

**FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT
BOARD OF TRUSTEES MEETING**

District Office, 2555 N Street, Firebaugh, California

July 8, 2021.

12:45 p.m.

FWMAD Board Meeting

Google Meet joining info

Video call link: <https://meet.google.com/xbh-tdyq-sjm>

Or dial: (US) +1 470-268-2160 PIN: 782 164 364#

More phone numbers: <https://tel.meet/xbh-tdyq-sjm?pin=8049064676873>

AGENDA

1. CALL TO ORDER

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. PUBLIC HEARING AND CONSIDERATION OF THE LEVY OF ASSESSMENTS FOR THE PROPOSED MOSQUITO AND DISEASE CONTROL ASSESSMENT FOR THE FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT – This is an action item.

- a) The Board will accept the Engineer's Report as the final Engineer's Report.
- b) The Board will hear comments from all interested persons desiring to be heard regarding the renewal of this Assessment.
- c) Close Public Hearing and Return to the Regular Board Meeting.
- d) LEVY OF THE MOSQUITO AND DISEASE CONTROL ASSESSMENT

The Board will adopt a Resolution Approving the Engineer's Report, Confirming the Diagram and Assessment, and Ordering the Levy of the Mosquito and Disease Control Assessment for Fiscal Year 2021–22.

RESOLUTION # 287

5. GENERAL CONSENT ITEMS

- a) MINUTES OF THE LAST MEETING
- b) CHECKS FOR RATIFICATION

- c) CHECKS FOR APPROVAL
- d) FINANCIAL REPORTS
- e) QUARTERLY INVESTMENT REPORT

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) REIMBURSEMENT DISCLOSURE REPORT

The Board will review the annual Reimbursement Disclosure Report.

c) MEETING REPORTS

The Manager will present an oral report of all meetings attended since the last board meeting.

- CSDA General Manager's Summit, June 27-29th

d) 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.

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) APPLICATION FOR NEW LEASE ON BUREAU OF RECLAMATION PROPERTY (BIOLOGICAL CONTROL STATION)

The Board will consider a new application to continue the District's lease of the BOR property where the mosquitofish ponds are currently located.

b) UPDATES TO FWMAD COVID 19 PREVENTION PLAN

The Board will consider modifications to the CPP to conform to post-vaccination standards.

10. 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.

11. REQUEST FOR FUTURE AGENDA ITEMS

The Board President will entertain suggestions for future agenda items.

12. ADJOURNMENT

The next regular meeting of the Board will be held on **August 12, 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.

RESOLUTION NO. 287

**A RESOLUTION ORDERING THE LEVY OF ASSESSMENTS
FOR FISCAL YEAR 2021-22
FOR THE FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT
MOSQUITO AND DISEASE CONTROL ASSESSMENT**

WHEREAS, the Fresno Westside Mosquito Abatement District ("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 projects and services; 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, an assessment for mosquito and disease control projects and services has been given the distinctive designation of the "Mosquito and Disease Control Assessment" ("Assessment"), and is primarily described as encompassing the boundaries of the District; 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 of Trustees of the Fresno Westside Mosquito Abatement District by Resolution No. 218 passed on July 12, 2007;

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

SECTION 1. SCI Consulting Group, the Engineer of Work, 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 for the Assessment (the "Report"). The Report has been made, filed with the District and duly considered by the Board and is hereby deemed sufficient and approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.

SECTION 2. On June 10th, 2021, this Board adopted Resolution No. XXX to continue to levy and collect Assessments for fiscal year 2020-21, preliminarily approving the Engineer's Report, and providing for notice of hearing on July 8, 2021 at the hour of 12:45 p.m. at the Fresno Westside Mosquito Abatement District Office located at 2555 N Street, Firebaugh, CA 93622.

SECTION 3. At the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the continuation of Assessment were fully heard and considered by this Board, and all oral statements and all written protests or communications were duly heard, considered and overruled, and this Board there by acquired jurisdiction to order the levy of Assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.

NOW, THEREFORE, IT IS FOUND, DETERMINED, RESOLVED AND ORDERED, that:

SECTION 4. The above recitals are true and correct

SECTION 5. The public interest, convenience and necessity require that the levy be made.

SECTION 6. The Engineer's Report for the Assessment together with the proposed Assessment roll for fiscal year 2021-22 is hereby confirmed and approved.

SECTION 7. That based on the oral and documentary evidence, including the Engineer's Report offered and received at the public hearing, the Board expressly finds and determines that: (a) each of the several lots and parcels of land subject to the Assessment will be specially benefited by the services to be financed by the Assessment proceeds in at least the amount of the Assessment apportioned against such lots and parcels of land, respectively; and (b) that there is substantial evidence to support , and the weight of the evidence preponderates in favor of, said finding and determination as to special benefit to property from the mosquito and disease control services to be financed with Assessment proceeds.

SECTION 8. That Assessments for fiscal year 2021-22 shall be levied at the rate of forty seven dollars and fourteen two cents (\$47.14) per single family equivalent benefit unit as specified in the Engineer's Report for fiscal year 2021-22 with estimated total annual Assessment revenues as set forth in the Engineer's Report; and

SECTION 9. That the mosquito and disease control projects and services to be financed with Assessment proceeds described in the Engineer's Report are hereby ordered.

SECTION 10. No later than August 10th following such adoption, the Board shall file a certified copy of the Assessment and a certified copy of this resolution with the Auditor of the County of Fresno ("County Auditor"). Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of Assessment. The Assessments shall be collected at the same time and in the same manner as County taxes are collected and all the laws providing for collection and enforcement shall apply to the collection and enforcement of the Assessments. After collection by the County, the net amount of the Assessments, after deduction of any compensation due the County for collection, shall be paid to the Mosquito and Disease Control Assessment.

SECTION 11. All revenues from Assessments shall be deposited in a separate fund established under the distinctive designation of the Fresno Westside Mosquito Abatement District, Mosquito and Disease Control Assessment.

SECTION 12. The Assessment, as it applies to any parcel, may be corrected, cancelled or a refund granted as appropriate, by order of the Board of Trustees of the District. Any such corrections, cancellations or refunds shall be limited to the current fiscal year.

PASSED and ADOPTED by the Board of Trustees of the Fresno Westside Mosquito Abatement District at a regular meeting thereof held on July 8, 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

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

MINUTES: Board Meeting -----June 10, 2021
Headquarters-----Firebaugh, California
TRUSTEES PRESENT: Capuchino, Felker (Remote), Williams, Fontana
TRUSTEES ABSENT: Fickett, Ram
OTHERS PRESENT: Conlin Reis, Dist. Manager

President Fontana called the meeting to order at 12:49 pm.

