

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

January 09, 2020 – 12:45 p.m.

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.)

9. STAFF REPORTS AND INFORMATION

- a) ANNUAL REPORT
District staff will present a summary of the year's operations and surveillance.
- b) OPERATIONS AND LEGISLATIVE 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.
- c) 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 meeting 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, Jan 26-29, San Diego, CA.
 - AMCA Annual Meeting, Mar 16-20, Portland, OR.
- f) FORM 700 DISCLOSURE OF REPORTABLE INTERESTS
The Board will review the Form 700 reporting requirements for 2019-20.

10. 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) 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) ANNUAL REVIEW OF INVESTMENT POLICY
The Board will review Policy 3160 – Investment to determine if any changes need to be made.
- c) OVERAGE INSURANCE
The Board will decide whether overage insurance is needed for the health insurance plan.
- 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 2020.

11. TRUSTEE ISSUES

- a) ETHICS/SEXUAL HARASSMENT TRAINING
The manager will present information on mandatory 2020 Ethics 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.

12. REQUEST FOR FUTURE AGENDA ITEMS

The Board President will entertain suggestions for future agenda items.

13. ADJOURNMENT

The next regular meeting will be held on **February 15, 2020.**

Accessible Public Meetings: Upon request, the Fresno Westside Mosquito Abatement District will provide written agenda materials in appropriate alternative formats, or disability-related modification or accommodation, including auxiliary aids or services, to enable individuals with disabilities to participate in public meetings. Please send a written request, including your name, mailing address, phone number and a brief description of the requested materials and preferred alternative format or auxiliary aid or service at least eight (8) days before the meeting. Requests should be sent to: Fresno Westside Mosquito Abatement District, 2555 "N" Street, Firebaugh, CA 93622 or creis@fresnowestmosquito.com.

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT
2555 N Street - FIREBAUGH, CALIFORNIA, 93622

MINUTES: Board Meeting ----- December 12, 2019
Headquarters ----- Firebaugh, California

TRUSTEES PRESENT: Felker, Williams, Ram, Capuchino

TRUSTEES ABSENT: Fickett, Fontana

OTHERS PRESENT: Conlin Reis, Dist. Manager

Trustee Capuchino called the meeting to order at 12:55 p.m.

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

MOTION: Trustee Ram SECOND: Trustee Felker

There were no members of the public in attendance.

There were no additions to the agenda.

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 Board considered an amendment to the Purchase and Sale Agreement that would extend the feasibility period to October of 2020. After some discussion, a motion was made, seconded, and passed unanimously to approve the second amendment to the purchase and sale agreement as presented.

MOTION: Trustee Ram SECOND: Trustee Williams

* The Board considered the options for renewal of health insurance for 2020. After some discussion, a motion was made, seconded, and passed unanimously to renew the current health insurance plan with Blue Shield California. The manager will consult with the broker to determine if overage insurance should be purchased for the self-funded portion in review of the current year's plan use.

MOTION: Trustee Williams SECOND: Trustee Felker

The Trustees were asked to report on mosquito conditions and public opinions in their respective areas. Trustee Capuchino reported activity around and inside of his home.

There being no further business, the meeting was adjourned at 1:51 p.m. The next regular meeting of the Board will be held on January 9, 2020.

Chairman

Secretary

Fresno Westside Mosquito Abatement District
Checks for Ratification
December 19, 2019 through January 8, 2020

Date	Num	Name	Memo	Amount
Dec 19, '19 - Jan 8, 20				
12/30/2019		QuickBooks Payroll Service	Created by Payroll Service...	-13,765.56
12/31/2019		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
12/30/2019		QuickBooks Payroll Service	Created by Direct Deposit ...	-1.75
01/01/2020	Auto Pay	Blue Shield of California	Health Ins. Premium - Dec...	-5,239.92
01/03/2020	AutoPay	Pacific Gas & Electric Co.	Utilities	-943.86
12/31/2019	E-Pay	Calpers 457	Def Comp	-2,950.00
12/31/2019	E-Pay	FRESNO WESTSIDE M.A.D.	4649627650	-6,286.88
12/31/2019	E-Pay	FRESNO WESTSIDE M.A.D.	4649627650	-1,884.57
12/31/2019	E-Pay	FRESNO WESTSIDE M.A.D.	94-6037648	-5,756.94
12/31/2019	E-Pay	FRESNO WESTSIDE M.A.D.	698-1686-6	-586.08
12/23/2019	E-Pay	Mutual of Omaha	Life Ins._January 2020	-170.10
12/31/2019	DD1494	Coffey, Kenneth	Direct Deposit	0.00
12/31/2019	DD1495	Diedrich, Matt	Direct Deposit	0.00
12/31/2019	DD1496	Quigley, Robert	Direct Deposit	0.00
12/31/2019	DD1497	Reis, Conlin	Direct Deposit	0.00
12/31/2019	DD1498	Rowan, Chance D	Direct Deposit	0.00
12/31/2019	DD1499	Verdugo, Alfredo J	Direct Deposit	0.00
12/31/2019	DD1502	Young, Brenda D	Direct Deposit	0.00
12/31/2019	8363	Burns, Richard	Pay Period 12/16/2019 - 1...	-1,705.14
12/31/2019	8364	Chapman, Brian	Pay Period 12/16/2019 - 1...	-1,524.48
12/23/2019	283020	VOYA Institutional Trust Co.	Def Comp	-425.00
Dec 19, '19 - Jan 8, 20				<u>-41,740.28</u>

Fresno Westside Mosquito Abatement District
Checks for Approval
January 9 - 15, 2020

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Jan 9 - 15, 20				
01/14/2020		QuickBooks Payroll Service	Created by Payroll Service on 01/0...	-12,275.30
01/15/2020		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
01/14/2020		QuickBooks Payroll Service	Created by Direct Deposit Service o...	-1.75
01/15/2020	E-Pay	VOYA Institutional Trust Co.	Def Comp	-325.00
01/15/2020	E-Pay	FRESNO WESTSIDE M.A.D.	94-6037648	-5,278.46
01/15/2020	E-Pay	FRESNO WESTSIDE M.A.D.	698-1686-6	-501.87
01/15/2020	DD1503	Diedrich, Matt	Direct Deposit	0.00
01/15/2020	DD1504	Quigley, Robert	Direct Deposit	0.00
01/15/2020	DD1505	Reis, Conlin	Direct Deposit	0.00
01/15/2020	DD1506	Rowan, Chance D	Direct Deposit	0.00
01/15/2020	DD1507	Verdugo, Alfredo J	Direct Deposit	0.00
01/15/2020	DD1508	Young, Brenda D	Direct Deposit	0.00
01/09/2020	8365	Ag & Industrial	parts for Trap Wagon	-52.04
01/09/2020	8366	ASI Administrative Solutions	Claims	-406.83
01/09/2020	8367	AT&T - CALNET	Office Phones	-76.39
01/09/2020	8368	CCVCJPA	Dental/Vision - January 2020	-419.13
01/09/2020	8369	TDC Aero Logistics Inc.	Aircraft Management	-200.00
01/15/2020	8370	Capuchino, S. Leo	Trustee in-lieu_December	-92.35
01/15/2020	8371	Felker, Robert	Trustee in-lieu_December	-92.35
01/15/2020	8372	Ram, Rene	Trustee in-lieu_December	-92.35
01/15/2020	8373	Williams, Frank	Trustee in-lieu_December	-92.35
01/15/2020	8374	Burns, Richard	Pay Period 01/01/2020 -01/15/2020	-1,712.70
01/15/2020	8375	Chapman, Brian	Pay Period 01/01/2020 -01/15/2020	-1,530.16
01/15/2020	283021	US Bank Corporate Payment ...	CalCard Payment	-20,588.74
01/15/2020	283022	FRESNO WESTSIDE M.A.D.	Replenish revolving account	-62,000.00
01/15/2020	283022	FRESNO WESTSIDE M.A.D.	Replenish revolving account	62,000.00
Jan 9 - 15, 20				<u>-44,237.77</u>

Fresno Westside Mosquito Abatement District

Profit & Loss

December 2019

01/08/20

Accrual Basis

	Dec 19	Dec 18
Ordinary Income/Expense		
Income		
District Deposits		
Retiree's	139.72	0.00
District Deposits - Other	558.40	0.00
Total District Deposits	698.12	0.00
Interest	7,595.46	8,115.51
Taxes - Benefit Assessment	276,440.05	281,008.97
Taxes - Property	442,002.52	420,783.85
Total Income	726,736.15	709,908.33
Gross Profit	726,736.15	709,908.33
Expense		
5010 Salaries & Wages	51,694.97	50,002.01
5020 OASDI, Retirement		
5021 OASDI	3,961.83	3,834.27
5022 CalPERS Normal	4,639.41	4,185.32
Total 5020 OASDI, Retirement	8,601.24	8,019.59
5030 Gr. Ins., Unemp.	5,833.69	5,440.40
5040 Insecticide	17,362.38	0.00
5050 Clothing	244.89	176.76
5060 Communications	-118.04	213.46
5090 Household	155.94	3.23
5120 Equipment Maintenance		
5122 Parts, Repairs	259.04	479.93
5123 Shop Expense	20.32	0.00
5125 Parts & Repairs, Aircraft	0.00	4,542.53
Total 5120 Equipment Maintena...	279.36	5,022.46
5130 Bldg and Grounds Maint.	1,529.84	288.74
5150 Membership and Dues	540.00	9,500.00
5170 Office Expense	61.00	68.18
5180 Professional Services	0.00	204.00
5230 District Special Expense		
5231 Miscellaneous	82.71	22.33
5232 Field Expenses	-26.62	274.80
5234 Surveillance	114.28	1,600.00
5236 Aerial Management	200.00	175.00
Total 5230 District Special Expe...	370.37	2,072.13
5250 Transportation		
5251 Trustees	600.00	600.00
5252 Travel Expenses	312.19	738.26
Total 5250 Transportation	912.19	1,338.26
5260 Utilities	1,038.33	891.10

Fresno Westside Mosquito Abatement District

Profit & Loss

December 2019

01/08/20

Accrual Basis

	<u>Dec 19</u>	<u>Dec 18</u>
5370 Capital Outlay		
5372 Auto	-20,000.00	0.00
Total 5370 Capital Outlay	-20,000.00	0.00
5380 Retiree's Insurance	69.86	66.54
Payroll Expenses	3.50	0.00
Total Expense	68,579.52	83,306.86
Net Ordinary Income	658,156.63	626,601.47
Net Income	<u>658,156.63</u>	<u>626,601.47</u>

Fresno Westside Mosquito Abatement District
Budget Comparison by Account
 July through December 2019

	Jul - Dec 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
District Deposits				
Retiree's	489.02	850.00	-360.98	57.5%
District Deposits - Other	4,550.97	2,700.00	1,850.97	168.6%
Total District Deposits	5,039.99	3,550.00	1,489.99	142.0%
Interest	8,232.32	18,000.00	-9,767.68	45.7%
Other Charge	47,427.34	50,000.00	-2,572.66	94.9%
Taxes - Benefit Assessment	276,450.47	549,500.00	-273,049.53	50.3%
Taxes - Property	451,938.36	876,000.00	-424,061.64	51.6%
Total Income	789,088.48	1,497,050.00	-707,961.52	52.7%
Gross Profit	789,088.48	1,497,050.00	-707,961.52	52.7%
Expense				
5010 Salaries & Wages	329,934.14	657,030.00	-327,095.86	50.2%
5020 OASDI, Retirement				
5021 OASDI	25,254.62	50,263.00	-25,008.38	50.2%
5022 CalPERS Normal	27,836.46	55,613.00	-27,776.54	50.1%
5023 Unfunded Accrued Liabil...	17,619.00	18,247.00	-628.00	96.6%
Total 5020 OASDI, Retirement	70,710.08	124,123.00	-53,412.92	57.0%
5030 Gr. Ins., Unemp.	41,764.82	88,818.00	-47,053.18	47.0%
5040 Insecticide	56,655.51	100,000.00	-43,344.49	56.7%
5050 Clothing	1,589.03	3,200.00	-1,610.97	49.7%
5060 Communications	2,458.82	5,000.00	-2,541.18	49.2%
5090 Household	238.34	500.00	-261.66	47.7%
5100 Insurance				
5101 General, Liability, Auto	33,216.46	30,000.00	3,216.46	110.7%
5102 Aircraft	-289.00	9,000.00	-9,289.00	-3.2%
5103 Compensation	21,005.94	21,205.00	-199.06	99.1%
5104 Deductibles	0.00	1,000.00	-1,000.00	0.0%
Total 5100 Insurance	53,933.40	61,205.00	-7,271.60	88.1%
5120 Equipment Maintenance				
5121 Gas & Oil	12,992.43	22,000.00	-9,007.57	59.1%
5122 Parts, Repairs	4,021.86	6,000.00	-1,978.14	67.0%
5123 Shop Expense	139.56	500.00	-360.44	27.9%
5124 Gas & Oil - Aircraft	3,992.91	5,400.00	-1,407.09	73.9%
5125 Parts & Repairs, Aircraft	540.00	9,000.00	-8,460.00	6.0%
Total 5120 Equipment Maintena...	21,686.76	42,900.00	-21,213.24	50.6%
5130 Bldg and Grounds Maint.	2,791.78	4,000.00	-1,208.22	69.8%
5140 Lab Expenses	0.00	1,000.00	-1,000.00	0.0%
5150 Membership and Dues	15,405.00	16,000.00	-595.00	96.3%
5170 Office Expense	423.00	2,500.00	-2,077.00	16.9%
5180 Professional Services	12,607.91	19,500.00	-6,892.09	64.7%
5200 Equipment Rentals	0.00	1,000.00	-1,000.00	0.0%
5220 Small Tools	0.00	500.00	-500.00	0.0%

Fresno Westside Mosquito Abatement District
Budget Comparison by Account
July through December 2019

	Jul - Dec 19	Budget	\$ Over Budget	% of Budget
5230 District Special Expense				
5231 Miscellaneous	4,575.06	6,000.00	-1,424.94	76.3%
5232 Field Expenses	107.76	3,500.00	-3,392.24	3.1%
5233 Research	27.98	1,500.00	-1,472.02	1.9%
5234 Surveillance	11,574.11	20,000.00	-8,425.89	57.9%
5235 Public Education	128.54	2,500.00	-2,371.46	5.1%
5236 Aerial Management	9,240.00	16,500.00	-7,260.00	56.0%
5237 Digital Field Data License	0.00	5,750.00	-5,750.00	0.0%
Total 5230 District Special Expe...	25,653.45	55,750.00	-30,096.55	46.0%
5250 Transportation				
5251 Trustees	3,200.00	8,000.00	-4,800.00	40.0%
5252 Travel Expenses	512.62	15,400.00	-14,887.38	3.3%
Total 5250 Transportation	3,712.62	23,400.00	-19,687.38	15.9%
5260 Utilities	7,892.78	12,200.00	-4,307.22	64.7%
5340 Fees & Assessments	92.44	3,335.00	-3,242.56	2.8%
5360 Bldg & Grounds Improve.	0.00	85,000.00	-85,000.00	0.0%
5370 Capital Outlay				
5372 Auto	34,083.98	20,000.00	14,083.98	170.4%
Total 5370 Capital Outlay	34,083.98	20,000.00	14,083.98	170.4%
5380 Retiree's Insurance	419.16	850.00	-430.84	49.3%
5390 Long Term Debt	66,228.07	132,500.00	-66,271.93	50.0%
5500 ZikaVirus Funding				
5501 Zika Funding Equipment	0.00			
Total 5500 ZikaVirus Funding	0.00			
Payroll Expenses	7.00			
Total Expense	748,288.09	1,460,311.00	-712,022.91	51.2%
Net Ordinary Income	40,800.39	36,739.00	4,061.39	111.1%
Net Income	40,800.39	36,739.00	4,061.39	111.1%

Fresno Westside Mosquito Abatement District
Year to Date Comparison
July through December 2019

	Jul - Dec 19	Jul - Dec 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
District Deposits				
Retiree's	489.02	332.70	156.32	47.0%
District Deposits - Other	4,550.97	411.74	4,139.23	1,005.3%
Total District Deposits	5,039.99	744.44	4,295.55	577.0%
Interest	8,232.32	10,500.60	-2,268.28	-21.6%
Other Charge	47,427.34	58,741.10	-11,313.76	-19.3%
Taxes - Benefit Assessment	276,450.47	281,043.99	-4,593.52	-1.6%
Taxes - Property	451,938.36	427,147.21	24,791.15	5.8%
Total Income	789,088.48	778,177.34	10,911.14	1.4%
Gross Profit	789,088.48	778,177.34	10,911.14	1.4%
Expense				
5010 Salaries & Wages	329,934.14	319,345.52	10,588.62	3.3%
5020 OASDI, Retirement				
5021 OASDI	25,254.62	24,460.09	794.53	3.3%
5022 CalPERS Normal	27,836.46	25,111.92	2,724.54	10.9%
5023 Unfunded Accrued Liabil...	17,619.00	11,673.00	5,946.00	50.9%
Total 5020 OASDI, Retirement	70,710.08	61,245.01	9,465.07	15.5%
5030 Gr. Ins., Unemp.	41,764.82	36,102.59	5,662.23	15.7%
5040 Insecticide	56,655.51	25,253.52	31,401.99	124.4%
5050 Clothing	1,589.03	1,369.70	219.33	16.0%
5060 Communications	2,458.82	2,206.20	252.62	11.5%
5090 Household	238.34	359.62	-121.28	-33.7%
5100 Insurance				
5101 General, Liability, Auto	33,216.46	29,227.78	3,988.68	13.7%
5102 Aircraft	-289.00	0.00	-289.00	-100.0%
5103 Compensation	21,005.94	20,161.37	844.57	4.2%
Total 5100 Insurance	53,933.40	49,389.15	4,544.25	9.2%
5120 Equipment Maintenance				
5121 Gas & Oil	12,992.43	12,921.21	71.22	0.6%
5122 Parts, Repairs	4,021.86	4,386.23	-364.37	-8.3%
5123 Shop Expense	139.56	190.26	-50.70	-26.7%
5124 Gas & Oil - Aircraft	3,992.91	95.02	3,897.89	4,102.2%
5125 Parts & Repairs, Aircraft	540.00	5,541.64	-5,001.64	-90.3%
Total 5120 Equipment Maintena...	21,686.76	23,134.36	-1,447.60	-6.3%
5130 Bldg and Grounds Maint.	2,791.78	945.07	1,846.71	195.4%
5140 Lab Expenses	0.00	259.41	-259.41	-100.0%
5150 Membership and Dues	15,405.00	10,370.00	5,035.00	48.6%
5170 Office Expense	423.00	1,342.73	-919.73	-68.5%
5180 Professional Services	12,607.91	12,873.58	-265.67	-2.1%
5230 District Special Expense				
5231 Miscellaneous	4,575.06	4,519.22	55.84	1.2%
5232 Field Expenses	107.76	810.86	-703.10	-86.7%

Fresno Westside Mosquito Abatement District
Year to Date Comparison
July through December 2019

	Jul - Dec 19	Jul - Dec 18	\$ Change	% Change
5233 Research	27.98	54.16	-26.18	-48.3%
5234 Surveillance	11,574.11	11,872.34	-298.23	-2.5%
5235 Public Education	128.54	591.33	-462.79	-78.3%
5236 Aerial Management	9,240.00	11,190.00	-1,950.00	-17.4%
Total 5230 District Special Expe...	25,653.45	29,037.91	-3,384.46	-11.7%
5250 Transportation				
5251 Trustees	3,200.00	3,400.00	-200.00	-5.9%
5252 Travel Expenses	512.62	2,477.35	-1,964.73	-79.3%
Total 5250 Transportation	3,712.62	5,877.35	-2,164.73	-36.8%
5260 Utilities	7,892.78	6,042.06	1,850.72	30.6%
5340 Fees & Assessments	92.44	92.44	0.00	0.0%
5360 Bldg & Grounds Improve.	0.00	8,641.50	-8,641.50	-100.0%
5370 Capital Outlay				
5372 Auto	34,083.98	0.00	34,083.98	100.0%
5374 Shop	0.00	20,947.04	-20,947.04	-100.0%
Total 5370 Capital Outlay	34,083.98	20,947.04	13,136.94	62.7%
5380 Retiree's Insurance	419.16	399.24	19.92	5.0%
5390 Long Term Debt	66,228.07	66,228.07	0.00	0.0%
5500 ZikaVirus Funding				
5501 Zika Funding Equipment	0.00	6,409.32	-6,409.32	-100.0%
5503 Zika Funding Personnel	0.00	225.00	-225.00	-100.0%
Total 5500 ZikaVirus Funding	0.00	6,634.32	-6,634.32	-100.0%
Payroll Expenses	7.00	0.00	7.00	100.0%
Total Expense	748,288.09	688,096.39	60,191.70	8.8%
Net Ordinary Income	40,800.39	90,080.95	-49,280.56	-54.7%
Net Income	40,800.39	90,080.95	-49,280.56	-54.7%

Fresno Westside Mosquito Abatement District
Balance Sheet Comparison
As of December 31, 2019

	Dec 31, 19	Dec 31, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CCVCJPA Deposit	511,303.90	503,259.52	8,044.38	1.6%
Fresno Co. Treasury	1755535.95	1495671.28	259,864.67	17.4%
Petty Cash	111.28	157.99	-46.71	-29.6%
Westamerica Bank	63,302.38	70,780.58	-7,478.20	-10.6%
Total Checking/Savings	2330253.51	2069869.37	260,384.14	12.6%
Accounts Receivable				
Accounts Receivable	0.00	22,469.14	-22,469.14	-100.0%
Total Accounts Receivable	0.00	22,469.14	-22,469.14	-100.0%
Total Current Assets	2330253.51	2092338.51	237,915.00	11.4%
TOTAL ASSETS	2330253.51	2092338.51	237,915.00	11.4%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	6,865.48	12,444.63	-5,579.15	-44.8%
Total Accounts Payable	6,865.48	12,444.63	-5,579.15	-44.8%
Credit Cards				
US Bank Cal Card	22,931.99	14,014.75	8,917.24	63.6%
Total Credit Cards	22,931.99	14,014.75	8,917.24	63.6%
Other Current Liabilities				
Accrued vacation	42,530.72	49,935.10	-7,404.38	-14.8%
CA-Unemp.	-0.01	0.00	-0.01	-100.0%
Direct Deposit Liabilities	-1,000.00	0.00	-1,000.00	-100.0%
Payroll Liabilities	-1,275.30	-1,115.92	-159.38	-14.3%
Total Other Current Liabili...	40,255.41	48,819.18	-8,563.77	-17.5%
Total Current Liabilities	70,052.88	75,278.56	-5,225.68	-6.9%
Total Liabilities	70,052.88	75,278.56	-5,225.68	-6.9%
Equity				
Opening Bal Equity	886,698.38	886,698.38	0.00	0.0%
Retained Earnings	1332701.86	1040280.62	292,421.24	28.1%
Net Income	40,800.39	90,080.95	-49,280.56	-54.7%
Total Equity	2260200.63	2017059.95	243,140.68	12.1%
TOTAL LIABILITIES & EQUITY	2330253.51	2092338.51	237,915.00	11.4%

QuickBooks Payroll Services

Date: 01/08/2020

Subject: Details of Funds to be Withdrawn

Funds to be withdrawn for payment by Service
(not including applicable fees):

Employee Direct Deposit: \$12,275.30
Vendor Payments(Direct Deposit): \$0.00

Payroll Run Summary for 01/15/2020:

Paychecks

	Direct Deposit
Total	12,275.30
DD1503 Diedrich, Matt	1,307.53
DD1504 Quigley, Robert	1,662.70
DD1505 Reis, Conlin	3,389.58
DD1506 Rowan, Chance D	2,592.11
DD1507 Verdugo, Alfredo J	1,856.09
DD1508 Young, Brenda D	1,467.29

Fresno Westside Mosquito Abatement District
Reconciliation Detail
US Bank Cal Card, Period Ending 12/23/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						-8,137.97
Cleared Transactions						
Charges and Cash Advances - 25 items						
Bill Pmt -CCard	11/25/2019	Reis	Mid Valley Disposal	X	-76.26	-76.26
Credit Card Ch...	11/27/2019	Reis	Intuit	X	-63.00	-139.26
Bill Pmt -CCard	12/04/2019	Reis	AT&T Internet	X	-53.50	-192.76
Bill Pmt -CCard	12/05/2019	Rowan	Tharps Farm Sup...	X	-1,410.25	-1,603.01
Bill Pmt -CCard	12/05/2019	Reis	Verizon Wireless	X	-344.94	-1,947.95
Bill Pmt -CCard	12/05/2019	Reis	Praxair	X	-63.34	-2,011.29
Credit Card Ch...	12/05/2019	Verd...	Batteries Plus	X	-60.93	-2,072.22
Credit Card Ch...	12/05/2019	Verd...	Batteries Plus	X	-53.35	-2,125.57
Credit Card Ch...	12/06/2019	Rowan	Gleim Crown Pu...	X	-1,255.58	-3,381.15
Bill Pmt -CCard	12/07/2019	Reis	City of Firebaugh	X	-94.47	-3,475.62
Bill Pmt -CCard	12/09/2019	Reis	California Special...	X	-4,565.00	-8,040.62
Bill Pmt -CCard	12/10/2019	Reis	MVCAC	X	-1,860.00	-9,900.62
Bill Pmt -CCard	12/10/2019	Reis	UniFirst Corporati...	X	-228.26	-10,128.88
Credit Card Ch...	12/11/2019	Rowan	Walmart	X	-20.32	-10,149.20
Credit Card Ch...	12/12/2019	Reis	Amazon.com	X	-54.79	-10,203.99
Credit Card Ch...	12/12/2019	Reis	Amazon.com	X	-10.79	-10,214.78
Credit Card Ch...	12/12/2019	Rowan	Dollar General	X	-9.72	-10,224.50
Credit Card Ch...	12/16/2019	Reis	Amazon.com	X	-80.64	-10,305.14
Bill Pmt -CCard	12/17/2019	Diedr...	Mendota Smog &...	X	-207.00	-10,512.14
Credit Card Ch...	12/18/2019	Rowan	Univar USA, Inc.	X	-17,362.38	-27,874.52
Credit Card Ch...	12/18/2019	Rowan	MVCAC	X	-270.00	-28,144.52
Credit Card Ch...	12/18/2019	Verd...	MVCAC	X	-270.00	-28,414.52
Credit Card Ch...	12/18/2019	Rowan	Alaska Air	X	-146.60	-28,561.12
Credit Card Ch...	12/18/2019	Verd...	Alaska Air	X	-146.59	-28,707.71
Credit Card Ch...	12/18/2019	Rowan	Expedia	X	-19.00	-28,726.71
Total Charges and Cash Advances					-28,726.71	-28,726.71
Total Cleared Transactions					-28,726.71	-28,726.71
Cleared Balance					28,726.71	20,588.74
Uncleared Transactions						
Charges and Cash Advances - 1 item						
General Journal	06/30/2019	GEN...			-2,126.03	-2,126.03
Total Charges and Cash Advances					-2,126.03	-2,126.03
Payments and Credits - 1 item						
Credit Card Cre...	12/16/2019		Verizon Wireless		118.04	118.04
Total Uncleared Transactions					-2,007.99	-2,007.99
Register Balance as of 12/23/2019					30,734.70	22,596.73
New Transactions						
Charges and Cash Advances - 6 items						
Credit Card Ch...	12/24/2019	Reis	Matson Alarm C...		-198.00	-198.00
Credit Card Ch...	12/24/2019	Reis	Mid Valley Disposal		-76.26	-274.26
Credit Card Ch...	12/27/2019	Reis	Intuit		-61.00	-335.26
Credit Card Ch...	01/03/2020	Reis	City of Firebaugh		-88.53	-423.79
Credit Card Ch...	01/03/2020	Reis	AT&T Internet		-53.50	-477.29

EXPENDITURES BY MONTH

MONTH	2017-18	2018-19	2019-20
JLY	\$186,255.48	\$154,099.84	\$168,158.60
AUG	\$122,053.35	\$107,716.60	\$170,588.11
SEP	\$91,999.25	\$85,893.32	\$156,511.03
OCT	\$193,464.84	\$173,001.71	\$106,202.44
NOV	\$107,057.28	\$84,078.06	\$78,248.39
DEC	\$76,426.15	\$83,306.86	\$68,579.52
JAN	\$76,097.53	\$77,746.26	
FEB	\$127,080.65	\$98,990.60	
MAR	\$91,656.78	\$83,060.24	
APR	\$184,610.62	\$157,015.00	
MAY	\$140,921.06	\$105,368.06	
JUN	\$95,200.17	\$100,375.53	
YEAR	\$1,492,823.16	\$1,310,652.08	\$748,288.09

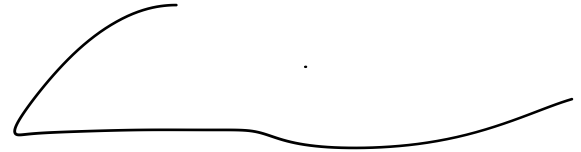
TDC Aero Logistics Inc.

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



INVOICE
1795

DATE December 2019
NAME Fresno Westside Mosquito Abatement
ADDRESS 2555 N St.
Firebaugh, CA 93622
PHONE



DATE	DESCRIPTION	Hours	Rate	TOTAL
12/2019	Pilot Services		150.00	
12/2019	Call Out		200.00	
12/2019	Aircraft Management		200.00	200.00
			TOTAL	200.00

Payment Due Upon Receipt

TDC Aero Logistics Inc.
Ty D. Cotta - President

Thank you for the opportunity to fly with you.

2019-20				
Blue Shield/ASI	PREMIUMS	CLAIMS	ADMIN	TOTAL
July				
9 Employees	\$4,873.26			
Claims		\$1,063.37		
Admin			\$270.00	
TOTAL FOR MONTH	\$4,873.26	\$1,063.37	\$270.00	\$6,206.63
TOTAL TO DATE	\$4,873.26	\$1,063.37	\$270.00	\$6,206.63
August				
9 Employees	\$4,873.26			
Claims		\$270.57		
Admin			\$270.00	
TOTAL FOR MONTH	\$4,873.26	\$270.57	\$270.00	\$5,413.83
TOTAL TO DATE	\$9,746.52	\$1,333.94	\$540.00	\$11,620.46
September				
9 Employees	\$4,873.26			
Claims		\$1,021.31		
Admin			\$270.00	
TOTAL FOR MONTH	\$4,873.26	\$1,021.31	\$270.00	\$6,164.57
TOTAL TO DATE	\$14,619.78	\$2,355.25	\$810.00	\$17,785.03
October				
9 Employees	\$4,873.26			
Claims		\$4,922.87		
Admin			\$270.00	
TOTAL FOR MONTH	\$4,873.26	\$4,922.87	\$270.00	\$10,066.13
TOTAL TO DATE	\$19,493.04	\$7,278.12	\$1,080.00	\$27,851.16
November				
9 Employees	\$4,873.26			
Claims		\$1,860.46		
Admin			\$270.00	
TOTAL FOR MONTH	\$4,873.26	\$1,860.46	\$270.00	\$7,003.72
TOTAL TO DATE	\$24,366.30	\$9,138.58	\$1,350.00	\$34,854.88
December				
9 Employees	\$4,873.26			
Claims		\$445.95		
Admin			\$270.00	
TOTAL FOR MONTH	\$4,873.26	\$445.95	\$270.00	\$5,589.21
TOTAL TO DATE	\$29,239.56	\$9,584.53	\$1,620.00	\$40,444.09
January				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$29,239.56	\$9,584.53	\$1,620.00	\$40,444.09
February				
Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$29,239.56	\$9,584.53	\$1,620.00	\$40,444.09
March				
Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$29,239.56	\$9,584.53	\$1,620.00	\$40,444.09
April				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$29,239.56	\$9,584.53	\$1,620.00	\$40,444.09
May				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$29,239.56	\$9,584.53	\$1,620.00	\$40,444.09
June				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$29,239.56	\$9,584.53	\$1,620.00	\$40,444.09

BOARD OF TRUSTEES

Frank Williams, Pres.
City of Firebaugh
S. Leo Capuchino, V.P.
City of Mendota
C. Rene Ram
Oro Loma Area
George Kenneson
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
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 12/31/2019

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 \$712,023 over the next six months. Our current cash balance of \$2,330,254 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.



Account Statement

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

FRESNO WESTSIDE MOSQUITO ABATEMENT D
2555 N STREET
FIREBAUGH CA 93622

ACCOUNT NUMBER

STATEMENT DATE 12/31/19 CYCLE 31
ITEMS ENCLOSED 0 PAGE 1
YEAR-TO-DATE INTEREST 13.61

PREVIOUS BALANCE	CHECKS AND WITHDRAWALS NUMBER AMOUNT	DEPOSITS AND CREDITS NUMBER AMOUNT	INTEREST MINUS CHARGES	NEW BALANCE
59,576.25	32 60,486.32	1 75,000.00	1.18	74,091.11

ACCOUNT ACTIVITY

BALANCE SUMMARY

PUBLIC INTEREST CHECKING - - CURRENT RATE .02%
32 DAYS THIS CYCLE ANNUAL PERCENTAGE YIELD EARNED .02%

DATE BALANCE

DEPOSITS

PREVIOUS BALANCE
11/29 59,576.25

DATE	DESCRIPTION	AMOUNT
12/18	BRANCH DEPOSIT	75,000.00
12/31	INTEREST	1.18

12/02	54,243.98
12/04	53,008.67
12/05	52,916.32
12/11	39,058.42
12/12	38,556.67
12/13	30,514.67
12/16	28,384.52
12/18	103,384.52
12/19	103,292.17
12/20	101,159.07
12/23	100,271.62
12/27	100,194.55
12/30	85,088.09
12/31	74,091.11

WITHDRAWALS-FEES-CHARGES

NEW BALANCE
12/31 74,091.11

DATE	DESCRIPTION	AMOUNT
12/02	BLUE SHIELD CA - BLUESHIELD	5,239.92
12/04	PGANDE - WEB ONLINE	1,059.20
12/04	UNITED - GRPW PREM	176.11
12/11	INTUIT PAYROLL S - QUICKBOOKS	13,857.90
12/12	INTUIT PAYROLL S - QUICKBOOKS	500.00
12/12	INTUIT PAYROLL S - QUICKBOOKS	1.75
12/13	IRS - USATAXPYMT	5,848.72
12/13	EMPLOYMENT DEVEL - EDD EFTPMT	586.08
12/16	VOYA NAT TRST182 - SPNSR P/R	425.00
12/23	VOYA NAT TRST182 - SPNSR P/R	425.00
12/23	UNITED - GRPW PREM	170.10
12/30	INTUIT PAYROLL S - QUICKBOOKS	13,765.56
12/30	INTUIT PAYROLL S - QUICKBOOKS	500.00
12/30	INTUIT PAYROLL S - QUICKBOOKS	1.75
12/31	IRS - USATAXPYMT	5,756.94
12/31	CALPERS - 1900	2,950.00
12/31	100000015902562	
12/31	EMPLOYMENT DEVEL - EDD EFTPMT	586.08

ITEM	DATE	AMOUNT	ITEM	DATE	AMOUNT
8340	12/02	92.35	8350	12/20	270.00
8343*	12/05	92.35	8351	12/27	77.07
8349*	12/30	746.80	8352	12/13	82.71

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 AMOUNT	PAYMENTS AND CREDITS NUMBER 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 DATE YEAR-TO-DATE INTEREST PAID

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



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
12/31/19 31
ITEMS ENCLOSED PAGE
0 2
YEAR-TO-DATE INTEREST
13.61

ACCOUNT ACTIVITY

BALANCE SUMMARY

Table with columns: ITEM, DATE, AMOUNT, ITEM, DATE, AMOUNT. Rows include check numbers 8354* through 8358 and 8359 through 8363 with their respective dates and amounts.

* INDICATES GAP IN CHECK SEQUENCE

USE YOUR WESTAMERICA ATM DEBIT CARD FOR ALL YOUR
HOLIDAY PURCHASES. IT'S THE CONVENIENT WAY TO PAY!
BEST WISHES FOR A JOYFUL HOLIDAY FROM WESTAMERICA BANK.

Report ID: GLSF9109
 Program: GLSF9109

PeopleSoft
 MONTHLY GENERAL LEDGER TRIAL BALANCE

Page No. 1
 Run Date 01/03/2020

Fiscal Year 2020
 Through Period 6

Run Time 09:29:30

Fund:	Beginning Balance		Year-to-Date Transaction		Current Balances	
Fresno Westside Mosquito Abtmt	Debit Accts	Credit Accts	Debits	Credits	Debits Accts	Credit Accts
Subclass: 10000						
General Subclass						
0110 Cash In Treasury	1,106,068.46	0.00	338,941.76	0.00	1,445,010.22	0.00
0315 Interest Receivable	6,181.59	0.00	0.00	6,181.59	0.00	0.00
1435 Due To Other Governmental	0.00	8,807,522.47	0.00	687,783.43	0.00	9,495,305.90
1480 Fiduciary Closing	0.00	3,393,365.23	0.00	0.00	0.00	3,393,365.23
2230 Fund Balance - Unassigned	0.00	-11,088,637.65	813,988.03	0.00	0.00	-11,902,625.68
3006 Redev Tax Increm Reimb	0.00	0.00	0.00	0.00	0.00	0.00
3008 Suppl-Prior Secured	0.00	0.00	0.00	289.13	0.00	289.13
3010 Property Taxes-Current Sec	0.00	0.00	0.00	441,984.92	0.00	441,984.92
3011 Suppl-Current Secured	0.00	0.00	0.00	8,528.16	0.00	8,528.16
3013 Supplemental-Curr Unsec Pr	0.00	0.00	0.00	89.92	0.00	89.92
3017 Property Taxes-Curr Unsec	0.00	0.00	0.00	422.17	0.00	422.17
3025 Property Taxes-Prior Unsec	0.00	0.00	0.00	494.54	0.00	494.54
3030 Penalties & Costs-Delinq T	0.00	0.00	0.00	111.92	0.00	111.92
3380 Interest	0.00	0.00	0.00	7,026.41	0.00	7,026.41
3475 State In-Lieu Taxes- Fish&	0.00	0.00	0.00	17.60	0.00	17.60
SUB CLASS TOTAL	1,112,250.05	1,112,250.05	1,152,929.79	1,152,929.79	1,445,010.22	1,445,010.22
Fresno Westside Mosquito Abtmt	Debit Accts	Credit Accts	Debits	Credits	Debits Accts	Credit Accts
Subclass: 41620						
4600-Fr Wstside Mosq-Parc Fees						
0110 Cash In Treasury	612,750.94	0.00	0.00	329,347.15	283,403.79	0.00
0315 Interest Receivable	3,003.45	0.00	0.00	3,003.45	0.00	0.00
1435 Due To Other Governmental	0.00	-6,555,593.77	610,000.00	0.00	0.00	-7,165,593.77
1480 Fiduciary Closing	0.00	2,126,238.50	0.00	0.00	0.00	2,126,238.50
2230 Fund Balance - Unassigned	0.00	5,045,109.66	0.00	0.00	0.00	5,045,109.66
3380 Interest	0.00	0.00	0.00	1,198.93	0.00	1,198.93
5066 Charges For Special Assess	0.00	0.00	0.00	276,450.47	0.00	276,450.47
SUB CLASS TOTAL	615,754.39	615,754.39	610,000.00	610,000.00	283,403.79	283,403.79
Fresno Westside Mosquito Abtmt	Debit Accts	Credit Accts	Debits	Credits	Debits Accts	Credit Accts
Subclass: 41620						
4600-Fr Wstside Mosq-Parc Fees						
GRAND TOTALS	1,728,004.44	1,728,004.44	1,762,929.79	1,762,929.79	1,728,414.01	1,728,414.01

CENTRAL CALIFORNIA VECTOR CONTROL JOINT POWERS AGENCY								
<u>UNOBLIGATED FUNDS</u>				<u>1st Quarter (Ending 9/30/19)</u>				
	<u>BEG. BAL.</u>	<u>ACTIV.</u>	<u>END. BAL.</u>	<u>(End Bal.)</u>				
				<u>FUND SHARE</u>				
CONSOLIDATED-10	\$124,151.61	\$0.00	\$124,151.61	6.844436795				
FWMAD-19	\$511,303.90	\$0.00	\$511,303.90	28.18801324				
KINGS-23	\$205,895.19	\$0.00	\$205,895.19	11.35093306				
MADERA-27	\$217,741.24	\$0.00	\$217,741.24	12.00400184				
MERCED-29	\$88,182.94	\$0.00	\$88,182.94	4.861496031				
West Side - 47	\$665,564.59	\$0.00	\$665,564.59	36.69235356				
OPER. - 60	\$1,215.95	(\$150.00)	\$1,065.95	0.058765467				
TOTAL	\$1,814,055.42	(\$150.00)	\$1,813,905.42	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>		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Interest	
						\$ 4,800.00	Dues	
						\$ (4,950.00)	Audit	
						\$ -		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$150.00)		



County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

JOINT POWERS AGREEMENT FUND BALANCE VERIFICATION

For Quarter Ended September 30, 2019

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	\$234,689.85
Total receipts for the quarter	1,297.97
Total disbursements for the quarter	<u>(0.00)</u>
Ending Balance	<u>\$235,987.82</u>

First and second interest apportionment for the quarter ended September 30, 2019 in the amount of \$100.27, which posted on October 27, 2019, and \$1,206.24, which is scheduled to be posted by December 31, 2019, at the rate of 2.207%, are not included in the total.

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

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



County of Fresno

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

JOINT POWERS AGREEMENT FUND BALANCE VERIFICATION

For Quarter Ended September 30, 2019

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	\$1,804,074.71
Total receipts for the quarter	14,780.71
Total disbursements for the quarter	<u>(4,950.00)</u>
Ending Balance	<u>\$1,813,905.42</u>

First and second interest apportionment for the quarter ended September 30, 2019 in the amount of \$770.28 which posted on October 27, 2019, and \$9,266.46, which is scheduled to be posted by December 31, 2019, at the rate of 2.207%, are not included in the total.

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

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

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT

Annual Aircraft Program Cost Summary

	2012	2013	2014	2015	4 Year Avg.
Engine Hours	64.80	47.30	35.90	37.20	56.05
Gal. AvGas Used	1,786.00	730.00	655.00	1,082.00	1,063.25
Avg. Cost per Gallon	5.05	5.49	5.19	4.50	5.06
Gal. AvGas per Hour	27.56	15.43	18.25	29.09	18.97
Total Spray & Ferry Hours	55.30	45.11	31.30	34.77	41.62
Larvicide	53.47	45.11	31.30	34.77	41.16
Adulticide	1.83	0.00	0.00	0.00	0.46
Total Acres Sprayed	11,587.43	8,274.00	6,435.00	7,007.30	9,321.93
Larvicide	7,603.43	8,274.00	6,435.00	7,007.30	7,329.93
Adulticide	3,984.00	0.00	0.00	0.00	1,992.00
Average Acres per Hour	209.54	183.42	205.59	201.53	223.98
Larvicide	142.20	183.42	205.59	201.53	178.07
Adulticide	2,177.05	0.00	0.00	0.00	4,354.10
Pilot's Salary	\$15,222.56	\$17,900.00	\$13,200.00	\$11,600.00	\$14,480.64
Soc. Sec. Paid by District	\$1,042.12	\$1,369.35	\$1,009.80	\$887.40	\$1,077.17
Work Comp. Ins. Pilot	\$1,005.84	\$1,353.24	\$1,098.24	\$965.12	\$1,105.61
Aircraft Insurance	\$9,138.00	\$8,806.00	\$8,806.00	\$8,806.00	\$8,889.00
Av Gas Used	\$9,019.30	\$4,007.70	\$3,399.45	\$4,869.00	\$6,513.50
Aircraft Maintenance	\$16,905.72	\$19,417.71	\$5,619.85	\$8,293.18	\$12,559.12
Engine Oil Purchased	\$0.00	\$364.02	\$173.22	\$144.50	\$170.44
Mix Trailer Maintenance	\$24.69	\$16.27	\$178.02	\$542.13	\$190.28
Total Ops Cost of Program	\$52,358.23	\$53,234.29	\$33,484.58	\$36,107.33	\$44,985.75
Total Cost per Acre	\$4.52	\$6.43	\$5.20	\$5.15	\$4.83
Cost per Engine Hour	\$808.00	\$1,125.46	\$932.72	\$970.63	\$802.60
Cost per Spray Hour	\$946.80	\$1,180.10	\$1,069.79	\$1,038.46	\$1,080.87

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT

Annual Aircraft Program Cost Summary

	2016	2017	2018	2019	4 Year Avg.
Engine Hours	68.60	48.40	35.70	31.60	58.50
Gal. AvGas Used	1,251.50	499.00	667.00	159.63	644.28
Avg. Cost per Gallon	4.19	3.71	4.28	5.10	4.32
Gal. AvGas per Hour	18.24	10.31	18.68	5.05	11.01
Total Spray & Ferry Hours	62.92	41.85	30.75	30.47	41.50
Larvicide	62.92	41.85	30.15	30.47	41.35
Adukticide	0.00	0.00	0.60	0.00	0.15
Total Acres Sprayed	11,083.45	8,496.50	8,186.50	8,443.00	9,052.36
Larvicide	11,083.45	8,496.50	7,186.50	8,443.00	8,802.36
Adukticide	0.00	0.00	1,000.00	0.00	250.00
Average Acres per Hour	176.15	203.02	266.23	277.09	218.14
Larvicide	176.15	203.02	238.36	277.09	212.89
Adukticide	0.00	0.00	1,666.67	0.00	416.67
Pilot Services	\$19,019.08	\$14,340.00	\$13,955.00	\$14,265.00	\$15,394.77
Aircraft Insurance	\$8,806.00	\$8,806.00	\$8,806.00	\$9,422.00	\$8,960.00
Av Gas Used	\$5,243.79	\$1,851.29	\$2,858.00	\$1,169.53	\$2,780.65
Aircraft Maintenance	\$19,152.96	\$7,089.62	\$14,643.00	\$8,810.72	\$12,424.08
Engine Oil Purchased	\$144.50	\$144.17	\$95.02	\$46.90	\$107.65
*Mix Trailer Maintenance	\$68.67	\$35.83	\$0.00	\$1,937.27	\$510.44
Total Ops Cost of Program	\$52,435.00	\$32,266.91	\$40,357.02	\$35,651.42	\$40,177.59
Total Cost per Acre	\$4.73	\$3.80	\$4.93	\$4.22	\$4.42
Cost per Engine Hour	\$764.36	\$666.67	\$1,130.45	\$1,128.21	\$922.42
Cost per Spray Hour	\$833.36	\$771.01	\$1,312.42	\$1,170.05	\$1,021.71
* Modifications to Trap Wagon					

Employer Loan Provision Form

I. General Information

Agency/Employer Plan Number: 45 0 1 3 9Fresno Westside Mosquito Abatement District559-659-2437

Employer Name

Telephone #

Conlin Reiscreis@fresnowestmosquito.com

Contact Name

Email Address

II. Adoption of CalPERS 457 Loan Program

The Employer referenced above adopted the CalPERS Supplemental Income 457 Plan (Plan) effective _____, and is a sponsor of the Plan. The individual signing below hereby certifies that he or she is duly authorized to execute this form on behalf of the Employer and that all necessary action has been taken by the Employer to authorize and approve this action. The Employer hereby elects to offer the CalPERS 457 Loan Program Option to its employees. This election may be revoked at any time; employees with outstanding loans at the time of revocation will be permitted to pay off the loans, but will not be permitted to take out new loans.

The loan provisions are set forth in Section 8 of the CalPERS 457 Deferred Compensation Plan Document. The Employer acknowledges that it has received a copy of the current Plan document and has had the opportunity to review the terms for the Loan Program. Here is a summary of the program:

- The minimum loan amount is \$1,000; the maximum loan amount is the lesser of 50% of a participant's account balance or \$50,000 (reduced by the highest balance of any loan outstanding in the last twelve months). The maximum limit is applied taking into account all loans outstanding from any retirement plan sponsored by the Employer.
- Loans must use level amortization, require payments at least quarterly, and may not have a term longer than five years.
- Interest on a loan is charged at a rate equal to prime plus 1% and the loan must be secured by the participant's account balance.
- Loan payments must be made by payroll deduction and are made on an "after-tax" basis.
- A participant may pay off the balance of an outstanding loan, in full, with no prepayment penalty. Partial payments are not accepted.
- Weekly feedback reports are provided via the Sponsor Website. These feedback reports provide information regarding any new loans issued or loans paid during the prior week. In addition, an automated email is sent to the Employer's designated contact advising when new feedback reports become available. It is the Employer's responsibility to ensure that contact information for the Employer's designated contact is current and correct. Additionally, it is the Employer's responsibility to monitor weekly feedback reports.
- If the Employer has multiple plan providers which permit participant loans, it is the Employer's responsibility to monitor that a participant has not exceeded the maximum loan limit as described by the IRS. (\$50,000). Please contact CalPERS immediately if you become aware of an issue. Participants submitting online loan requests are notified of IRS loan limits at the time the request is made, however, the Employer also agrees to monitor aggregate balances of participants with loans from multiple providers.

III. Signature

I hereby acknowledge and agree to the terms of this form.



Employer Signature

02 / 19 / 2019

Date

Conlin ReisDistrict Manager

Printed Name

Title

Accepted by CalPERS (or an agent duly appointed by the Board) on behalf of the Board of Administration of the California Public Employees' Retirement System.

By

Title

 / /
Effective Date

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 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.

3160.4 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.



My State Bar Profile

Fees for Conlin D. Reis (Bar# 299522)

Complete the steps

1. Fees	2. Discipline Costs	3. Donations	4. Sections	5. Adjustments	6. Review	7. Payment
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Review

Please review that the payment information you have entered below is correct before proceeding to complete payment. You may make any changes by selecting the “Back” option at the bottom of these pages or the “Prev” option at the bottom of the payment gateway pages. You will **NOT** be able to make any changes once you click “Submit” on the payment gateway “Verify” page.

2020 Fee (Active)	\$544.00
Lobbying and Related Activities	(\$5.00)
Elimination of Bias	(\$2.00)
Legal Services Assistance	(\$40.00)
Grand Total	\$497.00

For the most expedited payment processing, click “Make Payment Online” to complete payment by credit card or ACH (electronic check). There is no processing fee associated with ACH (electronic check) payments. For credit card payments, a processing fee of 2.5% will be added to all charges.

Make Payment Online

Click “Pay by mail” to download and print your generated annual fees invoice to mail along with a payment by physical check. Calculating your fees online in itself does not constitute payment of your fees. Your physical check must be postmarked by the payment deadline.