

**FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT  
BOARD OF TRUSTEES MEETING  
Teleconference/Online Meeting Only (COVID-19 Protocol)  
April 09, 2020 - 12:45 p.m.**

**Dial-in number (US): (760) 548-9716  
International dial-in numbers: <https://fccdl.in/i/creis9>  
Online meeting ID: creis9  
Join the online meeting: <https://join.freeconferencecall.com/creis9>**

**For additional assistance connecting to the meeting text "Help" to the Dial-In number  
above. Message and data rates may apply.**

**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
- e). QUARTERLY INVESTMENT REPORT

**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.

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.

- All Upcoming Meetings have been cancelled due to COVID-19

d). NEW COVID-19 PROTOCOLS

The manager will inform the Board of the new work protocols for COVID-19.

**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) DISCUSSION OF THE 2020-21 SALARIES

The Manager will present a proposed salary schedule and supporting documentation to the Board for their discussion and review.

b) DISCUSSION OF THE 2020-21 BUDGET

The Manager will present a preliminary draft budget (including the proposed salary schedule) and supporting documentation to the Board for their discussion and review.

f) DISCUSSION OF THE 2020-21 BENEFIT ASSESSMENT

The Board will review the financial needs of the District for the upcoming year and determine if an increase will be required for the benefit assessment.

g) RENEWAL OF AIRCRAFT INSURANCE

The Board will review the District's aircraft insurance renewal. This policy is scheduled to renew on April 26th.

f) SDRMA PROPERTY/LIABILITY INCREASE

The Board will review the considerable increase to the District's Property and Liability insurance and will consider a reduction of coverage (5 million—2.5 million) for a 5% reduction in premiums.

**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 May 14, 2020.**

**Accessible Public Meetings:**

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

FRESNO WESTSIDE MOSQUITO ABATEMENT

DISTRICT

2555 N Street - FIREBAUGH, CALIFORNIA, 93622

MINUTES:

Board Meeting ----- March 19, 2020  
Headquarters ----- Firebaugh, California  
Teleconference

TRUSTEES PRESENT (HQ): Felker, Ram,  
TRUSTEES PRESENT (Call): Fontana, Williams, Fickett  
TRUSTEES ABSENT: Capuchino  
OTHERS PRESENT (HQ): Conlin Reis, Dist. Manager.

President Fontana called the meeting to order at 10:08 a.m.

Trustees Fickett joined the meeting at 10:13 a.m.

\* 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 Felker                      SECOND: Trustee Ram

There was no public comment.

There were no additional items for the agenda.

The Manager provided an overview of preparations for the upcoming season.

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

The Manager gave a brief report on meetings attended.

The Manager informed the Board of upcoming meetings, indicating that most were being cancelled due to the COVID-19 epidemic.

\* The Board considered adding additional signers to the District's revolving account with West America Bank. After some discussion, a motion was made, seconded, and passed unanimously to add all board members as signers on the account.  
MOTION: Trustee Ram                      SECOND: Trustee Felker

The manager provided an update on current policy and program development, particularly focusing on development of a District UAS

program. The Board had no directions at this time, but requested additional information on spray operations using UAS.

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

The Board requested a future demonstration of UAS capable of chemical spray applications.

There being no further business, the meeting was adjourned at 11:35 a.m. The next regular meeting of the Board will be held on April 9, 2020, at 12:45 p.m.

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Chairman

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Secretary

**Fresno Westside Mosquito Abatement District**  
**Checks for Ratification**  
**March 20 through April 8, 2020**

Date	Num	Name	Memo	Amount
<b>Mar 20 - Apr 8, 20</b>				
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/...	-1.75
04/06/2020	Auto Pay	Pacific Gas & Electric Co.	Utilities	-1,052.31
04/01/2020	Auto Pay	Blue Shield of California	Health Ins. Premium - February_2020	-4,663.08
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
03/31/2020	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
03/31/2020	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
<b>Mar 20 - Apr 8, 20</b>				<b>-44,159.68</b>

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

Date	Num	Name	Memo	Amount
<b>Apr 9 - 15, 20</b>				
04/14/2020		QuickBooks Payroll Service	Created by Payroll Service on 04/07/2020	-13,706.29
04/15/2020		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
04/14/2020		QuickBooks Payroll Service	Created by Direct Deposit Service on 04/08/2020	-1.75
04/15/2020	E-Pay	VOYA Institutional Trust Co.	Def Comp	-325.00
04/15/2020	E-Pay	FRESNO WESTSIDE M.A.D.	94-6037648	-5,834.82
04/15/2020	E-Pay	FRESNO WESTSIDE M.A.D.	698-1686-6	-524.19
04/15/2020	DD1543	Fickett, Mark	Direct Deposit	0.00
04/15/2020	DD1544	Diedrich, Matt	Direct Deposit	0.00
04/15/2020	DD1545	Quigley, Robert	Direct Deposit	0.00
04/15/2020	DD1546	Ramos, Edward	Direct Deposit	0.00
04/15/2020	DD1547	Reis, Conlin	Direct Deposit	0.00
04/15/2020	DD1548	Rowan, Chance D	Direct Deposit	0.00
04/15/2020	DD1549	Verdugo, Alfredo J	Direct Deposit	0.00
04/15/2020	DD1550	Young, Brenda D	Direct Deposit	0.00
04/09/2020	8410	ASI Administrative Solutions	Claims	-2,005.18
04/09/2020	8411	AT&T - CALNET	Office Phones	-76.19
04/09/2020	8412	CCVCJPA	Dental-Vision_February_March	-698.54
04/09/2020	8413	Central California Irrigation District	Disk grounds - J 20-033	-120.00
04/09/2020	8414	Ker West, Inc.	Subscription Renewal	-35.00
04/09/2020	8415	TDC Aero Logistics Inc.	Aircraft Management	-200.00
04/09/2020	8416	US Bank Corporate Payment Systems	CalCard Payment	-2,241.92
04/15/2020	8417	Felker, Robert	Trustee in-lieu_March	-92.35
04/15/2020	8418	Fontana, Eric	Trustee in-lieu_March	-92.35
04/15/2020	8419	Ram, Rene	Trustee in-lieu_March	-92.35
04/15/2020	8420	Williams, Frank	Trustee in-lieu_March	-92.35
04/15/2020	8421	Burns, Richard	Pay Period 04/01/2020 - 04/15/2020	-1,696.70
04/15/2020	8422	Chapman, Brian	Pay Period 04/01/2020 - 04/15/2020	-1,530.16
04/15/2020	8423	Howard, Robert C.	Pay Period 04/01/2020 - 04/15/2020	-1,093.87
04/15/2020	288543	CITY NATIONAL BANK	Lease Agreement #13-006	-66,228.07
04/15/2020	288544	FRESNO WESTSIDE M.A.D.	Replenish revolving account	-76,000.00
04/15/2020	288544	FRESNO WESTSIDE M.A.D.	Replenish revolving account	76,000.00
<b>Apr 9 - 15, 20</b>				<b>-97,187.08</b>

**Fresno Westside Mosquito Abatement District**

**Profit & Loss**

March 2020

04/07/20

Accrual Basis

	Mar 20	Mar 19
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
District Deposits	938.55	0.00
Interest	6,194.46	7,516.58
Taxes - Property	36,366.83	954.78
<b>Total Income</b>	43,499.84	8,471.36
<b>Gross Profit</b>	43,499.84	8,471.36
<b>Expense</b>		
5010 Salaries & Wages	50,612.24	51,744.34
5020 OASDI, Retirement		
5021 OASDI	3,843.20	3,968.66
5022 CalPERS Normal	4,573.54	4,185.32
<b>Total 5020 OASDI, Retirement</b>	8,416.74	8,153.98
5030 Gr. Ins., Unemp.	7,278.06	5,874.47
5040 Insecticide	0.00	4,568.64
5050 Clothing	155.79	193.71
5060 Communications	141.69	193.66
5090 Household	26.59	0.00
5120 Equipment Maintenance		
5121 Gas & Oil	1,364.35	1,511.97
5122 Parts, Repairs	-93.85	868.71
5125 Parts & Repairs, Aircraft	0.00	2,804.37
<b>Total 5120 Equipment Maintenance</b>	1,270.50	5,185.05
5130 Bldg and Grounds Maint.	196.26	716.26
5170 Office Expense	4.99	173.33
5180 Professional Services	6,316.00	69.00
5230 District Special Expense		
5231 Miscellaneous	0.00	1,180.00
5232 Field Expenses	40.96	150.12
5234 Surveillance	2,704.83	301.18
5235 Public Education	946.94	0.00
5236 Aerial Management	200.00	200.00
<b>Total 5230 District Special Expense</b>	3,892.73	1,831.30
5250 Transportation		
5251 Trustees	0.00	500.00
5252 Travel Expenses	80.25	1,274.00
<b>Total 5250 Transportation</b>	80.25	1,774.00
5260 Utilities	1,142.57	1,286.80
5370 Capital Outlay		
5372 Auto	-18,884.83	0.00
5374 Shop	0.00	1,295.70
<b>Total 5370 Capital Outlay</b>	-18,884.83	1,295.70



Fresno Westside Mosquito Abatement District

Profit & Loss

March 2020

04/07/20

Accrual Basis

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	<u>Mar 20</u>	<u>Mar 19</u>
Payroll Expenses	3.50	0.00
Total Expense	60,653.08	83,060.24
Net Ordinary Income	-17,153.24	-74,588.88
Net Income	<u>-17,153.24</u>	<u>-74,588.88</u>

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

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>District Deposits</b>				
Retiree's	489.02	850.00	-360.98	57.5%
District Deposits - Other	5,489.52	2,700.00	2,789.52	203.3%
<b>Total District Deposits</b>	5,978.54	3,550.00	2,428.54	168.4%
Interest	20,513.40	18,000.00	2,513.40	114.0%
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	505,888.23	876,000.00	-370,111.77	57.7%
<b>Total Income</b>	856,257.98	1,497,050.00	-640,792.02	57.2%
<b>Gross Profit</b>	856,257.98	1,497,050.00	-640,792.02	57.2%
<b>Expense</b>				
5010 Salaries & Wages	475,367.99	657,030.00	-181,662.01	72.4%
5020 OASDI, Retirement				
5021 OASDI	36,331.13	50,263.00	-13,931.87	72.3%
5022 CalPERS Normal	41,080.56	55,613.00	-14,532.44	73.9%
5023 Unfunded Accrued Liability	17,619.00	18,247.00	-628.00	96.6%
<b>Total 5020 OASDI, Retirement</b>	95,030.69	124,123.00	-29,092.31	76.6%
5030 Gr. Ins., Unemp.	67,580.30	88,818.00	-21,237.70	76.1%
5040 Insecticide	59,395.02	100,000.00	-40,604.98	59.4%
5050 Clothing	2,188.25	3,200.00	-1,011.75	68.4%
5060 Communications	3,124.06	5,000.00	-1,875.94	62.5%
5090 Household	321.56	500.00	-178.44	64.3%
5100 Insurance				
5101 General, Liability, Auto	33,777.92	30,000.00	3,777.92	112.6%
5102 Aircraft	-289.00	9,000.00	-9,289.00	-3.2%
5103 Compensation	21,005.94	21,205.00	-199.06	99.1%
5104 Deductibles	0.00	1,000.00	-1,000.00	0.0%
<b>Total 5100 Insurance</b>	54,494.86	61,205.00	-6,710.14	89.0%
5120 Equipment Maintenance				
5121 Gas & Oil	14,356.78	22,000.00	-7,643.22	65.3%
5122 Parts, Repairs	5,511.61	6,000.00	-488.39	91.9%
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%
<b>Total 5120 Equipment Maintenance</b>	29,058.45	42,900.00	-13,841.55	67.7%
5130 Bldg and Grounds Maint.	3,752.05	4,000.00	-247.95	93.8%
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	676.32	2,500.00	-1,823.68	27.1%
5180 Professional Services	19,433.34	19,500.00	-66.66	99.7%
5200 Equipment Rentals	0.00	1,000.00	-1,000.00	0.0%
5220 Small Tools	0.00	500.00	-500.00	0.0%

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

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
<b>5230 District Special Expense</b>				
5231 Miscellaneous	4,784.30	6,000.00	-1,215.70	79.7%
5232 Field Expenses	1,015.33	3,500.00	-2,484.67	29.0%
5233 Research	27.98	1,500.00	-1,472.02	1.9%
5234 Surveillance	14,369.77	20,000.00	-5,630.23	71.8%
5235 Public Education	2,986.08	2,500.00	486.08	119.4%
5236 Aerial Management	9,840.00	16,500.00	-6,660.00	59.6%
5237 Digital Field Data License	2,800.00	5,750.00	-2,950.00	48.7%
<b>Total 5230 District Special Expense</b>	<b>35,823.46</b>	<b>55,750.00</b>	<b>-19,926.54</b>	<b>64.3%</b>
<b>5250 Transportation</b>				
5251 Trustees	4,100.00	8,000.00	-3,900.00	51.3%
5252 Travel Expenses	2,908.87	15,400.00	-12,491.13	18.9%
<b>Total 5250 Transportation</b>	<b>7,008.87</b>	<b>23,400.00</b>	<b>-16,391.13</b>	<b>30.0%</b>
<b>5260 Utilities</b>	<b>11,360.85</b>	<b>12,200.00</b>	<b>-839.15</b>	<b>93.1%</b>
<b>5340 Fees &amp; Assessments</b>	<b>97.44</b>	<b>3,335.00</b>	<b>-3,237.56</b>	<b>2.9%</b>
<b>5360 Bldg &amp; Grounds Improve.</b>	<b>0.00</b>	<b>85,000.00</b>	<b>-85,000.00</b>	<b>0.0%</b>
<b>5370 Capital Outlay</b>				
5372 Auto	15,199.15	20,000.00	-4,800.85	76.0%
<b>Total 5370 Capital Outlay</b>	<b>15,199.15</b>	<b>20,000.00</b>	<b>-4,800.85</b>	<b>76.0%</b>
<b>5380 Retiree's Insurance</b>	<b>489.02</b>	<b>850.00</b>	<b>-360.98</b>	<b>57.5%</b>
<b>5390 Long Term Debt</b>	<b>66,228.07</b>	<b>132,500.00</b>	<b>-66,271.93</b>	<b>50.0%</b>
<b>5500 ZikaVirus Funding</b>				
5501 Zika Funding Equipment	0.00			
<b>Total 5500 ZikaVirus Funding</b>	<b>0.00</b>			
<b>Payroll Expenses</b>	<b>17.50</b>			
<b>Total Expense</b>	<b>962,487.25</b>	<b>1,460,311.00</b>	<b>-497,823.75</b>	<b>65.9%</b>
<b>Net Ordinary Income</b>	<b>-106,229.27</b>	<b>36,739.00</b>	<b>-142,968.27</b>	<b>-289.1%</b>
<b>Net Income</b>	<b>-106,229.27</b>	<b>36,739.00</b>	<b>-142,968.27</b>	<b>-289.1%</b>

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

04/07/20

	Jul '19 - Mar 20	Jul '18 - Mar 19	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>District Deposits</b>				
Retiree's	489.02	598.86	-109.84	-18.3%
District Deposits - Other	5,489.52	4,422.14	1,067.38	24.1%
<b>Total District Deposits</b>	5,978.54	5,021.00	957.54	19.1%
Interest	20,513.40	18,579.62	1,933.78	10.4%
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	505,888.23	443,712.33	62,175.90	14.0%
Zika Funding Income	0.00	8,596.41	-8,596.41	-100.0%
<b>Total Income</b>	856,257.98	815,694.45	40,563.53	5.0%
<b>Gross Profit</b>	856,257.98	815,694.45	40,563.53	5.0%
<b>Expense</b>				
5010 Salaries & Wages	475,367.99	472,109.52	3,258.47	0.7%
5020 OASDI, Retirement				
5021 OASDI	36,331.13	36,146.59	184.54	0.5%
5022 CalPERS Normal	41,080.56	37,667.88	3,412.68	9.1%
5023 Unfunded Accrued Liability	17,619.00	11,673.00	5,946.00	50.9%
<b>Total 5020 OASDI, Retirement</b>	95,030.69	85,487.47	9,543.22	11.2%
5030 Gr. Ins., Unemp.	67,580.30	58,100.18	9,480.12	16.3%
5040 Insecticide	59,395.02	34,376.16	25,018.86	72.8%
5050 Clothing	2,188.25	1,966.63	221.62	11.3%
5060 Communications	3,124.06	2,874.21	249.85	8.7%
5090 Household	321.56	527.87	-206.31	-39.1%
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%
<b>Total 5100 Insurance</b>	54,494.86	49,529.05	4,965.81	10.0%
5120 Equipment Maintenance				
5121 Gas & Oil	14,356.78	15,039.59	-682.81	-4.5%
5122 Parts, Repairs	5,511.61	6,389.93	-878.32	-13.8%
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	8,446.01	-3,632.01	-43.0%
<b>Total 5120 Equipment Maintenance</b>	29,058.45	30,160.81	-1,102.36	-3.7%
5130 Bldg and Grounds Maint.	3,752.05	1,821.87	1,930.18	105.9%
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	676.32	1,692.88	-1,016.56	-60.1%
5180 Professional Services	19,433.34	19,877.16	-443.82	-2.2%
5230 District Special Expense				
5231 Miscellaneous	4,784.30	5,738.13	-953.83	-16.6%

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

	Jul '19 - Mar 20	Jul '18 - Mar 19	\$ Change	% Change
5232 Field Expenses	1,015.33	983.66	31.67	3.2%
5233 Research	27.98	107.64	-79.66	-74.0%
5234 Surveillance	14,369.77	12,337.08	2,032.69	16.5%
5235 Public Education	2,986.08	591.33	2,394.75	405.0%
5236 Aerial Management	9,840.00	11,740.00	-1,900.00	-16.2%
5237 Digital Field Data License	2,800.00	3,600.00	-800.00	-22.2%
<b>Total 5230 District Special Expense</b>	<b>35,823.46</b>	<b>35,097.84</b>	<b>725.62</b>	<b>2.1%</b>
<b>5250 Transportation</b>				
5251 Trustees	4,100.00	4,900.00	-800.00	-16.3%
5252 Travel Expenses	2,908.87	8,242.30	-5,333.43	-64.7%
<b>Total 5250 Transportation</b>	<b>7,008.87</b>	<b>13,142.30</b>	<b>-6,133.43</b>	<b>-46.7%</b>
5260 Utilities	11,360.85	9,230.73	2,130.12	23.1%
5340 Fees & Assessments	97.44	92.44	5.00	5.4%
5360 Bldg & Grounds Improve.	0.00	21,124.97	-21,124.97	-100.0%
5370 Capital Outlay				
5372 Auto	15,199.15	0.00	15,199.15	100.0%
5374 Shop	0.00	22,242.74	-22,242.74	-100.0%
<b>Total 5370 Capital Outlay</b>	<b>15,199.15</b>	<b>22,242.74</b>	<b>-7,043.59</b>	<b>-31.7%</b>
5380 Retiree's Insurance	489.02	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%
<b>Total 5500 ZikaVirus Funding</b>	<b>0.00</b>	<b>6,634.32</b>	<b>-6,634.32</b>	<b>-100.0%</b>
Payroll Expenses	17.50	0.00	17.50	100.0%
<b>Total Expense</b>	<b>962,487.25</b>	<b>947,893.49</b>	<b>14,593.76</b>	<b>1.5%</b>
<b>Net Ordinary Income</b>	<b>-106,229.27</b>	<b>-132,199.04</b>	<b>25,969.77</b>	<b>19.6%</b>
<b>Net Income</b>	<b>-106,229.27</b>	<b>-132,199.04</b>	<b>25,969.77</b>	<b>19.6%</b>

**Fresno Westside Mosquito Abatement District**  
**Balance Sheet Comparison**  
As of March 31, 2020

	Mar 31, 20	Mar 31, 19	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
CCVCJPA Deposit	514,133.94	505,809.55	8,324.39	1.7%
Fresno Co. Treasury	1,611,168.24	1,306,897.32	304,270.92	23.3%
Petty Cash	98.58	146.72	-48.14	-32.8%
Westamerica Bank	45,762.77	57,206.41	-11,443.64	-20.0%
<b>Total Checking/Savings</b>	<u>2,171,163.53</u>	<u>1,870,060.00</u>	<u>301,103.53</u>	<u>16.1%</u>
<b>Total Current Assets</b>	<u>2,171,163.53</u>	<u>1,870,060.00</u>	<u>301,103.53</u>	<u>16.1%</u>
<b>TOTAL ASSETS</b>	<b><u>2,171,163.53</u></b>	<b><u>1,870,060.00</u></b>	<b><u>301,103.53</u></b>	<b><u>16.1%</u></b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
Accounts Payable	8,312.19	11,383.87	-3,071.68	-27.0%
<b>Total Accounts Payable</b>	<u>8,312.19</u>	<u>11,383.87</u>	<u>-3,071.68</u>	<u>-27.0%</u>
<b>Credit Cards</b>				
US Bank Cal Card	9,656.21	15,506.09	-5,849.88	-37.7%
<b>Total Credit Cards</b>	<u>9,656.21</u>	<u>15,506.09</u>	<u>-5,849.88</u>	<u>-37.7%</u>
<b>Other Current Liabilities</b>				
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	-1,506.55	-1,545.02	38.47	2.5%
<b>Total Other Current Liabilities</b>	<u>40,024.16</u>	<u>48,390.08</u>	<u>-8,365.92</u>	<u>-17.3%</u>
<b>Total Current Liabilities</b>	<u>57,992.56</u>	<u>75,280.04</u>	<u>-17,287.48</u>	<u>-23.0%</u>
<b>Total Liabilities</b>	<u>57,992.56</u>	<u>75,280.04</u>	<u>-17,287.48</u>	<u>-23.0%</u>
<b>Equity</b>				
Opening Bal Equity	886,698.38	886,698.38	0.00	0.0%
Retained Earnings	1,332,701.86	1,040,280.62	292,421.24	28.1%
Net Income	-106,229.27	-132,199.04	25,969.77	19.6%
<b>Total Equity</b>	<u>2,113,170.97</u>	<u>1,794,779.96</u>	<u>318,391.01</u>	<u>17.7%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>2,171,163.53</u></b>	<b><u>1,870,060.00</u></b>	<b><u>301,103.53</u></b>	<b><u>16.1%</u></b>

**Fresno Westside Mosquito Abatement District**  
**Reconciliation Detail**  
**US Bank Cal Card, Period Ending 03/23/2020**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						6,290.28
<b>Cleared Transactions</b>						
<b>Charges and Cash Advances - 22 items</b>						
Bill Pmt -CCard	02/05/2020		AT&T Internet	X	-53.50	-53.50
Bill Pmt -CCard	02/20/2020	Rowan	Big G's Auto Center	X	-300.25	-353.75
Bill Pmt -CCard	02/24/2020	Rowan	Tharps Farm Supply...	X	-56.81	-410.56
Bill Pmt -CCard	02/24/2020	Rowan	Sorensen Machine ...	X	-18.49	-429.05
Credit Card Charge	02/25/2020	Reis	Mid Valley Disposal	X	-76.26	-505.31
Credit Card Charge	02/25/2020	Rowan	Dollar General	X	-28.88	-534.19
Credit Card Charge	02/27/2020	Reis	Intuit	X	-53.00	-587.19
Credit Card Charge	03/03/2020	Reis	American Press Inc.	X	-946.94	-1,534.13
Bill Pmt -CCard	03/03/2020	Rowan	Big G's Auto Center	X	-383.90	-1,918.03
Bill Pmt -CCard	03/03/2020	Reis	UniFirst Corporation	X	-203.73	-2,121.76
Bill Pmt -CCard	03/03/2020	Reis	Praxair	X	-66.54	-2,188.30
Bill Pmt -CCard	03/03/2020		Esquire Plaza	X	-21.00	-2,209.30
Credit Card Charge	03/03/2020		Petra Greek	X	-15.25	-2,224.55
Bill Pmt -CCard	03/03/2020		Safeway	X	-6.54	-2,231.09
Bill Pmt -CCard	03/03/2020		Apple.com	X	-4.99	-2,236.08
Bill Pmt -CCard	03/04/2020		Esquire Plaza	X	-21.00	-2,257.08
Bill Pmt -CCard	03/05/2020	Reis	Verizon Wireless	X	-17.57	-2,274.65
Bill Pmt -CCard	03/05/2020		Hao Bao Dumplings	X	-16.46	-2,291.11
Credit Card Charge	03/06/2020	Reis	City of Firebaugh	X	-90.26	-2,381.37
Credit Card Charge	03/16/2020	Rowan	Firebaugh Super Ma...	X	-8.99	-2,390.36
Credit Card Charge	03/17/2020	Rowan	Dollar General	X	-17.60	-2,407.96
Credit Card Charge	03/31/2020	Rowan	SJVAPCD	X	-40.96	-2,448.92
<b>Total Charges and Cash Advances</b>					<b>-2,448.92</b>	<b>-2,448.92</b>
<b>Payments and Credits - 2 items</b>						
Credit Card Credit	03/05/2020	Diedrich	Mendota Smog & R...	X	207.00	207.00
Check	03/13/2020	8404	US Bank Corporate ...	X	6,290.28	6,497.28
<b>Total Cleared Transactions</b>					<b>4,048.36</b>	<b>4,048.36</b>
<b>Cleared Balance</b>					<b>-4,048.36</b>	<b>2,241.92</b>
<b>Uncleared Transactions</b>						
<b>Charges and Cash Advances - 1 item</b>						
General Journal	06/30/2019	GENRL			-2,126.03	-2,126.03
<b>Total Charges and Cash Advances</b>					<b>-2,126.03</b>	<b>-2,126.03</b>
<b>Total Uncleared Transactions</b>					<b>-2,126.03</b>	<b>-2,126.03</b>
<b>Register Balance as of 03/23/2020</b>					<b>-1,922.33</b>	<b>4,367.95</b>
<b>Ending Balance</b>					<b>-1,922.33</b>	<b>4,367.95</b>

## 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	\$81,288.31
MAR	\$91,656.78	\$83,060.24	\$60,653.08
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	\$962,487.25



# QuickBooks Payroll Services

Date: 04/07/2020

Subject: Details of Funds to be Withdrawn

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

Employee Direct Deposit: \$13,706.29  
Vendor Payments(Direct Deposit): \$0.00

-----  
Payroll Run Summary for 04/15/2020:

Paychecks	Direct Deposit
Total	13,706.29
DD1543 Fickett, Mark	92.35
DD1544 Diedrich, Matt	1,307.53
DD1545 Quigley, Robert	1,662.70
DD1546 Ramos, Edward	1,338.59
DD1547 Reis, Conlin	3,389.60
DD1548 Rowan, Chance D	2,592.12
DD1549 Verdugo, Alfredo J	1,856.10
DD1550 Young, Brenda D	1,467.30

-----

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

# TDC Aero Logistics Inc.

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



INVOICE

1813

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

DATE	DESCRIPTION	Hours	Rate	TOTAL
03/2020	Pilot Services		150.00	
03/2020	Call Out		300.00	
03/2020	Aircraft Management		200.00	200.00
			<b>TOTAL</b>	<b>200.00</b>

Payment Due Upon Receipt

TDC Aero Logistics Inc.  
Ty D. Cotta - President

Thank you for the opportunity to fly with you.

**BOARD OF TRUSTEES**

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

FRESNO WESTSIDE  
MOSQUITO ABATEMENT  
DISTRICT

**DISTRICT MANAGER**  
**Elizabeth Ann Cline**  
fwmadmanager@sbcglobal.net

2555 South "N" Street  
Post Office Box 125  
Firebaugh, CA 93622  
Telephone: (559) 659-2437  
Facsimile: (559) 659-2193

**INVESTMENT REPORT**  
**QUARTER ENDING 03/31/2020**

Biologist  
**Conlin Reis**  
Supt. of Operations  
**Chance Rowan**  
Secretary/Bookkeeper  
**Dianne Young**

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 \$995,490 over the next six months. Our current cash balance of \$2,171,164 will be sufficient to meet the District's requirements. In addition, we anticipate additional revenues from property taxes and our benefit assessment in 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

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 03/31/20  
 CYCLE 31  
 ITEMS ENCLOSED 0  
 PAGE 1  
 YEAR-TO-DATE INTEREST 3.26

PREVIOUS BALANCE	CHECKS AND WITHDRAWALS NUMBER	AMOUNT	DEPOSITS AND CREDITS NUMBER	AMOUNT	INTEREST MINUS CHARGES	NEW BALANCE
81,320.14	34	88,630.21	1	60,000.00	1.16	52,691.09

ACCOUNT ACTIVITY

BALANCE SUMMARY

DATE	DESCRIPTION	AMOUNT	DATE	BALANCE
PUBLIC INTEREST CHECKING - - CURRENT RATE .02%				
32 DAYS THIS CYCLE ANNUAL PERCENTAGE YIELD EARNED .02%				
DEPOSITS			PREVIOUS BALANCE	
02/28			02/28	81,320.14
03/20	BRANCH DEPOSIT	60,000.00	03/02	73,430.20
03/31	INTEREST	1.16	03/03	73,228.10
			03/04	73,135.75
- - - - -WITHDRAWALS-FEES-CHARGES-				
03/09			03/09	71,994.84
			03/12	58,380.95
			03/13	51,777.81
03/02	BLUE SHIELD CA - BLUESHIELD	4,663.08	03/16	48,225.95
03/03	UNITED - GRPW PREM	202.10	03/17	46,861.60
03/09	PGANDE - WEB ONLINE	1,140.91	03/18	32,672.22
03/12	INTUIT PAYROLL S - QUICKBOOKS	13,613.89	03/19	28,608.73
03/13	IRS - USATAXPYMT	5,577.20	03/20	88,608.73
03/13	EMPLOYMENT DEVEL - EDD EFTPMT	524.19	03/25	88,368.73
03/13	INTUIT PAYROLL S - QUICKBOOKS	500.00	03/27	85,168.73
03/13	INTUIT PAYROLL S - QUICKBOOKS	1.75	03/30	71,053.07
03/16	VOYA NAT TRST182 - SPNSR P/R	325.00	03/31	52,691.09
03/30	INTUIT PAYROLL S - QUICKBOOKS	13,613.91		
03/30	INTUIT PAYROLL S - QUICKBOOKS	500.00	NEW BALANCE	
03/30	INTUIT PAYROLL S - QUICKBOOKS	1.75	03/31	52,691.09
03/31	CALPERS - 3100	6,286.88		
	100000015951331			
03/31	IRS - USATAXPYMT	5,577.20		
03/31	EMPLOYMENT DEVEL - EDD EFTPMT	3,683.48		
03/31	CALPERS - 3100	1,755.04		
	100000015951352			
03/31	EMPLOYMENT DEVEL - EDD EFTPMT	524.19		
03/31	VOYA NAT TRST182 - SPNSR P/R	325.00		
03/31	UNITED - GRPW PREM	211.35		

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
03/31/20 31
ITEMS ENCLOSED PAGE
0 2
YEAR-TO-DATE INTEREST
3.26

ACCOUNT ACTIVITY

BALANCE SUMMARY

Table with columns: ITEM, DATE, AMOUNT, ITEM, DATE, AMOUNT. Contains check activity data for items 8386 through 8399 and 8400 through 8406.

\* INDICATES GAP IN CHECK SEQUENCE

DID YOU KNOW MOBILE CHECK DEPOSIT IS AVAILABLE WITH
THE STARCONNECT PLUS MOBILE BANKING APP?
DOWNLOAD THE APP TO YOUR MOBILE DEVICE TODAY!

Fiscal Year 2020  
 Through Period 9

Run Time 09:29:47

Fund: 4600 Fresno Westside Mosquito Abtmt Subclass: 10000 General Subclass	Beginning Balance		Year-to-Date Transaction		Current Balances	
	Debit Accts	Credit Accts	Debits	Credits	Debits Accts	Credit Accts
0110 Cash In Treasury	1,106,068.46	0.00	201,295.27	0.00	1,307,363.73	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	715,843.92	0.00	9,523,366.39
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	1,041,576.77	0.00	0.00	-12,130,214.42
3005 RDA ABX1 26 Property Tax	0.00	0.00	0.00	9,001.29	0.00	9,001.29
3006 Redev Tax Increm Reimb	0.00	0.00	0.00	3,451.16	0.00	3,451.16
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	9,353.00	0.00	9,353.00
3013 Supplemental-Curr Unsec Pr	0.00	0.00	0.00	89.92	0.00	89.92
3015 Property Taxes-Current Uns	0.00	0.00	0.00	36,366.83	0.00	36,366.83
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	1,087.31	0.00	1,087.31
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	14,958.30	0.00	14,958.30
3475 State In-Lieu Taxes- Fish&	0.00	0.00	0.00	17.60	0.00	17.60
3565 State-I/L Homeowners Prop	0.00	0.00	0.00	3,712.98	0.00	3,712.98
SUB CLASS TOTAL	1,112,250.05	1,112,250.05	1,242,872.04	1,242,872.04	1,307,363.73	1,307,363.73

End of Report

Fiscal Year 2020  
 Through Period 9

Run Time 09:29:47

Fund: 4600 Fresno Westside Mosquito Abtmt Subclass: 41620 4600-Fr Wstside Mosq-Parc Fees	Beginning Balance		Year-to-Date Transaction		Current Balances	
	Debit Accts	Credit Accts	Debits	Credits	Debits Accts	Credit Accts
0110 Cash In Treasury	612,750.94	0.00	0.00	327,831.26	284,919.68	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	2,714.82	0.00	2,714.82
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	284,919.68	284,919.68

End of Report



Report ID: GLSF9109  
Program: GLSF9109

PeopleSoft  
MONTHLY GENERAL LEDGER TRIAL BALANCE

Page No. 3  
Run Date 04/02/2020

Fiscal Year 2020  
Through Period 9

Run Time 09:29:47

Fund: 4600 Fresno Westside Mosquito Abtmt Subclass: 41620 4600-Fr Wstside Mosq-Parc Fees	Beginning Balance		Year-to-Date Transaction		Current Balances	
	Debit Accts	Credit Accts	Debits	Credits	Debits Accts	Credit Accts
GRAND TOTALS	1,728,004.44	1,728,004.44	1,852,872.04	1,852,872.04	1,592,283.41	1,592,283.41

End of Report

CENTRAL CALIFORNIA VECTOR CONTROL J.P.A.  
 INTEREST FOR QUARTER ENDING 12/31/19

GENERAL FUND

DATE		ACCOUNT	DEBIT	CREDIT	FUND SHARE
2nd Qtr.	1st App.	10/18/2019	1020.00	\$770.28	
			3120.10	\$ (52.72)	6.8444
			3120.19	\$ (217.13)	28.1880
			3120.23	\$ (87.43)	11.3509
			3120.27	\$ (92.46)	12.0040
			3120.29	\$ (37.45)	4.8615
			3120.47	\$ (282.63)	36.6924
			3120.60	\$ (0.45)	0.0588
			<u>\$770.28</u>	<u>\$ (770.28)</u>	<u>100.00</u>

DATE		REFERENCE	ACCOUNT	DEBIT	CREDIT	% INTEREST
2nd Qtr.	2nd App.	12/30/2019	1020.00	9,269.59		
			3120.10	\$ (634.45)		6.8444
			3120.19	\$ (2,612.91)		28.1880
			3120.23	\$ (1,052.18)		11.3509
			3120.27	\$ (1,112.72)		12.0040
			3120.29	\$ (450.64)		4.8615
			3120.47	\$ (3,401.23)		36.6924
			3120.60	\$ (5.45)		0.0588
			<u>\$9,269.59</u>	<u>\$ (9,269.59)</u>		<u>100.00</u>

CCVCJPA ACCOUNT DISTRIBUTION SUMMARY

1020.00 Interest	\$10,039.87	
3120.10 CMAD	\$ (687.17)	
3120.19 FWMAD	\$ (2,830.04)	
3120.23 KMAD	\$ (1,139.62)	
3120.27 MADERA	\$ (1,205.19)	
3120.29 MERCED	\$ (488.09)	
3120.47 WEST SIDE	\$ (3,683.86)	
3120.60 Unobligated	\$ (5.90)	<u>\$ (10,039.87)</u>

CENTRAL CALIFORNIA VECTOR CONTROL JOINT POWERS AGENCY									
<u>UNOBLIGATED FUNDS</u>				<u>2nd Quarter (Ending 12/31/19)</u>					
		<u>BEG. BAL.</u>	<u>ACTIV.</u>	<u>END. BAL.</u>		<u>(End Bal.)</u>			
						<u>FUND SHARE</u>			
<b>CONSOLIDATED-10</b>		\$124,151.61	\$687.17	\$124,838.78		6.844436655			
<b>FWMAD-19</b>		\$511,303.90	\$2,830.04	\$514,133.94		28.18801325			
<b>KINGS-23</b>		\$205,895.19	\$1,139.62	\$207,034.81		11.35093312			
<b>MADERA-27</b>		\$217,741.24	\$1,205.19	\$218,946.43		12.00400205			
<b>MERCED-29</b>		\$88,182.94	\$488.09	\$88,671.03		4.861496147			
<b>West Side - 47</b>		\$665,564.59	\$3,683.86	\$669,248.45		36.69235331			
<b>OPER. - 60</b>		\$1,065.95	\$5.90	\$1,071.85		0.058765469			
<b>TOTAL</b>		\$1,813,905.42	\$10,039.87	\$1,823,945.29		100.00			
<b><u>DETAIL SUMMARY OF ACTIVITY (operational fund &amp; life funds)</u></b>									
	<u>CMAD</u>	<u>FWMAD</u>	<u>KINGS</u>	<u>MADERA</u>	<u>MERCED</u>	<u>WEST SIDE</u>	<u>OP FUND</u>		
\$	687.17	\$ 2,830.04	\$ 1,139.62	\$ 1,205.19	\$ 488.09	\$ 3,683.86	\$ 5.90	<b>Interest</b>	
							\$ -	<b>Dues</b>	
							\$ -	<b>Audit</b>	
							\$ -		
	\$687.17	\$2,830.04	\$1,139.62	\$1,205.19	\$488.09	\$3,683.86	\$5.90		



## County of Fresno

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

### JOINT POWERS AGREEMENT FUND BALANCE VERIFICATION

For Quarter Ended December 31, 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	\$1,813,905.42
Total receipts for the quarter	10,039.87
Total disbursements for the quarter	(0)
Ending Balance	<u>\$1,823,945.29</u>

First and second interest apportionment for the quarter ended December 31, 2019 in the amount of \$743.54 which posted on January 30, 2020 and \$8,862.99, which is scheduled to be posted by March 31, 2020, at the rate of 2.102%, are not included in the total.

If you have any questions, please contact Frank Goinez 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 December 31, 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	\$235,987.82
Total receipts for the quarter	1,306.91
Total disbursements for the quarter	(0.00)
Ending Balance	<u>\$237,294.73</u>

First and second interest apportionment for the quarter ended December 31, 2019 in the amount of \$97.73, which posted on January 30, 2020 and \$1,164.94, which is scheduled to be posted by March 31, 2020, at the rate of 2.102%, 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

March 13, 2020

Mr. Conlin Reis  
District Manager  
Fresno Westside Mosquito Abatement District  
2555 "N" Street  
Firebaugh, California 93622

RE: 2020-21 Property/Liability Program Estimated Contribution

Dear Mr. Reis,

We sincerely appreciate your continued support of SDRMA and patience in waiting for the 2020-21 rates while we are working on obtaining renewal costs from the program excess/reinsurer carriers.

SDRMA continues to make every effort to reduce operating costs and minimize rate increases while ensuring the financial integrity of the Property/Liability Program. We have received initial indications from our excess/reinsurer carriers of imposed rate increases that are impacting all of their clients, including SDRMA.

The current insurance market continues to be impacted by the catastrophic losses around the world. Underwriting practices throughout the insurance market are consistently evolving due to the development of losses and cost of claims. Based on those factors and overall pool claims costs over the past several years, after considerable review and discussion with the SDRMA Board of Directors, 2020-21 renewal rates for the SDRMA Property/Liability Program need to be increased.

Instead of our normal annual rate letter, we are providing you with an estimated contribution percentage increase for use in your budgeting process. Over the next couple of months, we will continue to work with our excess/reinsurers to negotiate the rate increases on behalf of our program membership. Your agency's actual renewal contribution will be confirmed on the 2020-21 renewal invoice that will be sent out in mid-May.

The actual contribution amount for 2020-21 will vary compared to 2019-20 due to rate increases, any coverage limit changes, stand-alone policy pricing, scheduled item additions/deletions, updates on agency operations submitted on the renewal questionnaire, risk factor adjustments, and Credit Incentive Program (CIP) points earned. Your agency's estimated contribution percentage increase is as follows:

2019-20 Annual Contribution \$5M Liability Limits	2020-21 Annual Contribution Proposed % Increase
<b>\$33,778.00</b>	<b>34%</b>



SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY

Our excess insurance carriers have encouraged us to ask each agency about the need for high liability limits, as they charge SDRMA and the agency based on the higher liability limits they are providing. Please consider a decrease to your liability coverage in exchange for a decrease in contribution as shown in the table below:

Lower liability coverage from \$5 million per occurrence to:	Estimated decrease to FY 2020-21 Proposed % Increase (above)
\$2.5 million per occurrence	5%

*Other Important Items to Note:*

- If you would like to elect an alternative liability limit for 2020-21, please provide your selected limit by **April 30, 2020** by emailing [memberplus@sdrma.org](mailto:memberplus@sdrma.org).
- No Longevity Distribution is declared for the Property/Liability Program this year.
- Our Multi-Program Discount provides members a great opportunity to save money. Members receive an automatic multi-program discount of 5% per program (Property/Liability and Workers' Compensation) while they belong to both programs.
- Your annual contribution provides your agency with access to safety and loss prevention services, resources, and trainings that are provided at no additional cost, including Target Solutions, AB 1825/AB 1234 training, ergonomic assessments, discounted CSDA Conferences, trainings and webinars, and safety DVDs.
- The 2020-21 estimated contribution range does not serve as a 'not to exceed' amount. Any policy adjustment made before or after July 1 may incur a change in premium.
- Members considering withdrawal from coverage with SDRMA for the 2020-21 program year are required to submit a "Notice of Intent to Withdraw" by April 1 in accordance with SDRMA Bylaws and must have completed the initial three full program year commitment period.

On behalf of the Board of Directors and our entire risk management team, we thank you for your continued participation in our programs! If you have any questions, please contact Ellen Doughty, at [edoughty@sdrma.org](mailto:edoughty@sdrma.org) or 800.537.7790.

Sincerely,  
Special District Risk Management Authority

Laura S. Gill, ICMA-CM, ARM, ARM-P, CSDM  
Chief Executive Officer