.3% |
| 5050 Clothing | 532.40 | 3,518.00 | -2,985.60 | 15.1% |
| 5060 Communications | 1,289.66 | 5,500.00 | -4,210.34 | 23.4% |
| 5090 Household | 156.80 | 500.00 | -343.20 | 31.4% |
| 5100 Insurance | | | | |
| 5101 General, Liability, Auto | 36,909.77 | 36,910.00 | -0.23 | 100.0% |
| 5102 Aircraft | 0.00 | 11,500.00 | -11,500.00 | 0.0% |
| 5103 Compensation | 16,631.88 | 21,000.00 | -4,368.12 | 79.2% |
| 5104 Deductibles | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Total 5100 Insurance | 53,541.65 | 70,410.00 | -16,868.35 | 76.0% |
| 5120 Equipment Maintenance | | | | |
| 5121 Gas & Oil | 5,676.14 | 20,000.00 | -14,323.86 | 28.4% |
| 5122 Parts, Repairs | 656.71 | 6,500.00 | -5,843.29 | 10.1% |
| 5123 Shop Expense | 25.10 | 300.00 | -274.90 | 8.4% |
| 5124 Gas & Oil - Aircraft | 0.00 | 7,885.00 | -7,885.00 | 0.0% |
| 5125 Parts & Repairs, Aircraft | 240.00 | 9,000.00 | -8,760.00 | 2.7% |
| Total 5120 Equipment Maintenance | 6,597.95 | 43,685.00 | -37,087.05 | 15.1% |
| 5130 Bldg and Grounds Maint. | 401.31 | 4,000.00 | -3,598.69 | 10.0% |
| 5140 Lab Expenses | 0.00 | 1,000.00 | -1,000.00 | 0.0% |

Fresno Westside Mosquito Abatement District
Budget Comparison by Account
 July through August 2021

| | Jul - Aug 21 | Budget | \$ Over Budget | % of Budget |
|--|--------------------|---------------------|----------------------|------------------|
| 5150 Membership and Dues | 9,500.00 | 16,800.00 | -7,300.00 | 56.5% |
| 5170 Office Expense | 754.63 | 2,250.00 | -1,495.37 | 33.5% |
| 5180 Professional Services | 0.00 | 20,500.00 | -20,500.00 | 0.0% |
| 5200 Equipment Rentals | 931.65 | 1,000.00 | -68.35 | 93.2% |
| 5220 Small Tools | 71.59 | 300.00 | -228.41 | 23.9% |
| 5230 District Special Expense | | | | |
| 5231 Miscellaneous | 2,397.24 | 5,550.00 | -3,152.76 | 43.2% |
| 5232 Field Expenses | 323.28 | 2,500.00 | -2,176.72 | 12.9% |
| 5233 Research | 16.92 | 1,500.00 | -1,483.08 | 1.1% |
| 5234 Surveillance | 6,003.04 | 21,000.00 | -14,996.96 | 28.6% |
| 5235 Public Education | 64.04 | 2,500.00 | -2,435.96 | 2.6% |
| 5236 Aerial Management | 4,335.00 | 20,000.00 | -15,665.00 | 21.7% |
| 5237 Digital Field Data License | 0.00 | 6,200.00 | -6,200.00 | 0.0% |
| Total 5230 District Special Expense | 13,139.52 | 59,250.00 | -46,110.48 | 22.2% |
| 5250 Transportation | | | | |
| 5251 Trustees | 900.00 | 8,000.00 | -7,100.00 | 11.3% |
| 5252 Travel Expenses | 998.80 | 15,400.00 | -14,401.20 | 6.5% |
| Total 5250 Transportation | 1,898.80 | 23,400.00 | -21,501.20 | 8.1% |
| 5260 Utilities | 3,385.19 | 15,000.00 | -11,614.81 | 22.6% |
| 5340 Fees & Assessments | 0.00 | 3,500.00 | -3,500.00 | 0.0% |
| 5360 Bldg & Grounds Improve. | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 5370 Capital Outlay | | | | |
| 5372 Auto | 0.00 | 32,000.00 | -32,000.00 | 0.0% |
| 5375 Field | 0.00 | 75,000.00 | -75,000.00 | 0.0% |
| Total 5370 Capital Outlay | 0.00 | 107,000.00 | -107,000.00 | 0.0% |
| 5390 Long Term Debt | 0.00 | 132,500.00 | -132,500.00 | 0.0% |
| Payroll Expenses | 8.75 | | | |
| Total Expense | 287,472.52 | 1,567,779.00 | -1,280,306.48 | 18.3% |
| Net Ordinary Income | -281,377.69 | 13,567.00 | -294,944.69 | -2,074.0% |
| Net Income | -281,377.69 | 13,567.00 | -294,944.69 | -2,074.0% |

Fresno Westside Mosquito Abatement District
Year to Date Comparison
July through August 2021

| | Jul - Aug 21 | Jul - Aug 20 | \$ Change | % Change |
|---|--------------|--------------|------------|----------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Interest | 2.34 | 1.64 | 0.70 | 42.7% |
| Other Charge | 1,929.55 | 5,725.97 | -3,796.42 | -66.3% |
| Taxes - Property | 4,162.94 | 1,148.17 | 3,014.77 | 262.6% |
| Total Income | 6,094.83 | 6,875.78 | -780.95 | -11.4% |
| Gross Profit | 6,094.83 | 6,875.78 | -780.95 | -11.4% |
| Expense | | | | |
| 5010 Salaries & Wages | 122,340.76 | 112,122.10 | 10,218.66 | 9.1% |
| 5020 OASDI, Retirement | | | | |
| 5021 OASDI | 9,330.92 | 8,547.90 | 783.02 | 9.2% |
| 5022 CalPERS Normal | 10,725.40 | 10,288.22 | 437.18 | 4.3% |
| 5023 Unfunded Accrued Liability | 35,240.00 | 24,801.00 | 10,439.00 | 42.1% |
| Total 5020 OASDI, Retirement | 55,296.32 | 43,637.12 | 11,659.20 | 26.7% |
| 5030 Gr. Ins., Unemp. | | | | |
| 5032 Unemp. | 152.25 | 104.88 | 47.37 | 45.2% |
| 5033 Health Insurance Premiums | 8,996.28 | 9,121.40 | -125.12 | -1.4% |
| 5034 Health Insurance Admin. | 585.00 | 540.00 | 45.00 | 8.3% |
| 5035 Health Insurance Claims | 1,797.78 | 87.06 | 1,710.72 | 1,965.0% |
| 5036 Life/Dental/Vision Ins. | 716.40 | 655.46 | 60.94 | 9.3% |
| 5030 Gr. Ins., Unemp. - Other | 36.66 | 0.00 | 36.66 | 100.0% |
| Total 5030 Gr. Ins., Unemp. | 12,284.37 | 10,508.80 | 1,775.57 | 16.9% |
| 5040 Insecticide | 5,341.17 | 29,025.44 | -23,684.27 | -81.6% |
| 5050 Clothing | 532.40 | 561.97 | -29.57 | -5.3% |
| 5060 Communications | 1,289.66 | 744.84 | 544.82 | 73.2% |
| 5090 Household | 156.80 | 20.51 | 136.29 | 664.5% |
| 5100 Insurance | | | | |
| 5101 General, Liability, Auto | 36,909.77 | 45,334.77 | -8,425.00 | -18.6% |
| 5103 Compensation | 16,631.88 | 20,248.21 | -3,616.33 | -17.9% |
| Total 5100 Insurance | 53,541.65 | 65,582.98 | -12,041.33 | -18.4% |
| 5120 Equipment Maintenance | | | | |
| 5121 Gas & Oil | 5,676.14 | 4,863.59 | 812.55 | 16.7% |
| 5122 Parts, Repairs | 656.71 | 1,736.67 | -1,079.96 | -62.2% |
| 5123 Shop Expense | 25.10 | 0.00 | 25.10 | 100.0% |
| 5124 Gas & Oil - Aircraft | 0.00 | 1,923.78 | -1,923.78 | -100.0% |
| 5125 Parts & Repairs, Aircraft | 240.00 | 0.00 | 240.00 | 100.0% |
| Total 5120 Equipment Maintenance | 6,597.95 | 8,524.04 | -1,926.09 | -22.6% |
| 5130 Bldg and Grounds Maint. | 401.31 | 193.88 | 207.43 | 107.0% |
| 5140 Lab Expenses | 0.00 | 28.06 | -28.06 | -100.0% |
| 5150 Membership and Dues | 9,500.00 | 800.00 | 8,700.00 | 1,087.5% |
| 5170 Office Expense | 754.63 | 118.00 | 636.63 | 539.5% |
| 5180 Professional Services | 0.00 | 6,788.76 | -6,788.76 | -100.0% |
| 5200 Equipment Rentals | 931.65 | 0.00 | 931.65 | 100.0% |
| 5220 Small Tools | 71.59 | 0.00 | 71.59 | 100.0% |

Fresno Westside Mosquito Abatement District
Year to Date Comparison
July through August 2021

| | Jul - Aug 21 | Jul - Aug 20 | \$ Change | % Change |
|--|--------------------|--------------------|-----------------|-------------|
| 5230 District Special Expense | | | | |
| 5231 Miscellaneous | 2,397.24 | 1,675.07 | 722.17 | 43.1% |
| 5232 Field Expenses | 323.28 | 92.50 | 230.78 | 249.5% |
| 5233 Research | 16.92 | 0.00 | 16.92 | 100.0% |
| 5234 Surveillance | 6,003.04 | 2,405.49 | 3,597.55 | 149.6% |
| 5235 Public Education | 64.04 | 20.24 | 43.80 | 216.4% |
| 5236 Aerial Management | 4,335.00 | 6,550.00 | -2,215.00 | -33.8% |
| Total 5230 District Special Expense | 13,139.52 | 10,743.30 | 2,396.22 | 22.3% |
| 5250 Transportation | | | | |
| 5251 Trustees | 900.00 | 900.00 | 0.00 | 0.0% |
| 5252 Travel Expenses | 998.80 | 0.00 | 998.80 | 100.0% |
| Total 5250 Transportation | 1,898.80 | 900.00 | 998.80 | 111.0% |
| 5260 Utilities | 3,385.19 | 2,611.70 | 773.49 | 29.6% |
| Payroll Expenses | 8.75 | 7.00 | 1.75 | 25.0% |
| Total Expense | 287,472.52 | 292,918.50 | -5,445.98 | -1.9% |
| Net Ordinary Income | -281,377.69 | -286,042.72 | 4,665.03 | 1.6% |
| Net Income | -281,377.69 | -286,042.72 | 4,665.03 | 1.6% |

Fresno Westside Mosquito Abatement District
Balance Sheet Comparison
As of August 31, 2021

| | Aug 31, 21 | Aug 31, 20 | \$ Change | % Change |
|--|----------------------------|----------------------------|--------------------------|---------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| CCVCJPA Deposit | 530,348.69 | 522,561.94 | 7,786.75 | 1.5% |
| Fresno Co. Treasury | 2,077,068.28 | 1,785,788.45 | 291,279.83 | 16.3% |
| Petty Cash | 177.11 | 98.58 | 78.53 | 79.7% |
| Westamerica Bank | 49,440.64 | 53,612.46 | -4,171.82 | -7.8% |
| Total Checking/Savings | 2,657,034.72 | 2,362,061.43 | 294,973.29 | 12.5% |
| Accounts Receivable | | | | |
| Accounts Receivable | 953.05 | 5,725.97 | -4,772.92 | -83.4% |
| Total Accounts Receivable | 953.05 | 5,725.97 | -4,772.92 | -83.4% |
| Total Current Assets | 2,657,987.77 | 2,367,787.40 | 290,200.37 | 12.3% |
| TOTAL ASSETS | <u>2,657,987.77</u> | <u>2,367,787.40</u> | <u>290,200.37</u> | <u>12.3%</u> |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts Payable | | | | |
| Accounts Payable | 21,630.97 | 15,552.72 | 6,078.25 | 39.1% |
| Total Accounts Payable | 21,630.97 | 15,552.72 | 6,078.25 | 39.1% |
| Credit Cards | | | | |
| US Bank Cal Card | 7,449.61 | 34,883.06 | -27,433.45 | -78.6% |
| Total Credit Cards | 7,449.61 | 34,883.06 | -27,433.45 | -78.6% |
| Other Current Liabilities | | | | |
| Accrued vacation | 42,748.11 | 42,748.11 | 0.00 | 0.0% |
| CA-Unemp. | 152.24 | 104.87 | 47.37 | 45.2% |
| Payroll Liabilities | -729.88 | -2,288.76 | 1,558.88 | 68.1% |
| Total Other Current Liabilities | 42,170.47 | 40,564.22 | 1,606.25 | 4.0% |
| Total Current Liabilities | 71,251.05 | 91,000.00 | -19,748.95 | -21.7% |
| Total Liabilities | 71,251.05 | 91,000.00 | -19,748.95 | -21.7% |
| Equity | | | | |
| Opening Bal Equity | 886,698.38 | 886,698.38 | 0.00 | 0.0% |
| Retained Earnings | 1,981,416.03 | 1,676,131.74 | 305,284.29 | 18.2% |
| Net Income | -281,377.69 | -286,042.72 | 4,665.03 | 1.6% |
| Total Equity | 2,586,736.72 | 2,276,787.40 | 309,949.32 | 13.6% |
| TOTAL LIABILITIES & EQUITY | <u>2,657,987.77</u> | <u>2,367,787.40</u> | <u>290,200.37</u> | <u>12.3%</u> |

Fresno Westside Mr. Quito Abatement District
Reconciliation Detail
US Bank Cal Card, Period Ending 08/23/2021

| Type | Date | Num | Name | Clr | Amount | Balance |
|---|------------|----------|--------------------------|-----|-------------------|------------------|
| Beginning Balance | | | | | | 23,625.09 |
| Cleared Transactions | | | | | | |
| Charges and Cash Advances - 30 items | | | | | | |
| Credit Card Charge | 07/02/2021 | Reis | Digital Attic | X | -60.00 | -60.00 |
| Credit Card Charge | 07/23/2021 | Reis | Sam's Club | X | -138.51 | -198.51 |
| Credit Card Charge | 07/26/2021 | Reis | California Special Di... | X | -625.00 | -823.51 |
| Credit Card Charge | 07/26/2021 | Reis | Lowe's | X | -4.85 | -828.36 |
| Credit Card Charge | 07/27/2021 | Reis | Intuit | X | -69.00 | -897.36 |
| Credit Card Charge | 07/27/2021 | Rowan | UPS | X | -10.08 | -907.44 |
| Credit Card Charge | 07/29/2021 | Reis | Amazon.com | X | -259.08 | -1,166.52 |
| Credit Card Charge | 07/29/2021 | Reis | Smart & Final | X | -4.99 | -1,171.51 |
| Bill Pmt -CCard | 08/01/2021 | | Mid Valley Disposal | X | -78.94 | -1,250.45 |
| Credit Card Charge | 08/03/2021 | Rowan | Quinn Company | X | -820.91 | -2,071.36 |
| Credit Card Charge | 08/03/2021 | Rowan | Veseris | X | -755.83 | -2,827.19 |
| Bill Pmt -CCard | 08/03/2021 | | AT&T Internet | X | -53.50 | -2,880.69 |
| Credit Card Charge | 08/03/2021 | Rowan | UPS | X | -10.08 | -2,890.77 |
| Credit Card Charge | 08/04/2021 | Reis | Google Cloud | X | -4.04 | -2,894.81 |
| Bill Pmt -CCard | 08/06/2021 | | City of Firebaugh | X | -100.40 | -2,995.21 |
| Bill Pmt -CCard | 08/08/2021 | | Verizon Wireless | X | -373.31 | -3,368.52 |
| Credit Card Charge | 08/08/2021 | Reis | Amazon.com | X | -7.55 | -3,376.07 |
| Bill Pmt -CCard | 08/09/2021 | | Praxair | X | -1,030.96 | -4,407.03 |
| Bill Pmt -CCard | 08/09/2021 | | UniFirst Corporation | X | -266.20 | -4,673.23 |
| Bill Pmt -CCard | 08/09/2021 | | Manuel's Tire Service | X | -218.14 | -4,891.37 |
| Credit Card Charge | 08/09/2021 | Diedrich | Reno's Mega Mart | X | -110.74 | -5,002.11 |
| Bill Pmt -CCard | 08/09/2021 | | UPS | X | -23.01 | -5,025.12 |
| Bill Pmt -CCard | 08/09/2021 | | Tharps Farm Supply... | X | -14.09 | -5,039.21 |
| Bill Pmt -CCard | 08/10/2021 | | Big G's Auto Center | X | -1,931.31 | -6,970.52 |
| Bill Pmt -CCard | 08/10/2021 | | Sorensen Machine ... | X | -42.56 | -7,013.08 |
| Credit Card Charge | 08/10/2021 | Rowan | UPS | X | -8.59 | -7,021.67 |
| Credit Card Charge | 08/11/2021 | Reis | Amazon.com | X | -60.72 | -7,082.39 |
| Credit Card Charge | 08/13/2021 | Reis | Portola Hotel & Spa | X | -256.80 | -7,339.19 |
| Credit Card Charge | 08/13/2021 | Reis | Fresno County Reco... | X | -5.50 | -7,344.69 |
| Credit Card Charge | 08/17/2021 | Rowan | UPS | X | -8.66 | -7,353.35 |
| Total Charges and Cash Advances | | | | | -7,353.35 | -7,353.35 |
| Total Cleared Transactions | | | | | -7,353.35 | -7,353.35 |
| Cleared Balance | | | | | 7,353.35 | 30,978.44 |
| Uncleared Transactions | | | | | | |
| Payments and Credits - 1 item | | | | | | |
| Check | 08/17/2021 | 294716 | US Bank Corporate ... | | 23,625.09 | 23,625.09 |
| Total Uncleared Transactions | | | | | 23,625.09 | 23,625.09 |
| Register Balance as of 08/23/2021 | | | | | -16,271.74 | 7,353.35 |
| New Transactions | | | | | | |
| Charges and Cash Advances - 2 items | | | | | | |
| Credit Card Charge | 08/24/2021 | Rowan | UPS | | -8.66 | -8.66 |
| Bill Pmt -CCard | 08/25/2021 | | Mid Valley Disposal | | -78.94 | -87.60 |
| Total Charges and Cash Advances | | | | | -87.60 | -87.60 |

