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

January 11, 2024

– 12:45 p.m.

Fresno Westside Mosquito Abatement District, Monthly Regular Board Meeting
Thursday, January 11 · 12:45 – 3:45pm
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. ELECTION OF OFFICERS/OATH OF OFFICE

The Board will select their officers for the current year and new board members will be given the Oath of Office.

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 TO THE AGENDA (Requires 2/3 Board action.)

8. STAFF REPORTS AND INFORMATION

a) OPERATIONS/LEGISLATIVE REPORT & ANNUAL REPORT
District staff will update the Board on District operations, legislative and

regulatory issues, mosquito conditions, staffing and program plans for the oncoming season and other issues of importance to this District. The Board will receive a summary of 2023 operations.

b) ANNUAL REVIEW OF AIRCRAFT COST
The Board will review the costs incurred during the prior year for the operation of the District airplane.

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

e) 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.
- MVCAC Annual Meeting, Monterey, CA, January 21-24th.
- AMCA Annual Meeting, March 4-8th, Dallas, Texas

f) FORM 700 DISCLOSURE OF REPORTABLE INTERESTS
The Board will review the Form 700 reporting requirements for 2023-24.

g) CALPERS ACTUARIAL REPORTS
The Board will review the most recent CalPERS actuarial reports.

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

a) FINANCIAL INSTITUTION OVERSIGHT
The Board will review the current oversight of our bank accounts and, if needed, take action to make changes in signatures and/or practices.

b) POLICY CHANGE: 5070 LACK OF QUORUM , 2040 SICK LEAVE
The Board will consider changes to Policy 5070 and Policy 2040.

c) ANNUAL REVIEW OF INVESTMENT POLICY
The Board will review Policy 3160 – Investment to determine if any changes need to be made.

d) PAYMENT OF MANAGER'S CAL BAR FEES
The Board will consider the annual payment of the manager's state bar fees to allow for provision of legal services to the district.

e) MAXIMUM EMPLOYER CONTRIBUTION TO HEALTHCARE
The Board will set the maximum premium contribution for 2024. The amount set for the previous year was $825 monthly contribution to an

employee's (+½ dependent cost) healthcare premium.

10. TRUSTEE ISSUES

a) ETHICS TRAINING
The manager will present information on mandatory 2024 training.

b) 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 will be held on **February 8, 2024.**

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.

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT

2555 N Street - FIREBAUGH, CALIFORNIA, 93622

MINUTES: Board Meeting -------- December 18, 2023
Headquarters ---------- Firebaugh, California

TRUSTEES PRESENT: Capuchino, Felker, Fontana, Williams, Ram
TRUSTEES ABSENT: None
OTHERS PRESENT: Conlin Reis, Dist. Manager

President Capuchino called the meeting to order at 10:19 a.m.

* President Capuchino called for review of the General Consent items. The Quarterly Investment Report was included in these items. Following discussion and review, a motion was made, seconded, and passed unanimously to approve the general consent items, as presented.
MOTION: Trustee Felker SECOND: Trustee Ram

* The Board approved the Annual Audit as presented.

There was no public comment.

The Manager provided an overview of mosquito and WNV activity in the region and state.

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

The Manager provided a very brief report on meetings he had attended over the past month on behalf of the District. The Manager informed the Board of upcoming meetings and let them know which meetings he and the staff plan to attend on behalf of the District.

The Manager reported on the winter hours of operations. The staff will work 4 10-hour days, Mon-Thurs through the end of January.

* The Board approved the 2024 meeting schedule as presented. A motion was made, seconded, and passed unanimously.
MOTION: Trustee Ram SECOND: Trustee Fontana

* The Board considered health insurance renewal for 2024. After some discussion, a motion was made, seconded, and passed unanimously to approve the 2024 renewal with the same health plan as the previous year.

MOTION: Trustee Ram SECOND: Trustee Felker

* A motion was made, seconded, and passed unanimously to sign the California Department of Public Health Cooperative Agreement for 2024.
MOTION: Trustee Fontana SECOND: Trustee Felker

The Board considered changes to Policy 5070: Lack of Quorum and 2040: Sick Leave. Action, if any, will be taken at the next regular board meeting.

* Due to limits with vehicle availability and the needs for fleet replacement, the Board authorized the manager, at his discretion, to purchase up to two additional vehicles (a total of four for the fiscal year) to replace fleet vehicles.
MOTION: Trustee Felker SECOND: Trustee Williams

* The Board discussed creation of a biocontrol station and ponds at the main district site to replace the current ponds offsite. It was the consensus of the Board that the manager take the necessary steps to initiate a needs analysis and begin planning of the potential project.

The Trustees were asked to report on mosquito conditions and public opinions in their respective areas. No issues were reported at this time.

There being no further business, the meeting was adjourned at 12:14 p.m. The next regular meeting of the Board will be held on January 11, 2024.

_____ _____
Chairman Secretary

Fresno Westside Mosquito Abatement District
Checks for Ratification
December 16, 2023 through January 10, 2024

Date	Num	Name	Memo	Amount
Dec 16, '23 - Jan 10, 24				
12/27/2023		QuickBooks Payroll Service	Created by Payroll Service on 12/13/2023	-17,078.97
12/28/2023		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
12/27/2023		QuickBooks Payroll Service	Created by Direct Deposit Service on 12/13...	-1.75
01/10/2024		QuickBooks Payroll Service	Created by Payroll Service on 01/08/2024	-17,296.55
01/02/2024	AutoPay	Pacific Gas & Electric Co.	Utilities	-1,190.99
12/24/2023	AutoPay	Verizon Wireless	Internet_December	-40.01
01/01/2024	AutoPay	Blue Shield of California	Health Ins. Premium_October_2023	-5,106.55
12/28/2023	E-Pay	VOYA Institutional Trust Co.	Def Comp	-150.00
12/28/2023	E-Pay	FRESNO WESTSIDE M.A.D.	FIT, MED, OASDI	-6,344.80
12/28/2023	E-Pay	FRESNO WESTSIDE M.A.D.	CA - St Tax	-608.40
12/28/2023	E-Pay	Calpers 457	Def Comp	-3,850.00
12/28/2023	E-Pay	FRESNO WESTSIDE M.A.D.	CalPERS Classic	-7,434.80
12/28/2023	E-Pay	FRESNO WESTSIDE M.A.D.	4649627650	-2,719.85
12/20/2023	E-Pay	Mutual of Omaha	Life Insurance_January	-126.85
12/28/2023	DD2197	Diedrich, Matt	Direct Deposit	0.00
12/28/2023	DD2198	Quigley, Robert	Direct Deposit	0.00
12/28/2023	DD2199	Ramos, Edward	Direct Deposit	0.00
12/28/2023	DD2200	Reis, Conlin	Direct Deposit	0.00
12/28/2023	DD2201	Rowan, Chance D	Direct Deposit	0.00
12/28/2023	DD2202	Verdugo, Alfredo J	Direct Deposit	0.00
12/28/2023	DD2203	Young, Brenda D	Direct Deposit	0.00
12/28/2023	9248	Chapman, Brian	Pay Period 12/16/2023 - 12/31/2023	-1,820.51
Dec 16, '23 - Jan 10, 24				**-64,270.03**

Fresno Westside Mosquito Abatement District
Checks for Approval
January 11 - 12, 2024

Date	Num	Name	Memo	Amount
Jan 11 - 12, 24				
01/12/2024		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
01/11/2024		QuickBooks Payroll Service	Created by Direct Deposit Service on 01/08/2024	-1.75
01/11/2024	E-pay	FRESNO WESTSIDE M.A.D.	CA - St Tax	-581.00
01/11/2024	E-Pay	VOYA Institutional Trust Co.	Def Comp	-150.00
01/11/2024	E-Pay	FRESNO WESTSIDE M.A.D.	FIT, MED, OASDI	-6,361.78
01/11/2024	DD2204	Capuchino, S. Leo	Direct Deposit	0.00
01/11/2024	DD2205	Diedrich, Matt	Direct Deposit	0.00
01/11/2024	DD2206	Quigley, Robert	Direct Deposit	0.00
01/11/2024	DD2207	Ramos, Edward	Direct Deposit	0.00
01/11/2024	DD2208	Reis, Conlin	Direct Deposit	0.00
01/11/2024	DD2209	Rowan, Chance D	Direct Deposit	0.00
01/11/2024	DD2210	Verdugo, Alfredo J	Direct Deposit	0.00
01/11/2024	DD2211	Young, Brenda D	Direct Deposit	0.00
01/11/2024	9249	ASI Administrative Solutions	Admin_October	-260.00
01/11/2024	9250	ASI Administrative Solutions	Claims 2230-2235	-767.84
01/11/2024	9251	AT&T - CALNET	Office Phones	-99.74
01/11/2024	9252	Chance Rowan	Per Diem: Rowan - MVCAC 2024 Annual Mtg, Monter...	-207.00
01/11/2024	9253	Conlin D. Reis	Per Diem: Reis - MVCAC 2024 Annual Mtg, Monterey...	-281.00
01/11/2024	9254	Firebaugh Auto Repair	Vehicle # 11 smog	-61.75
01/11/2024	9255	Frank Williams 2	Per Diem: Williams- MVCAC 2024 Annual Mtg, Mont...	-207.00
01/11/2024	9256	Leo Capuchino	Per Diem: Capuchino- MVCAC 2024 Annual Mtg, Mo...	-207.00
01/11/2024	9257	MVCAC	MVCAC Trustee Session Reg.	-75.00
01/11/2024	9258	SDRMA	addition of Toyota Tacoma	-1,329.08
01/11/2024	9259	SDRMA	Dental-Vision_Dec. & Jan.	-1,047.86
01/11/2024	9260	TDC Aero Logistics Inc.	December Aircraft Management	-330.00
01/11/2024	9261	Felker, Robert	Trustee in-lieu_December	-92.35
01/11/2024	9262	Fontana, Eric	Trustee in-lieu_December	-92.35
01/11/2024	9263	Ram, Rene	Trustee in-lieu_December	-92.35
01/11/2024	9264	Williams, Frank	Trustee in-lieu_December	-92.35
01/11/2024	9265	Chapman, Brian	Pay Period 01/01/2024 - 01/15/2024	-1,841.47
01/11/2024	305597	US Bank Corporate Payment Systems	CalCard Payment	-6,965.86
01/11/2024	305598	FRESNO WESTSIDE M.A.D.	Replenish revolving account	-77,000.00
01/11/2024	305598	FRESNO WESTSIDE M.A.D.	Replenish revolving account	77,000.00
Jan 11 - 12, 24				**-21,644.53**

Fresno Westside Mosquito Abatement District
Profit & Loss
December 2023

	Dec 23	Dec 22
Ordinary Income/Expense		
Income		
District Deposits	0.00	932.45
Interest	17,410.62	9,114.03
Other Charge	3,761.01	0.00
Taxes - Benefit Assessment	333,198.77	320,412.83
Taxes - Property	554,406.95	532,737.11
Total Income	908,777.35	863,196.42
Gross Profit	908,777.35	863,196.42
Expense		
5010 Salaries & Wages	57,400.69	53,715.80
5020 OASDI, Retirement		
5021 OASDI	4,335.84	4,130.88
5022 CalPERS Normal	6,049.61	5,115.54
Total 5020 OASDI, Retirement	10,385.45	9,246.42
5030 Gr. Ins., Unemp.		
5032 Unemp.	0.00	0.00
5033 Health Insurance Premiums	4,683.44	0.00
5034 Health Insurance Admin.	260.00	260.00
5035 Health Insurance Claims	652.84	447.67
5036 Life/Dental/Vision Ins.	880.86	330.62
5030 Gr. Ins., Unemp. - Other	0.00	0.00
Total 5030 Gr. Ins., Unemp.	6,477.14	1,038.29
5050 Clothing	164.22	182.79
5060 Communications	431.95	549.96
5090 Household	120.69	20.79
5120 Equipment Maintenance		
5121 Gas & Oil	0.00	3,092.14
5122 Parts, Repairs	1,821.98	101.01
5123 Shop Expense	115.43	0.00
Total 5120 Equipment Maintenance	1,937.41	3,193.15
5130 Bldg and Grounds Maint.	300.00	0.00
5170 Office Expense	71.11	121.00
5230 District Special Expense		
5231 Miscellaneous	17.89	0.00
5232 Field Expenses	67.90	768.10
5235 Public Education	0.00	200.00

Fresno Westside Mosquito Abatement District
Profit & Loss
December 2023

	Dec 23	Dec 22
Total 5230 District Special Expense	85.79	968.10
5250 Transportation		
5251 Trustees	0.00	500.00
5252 Travel Expenses	2,374.73	1,219.60
Total 5250 Transportation	2,374.73	1,719.60
5260 Utilities	1,287.64	92.95
Payroll Expenses	3.50	3.50
Total Expense	81,040.32	70,852.35
Net Ordinary Income	827,737.03	792,344.07
Net Income	**827,737.03**	**792,344.07**

Fresno Westside Mosquito Abatement District
Budget Comparison by Account
July through December 2023

	Jul - Dec 23	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
District Deposits	2,705.39	2,700.00	5.39	100.2%
Interest	18,001.56	20,000.00	-1,998.44	90.0%
Other Charge	50,386.55	60,000.00	-9,613.45	84.0%
Taxes - Benefit Assessment	333,198.77	660,680.00	-327,481.23	50.4%
Taxes - Property	571,532.70	1,117,950.00	-546,417.30	51.1%
Total Income	975,824.97	1,861,330.00	-885,505.03	52.4%
Gross Profit	975,824.97	1,861,330.00	-885,505.03	52.4%
Expense				
5010 Salaries & Wages	366,378.68	741,874.00	-375,495.32	49.4%
5020 OASDI, Retirement				
5021 OASDI	27,895.12	57,333.00	-29,437.88	48.7%
5022 CalPERS Normal	36,297.66	67,611.00	-31,313.34	53.7%
5023 Unfunded Accrued Liability	37,513.00	47,087.00	-9,574.00	79.7%
Total 5020 OASDI, Retirement	101,705.78	172,031.00	-70,325.22	59.1%
5030 Gr. Ins., Unemp.				
5032 Unemp.	0.00	4,774.00	-4,774.00	0.0%
5033 Health Insurance Premiums	28,100.64	57,609.00	-29,508.36	48.8%
5034 Health Insurance Admin.	1,560.00	3,280.00	-1,720.00	47.6%
5035 Health Insurance Claims	7,431.65	23,033.00	-15,601.35	32.3%
5036 Life/Dental/Vision Ins.	2,533.96	6,900.00	-4,366.04	36.7%
5030 Gr. Ins., Unemp. - Other	0.00			
Total 5030 Gr. Ins., Unemp.	39,626.25	95,596.00	-55,969.75	41.5%
5040 Insecticide	44,621.50	150,000.00	-105,378.50	29.7%
5050 Clothing	1,624.84	3,875.00	-2,250.16	41.9%
5060 Communications	4,925.58	8,925.00	-3,999.42	55.2%
5090 Household	383.53	500.00	-116.47	76.7%
5100 Insurance				
5101 General, Liability, Auto	40,664.11	40,862.00	-197.89	99.5%
5102 Aircraft	0.00	11,500.00	-11,500.00	0.0%
5103 Compensation	17,177.85	21,174.00	-3,996.15	81.1%
5104 Deductibles	0.00	1,000.00	-1,000.00	0.0%
Total 5100 Insurance	57,841.96	74,536.00	-16,694.04	77.6%
5120 Equipment Maintenance				
5121 Gas & Oil	16,169.50	33,500.00	-17,330.50	48.3%
5122 Parts, Repairs	6,637.87	6,500.00	137.87	102.1%
5123 Shop Expense	1,384.84	300.00	1,084.84	461.6%
5124 Gas & Oil - Aircraft	3,185.62	10,450.00	-7,264.38	30.5%

Fresno Westside Mosquito Abatement District
Budget Comparison by Account
July through December 2023

	Jul - Dec 23	Budget	$ Over Budget	% of Budget
5125 Parts & Repairs, Aircraft	80,094.44	9,000.00	71,094.44	889.9%
Total 5120 Equipment Maintenance	107,472.27	59,750.00	47,722.27	179.9%
5130 Bldg and Grounds Maint.	3,383.33	4,230.00	-846.67	80.0%
5140 Lab Expenses	1,245.73	1,000.00	245.73	124.6%
5150 Membership and Dues	11,850.00	17,700.00	-5,850.00	66.9%
5170 Office Expense	560.39	3,065.00	-2,504.61	18.3%
5180 Professional Services	15,750.49	22,000.00	-6,249.51	71.6%
5200 Equipment Rentals	0.00	1,000.00	-1,000.00	0.0%
5220 Small Tools	432.32	300.00	132.32	144.1%
5230 District Special Expense				
5231 Miscellaneous	2,784.67	5,550.00	-2,765.33	50.2%
5232 Field Expenses	125.67	2,500.00	-2,374.33	5.0%
5233 Research	21.58	1,500.00	-1,478.42	1.4%
5234 Surveillance	13,000.12	21,000.00	-7,999.88	61.9%
5235 Public Education	21.95	2,500.00	-2,478.05	0.9%
5236 Aerial Management	15,757.50	23,100.00	-7,342.50	68.2%
5237 Digital Field Data License	423.42	7,200.00	-6,776.58	5.9%
Total 5230 District Special Expense	32,134.91	63,350.00	-31,215.09	50.7%
5250 Transportation				
5251 Trustees	2,100.00	8,000.00	-5,900.00	26.3%
5252 Travel Expenses	5,328.75	15,400.00	-10,071.25	34.6%
Total 5250 Transportation	7,428.75	23,400.00	-15,971.25	31.7%
5260 Utilities	9,565.72	18,000.00	-8,434.28	53.1%
5340 Fees & Assessments	107.24	3,500.00	-3,392.76	3.1%
5370 Capital Outlay				
5371 Office	0.00	0.00	0.00	0.0%
5372 Auto	29,493.73	30,000.00	-506.27	98.3%
5373 Aircraft	3,260.36			
5375 Field	0.00	100,000.00	-100,000.00	0.0%
Total 5370 Capital Outlay	32,754.09	130,000.00	-97,245.91	25.2%
5390 Long Term Debt	66,228.07	132,456.00	-66,227.93	50.0%
Payroll Expenses	21.00			
Total Expense	906,042.43	1,727,088.00	-821,045.57	52.5%
Net Ordinary Income	69,782.54	134,242.00	-64,459.46	52.0%
Net Income	**69,782.54**	**134,242.00**	**-64,459.46**	**52.0%**

Fresno Westside Mosquito Abatement District
Year to Date Comparison
July through December 2023

	Jul - Dec 23	Jul - Dec 22	$ Change	% Change
Ordinary Income/Expense				
Income				
District Deposits	2,705.39	1,765.54	939.85	53.2%
Interest	18,001.56	9,780.18	8,221.38	84.1%
Other Charge	50,386.55	51,986.84	-1,600.29	-3.1%
Taxes - Benefit Assessment	333,198.77	320,412.83	12,785.94	4.0%
Taxes - Property	571,532.70	540,871.51	30,661.19	5.7%
Total Income	975,824.97	924,816.90	51,008.07	5.5%
Gross Profit	975,824.97	924,816.90	51,008.07	5.5%
Expense				
5010 Salaries & Wages	366,378.68	369,768.65	-3,389.97	-0.9%
5020 OASDI, Retirement				
5021 OASDI	27,895.12	26,989.98	905.14	3.4%
5022 CalPERS Normal	36,297.66	30,868.59	5,429.07	17.6%
5023 Unfunded Accrued Liability	37,513.00	45,475.00	-7,962.00	-17.5%
Total 5020 OASDI, Retirement	101,705.78	103,333.57	-1,627.79	-1.6%
5030 Gr. Ins., Unemp.				
5032 Unemp.	0.00	547.19	-547.19	-100.0%
5033 Health Insurance Premiums	28,100.64	25,493.62	2,607.02	10.2%
5034 Health Insurance Admin.	1,560.00	1,592.50	-32.50	-2.0%
5035 Health Insurance Claims	7,431.65	10,176.52	-2,744.87	-27.0%
5036 Life/Dental/Vision Ins.	2,533.96	2,029.63	504.33	24.9%
5030 Gr. Ins., Unemp. - Other	0.00	0.00	0.00	0.0%
Total 5030 Gr. Ins., Unemp.	39,626.25	39,839.46	-213.21	-0.5%
5040 Insecticide	44,621.50	40,941.12	3,680.38	9.0%
5050 Clothing	1,624.84	1,724.66	-99.82	-5.8%
5060 Communications	4,925.58	3,280.34	1,645.24	50.2%
5090 Household	383.53	216.02	167.51	77.5%
5100 Insurance				
5101 General, Liability, Auto	40,664.11	35,993.15	4,670.96	13.0%
5102 Aircraft	0.00	-338.00	338.00	100.0%
5103 Compensation	17,177.85	17,946.05	-768.20	-4.3%
Total 5100 Insurance	57,841.96	53,601.20	4,240.76	7.9%
5120 Equipment Maintenance				
5121 Gas & Oil	16,169.50	16,554.89	-385.39	-2.3%
5122 Parts, Repairs	6,637.87	3,445.47	3,192.40	92.7%
5123 Shop Expense	1,384.84	883.74	501.10	56.7%
5124 Gas & Oil - Aircraft	3,185.62	3,052.69	132.93	4.4%

Fresno Westside Mosquito Abatement District
Year to Date Comparison
July through December 2023

	Jul - Dec 23	Jul - Dec 22	$ Change	% Change
5125 Parts & Repairs, Aircraft	80,094.44	7,370.41	72,724.03	986.7%
Total 5120 Equipment Maintenance	107,472.27	31,307.20	76,165.07	243.3%
5130 Bldg and Grounds Maint.	3,383.33	1,199.12	2,184.21	182.2%
5140 Lab Expenses	1,245.73	0.00	1,245.73	100.0%
5150 Membership and Dues	11,850.00	17,131.00	-5,281.00	-30.8%
5170 Office Expense	560.39	1,783.63	-1,223.24	-68.6%
5180 Professional Services	15,750.49	14,088.60	1,661.89	11.8%
5220 Small Tools	432.32	0.00	432.32	100.0%
5230 District Special Expense				
5231 Miscellaneous	2,784.67	8,806.65	-6,021.98	-68.4%
5232 Field Expenses	125.67	1,576.84	-1,451.17	-92.0%
5233 Research	21.58	36.60	-15.02	-41.0%
5234 Surveillance	13,000.12	16,472.27	-3,472.15	-21.1%
5235 Public Education	21.95	232.42	-210.47	-90.6%
5236 Aerial Management	15,757.50	14,295.00	1,462.50	10.2%
5237 Digital Field Data License	423.42	0.00	423.42	100.0%
Total 5230 District Special Expense	32,134.91	41,419.78	-9,284.87	-22.4%
5250 Transportation				
5251 Trustees	2,100.00	1,800.00	300.00	16.7%
5252 Travel Expenses	5,328.75	2,520.07	2,808.68	111.5%
Total 5250 Transportation	7,428.75	4,320.07	3,108.68	72.0%
5260 Utilities	9,565.72	8,051.81	1,513.91	18.8%
5340 Fees & Assessments	107.24	104.12	3.12	3.0%
5370 Capital Outlay				
5372 Auto	29,493.73	0.00	29,493.73	100.0%
5373 Aircraft	3,260.36	0.00	3,260.36	100.0%
5375 Field	0.00	5,003.57	-5,003.57	-100.0%
Total 5370 Capital Outlay	32,754.09	5,003.57	27,750.52	554.6%
5390 Long Term Debt	66,228.07	66,228.07	0.00	0.0%
Payroll Expenses	21.00	21.00	0.00	0.0%
Total Expense	906,042.43	803,362.99	102,679.44	12.8%
Net Ordinary Income	69,782.54	121,453.91	-51,671.37	-42.5%
Net Income	**69,782.54**	**121,453.91**	**-51,671.37**	**-42.5%**

Fresno Westside Mosquito Abatement District
Balance Sheet Comparison
As of December 31, 2023

	Dec 31, 23	Dec 31, 22	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CCVCJPA Deposit	549,112.32	537,515.29	11,597.03	2.2%
Fresno Co. Treasury	3,008,568.22	2,788,104.35	220,463.87	7.9%
Petty Cash	158.17	184.50	-26.33	-14.3%
Westamerica Bank	71,637.00	94,253.18	-22,616.18	-24.0%
Total Checking/Savings	3,629,475.71	3,420,057.32	209,418.39	6.1%
Accounts Receivable				
Accounts Receivable	3,761.01	27,781.30	-24,020.29	-86.5%
Total Accounts Receivable	3,761.01	27,781.30	-24,020.29	-86.5%
Total Current Assets	3,633,236.72	3,447,838.62	185,398.10	5.4%
TOTAL ASSETS	**3,633,236.72**	**3,447,838.62**	**185,398.10**	**5.4%**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	8,098.39	1,769.00	6,329.39	357.8%
Total Accounts Payable	8,098.39	1,769.00	6,329.39	357.8%
Credit Cards				
US Bank Cal Card	7,476.46	2,962.48	4,513.98	152.4%
Total Credit Cards	7,476.46	2,962.48	4,513.98	152.4%
Other Current Liabilities				
Accrued vacation	52,541.87	57,109.87	-4,568.00	-8.0%
CA-Unemp.	-0.02	88.49	-88.51	-100.0%
Payroll Liabilities	1,593.00	958.92	634.08	66.1%
Total Other Current Liabilities	54,134.85	58,157.28	-4,022.43	-6.9%
Total Current Liabilities	69,709.70	62,888.76	6,820.94	10.9%
Total Liabilities	69,709.70	62,888.76	6,820.94	10.9%
Equity				
Opening Bal Equity	886,698.38	886,698.38	0.00	0.0%
Retained Earnings	2,607,046.10	2,376,797.57	230,248.53	9.7%
Net Income	69,782.54	121,453.91	-51,671.37	-42.5%
Total Equity	3,563,527.02	3,384,949.86	178,577.16	5.3%

Fresno Westside Mosquito Abatement District
Balance Sheet Comparison
As of December 31, 2023

	Dec 31, 23	Dec 31, 22	$ Change	% Change
TOTAL LIABILITIES & EQUITY	3,633,236.72	3,447,838.62	185,398.10	5.4%

Fresno Westside Mosquito Abatement District
Reconciliation Detail
US Bank Cal Card, Period Ending 12/22/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						39,379.19
Cleared Transactions						
Charges and Cash Advances - 30 items						
Credit Card Charge	11/27/2023	Reis	Mid Valley Disposal	X	-101.46	-101.46
Bill Pmt -CCard	11/27/2023	Rowan	Tharps Farm Supply...	X	-33.69	-135.15
Bill Pmt -CCard	11/27/2023	Rowan	Ramon's Tire & Auto...	X	-30.00	-165.15
Bill Pmt -CCard	11/27/2023	Rowan	Manuel's Tire Service	X	-24.26	-189.41
Credit Card Charge	11/29/2023	Diedrich	Fresno Rack & Shel...	X	-670.69	-860.10
Credit Card Charge	11/29/2023	Diedrich	Home Depot	X	-432.32	-1,292.42
Credit Card Charge	11/29/2023	Rowan	MVCAC	X	-375.00	-1,667.42
Credit Card Charge	11/29/2023	Rowan	Cromer , Inc.	X	-272.51	-1,939.93
Credit Card Charge	11/29/2023	Verdugo	AutoZone	X	-89.54	-2,029.47
Credit Card Charge	11/29/2023	Verdugo	Sorensen Machine ...	X	-16.76	-2,046.23
Credit Card Charge	11/29/2023	Rowan	Family Dollar	X	-12.83	-2,059.06
Credit Card Charge	11/30/2023	Diedrich	Fresno Rack & Shel...	X	-216.70	-2,275.76
Credit Card Charge	12/01/2023	Reis	Portola Hotel & Spa	X	-289.55	-2,565.31
Credit Card Charge	12/01/2023	Reis	Portola Hotel & Spa	X	-289.55	-2,854.86
Credit Card Charge	12/01/2023	Rowan	Portola Hotel & Spa	X	-289.55	-3,144.41
Credit Card Charge	12/01/2023	Reis	Portola Hotel & Spa	X	-289.55	-3,433.96
Credit Card Charge	12/01/2023	Reis	ToDoList	X	-36.00	-3,469.96
Credit Card Charge	12/03/2023	Reis	OpenAI	X	-20.00	-3,489.96
Credit Card Charge	12/06/2023	Reis	City of Firebaugh	X	-96.65	-3,586.61
Credit Card Charge	12/07/2023	Verdugo	AutoZone	X	-120.56	-3,707.17
Credit Card Charge	12/08/2023	Reis	Verizon Wireless	X	-292.20	-3,999.37
Credit Card Charge	12/11/2023	Reis	ARCO AMPM	X	-16.53	-4,015.90
Credit Card Charge	12/12/2023	Reis	Sam's Club	X	-120.69	-4,136.59
Credit Card Charge	12/12/2023	Reis	Amazon.com	X	-67.90	-4,204.49
Credit Card Charge	12/13/2023	Reis	Amazon.com	X	-15.11	-4,219.60
Bill Pmt -CCard	12/14/2023	Rowan	Ramon's Tire & Auto...	X	-1,296.54	-5,516.14
Credit Card Charge	12/14/2023	Reis	MVCAC	X	-1,125.00	-6,641.14
Bill Pmt -CCard	12/14/2023	Rowan	Tharps Farm Supply...	X	-18.98	-6,660.12
Bill Pmt -CCard	12/18/2023	Rowan	UniFirst Corporation	X	-287.85	-6,947.97
Credit Card Charge	12/18/2023	Reis	Judy's Donuts	X	-17.89	-6,965.86
Total Charges and Cash Advances					-6,965.86	-6,965.86
Payments and Credits - 1 item						
Check	11/17/2023	305593	US Bank Corporate ...	X	15,314.55	15,314.55
Total Cleared Transactions					8,348.69	8,348.69
Cleared Balance					-8,348.69	31,030.50
Uncleared Transactions						
Charges and Cash Advances - 2 items						
Credit Card Charge	12/14/2023	Reis	Matson Alarm Co, I...		-300.00	-300.00
Bill Pmt -CCard	12/18/2023	Rowan	Manuel's Tire Service		-210.60	-510.60
Total Charges and Cash Advances					-510.60	-510.60

TDC Aero Logistics Inc.

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

DATE Dec-23

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

DATE	DESCRIPTION	Hours	Rate
12/2023	Pilot Services		165.00
12/2023	Call Out		330.00
12/2023	Aircraft Management		330.00
	h		

Payment Due Upon Receipt

TOTAL 330.00

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, President
City of Mendota
C. Rene Ram
Oro Loma Area
Vacant
Kerman Area
Vacant
Five Points Area
Eric Fontana, V.P.
Dos Palos Area
Robert Felker
Tranquillity Area

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT

DISTRICT MANAGER
Conlin Reis
cries@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

INVESTMENT REPORT
QUARTER ENDING 12/31/2023

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 $863,5444 over the next six months. Our current cash balance of $3,633,237 will be sufficient to meet the District's requirements. In addition, we anticipate additional revenues from property taxes and our benefit assessment in January, April and June.

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.

WESTAMERICA BANK

Account Statement

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

FRESNO WESTSIDE MOSQUITO ABATEMENT
DISTRICT
2555 N STREET
FIREBAUGH CA 93622

ACCOUNT NUMBER

STATEMENT DATE	CYCLE
12/29/23	31

ITEMS ENCLOSED	PAGE
0	1

YEAR-TO-DATE INTEREST
19.05

PREVIOUS BALANCE	CHECKS AND WITHDRAWALS NUMBER	CHECKS AND WITHDRAWALS AMOUNT	DEPOSITS AND CREDITS NUMBER	DEPOSITS AND CREDITS AMOUNT	INTEREST MINUS CHARGES	NEW BALANCE
74,359.14	36	82,534.82	1	82,000.00	1.16	73,825.48

ACCOUNT ACTIVITY

PUBLIC INTEREST CHECKING - - CURRENT RATE .02%

29 DAYS THIS CYCLE ANNUAL PERCENTAGE YIELD EARNED .02%

- - - - - - - - - - - - - DEPOSITS - - - - - - - - - - - -

DATE	DESCRIPTION	AMOUNT
12/21	BRANCH DEPOSIT	82,000.00
12/29	INTEREST	1.16

- - - - - - - - -WITHDRAWALS-FEES-CHARGES- - - - - - - - - -

DATE	DESCRIPTION	AMOUNT
12/01	BLUE SHIELD CA - BLUESHIELD	5,106.55
12/01	CALPERS - 1900 100000017368453	3,850.00
12/01	VOYA NAT TRST182 - SPNSR P/R	150.00
12/01	UNITED - GRPW PREM	126.85
12/05	PGANDE - WEB ONLINE	1,212.93
12/14	INTUIT PAYROLL S - QUICKBOOKS	17,078.95
12/14	INTUIT PAYROLL S - QUICKBOOKS	500.00
12/14	INTUIT PAYROLL S - QUICKBOOKS	1.75
12/15	IRS - USATAXPYMT	6,334.88
12/15	EMPLOYMENT DEVEL - EDD EFTPMT	608.40
12/15	VOYA NAT TRST182 - SPNSR P/R	150.00
12/20	IRS - USATAXPYMT	10.00
12/22	UNITED - GRPW PREM	126.85
12/22	VERIZON WIRELESS - PAYMENTS	40.01
12/27	INTUIT PAYROLL S - QUICKBOOKS	17,078.97
12/27	INTUIT PAYROLL S - QUICKBOOKS	500.00
12/27	INTUIT PAYROLL S - QUICKBOOKS	1.75
12/28	IRS - USATAXPYMT	6,344.80
12/28	EMPLOYMENT DEVEL - EDD EFTPMT	608.40
12/29	CALPERS - 3100 100000017349714	7,434.80
12/29	CALPERS - 1900 100000017394782	3,850.00
12/29	CALPERS - 3100 100000017349736	2,719.85

BALANCE SUMMARY

DATE	BALANCE
PREVIOUS BALANCE	
11/30	74,359.14
12/01	63,305.24
12/04	63,056.39
12/05	61,843.46
12/11	61,634.34
12/13	61,547.28
12/14	43,966.58
12/15	34,960.46
12/19	34,919.61
12/20	34,909.61
12/21	116,909.61
12/22	116,562.75
12/27	98,982.03
12/28	89,168.82
12/29	73,825.48
NEW BALANCE	
12/29	73,825.48

EXTRA CASH LINE OF CREDIT CUSTOMERS: YOUR ACCOUNT DETAILS ARE LISTED BELOW. **LATE PAYMENT WARNING:** IF YOUR MINIMUM PAYMENT IS NOT RECEIVED BY THE PAYMENT DUE DATE YOU MAY BE CHARGED A LATE FEE OF $5.

PREVIOUS BALANCE	ADVANCES AND DEBITS NUMBER	ADVANCES AND DEBITS AMOUNT	PAYMENTS AND CREDITS NUMBER	PAYMENTS AND CREDITS AMOUNT	INTEREST CHARGED	FEES CHARGED	NEW BALANCE

LINE OF CREDIT	CREDIT AVAILABLE	ANNUAL PERCENTAGE RATE	DAILY PERIODIC RATE	PAYMENT PAST DUE +	PAYMENT THIS PERIOD =	MINIMUM PAYMENT DUE	PAYMENT DUE DATE	YEAR-TO-DATE INTEREST PAID

THANK YOU FOR BANKING WITH US. **NOTICE: SEE 'BACK OF STATEMENT' TAB FOR IMPORTANT INFORMATION.**

WESTAMERICA BANK

Account Statement

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

ACCOUNT NUMBER

FRESNO WESTSIDE MOSQUITO ABATEMENT
DISTRICT
2555 N STREET
FIREBAUGH CA 93622

STATEMENT DATE	CYCLE
12/29/23	31

ITEMS ENCLOSED	PAGE
0	2

YEAR-TO-DATE INTEREST
19.05

ACCOUNT ACTIVITY

-WITHDRAWALS-FEES-CHARGES-

DATE	DESCRIPTION	AMOUNT
12/29	VOYA NAT TRST182 - SPNSR P/R	150.00

CHECKS

ITEM	DATE	AMOUNT	ITEM	DATE	AMOUNT
9228	12/19	40.85	9241	12/01	1,820.50
9229	12/22	180.00	9242	12/29	260.00
9231*	12/15	92.35	9243	12/29	929.85
9233*	12/04	92.35	9246*	12/28	1,039.50
9237*	12/04	156.50	9247	12/15	1,820.49
9238	12/13	87.06	9248	12/28	1,820.51
9240*	12/11	209.12			

* INDICATES GAP IN CHECK SEQUENCE

PERSONAL LOANS OVER THE PHONE FROM WESTAMERICA!
WITH A FEW SIMPLE QUESTIONS, YOU'LL KNOW IF YOUR LOAN
IS APPROVED. CALL LOAN EXPRESS AT 1-800-514-1460.

BALANCE SUMMARY

Fund: 4600 Fresno Westside Mosquito Abtmt Subclass: 10000 General Subclass	Beginning Balance Debit Accts	Beginning Balance Credit Accts	Year-to-Date Transaction Debits	Year-to-Date Transaction Credits	Current Balances Debits Accts	Current Balances Credit Accts
0110 Cash In Treasury	2,381,626.29	0.00	284,761.12	0.00	2,666,387.41	0.00
0315 Interest Receivable	16,390.99	0.00	0.00	16,390.99	0.00	0.00
1435 Due To Other Governmental	0.00	10,874,465.07	0.00	65,543.39	0.00	10,940,008.46
1480 Fiduciary Closing	0.00	8,390,729.16	0.00	645,000.00	0.00	9,035,729.16
2230 Fund Balance - Unassigned	0.00	-16,867,176.95	1,027,850.56	0.00	0.00	-17,895,027.51
3008 Suppl-Prior Secured	0.00	0.00	0.00	652.11	0.00	652.11
3010 Property Taxes-Current Sec	0.00	0.00	0.00	552,242.59	0.00	552,242.59
3011 Suppl-Current Secured	0.00	0.00	0.00	14,180.21	0.00	14,180.21
3013 Supplemental-Curr Unsec Pr	0.00	0.00	0.00	69.51	0.00	69.51
3017 Property Taxes-Curr Unsec	0.00	0.00	0.00	3,005.16	0.00	3,005.16
3030 Penalties & Costs-Delinq T	0.00	0.00	0.00	246.18	0.00	246.18
3380 Interest	0.00	0.00	0.00	14,144.60	0.00	14,144.60
3475 State In-Lieu Taxes- Fish&	0.00	0.00	0.00	346.61	0.00	346.61
4469 Federal In Lieu - Housing	0.00	0.00	0.00	790.33	0.00	790.33
SUB CLASS TOTAL	2,398,017.28	2,398,017.28	1,312,611.68	1,312,611.68	2,666,387.41	2,666,387.41
0110 Cash In Treasury	646,381.49	0.00	0.00	304,200.68	342,180.81	0.00
0315 Interest Receivable	3,744.75	0.00	0.00	3,744.75	0.00	0.00
1435 Due To Other Governmental	0.00	-8,285,593.77	0.00	0.00	0.00	-8,285,593.77
1480 Fiduciary Closing	0.00	3,892,023.07	645,000.00	0.00	0.00	3,247,023.07
2230 Fund Balance - Unassigned	0.00	5,043,696.94	0.00	0.00	0.00	5,043,696.94
3380 Interest	0.00	0.00	0.00	3,855.80	0.00	3,855.80
5066 Charges For Special Assess	0.00	0.00	0.00	333,198.77	0.00	333,198.77
SUB CLASS TOTAL	650,126.24	650,126.24	645,000.00	645,000.00	342,180.81	342,180.81

Fund: 4600 Fresno Westside Mosquito Abtmt Subclass: 41620 4600-Fr Wstside Mosq-Parc Fees	Beginning Balance Debit Accts	Beginning Balance Credit Accts	Year-to-Date Transaction Debits	Year-to-Date Transaction Credits	Current Balances Debits Accts	Current Balances Credit Accts
GRAND TOTALS	3,048,143.52	3,048,143.52	1,957,611.68	1,957,611.68	3,008,568.22	3,008,568.22

End of Report

CENTRAL CALIFORNIA VECTOR CONTROL JOINT POWERS AGENCY								
UNOBLIGATED FUNDS						**1st Quarter (Ending 9/30/23)**		
						(End Bal.)		
		BEG. BAL.	**ACTIV.**	**END. BAL.**		**FUND SHARE**		
CONSOLIDATED-10		$133,332.02	$0.00	$133,332.02		6.840689151		
FWMAD-19		$549,112.32	$0.00	$549,112.32		28.17257768		
KINGS-23		$221,120.11	$0.00	$221,120.11		11.34471628		
MADERA-27		$233,842.14	$0.00	$233,842.14		11.9974286		
MERCED-29		$94,703.63	$0.00	$94,703.63		4.858833567		
West Side - 47		$714,779.83	$0.00	$714,779.83		36.67226093		
OPER. - 60		$2,212.11	$0.00	$2,212.11		0.113493794		
TOTAL		$1,949,102.16	$0.00	$1,949,102.16		100.00		
DETAIL SUMMARY OF ACTIVITY (operational fund & life funds)								
CMAD	**FWMAD**	**KINGS**	**MADERA**	**MERCED**	**WEST SIDE**	**OP FUND**		
							Interest	
						$ -	**Dues**	
						$ -	**Audit**	
$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		

Unobligated

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT

Annual Aircraft Program Cost Summary

	2020	2021	2022	2023	4 Year Avg.
Engine Hours	**39.40**	**38.30**	**39.20**	**N/A**	**38.85**
Gal. AvGas Used	987.00	878.00	690.04	516.50	767.89
Avg. Cost per Gallon	4.58	5.19	6.75	6.19	5.68
Gal. AvGas per Hour	25.05	22.92	17.60	N/A	19.77
Total Spray & Ferry Hours	**33.62**	**36.02**	**39.20**	**49.80**	**39.66**
Larvicide	33.62	36.02	39.20	49.80	39.66
Adulticide	0.00	0.00	0.00	0.00	0.00
Total Acres Sprayed	**9,068.00**	**9,643.00**	**8,333.00**	**15,618.00**	**10,665.50**
Larvicide	9,068.00	9,643.00	8,333.00	15,618.00	10,665.50
Adulticide	0.00	0.00	0.00	0.00	0.00
Average Acres per Hour	**269.72**	**267.71**	**212.58**	**313.61**	**268.92**
Larvicide	269.72	267.71	212.58	313.61	268.92
Adulticide	0.00	0.00	0.00	0.00	0.00
Pilot Services	$17,545.00	$18,435.00	$16,980.00	$24,241.50	$19,300.38
Aircraft Insurance	$10,169.00	$10,833.00	$11,291.00	$11,620.00	$10,978.25
Av Gas Used	$4,520.46	$4,556.82	$4,657.77	$3,197.14	$4,233.05
Aircraft Maintenance	$12,613.81	$8,874.00	$17,155.54	$80,094.44	$29,684.45
Engine Oil Purchased	$243.59	$0.00	$115.84	$0.00	$89.86
*Mix Trailer Maintenance	$231.66	$1.86	$406.54	$183.91	$205.99
Total Ops Cost of Program	**$45,323.52**	**$42,700.68**	**$50,606.69**	**$119,336.99**	**$64,491.97**
Total Cost per Acre	$5.00	$4.43	$6.07	$7.64	$5.79
Cost per Engine Hour	$1,150.34	$1,114.90	$1,290.99	N/A	$1,185.41
Cost per Spray Hour	$1,348.11	$1,185.47	$1,290.99	$2,396.33	$1,555.22

*** Modifications to Trap Wagon**

California Public Employees' Retirement System
Actuarial Office
400 Q Street, Sacramento, CA 95811 | Phone: (916) 795-3000 | Fax: (916) 795-2744
888 CalPERS (or **888**-225-7377) | TTY: (877) 249-7442 | **www.calpers.ca.gov**

July 2023

Miscellaneous Plan of the Fresno Westside Mosquito Abatement District (CalPERS ID: 4649627650)
Annual Valuation Report as of June 30, 2022

Dear Employer,

Attached to this letter is the June 30, 2022 actuarial valuation report for the rate plan noted above. **Provided in this report is the determination of the minimum required employer contributions for fiscal year (FY) 2024-25**. In addition, the report contains important information regarding the current financial status of the plan as well as projections and risk measures to aid in planning for the future.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

- Section 1 contains specific information for the plan including the development of the current and projected employer contributions, and
- Section 2 contains the Risk Pool Actuarial Valuation appropriate to the plan as of June 30, 2022.

Section 2 can be found on the CalPERS website (www.calpers.ca.gov). From the home page, go to *"Forms & Publications*" and select *"View All*". In the search box, enter *"Risk Pool*" and from the results list download the Miscellaneous Risk Pool Actuarial Valuation Report for June 30, 2022.

Actuarial valuations are based on assumptions regarding future plan experience including investment return and payroll growth, eligibility for the types of benefits provided, and longevity among retirees. The CalPERS Board of Administration (board) adopts these assumptions after considering the advice of CalPERS actuarial and investment teams and other professionals. Each actuarial valuation reflects all prior differences between actual and assumed experience and adjusts the contribution requirements as needed. This valuation is based on an investment return assumption of 6.8%, which was adopted by the board in November 2021. Other assumptions used in this report are those recommended in the CalPERS Experience Study and Review of Actuarial Assumptions report from November 2021.

Required Contributions

The table below shows the minimum required employer contributions for FY 2024-25 along with estimates of the required contributions for FY 2025-26. Employee contributions other than cost sharing (whether paid by the employer or the employee) are in addition to the results shown below. **The required employer contributions in this report do not reflect any cost sharing arrangement between the agency and the employees.**

Fiscal Year	Employer Normal Cost Rate	Employer Amortization of Unfunded Accrued Liability
2024-25	11.88%	$56,517
Projected Results		
2025-26	*11.9%*	*$65,000*

California Public Employees' Retirement System
Actuarial Office
400 Q Street, Sacramento, CA 95811 | Phone: (916) 795-3000 | Fax: (916) 795-2744
888 CalPERS (or **888**-225-7377) | TTY: (877) 249-7442 | **www.calpers.ca.gov**

July 2023

PEPRA Miscellaneous Plan of the Fresno Westside Mosquito Abatement District (CalPERS ID: 4649627650)
Annual Valuation Report as of June 30, 2022

Dear Employer,

Attached to this letter is the June 30, 2022 actuarial valuation report for the rate plan noted above. **Provided in this report is the determination of the minimum required employer contributions for fiscal year (FY) 2024-25**. In addition, the report contains important information regarding the current financial status of the plan as well as projections and risk measures to aid in planning for the future.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

- Section 1 contains specific information for the plan including the development of the current and projected employer contributions, and
- Section 2 contains the Risk Pool Actuarial Valuation appropriate to the plan as of June 30, 2022.

Section 2 can be found on the CalPERS website (www.calpers.ca.gov). From the home page, go to *"Forms & Publications*" and select *"View All*". In the search box, enter *"Risk Pool*" and from the results list download the Miscellaneous Risk Pool Actuarial Valuation Report for June 30, 2022.

Actuarial valuations are based on assumptions regarding future plan experience including investment return and payroll growth, eligibility for the types of benefits provided, and longevity among retirees. The CalPERS Board of Administration (board) adopts these assumptions after considering the advice of CalPERS actuarial and investment teams and other professionals. Each actuarial valuation reflects all prior differences between actual and assumed experience and adjusts the contribution requirements as needed. This valuation is based on an investment return assumption of 6.8%, which was adopted by the board in November 2021. Other assumptions used in this report are those recommended in the CalPERS Experience Study and Review of Actuarial Assumptions report from November 2021.

Required Contributions

The table below shows the minimum required employer contributions and the PEPRA member contribution rate for FY 2024-25 along with estimates of the required contributions for FY 2025-26. Employee contributions other than cost sharing (whether paid by the employer or the employee) are in addition to the results shown below. **The required employer contributions in this report do not reflect any cost sharing arrangement between the agency and the employees.**

Fiscal Year	Employer Normal Cost Rate	Employer Amortization of Unfunded Accrued Liability	PEPRA Member Contribution Rate
2024-25	7.87%	$1,193	7.75%
Projected Results			
2025-26	*7.9%*	*$2,000*	*TBD*

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT

POLICY TITLE: LACK OF A QUORUM
POLICY NUMBER: 5070

5070.1 Any meeting of the Board of Trustees at which a quorum of the Board cannot be present will be postponed to the next regularly scheduled Board meeting date or an earlier date, which is agreeable to a majority of the Board of Trustees, if items on the agenda are of sufficient importance to warrant an earlier meeting.

5070.1.1 If an earlier date is chosen, the Manager shall post a notice of the new date and time of the meeting in accordance with Policy 5010. If the meeting is cancelled and no meeting will be held until the next regular meeting, the Manager will post a notice to that effect.

5070.2 It is the intention of the Board of Trustees that all financial obligations of this District shall be paid in a timely manner. Therefore, in the event of a postponed or cancelled meeting due to the lack of a quorum, the following shall occur:

5070.2.1 The District Manager shall send a list of checks, to be issued that month, to a sub-committee of the Board consisting of the Board President or~~and~~ the Vice President and one other Trustee, for their consideration. If the sub-committee~~President and Vice President~~ approves of releasing said checks, they~~he/she~~ will sign the listing and return it to the District Manager.

5070.2.2 If the sub-committee~~President or Vice President~~ disapproves of any check(s), they~~he/she~~ may so note on the listing and approve the remaining checks.

5070.2.3 Any checks that have been noted as disapproved by a member of the Board shall not be released and shall be brought before the full Board for consideration at the next Board meeting.

5070.3 Upon receipt of the approved check listings, the District Manager shall cause said approved checks to be executed and released.

5070.4 At the next regular Board meeting, any checks released according to the above procedure shall be ratified by the Board, as a whole.

March 11, 2010

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT

POLICE TITLE: Sick Leave
POLICY NUMBER: 2040

2040.1 This policy shall apply to all employees.

2040.2 Sick leave is defined as absence of work due to illness, non-industrial injury, or quarantine due to exposure to a contagious disease; diagnosis, care or treatment of an existing health condition of, or preventive care for, an employee or an employee's family member and, for an employee who is a victim of domestic violence, sexual assault, or stalking, time off from work for the purposes described in subdivision (c) of Section 230 and subdivision (a) of Section 230.1 of the Labor Code. In addition, dentist and doctor appointments and prescribed sickness prevention measures shall be subject to sick leave if prior notice is provided to the Manager and he/she issues approval for the requested time off.

2040.3 Family member means any of the following:

2040.3.1 A child, which for purposes of this policy means a biological, adopted, or foster child, stepchild, legal ward, or a child to whom the employee stands in loco parentis. This definition of a child is applicable regardless of age or dependency status.

2040.3.2 A biological, adoptive or foster parent, stepparent, or legal guardian of an employee or the employee's spouse or registered domestic partner, or a person who stood in loco parentis when the employee was a minor child.

2040.3.3 A spouse.

2040.3.4 A registered domestic partner.

2040.3.5 A grandparent.

2040.3.6 A grandchild.

2040.3.7 A sibling.

2040.4 Sick leave is not a privilege that an employee may use at his/her discretion, but shall be allowed only in case of actual necessity (for the purposes set forth in 2040.2) of the employee, or his/her family member (as defined in 2040.3).

2040. 5 Rates of Accrual:

2040.5.1 Temporary or Seasonal Employees, as defined in Policy 2080, who work 30 or more days in a year shall be entitled to paid sick leave. Sick leave for eligible Temporary or Seasonal Employees shall accrue at the rate of one (1)

hour for every thirty (30) hours worked and accrual of sick leave shall be capped at 6 days or 48 hours.

2040.5.2 Full-time Employees, as defined in Policy 2080, shall accrue sick leave at the rate of one (1) working day (8 hours) per month beginning at the commencement of full-time employment.

2040.6 Employees shall be entitled to use accrued sick leave after completing three (3) months of employment.

2040.6.1 Temporary or Seasonal Employees shall be limited to the use of no more than 24 hours or 3 days in each year.

2040.7 In order to receive compensation while on sick leave, the employee shall notify his/her supervisor prior to the time for beginning the regular work day, or as soon thereafter as practical.

2040.8 Time missed from work resulting in sick leave is subject to verification. We will not ask for, and the employee should not provide, protected medical information.

2040.9 Unused sick leave is forfeited upon termination of employment for any reason other than retirement.

2040.9.1 Upon retirement, accumulated unused sick leave is added to the total years of service time of the employee at the rate of one (1) hour of service credit for each one (1) hour of unused sick leave in accordance with the District's contract with the Public Employees Retirement System.

2040.9.2 If an employee separates from employment and is rehired within one year from the date of separation, previously accrued and unused paid sick days shall be reinstated. The employee shall be entitled to use those previously accrued and unused paid sick days and to accrue additional paid sick days upon rehiring.

2040.10 WORKER'S COMPENSATION - An employee who is temporarily absent from work by reason of injury or illness covered by Worker's Compensation shall continue in pay status under the following provisions:

2040.10.1 The difference between the amount granted pursuant to such Worker's Compensation and the employee's regular rate of pay shall be deducted from the employee's accumulated sick leave and, when authorized by the employee, vacation days. Payment of wages will be coordinated with the Worker's Compensation carrier.

2040.10.2 Such an employee will continue in pay status and receive his regular rate of pay until his accumulated sick leave and vacation days have been depleted to the nearest one-half day.

2040.10.3 During this time, the employee is in pay status while absent from work

by reason of injury or illness covered by Worker's Compensation, and shall continue to accrue sick leave and vacation benefits as though not on leave of absence, but shall not receive credit for holidays.

Proposed Changes

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT

POLICY TITLE: Sick Leave
POLICY NUMBER: 2040

2040.1 This policy shall apply to all employees.

2040.2 [No changes; retain original text]

2040.3 Family member for the purpose of this policy includes:

- *2040.3.1 A child, including biological, adopted, foster child, stepchild, legal ward, or a child to whom the employee stands in loco parentis, regardless of age or dependency status.*
- *2040.3.2 A biological, adoptive or foster parent, stepparent, or legal guardian of the employee or the employee's spouse or registered domestic partner, or a person who stood in loco parentis when the employee was a minor child.*
- *2040.3.3 A spouse.*
- *2040.3.4 A registered domestic partner.*
- *2040.3.5 A grandparent.*
- *2040.3.6 A grandchild.*
- *2040.3.7 A sibling.*
- ***2040.3.8 A "designated person," defined as any individual related by blood or whose association with the employee is the equivalent of a family relationship, as identified by the employee at the time they request the leave. The employer may limit an employee to one designated person per 12-month period for paid sick days.***

2040.4 [No changes; retain original text]

2040.5 Rates of Accrual:

2040.5.1 Temporary or Seasonal Employees, as defined in Policy 2080, who work 30 or more days in a year shall be entitled to paid sick leave. Sick leave for eligible Temporary or Seasonal Employees shall accrue at the rate of one (1) hour for every thirty (30) hours worked, ***and accrual of sick leave shall be capped at 10 days or 80 hours.***

2040.5.2 [No changes; retain original text for Full-time Employees]

2040.6 [No changes; retain original text]

2040.6.1 Temporary or Seasonal Employees shall be limited to the use of no more than ***40 hours or 5 days in each year.***

2040.7 [No changes; retain original text]

2040.8 [No changes; retain original text]

2040.9 Unused sick leave for Temporary or Seasonal Employees shall be allowed to carry over to the following year of employment, ***with a maximum accrual cap of 10 days or 80 hours.***

2040.9.1 [No changes; retain original text]

2040.9.2 [No changes; retain original text]

2040.10 WORKER'S COMPENSATION - [No changes; retain original text for sections 2040.10.1 to 2040.10.3]

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT

POLICY TITLE: INVESTMENT
POLICY NUMBER: 3160

3160.1 **PURPOSE** - The Board of Trustees of the Fresno Westside Mosquito Abatement District ("District") has a fiduciary responsibility to maximize the use of public funds entrusted to its care and to manage those monies wisely and prudently.

3160.2 The purpose of this policy is to provide guidelines with regard to the investment of District funds. The District shall be guided by and comply with the applicable rules of Government Code §~~Sections~~ 53601 et seq. ~~through 53608~~ regarding the investment of surplus money not required for the immediate necessities of the District, and Government Code §§~~Sections~~ 53630 ~~through~~ 53684 regarding the deposit and investment of other District funds. This policy shall apply to all funds and investment activity under the direct authority of the District. If there is any inconsistency between the provision of this policy and an applicable statutory provision, the statute will govern.

3160.3 **ALLOWABLE INVESTMENT INSTRUMENTS**

3160.3.1 The Fresno County Treasury. All funds collected by the County of Fresno are placed in the Treasury in an account in the name of the District. This shall be the primary investment instrument utilized by the District.

3160.3.1.1 District funds may also be invested in the Fresno County Treasury as Member Trust Funds through the Central California Vector Control Joint Powers Agency ("CCVCJPA").

3160.3.2 The State of California's Local Agency Investment Fund ("LAIF"). Funds may be deposited in the LAIF, either by the District directly or through the CCVCJPA.

3160.3.3 FDIC Insured Banks or Savings and Loan Associations. Subject to the procedural requirements set forth in Cal. Health and Safety Code sections 2077-78, funds may be deposited in Certificates of Deposits or in Passbook Deposits in FDIC insured banks and savings and loan associations, providing that the total amount deposited in each bank or savings and loan association does not exceed the amount of insurance.

3160.3.4 California Cooperative Liquid Assets Securities System (California CLASS).

3160.3.5 A recognized prefund trust for CalPERS Pension Plans (Section 15 trust).

3160.4 **REPORTING REQUIREMENT** - The Manager, acting as chief fiscal officer for the District, shall submit a quarterly investment report to the Board of Trustees within 30 days following the end of each quarter. That report shall contain:

3160.4.1 A statement indicating that all cash and investments are in conformity with this investment policy.

3160.4.2 A statement indicating that there are sufficient funds to meet the next six months expected expenditures.

3160.4.3 A copy of the most recent statement or statements from the institutions listed in 3160.3 in which the District has funds invested.

3160.5 **INVESTMENT POLICY REVISION** - This investment policy shall be reviewed at least annually at a regular public meeting of the Board of Trustees of the Fresno Westside Mosquito Abatement District. Revision of the investment policy may be made at that time or at any other Board meeting when properly placed on the agenda according to law. Notwithstanding Policy # 1010.3, amendments to Policy # 3160.3; Allowable Investment Interests, may be presented and considered at a single Board Meeting.

May 23 , 2018