* 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 Williams 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 on meetings he has attended over the past month on behalf of the District and provided an oral report on issues of importance discussed at those meetings.

The Manager informed the Board of upcoming meetings and let them know which meetings he plans to attend on behalf of the District.

* The Manager presented an updated Resolution #285, moving the public hearing to the July regular meeting to allow for adequate public notice. After some discussion a motion was made, seconded, and passed unanimously to repeal and replace Resolution #285, approving the engineer's report and authorizing the provision of notice for the benefit assessment public hearing for the July meeting.

MOTION: Trustee Williams SECOND: Trustee Capuchino

RESOLUTION # 285

Ayes: Capuchino, Williams, Fontana, Felker

Nos: None

Abstain/Absent: Ram, Fickett

* A motion was made, seconded and passed unanimously to approve the insurance renewal for Worker's Compensation and Property/Liability from SDRMA.

MOTION: Trustee Williams SECOND: Trustee Capuchino

* The Board discussed setting the maximum value for the District's revolving fund. A motion was made, seconded, and passed unanimously to set the maximum value of the revolving fund at \$143,525.

MOTION: Trustee Williams SECOND: Trustee Capuchino

* The Board discussed an adjustment to the FY 21-22 Budget, including the carry-over

of some equipment purchases and an adjustment to worker's compensation insurance, and an increase in COLA. The Board reviewed the most recent CPI and discussed the expected increases over the fiscal year, as well as comparable COLA being considered by other vector control districts. After some discussion, a motion was made, seconded, and passed unanimously to approve the budget as presented but with a 4.75% COLA.

MOTION: Trustee Williams SECOND: Trustee Capuchino

The President asked the Trustees to report on mosquito conditions and public opinion in their respective areas. Trustee Capuchino reported increased mosquito activity around his home, particularly in the evenings. Others reported flying insects but did not notice any biting.

The annual Sexual Harassment Training will take place on July 8th at 10:00 am.

There being no further business, the meeting was adjourned at 1:25 p.m. The next regular meeting of the Board will be held on July 8, 2021.

Chairman

Secretary

Fresno Westside Mosquito Abatement District
Checks for Ratification
 June 17 through July 7, 2021

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Jun 17 - Jul 7, 21				
06/29/2021		QuickBooks Payroll Service	Created by Payroll Service on 06/21/2021	-13,998.73
07/06/2021		QuickBooks Payroll Service	Created by Direct Deposit Service on 07/02...	-1.75
07/01/2021		Blue Shield of California	Health Ins. Premium - July_2021	-4,857.39
07/01/2021		Mutual of Omaha	Life Insurance - July	-211.35
07/04/2021		Pacific Gas & Electric Co.	Utilities	-1,216.30
06/29/2021	E-Pay	VOYA Institutional Trust Co.	Def Comp	-350.00
06/29/2021	E-Pay	FRESNO WESTSIDE M.A.D.	CA State Tax	-544.37
06/29/2021	E-Pay	FRESNO WESTSIDE M.A.D.	FIT, MED, OASDI	-6,149.86
06/29/2021	E-Pay	Calpers 457	Def Comp	-3,400.00
06/29/2021	E-Pay	FRESNO WESTSIDE M.A.D.	4649627650	-6,793.61
06/29/2021	E-Pay	FRESNO WESTSIDE M.A.D.	4649627650 Cal Pers, 4649627650 Cal PE...	-1,942.04
06/30/2021	E-Pay	FRESNO WESTSIDE M.A.D.	Unemployment Tax	-715.75
06/30/2021	DD1758	Diedrich, Matt	Direct Deposit	0.00
06/30/2021	DD1759	Quigley, Robert	Direct Deposit	0.00
06/30/2021	DD1760	Ramos, Edward	Direct Deposit	0.00
06/30/2021	DD1761	Reis, Conlin	Direct Deposit	0.00
06/30/2021	DD1762	Rowan, Chance D	Direct Deposit	0.00
06/30/2021	DD1763	Verdugo, Alfredo J	Direct Deposit	0.00
06/30/2021	DD1764	Young, Brenda D	Direct Deposit	0.00
06/30/2021	8678	ASI Administrative Solutions	Admin_June	-292.50
06/30/2021	8679	ASI Administrative Solutions		-1,246.44
06/30/2021	8680	Burns, Richard		-1,728.81
06/30/2021	8681	Chapman, Brian		-1,545.26
06/30/2021	8682	Howard, Robert C.		-1,183.27
06/30/2021	8683	Magallanes, Armando JR		-1,073.56
06/25/2021	8684	Conlin D. Reis	Meals: Reis - CSDA General Manager Mee...	-181.50
07/07/2021	283051	Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
07/07/2021	294712	SDRMA		-53,541.65
Jun 17 - Jul 7, 21				-101,474.14

Fresno Westside Mosquito Abatement District
Checks for Approval
July 8 - 15, 2021

Date	Num	Name	Memo	Amount
Jul 8 - 15, 21				
07/14/2021		QuickBooks Payroll Service	Created by Payroll Service on 07/02/2021	-14,781.78
07/15/2021		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
07/14/2021		QuickBooks Payroll Service	Created by Direct Deposit Service on 07/07/2021	-1.75
07/15/2021	E-Pay	VOYA Institutional Trust Co.	Def Comp	-350.00
07/15/2021	E-Pay	FRESNO WESTSIDE M.A.D.	FIT, MED, OASDI	-6,683.08
07/15/2021	E-Pay	FRESNO WESTSIDE M.A.D.	CA - St Tax	-624.31
07/15/2021	DD1765	Diedrich, Matt	Direct Deposit	0.00
07/15/2021	DD1766	Quigley, Robert	Direct Deposit	0.00
07/15/2021	DD1767	Ramos, Edward	Direct Deposit	0.00
07/15/2021	DD1768	Reis, Conlin	Direct Deposit	0.00
07/15/2021	DD1769	Rowan, Chance D	Direct Deposit	0.00
07/15/2021	DD1770	Verdugo, Alfredo J	Direct Deposit	0.00
07/15/2021	DD1771	Young, Brenda D	Direct Deposit	0.00
07/08/2021	8685	Agri-Turf Distributing, LLC	Jugs for field use	-152.20
07/08/2021	8686	ASI Administrative Solutions		-7,900.75
07/08/2021	8687	AT&T - CALNET	Office Phones	-84.15
07/08/2021	8688	Central Cal Services, Inc.	VOID:	0.00
07/08/2021	8689	Clarke Mosquito Control Products	BG Sentinel traps	-1,997.08
07/08/2021	8690	Guthrie Petroleum	510 gallons gas	-1,877.49
07/08/2021	8691	Jorgensen & Co.	Annual Service of (8) fire extinguishers	-210.94
07/08/2021	8692	Madera County MVCD	BVA Oil - 617.97 gals	-4,585.34
07/08/2021	8693	MVCAC	(35) Mosquito Pool Test_ May	-770.00
07/08/2021	8694	TDC Aero Logistics Inc.	Aircraft Management_June	-765.00
07/15/2021	8695	Capuchino, S. Leo		-92.35
07/15/2021	8696	Felker, Robert		-92.35
07/15/2021	8697	Fontana, Eric		-92.35
07/15/2021	8698	Williams, Frank		-92.35
07/15/2021	8699	Burns, Richard		-1,802.73
07/15/2021	8700	Chapman, Brian		-1,620.00
07/15/2021	8701	Howard, Robert C.		-1,312.17
07/15/2021	8702	Magallanes, Armando JR		-1,194.63
07/08/2021	8703	Central Cal Services, Inc.		-1,724.18
07/13/2021	294713	US Bank Corporate Payment Systems	CalCard Payment	-12,153.21
07/13/2021	294714	FRESNO WESTSIDE M.A.D.	Replenish revolving account	-97,000.00
07/13/2021	294714	FRESNO WESTSIDE M.A.D.	Replenish revolving account	97,000.00
Jul 8 - 15, 21				-61,460.19

Fresno Westside Mosquito Abatement District

Profit & Loss

June 2021

07/07/21

Accrual Basis

	Jun 21	Jun 20
Ordinary Income/Expense		
Income		
District Deposits	153.77	155.89
Interest	1.05	26,571.82
Other Charge	0.00	10,991.16
Taxes - Benefit Assessment	0.00	27,489.55
Taxes - Property	0.00	53,957.49
Total Income	<u>154.82</u>	<u>119,165.91</u>
Gross Profit	154.82	119,165.91
Expense		
5010 Salaries & Wages	57,540.60	52,963.62
5020 OASDI, Retirement		
5021 OASDI	4,399.76	4,070.29
5022 CalPERS Normal	5,144.11	4,573.54
Total 5020 OASDI, Retirement	<u>9,543.87</u>	<u>8,643.83</u>
5030 Gr. Ins., Unemp.		
5032 Unemp.	267.61	0.00
5033 Health Insurance Premiums	4,498.14	0.00
5034 Health Insurance Admin.	292.50	0.00
5035 Health Insurance Claims	9,122.27	0.00
5036 Life/Dental/Vision Ins.	327.69	0.00
5030 Gr. Ins., Unemp. - Other	34.92	661.36
Total 5030 Gr. Ins., Unemp.	<u>14,543.13</u>	<u>661.36</u>
5040 Insecticide	0.00	13,173.85
5050 Clothing	332.75	245.56
5060 Communications	84.15	696.35
5090 Household	0.00	92.59
5100 Insurance		
5103 Compensation	53,541.65	0.00
Total 5100 Insurance	<u>53,541.65</u>	<u>0.00</u>
5120 Equipment Maintenance		
5121 Gas & Oil	2,808.60	2,665.63
5122 Parts, Repairs	117.15	109.03
5123 Shop Expense	46.32	0.00
5124 Gas & Oil - Aircraft	0.00	1,923.60
Total 5120 Equipment Maintenance	<u>2,972.07</u>	<u>4,698.26</u>
5130 Bldg and Grounds Maint.	2,308.49	1,502.65
5150 Membership and Dues	0.00	1,050.00
5170 Office Expense	0.00	1,420.49
5220 Small Tools	237.51	0.00
5230 District Special Expense		
5231 Miscellaneous	0.00	30.00
5232 Field Expenses	58.72	273.13

Fresno Westside Mosquito Abatement District

Profit & Loss

June 2021

07/07/21

Accrual Basis

	Jun 21	Jun 20
5233 Research	334.58	0.00
5234 Surveillance	4,612.64	748.05
5235 Public Education	0.00	57.36
5236 Aerial Management	765.00	2,180.00
Total 5230 District Special Expense	5,770.94	3,288.54
5250 Transportation		
5251 Trustees	600.00	600.00
5252 Travel Expenses	181.50	0.00
Total 5250 Transportation	781.50	600.00
5260 Utilities	1,310.77	1,087.97
5340 Fees & Assessments	0.00	3,607.99
Payroll Expenses	1.75	3.50
Total Expense	148,969.18	93,736.56
Net Ordinary Income	-148,814.36	25,429.35
Net Income	-148,814.36	25,429.35

Fresno Westside Mosquito Abatement District
Budget Comparison by Account
July 2020 through June 2021

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
District Deposits				
Retiree's	0.00	0.00	0.00	0.0%
District Deposits - Other	2,014.79	2,700.00	-685.21	74.6%
Total District Deposits	2,014.79	2,700.00	-685.21	74.6%
Interest	19,789.50	18,000.00	1,789.50	109.9%
Other Charge	66,490.86	47,500.00	18,990.86	140.0%
Taxes - Benefit Assessment	532,374.88	556,701.00	-24,326.12	95.6%
Taxes - Property	928,315.04	927,170.00	1,145.04	100.1%
Total Income	1,548,985.07	1,552,071.00	-3,085.93	99.8%
Gross Profit	1,548,985.07	1,552,071.00	-3,085.93	99.8%
Expense				
5010 Salaries & Wages	660,193.54	664,318.00	-4,124.46	99.4%
5020 OASDI, Retirement				
5021 OASDI	50,341.61	50,820.00	-478.39	99.1%
5022 CalPERS Normal	61,729.32	61,649.00	80.32	100.1%
5023 Unfunded Accrued Liability	24,801.00	25,655.00	-854.00	96.7%
Total 5020 OASDI, Retirement	136,871.93	138,124.00	-1,252.07	99.1%
5030 Gr. Ins., Unemp.				
5031 Retiree's Insurance	0.00	0.00	0.00	0.0%
5032 Unemp.	4,949.20	4,774.00	175.20	103.7%
5033 Health Insurance Premiums	53,921.99	57,000.00	-3,078.01	94.6%
5034 Health Insurance Admin.	3,232.50	3,390.00	-157.50	95.4%
5035 Health Insurance Claims	16,306.32	22,300.00	-5,993.68	73.1%
5036 Life/Dental/Vision Ins.	4,037.28	4,872.00	-834.72	82.9%
5030 Gr. Ins., Unemp. - Other	34.92			
Total 5030 Gr. Ins., Unemp.	82,482.21	92,336.00	-9,853.79	89.3%
5040 Insecticide	64,984.30	100,000.00	-35,015.70	65.0%
5050 Clothing	3,688.07	3,350.00	338.07	110.1%
5060 Communications	6,372.53	4,750.00	1,622.53	134.2%
5090 Household	380.84	500.00	-119.16	76.2%
5100 Insurance				
5101 General, Liability, Auto	45,334.77	41,000.00	4,334.77	110.6%
5102 Aircraft	11,171.00	10,200.00	971.00	109.5%
5103 Compensation	19,819.45	21,500.00	-1,680.55	92.2%
5104 Deductibles	0.00	1,000.00	-1,000.00	0.0%
Total 5100 Insurance	76,325.22	73,700.00	2,625.22	103.6%
5120 Equipment Maintenance				
5121 Gas & Oil	19,367.56	22,000.00	-2,632.44	88.0%
5122 Parts, Repairs	6,864.94	6,500.00	364.94	105.6%
5123 Shop Expense	433.63	300.00	133.63	144.5%
5124 Gas & Oil - Aircraft	4,157.51	7,885.00	-3,727.49	52.7%

Fresno Westside Mosquito Abatement District
Budget Comparison by Account
July 2020 through June 2021

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
5125 Parts & Repairs, Aircraft	16,462.28	9,000.00	7,462.28	182.9%
Total 5120 Equipment Maintenance	47,285.92	45,685.00	1,600.92	103.5%
5130 Bldg and Grounds Maint.	5,351.49	4,000.00	1,351.49	133.8%
5140 Lab Expenses	28.06	1,000.00	-971.94	2.8%
5150 Membership and Dues	14,993.03	17,000.00	-2,006.97	88.2%
5170 Office Expense	914.57	2,249.00	-1,334.43	40.7%
5180 Professional Services	20,356.34	19,500.00	856.34	104.4%
5200 Equipment Rentals	0.00	1,000.00	-1,000.00	0.0%
5220 Small Tools	237.51	300.00	-62.49	79.2%
5230 District Special Expense				
5231 Miscellaneous	4,116.30	5,550.00	-1,433.70	74.2%
5232 Field Expenses	1,181.17	2,500.00	-1,318.83	47.2%
5233 Research	407.82	1,500.00	-1,092.18	27.2%
5234 Surveillance	23,356.55	20,000.00	3,356.55	116.8%
5235 Public Education	453.09	2,500.00	-2,046.91	18.1%
5236 Aerial Management	18,765.00	19,800.00	-1,035.00	94.8%
5237 Digital Field Data License	5,965.48	5,950.00	15.48	100.3%
Total 5230 District Special Expense	54,245.41	57,800.00	-3,554.59	93.9%
5250 Transportation				
5251 Trustees	5,500.00	8,000.00	-2,500.00	68.8%
5252 Travel Expenses	2,344.41	15,400.00	-13,055.59	15.2%
Total 5250 Transportation	7,844.41	23,400.00	-15,555.59	33.5%
5260 Utilities	14,818.90	13,500.00	1,318.90	109.8%
5340 Fees & Assessments	3,805.20	3,500.00	305.20	108.7%
5360 Bldg & Grounds Improve.	0.00	5,000.00	-5,000.00	0.0%
5370 Capital Outlay				
5372 Auto	0.00	20,000.00	-20,000.00	0.0%
5375 Field	0.00	35,000.00	-35,000.00	0.0%
Total 5370 Capital Outlay	0.00	55,000.00	-55,000.00	0.0%
5390 Long Term Debt	132,456.14	132,457.00	-0.86	100.0%
Payroll Expenses	40.25			
Total Expense	1,333,675.87	1,458,469.00	-124,793.13	91.4%
Net Ordinary Income	215,309.20	93,602.00	121,707.20	230.0%
Net Income	215,309.20	93,602.00	121,707.20	230.0%

Fresno Westside Mosquito Abatement District
Year to Date Comparison
 July 2020 through June 2021

	Jul '20 - Jun 21	Jul '19 - Jun 20	\$ Change	% Change
Ordinary Income/Expense				
Income				
District Deposits				
Retiree's	0.00	489.02	-489.02	-100.0%
District Deposits - Other	2,014.79	5,645.41	-3,630.62	-64.3%
Total District Deposits	2,014.79	6,134.43	-4,119.64	-67.2%
Interest	19,789.50	47,719.58	-27,930.08	-58.5%
Other Charge	66,490.86	58,418.50	8,072.36	13.8%
Taxes - Benefit Assessment	532,374.88	554,351.12	-21,976.24	-4.0%
Taxes - Property	928,315.04	956,866.61	-28,551.57	-3.0%
Total Income	1,548,985.07	1,623,490.24	-74,505.17	-4.6%
Gross Profit	1,548,985.07	1,623,490.24	-74,505.17	-4.6%
Expense				
5010 Salaries & Wages	660,193.54	634,465.75	25,727.79	4.1%
5020 OASDI, Retirement				
5021 OASDI	50,341.61	48,526.12	1,815.49	3.7%
5022 CalPERS Normal	61,729.32	54,801.17	6,928.15	12.6%
5023 Unfunded Accrued Liability	24,801.00	17,619.00	7,182.00	40.8%
Total 5020 OASDI, Retirement	136,871.93	120,946.29	15,925.64	13.2%
5030 Gr. Ins., Unemp.				
5032 Unemp.	4,949.20	0.00	4,949.20	100.0%
5033 Health Insurance Premiums	53,921.99	0.00	53,921.99	100.0%
5034 Health Insurance Admin.	3,232.50	0.00	3,232.50	100.0%
5035 Health Insurance Claims	16,306.32	0.00	16,306.32	100.0%
5036 Life/Dental/Vision Ins.	4,037.28	0.00	4,037.28	100.0%
5030 Gr. Ins., Unemp. - Other	34.92	80,304.29	-80,269.37	-100.0%
Total 5030 Gr. Ins., Unemp.	82,482.21	80,304.29	2,177.92	2.7%
5040 Insecticide	64,984.30	77,020.87	-12,036.57	-15.6%
5050 Clothing	3,688.07	3,045.94	642.13	21.1%
5060 Communications	6,372.53	5,633.63	738.90	13.1%
5090 Household	380.84	414.15	-33.31	-8.0%
5100 Insurance				
5101 General, Liability, Auto	45,334.77	33,777.92	11,556.85	34.2%
5102 Aircraft	11,171.00	9,880.00	1,291.00	13.1%
5103 Compensation	73,361.10	21,005.94	52,355.16	249.2%
Total 5100 Insurance	129,866.87	64,663.86	65,203.01	100.8%
5120 Equipment Maintenance				
5121 Gas & Oil	19,367.56	18,257.47	1,110.09	6.1%
5122 Parts, Repairs	6,864.94	6,944.05	-79.11	-1.1%
5123 Shop Expense	433.63	156.11	277.52	177.8%
5124 Gas & Oil - Aircraft	4,157.51	6,160.10	-2,002.59	-32.5%
5125 Parts & Repairs, Aircraft	16,462.28	5,325.53	11,136.75	209.1%

Fresno Westside Mosquito Abatement District
Year to Date Comparison
July 2020 through June 2021

	Jul '20 - Jun 21	Jul '19 - Jun 20	\$ Change	% Change
Total 5120 Equipment Maintenance	47,285.92	36,843.26	10,442.66	28.3%
5130 Bldg and Grounds Maint.	5,351.49	5,617.60	-266.11	-4.7%
5140 Lab Expenses	28.06	23.84	4.22	17.7%
5150 Membership and Dues	14,993.03	16,455.00	-1,461.97	-8.9%
5170 Office Expense	914.57	2,437.76	-1,523.19	-62.5%
5180 Professional Services	20,356.34	19,433.34	923.00	4.8%
5220 Small Tools	237.51	0.00	237.51	100.0%
5230 District Special Expense				
5231 Miscellaneous	4,116.30	6,039.30	-1,923.00	-31.8%
5232 Field Expenses	1,181.17	1,363.99	-182.82	-13.4%
5233 Research	407.82	27.98	379.84	1,357.5%
5234 Surveillance	23,356.55	16,147.05	7,209.50	44.7%
5235 Public Education	453.09	186.54	266.55	142.9%
5236 Aerial Management	18,765.00	12,960.00	5,805.00	44.8%
5237 Digital Field Data License	5,965.48	3,200.00	2,765.48	86.4%
Total 5230 District Special Expense	54,245.41	39,924.86	14,320.55	35.9%
5250 Transportation				
5251 Trustees	5,500.00	5,800.00	-300.00	-5.2%
5252 Travel Expenses	2,344.41	2,908.87	-564.46	-19.4%
Total 5250 Transportation	7,844.41	8,708.87	-864.46	-9.9%
5260 Utilities	14,818.90	14,369.34	449.56	3.1%
5340 Fees & Assessments	3,805.20	3,705.43	99.77	2.7%
5370 Capital Outlay				
5372 Auto	0.00	15,199.15	-15,199.15	-100.0%
Total 5370 Capital Outlay	0.00	15,199.15	-15,199.15	-100.0%
5380 Retiree's Insurance	0.00	489.02	-489.02	-100.0%
5390 Long Term Debt	132,456.14	132,456.14	0.00	0.0%
5500 ZikaVirus Funding				
5501 Zika Funding Equipment	0.00	0.00	0.00	0.0%
Total 5500 ZikaVirus Funding	0.00	0.00	0.00	0.0%
Payroll Expenses	40.25	28.00	12.25	43.8%
Total Expense	1,387,217.52	1,282,186.39	105,031.13	8.2%
Net Ordinary Income	161,767.55	341,303.85	-179,536.30	-52.6%
Net Income	161,767.55	341,303.85	-179,536.30	-52.6%

Fresno Westside Mosquito Abatement District
Balance Sheet Comparison
As of June 30, 2021

	Jun 30, 21	Jun 30, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CCVCJPA Deposit	526,544.24	522,561.94	3,982.30	0.8%
Fresno Co. Treasury	2,261,284.08	2,033,211.66	228,072.42	11.2%
Petty Cash	177.11	98.58	78.53	79.7%
Westamerica Bank	59,028.01	64,324.89	-5,296.88	-8.2%
Total Checking/Savings	2,847,033.44	2,620,197.07	226,836.37	8.7%
Accounts Receivable				
Accounts Receivable	4,359.42	10,991.16	-6,631.74	-60.3%
Total Accounts Receivable	4,359.42	10,991.16	-6,631.74	-60.3%
Total Current Assets	2,851,392.86	2,631,188.23	220,204.63	8.4%
TOTAL ASSETS	<u>2,851,392.86</u>	<u>2,631,188.23</u>	<u>220,204.63</u>	<u>8.4%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	72,739.76	7,690.90	65,048.86	845.8%
Total Accounts Payable	72,739.76	7,690.90	65,048.86	845.8%
Credit Cards				
US Bank Cal Card	12,315.09	20,464.07	-8,148.98	-39.8%
Total Credit Cards	12,315.09	20,464.07	-8,148.98	-39.8%
Other Current Liabilities				
Accrued vacation	42,748.11	42,748.11	0.00	0.0%
CA-Unemp.	-0.01	-0.01	0.00	0.0%
Payroll Liabilities	-1,007.76	-2,544.96	1,537.20	60.4%
Total Other Current Liabilities	41,740.34	40,203.14	1,537.20	3.8%
Total Current Liabilities	126,795.19	68,358.11	58,437.08	85.5%
Total Liabilities	126,795.19	68,358.11	58,437.08	85.5%
Equity				
Opening Bal Equity	886,698.38	886,698.38	0.00	0.0%
Retained Earnings	1,676,131.74	1,334,827.89	341,303.85	25.6%
Net Income	161,767.55	341,303.85	-179,536.30	-52.6%
Total Equity	2,724,597.67	2,562,830.12	161,767.55	6.3%
TOTAL LIABILITIES & EQUITY	<u>2,851,392.86</u>	<u>2,631,188.23</u>	<u>220,204.63</u>	<u>8.4%</u>

QuickBooks Payroll Services

Sent: 07/02/2021

Subject: Details of Funds to be Withdrawn

Actual funds to be withdrawn:	
Direct Deposit	\$14781.78

Total payment	\$14781.78

to be withdrawn from Westamerica Bank.

Payroll Run Summary for 07/15/2021:

Paychecks	Direct Deposit
Total	14,781.78
DD1765 Diedrich, Matt	1,537.76
DD1766 Quigley, Robert	1,716.33
DD1767 Ramos, Edward	1,454.44
DD1768 Reis, Conlin	3,586.25
DD1769 Rowan, Chance D	2,784.60
DD1770 Verdugo, Alfredo J	2,181.43
DD1771 Young, Brenda D	1,520.97

Fresno Westside Mosquito Abatement District

Reconciliation Detail

US Bank Cal Card, Period Ending 06/22/2021

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						4,563.53
Cleared Transactions						
Charges and Cash Advances - 36 items						
Credit Card Charge	05/24/2021	Reis	SwellPro Store	X	-175.40	-175.40
Credit Card Charge	05/24/2021	Reis	Amazon.com	X	-18.34	-193.74
Bill Pmt -CCard	05/25/2021	Reis	Mid Valley Disposal	X	-78.94	-272.68
Credit Card Charge	05/25/2021	Rowan	UPS	X	-10.08	-282.76
Credit Card Charge	05/27/2021	Rowan	Veseris	X	-5,821.86	-6,104.62
Credit Card Charge	05/27/2021	Rowan	O'Reilly Auto Parts	X	-207.15	-6,311.77
Credit Card Charge	05/27/2021	Reis	Intuit	X	-65.00	-6,376.77
Credit Card Charge	05/27/2021	Reis	AT&T Internet	X	-53.50	-6,430.27
Bill Pmt -CCard	06/01/2021	Rowan	Praxair	X	-922.84	-7,353.11
Credit Card Charge	06/01/2021	Reis	The Water Connection	X	-180.00	-7,533.11
Credit Card Charge	06/01/2021	Reis	Adventures in Hom...	X	-29.21	-7,562.32
Credit Card Charge	06/02/2021	Reis	Amazon.com	X	-259.12	-7,821.44
Credit Card Charge	06/02/2021	Reis	Amazon.com	X	-35.42	-7,856.86
Bill Pmt -CCard	06/03/2021	Reis	Cromer , Inc.	X	-1,083.16	-8,940.02
Bill Pmt -CCard	06/03/2021		Tharps Farm Supply...	X	-509.73	-9,449.75
Bill Pmt -CCard	06/03/2021	Rowan	Big G's Auto Center	X	-279.65	-9,729.40
Bill Pmt -CCard	06/03/2021	Rowan	UniFirst Corporation	X	-261.47	-9,990.87
Bill Pmt -CCard	06/05/2021	Reis	City of Firebaugh	X	-94.47	-10,085.34
Credit Card Charge	06/07/2021	Diedrich	Reno's Mega Mart	X	-104.93	-10,190.27
Credit Card Charge	06/07/2021	Verdugo	Reno's Mega Mart	X	-80.64	-10,270.91
Credit Card Charge	06/07/2021	Verdugo	Reno's Mega Mart	X	-49.45	-10,320.36
Credit Card Charge	06/07/2021	Verdugo	Reno's Mega Mart	X	-17.62	-10,337.98
Credit Card Charge	06/08/2021	Reis	Amazon.com	X	-372.49	-10,710.47
Bill Pmt -CCard	06/08/2021		Verizon Wireless	X	-361.59	-11,072.06
Credit Card Charge	06/08/2021	Reis	Amazon.com	X	-93.48	-11,165.54
Credit Card Charge	06/08/2021	Rowan	UPS	X	-10.08	-11,175.62
Bill Pmt -CCard	06/10/2021	Rowan	Manuel's Tire Service	X	-261.21	-11,436.83
Credit Card Charge	06/10/2021	Verdugo	Reno's Mega Mart	X	-65.70	-11,502.53
Credit Card Charge	06/10/2021	Rowan	Firebaugh Valero	X	-56.25	-11,558.78
Credit Card Charge	06/11/2021	Dierich	Reno's Mega Mart	X	-97.00	-11,655.78
Credit Card Charge	06/11/2021	Diedrich	Reno's Mega Mart	X	-91.37	-11,747.15
Credit Card Charge	06/14/2021	Verdugo	Chevron Food Mart	X	-94.53	-11,841.68
Credit Card Charge	06/14/2021	Rowan	Fastrip Food Store	X	-49.31	-11,890.99
Credit Card Charge	06/15/2021	Verdugo	Reno's Mega Mart	X	-107.36	-11,998.35
Credit Card Charge	06/18/2021	Reis	Harbor Freight	X	-237.51	-12,235.86
Credit Card Charge	06/18/2021	Reis	Walmart	X	-10.83	-12,246.69
Total Charges and Cash Advances					-12,246.69	-12,246.69
Payments and Credits - 2 items						
Credit Card Credit	06/08/2021	Reis	Amazon.com	X	93.48	93.48
Check	06/10/2021	8677	US Bank Corporate ...	X	4,563.53	4,657.01
Total Cleared Transactions					-7,589.68	-7,589.68
Cleared Balance					7,589.68	12,153.21
Uncleared Transactions						
Charges and Cash Advances - 1 item						
Credit Card Charge	06/22/2021	Rowan	UPS		-10.08	-10.08
Total Charges and Cash Advances					-10.08	-10.08

EXPENDITURES BY MONTH

MONTH	2018-19	2019-20	2020-21
JLY	\$154,099.84	\$168,085.32	\$177,397.09
AUG	\$107,716.60	\$170,588.11	\$115,521.41
SEP	\$85,893.32	\$156,511.03	\$170,728.46
OCT	\$173,001.71	\$106,202.44	\$93,748.89
NOV	\$84,078.06	\$78,248.39	\$79,815.96
DEC	\$83,306.86	\$69,127.27	\$76,349.87
JAN	\$77,746.26	\$71,783.30	\$89,205.71
FEB	\$98,990.60	\$78,488.31	\$82,333.09
MAR	\$83,060.24	\$60,803.27	\$101,305.82
APR	\$157,015.00	\$144,397.67	\$159,016.38
MAY	\$105,368.06	\$84,214.73	\$92,825.66
JUN	\$100,375.53	\$83,767.08	\$148,969.18
YEAR	\$1,310,652.08	\$1,272,216.92	\$1,387,217.52

2020-21				
Blue Shield/ASI	PREMIUMS	CLAIMS	ADMIN	TOTAL
July				
9 Employees	\$4,935.38			
Claims		87.06		
Admin			\$270.00	
TOTAL FOR MONTH	\$4,935.38	87.06	\$270.00	\$5,292.44
TOTAL TO DATE	\$4,935.38	87.06	\$270.00	\$5,292.44
August				
9 Employees	\$4,935.38			
Claims		1103.68		
Admin			\$270.00	
TOTAL FOR MONTH	\$4,935.38	1103.68	\$270.00	\$6,309.06
TOTAL TO DATE	\$9,870.76	1190.74	\$540.00	\$11,601.50
September				
9 Employees	\$4,933.38			
Claims				
Admin		1418.3	\$270.00	
TOTAL FOR MONTH	\$4,933.38	1418.3	\$270.00	\$6,621.68
TOTAL TO DATE	\$14,804.14	2609.04	\$810.00	\$18,223.18
October				
9 Employees	\$4,935.38			
Claims		326.06		
Admin			\$270.00	
TOTAL FOR MONTH	\$4,935.38	326.06	\$270.00	\$5,531.44
TOTAL TO DATE	\$19,739.52	2935.1	\$1,080.00	\$23,754.62
November				
9 Employees	\$4,441.84			
Claims		1196.39		
Admin			\$270.00	
TOTAL FOR MONTH	\$4,441.84	1196.39	\$270.00	\$5,908.23
TOTAL TO DATE	\$24,181.36	4131.49	\$1,350.00	\$29,662.85
December				
9 Employees	\$4,935.38			
Claims		1301.18		
Admin			\$270.00	
TOTAL FOR MONTH	\$4,935.38	1301.18	\$270.00	\$6,506.56
TOTAL TO DATE	\$29,116.74	5432.67	\$1,620.00	\$36,169.41
January				
9 Employees	\$4,935.38			
Claims				
Admin & MERP			\$442.50	
TOTAL FOR MONTH	\$4,935.38	0	\$442.50	\$5,377.88
TOTAL TO DATE	\$34,052.12	5432.67	\$2,062.50	\$41,547.29
February				
9 Employees	\$5,025.18			
Claims		581.68		
Admin			\$292.50	
Credits				
TOTAL FOR MONTH	\$5,025.18	581.68	\$292.50	\$5,899.36
TOTAL TO DATE	\$39,077.30	6014.35	\$2,355.00	\$47,446.65
March				
9 Employees	\$4,689.60			
Claims		2086.21		
Admin			\$292.50	
TOTAL FOR MONTH	\$4,689.60	2086.21	\$292.50	\$7,068.31
TOTAL TO DATE	\$43,766.90	8100.56	\$2,647.50	\$54,514.96
April				
9 Employees	\$4,857.39			
Claims		731.48		
Admin			\$292.50	
TOTAL FOR MONTH	\$4,857.39	731.48	\$292.50	\$5,881.37
TOTAL TO DATE	\$48,624.29	8832.04	\$2,940.00	\$60,396.33
May				
9 Employees	\$4,857.39			
Claims				
Admin			\$292.50	
TOTAL FOR MONTH	\$4,857.39	0	\$292.50	\$5,149.89
TOTAL TO DATE	\$53,481.68	8832.04	\$3,232.50	\$65,546.22
June				
9 Employees	\$7,900.75			
Claims		9122.27		
Admin			\$292.50	
TOTAL FOR MONTH	\$7,900.75	9122.27	\$292.50	\$17,315.52
TOTAL TO DATE	\$61,382.43	17954.31	\$3,525.00	\$82,861.74

TDC Aero Logistics Inc.

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



INVOICE

1926

Handwritten signature

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

DATE	DESCRIPTION	Hours	Rate	TOTAL
06/2021	Pilot Services	1.1	150.00	165.00
06/2021	Call Out		300.00	300.00
06/2021	Aircraft Management		300.00	300.00
TOTAL				765.00

Payment Due Upon Receipt

TDC Aero Logistics Inc.
Ty D. Cotta - President

Thank you for the opportunity to fly with you.

BOARD OF TRUSTEES

Frank Williams,
City of Firebaugh
S. Leo Capuchino,
City of Mendota
C. Rene Ram
Oro Loma Area
Vacant
Kerman Area
Mark Fickett
Five Points Area
Eric Fontana
Dos Palos Area
Robert Felker
Tranquillity Area

FRESNO WESTSIDE
MOSQUITO ABATEMENT
DISTRICT

DISTRICT MANAGER
Conlin Reis
creis@fresnowestmosquito.com

2555 South "N" Street
Firebaugh, CA 93622
Telephone: (559) 659-2437
Facsimile: (559) 659-2193

Supt. of Operations
Chance Rowan
Secretary/Bookkeeper
Dianne Young
Surveillance Specialist
Alfredo Verdugo

INVESTMENT REPORT
QUARTER ENDING 06/30/2021

All cash and investments of the Fresno Westside Mosquito Abatement District are held in conformance with the District's Investment Policy #3160 and all other District Policies in effect as of this date.

A review of our financial statements indicates that we will have sufficient funds to meet the next six month's expected expenditures. We anticipate expenditures of no more than \$783,868 over the next six months. Our current cash balance of \$2,851,393 will be sufficient to meet the District's requirements. In addition, we anticipate additional revenues from property taxes and our benefit assessment in December.

District funds are currently held in the Fresno County Treasury and the Central California Vector Control Joint Powers Agency. We also have a checking account in Westamerica Bank from which we pay our bills, payroll and taxes. This account is funded, as needed, from the funds held in the Fresno County Treasury.

The District's employees may participate in any of the deferred compensation plans currently offered by this District.

Copies of the most recent financial statements received from each of these institutions are included with this report.



Account Statement

FRESNO WESTSIDE MOSQUITO ABATEMENT D
2555 N STREET
FIREBAUGH CA 93622

If you have any questions
about your account please call
800-848-1088
CUSTOMER SERVICE

ACCOUNT NUMBER

STATEMENT DATE CYCLE
06/30/21 31

ITEMS ENCLOSED PAGE
0 2

YEAR-TO-DATE INTEREST
5.82

ACCOUNT ACTIVITY

BALANCE SUMMARY

Table with columns: ITEM, DATE, AMOUNT, ITEM, DATE, AMOUNT. Contains check activity data for items 8662 through 8677.

* INDICATES GAP IN CHECK SEQUENCE

AUTO LOANS OVER THE PHONE FROM WESTAMERICA.
DRIVE AWAY WITH COMPETITIVE RATES AND AN EASY APPLICATION.
CALL LOAN EXPRESS AT 1-800-514-1460 TODAY!

Fiscal Year 2021
Through Period 9

Run Time 10:13:46

Fund: 4600 Fresno Westside Mosquito Abtmt Subclass: 10000 General Subclass	Beginning Balance		Year-to-Date Transaction		Current Balances	
	Debit Accts	Credit Accts	Debits	Credits	Debits Accts	Credit Accts
0110 Cash In Treasury	1,394,917.46	0.00	282,695.21	0.00	1,677,612.67	0.00
0315 Interest Receivable	7,297.74	0.00	0.00	7,297.74	0.00	0.00
1435 Due To Other Governmental	0.00	9,545,264.65	0.00	627,709.01	0.00	10,172,973.66
1480 Fiduciary Closing	0.00	4,379,959.45	0.00	0.00	0.00	4,379,959.45
2230 Fund Balance - Unassigned	0.00	-12,523,008.90	908,128.97	0.00	0.00	-13,431,137.87
3005 RDA ABX1 26 Property Tax	0.00	0.00	0.00	7,294.70	0.00	7,294.70
3006 Redev Tax Increm Reimb	0.00	0.00	0.00	3,377.65	0.00	3,377.65
3008 Suppl-Prior Secured	0.00	0.00	0.00	430.82	0.00	430.82
3009 Suppl-Current Unsecured	0.00	0.00	0.00	209.69	0.00	209.69
3010 Property Taxes-Current Sec	0.00	0.00	0.00	463,639.51	0.00	463,639.51
3011 Suppl-Current Secured	0.00	0.00	0.00	11,271.06	0.00	11,271.06
3013 Supplemental-Curr Unsec Pr	0.00	0.00	0.00	143.51	0.00	143.51
3015 Property Taxes-Current Uns	0.00	0.00	0.00	42,679.61	0.00	42,679.61
3017 Property Taxes-Curr Unsec	0.00	0.00	0.00	8,089.43	0.00	8,089.43
3030 Penalties & Costs-Delinq T	0.00	0.00	0.00	176.67	0.00	176.67
3380 Interest	0.00	0.00	0.00	13,674.77	0.00	13,674.77
3475 State In-Lieu Taxes- Fish&	0.00	0.00	0.00	346.61	0.00	346.61
3565 State-I/L Homeowners Prop	0.00	0.00	0.00	3,682.54	0.00	3,682.54
4469 Federal In Lieu - Housing	0.00	0.00	0.00	800.86	0.00	800.86
SUB CLASS TOTAL	1,402,215.20	1,402,215.20	1,190,824.18	1,190,824.18	1,677,612.67	1,677,612.67

Fund: 4600 Fresno Westside Mosquito Abtmt Subclass: 41620 4600-Fr Wstside Mosq-Parc Fees	Beginning Balance		Year-to-Date Transaction		Current Balances	
	Debit Accts	Credit Accts	Debits	Credits	Debits Accts	Credit Accts
0110 Cash In Treasury	562,954.61	0.00	0.00	277,182.15	285,772.46	0.00
0315 Interest Receivable	2,458.87	0.00	0.00	2,458.87	0.00	0.00
1435 Due To Other Governmental	0.00	-7,165,593.77	560,000.00	0.00	0.00	-7,725,593.77
1480 Fiduciary Closing	0.00	2,687,310.31	0.00	0.00	0.00	2,687,310.31
2230 Fund Balance - Unassigned	0.00	5,043,696.94	0.00	0.00	0.00	5,043,696.94
3015 Property Taxes-Current Uns	0.00	0.00	0.00	46.22	0.00	46.22
3380 Interest	0.00	0.00	0.00	1,465.00	0.00	1,465.00
5066 Charges For Special Assess	0.00	0.00	0.00	278,847.76	0.00	278,847.76
SUB CLASS TOTAL	565,413.48	565,413.48	560,000.00	560,000.00	285,772.46	285,772.46

Fund: 4600 Fresno Westside Mosquito Abtmt Subclass: 41620 4600-Fr Wstside Mosq-Parc Fees	Beginning Balance		Year-to-Date Transaction		Current Balances	
	Debit Accts	Credit Accts	Debits	Credits	Debits Accts	Credit Accts
GRAND TOTALS	1,967,628.68	1,967,628.68	1,750,824.18	1,750,824.18	1,963,385.13	1,963,385.13

CENTRAL CALIFORNIA VECTOR CONTROL JOINT POWERS AGENCY									
<u>UNOBLIGATED FUNDS</u>				<u>2nd Quarter (Ending 12/31/2020)</u>					
		<u>BEG. BAL.</u>	<u>ACTIV.</u>	<u>END. BAL.</u>		<u>(End Bal.)</u>			
						<u>FUND SHARE</u>			
CONSOLIDATED-10		\$126,796.40	\$559.46	\$127,355.86		6.845540757			
FWMAD-19		\$522,196.15	\$2,304.06	\$524,500.21		28.19255874			
KINGS-23		\$210,281.35	\$927.81	\$211,209.16		11.35276314			
MADERA-27		\$222,379.76	\$981.20	\$223,360.96		12.00593797			
MERCED-29		\$90,061.49	\$397.37	\$90,458.86		4.862279701			
West Side - 47		\$679,743.03	\$2,999.20	\$682,742.23		36.6982702			
OPER. - 60		\$1,088.66	(\$295.20)	\$793.46		0.042649492			
TOTAL		\$1,852,546.84	\$7,873.90	\$1,860,420.74		100.00			
<u>DETAIL SUMMARY OF ACTIVITY (operational fund & life funds)</u>									
	<u>CMAD</u>	<u>FWMAD</u>	<u>KINGS</u>	<u>MADERA</u>	<u>MERCED</u>	<u>WEST SIDE</u>	<u>OP FUND</u>		
\$	559.46	\$ 2,304.06	\$ 927.81	\$ 981.20	\$ 397.37	\$ 2,999.20	\$ 4.80	Interest	
							\$ 4,800.00	Dues	
							\$ (5,100.00)	Audit	
							\$ -		
	\$559.46	\$2,304.06	\$927.81	\$981.20	\$397.37	\$2,999.20	(\$295.20)		

Dues may need to be raised 21/22 FY to cover Audit



County of Fresno

Oscar J. Garcia, CPA
Auditor-Controller/Treasurer-Tax Collector

JOINT POWERS AGREEMENT FUND BALANCE VERIFICATION

For Quarter Ended September 30, 2020

California Government Code Section 6505.5(e) requires that the Treasurer report quarterly to the Agency and to the contracting parties to the agreement, the amount of money held for the Agency, and the amount of receipts and disbursements for the quarter.

* * * * *

J.P.A.

Central California Vector Control Fund 4560 Subclass 41610

Beginning Balance	\$239,836.68
Total receipts for the quarter	1,179.10
Total disbursements for the quarter	<u>(0.00)</u>
Ending Balance	<u>\$241,015.78</u>

First and second interest apportionment for the quarter ended September 30, 2020 in the amount of \$87.85, which posted on October 30, 2020, and \$975.55, which is scheduled to be posted by December 31, 2020, at the rate of 1.763%, are not included in the total.

If you have any questions, please contact Frank Gomez or Heather Schotten of our Treasurer Division office at (559) 600-3487.

Oscar J. Garcia, CPA
Auditor-Controller/Treasurer-Tax Collector



County of Fresno

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JOINT POWERS AGREEMENT FUND BALANCE VERIFICATION

For Quarter Ended September 30, 2020

California Government Code Section 6505.5(e) requires that the Treasurer report quarterly to the Agency and to the contracting parties to the agreement, the amount of money held for the Agency, and the amount of receipts and disbursements for the quarter.

* * * * *

J.P.A.

Central California Vector Control Fund 4560 Subclass 10000

Beginning Balance	\$1,843,483.79
Total receipts for the quarter	9,063.05
Total disbursements for the quarter	(0.00)
Ending Balance	<u>\$1,852,546.84</u>

First and second interest apportionment for the quarter ended September 30, 2020 in the amount of \$675.27 which posted on October 30, 2020, and \$7,498.69, which is scheduled to be posted by December 31, 2020, at the rate of 1.763%, are not included in the total.

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