EXPENDITURES BY MONTH

| MONTH | 2019-20 | 2020-21 | 2021-2022 |
|-------|----------------|----------------|--------------|
| JLY | \$168,085.32 | \$177,397.09 | \$185,557.07 |
| AUG | \$170,588.11 | \$115,521.41 | \$101,915.45 |
| SEP | \$156,511.03 | \$170,728.46 | |
| OCT | \$106,202.44 | \$93,748.89 | |
| NOV | \$78,248.39 | \$79,815.96 | |
| DEC | \$69,127.27 | \$76,349.87 | |
| JAN | \$71,783.30 | \$89,205.71 | |
| FEB | \$78,488.31 | \$82,333.09 | |
| MAR | \$60,803.27 | \$101,305.82 | |
| APR | \$144,397.67 | \$159,016.38 | |
| MAY | \$84,214.73 | \$92,825.66 | |
| JUN | \$83,767.08 | \$148,969.18 | |
| YEAR | \$1,272,216.92 | \$1,387,217.52 | \$287,472.52 |

| 2021-22 | | | | |
|------------------------|--------------------|----------------|-----------------|--------------------|
| Blue Shield/ASI | PREMIUMS | CLAIMS | ADMIN | TOTAL |
| July | | | | |
| 9 Employees | \$4,857.39 | | | |
| Claims | | 939.47 | | |
| Admin | | | \$292.50 | |
| TOTAL FOR MONTH | \$4,857.39 | 939.47 | \$292.50 | \$6,089.36 |
| TOTAL TO DATE | \$4,857.39 | 939.47 | \$292.50 | \$6,089.36 |
| August | | | | |
| 9 Employees | \$4,857.39 | | | |
| Claims | | 858.31 | | |
| Admin | | | \$292.50 | |
| TOTAL FOR MONTH | \$4,857.39 | 858.31 | \$292.50 | \$6,008.20 |
| TOTAL TO DATE | \$9,714.78 | 1797.78 | \$585.00 | \$12,097.56 |
| September | | | | |
| 9 Employees | | | | |
| Claims | | | | |
| Admin | | | | |
| TOTAL FOR MONTH | \$0.00 | 0 | \$0.00 | \$0.00 |
| TOTAL TO DATE | \$9,714.78 | 1797.78 | \$585.00 | \$12,097.56 |
| October | | | | |
| 9 Employees | | | | |
| Claims | | | | |
| Admin | | | | |
| TOTAL FOR MONTH | \$0.00 | 0 | \$0.00 | \$0.00 |
| TOTAL TO DATE | \$9,714.78 | 1797.78 | \$585.00 | \$12,097.56 |
| November | | | | |
| 9 Employees | | | | |
| Claims | | | | |
| Admin | | | | |
| TOTAL FOR MONTH | \$0.00 | 0 | \$0.00 | \$0.00 |
| TOTAL TO DATE | \$9,714.78 | 1797.78 | \$585.00 | \$12,097.56 |
| December | | | | |
| 9 Employees | | | | |
| Claims | | | | |
| Admin | | | | |
| TOTAL FOR MONTH | \$0.00 | 0 | \$0.00 | \$0.00 |
| TOTAL TO DATE | \$9,714.78 | 1797.78 | \$585.00 | \$12,097.56 |
| January | | | | |
| 9 Employees | | | | |
| Claims | | | | |
| Admin & MERP | | | | |
| TOTAL FOR MONTH | \$0.00 | 0 | \$0.00 | \$0.00 |
| TOTAL TO DATE | \$9,714.78 | 1797.78 | \$585.00 | \$12,097.56 |
| February | | | | |
| 9 Employees | | | | |
| Claims | | | | |
| Admin | | | | |
| Credits | | | | |
| TOTAL FOR MONTH | \$0.00 | 0 | \$0.00 | \$0.00 |
| TOTAL TO DATE | \$9,714.78 | 1797.78 | \$585.00 | \$12,097.56 |
| March | | | | |
| 9 Employees | | | | |
| Claims | | | | |
| Admin | | | | |
| TOTAL FOR MONTH | \$0.00 | 0 | \$0.00 | \$0.00 |
| TOTAL TO DATE | \$9,714.78 | 1797.78 | \$585.00 | \$12,097.56 |
| April | | | | |
| 9 Employees | | | | |
| Claims | | | | |
| Admin | | | | |
| TOTAL FOR MONTH | \$0.00 | 0 | \$0.00 | \$0.00 |
| TOTAL TO DATE | \$9,714.78 | 1797.78 | \$585.00 | \$12,097.56 |
| May | | | | |
| 9 Employees | | | | |
| Claims | | | | |
| Admin | | | | |
| TOTAL FOR MONTH | \$0.00 | 0 | \$0.00 | \$0.00 |
| TOTAL TO DATE | \$9,714.78 | 1797.78 | \$585.00 | \$12,097.56 |
| June | | | | |
| 9 Employees | \$4,857.39 | | | |
| Claims | | | | |
| Admin | | | | |
| TOTAL FOR MONTH | \$4,857.39 | 0 | \$0.00 | \$4,857.39 |
| TOTAL TO DATE | \$14,572.17 | 1797.78 | \$585.00 | \$16,954.95 |

TDC Aero Logistics Inc.

19255 Middle Road
Los Banos, CA 93635
(209) 704-3482 Mobile
(209) 827-0653 Fax
www.aerologicsonline.com



INVOICE

1938

DATE August 2021
NAME Fresno Westside Mosquito Abatement
ADDRESS 2555 N St.
Firebaugh, CA 93622
PHONE

| DATE | DESCRIPTION | Hours | Rate | TOTAL |
|------------|--|-------|--------------|-----------------|
| 08/2021 | Pilot Services | 5.5 | 150.00 | 825.00 |
| 08/2021 | Call Out | | 300.00 | 1,500.00 |
| 08/2021 | Aircraft Management | | 300.00 | 300.00 |
| 08/20/2021 | Troubleshoot and repair cht temp gauge | 2.0 | 120.00 | 240.00 |
| | | | TOTAL | 2,865.00 |

Payment Due Upon Receipt

TDC Aero Logistics Inc.
Ty D. Cotta - President

Thank you for the opportunity to fly with you.

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT

POLICY TITLE: Social Media Policy

POLICY NUMBER: 2275

2275.1 INTRODUCTION

2275.1.1 The purpose of this Social Media Policy is to establish guidance on the safe and acceptable use of social media on behalf of the Fresno Westside Mosquito Abatement District. All employees, elected officials, volunteers, consultants, contractors, and other authorized non-employees using social media on behalf of the District must adhere to this Social Media Policy. The goal of the District's social media communication is to provide content to the public about District topics and services, leading to a more responsive and transparent government, citizen engagement, and a high level of public confidence. District officials and District representatives have the ability to publish articles, facilitate discussions, and communicate information using an assortment of technological media for conducting District business. It is the intent of the District to establish a social media presence on a limited basis to promote better communication with the public. Such participation may include, but is not limited to postings in online forums and discussion boards, blogs, social media sites, and/or social

2275.2 DEFINITIONS

2275.2.1 "District Manager" shall mean the District Manager or his or her designee.

2275.2.2 "Comments Guidelines" shall mean the guidelines described in Section 2275.4.

2275.2.3 "Content" shall mean information, images, audio, video, photographs, hyperlinks, and other means of communicating information or ideas. The Content Guidelines shall be those set forth in Section E.

2275.2.4 "Site Moderator" shall mean the employees designated by the District Manager pursuant to Section D(2).

2275.2.5 "Social Media" shall mean the tools and platforms designed to disseminate content through social interaction, which is facilitated by accessible and scalable technologies through the Internet. These technologies include social networks (i.e.: Facebook, MySpace, GovLoop, LinkedIn, Yahoo Groups, Google Groups), blog/microblogs (i.e.: Twitter), video and photo sharing sites

(i.e.: vlogs, YouTube, Vimeo, Flickr), podcasts, RSS feeds, wikis (i.e.: Wikipedia, Wikispaces), Virtual World sites (i.e.: Second Life), social bookmarking sites (i.e.: Digg, Technorati, del.icio.us), message boards, and online discussion forums.

2275.3 POLICY.

2275.3.1 The District wishes to ensure that communications in online communities made on behalf of the District are in the best interest of the District, consistent with the organization's values and administrative policies. Communications must comply with applicable laws and policies, including those relating to public records, open meetings, conflicts of interest, records retention, privacy and confidentiality (including HIPPA) and information security policies and practices established by the Fresno Westside MAD..

1. District social media sites and the District website shall adhere to applicable local, state, and federal laws, regulations and policies.
2. District social media sites shall be managed consistent with the Brown Act. To that effect, members of the District Board of Trustees and District Commissions/Committees shall not respond to any published postings, or use the site or any form of electronic communication to respond to, blog or engage in serial meetings, or otherwise discuss, deliberate, or express opinions on any issue within the subject matter jurisdiction of the body.
3. The District Manager must allocate sufficient resources to ensure the appropriate review, monitoring and updating of content on social media sites.
4. All social media sites and entries shall clearly indicate that any articles and any other content posted or submitted for posting may be subject to public disclosure.
5. The District reserves the right to restrict or remove any content from social media sites that are contrary to the Content Guidelines (section E) and Comment Guidelines (Section F), in violation of copyright and/or trademark law, or other intellectual property of any third party, in violation of this policy or any other applicable law, or poses a threat to the District technology system or its security.
6. The District reserves the right to remove comments left under an anonymous social media account.
7. The District shall use social media sites as consistently as possible and in conjunction with other established District communication tools.
8. Approved social media sites shall be maintained so as to provide timely, up-to-date information.

- a. Be responsive to questions. The Site Moderator does not have to respond to every comment. Address criticisms constructively answers and/or solutions when possible.
 - b. Be respectful to the District, other employees, and the citizens the District serves.
9. Each social media site shall include an introductory statement which clearly specifies the purpose and topical scope of the site. Where possible, the site shall post a link to the Fresno Westside Mosquito Abatement District website for forms, documents, and additional information.
 10. Do not reference or cite citizens, vendors, clients, customers, co-workers, stakeholders, or others on a social media site without their express consent.
 11. Respect copyright laws and reference or cite sources appropriately.
 12. Links to external social media sites or websites should be approved by the District Manager based on the linked organization's ability to promote objectives conducive to District objectives.

2275.4 OFFICIAL USE OF SOCIAL MEDIA.

Social media sites shall be used for the purpose of disseminating information and notices of interest to the community and for marketing the District. The District Manager may monitor content on all District social media presences to ensure adherence to this Social Media Policy. Violation of the terms may result in the removal of content or accounts from social media sites, restriction from updating District website content, and disciplinary action.

1. To ensure consistent and appropriate use, departments that wish to establish a social media presence must complete a social media plan signed by the District Manager for each site. Information to be provided on this form includes:
 - Social media site name.
 - Planned use of or strategy for the social media presence.
 - Goals and objectives for the social media presence.
 - Intended audience.
 - Resources and personnel assigned to implementation and ongoing support (posting, monitoring, archiving, etc.).
2. Once the social media site is approved by the District Manager, the site content is the responsibility of the designated Site Moderator. The Site Moderator may be any department employee that has agreed to and signed this Social Media Policy and other related District policies, and has been provided the necessary technical training.

3. At the beginning of each month, the Site Moderator shall provide the District Manager with a schedule summarizing all original materials to be posted and a list of accounts from which posts will be shared (reposted).
4. The District Logo shall be used as the account profile picture or background image. Any other image used on a District social media site must be approved by the District Manager's Office.
5. Photos may be posted on District social media sites. These photos must comply with photo consent regulations.
6. Information on a District social media site may be subject to the California Public Records Act. Any content maintained on a District social media site that is related to District business, including a list of subscribers, posted communication, and communication submitted for posting, may be considered a public record and subject to public disclosure. All postings on District social media sites shall be maintained consistent with the Public Records Act.
7. Privacy settings for any District social media account meant for public consumption must be configured to be as open as possible within that network. If permissions cannot be set to automatically allow everyone, anyone wishing to join the District social media site must be approved for inclusion.
8. When the social media site accommodates the posting of District guidelines, the Comments Guidelines detailed in Section F must be posted prominently on all District social media sites.
9. Sites shall clearly state that such sites are maintained by the District and that the sites comply with the District's Social Media Policy.
10. All District social media sites must include the following disclaimers:
 - a. This social media presence acts as a limited public forum and all comments must be limited to the listed topics.
 - b. Comments may be subject to Public Record Act regulations.
 - d. Social Media postings are made in real time and may inadvertently contain errors or omissions. The Fresno Westside Mosquito Abatement District is not responsible for any delays, inaccuracies, errors or omissions arising out of your use of the site or with respect to the material contained on the site, including without limitation, any material posted on the site.
 - e. All logos and icons representative of the Fresno Westside Mosquito Abatement District are the property of the Fresno Westside Mosquito

Abatement District and may not be reproduced without express written permission.

- f. This site may contain content, including but not limited to, advertisements or hyperlinks over which the District has no control. The District does not endorse any hyperlink or advertisement placed on District social media sites by the social media site's owners, vendors, or partners.
 - g. The District will remove inappropriate content as soon as possible. Inappropriate content, includes, but not limited to, those items that have obscene language or sexual content, threaten or defame any person or organization, violate the legal ownership interest of another party, promote illegal activity and promote commercial services or products.
 - h. The District disclaims any and all responsibility and liability for any materials that the District deems inappropriate for posting, which cannot be removed in an expeditious and otherwise timely manner.
12. Should the social media profile of the Site Moderator become compromised, the Site Moderator is to immediately report this fact to the District Manager so the profile can be disabled and a new profile can be created. The Site Moderator will remove any information posted due to the account being compromised.

2275.5 CONTENT GUIDELINES.

- 1. The content of District social media sites shall only pertain to District-sponsored or District-endorsed programs, services, and events.
- 2. The District shall have permission or rights to any content posted by the District, including photographs and videos.
- 3. Any employee authorized to post items on any of the District's social media sites shall review, be familiar with, and comply with the social media site's use policies and terms and conditions.
- 4. Any employee authorized to post items on any of the District's social media sites shall not express his or her own personal views or concerns through such postings. Instead, postings on any of the District's social media sites by an authorized District employee shall only reflect the views of the District.
- 5. Postings must contain information that is freely available to the public and not be confidential as defined by any District policy or state or federal law.
- 6. Postings may NOT contain any personal information, except for the names of employees whose job duties include being available for contact by the public.

7. The Comments Guidelines shall be displayed to users or made available by hyperlink on all District social media sites. Any content removed based on these Guidelines must be retained, including the time, date and identity of the poster, when available.
8. The District reserves the right to implement or remove any functionality of its social media site, when deemed appropriate by the District Manager. This includes, but is not limited to, information, articles, pictures, videos or any other form of communication that is posted on a District social media site.
9. Except as expressly provided in this Policy, accessing any social media sites shall comply with all applicable District policies pertaining to communications and the use of the Internet by employees, including e-mail content.
10. Departments will use proper grammar and standard AP style, and will avoid the use of jargon and abbreviations.

2275.6 COMMENTS GUIDELINES.

The intent of this policy is not to restrict the First Amendment rights of members of the public who comment on social media sites in which the District participates, but to allow the Site Moderator to manage comments that are off-topic or may be perceived as highly offensive or egregious. Social media content and comments containing any of the following forms of content shall not be allowed and will be removed:

1. Comments not topically related to the particular subject or article being commented upon, including hyperlinks to material that is not related to the Discussion.
2. Profane language or content.
3. Content that promotes, fosters, or perpetuates discrimination on the basis of race, religion, color, national origin, gender, sexual orientation, marital status, age, or physical or mental disability, or any other protected status.
4. Potentially libelous comments.
5. Personal attacks, insults or threatening language.
6. Sexual content, links to sexual content, or any violation of the District's Harassment Policy.
7. Solicitations of commerce, including commercial promotions and spam.
8. Conduct or encouragement of illegal activity.

9. Information that may tend to compromise the safety or security of the public or public systems.
10. Content that violates a legal ownership interest of any person or legal entity.
11. Private or personal information published without written consent.

Last Updated March 2018

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT SOCIAL MEDIA POLICY

I have received a copy and read the Fresno Westside Mosquito Abatement District Social Media Policy, and agree to the terms of its use. I understand that violation of this policy may result in disciplinary action, up to and including dismissal.

Employee's Signature

Department

Employee's Name (Please Print)

Title

Date

Keep your original policy and return this signed acknowledgement to Administrative Assistant.

COVID-19 Prevention Program (CPP)

With some exceptions, all employers and places of employment are required to establish and implement an effective written COVID-19 Prevention Program (CPP) pursuant to an Emergency Temporary Standard in place for COVID-19 (California Code of Regulations (CCR), Title 8, section 3205(c)). Cal/OSHA has developed this model program to assist employers with creating their own unique CPP tailored to their workplace.

Employers are not required to use this program. Employers may create their own program or use another CCP template. Employers can also create a written CCP by incorporating elements of this program into their existing Injury and Illness Prevention Program (IIPP), if desired. Cal/OHA encourages employers to engage with employees in the design, implementation and evolution of their COVID-19 Prevention Program.

Using this model alone does not ensure compliance with the emergency temporary standard. To use this model program effectively, the person(s) responsible for implementing the CPP should carefully review:

- All of the elements that may be required in the following CCR, Title 8 sections:
 - 3205, COVID-19 Prevention
 - 3205.1, Multiple COVID-19 Infection and COVID-19 Outbreaks
 - 3205.2, Major COVID-19 Outbreaks
 - 3205.3, Prevention in Employer-Provided Housing
 - 3205.4, COVID-19 Prevention in Employer-Provided Transportation to and from Work
 - The four **Additional Considerations** provided at the end of this program to see if they are applicable to your workplace.
- The additional guidance materials available at www.dir.ca.gov/dosh/coronavirus/



June 2021

COVID-19 Prevention Program (CPP) for The Fresno Westside Mosquito Abatement District

This CPP is designed to control exposures to the SARS-CoV-2 virus that may occur in our workplace.

Date: 7/08/2021

Authority and Responsibility

The District Manager has overall authority and responsibility for implementing the provisions of this CPP in our workplace. In addition, all managers and supervisors are responsible for implementing and maintaining the CPP in their assigned work areas and for ensuring employees receive answers to questions about the program in a language they understand.

All employees are responsible for using safe work practices, following all directives, policies and procedures, and assisting in maintaining a safe work environment.

Identification and Evaluation of COVID-19 Hazards

We will implement the following in our workplace:

- Conduct workplace-specific evaluations using the **Appendix A: Identification of COVID-19 Hazards** form.
- Evaluate employees' potential workplace exposures to all persons at, or who may enter, our workplace.
- Review applicable orders and general and industry-specific guidance from the State of California, Cal/OSHA, and the local health department related to COVID-19 hazards and prevention.
- Evaluate existing COVID-19 prevention controls in our workplace and the need for different or additional controls.
- Conduct periodic inspections using the **Appendix B: COVID-19 Inspections form** as needed to identify unhealthy conditions, work practices, and work procedures related to COVID-19 and to ensure compliance with our COVID-19 policies and procedures.
- **Employees are required to report any symptoms**

Employee participation

Employees and their authorized employees' representatives are encouraged to participate in the identification and evaluation of COVID-19 hazards by:

- **Employees are encouraged to report all unsafe work conditions including those that increase the risk of workplace transmission of COVID-19. This includes, but is not limited to, failure to utilize PPE and/or maintain social distance.**
- **Unsafe behavior may be reported anonymously. The District will not tolerate any retaliation for reporting of unsafe behavior.**
- **The District welcomes suggestions for improving worker protection against COVID-19 through alternative working practices.**

Employee screening

We screen our employees by:

- Every employee must complete a health screening questionnaire on a work-issued tablet or computer at the beginning of their shift.
- Employees must have their temperature checked at the start of each shift.
- Employees may be sent home based upon their response to the questionnaire and/or their current physical condition.

Correction of COVID-19 Hazards

Unsafe or unhealthy work conditions, practices or procedures will be documented on the **Appendix B: COVID-19 Inspections** form, and corrected in a timely manner based on the severity of the hazards, as follows:

- **The Superintendent of Operations shall be in charge of monthly inspections for COVID-19 hazards.**
- **These inspections may be conducted by staff as part of the standard monthly safety inspections.**
- **Issues observed during inspection shall be classified as Urgent or Standard. Urgent items shall be sent directly to the District Manager and Superintendent of Operations, to be addressed as soon as possible.**
- **Each monthly inspection shall include a summary of previous issues and how they were addressed.**

Control of COVID-19 Hazards

Physical Distancing

Where possible, we ensure at least six feet of physical distancing at all times in our workplace by:

- **Outside of mosquito season, the District shall implement a partial remote work schedule to minimize staff presence in the office.**
- **Employees shall avoid gathering in the office by utilizing dispersed work areas.**
- **The main office shall remain closed to visitors with signage encouraging the public to first contact by email or phone to address their issue.**
- **Visual cues such as signs and floor markings to indicate where employees and others should be located or their direction and path of travel.**
- **Employees should stagger their use of the timeclock and dressing room. Varying times in clocking in and out will be accepted for this purpose.**
- **Only one employee at a time may occupy a district vehicle. If more than one occupant is necessary (dropping off a vehicle for service), both employees shall wear an approved N-95 mask while within the enclosed cab.**
- **For outdoor work, employees will strive to maintain at least six feet of physical distance.**

Individuals will be kept as far apart as possible when there are situations where six feet of physical distancing cannot be achieved.

Face Coverings

We provide clean, undamaged face coverings and ensure they are properly worn by employees over the nose and mouth when indoors, and when outdoors and less than six feet away from another person, including non-employees, and where required by orders from the California Department of Public Health (CDPH) or local health department. **Employees shall be issued a cloth face cover and a NIOSH-approved N-95 face mask. The N-95 should only be used for special use cases (confined in cab, wildfire smoke) and should not be the same mask used for control operations. All masks should be periodically cleaned and sanitized, and replaced when showing signs of wear and tear.**

The following are exceptions to the use of face coverings in our workplace:

- When an employee is alone in a room.
- While eating and drinking at the workplace, provided employees are at least six feet apart and outside air supply to the area, if indoors, has been maximized to the extent possible.
- Employees wearing respiratory protection in accordance with CCR Title 8 section 5144 or other safety orders.
- Employees who cannot wear face coverings due to a medical or mental health condition or disability, or who are hearing-impaired or communicating with a hearing-impaired person. Alternatives will be considered on a case-by-case basis.

Any employee not wearing a face covering, face shield with a drape or other effective alternative, or respiratory protection, for any reason, shall be at least six feet apart from all other persons unless the unmasked employee is tested at least twice weekly for COVID-19.

Engineering controls

During a COVID-19 Outbreak on site we shall maximize, to the extent feasible, the quantity of outside air for our buildings with mechanical or natural ventilation systems by:

- **When more than four people are working inside a building, the doors will be propped open to ensure increased ventilation.**
- **The ventilation system will be set to maximize external airflow and will utilize the greatest level of filtration that is feasible for the system.**
- **Where six feet of distance cannot be maintained between workstations, a cleanable, solid partition shall be placed between the stations.**

Cleaning and disinfecting

We implement the following cleaning and disinfection measures for frequently touched surfaces:

- **Cleaning shall occur at the end of each workday (at least 30 minutes, with time for changing afterward) for frequently touched surfaces including: light switches, countertops, door knobs, bathroom surfaces, desks, phones, keyboards, etc.) This includes cleaning with soap and water and use of disinfectant.**
- **Employees shall clean and sanitize all of their PPE and used equipment when all tasks utilizing the equipment are completed or at the end of the day if multiple uses are likely to occur.**
- **Employees shall wear disposable gloves while cleaning and disinfecting and shall wear respiratory/eye protection as required by the cleaning product's label.**
- **More intensive disinfection (following label instructions, usually requires allowing the product to stand on the cleaned surfaces for an extended period) should occur at least once a week.**
- **During cleaning and disinfection, doors should be opened to allow adequate ventilation.**
- **The Superintendent of Operations is in charge of setting the cleaning and disinfecting schedule and assignments.**
- **Management shall ensure that all employees are properly trained on cleaning and sanitizing procedures and safety.**

Should we have a COVID-19 case in our workplace, we will implement the following procedures:

- **Comprehensive cleaning and sanitization of the facility by employees. Employees shall wear NIOSH-approved N-95 respirators, gloves, and eye protection, as well as their issued uniforms during the cleaning process. All used equipment shall be cleaned and sanitized after the procedure is complete.**
- **If there are multiple cases or limited employee availability, the District may utilize an outside cleaning service to sanitize the office.**
- **At the Manager's discretion, the office may be closed for an extended period to allow for the use of a cleaning service or to reduce the probability of active virus being present when the employees begin the facility cleaning and sanitization.**

Shared tools, equipment and personal protective equipment (PPE)

PPE must not be shared, e.g., gloves, goggles and face shields.

Items that employees come in regular physical contact with, such as phones, headsets, desks, keyboards, writing materials, instruments and tools must also not be shared, to the extent feasible. Where there must be sharing, the items will be disinfected between uses by **the use of EPA-approved disinfectants, used according to label. Each employee is responsible for cleaning and sanitizing their equipment at the end of each workday or before another employee uses the equipment.**

Sharing of vehicles will be minimized to the extent feasible, and high-touch points (for example, steering wheel, door handles, seatbelt buckles, armrests, shifter, etc.) will be disinfected between users.

Employees shall clean their vehicle at the end of each workday and shall sanitize the vehicle at

least once a week or anytime another person may be using the vehicle.

Hand sanitizing

In order to implement effective hand sanitizing procedures, we:

- **Provide handwashing stations in the main office (bathrooms and boardroom) and the crew office (bathrooms and break rooms). These stations have hot water and disinfecting soap.**
- **Employees shall wash their hands often and for a minimum of 20 seconds each time.**
- **Employees shall be given adequate time to wash their hands between tasks and throughout the day. This can be at any time the employee feels it is necessary.**
- **Where handwashing is not feasible, employees are encouraged to use hand sanitizer according to its label. Sanitizer shall be issued by the District upon request, but at no times shall an employee use sanitizer containing methyl alcohol.**

Personal protective equipment (PPE) used to control employees' exposure to COVID-19

We evaluate the need for PPE (such as gloves, goggles, and face shields) as required by CCR Title 8, section 3380, and provide such PPE as needed.

When it comes to respiratory protection, we evaluate the need in accordance with CCR Title 8 section 5144 when the physical distancing requirements are not feasible or maintained.

Investigating and Responding to COVID-19 Cases

This will be accomplished by using the **Appendix C: Investigating COVID-19 Cases** form.

Employees who had potential COVID-19 exposure in our workplace will be:

- **Offered COVID-19 testing at no cost during their working hours.**
- **Testing near the main office is available at the Sablan Health Center, 927 O St, (559) 659-3037.**
- **The information on benefits described in Training and Instruction, and Exclusion of COVID-19 Cases, below, will be provided to them.**

System for Communicating

Our goal is to ensure that we have effective two-way communication with our employees, in a form they can readily understand, and that it includes the following information:

- Employees shall report any COVID-19 symptoms or potential exposure to their immediate supervisor or to the main office at 559-659-2437, or admin@fresnowestmosquito.com. Employees should NOT show up to work if they have symptoms or potential exposure.
- If symptoms develop during the work day, employees should isolate themselves immediately and prepare to go home. Contact should be made via phone or email.
- That employees can report symptoms and hazards without fear of reprisal.
- Employees with medical conditions making them susceptible to COVID-19 shall be placed on remote work status to the maximum extent feasible.
- Where testing is not required due to workplace exposure, employees can receive voluntary testing:
 - For full time employees, through their primary healthcare provider or urgent care. This is covered by the employer-issued health insurance.
 - If you do not have insurance, the cost will be covered for medically-necessary testing.
 - You may get testing if you have symptoms of COVID-19, potential exposure, or due to your classification as an "essential worker". Employees should confirm with the testing facility that the test will be covered.
- In the event we are required to provide testing because of a workplace exposure or outbreak, we will communicate the plan for providing testing and inform affected employees of the reason for the testing and the possible consequences of a positive test.

- Information about COVID-19 hazards employees (including other employers and individuals in contact with our workplace) may be exposed to, what is being done to control those hazards, and our COVID-19 policies and procedures.
- **Employees, including those on remote work schedules, should have their district-issued phones and tablets at all times throughout the work day. Important COVID-19 messages shall be communicated through both calls and emails.**

Training and Instruction

We will provide effective training and instruction that includes:

- Our COVID-19 policies and procedures to protect employees from COVID-19 hazards.
- Information regarding COVID-19-related benefits to which the employee may be entitled under applicable federal, state, or local laws.
- The fact that:
 - COVID-19 is an infectious disease that can be spread through the air.
 - COVID-19 may be transmitted when a person touches a contaminated object and then touches their eyes, nose, or mouth.
 - An infectious person may have no symptoms.
- Methods of physical distancing of at least six feet and the importance of combining physical distancing with the wearing of face coverings.
- The fact that particles containing the virus can travel more than six feet, especially indoors, so physical distancing must be combined with other controls, including face coverings and hand hygiene, to be effective.
- The importance of frequent hand washing with soap and water for at least 20 seconds and using hand sanitizer when employees do not have immediate access to a sink or hand washing facility, and that hand sanitizer does not work if the hands are soiled.
- Proper use of face coverings and the fact that face coverings are not respiratory protective equipment - face coverings are intended to primarily protect other individuals from the wearer of the face covering.
- COVID-19 symptoms, and the importance of obtaining a COVID-19 test and not coming to work if the employee has COVID-19 symptoms.
- **Online COVID-19 Safety Training through TargetSolutions.**
- **Effectiveness of the COVID-19 Vaccine.**

Appendix D: COVID-19 Training Roster will be used to document this training.

Exclusion of COVID-19 Cases

Where we have a COVID-19 case in our workplace, we will limit transmission by:

- Ensuring that COVID-19 cases are excluded from the workplace until our return-to-work requirements are met.
- Excluding employees with COVID-19 exposure from the workplace for 14 days after the last known COVID-19 exposure to a COVID-19 case.
- Continuing and maintaining an employee's earnings, seniority, and all other employee rights and benefits whenever we've demonstrated that the COVID-19 exposure is work related. This will be accomplished by **use of leave in the following order:**
 - 1. Up to 80 Hrs of Emergency Sick Leave.**
 - 2. Emergency Administrative Leave at Manager's Discretion.**
 - 3. Accrued Employee Sick Leave**
 - 4. Other Accrued Employee Leave (Vacation, OT)**
- Providing employees at the time of exclusion with information on available benefits.

Reporting, Recordkeeping, and Access

It is our policy to:

- Report information about COVID-19 cases at our workplace to the local health department whenever required by law, and provide any related information requested by the local health department.
- Report immediately to Cal/OSHA any COVID-19-related serious illnesses or death, as defined under CCR Title 8 section 330(h), of an employee occurring in our place of employment or in connection with any employment.
- Maintain records of the steps taken to implement our written COVID-19 Prevention Program in accordance with CCR Title 8 section 3203(b).
- Make our written COVID-19 Prevention Program available at the workplace to employees, authorized employee representatives, and to representatives of Cal/OSHA immediately upon request.
- Use the **Appendix C: Investigating COVID-19 Cases** form to keep a record of and track all COVID-19 cases. The information will be made available to employees, authorized employee representatives, or as otherwise required by law, with personal identifying information removed.

Return-to-Work Criteria

- COVID-19 cases with COVID-19 symptoms will not return to work until all the following have occurred:
 - At least 24 hours have passed since a fever of 100.4 or higher has resolved without the use of fever-reducing medications.
 - COVID-19 symptoms have improved.
 - At least 10 days have passed since COVID-19 symptoms first appeared.
 - COVID-19 cases who tested positive but never developed COVID-19 symptoms will not return to work until a minimum of 10 days have passed since the date of specimen collection of their first positive COVID-19 test.
 - A negative COVID-19 test will not be required for an employee to return to work.
 - If an order to isolate or quarantine an employee is issued by a local or state health official, the employee will not return to work until the period of isolation or quarantine is completed or the order is lifted. If no period was specified, then the period will be 10 days from the time the order to isolate was effective, or 14 days from the time the order to quarantine was effective.
-

[Conlin Reis, District Manager]

Appendix B: COVID-19 Inspections

Date:

Name of person conducting the inspection:

Work location evaluated:

| Exposure Controls | Status | Person Assigned to Correct | Date Corrected |
|--|--------|----------------------------|----------------|
| Engineering | | | |
| Barriers/partitions | | | |
| Ventilation (amount of fresh air and filtration maximized) | | | |
| Additional room air filtration | | | |
| Administrative | | | |
| Physical distancing | | | |
| Surface cleaning and disinfection (frequently enough and adequate supplies) | | | |
| Hand washing facilities (adequate numbers and supplies) | | | |
| Disinfecting and hand sanitizing solutions being used according to manufacturer instructions | | | |
| Wide distribution for work and rest areas | | | |
| Daily vehicle cleaning and periodic disinfection | | | |
| PPE (not shared, available and being worn) | | | |
| Face coverings (cleaned sufficiently often) | | | |
| Gloves | | | |
| Face shields/goggles | | | |
| Respiratory protection | | | |
| Other: _____ | | | |

Appendix C: Investigating COVID-19 Cases

All personal identifying information of COVID-19 cases or symptoms will be kept confidential. All COVID-19 testing or related medical services provided by us will be provided in a manner that ensures the confidentiality of employees, with the exception of unredacted information on COVID-19 cases that will be provided immediately upon request to the local health department, CDPH, Cal/OSHA, the National Institute for Occupational Safety and Health (NIOSH), or as otherwise required by law.

All employees' medical records will also be kept confidential and not disclosed or reported without the employee's express written consent to any person within or outside the workplace, with the following exceptions: (1) Unredacted medical records provided to the local health department, CDPH, Cal/OSHA, NIOSH, or as otherwise required by law immediately upon request; and (2) Records that do not contain individually identifiable medical information or from which individually identifiable medical information has been removed.

Date:

Name of person conducting the investigation:

| | | | |
|---|--|---|--|
| Employee (or non-employee*) name: | | Occupation (if non-employee, why they were in the workplace): | |
| Location where employee worked (or non-employee was present in the workplace): | | Date investigation was initiated: | |
| Was COVID-19 test offered? | | Name(s) of staff involved in the investigation: | |
| Date and time the COVID-19 case was last present in the workplace: | | Date of the positive or negative test and/or diagnosis: | |
| Date the case first had one or more COVID-19 symptoms: | | Information received regarding COVID-19 test results and onset of symptoms (attach documentation): | |

Results of the evaluation of the COVID-19 case and all locations at the workplace that may have been visited by the COVID-19 case during the high-risk exposure period, and who may have been exposed (attach additional information):

| Notice given (within one business day, in a way that does not reveal any personal identifying information of the COVID-19 case) of the potential COVID-19 exposure to: | | | |
|---|---|---|--|
| All employees who may have had COVID-19 exposure and their authorized representatives. | Date: | | |
| | Names of employees that were notified: | | |
| Independent contractors and other employers present at the workplace during the high-risk exposure period. | Date: | | |
| | Names of individuals that were notified: | | |
| What were the workplace conditions that could have contributed to the risk of COVID-19 exposure? | | What could be done to reduce exposure to COVID-19? | |
| Was local health department notified? | | Date: | |

*Should an employer be made aware of a non-employee infection source COVID-19 status.

(EXCLUDE UNLESS OUTBREAK OCCURS)

Multiple COVID-19 Infections and COVID-19 Outbreaks

[This section will need to be added to your CPP if your workplace is identified by a local health department as the location of a COVID-19 outbreak, or there are three or more COVID-19 cases in your workplace within a 14-day period. Reference section 3205.1 for details.]

This section of CPP will stay in effect until there are no new COVID-19 cases detected in our workplace for a 14-day period.

COVID-19 testing

- We will provide COVID-19 testing to all employees in our exposed workplace except for employees who were not present during the period of an outbreak identified by a local health department or the relevant 14-day period. COVID-19 testing will be provided at no cost to employees during employees' working hours.
- COVID-19 testing consists of the following:
 - All employees in our exposed workplace will be immediately tested and then tested again one week later. Negative COVID-19 test results of employees with COVID-19 exposure will not impact the duration of any quarantine period required by, or orders issued by, the local health department.
 - After the first two COVID-19 tests, we will continue to provide COVID-19 testing of employees who remain at the workplace at least once per week, or more frequently if recommended by the local health department, until there are no new COVID-19 cases detected in our workplace for a 14-day period.
 - We will provide additional testing when deemed necessary by Cal/OSHA.

Exclusion of COVID-19 cases

We will ensure COVID-19 cases and employees who had COVID-19 exposure are excluded from the workplace in accordance with our CPP **Exclusion of COVID-19 Cases** and **Return to Work Criteria** requirements, and local health officer orders if applicable.

Investigation of workplace COVID-19 illness

We will immediately investigate and determine possible workplace-related factors that contributed to the COVID-19 outbreak in accordance with our CPP **Investigating and Responding to COVID-19 Cases**.

COVID-19 investigation, review and hazard correction

In addition to our CPP **Identification and Evaluation of COVID-19 Hazards** and **Correction of COVID-19 Hazards**, we will immediately perform a review of potentially relevant COVID-19 policies, procedures, and controls and implement changes as needed to prevent further spread of COVID-19.

The investigation and review will be documented and include:

- Investigation of new or unabated COVID-19 hazards including:
 - Our leave policies and practices and whether employees are discouraged from remaining home when sick.
 - Our COVID-19 testing policies.
 - Insufficient outdoor air.
 - Insufficient air filtration.
 - Lack of physical distancing.
- Updating the review:
 - Every thirty days that the outbreak continues.
 - In response to new information or to new or previously unrecognized COVID-19 hazards.
 - When otherwise necessary.
- Implementing changes to reduce the transmission of COVID-19 based on the investigation and

review. We will consider:

- Moving indoor tasks outdoors or having them performed remotely.
- Increasing outdoor air supply when work is done indoors.
- Improving air filtration.
- Increasing physical distancing as much as possible.
- Respiratory protection.
- [describe other applicable controls].

Notifications to the local health department

- Immediately, but no longer than 48 hours after learning of three or more COVID-19 cases in our workplace, we will contact the local health department for guidance on preventing the further spread of COVID-19 within the workplace.
- We will provide to the local health department the total number of COVID-19 cases and for each COVID-19 case, the name, contact information, occupation, workplace location, business address, the hospitalization and/or fatality status, and North American Industry Classification System code of the workplace of the COVID-19 case, and any other information requested by the local health department. We will continue to give notice to the local health department of any subsequent COVID-19 cases at our workplace.

| ATTACHMENT A: RECORDS RETENTION SCHEDULE (Updated 2018) | | | | |
|--|--|---------------------------|---|---|
| KEY | P:Perm, T:Term, CU: Current Year, AU: Audit, CL: Closed/Complete | | | |
| Item # | Record | Retention Schedule | Details | Reference |
| GOVERNANCE | | | | |
| 1 | Board Meeting Minutes | P | | Gov Code 60201 (d) (3) |
| 2 | Agendas and Notices, Supporting Documentation | CU+2 | Special Meeting, Reschedule, Proof of Publications, etc. | SOS Record Man Guidelines (2006) |
| 3 | Audio or Video Recordings of Board Meetings | 1 MTH* | *Recording may be deleted upon approval of corresponding Minutes | SOS Record Man Guidelines (2006) |
| 4 | Board Packets, Staff Reports and Handouts from Meetings | CU+2 | Packets may contain items requiring retention under other sections | SOS Record Man Guidelines (2006) |
| 5 | Board Resolutions, Findings, and Abatement Orders | P | | Gov Code 60201 (d) (2) |
| 6 | Board/Staff Statements of Economic Interest (Form 700) | T+7 | Term of Filing | Gov Code 81009 (e) |
| 7 | Oaths of Office (Board and Employees) | T+6 | | SOS Record Man Guidelines (2006) |
| 8 | Board and Employee Ethics Training (Gov Code 53235) Records | CU+5 | | Gov Code 53235.2 |
| 9 | Sexual Harassment Training (AB 1825) Records | CU+2 | | Gov Code 12950.1 |
| FINANCE | | | | |
| 10 | Budget (Final and Amended, Board Approved) | P | | |
| 11 | Draft Budgets, Preparation Materials, Fiscal Reports | AU + 4 | | |
| 12 | Audit (Final Report and Related Materials) | CU + 10 | General hold for potential legal challenges (SOL) | CCP 337.15 |
| 13 | Benefit Assessment (Ballots, Record of Fees, etc.), District Investments (inventory, earnings, transactions) | P | Prop 218 Assessment Records, District Investments, County Fund Re | Article XIII Cal. Const., Gov Code 53607 |
| 14 | Employee Compensation and Reimbursement Records (Misc Salary Records) | CU+7 (T+3) | Salary Schedules, Expense Reimbursemet (Deductions, Garnishment | Gov Code 60201 (d) (12), SOS Record Man Gui |
| 15 | Credit Card Purchases (Receipts, Statements, etc.) | CU +7 | | Gov Code 60201 (d) (12) |
| 16 | Bank Statements | AU+2 | | SOS Record Man Guidelines (2006) |
| 17 | Checks, Registers, Invoices, Purchase Orders, Purchase Agreements | AU+5 or T+2 | All Misc Purchasing Items, Greater of 5 years after audit or two years | CCP 337, SOS Record Man Guidelines (2006) |
| 18 | Advertisements, Offers, Vendor Announcements | CU+2 (or Term) | Discard Offers after expiration. | SOS Record Man Guidelines (2006) |
| 19 | Construction/Services: Requets for Porposals/Bids, Qualifications, Successful Bid | CL+10 | Close of Contract | |
| 20 | Construction/Services: Unsuccessful Bids | CL+2 | Close of Contract | |
| 21 | Federal and State Tax Records | AU+4 | Forms 1096, 1099, W-4's and W-2's | 29 USC 436 |
| 22 | Deferred Compensation (Employee Contribution Records) | T+5 | Employee term | SOS Record Man Guidelines (2006) |
| 23 | General Ledger | P | | SOS Record Man Guidelines (2006) |
| 24 | Prop 4 (Gann Limit) | P | Annual Calculations | |
| ADMIN | | | | |
| 24 | Employment: Applications, Letters of Acceptance, Letters of Resignation | T+2 | T=Date Employment Terminated | |
| 25 | Worker's Compensation Records | P | Insurance Records, Indemnity, Claims, Files, Reports, Incidents | CCR 14311;15400.2; Cal Labor Code 110-139.6 |
| 26 | Insurance (All Certificates)/Bonds | P | Liability/Property, Separate from Contract, Construction, other. | |
| 27 | Risk Management Reports | CL +5 | OSHA, SDRMA Consulting | OMB 1220-0029; 29 CFR1904.4 |
| 28 | Incident Reports/Accident Reports | CL+7 | Theft, Arson, Vandalism, etc. , Accidents on Site (OSHA) | 29 CFR 1904.6 |
| 29 | Vehicle/Equipment Ownership and Title | L+1 | Life of Vehicle/Equipment | |
| 30 | Equipment Inventory, Fixed Assets , Cap Outlay Report | AU+4 | All internal inventory, fixed asset, Capital Outlay | |
| 31 | Capital Improvements Documentation | P | Contracts, Construction Documentation, etc. | |
| 32 | Service Provider Agreements/Amendments, Misc Contracts | CL+10 | All Service Contracts (CL: Close of Contract) | CCP 337;337.15 |
| 33 | Documentation related to District Property | P | District Owned/Interest: Purchase and Sale Ageements, Easements, L | Gov Code 60201 (d) (8) |
| 34 | District Policies, Procedures, and Plans, Organizational Charts | S+2 | Keep until Superseded +2 (mark record as archive) | |
| 35 | Employee Time Sheets, Time-Off Requests, Monthly Leave Accumulation | AU+6 | | 20 CFR 516.6(1) |
| 36 | Medical Leave/Hazardous Materials Exposure | CL+30 | Family Leave, Certification, Medical Records related to employee injur | 29 CFR 1910.20, FMLA 1993 |
| 37 | Employee Benefit Enrollment and Claims | P | CalPERS, Medical, Dental, Life Insurance | SOS Record Man Guidelines (2006) |
| 38 | Deferred Comp (Contracts, Correspondance, and Plan Updates) | CL + 10 (P) | Contracts and Amendments should be maintained indefinitely | |
| 39 | Employee Benefit, Rejection or Refusal | CU +4 | | SOS Record Man Guidelines (2006) |
| 40 | Training Records (Safety, Vector Certification, etc.) | CU+7 | | SOS Record Man Guidelines (2006) |
| OPERATIONS | | | | |
| 41 | Daily Records, Service Requests, Maps and Source Records | CU+2 | | |
| 42 | Pesticide Application Records | CU+5 (*P) | Monthly County Report, General Information. Detailed Application Dat | Food and Ag Code section 6624 (min. 2 yr) |
| 43 | Maps (Source, District, etc.), Charts, and Graphs | CU+2* | *Copies of records needed to interpret older operational data should be maintained. | |
| 44 | Safety Inspections (Vehicle and Facility) | CU+5 | | OSHA Guidelines |
| 45 | CDFW Salvage Permits | S+1 | | |
| 46 | Unmanned Aerial Systems (Checklists, Inspections, Misc Records) | CU+2 | | FAA Guidelines |
| MISC | | | | |
| 47 | Correspondance (Misc) | CU +2 | Mail, E-Mail designated as Public Records, etc. | |
| 48 | CEQA | P | All Exemptions, Notices, and Reports | CEQA |
| 49 | NPDES (Permit, Annual Report, etc.) | CU + 3 (Permit P) | 40 CFR § 122.41(j) | |
| 50 | Reference Documentation and Outreach Materials | S+2 | General Legal Opinions, Communications with Referential Value (until superceded) | |
| 51 | Legal Opinions (Specific Matters) | CL +1 | Closed: Resolution of Legal Issue | |
| 52 | SJVAPCD Tank Inspections and Permits | CU+5 (Permit P) | | SJVAPCD (Rules 4621, 4622) |
| 53 | MVCAC Documents (Correspondance, Budgets, etc.) | CU+2 (*S) | Budget and Policies replaced as superceded | SOS Record Man Guidelines (2006) |
| Updated | 7/19/2021 | | | |

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT

POLICY TITLE: Reserves
POLICY NUMBER: 3105

3105.1 The Fresno Westside Mosquito Abatement District (the District) shall maintain reserve funds in order to maintain the District's credit worthiness and to adequately provide for:

3105.1.1 Funding infrastructure maintenance and replacement.

3105.1.2 Economic uncertainties and other financial hardships.

3105.1.3 Loss of significant revenue sources such as property tax receipts.

3105.1.4 Public health emergencies, local disasters or catastrophic events.

3105.1.5 Future debt or capital obligations.

3105.1.6 Cash flow requirements.

3105.1.7 Unfunded mandates including costly regulatory requirements.

3105.2 Operating Reserves: The amount of operating reserves will equal 60% of the next fiscal year's operating budget.

3105.2.1 Operating reserves can be used at any time to meet cash flow requirements of District operations. Authority to use the funds will be consistent with the District's Expense Authorization Policy and the budget.

3105.3 Capital Reserves: Capital reserves will be accumulated to fund infrastructure projects and equipment replacement. A key objective for accumulating capital reserves is to minimize external borrowing and interest expense. Capital reserves shall be identified by the project each is intended to fund. The minimum amount of capital reserves will be equal to one year's projected capital expense. The maximum amount of capital reserves will be equal to five year's projected capital expense.

3105.3.1 The Board of Trustees will authorize use of capital reserves during the budget process. Capital reserves are also available for unplanned (unbudgeted) capital replacement. Authorization for the use of capital reserves for unplanned capital replacement or other purposes listed in Policy Number 3105.1, is given by the Board of Trustees at a duly noticed Board of Trustees meeting.

3105.4 Aircraft Replacement Reserve: Aircraft Replacement Reserve will be accumulated to cover replacement costs for the District's aircraft. The minimum aircraft replacement reserve will equal \$100,000. The maximum aircraft replacement reserve will equal \$250,000.

3105.4.1 Aircraft replacement reserves can be used at any time to meet cash flow requirements of District operations. Authorization for the use of ~~the self-insurance~~ reserves will be granted by the Board of Trustees at a duly noticed Board of Trustees meeting.

3105.5 Contingency Reserve: The Contingency Reserve will be used to provide for loss of significant revenue sources (such as property tax revenues) and/or any financial requirements, beyond and outside of insurance coverage that may arise from legal claims, unfunded mandates or costly regulatory requirements. The amount of contingency reserves will equal 10% of the current year's operational budget.

3105.5.1 Contingency reserves can be used at any time upon a finding of the Board of Trustees that an unforeseen situation exists that is beyond the availability of the funding in the budget. Authorization for the use of contingency reserves will be granted by the Board of Trustees at a duly noticed Board of Trustees meeting.

3105.6 Medical Self-Fund Reserve The Medical Self-Reserve Fund will be used to ensure adequate funds are available for the District's obligations in the self-funded portion of the medical plan. The amount of this reserve shall be equal to the District's maximum liability under the current medical plan.

3105.6.1 Medical Self-Fund reserves can be used at any time upon a finding of the Board of Trustees that unexpectedly high medical costs exist that are beyond the availability of the funding in the budget. Authorization for the use of this reserve will be granted by the Board of Trustees at a duly noticed Board of Trustees meeting.

3105.7 Pension Unfunded Accrued Liability Reserve The Pension UAL Reserve will be used to ensure adequate funds are available for the District's unfunded liability for all CalPERS pension plans. The amount of this reserve shall be equal to the District's combined UAL for all plans as of the most recent Valuation Report at the time the budget is passed.

3105.86 The Manager shall perform a reserve analysis to be submitted to the Board of Trustees annually during deliberation of the budget.

3105.97 If the analysis indicates projected or actual reserve levels falling 10% below or above the levels outlined in this policy, at least one of the following actions shall be included with the analysis:

3105.9.7.1 An explanation of why the reserve levels are not at the targeted level, and/ or

3105.9.7.2 An identified course of action to bring reserve levels within the minimum and maximum levels prescribed.

3105.108 This policy shall be implemented beginning in the 2008-2009 fiscal year.

September ~~March~~ 9, 2021 ~~10~~

RESOLUTION NO. 288

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT
REQUESTING REDUCTION OF THE BOARD OF TRUSTEES FROM SEVEN MEMBERS TO
FIVE MEMBERS**

WHEREAS, the Fresno Westside Mosquito Abatement District (“District”) currently has seven members of the Board of Trustees (“Board”), one representing the City of Firebaugh, one representing the City of Mendota, and five representing Fresno County at-large;

WHEREAS, the Board has traditionally sought at-large representation from the various unincorporated communities throughout the District’s jurisdiction; and

WHEREAS, changes in population in those communities and improvements in District outreach and technology have made direct representation of those communities on the Board impractical; and

WHEREAS, the District has been operating for a considerable period of time with at least one vacancy and has had repeated difficulties finding interested and qualified candidates willing to serve on the Board;

WHEREAS, ongoing vacancies on the Board have made achieving quorum for meetings more onerous and have frequently resulted in the rescheduling of regular meetings.

NOW, THEREFORE, be it resolved by the Board of Trustees of the Fresno Westside Mosquito Abatement District, as follows:

1. Pursuant to Health and Safety Code section 2025 (b) , the Board hereby formally requests that the Fresno County Board of Supervisors reduce the number of appointees to the Board of Trustees from five members to three members.
2. The District Manager is hereby directed to advise Fresno County officials of this Resolution and to otherwise implement the Board direction contained herein.

The foregoing Resolution was approved and adopted at a regular meeting of the Board of Trustees of the Fresno Westside Mosquito Abatement District held on the _____ day of _____, 2021, by the following vote:

AYES:
NOES:
ABSTAINED:
ABSENT:

ATTEST:
