

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

**May 14, 2020  
12:45 p.m.**

**AGENDA**

**1. CALL TO ORDER**

**2. ROLL CALL**

**3. PLEDGE OF ALLEGIANCE**

**4. GENERAL CONSENT ITEMS**

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

**5. 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.

**6. APPROVAL OF ADDITIONAL ITEMS OF IMMEDIATE NEED TO THE AGENDA**

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

**7. 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  
The Manager will present an oral report of all meetings attended since the last board meeting.
- c) UPCOMING MEETINGS  
The Manager will inform the Board of upcoming meetings. Decisions may be made regarding attendance by staff and/or trustees at these meetings.

**8. 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) **MOSQUITO & DISEASE CONTROL ASSESSMENT:  
ENGINEER’S REPORT**

The Board will review the Engineer’s Report on the renewal of our benefit assessment to continue and enhance mosquito and disease control on the Westside of Fresno County. Following review of the report, the Board will consider approval of a Resolution preliminarily approving the engineer’s report and providing for notice of the public hearing for the District’s 2020-21 benefit assessment.

**RESOLUTION #282**

b) **PROPOSITION 4 SPENDING LIMITATIONS**

The Board will review the calculations for the annual Proposition 4 spending limitation. Following review, the Board will consider approval of a Resolution declaring the 2020-21 spending limitation under Proposition 4.

**RESOLUTION #283**

c) **THIRD AMENDMENT TO PURCHASE & SALE AGREEMENT & JOINT  
ESCROW INSTRUCTIONS**

The Board will review proposed revisions of this agreement.

**9. 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.

**10. REQUEST FOR FUTURE AGENDA ITEMS -**

The Board President will entertain suggestions for future agenda items.

**11. ADJOURNMENT**

The next regular meeting of the Board will be held on **June 11, 2020.**

**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 [creis@fresnowestmosquito.com](mailto:creis@fresnowestmosquito.com).

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

MINUTES: Board Meeting -----April 9, 2020  
Online Meeting-----Firebaugh, California  
TRUSTEES PRESENT: Capuchino, Felker, Fickett, Williams, Ram, Fontana  
TRUSTEES ABSENT: None  
OTHERS PRESENT: Conlin Reis, Dist. Manager

President Fontana called the meeting to order at 12:56 p.m.

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

MOTION: Trustee Ram                      SECOND: Trustee Capuchino

There was no public comment.

The Manager provided a brief oral report on District operations, legislative, regulatory and other issues of importance to this District.

The Manager reported that he had not attended any meetings in the past month and that most meetings were cancelled for the immediate future.

\* The Manager presented the 2020-21 Salaries packet. The Board discussed the current salary ranges and potential Cost of Living increases. Trustee Ram suggested we add to the salary comparison some similar districts that may be outside the region and that we remove reports dating greater than ten years from the budget packet for subsequent years. After discussion, a motion was made, seconded and, passed unanimously to approve the salary schedule at a 3% COLA in line with the current CPI and salary comparisons to similar districts.

MOTION: Trustee Ram                      SECOND: Trustee Capuchino

\* The Manager presented the 2020-21 Budget packet (including the draft preliminary budget). After discussion, a motion was made, seconded and, passed unanimously to approve the budget as presented.

MOTION: Trustee Capuchino                      SECOND: Trustee Williams

\* The Board discussed the rate of the Benefit Assessment for the 2020-21 Fiscal Year. The Board reviewed the funding history and expected capital expenditures over the next few years. After much discussion, a motion was made, seconded and, passed unanimously to not increase the Benefit Assessment at this time.

MOTION: Trustee Williams                      SECOND: Trustee Felker

\* The Board discussed reduction of SDRMA property/liability coverage from 5 million to 2.5 million for a potential savings of 5% on the increased premium for the next fiscal year. After discussion a motion was made, seconded and passed unanimously to not reduce the coverage.

MOTION: Trustee Ram                      SECOND: Trustee Felker

The President asked the Trustees to report on mosquito conditions and public opinion in their respective areas. Trustee Felker reported some activity a few weeks back but nothing currently.

\* A motion was made, seconded and, passed unanimously to move the May Regular Board meeting to May 21st at 12:45 pm to accommodate the manager's schedule.

MOTION: Trustee Ram                      SECOND: Trustee Capuchino

There being no further business, the meeting was adjourned at 2:45 p.m. The next regular meeting of the Board will be held on May 21, 2020.

Due to changes in manager's schedule the meeting was moved back to the original date for the Regular Board meeting of May 14, 2020 at 12:45 PM.

-----  
Chairman

-----  
Secretary

**Fresno Westside Mosquito Abatement District**  
**Checks for Ratification**  
**April 16 through May 13, 2020**

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
<b>Apr 16 - May 13, 20</b>				
04/30/2020		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
04/29/2020		QuickBooks Payroll Service	Created by Payroll Service on 04/21/2020	-13,613.90
04/29/2020		QuickBooks Payroll Service	Created by Direct Deposit Service on 04/21...	-1.75
05/04/2020	AutoPay	Pacific Gas & Electric Co.	Utilities	-865.36
05/01/2020	AutoPay	Blue Shield of California	Health Ins. Premium - May_2020	-5,207.68
04/30/2020	E-Pay	Mutual of Omaha	Life Ins._May	-211.35
04/28/2020	E-Pay	VOYA Institutional Trust Co.	Def Comp	-325.00
04/28/2020	E-Pay	FRESNO WESTSIDE M.A.D.	94-6037648	-5,758.42
04/28/2020	E-Pay	Calpers 457	Def Comp	-2,950.00
04/28/2020	E-Pay	FRESNO WESTSIDE M.A.D.	4649627650	-6,286.88
04/28/2020	E-Pay	FRESNO WESTSIDE M.A.D.	4649627650 Cal Pers, 4649627650 Cal PE...	-1,755.04
04/29/2020	E-Pay	FRESNO WESTSIDE M.A.D.	698-1686-6	-524.19
04/30/2020	DD1551	Diedrich, Matt	Direct Deposit	0.00
04/30/2020	DD1552	Quigley, Robert	Direct Deposit	0.00
04/30/2020	DD1553	Ramos, Edward	Direct Deposit	0.00
04/30/2020	DD1554	Reis, Conlin	Direct Deposit	0.00
04/30/2020	DD1555	Rowan, Chance D	Direct Deposit	0.00
04/30/2020	DD1556	Verdugo, Alfredo J	Direct Deposit	0.00
04/30/2020	DD1557	Young, Brenda D	Direct Deposit	0.00
04/16/2020	8424	Secretary of State	Certificate of Filing	-5.00
04/30/2020	8425	ASI Administrative Solutions	Admin_April 2020	-240.00
04/30/2020	8426	Burns, Richard	Pay Period 04/16/2020 - 04/30/2020	-1,696.70
04/30/2020	8427	Chapman, Brian	Pay Period 04/16/2020 - 04/30/2020	-1,530.16
04/30/2020	8428	Howard, Robert C.	Pay Period 04/16/2020 - 04/30/2020	-1,093.86
05/04/2020	8429	VALLEY REGIONAL INSURANCE SERVICES	Aviation Renewal	-10,169.00
<b>Apr 16 - May 13, 20</b>				<b>-52,734.29</b>

**Fresno Westside Mosquito Abatement District**  
**Checks for Approval**  
**May 14 - 19, 2020**

Date	Num	Name	Memo	Amount
<b>May 14 - 19, 20</b>				
05/14/2020		QuickBooks Payroll Service	Created by Payroll Service on 05/05/2020	-13,613.89
05/14/2020		QuickBooks Payroll Service	Created by Payroll Service on 05/12/2020	-92.35
05/15/2020		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
05/14/2020		QuickBooks Payroll Service	Created by Direct Deposit Service on 05/13/2020	-1.75
05/15/2020	E-Pay	VOYA Institutional Trust Co.	Def Comp	-325.00
05/15/2020	E-Pay	FRESNO WESTSIDE M.A.D.	698-1686-6	-524.19
05/15/2020	E-Pay	FRESNO WESTSIDE M.A.D.	94-6037648	-5,850.20
05/15/2020	DD1558	Diedrich, Matt	Direct Deposit	0.00
05/15/2020	DD1559	Quigley, Robert	Direct Deposit	0.00
05/15/2020	DD1560	Ramos, Edward	Direct Deposit	0.00
05/15/2020	DD1561	Reis, Conlin	Direct Deposit	0.00
05/15/2020	DD1562	Rowan, Chance D	Direct Deposit	0.00
05/15/2020	DD1563	Verdugo, Alfredo J	Direct Deposit	0.00
05/15/2020	DD1564	Young, Brenda D	Direct Deposit	0.00
05/15/2020	DD1565	Fickett, Mark	Direct Deposit	0.00
05/14/2020	8430	Agri Valley Irrigation, Inc.	Pump for yard drain	-30.38
05/14/2020	8431	ASI Administrative Solutions	Admin_April 2020 -May 2020	-300.00
05/14/2020	8432	AT&T - CALNET	Office Phones	-77.16
05/14/2020	8433	Guthrie Petroleum	625 gallons gas	-1,235.06
05/14/2020	8434	TDC Aero Logistics Inc.	Management & repairs	-600.00
05/14/2020	8435	Vector-Borne Disease Account	(8) Recertification Fee	-1,184.00
05/15/2020	8436	Burns, Richard	Pay Period 05/01/2020 - 05/15/2020	-1,696.70
05/15/2020	8437	Chapman, Brian	Pay Period 05/01/2020 - 05/15/2020	-1,530.16
05/15/2020	8438	Howard, Robert C.	Pay Period 05/01/2020 - 05/15/2020	-1,093.88
05/15/2020	8439	Capuchino, S. Leo	Trustee in-lieu_April 2020	-92.35
05/15/2020	8440	Felker, Robert	Trustee in-lieu_April 2020	-92.35
05/15/2020	8441	Fontana, Eric	Trustee in-lieu_April 2020	-92.35
05/15/2020	8442	Ram, Rene	Trustee in-lieu_April 2020	-92.35
05/15/2020	8443	Williams, Frank	Trustee in-lieu_April 2020	-92.35
05/19/2020	288545	US Bank Corporate Payment Systems	CalCard Payment	-4,788.16
05/19/2020	288546	FRESNO WESTSIDE M.A.D.	Replenish revolving account	-90,000.00
05/19/2020	288546	FRESNO WESTSIDE M.A.D.	Replenish revolving account	90,000.00
<b>May 14 - 19, 20</b>				<b>-33,904.63</b>

**Fresno Westside Mosquito Abatement District**

**Profit & Loss**

April 2020

05/13/20

Accrual Basis

	Apr 20	Apr 19
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
District Deposits		
Retiree's	0.00	66.54
District Deposits - Other	0.00	679.91
<b>Total District Deposits</b>	0.00	746.45
Interest	633.54	593.55
Taxes - Benefit Assessment	250,411.10	254,496.29
Taxes - Property	381,600.64	401,112.66
<b>Total Income</b>	632,645.28	656,948.95
<b>Gross Profit</b>	632,645.28	656,948.95
<b>Expense</b>		
5010 Salaries & Wages	52,981.20	54,629.60
5020 OASDI, Retirement		
5021 OASDI	4,062.62	4,186.83
5022 CalPERS Normal	4,573.54	4,185.32
<b>Total 5020 OASDI, Retirement</b>	8,636.16	8,372.15
5030 Gr. Ins., Unemp.	6,472.55	5,857.42
5040 Insecticide	0.00	80.96
5050 Clothing	366.57	275.57
5060 Communications	1,328.66	559.69
5090 Household	0.00	24.56
5100 Insurance		
5102 Aircraft	0.00	9,422.00
<b>Total 5100 Insurance</b>	0.00	9,422.00
5120 Equipment Maintenance		
5121 Gas & Oil	0.00	3,206.36
5122 Parts, Repairs	519.77	0.00
5123 Shop Expense	16.55	0.00
5125 Parts & Repairs, Aircraft	422.65	57.62
<b>Total 5120 Equipment Maintenance</b>	958.97	3,263.98
5130 Bldg and Grounds Maint.	286.64	193.98
5140 Lab Expenses	23.84	0.00
5150 Membership and Dues	0.00	1,050.00
5170 Office Expense	0.00	102.48
5230 District Special Expense		
5231 Miscellaneous	1,224.00	63.00
5232 Field Expenses	70.12	1,100.12
5234 Surveillance	500.03	654.37
5236 Aerial Management	200.00	2,540.00
5237 Digital Field Data License	2,800.00	300.00
<b>Total 5230 District Special Expense</b>	4,794.15	4,657.49

Fresno Westside Mosquito Abatement District

Profit & Loss

April 2020

05/13/20

Accrual Basis

	Apr 20	Apr 19
5250 Transportation		
5251 Trustees	500.00	600.00
5252 Travel Expenses	0.00	604.57
<b>Total 5250 Transportation</b>	<b>500.00</b>	<b>1,204.57</b>
5260 Utilities	952.19	1,025.94
5380 Retiree's Insurance	0.00	66.54
5390 Long Term Debt	66,228.07	66,228.07
Payroll Expenses	3.50	0.00
<b>Total Expense</b>	<b>143,532.50</b>	<b>157,015.00</b>
<b>Net Ordinary Income</b>	<b>489,112.78</b>	<b>499,933.95</b>
<b>Net Income</b>	<b>489,112.78</b>	<b>499,933.95</b>

**Fresno Westside Mosquito Abatement District**  
**Budget Comparison by Account**  
July 2019 through April 2020

	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>District Deposits</b>				
Retiree's	489.02	850.00	-360.98	57.5%
District Deposits - Other	5,489.52	2,700.00	2,789.52	203.3%
<b>Total District Deposits</b>	5,978.54	3,550.00	2,428.54	168.4%
Interest	21,146.94	18,000.00	3,146.94	117.5%
Other Charge	47,427.34	50,000.00	-2,572.66	94.9%
Taxes - Benefit Assessment	526,861.57	549,500.00	-22,638.43	95.9%
Taxes - Property	887,488.87	876,000.00	11,488.87	101.3%
<b>Total Income</b>	1,488,903.26	1,497,050.00	-8,146.74	99.5%
<b>Gross Profit</b>	1,488,903.26	1,497,050.00	-8,146.74	99.5%
<b>Expense</b>				
5010 Salaries & Wages	528,349.19	657,030.00	-128,680.81	80.4%
5020 OASDI, Retirement				
5021 OASDI	40,393.75	50,263.00	-9,869.25	80.4%
5022 CalPERS Normal	45,654.10	55,613.00	-9,958.90	82.1%
5023 Unfunded Accrued Liability	17,619.00	18,247.00	-628.00	96.6%
<b>Total 5020 OASDI, Retirement</b>	103,666.85	124,123.00	-20,456.15	83.5%
5030 Gr. Ins., Unemp.				
5031 Retiree's Insurance	0.00	0.00	0.00	0.0%
5032 Unemp.	0.00	0.00	0.00	0.0%
5033 Health Insurance Premiums	0.00	0.00	0.00	0.0%
5034 Health Insurance Admin.	0.00	0.00	0.00	0.0%
5035 Health Insurance Claims	0.00	0.00	0.00	0.0%
5036 Life/Dental/Vision Ins.	0.00	0.00	0.00	0.0%
5030 Gr. Ins., Unemp. - Other	74,142.04	88,818.00	-14,675.96	83.5%
<b>Total 5030 Gr. Ins., Unemp.</b>	74,142.04	88,818.00	-14,675.96	83.5%
5040 Insecticide	59,395.02	100,000.00	-40,604.98	59.4%
5050 Clothing	2,554.82	3,200.00	-645.18	79.8%
5060 Communications	4,458.72	5,000.00	-541.28	89.2%
5090 Household	321.56	500.00	-178.44	64.3%
5100 Insurance				
5101 General, Liability, Auto	33,777.92	30,000.00	3,777.92	112.6%
5102 Aircraft	-289.00	9,000.00	-9,289.00	-3.2%
5103 Compensation	21,005.94	21,205.00	-199.06	99.1%
5104 Deductibles	0.00	1,000.00	-1,000.00	0.0%
<b>Total 5100 Insurance</b>	54,494.86	61,205.00	-6,710.14	89.0%
5120 Equipment Maintenance				
5121 Gas & Oil	14,356.78	22,000.00	-7,643.22	65.3%
5122 Parts, Repairs	6,031.38	6,000.00	31.38	100.5%
5123 Shop Expense	156.11	500.00	-343.89	31.2%
5124 Gas & Oil - Aircraft	4,236.50	5,400.00	-1,163.50	78.5%

**Fresno Westside Mosquito Abatement District**  
**Budget Comparison by Account**  
July 2019 through April 2020

	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
5125 Parts & Repairs, Aircraft	5,236.65	9,000.00	-3,763.35	58.2%
<b>Total 5120 Equipment Maintenance</b>	30,017.42	42,900.00	-12,882.58	70.0%
5130 Bldg and Grounds Maint.	4,038.69	4,000.00	38.69	101.0%
5140 Lab Expenses	23.84	1,000.00	-976.16	2.4%
5150 Membership and Dues	15,840.00	16,000.00	-160.00	99.0%
5170 Office Expense	731.32	2,500.00	-1,768.68	29.3%
5180 Professional Services	19,433.34	19,500.00	-66.66	99.7%
5200 Equipment Rentals	0.00	1,000.00	-1,000.00	0.0%
5220 Small Tools	0.00	500.00	-500.00	0.0%
5230 District Special Expense				
5231 Miscellaneous	6,008.30	6,000.00	8.30	100.1%
5232 Field Expenses	1,085.45	3,500.00	-2,414.55	31.0%
5233 Research	27.98	1,500.00	-1,472.02	1.9%
5234 Surveillance	14,869.80	20,000.00	-5,130.20	74.3%
5235 Public Education	2,986.08	2,500.00	486.08	119.4%
5236 Aerial Management	10,040.00	16,500.00	-6,460.00	60.8%
5237 Digital Field Data License	2,800.00	5,750.00	-2,950.00	48.7%
<b>Total 5230 District Special Expense</b>	37,817.61	55,750.00	-17,932.39	67.8%
5250 Transportation				
5251 Trustees	4,600.00	8,000.00	-3,400.00	57.5%
5252 Travel Expenses	2,908.87	15,400.00	-12,491.13	18.9%
<b>Total 5250 Transportation</b>	7,508.87	23,400.00	-15,891.13	32.1%
5260 Utilities	12,313.04	12,200.00	113.04	100.9%
5340 Fees & Assessments	97.44	3,335.00	-3,237.56	2.9%
5360 Bldg & Grounds Improve.	0.00	85,000.00	-85,000.00	0.0%
5370 Capital Outlay				
5372 Auto	15,199.15	20,000.00	-4,800.85	76.0%
5375 Field	0.00	0.00	0.00	0.0%
<b>Total 5370 Capital Outlay</b>	15,199.15	20,000.00	-4,800.85	76.0%
5380 Retiree's Insurance	489.02	850.00	-360.98	57.5%
5390 Long Term Debt	132,456.14	132,500.00	-43.86	100.0%
5500 ZikaVirus Funding				
5501 Zika Funding Equipment	0.00			
<b>Total 5500 ZikaVirus Funding</b>	0.00			
Payroll Expenses	21.00			
<b>Total Expense</b>	1,103,369.94	1,460,311.00	-356,941.06	75.6%
<b>Net Ordinary Income</b>	385,533.32	36,739.00	348,794.32	1,049.4%
<b>Net Income</b>	<b>385,533.32</b>	<b>36,739.00</b>	<b>348,794.32</b>	<b>1,049.4%</b>

**Fresno Westside Mosquito Abatement District**  
**Year to Date Comparison**  
**July 2019 through April 2020**

05/13/20

	Jul '19 - Apr 20	Jul '18 - Apr 19	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>District Deposits</b>				
Retiree's	489.02	665.40	-176.38	-26.5%
District Deposits - Other	5,489.52	5,102.05	387.47	7.6%
<b>Total District Deposits</b>	5,978.54	5,767.45	211.09	3.7%
Interest	21,146.94	19,173.17	1,973.77	10.3%
Other Charge	47,427.34	58,741.10	-11,313.76	-19.3%
Taxes - Benefit Assessment	526,861.57	535,540.28	-8,678.71	-1.6%
Taxes - Property	887,488.87	844,824.99	42,663.88	5.1%
Zika Funding Income	0.00	8,596.41	-8,596.41	-100.0%
<b>Total Income</b>	1,488,903.26	1,472,643.40	16,259.86	1.1%
<b>Gross Profit</b>	1,488,903.26	1,472,643.40	16,259.86	1.1%
<b>Expense</b>				
5010 Salaries & Wages	528,349.19	526,739.12	1,610.07	0.3%
5020 OASDI, Retirement				
5021 OASDI	40,393.75	40,333.42	60.33	0.2%
5022 CalPERS Normal	45,654.10	41,853.20	3,800.90	9.1%
5023 Unfunded Accrued Liability	17,619.00	11,673.00	5,946.00	50.9%
<b>Total 5020 OASDI, Retirement</b>	103,666.85	93,859.62	9,807.23	10.5%
5030 Gr. Ins., Unemp.	74,142.04	63,957.60	10,184.44	15.9%
5040 Insecticide	59,395.02	34,457.12	24,937.90	72.4%
5050 Clothing	2,554.82	2,242.20	312.62	13.9%
5060 Communications	4,458.72	3,433.90	1,024.82	29.8%
5090 Household	321.56	552.43	-230.87	-41.8%
5100 Insurance				
5101 General, Liability, Auto	33,777.92	29,335.68	4,442.24	15.1%
5102 Aircraft	-289.00	9,422.00	-9,711.00	-103.1%
5103 Compensation	21,005.94	20,193.37	812.57	4.0%
<b>Total 5100 Insurance</b>	54,494.86	58,951.05	-4,456.19	-7.6%
5120 Equipment Maintenance				
5121 Gas & Oil	14,356.78	18,245.95	-3,889.17	-21.3%
5122 Parts, Repairs	6,031.38	6,389.93	-358.55	-5.6%
5123 Shop Expense	156.11	190.26	-34.15	-18.0%
5124 Gas & Oil - Aircraft	4,236.50	95.02	4,141.48	4,358.5%
5125 Parts & Repairs, Aircraft	5,236.65	8,503.63	-3,266.98	-38.4%
<b>Total 5120 Equipment Maintenance</b>	30,017.42	33,424.79	-3,407.37	-10.2%
5130 Bldg and Grounds Maint.	4,038.69	2,015.85	2,022.84	100.4%
5140 Lab Expenses	23.84	259.41	-235.57	-90.8%
5150 Membership and Dues	15,840.00	15,768.00	72.00	0.5%
5170 Office Expense	731.32	1,795.36	-1,064.04	-59.3%
5180 Professional Services	19,433.34	19,877.16	-443.82	-2.2%
5230 District Special Expense				

**Fresno Westside Mosquito Abatement District**  
**Year to Date Comparison**  
**July 2019 through April 2020**

	Jul '19 - Apr 20	Jul '18 - Apr 19	\$ Change	% Change
5231 Miscellaneous	6,008.30	5,801.13	207.17	3.6%
5232 Field Expenses	1,085.45	2,083.78	-998.33	-47.9%
5233 Research	27.98	107.64	-79.66	-74.0%
5234 Surveillance	14,869.80	12,991.45	1,878.35	14.5%
5235 Public Education	2,986.08	591.33	2,394.75	405.0%
5236 Aerial Management	10,040.00	14,280.00	-4,240.00	-29.7%
5237 Digital Field Data License	2,800.00	3,900.00	-1,100.00	-28.2%
<b>Total 5230 District Special Expense</b>	<b>37,817.61</b>	<b>39,755.33</b>	<b>-1,937.72</b>	<b>-4.9%</b>
<b>5250 Transportation</b>				
5251 Trustees	4,600.00	5,500.00	-900.00	-16.4%
5252 Travel Expenses	2,908.87	8,846.87	-5,938.00	-67.1%
<b>Total 5250 Transportation</b>	<b>7,508.87</b>	<b>14,346.87</b>	<b>-6,838.00</b>	<b>-47.7%</b>
5260 Utilities	12,313.04	10,256.67	2,056.37	20.1%
5340 Fees & Assessments	97.44	92.44	5.00	5.4%
5360 Bldg & Grounds Improve.	0.00	21,124.97	-21,124.97	-100.0%
5370 Capital Outlay				
5372 Auto	15,199.15	0.00	15,199.15	100.0%
5374 Shop	0.00	22,242.74	-22,242.74	-100.0%
<b>Total 5370 Capital Outlay</b>	<b>15,199.15</b>	<b>22,242.74</b>	<b>-7,043.59</b>	<b>-31.7%</b>
5380 Retiree's Insurance	489.02	665.40	-176.38	-26.5%
5390 Long Term Debt	132,456.14	132,456.14	0.00	0.0%
5500 ZikaVirus Funding				
5501 Zika Funding Equipment	0.00	6,409.32	-6,409.32	-100.0%
5503 Zika Funding Personnel	0.00	225.00	-225.00	-100.0%
<b>Total 5500 ZikaVirus Funding</b>	<b>0.00</b>	<b>6,634.32</b>	<b>-6,634.32</b>	<b>-100.0%</b>
Payroll Expenses	21.00	0.00	21.00	100.0%
<b>Total Expense</b>	<b>1,103,369.94</b>	<b>1,104,908.49</b>	<b>-1,538.55</b>	<b>-0.1%</b>
<b>Net Ordinary Income</b>	<b>385,533.32</b>	<b>367,734.91</b>	<b>17,798.41</b>	<b>4.8%</b>
<b>Net Income</b>	<b>385,533.32</b>	<b>367,734.91</b>	<b>17,798.41</b>	<b>4.8%</b>

**Fresno Westside Mosquito Abatement District**  
**Balance Sheet Comparison**  
As of April 30, 2020

	Apr 30, 20	Apr 30, 19	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
CCVCJPA Deposit	514,133.94	505,809.55	8,324.39	1.7%
Fresno Co. Treasury	2,101,584.44	1,801,194.94	300,389.50	16.7%
Petty Cash	98.58	200.00	-101.42	-50.7%
Westamerica Bank	48,597.13	59,323.21	-10,726.08	-18.1%
<b>Total Checking/Savings</b>	<u>2,664,414.09</u>	<u>2,366,527.70</u>	<u>297,886.39</u>	<u>12.6%</u>
<b>Total Current Assets</b>	<u>2,664,414.09</u>	<u>2,366,527.70</u>	<u>297,886.39</u>	<u>12.6%</u>
<b>TOTAL ASSETS</b>	<u><b>2,664,414.09</b></u>	<u><b>2,366,527.70</b></u>	<u><b>297,886.39</b></u>	<u><b>12.6%</b></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
Accounts Payable	9,210.81	12,771.30	-3,560.49	-27.9%
<b>Total Accounts Payable</b>	<u>9,210.81</u>	<u>12,771.30</u>	<u>-3,560.49</u>	<u>-27.9%</u>
<b>Credit Cards</b>				
US Bank Cal Card	9,970.45	10,269.41	-298.96	-2.9%
<b>Total Credit Cards</b>	<u>9,970.45</u>	<u>10,269.41</u>	<u>-298.96</u>	<u>-2.9%</u>
<b>Other Current Liabilities</b>				
Accrued vacation	42,530.72	49,935.10	-7,404.38	-14.8%
CA-Unemp.	358.35	286.90	71.45	24.9%
Direct Deposit Liabilities	-1,000.00	0.00	-1,000.00	-100.0%
Payroll Liabilities	-1,589.80	-1,448.92	-140.88	-9.7%
<b>Total Other Current Liabilities</b>	<u>40,299.27</u>	<u>48,773.08</u>	<u>-8,473.81</u>	<u>-17.4%</u>
<b>Total Current Liabilities</b>	<u>59,480.53</u>	<u>71,813.79</u>	<u>-12,333.26</u>	<u>-17.2%</u>
<b>Total Liabilities</b>	<u>59,480.53</u>	<u>71,813.79</u>	<u>-12,333.26</u>	<u>-17.2%</u>
<b>Equity</b>				
Opening Bal Equity	886,698.38	886,698.38	0.00	0.0%
Retained Earnings	1,332,701.86	1,040,280.62	292,421.24	28.1%
Net Income	385,533.32	367,734.91	17,798.41	4.8%
<b>Total Equity</b>	<u>2,604,933.56</u>	<u>2,294,713.91</u>	<u>310,219.65</u>	<u>13.5%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>2,664,414.09</b></u>	<u><b>2,366,527.70</b></u>	<u><b>297,886.39</b></u>	<u><b>12.6%</b></u>

## EXPENDITURES BY MONTH

MONTH	2017-18	2018-19	2019-20
JLY	\$186,255.48	\$154,099.84	\$168,085.32
AUG	\$122,053.35	\$107,716.60	\$170,588.11
SEP	\$91,999.25	\$85,893.32	\$156,511.03
OCT	\$193,464.84	\$173,001.71	\$106,202.44
NOV	\$107,057.28	\$84,078.06	\$78,248.39
DEC	\$76,426.15	\$83,306.86	\$69,127.27
JAN	\$76,097.53	\$77,746.26	\$71,783.30
FEB	\$127,080.65	\$98,990.60	\$78,488.31
MAR	\$91,656.78	\$83,060.24	\$60,803.27
APR	\$184,610.62	\$157,015.00	\$143,532.50
MAY	\$140,921.06	\$105,368.06	
JUN	\$95,200.17	\$100,375.53	
YEAR	\$1,492,823.16	\$1,310,652.08	\$1,103,369.94

## Fresno Westside Mosquito Abatement District

## Reconciliation Detail

Westamerica Bank, Period Ending 04/30/2020

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						52,691.09
<b>Cleared Transactions</b>						
<b>Checks and Payments - 36 items</b>						
Bill Pmt -Check	01/09/2020	8368	CCVCJPA	X	-419.13	-419.13
Bill Pmt -Check	03/19/2020	8407	ASI Administrative S...	X	-240.00	-659.13
Liability Check	03/31/2020	E-Pay	Calpers 457	X	-2,950.00	-3,609.13
Paycheck	03/31/2020	8408	Burns, Richard	X	-1,696.69	-5,305.82
Paycheck	03/31/2020	8409	Chapman, Brian	X	-1,530.15	-6,835.97
Bill Pmt -Check	04/01/2020	Auto P...	Blue Shield of Califo...	X	-4,663.08	-11,499.05
Bill Pmt -Check	04/06/2020	Auto P...	Pacific Gas & Electri...	X	-1,052.31	-12,551.36
Check	04/09/2020	8416	US Bank Corporate ...	X	-2,241.92	-14,793.28
Bill Pmt -Check	04/09/2020	8410	ASI Administrative S...	X	-2,005.18	-16,798.46
Bill Pmt -Check	04/09/2020	8412	CCVCJPA	X	-698.54	-17,497.00
Bill Pmt -Check	04/09/2020	8415	TDC Aero Logistics I...	X	-200.00	-17,697.00
Bill Pmt -Check	04/09/2020	8413	Central California Iri...	X	-120.00	-17,817.00
Bill Pmt -Check	04/09/2020	8411	AT&T - CALNET	X	-76.19	-17,893.19
Bill Pmt -Check	04/09/2020	8414	Ker West, Inc.	X	-35.00	-17,928.19
Liability Check	04/14/2020		QuickBooks Payroll ...	X	-13,706.29	-31,634.48
Check	04/14/2020		QuickBooks Payroll ...	X	-1.75	-31,636.23
Liability Check	04/15/2020	E-Pay	FRESNO WESTSID...	X	-5,834.82	-37,471.05
Paycheck	04/15/2020	8421	Burns, Richard	X	-1,696.70	-39,167.75
Paycheck	04/15/2020	8422	Chapman, Brian	X	-1,530.16	-40,697.91
Paycheck	04/15/2020	8423	Howard, Robert C.	X	-1,093.87	-41,791.78
Liability Check	04/15/2020	E-Pay	FRESNO WESTSID...	X	-524.19	-42,315.97
Bill Pmt -Check	04/15/2020		Angela Patlan Diedri...	X	-500.00	-42,815.97
Liability Check	04/15/2020	E-Pay	VOYA Institutional T...	X	-325.00	-43,140.97
Paycheck	04/15/2020	8417	Felker, Robert	X	-92.35	-43,233.32
Paycheck	04/15/2020	8418	Fontana, Eric	X	-92.35	-43,325.67
Paycheck	04/15/2020	8419	Ram, Rene	X	-92.35	-43,418.02
Liability Check	04/28/2020	E-Pay	FRESNO WESTSID...	X	-6,286.88	-49,704.90
Liability Check	04/28/2020	E-Pay	FRESNO WESTSID...	X	-5,758.42	-55,463.32
Liability Check	04/28/2020	E-Pay	Calpers 457	X	-2,950.00	-58,413.32
Liability Check	04/28/2020	E-Pay	FRESNO WESTSID...	X	-1,755.04	-60,168.36
Liability Check	04/28/2020	E-Pay	VOYA Institutional T...	X	-325.00	-60,493.36
Liability Check	04/29/2020		QuickBooks Payroll ...	X	-13,613.90	-74,107.26
Liability Check	04/29/2020	E-Pay	FRESNO WESTSID...	X	-524.19	-74,631.45
Check	04/29/2020		QuickBooks Payroll ...	X	-1.75	-74,633.20
Bill Pmt -Check	04/30/2020		Angela Patlan Diedri...	X	-500.00	-75,133.20
Liability Check	05/01/2020	E-Pay	Mutual of Omaha	X	-211.35	-75,344.55
Total Checks and Payments					-75,344.55	-75,344.55
<b>Deposits and Credits - 17 items</b>						
Paycheck	04/15/2020	DD1548	Rowan, Chance D	X	0.00	0.00
Paycheck	04/15/2020	DD1549	Verdugo, Alfredo J	X	0.00	0.00
Paycheck	04/15/2020	DD1547	Reis, Conlin	X	0.00	0.00
Paycheck	04/15/2020	DD1546	Ramos, Edward	X	0.00	0.00
Paycheck	04/15/2020	DD1545	Quigley, Robert	X	0.00	0.00
Paycheck	04/15/2020	DD1544	Diedrich, Matt	X	0.00	0.00
Paycheck	04/15/2020	DD1550	Young, Brenda D	X	0.00	0.00
Paycheck	04/15/2020	DD1543	Fickett, Mark	X	0.00	0.00
Check	04/15/2020	288544	FRESNO WESTSID...	X	76,000.00	76,000.00
Deposit	04/28/2020			X	1.01	76,001.01
Paycheck	04/30/2020	DD1551	Diedrich, Matt	X	0.00	76,001.01
Paycheck	04/30/2020	DD1557	Young, Brenda D	X	0.00	76,001.01

<b>2019-20</b>				
<b>Blue Shield/ASI</b>	<b>PREMIUMS</b>	<b>CLAIMS</b>	<b>ADMIN</b>	<b>TOTAL</b>
July				
9 Employees	\$4,873.26			
Claims		\$1,063.37		
Admin			\$270.00	
Credits		-\$73.28		
<b>TOTAL FOR MONTH</b>	<b>\$4,873.26</b>	<b>\$990.09</b>	<b>\$270.00</b>	<b>\$6,133.35</b>
<b>TOTAL TO DATE</b>	<b>\$4,873.26</b>	<b>\$990.09</b>	<b>\$270.00</b>	<b>\$6,133.35</b>
August				
9 Employees	\$4,873.26			
Claims		\$270.57		
Admin			\$270.00	
<b>TOTAL FOR MONTH</b>	<b>\$4,873.26</b>	<b>\$270.57</b>	<b>\$270.00</b>	<b>\$5,413.83</b>
<b>TOTAL TO DATE</b>	<b>\$9,746.52</b>	<b>\$1,260.66</b>	<b>\$540.00</b>	<b>\$11,547.18</b>
September				
9 Employees	\$4,873.26			
Claims		\$1,021.31		
Admin			\$270.00	
<b>TOTAL FOR MONTH</b>	<b>\$4,873.26</b>	<b>\$1,021.31</b>	<b>\$270.00</b>	<b>\$6,164.57</b>
<b>TOTAL TO DATE</b>	<b>\$14,619.78</b>	<b>\$2,281.97</b>	<b>\$810.00</b>	<b>\$17,711.75</b>
October				
9 Employees	\$4,873.26			
Claims		\$4,922.87		
Admin			\$270.00	
<b>TOTAL FOR MONTH</b>	<b>\$4,873.26</b>	<b>\$4,922.87</b>	<b>\$270.00</b>	<b>\$10,066.13</b>
<b>TOTAL TO DATE</b>	<b>\$19,493.04</b>	<b>\$7,204.84</b>	<b>\$1,080.00</b>	<b>\$27,777.88</b>
November				
9 Employees	\$4,873.26			
Claims		\$1,860.46		
Admin			\$270.00	
<b>TOTAL FOR MONTH</b>	<b>\$4,873.26</b>	<b>\$1,860.46</b>	<b>\$270.00</b>	<b>\$7,003.72</b>
<b>TOTAL TO DATE</b>	<b>\$24,366.30</b>	<b>\$9,065.30</b>	<b>\$1,350.00</b>	<b>\$34,781.60</b>
December				
9 Employees	\$4,873.26			
Claims		\$668.01		
Admin			\$270.00	
<b>TOTAL FOR MONTH</b>	<b>\$4,873.26</b>	<b>\$668.01</b>	<b>\$270.00</b>	<b>\$5,811.27</b>
<b>TOTAL TO DATE</b>	<b>\$29,239.56</b>	<b>\$9,733.31</b>	<b>\$1,620.00</b>	<b>\$40,592.87</b>
January				
8 Employees	\$4,438.18			
Claims				
Admin			\$240.00	
<b>TOTAL FOR MONTH</b>	<b>\$4,438.18</b>	<b>\$0.00</b>	<b>\$240.00</b>	<b>\$4,678.18</b>
<b>TOTAL TO DATE</b>	<b>\$33,677.74</b>	<b>\$9,733.31</b>	<b>\$1,860.00</b>	<b>\$45,271.05</b>
February				
8 Employees	\$4,663.08			
Claims				
Admin		5022.44	\$240.00	
Credits		-14.64		
<b>TOTAL FOR MONTH</b>	<b>\$4,663.08</b>	<b>\$5,007.80</b>	<b>\$240.00</b>	<b>\$9,910.88</b>
<b>TOTAL TO DATE</b>	<b>\$38,340.82</b>	<b>\$14,741.11</b>	<b>\$2,100.00</b>	<b>\$55,181.93</b>
March				
8 Employees	\$4,663.08			
Claims		\$2,627.37		
Admin			\$240.00	
<b>TOTAL FOR MONTH</b>	<b>\$4,663.08</b>	<b>\$2,627.37</b>	<b>\$240.00</b>	<b>\$7,530.45</b>
<b>TOTAL TO DATE</b>	<b>\$43,003.90</b>	<b>\$17,368.48</b>	<b>\$2,340.00</b>	<b>\$62,712.38</b>
April				
9 Employees	\$4,933.38			
Claims		\$52.19		
Admin			\$270.00	
<b>TOTAL FOR MONTH</b>	<b>\$4,933.38</b>	<b>\$52.19</b>	<b>\$270.00</b>	<b>\$5,255.57</b>
<b>TOTAL TO DATE</b>	<b>\$47,937.28</b>	<b>\$17,420.67</b>	<b>\$2,610.00</b>	<b>\$67,967.95</b>
May				
9 Employees	\$4,433.38			
Claims				
Admin			\$270.00	
<b>TOTAL FOR MONTH</b>	<b>\$4,433.38</b>	<b>\$0.00</b>	<b>\$270.00</b>	<b>\$4,703.38</b>
<b>TOTAL TO DATE</b>	<b>\$52,370.66</b>	<b>\$17,420.67</b>	<b>\$2,880.00</b>	<b>\$72,671.33</b>
June				
9 Employees				
Claims				
Admin				
<b>TOTAL FOR MONTH</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL TO DATE</b>	<b>\$52,370.66</b>	<b>\$17,420.67</b>	<b>\$2,880.00</b>	<b>\$72,671.33</b>

# TDC Aero Logistics Inc.

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



INVOICE

1819

DATE April 2020

NAME Fresno Westside Mosquito Abatement  
ADDRESS 2555 N St.  
Firebaugh, CA 93622

PHONE

DATE	DESCRIPTION	Hours	Rate	TOTAL
04/2020	Pilot Services		150.00	
04/2020	Call Out		300.00	
04/2020	Aircraft Management		200.00	200.00
04/01/2020	N3982E Replace Right Brakes Master Cylinder. Adjust Parking Brake Bleed System	4.0	100.00	400.00
			<b>TOTAL</b>	<b>600.00</b>

Payment Due Upon Receipt

TDC Aero Logistics Inc.  
Ty D. Cotta - President

Thank you for the opportunity to fly with you.

## RESOLUTION NO. 282

### **A RESOLUTION OF INTENTION TO CONTINUE ASSESSMENTS FOR FISCAL YEAR 2020-21, PRELIMINARILY APPROVING THE ENGINEER'S REPORT, AND PROVIDING FOR NOTICE OF HEARING FOR THE FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT MOSQUITO AND DISEASE CONTROL ASSESSMENT**

**WHEREAS**, on July 12, 2007 by its Resolution No. 218, the Fresno Westside Mosquito Abatement District Board of Trustees (the "Board") authorized the levy of assessments for the Mosquito and Disease Control Assessment (the "Assessment") pursuant to the provisions of the Health and Safety Code section 2080 et seq. and Article XIID of the California Constitution; and

**WHEREAS**, such mosquito and disease control services provide tangible health benefits, reduced nuisance benefits and other special benefits to the public and properties within the areas of such services; and

**WHEREAS**, the purpose of the Assessment is for mosquito abatement and disease control services which includes a system of public projects, programs, public improvements and services intended to provide for the surveillance, prevention, abatement and control of mosquitoes and the diseases they carry throughout its boundaries (collectively "Services").

**WHEREAS**, the Fresno Westside Mosquito Abatement District ("the District") is authorized, pursuant to the authority provided in Health and Safety Code Section 2082 and Article XIID of the California Constitution, to levy assessments for mosquito and disease control services; and

**WHEREAS**, the Assessment was authorized by an assessment ballot proceeding conducted in 2007 and approved by 61.4% of the weighted ballots returned by property owners, and such assessments were levied by the Board by Resolution No. 218 passed on July 12, 2007;

**WHEREAS**, an annual adjustment to the Assessment rate equal to the change in the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%, was also authorized by the assessment ballot proceeding conducted in 2007;

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Trustees of the Fresno Westside Mosquito Abatement District, County of Fresno, State of California, that:

1. SCI Consulting Group, the Engineer of Work, has prepared an engineer's report in accordance with Article XIID of the California Constitution and Section 2082, et. seq., of the Health and Safety Code (the "Report"). The Report has been made, filed with the secretary of the board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.
2. It is the intention of this Board to continue to collect assessments for the Mosquito and Disease Control Assessment for fiscal year 2020-21 for the proposed projects and services set forth in the Report. Within the Fresno Westside Mosquito Abatement District, the proposed projects, services and programs are generally described as surveillance, disease prevention, abatement, and control of mosquitoes. Such mosquito abatement and disease prevention projects and programs include, but are not limited to, source reduction, biological control, larvicide applications, adulticide applications, disease monitoring, public

education, reporting, accountability, research and interagency cooperative activities, as well as capital costs, maintenance, and operation expenses and incidental expenses (the "Services").

3. The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%. Any change in the CPI in excess of 3% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 3% or 2) the change in the CPI plus any Unused CPI as described above. The assessment rate per single family equivalent benefit unit for the Mosquito and Disease Control Assessment may increase in future years by an amount equal to the change in the CPI, not to exceed 3% per year.

The change in the CPI from December 2018 to December 2019 was 2.45%. Therefore, the maximum authorized assessment rate for fiscal year 2020-21 is increased by 2.45% which equates to \$49.08 per single family equivalent benefit unit. The estimate of cost and budget in the Engineer's Report proposes assessments for fiscal year 2020-21 at the rate of, \$46.22 per single family equivalent benefit unit. This is the same rate that was levied last year; there is no CPI increase for fiscal year 2020-21.

4. The estimated fiscal year 2020-21 cost of providing the Services is \$556,701. This cost results in a proposed assessment rate for fiscal year 2020-21 of FORTY-SIX DOLLARS AND TWENTY-TWO CENTS (\$46.22) per single-family equivalent benefit unit. Reference is hereby made to the Report for a full and detailed description of the proposed assessments upon assessable lots and parcels of land.
5. Notice is hereby given that on June 11, 2020, at the hour of 12:45 p.m. at the Fresno Westside Mosquito Abatement District Office located at 2555 N Street, Firebaugh, CA 93622; the Board will hold a public hearing to consider the ordering of the Services, and the continuation of the assessments for fiscal year 2020-21.
6. The secretary of the board shall cause a notice of the hearing to be given by publishing a notice, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the District.

I HEREBY CERTIFY that the foregoing resolution was introduced and passed at a regular meeting of the Board of Trustees of the Fresno Westside Mosquito Abatement District, held on the 14th day of May 2020 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

---

Eric Fontana, President  
Board of Trustees, Fresno Westside Mosquito Abatement District

ATTEST:

---

Conlin Reis, Board Secretary  
Fresno Westside Mosquito Abatement District

AP 2020-21

$$\text{PCI Converted to ratio} \quad \frac{3.73 + 100}{100} = 1.0373$$

$$\text{Population} \quad \frac{0.81 + 100}{100} = 1.0081$$

$$\text{Ratio of change} \quad 1.0373 \times 1.0081 = 1.0457$$

Cummulative Growth Rate

$$41 \text{ year ratio of change} \times 2020-21 \text{ ratio} = 42 \text{ year ratio}$$

$$10.6011 \times 1.0457 = 11.0856$$

$$\text{Conv} \quad (11.0856 \times 100) - 100 = 1008.5593 \text{ for 42 years}$$

$$\begin{array}{r} 1978-79 \text{ Base} \\ + 42 \text{ year cummulative} \end{array} \quad \begin{array}{r} \$360,099 \\ \hline \$3,631,812 \end{array}$$

$$2020-21 \text{ Limit} \quad \$3,991,911$$

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT  
2555 "N" Street - FIREBAUGH, CALIFORNIA

RESOLUTION #283

WHEREAS, article XIII B of the California Constitution specifies that appropriation of governmental entities may increase by an amount not to exceed the change in population, and the changes in the California per capita personal income and,

WHEREAS, the Fresno Westside Mosquito Abatement District had an ad valorem tax rate above .125 of \$100 of Assessed Valuation,

WHEREAS, the Fresno Westside Mosquito Abatement district must set the limit of its appropriation for Fiscal Year 2020-21, now,

THEREFORE, be it resolved that the Fresno Westside Mosquito Abatement District tax appropriation limit for Fiscal Year 2020-21 has been calculated at \$3,991,911.

The foregoing Resolution was adopted this 14th day of May, 2020 by the following vote to wit:

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
PRESIDENT

\_\_\_\_\_  
SECRETARY

CERTIFICATION

STATE OF CALIFORNIA    )  
  )  
COUNTY OF FRESNO     )            ss.

I, Conlin Reis, Secretary of the Board of Trustees of the Fresno Westside Mosquito Abatement District do hereby certify the foregoing Resolution of the Board of Trustees of the Fresno Westside Mosquito Abatement district was duly passed and adopted at a regular meeting of the Board of Trustees held on May 20, 2019.

DATED:

\_\_\_\_\_  
Conlin Reis, Secretary

**THIRD AMENDMENT TO  
PURCHASE AND SALE AGREEMENT AND JOINT ESCROW INSTRUCTIONS**

This Third Amendment to Purchase and Sale Agreement (this “**Amendment**”) is entered into as of this 27th day of April, 2020, by and between Fresno Westside Mosquito Abatement District, (“**Seller**”) and Fortis Development, LLC, an Arizona limited liability company (“**Buyer**”).

**RECITALS**

A. Seller and Fortis Development, LLC, and Arizona limited liability company (“**Fortis**”), entered into that certain Purchase and Sale Agreement, dated as of December 18, 2018 (the “**Purchase Agreement**”) the First Amendment to Purchase and Sale Agreement, dated as of July 19, 2019, the Second Amendment to Purchase and Sale Agreement, dated as of January 1, 2020, and which was assigned by Fortis to Buyer, pursuant to which Seller agreed to sell and Buyer agreed to purchase certain real property described therein (the “**Property**”).

B. Capitalized terms used herein and not otherwise defined herein shall have the meanings given to such terms in the Purchase Agreement.

C. Buyer and Seller now desire to amend the Purchase Agreement in accordance with the terms and conditions of this Amendment.

NOW, THEREFORE, in consideration of the promises and covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. Contingencies. Buyer and Seller agree that the Feasibility Expiration Date shall be amended to be the date of May 1, 2021.

2. Counterparts. This Amendment may be executed in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same Amendment.

3. Signatures. This Amendment may be executed by either or all parties by facsimile signature or “PDF” signatures emailed, and any such signature shall be deemed an original signature and Escrow Agent is hereby authorized and instructed to rely thereon.

4. Effect of Amendment. In the event of any inconsistencies between this Amendment and the Purchase Agreement, the terms of this Amendment shall govern. Except as provided for herein, all other terms and conditions of the Purchase Agreement shall remain unchanged and the parties hereto reaffirm the terms and conditions of such Purchase Agreement. The Amendment may only be varied by a document, in writing, of even or subsequent date hereof, executed by the parties hereto.

IN WITNESS WHEREOF, Buyer and Seller have executed this Amendment on the date set forth above.

**SELLER:**

**Fresno Westside Mosquito Abatement District**

By:  
Conlin Reis

Printed Name:

Its:

Date:

**BUYER:**

**Fortis Development, LLC**  
**an Arizona limited liability company**

By:  
Russell L. Posorske

Its: Manager

Date: