

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

March 19, 2020 - 10:00 a.m.

2555 N Street Firebaugh, CA 93622

Teleconference/Online Meeting:

Dial-in number (US): (563) 999-2090

Access code: 240862#

International dial-in numbers: <https://fccdl.in/i/creis9>

Online meeting ID: creis9

Join the online meeting: <https://join.freeconferencecall.com/creis9>

AGENDA

1. CALL TO ORDER

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. GENERAL CONSENT ITEMS

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

5. PUBLIC COMMENT

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

6. APPROVAL OF ADDITIONAL ITEMS TO THE AGENDA

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

7. STAFF REPORTS AND INFORMATION

a) OPERATIONS AND LEGISLATIVE REPORT

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

b) MEETING REPORTS

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

- MVCAC Fall Meeting, January 26- 29 San Diego, CA

- MVCAC Leg. Day/Spring Meeting, March 3-March 4, Sacramento, CA

c) UPCOMING MEETINGS

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

- AMCA Annual Meeting, March 16th – 20th, Portland, OR (Cancelled)
- SDRMA Spring Education Day March 24, Sacramento, CA (Cancelled)
- AMCA Washington Conf., May 11th – 14th, Washington, DC

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

a) REQUEST ADDITIONAL SIGNERS TO THE MAIN REVOLVING ACCOUNT

The Board will discuss adding additional signers to the West America Bank account.

b) NEW POLICY AND PROGRAM DEVELOPMENT

The Manager will introduce the development of plans and policies regarding warrants and unmanned aerial system use, and will seek the Board's input on further development.

9. TRUSTEE ISSUES

a) TRUSTEE REPORTS AND QUESTIONS

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

10. REQUEST FOR FUTURE AGENDA ITEMS –

The Board President will entertain suggestions for future agenda items.

11. ADJOURNMENT - Next meeting will be held on April 09, 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 ----- January 09, 2020
Headquarters ----- Firebaugh, California

TRUSTEES PRESENT: Fickett, Fontana, Williams, Capuchino, Ram

TRUSTEES ABSENT: Felker

OTHERS PRESENT: Conlin Reis, Dist. Manager.

President Fontana called the meeting to order at 12:57 p.m.

* The Board considered officers for 2020. A motion was made, seconded, and passed unanimously to select Eric Fontana as Board President, Leo Capuchino as Vice President, and District Manager Conlin Reis as Secretary.

MOTION: Trustee Williams

SECOND: Trustee Ram

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

MOTION: Trustee Ram

SECOND: Trustee Capuchino

There was no public comment.

There were no additional items for 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 presented the annual review of aircraft costs.

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 presented information on Form 700 disclosure requirements for 2020.

* The Board reviewed the current oversight for bank accounts. It was the consensus of the Board that we request additional signers on the main

Fresno Westside Mosquito Abatement District
Checks for Ratification
January 16 through March 19, 2020

Date	Num	Name	Memo	Amount
Jan 16 - Mar 19, 20				
01/16/2020	8376	Alfredo Verdugo	Per Diem:A.Verdugo - MVCAC Annual Co...	-230.50
01/16/2020	8377	Chance Rowan	Per Diem:C. Rowan - MVCAC Annual Con...	-230.50
01/29/2020		QuickBooks Payroll Service	Created by Payroll Service on 01/23/2020	-12,275.33
01/30/2020	8381	Burns, Richard	Pay Period 01/16/2020 - 01/31/2020	-1,680.69
01/30/2020	8382	Chapman, Brian	Pay Period 01/16/2020 - 01/31/2020	-1,530.15
01/30/2020	DD1509	Diedrich, Matt	Direct Deposit	0.00
01/30/2020	DD1510	Quigley, Robert	Direct Deposit	0.00
01/30/2020	DD1511	Reis, Conlin	Direct Deposit	0.00
01/30/2020	DD1512	Rowan, Chance D	Direct Deposit	0.00
01/30/2020	DD1513	Verdugo, Alfredo J	Direct Deposit	0.00
01/30/2020	DD1514	Young, Brenda D	Direct Deposit	0.00
01/30/2020	E-Pay	VOYA Institutional Trust Co.	Def Comp	-325.00
01/30/2020	E-Pay	FRESNO WESTSIDE M.A.D.	94-6037648	-5,217.24
01/30/2020	E-Pay	FRESNO WESTSIDE M.A.D.	698-1686-6	-501.87
01/30/2020	E-Pay	Calpers 457	Def Comp	-2,950.00
01/30/2020	E-Pay	FRESNO WESTSIDE M.A.D.	4649627650	-6,286.88
01/30/2020	E-Pay	FRESNO WESTSIDE M.A.D.	4649627650	-1,286.54
01/30/2020	E-Pay	Mutual of Omaha	Life Ins.	-202.10
01/30/2020		QuickBooks Payroll Service	Created by Direct Deposit Service on 01/28...	-1.75
01/30/2020	8378	ASI Administrative Solutions	Claims	-424.89
01/30/2020	8379	ASI Administrative Solutions	Admin & MERP Fee	-390.00
01/30/2020	8380	SDRMA	Add Club Car Carryall	-561.46
01/31/2020		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
02/01/2020	AutoPay	Blue Shield of California	Health Ins. Premium - February_2020	-3,861.34
02/02/2020	Auto Pay	Pacific Gas & Electric Co.	Utilities	-1,007.23
02/06/2020	E-Pay	VOYA Institutional Trust Co.	Def Comp	-325.00
02/12/2020		QuickBooks Payroll Service	Created by Payroll Service on 01/28/2020	-12,367.65
02/13/2020	8383	Capuchino, S. Leo	Trustee in-lieu_January	-92.35
02/13/2020	DD1515	Fickett, Mark	Direct Deposit	0.00
02/13/2020	8384	Fontana, Eric	Trustee in-lieu_January	-92.35
02/13/2020	8385	Ram, Rene	Trustee in-lieu_January	-92.35
02/13/2020	8386	Williams, Frank	Trustee in-lieu_January	-92.35
02/13/2020	8387	Burns, Richard	Pay Period 02/01/2020 - 02/15/2020	-1,696.70
02/13/2020	8388	Chapman, Brian	Pay Period 02/01/2020 - 02/15/2020	-1,530.16
02/13/2020	DD1516	Diedrich, Matt	Direct Deposit	0.00
02/13/2020	DD1517	Quigley, Robert	Direct Deposit	0.00
02/13/2020	DD1518	Reis, Conlin	Direct Deposit	0.00
02/13/2020	DD1519	Rowan, Chance D	Direct Deposit	0.00
02/13/2020	DD1520	Verdugo, Alfredo J	Direct Deposit	0.00
02/13/2020	DD1521	Young, Brenda D	Direct Deposit	0.00
02/13/2020	E-Pay	FRESNO WESTSIDE M.A.D.	94-6037648	-5,293.76
02/13/2020	E-Pay	FRESNO WESTSIDE M.A.D.	698-1686-6	-501.87
02/13/2020		QuickBooks Payroll Service	Created by Direct Deposit Service on 02/05...	-1.75
02/14/2020		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
02/20/2020	8389	US Bank Corporate Payment Systems	CalCard Payment	-2,688.08
02/20/2020	8390	ASI Administrative Solutions	Claims	-5,396.60
02/20/2020	8391	AT&T - CALNET	Office phone	-76.37
02/20/2020	8392	TDC Aero Logistics Inc.	Aircraft Management_January	-200.00
02/25/2020	283023	FRESNO WESTSIDE M.A.D.	Replenish revolving account	-85,000.00
02/25/2020	283023	FRESNO WESTSIDE M.A.D.	Replenish revolving account	85,000.00
02/27/2020		QuickBooks Payroll Service	Created by Payroll Service on 02/20/2020	-12,275.35
02/28/2020	Auto Pay	Blue Shield of California	Health Ins. Premium - February_2020	-4,663.08
02/28/2020	8393	Burns, Richard	Pay Period 02/16/2020 - 02/29/2020	-1,696.70
02/28/2020	8394	Chapman, Brian	Pay Period 02/16/2020 - 02/29/2020	-1,530.16

Fresno Westside Mosquito Abatement District
Checks for Ratification
January 16 through March 19, 2020

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
02/28/2020	DD1522	Diedrich, Matt	Direct Deposit	0.00
02/28/2020	DD1523	Quigley, Robert	Direct Deposit	0.00
02/28/2020	DD1524	Reis, Conlin	Direct Deposit	0.00
02/28/2020	DD1525	Rowan, Chance D	Direct Deposit	0.00
02/28/2020	DD1526	Verdugo, Alfredo J	Direct Deposit	0.00
02/28/2020	DD1527	Young, Brenda D	Direct Deposit	0.00
02/28/2020	E-Pay	Calpers 457	Def Comp	-2,950.00
02/28/2020	E-Pay	FRESNO WESTSIDE M.A.D.	4649627650	-6,286.88
02/28/2020	E-Pay	FRESNO WESTSIDE M.A.D.	4649627650	-1,286.54
02/28/2020	E-Pay	VOYA Institutional Trust Co.	Def Comp	-325.00
02/28/2020	E-Pay	FRESNO WESTSIDE M.A.D.	698-1686-6	-501.87
02/28/2020	E-Pay	FRESNO WESTSIDE M.A.D.	94-6037648	-5,217.16
02/28/2020		QuickBooks Payroll Service	Created by Direct Deposit Service on 02/27...	-1.75
03/02/2020	E-Pay	Mutual of Omaha	Life Ins._March	-202.10
03/02/2020		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
03/06/2020	AutoPay	Pacific Gas & Electric Co.	Utilities	-1,140.91
03/12/2020	8395	ASI Administrative Solutions	Admin_FEB	-240.00
03/12/2020		QuickBooks Payroll Service	Created by Payroll Service on 03/06/2020	-13,613.89
03/13/2020	8404	US Bank Corporate Payment Systems	CalCard Payment	-6,290.28
03/13/2020	8405	Burns, Richard	Pay Period 03/01/2020 - 03/15/2020	-1,696.70
03/13/2020	8406	Chapman, Brian	Pay Period 03/01/2020 - 03/15/2020	-1,530.16
03/13/2020	DD1529	Diedrich, Matt	Direct Deposit	0.00
03/13/2020	DD1530	Quigley, Robert	Direct Deposit	0.00
03/13/2020	DD1531	Ramos, Edward	Direct Deposit	0.00
03/13/2020	DD1532	Reis, Conlin	Direct Deposit	0.00
03/13/2020	DD1533	Rowan, Chance D	Direct Deposit	0.00
03/13/2020	DD1534	Verdugo, Alfredo J	Direct Deposit	0.00
03/13/2020	DD1535	Young, Brenda D	Direct Deposit	0.00
03/13/2020	E-Pay	VOYA Institutional Trust Co.	Def Comp	-325.00
03/13/2020	E-Pay	FRESNO WESTSIDE M.A.D.	94-6037648	-5,577.20
03/13/2020	E-Pay	FRESNO WESTSIDE M.A.D.	698-1686-6	-524.19
03/13/2020		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
03/13/2020	8396	ASI Administrative Solutions	Claims 02/26 - 03/11/2020	-1,651.51
03/13/2020	8397	AT&T - CALNET	01/26/2020 -02/25/2020	-74.68
03/13/2020	8398	Johnston Aircraft Service, Inc.	Airplane parts	-1,499.10
03/13/2020	8399	Madera County MVCD	BVA Oil - 315 gals	-2,337.30
03/13/2020	8400	SCI CONSULTING GROUP	19-20 Assessment Admin	-6,316.00
03/13/2020	8401	SJVAPCD	Fuel Tank Permit 20/21	-84.00
03/13/2020	8402	TDC Aero Logistics Inc.	Aircraft Mngmnt/Annual Inspection	-3,200.00
03/13/2020	8403	Guthrie Petroleum	470 gallons gas	-1,364.35
03/13/2020		QuickBooks Payroll Service	Created by Direct Deposit Service on 03/12...	-1.75
03/18/2020	283024	FRESNO WESTSIDE M.A.D.	Replenish revolving account	-60,000.00
03/18/2020	283024	FRESNO WESTSIDE M.A.D.	Replenish revolving account	60,000.00
Jan 16 - Mar 19, 20				-155,814.42

Fresno Westside Mosquito Abatement District
Checks for Approval
March 19 - 31, 2020

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Mar 19 - 31, 20				
03/30/2020		QuickBooks Payroll Service	Created by Payroll Service on 03/17/2020	-13,613.91
03/31/2020		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
03/30/2020		QuickBooks Payroll Service	Created by Direct Deposit Service on 03/17/2020	-1.75
03/31/2020	E-Pay	Calpers 457	Def Comp	-2,950.00
03/31/2020	E-Pay	FRESNO WESTSIDE M.A.D.	94-6037648	-5,577.20
03/31/2020	E-Pay	FRESNO WESTSIDE M.A.D.	698-1686-6	-524.19
03/31/2020	E-Pay	VOYA Institutional Trust Co.	Def Comp	-325.00
03/31/2020	E-Pay	FRESNO WESTSIDE M.A.D.	4649627650	-6,286.88
03/31/2020	E-Pay	FRESNO WESTSIDE M.A.D.	4649627650	-1,755.04
03/19/2020	E-Pay	Mutual of Omaha	Life Ins._April	-211.35
03/31/2020	E-Pay	FRESNO WESTSIDE M.A.D.	698-1686-6	-3,683.48
03/31/2020	DD1536	Diedrich, Matt	Direct Deposit	0.00
03/31/2020	DD1537	Quigley, Robert	Direct Deposit	0.00
03/31/2020	DD1538	Ramos, Edward	Direct Deposit	0.00
03/31/2020	DD1539	Reis, Conlin	Direct Deposit	0.00
03/31/2020	DD1540	Rowan, Chance D	Direct Deposit	0.00
03/31/2020	DD1541	Verdugo, Alfredo J	Direct Deposit	0.00
03/31/2020	DD1542	Young, Brenda D	Direct Deposit	0.00
03/19/2020	8407	ASI Administrative Solutions	Admin_March	-240.00
03/31/2020	8408	Burns, Richard	Pay Period 03/16/2020 - 03/31/2020	-1,696.69
03/31/2020	8409	Chapman, Brian	Pay Period 03/16/2020 - 03/31/2020	-1,530.15
Mar 19 - 31, 20				-38,895.64

Fresno Westside Mosquito Abatement District

Profit & Loss

February 2020

03/17/20

Accrual Basis

	Feb 20	Feb 19
Ordinary Income/Expense		
Income		
District Deposits		
Retiree's	0.00	66.54
District Deposits - Other	0.00	280.86
Total District Deposits	0.00	347.40
Interest	0.80	0.82
Taxes - Property	0.00	4,464.70
Total Income	0.80	4,812.92
Gross Profit	0.80	4,812.92
Expense		
5010 Salaries & Wages	47,201.24	50,998.40
5020 OASDI, Retirement		
5021 OASDI	3,620.46	3,891.21
5022 CalPERS Normal	4,335.28	4,185.32
Total 5020 OASDI, Retirement	7,955.74	8,076.53
5030 Gr. Ins., Unemp.	10,277.83	7,034.85
5040 Insecticide	2,739.51	4,554.00
5050 Clothing	203.73	176.76
5060 Communications	250.47	225.58
5090 Household	27.75	52.81
5120 Equipment Maintenance		
5122 Parts, Repairs	980.90	1,056.30
5124 Gas & Oil - Aircraft	243.59	0.00
5125 Parts & Repairs, Aircraft	4,255.51	100.00
Total 5120 Equipment Maintenance	5,480.00	1,156.30
5130 Bldg and Grounds Maint.	76.26	76.26
5150 Membership and Dues	435.00	4,348.00
5170 Office Expense	89.00	117.82
5180 Professional Services	0.00	6,100.00
5230 District Special Expense		
5231 Miscellaneous	209.24	38.91
5232 Field Expenses	288.82	22.68
5233 Research	0.00	53.48
5234 Surveillance	66.54	163.56
5235 Public Education	110.60	0.00
5236 Aerial Management	200.00	175.00
Total 5230 District Special Expense	875.20	453.63
5250 Transportation		
5251 Trustees	500.00	500.00
5252 Travel Expenses	410.92	1,508.20
Total 5250 Transportation	910.92	2,008.20

Fresno Westside Mosquito Abatement District

Profit & Loss

February 2020

03/17/20

Accrual Basis

	<u>Feb 20</u>	<u>Feb 19</u>
5260 Utilities	1,229.74	994.91
5340 Fees & Assessments	5.00	0.00
5360 Bldg & Grounds Improve.	0.00	12,483.47
5380 Retiree's Insurance	0.00	133.08
Payroll Expenses	3.50	0.00
Total Expense	<u>77,760.89</u>	<u>98,990.60</u>
Net Ordinary Income	<u>-77,760.09</u>	<u>-94,177.68</u>
Net Income	<u><u>-77,760.09</u></u>	<u><u>-94,177.68</u></u>

66.67%

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

	Jul '19 - Feb 20	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	14,318.94	18,000.00	-3,681.06	79.5%
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	469,521.40	876,000.00	-406,478.60	53.6%
Total Income	812,758.14	1,497,050.00	-684,291.86	54.3%
Gross Profit	812,758.14	1,497,050.00	-684,291.86	54.3%
Expense				
5010 Salaries & Wages	424,476.33	657,030.00	-232,553.67	64.6%
5020 OASDI, Retirement				
5021 OASDI	32,487.93	50,263.00	-17,775.07	64.6%
5022 CalPERS Normal	36,507.02	55,613.00	-19,105.98	65.6%
5023 Unfunded Accrued Liability	17,619.00	18,247.00	-628.00	96.6%
Total 5020 OASDI, Retirement	86,613.95	124,123.00	-37,509.05	69.8%
5030 Gr. Ins., Unemp.	59,883.12	88,818.00	-28,934.88	67.4%
5040 Insecticide	59,395.02	100,000.00	-40,604.98	59.4%
5050 Clothing	2,032.46	3,200.00	-1,167.54	63.5%
5060 Communications	2,982.37	5,000.00	-2,017.63	59.6%
5090 Household	266.09	500.00	-233.91	53.2%
5100 Insurance				
5101 General, Liability, Auto	33,777.92	30,000.00	3,777.92	112.6%
5102 Aircraft	-289.00	9,000.00	-9,289.00	-3.2%
5103 Compensation	21,005.94	21,205.00	-199.06	99.1%
5104 Deductibles	0.00	1,000.00	-1,000.00	0.0%
Total 5100 Insurance	54,494.86	61,205.00	-6,710.14	89.0%
5120 Equipment Maintenance				
5121 Gas & Oil	12,992.43	22,000.00	-9,007.57	59.1%
5122 Parts, Repairs	5,605.46	6,000.00	-394.54	93.4%
5123 Shop Expense	139.56	500.00	-360.44	27.9%
5124 Gas & Oil - Aircraft	4,236.50	5,400.00	-1,163.50	78.5%
5125 Parts & Repairs, Aircraft	4,814.00	9,000.00	-4,186.00	53.5%
Total 5120 Equipment Maintenance	27,787.95	42,900.00	-15,112.05	64.8%
5130 Bldg and Grounds Maint.	3,555.79	4,000.00	-444.21	88.9%
5140 Lab Expenses	0.00	1,000.00	-1,000.00	0.0%
5150 Membership and Dues	15,840.00	16,000.00	-160.00	99.0%
5170 Office Expense	671.33	2,500.00	-1,828.67	26.9%
5180 Professional Services	13,117.34	19,500.00	-6,382.66	67.3%
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 2019 through February 2020

	Jul '19 - Feb 20	Budget	\$ Over Budget	% of Budget
5230 District Special Expense				
5231 Miscellaneous	4,784.30	6,000.00	-1,215.70	79.7%
5232 Field Expenses	974.37	3,500.00	-2,525.63	27.8%
5233 Research	27.98	1,500.00	-1,472.02	1.9%
5234 Surveillance	11,664.94	20,000.00	-8,335.06	58.3%
5235 Public Education	2,039.14	2,500.00	-460.86	81.6%
5236 Aerial Management	9,640.00	16,500.00	-6,860.00	58.4%
5237 Digital Field Data License	0.00	5,750.00	-5,750.00	0.0%
Total 5230 District Special Expense	29,130.73	55,750.00	-26,619.27	52.3%
5250 Transportation				
5251 Trustees	4,100.00	8,000.00	-3,900.00	51.3%
5252 Travel Expenses	2,828.62	15,400.00	-12,571.38	18.4%
Total 5250 Transportation	6,928.62	23,400.00	-16,471.38	29.6%
5260 Utilities	10,218.28	12,200.00	-1,981.72	83.8%
5340 Fees & Assessments	97.44	3,335.00	-3,237.56	2.9%
5360 Bldg & Grounds Improve.	0.00	85,000.00	-85,000.00	0.0%
5370 Capital Outlay				
5372 Auto	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	489.02	850.00	-360.98	57.5%
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	14.00			
Total Expense	898,306.75	1,460,311.00	-562,004.25	61.5%
Net Ordinary Income	-85,548.61	36,739.00	-122,287.61	-232.9%
Net Income	-85,548.61	36,739.00	-122,287.61	-232.9%

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

	Jul '19 - Feb 20	Jul '18 - Feb 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
District Deposits				
Retiree's	489.02	598.86	-109.84	-18.3%
District Deposits - Other	4,550.97	4,422.14	128.83	2.9%
Total District Deposits	5,039.99	5,021.00	18.99	0.4%
Interest	14,318.94	11,063.04	3,255.90	29.4%
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	469,521.40	442,757.55	26,763.85	6.0%
Zika Funding Income	0.00	8,596.41	-8,596.41	-100.0%
Total Income	812,758.14	807,223.09	5,535.05	0.7%
Gross Profit	812,758.14	807,223.09	5,535.05	0.7%
Expense				
5010 Salaries & Wages	424,476.33	420,365.18	4,111.15	1.0%
5020 OASDI, Retirement				
5021 OASDI	32,487.93	32,177.93	310.00	1.0%
5022 CalPERS Normal	36,507.02	33,482.56	3,024.46	9.0%
5023 Unfunded Accrued Liability	17,619.00	11,673.00	5,946.00	50.9%
Total 5020 OASDI, Retirement	86,613.95	77,333.49	9,280.46	12.0%
5030 Gr. Ins., Unemp.	59,883.12	52,225.71	7,657.41	14.7%
5040 Insecticide	59,395.02	29,807.52	29,587.50	99.3%
5050 Clothing	2,032.46	1,772.92	259.54	14.6%
5060 Communications	2,982.37	2,680.55	301.82	11.3%
5090 Household	266.09	527.87	-261.78	-49.6%
5100 Insurance				
5101 General, Liability, Auto	33,777.92	29,335.68	4,442.24	15.1%
5102 Aircraft	-289.00	0.00	-289.00	-100.0%
5103 Compensation	21,005.94	20,193.37	812.57	4.0%
Total 5100 Insurance	54,494.86	49,529.05	4,965.81	10.0%
5120 Equipment Maintenance				
5121 Gas & Oil	12,992.43	13,527.62	-535.19	-4.0%
5122 Parts, Repairs	5,605.46	5,521.22	84.24	1.5%
5123 Shop Expense	139.56	190.26	-50.70	-26.7%
5124 Gas & Oil - Aircraft	4,236.50	95.02	4,141.48	4,358.5%
5125 Parts & Repairs, Aircraft	4,814.00	5,641.64	-827.64	-14.7%
Total 5120 Equipment Maintenance	27,787.95	24,975.76	2,812.19	11.3%
5130 Bldg and Grounds Maint.	3,555.79	1,105.61	2,450.18	221.6%
5140 Lab Expenses	0.00	259.41	-259.41	-100.0%
5150 Membership and Dues	15,840.00	14,718.00	1,122.00	7.6%
5170 Office Expense	671.33	1,519.55	-848.22	-55.8%
5180 Professional Services	13,117.34	19,808.16	-6,690.82	-33.8%
5230 District Special Expense				
5231 Miscellaneous	4,784.30	4,558.13	226.17	5.0%

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

	Jul '19 - Feb 20	Jul '18 - Feb 19	\$ Change	% Change
5232 Field Expenses	974.37	833.54	140.83	16.9%
5233 Research	27.98	107.64	-79.66	-74.0%
5234 Surveillance	11,664.94	12,035.90	-370.96	-3.1%
5235 Public Education	2,039.14	591.33	1,447.81	244.8%
5236 Aerial Management	9,640.00	11,540.00	-1,900.00	-16.5%
5237 Digital Field Data License	0.00	3,600.00	-3,600.00	-100.0%
Total 5230 District Special Expense	29,130.73	33,266.54	-4,135.81	-12.4%
5250 Transportation				
5251 Trustees	4,100.00	4,400.00	-300.00	-6.8%
5252 Travel Expenses	2,828.62	6,968.30	-4,139.68	-59.4%
Total 5250 Transportation	6,928.62	11,368.30	-4,439.68	-39.1%
5260 Utilities	10,218.28	7,943.93	2,274.35	28.6%
5340 Fees & Assessments	97.44	92.44	5.00	5.4%
5360 Bldg & Grounds Improve.	0.00	21,124.97	-21,124.97	-100.0%
5370 Capital Outlay				
5372 Auto	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	489.02	598.86	-109.84	-18.3%
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	14.00	0.00	14.00	100.0%
Total Expense	898,306.75	864,833.25	33,473.50	3.9%
Net Ordinary Income	-85,548.61	-57,610.16	-27,938.45	-48.5%
Net Income	-85,548.61	-57,610.16	-27,938.45	-48.5%

Fresno Westside Mosquito Abatement District
Balance Sheet Comparison
As of February 29, 2020

	Feb 29, 20	Feb 28, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CCVCJPA Deposit	514,133.94	503,259.52	10,874.42	2.2%
Fresno Co. Treasury	1,608,784.73	1,394,297.22	214,487.51	15.4%
Petty Cash	101.28	156.38	-55.10	-35.2%
Westamerica Bank	73,326.37	61,838.67	11,487.70	18.6%
Total Checking/Savings	<u>2,196,346.32</u>	<u>1,959,551.79</u>	<u>236,794.53</u>	<u>12.1%</u>
Total Current Assets	<u>2,196,346.32</u>	<u>1,959,551.79</u>	<u>236,794.53</u>	<u>12.1%</u>
TOTAL ASSETS	<u>2,196,346.32</u>	<u>1,959,551.79</u>	<u>236,794.53</u>	<u>12.1%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	9,738.56	13,172.30	-3,433.74	-26.1%
Total Accounts Payable	<u>9,738.56</u>	<u>13,172.30</u>	<u>-3,433.74</u>	<u>-26.1%</u>
Credit Cards				
US Bank Cal Card	8,974.62	24,397.25	-15,422.63	-63.2%
Total Credit Cards	<u>8,974.62</u>	<u>24,397.25</u>	<u>-15,422.63</u>	<u>-63.2%</u>
Other Current Liabilities				
Accrued vacation	42,530.72	49,935.10	-7,404.38	-14.8%
CA-Unemp.	3,471.99	3,960.72	-488.73	-12.3%
Direct Deposit Liabilities	-1,000.00	0.00	-1,000.00	-100.0%
Payroll Liabilities	-1,221.20	-1,282.42	61.22	4.8%
Total Other Current Liabilities	<u>43,781.51</u>	<u>52,613.40</u>	<u>-8,831.89</u>	<u>-16.8%</u>
Total Current Liabilities	<u>62,494.69</u>	<u>90,182.95</u>	<u>-27,688.26</u>	<u>-30.7%</u>
Total Liabilities	<u>62,494.69</u>	<u>90,182.95</u>	<u>-27,688.26</u>	<u>-30.7%</u>
Equity				
Opening Bal Equity	886,698.38	886,698.38	0.00	0.0%
Retained Earnings	1,332,701.86	1,040,280.62	292,421.24	28.1%
Net Income	-85,548.61	-57,610.16	-27,938.45	-48.5%
Total Equity	<u>2,133,851.63</u>	<u>1,869,368.84</u>	<u>264,482.79</u>	<u>14.2%</u>
TOTAL LIABILITIES & EQUITY	<u>2,196,346.32</u>	<u>1,959,551.79</u>	<u>236,794.53</u>	<u>12.1%</u>

EXPENDITURES BY MONTH

MONTH	2017-18	2018-19	2019-20
JLY	\$186,255.48	\$154,099.84	\$168,085.32
AUG	\$122,053.35	\$107,716.60	\$170,588.11
SEP	\$91,999.25	\$85,893.32	\$156,511.03
OCT	\$193,464.84	\$173,001.71	\$106,202.44
NOV	\$107,057.28	\$84,078.06	\$78,248.39
DEC	\$76,426.15	\$83,306.86	\$69,127.27
JAN	\$76,097.53	\$77,746.26	\$71,783.30
FEB	\$127,080.65	\$98,990.60	\$77,760.89
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	\$898,306.75

QuickBooks Payroll Services

Sent: 01/23/2020

Subject: Details of Funds to be Withdrawn

Actual funds to be withdrawn:
Direct Deposit \$12275.33

Total payment \$12275.33

to be withdrawn from Westamerica Bank.

Payroll Run Summary for 01/30/2020:

Paychecks		Direct
Total		Deposit
DD1509	Diedrich, Matt	12,275.33
DD1510	Quigley, Robert	1,307.54
DD1511	Reis, Conlin	1,662.69
DD1512	Rowan, Chance D	3,389.60
DD1513	Verdugo, Alfredo J	2,592.10
DD1514	Young, Brenda D	1,856.10
		1,467.30

QuickBooks Payroll Services

Sent: 01/28/2020

Subject: Details of Funds to be Withdrawn

Actual funds to be withdrawn:	
Direct Deposit	\$12367.65

Total payment	\$12367.65

to be withdrawn from Westamerica Bank.

Payroll Run Summary for 02/13/2020:

Paychecks		Direct
Total		Deposit
DD1515	Fickett, Mark	12,367.65
DD1516	Diedrich, Matt	92.35
DD1517	Quigley, Robert	1,307.53
DD1518	Reis, Conlin	1,662.70
DD1519	Rowan, Chance D	3,389.58
DD1520	Verdugo, Alfredo J	2,592.11
DD1521	Young, Brenda D	1,856.09
		1,467.29

QuickBooks Payroll Services

Sent: 02/20/2020

Subject: Details of Funds to be Withdrawn

Actual funds to be withdrawn:
Direct Deposit \$12275.35

Total payment \$12275.35

to be withdrawn from Westamerica Bank.

Payroll Run Summary for 02/28/2020:

Paychecks		Direct Deposit
Total		12,275.35
DD1522	Diedrich, Matt	1,307.54
DD1523	Quigley, Robert	1,662.70
DD1524	Reis, Conlin	3,389.59
DD1525	Rowan, Chance D	2,592.11
DD1526	Verdugo, Alfredo J	1,856.10
DD1527	Young, Brenda D	1,467.31

QuickBooks Payroll Services

Date: 03/06/2020

Subject: Details of Funds to be Withdrawn

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

Employee Direct Deposit: \$13,613.89
Vendor Payments(Direct Deposit): \$0.00

Payroll Run Summary for 03/13/2020:

Paychecks

Total		Direct Deposit
DD1529	Diedrich, Matt	13,613.89
DD1530	Quigley, Robert	1,307.53
DD1531	Ramos, Edward	1,662.70
DD1532	Reis, Conlin	1,338.59
DD1533	Rowan, Chance D	3,389.59
DD1534	Verdugo, Alfredo J	2,592.10
DD1535	Young, Brenda D	1,856.09
		1,467.29

QuickBooks Payroll Services

Date: 03/17/2020

Subject: Details of Funds to be Withdrawn

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

Employee Direct Deposit: \$13,613.91
Vendor Payments(Direct Deposit): \$0.00

Payroll Run Summary for 03/31/2020:

Paychecks

	Direct Deposit
Total	13,613.91
DD1536 Diedrich, Matt	1,307.55
DD1537 Quigley, Robert	1,662.69
DD1538 Ramos, Edward	1,338.59
DD1539 Reis, Conlin	3,389.58
DD1540 Rowan, Chance D	2,592.11
DD1541 Verdugo, Alfredo J	1,856.10
DD1542 Young, Brenda D	1,467.29

2019-20				
Blue Shield/ASI	PREMIUMS	CLAIMS	ADMIN	TOTAL
July				
9 Employees	\$4,873.26			
Claims		\$1,063.37		
Admin			\$270.00	
Credits		-\$73.28		
TOTAL FOR MONTH	\$4,873.26	\$990.09	\$270.00	\$6,133.35
TOTAL TO DATE	\$4,873.26	\$990.09	\$270.00	\$6,133.35
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	\$1,260.66	\$540.00	\$11,547.18
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	\$2,281.97	\$810.00	\$17,711.75
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	\$7,204.84	\$1,080.00	\$27,777.88
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	\$9,065.30	\$1,350.00	\$34,781.60
December				
9 Employees	\$4,873.26			
Claims		\$668.01		
Admin			\$270.00	
TOTAL FOR MONTH	\$4,873.26	\$668.01	\$270.00	\$5,811.27
TOTAL TO DATE	\$29,239.56	\$9,733.31	\$1,620.00	\$40,592.87
January				
8 Employees	\$4,438.18			
Claims				
Admin			\$240.00	
TOTAL FOR MONTH	\$4,438.18	\$0.00	\$240.00	\$4,678.18
TOTAL TO DATE	\$33,677.74	\$9,733.31	\$1,860.00	\$45,271.05
February				
8 Employees	\$4,663.08			
Claims				
Admin		5022.44	\$240.00	
Credits		-14.64		
TOTAL FOR MONTH	\$4,663.08	\$5,007.80	\$240.00	\$9,910.88
TOTAL TO DATE	\$38,340.82	\$14,741.11	\$2,100.00	\$55,181.93
March				
8 Employees	\$4,663.08			
Claims		\$1,663.38		
Admin			\$240.00	
TOTAL FOR MONTH	\$4,663.08	\$1,663.38	\$240.00	\$6,566.46
TOTAL TO DATE	\$43,003.90	\$16,404.49	\$2,340.00	\$61,748.39
April				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$43,003.90	\$16,404.49	\$2,340.00	\$61,748.39
May				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$43,003.90	\$16,404.49	\$2,340.00	\$61,748.39
June				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$43,003.90	\$16,404.49	\$2,340.00	\$61,748.39

TDC Aero Logistics Inc.

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



INVOICE
1807

DATE February 2020
NAME Fresno Westside Mosquito Abatement
ADDRESS 2555 N St.
Firebaugh, CA 93622
PHONE

RECEIVED MAR 03 2020

DATE	DESCRIPTION	Hours	Rate	TOTAL
02/2020	Pilot Services		150.00	
02/2020	Call Out		300.00	
02/2020	Aircraft Management		200.00	200.00
02/16/2020	N3982E Annual Inspection	30.0	100.00	3,000.00
TOTAL				3,200.00

Payment Due Upon Receipt

TDC Aero Logistics Inc.
Ty D. Cotta - President

Thank you for the opportunity to fly with you.