

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

**October 14, 2021**

**12:45 p.m.**

*Google Meet joining info*

*Video call link: <https://meet.google.com/xip-rhek-mcy>*

*Or dial: (US) +1 518-816-1165 PIN: 997 383 005#*

*More phone numbers: <https://tel.meet/xip-rhek-mcy?pin=6501739461115>*

**AGENDA**

**1. CALL TO ORDER**

**2. ROLL CALL**

**3. PLEDGE OF ALLEGIANCE**

**4. ANNUAL AUDIT**

Our Auditor, Bryant Jolley, C.P.A. (or his Associate) will be available for the presentation of the annual audit of Financial Transactions for Fiscal Year 2020-21 to the Board for their acceptance and approval. If he is unable to attend in person, he will be available by telephone.

**5. ITEMS GENERAL CONSENT**

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

**6. PUBLIC COMMENT**

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

**7. APPROVAL OF ADDITIONAL ITEMS OF IMMEDIATE NEED TO THE AGENDA**

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

**8. STAFF REPORTS AND INFORMATION**

- a) OPERATIONS AND LEGISLATIVE REPORT  
District staff will update the Board on District operations,

legislative and regulatory issues, mosquito conditions, staffing, program plans for the oncoming season and other issues of importance to this District.

b) MEETING REPORTS

District staff will present an oral report of all meetings attended since the last board meeting.

c) UPCOMING MEETINGS

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

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

a) POLICY REVISIONS – SOCIAL MEDIA #2275

The Manager will present proposed revisions to the Board for policy: #2275 Social Media. These revisions will be reviewed today and considered for final approval.

b) RESOLUTION FOR REMOTE MEETINGS

The Board will consider a resolution for remote meetings under the substantive and procedural requirements of AB 361 to conduct a remote teleconference meetings.

Resolution #288

c) WINTER SCHEDULE

The manager will discuss the expected schedule for December-February.

d) POTENTIAL ABATEMENT

The manager will discuss with the Board the potential abatement of Wonderful Produce.

e) PERSONNEL APPRECIATION LUNCHEON

The Board will review available options and take action to select a location for the annual Personnel Appreciation Luncheon to be held immediately preceding the board meeting on, Friday, November 12<sup>th</sup>, 2021.

**10. TRUSTEE ISSUES**

a) TRUSTEE DINNER

The Trustees will establish plans for their annual Trustee dinner.

b) **TRUSTEE REPORTS AND QUESTIONS**

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

**11. REQUEST FOR FUTURE AGENDA ITEMS** - The Board President will entertain suggestions for future agenda items.

**12. ADJOURNMENT**

The next regular meeting of the Board is **Friday, November 12th, 2021**

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

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

MINUTES: Board Meeting ----- September 9, 2021  
Headquarters ----- Firebaugh, California

TRUSTEES PRESENT: Felker, Capuchino, Williams, Fontana

TRUSTEES ABSENT: Ram

OTHERS PRESENT: Conlin Reis, District Manager

President Fontana called the meeting to order at 12:59 p.m.

The Audit will be reviewed at the October Regular Board Meeting.

\* President 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 Capuchino

There was no public comment.

There were no additional items added to the agenda.

The Manager provided an oral report to the Board on operations, correspondence, legislative issues and general information items that are of importance to this District.

The Manager reported to the Board on meetings he had attended over the past month and provided them with an oral report on issues of importance to this District discussed at those meetings.

The Manager informed the Board of upcoming meetings and let them know which meetings he and staff plan to attend on behalf of the District. No meetings were discussed at this time.

\* The Board considered revisions to policies: #2275 Social Media (related to Trustee comments on Social Media and Brown Act Compliance), the District's Covid-19 Prevention Program (to conform with current regulations), the Records Retention Schedule (to include documents related to Unmanned Aerial Systems) and #3105 Reserves (adding reserves for self-funded health insurance and pension liability). These changes were all first presented at the previous board meeting. A motion was made, seconded, and passed unanimously to adopt the policies and updates as presented.

MOTION: Trustee Williams SECOND: Trustee Felker

\* It was the consensus of the Board that the Manager reach out to the County of Fresno to get assistance in filling the two vacant positions on the Board. If these positions continue to be difficult to fill, the Board will reconsider a resolution to reduce the board size at a later date.

Trustees were asked to report on mosquito conditions and public opinion in their respective areas. Trustee Capuchino reported mosquito activity in Mendota.

Discussion of the Trustee Dinner will be placed on the October Agenda.

There being no further business, the meeting was adjourned at 2:28 p.m. Our next regular board meeting will be held on October 14, 2020.

---

Chairman

---

Secretary

## Fresno Westside Mosquito Abatement District Checks for Ratification September 16 through October 13, 2021

Date	Num	Name	Memo	Amount
<b>Sep 16 - Oct 13, 21</b>				
09/29/2021		QuickBooks Payroll Service	Created by Payroll Service on 09/27/2021	-14,778.72
09/30/2021		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
09/29/2021		QuickBooks Payroll Service	Created by Direct Deposit Service on 09/27...	-1.75
10/01/2021	AutoPay	Blue Shield of California	Health Ins. Premium - September_2021	-4,857.39
10/04/2021	AutoPay	Pacific Gas & Electric Co.	Utilities	-1,444.97
09/30/2021	E-Pay	FRESNO WESTSIDE M.A.D.	4649627650	-2,115.14
09/30/2021	E-Pay	FRESNO WESTSIDE M.A.D.	CalPERs Retirement Classic	-7,059.72
09/30/2021	E-Pay	Calpers 457	Def Comp	-3,750.00
09/30/2021	E-Pay	VOYA Institutional Trust Co.	Def Comp	-350.00
09/30/2021	E-Pay	FRESNO WESTSIDE M.A.D.	FIT, MED, OASDI	-6,585.32
09/30/2021	E-Pay	FRESNO WESTSIDE M.A.D.	CA - St Tax	-624.12
10/01/2021	E-Pay	Mutual of Omaha	Life Insurance -October	-211.35
09/30/2021	E-Pay	FRESNO WESTSIDE M.A.D.	Unemployment Ins.	-152.26
09/30/2021	DD1800	Diedrich, Matt	Direct Deposit	0.00
09/30/2021	DD1801	Quigley, Robert	Direct Deposit	0.00
09/30/2021	DD1802	Ramos, Edward	Direct Deposit	0.00
09/30/2021	DD1803	Reis, Conlin	Direct Deposit	0.00
09/30/2021	DD1804	Rowan, Chance D	Direct Deposit	0.00
09/30/2021	DD1805	Verdugo, Alfredo J	Direct Deposit	0.00
09/30/2021	DD1806	Young, Brenda D	Direct Deposit	0.00
09/30/2021	8754	ASI Administrative Solutions	Admin_September	-292.50
09/30/2021	8755	ASI Administrative Solutions	Claims	-143.80
09/30/2021	8756	Burns, Richard	Pay Period 9/16/2021 - 09-30-2021	-1,802.74
09/30/2021	8757	Chapman, Brian	Pay Period 9/16/2021 - 09-30-2021	-1,620.01
09/30/2021	8758	Howard, Robert C.	Pay Period 9/16/2021 - 09-30-2021	-1,312.17
09/30/2021	8759	Magallanes, Armando JR	Pay Period 9/13/2021 - 09-30-2021	-977.44
<b>Sep 16 - Oct 13, 21</b>				<b>-48,579.40</b>

**Fresno Westside Mosquito Abatement District**  
**Checks for Approval**  
**October 14 - 19, 2021**

Date	Num	Name	Memo	Amount
<b>Oct 14 - 19, 21</b>				
10/14/2021		QuickBooks Payroll Service	Created by Payroll Service on 10/07/2021	-14,778.77
10/15/2021	E-Pay	VOYA Institutional Trust Co.	Def Comp	-350.00
10/15/2021	E-Pay	FRESNO WESTSIDE M.A.D.	FIT, MED, OASDI	-6,484.44
10/15/2021	E-Pay	FRESNO WESTSIDE M.A.D.	CA State Tax	-624.12
10/15/2021	DD1807	Diedrich, Matt	Direct Deposit	0.00
10/15/2021	DD1808	Quigley, Robert	Direct Deposit	0.00
10/15/2021	DD1809	Ramos, Edward	Direct Deposit	0.00
10/15/2021	DD1810	Reis, Conlin	Direct Deposit	0.00
10/15/2021	DD1811	Rowan, Chance D	Direct Deposit	0.00
10/15/2021	DD1812	Verdugo, Alfredo J	Direct Deposit	0.00
10/15/2021	DD1813	Young, Brenda D	Direct Deposit	0.00
10/14/2021	8760	Agri Valley Irrigation, Inc.	Supplies to repair traps	-13.68
10/14/2021	8761	ASI Administrative Solutions	VOID: Claims	0.00
10/14/2021	8762	ASI Administrative Solutions	Claims	-2,565.72
10/14/2021	8763	AT&T - CALNET	Office Phones	-82.81
10/14/2021	8764	Guthrie Petroleum	870 gallons gas	-3,364.04
10/14/2021	8765	MVCAC	(72) Mosquito Pool Test _ August	-1,584.00
10/14/2021	8766	TDC Aero Logistics Inc.	Aircraft Management	-3,825.00
10/15/2021	8767	Capuchino, S. Leo	Trustee in-lieu _September	-92.35
10/15/2021	8768	Felker, Robert	Trustee in-lieu _September	-92.35
10/15/2021	8769	Fontana, Eric	Trustee in-lieu _September	-92.35
10/15/2021	8770	Williams, Frank	Trustee in-lieu _September	-92.35
10/15/2021	8771	Burns, Richard	Pay Period 10/01/2021 - 10/15/2021	-1,802.75
10/15/2021	8772	Chapman, Brian	Pay Period 10/01/2021 - 10/15/2021	-1,620.02
10/15/2021	8773	Howard, Robert C.	Pay Period 10/01/2021 - 10/15/2021	-1,312.18
10/19/2021	294719	BRYANT L. JOLLEY CPA	Audit _June 30, 2021	-6,750.00
10/19/2021	294720	CITY NATIONAL BANK	Lease Agreement #13-006	-66,228.07
10/19/2021	294721	SCI CONSULTING GROUP	20-21 Assessment Admin	-6,339.71
10/19/2021	294722	FRESNO WESTSIDE M.A.D.	Replenish revolving account	-102,000.00
10/19/2021	294722	FRESNO WESTSIDE M.A.D.	Replenish revolving account	102,000.00
10/19/2021	294723	US Bank Corporate Payment Systems	CalCard Payment	-8,962.50
<b>Oct 14 - 19, 21</b>				<b>-127,057.21</b>

**Fresno Westside Mosquito Abatement District**

**Profit & Loss**

September 2021

10/13/21

Accrual Basis

	Sep 21	Sep 20
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
District Deposits	0.00	333.43
Interest	1,722.21	1.14
Other Charge	6,701.26	11,988.69
Taxes - Benefit Assessment	0.00	82.26
Taxes - Property	2,710.19	12,311.04
<b>Total Income</b>	<b>11,133.66</b>	<b>24,716.56</b>
<b>Gross Profit</b>	<b>11,133.66</b>	<b>24,716.56</b>
<b>Expense</b>		
5010 Salaries & Wages	60,541.78	57,759.43
5020 OASDI, Retirement		
5021 OASDI	4,621.20	4,415.32
5022 CalPERS Normal	5,362.70	5,144.11
<b>Total 5020 OASDI, Retirement</b>	<b>9,983.90</b>	<b>9,559.43</b>
5030 Gr. Ins., Unemp.		
5032 Unemp.	0.00	150.50
5033 Health Insurance Premiums	4,498.14	4,560.70
5034 Health Insurance Admin.	292.50	270.00
5035 Health Insurance Claims	1,133.83	581.49
5036 Life/Dental/Vision Ins.	339.87	327.73
5030 Gr. Ins., Unemp. - Other	36.66	0.00
<b>Total 5030 Gr. Ins., Unemp.</b>	<b>6,301.00</b>	<b>5,890.42</b>
5040 Insecticide	242.94	7,009.09
5050 Clothing	335.35	368.81
5060 Communications	136.31	857.96
5090 Household	0.00	193.00
5100 Insurance		
5103 Compensation	0.00	-428.76
<b>Total 5100 Insurance</b>	<b>0.00</b>	<b>-428.76</b>
5120 Equipment Maintenance		
5121 Gas & Oil	2,736.08	1,659.32
5122 Parts, Repairs	228.31	2,341.56
5123 Shop Expense	0.00	31.96
5125 Parts & Repairs, Aircraft	0.00	2,120.03
<b>Total 5120 Equipment Maintenance</b>	<b>2,964.39</b>	<b>6,152.87</b>
5130 Bldg and Grounds Maint.	0.00	157.88
5150 Membership and Dues	1,350.00	0.00
5170 Office Expense	0.00	187.24
5180 Professional Services	6,750.00	6,400.00
5230 District Special Expense		
5231 Miscellaneous	0.00	700.00
5232 Field Expenses	43.72	0.00

Fresno Westside Mosquito Abatement District

Profit & Loss

September 2021

10/13/21

Accrual Basis

	Sep 21	Sep 20
5234 Surveillance	2,892.87	4,406.27
5235 Public Education	10.98	0.00
5236 Aerial Management	0.00	3,305.00
<b>Total 5230 District Special Expense</b>	<b>2,947.57</b>	<b>8,411.27</b>
5250 Transportation		
5251 Trustees	500.00	600.00
5252 Travel Expenses	275.52	0.00
<b>Total 5250 Transportation</b>	<b>775.52</b>	<b>600.00</b>
5260 Utilities	1,537.98	1,378.25
5390 Long Term Debt	0.00	66,228.07
Payroll Expenses	3.50	3.50
<b>Total Expense</b>	<b>93,870.24</b>	<b>170,728.46</b>
<b>Net Ordinary Income</b>	<b>-82,736.58</b>	<b>-146,011.90</b>
<b>Net Income</b>	<b>-82,736.58</b>	<b>-146,011.90</b>



**Fresno Westside Mosquito Abatement District**  
**Budget Comparison by Account**  
 July through September 2021

	Jul - Sep 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
District Deposits	0.00	2,700.00	-2,700.00	0.0%
Interest	1,724.55	18,000.00	-16,275.45	9.6%
Other Charge	8,630.81	47,427.00	-38,796.19	18.2%
Taxes - Benefit Assessment	0.00	556,701.00	-556,701.00	0.0%
Taxes - Property	6,873.13	956,518.00	-949,644.87	0.7%
<b>Total Income</b>	<b>17,228.49</b>	<b>1,581,346.00</b>	<b>-1,564,117.51</b>	<b>1.1%</b>
<b>Gross Profit</b>	<b>17,228.49</b>	<b>1,581,346.00</b>	<b>-1,564,117.51</b>	<b>1.1%</b>
<b>Expense</b>				
5010 Salaries & Wages	182,882.54	704,157.00	-521,274.46	26.0%
5020 OASDI, Retirement				
5021 OASDI	13,952.12	53,868.00	-39,915.88	25.9%
5022 CalPERS Normal	16,088.10	64,272.00	-48,183.90	25.0%
5023 Unfunded Accrued Liability	35,240.00	35,240.00	0.00	100.0%
<b>Total 5020 OASDI, Retirement</b>	<b>65,280.22</b>	<b>153,380.00</b>	<b>-88,099.78</b>	<b>42.6%</b>
5030 Gr. Ins., Unemp.				
5032 Unemp.	152.25	4,774.00	-4,621.75	3.2%
5033 Health Insurance Premiums	13,494.42	58,200.00	-44,705.58	23.2%
5034 Health Insurance Admin.	877.50	3,900.00	-3,022.50	22.5%
5035 Health Insurance Claims	2,931.61	23,033.00	-20,101.39	12.7%
5036 Life/Dental/Vision Ins.	1,056.27	5,222.00	-4,165.73	20.2%
5030 Gr. Ins., Unemp. - Other	73.32			
<b>Total 5030 Gr. Ins., Unemp.</b>	<b>18,585.37</b>	<b>95,129.00</b>	<b>-76,543.63</b>	<b>19.5%</b>
5040 Insecticide	5,584.11	100,000.00	-94,415.89	5.6%
5050 Clothing	867.75	3,518.00	-2,650.25	24.7%
5060 Communications	1,409.53	5,500.00	-4,090.47	25.6%
5090 Household	156.80	500.00	-343.20	31.4%
5100 Insurance				
5101 General, Liability, Auto	36,909.77	36,910.00	-0.23	100.0%
5102 Aircraft	0.00	11,500.00	-11,500.00	0.0%
5103 Compensation	16,631.88	21,000.00	-4,368.12	79.2%
5104 Deductibles	0.00	1,000.00	-1,000.00	0.0%
<b>Total 5100 Insurance</b>	<b>53,541.65</b>	<b>70,410.00</b>	<b>-16,868.35</b>	<b>76.0%</b>
5120 Equipment Maintenance				
5121 Gas & Oil	8,422.22	20,000.00	-11,577.78	42.1%
5122 Parts, Repairs	2,126.51	6,500.00	-4,373.49	32.7%
5123 Shop Expense	44.59	300.00	-255.41	14.9%
5124 Gas & Oil - Aircraft	2,906.40	7,885.00	-4,978.60	36.9%
5125 Parts & Repairs, Aircraft	240.00	9,000.00	-8,760.00	2.7%
<b>Total 5120 Equipment Maintenance</b>	<b>13,739.72</b>	<b>43,685.00</b>	<b>-29,945.28</b>	<b>31.5%</b>
5130 Bldg and Grounds Maint.	482.55	4,000.00	-3,517.45	12.1%
5140 Lab Expenses	0.00	1,000.00	-1,000.00	0.0%

**Fresno Westside Mosquito Abatement District**  
**Budget Comparison by Account**  
 July through September 2021

	Jul - Sep 21	Budget	\$ Over Budget	% of Budget
5150 Membership and Dues	10,850.00	16,800.00	-5,950.00	64.6%
5170 Office Expense	875.75	2,250.00	-1,374.25	38.9%
5180 Professional Services	13,089.71	20,500.00	-7,410.29	63.9%
5200 Equipment Rentals	931.65	1,000.00	-68.35	93.2%
5220 Small Tools	71.59	300.00	-228.41	23.9%
5230 District Special Expense				
5231 Miscellaneous	2,397.24	5,550.00	-3,152.76	43.2%
5232 Field Expenses	822.56	2,500.00	-1,677.44	32.9%
5233 Research	16.92	1,500.00	-1,483.08	1.1%
5234 Surveillance	8,898.45	21,000.00	-12,101.55	42.4%
5235 Public Education	282.02	2,500.00	-2,217.98	11.3%
5236 Aerial Management	4,335.00	20,000.00	-15,665.00	21.7%
5237 Digital Field Data License	0.00	6,200.00	-6,200.00	0.0%
<b>Total 5230 District Special Expense</b>	<b>16,752.19</b>	<b>59,250.00</b>	<b>-42,497.81</b>	<b>28.3%</b>
5250 Transportation				
5251 Trustees	1,400.00	8,000.00	-6,600.00	17.5%
5252 Travel Expenses	1,274.32	15,400.00	-14,125.68	8.3%
<b>Total 5250 Transportation</b>	<b>2,674.32</b>	<b>23,400.00</b>	<b>-20,725.68</b>	<b>11.4%</b>
5260 Utilities	4,923.17	15,000.00	-10,076.83	32.8%
5340 Fees & Assessments	0.00	3,500.00	-3,500.00	0.0%
5360 Bldg & Grounds Improve.	0.00	5,000.00	-5,000.00	0.0%
5370 Capital Outlay				
5372 Auto	0.00	32,000.00	-32,000.00	0.0%
5375 Field	0.00	75,000.00	-75,000.00	0.0%
<b>Total 5370 Capital Outlay</b>	<b>0.00</b>	<b>107,000.00</b>	<b>-107,000.00</b>	<b>0.0%</b>
5390 Long Term Debt	0.00	132,500.00	-132,500.00	0.0%
Payroll Expenses	12.25			
<b>Total Expense</b>	<b>392,710.87</b>	<b>1,567,779.00</b>	<b>-1,175,068.13</b>	<b>25.0%</b>
<b>Net Ordinary Income</b>	<b>-375,482.38</b>	<b>13,567.00</b>	<b>-389,049.38</b>	<b>-2,767.6%</b>
<b>Net Income</b>	<b>-375,482.38</b>	<b>13,567.00</b>	<b>-389,049.38</b>	<b>-2,767.6%</b>

**Fresno Westside Mosquito Abatement District**  
**Year to Date Comparison**  
**July through September 2021**

	Jul - Sep 21	Jul - Sep 20	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
District Deposits	0.00	333.43	-333.43	-100.0%
Interest	1,724.55	2.78	1,721.77	61,934.2%
Other Charge	8,630.81	17,714.66	-9,083.85	-51.3%
Taxes - Benefit Assessment	0.00	82.26	-82.26	-100.0%
Taxes - Property	6,873.13	13,459.21	-6,586.08	-48.9%
<b>Total Income</b>	17,228.49	31,592.34	-14,363.85	-45.5%
<b>Gross Profit</b>	17,228.49	31,592.34	-14,363.85	-45.5%
<b>Expense</b>				
5010 Salaries & Wages	182,882.54	169,881.53	13,001.01	7.7%
5020 OASDI, Retirement				
5021 OASDI	13,952.12	12,963.22	988.90	7.6%
5022 CalPERS Normal	16,088.10	15,432.33	655.77	4.3%
5023 Unfunded Accrued Liability	35,240.00	24,801.00	10,439.00	42.1%
<b>Total 5020 OASDI, Retirement</b>	65,280.22	53,196.55	12,083.67	22.7%
5030 Gr. Ins., Unemp.				
5032 Unemp.	152.25	255.38	-103.13	-40.4%
5033 Health Insurance Premiums	13,494.42	13,682.10	-187.68	-1.4%
5034 Health Insurance Admin.	877.50	810.00	67.50	8.3%
5035 Health Insurance Claims	2,931.61	668.55	2,263.06	338.5%
5036 Life/Dental/Vision Ins.	1,056.27	983.19	73.08	7.4%
5030 Gr. Ins., Unemp. - Other	73.32	0.00	73.32	100.0%
<b>Total 5030 Gr. Ins., Unemp.</b>	18,585.37	16,399.22	2,186.15	13.3%
5040 Insecticide	5,584.11	36,034.53	-30,450.42	-84.5%
5050 Clothing	867.75	930.78	-63.03	-6.8%
5060 Communications	1,409.53	1,602.80	-193.27	-12.1%
5090 Household	156.80	213.51	-56.71	-26.6%
5100 Insurance				
5101 General, Liability, Auto	36,909.77	45,334.77	-8,425.00	-18.6%
5103 Compensation	16,631.88	19,819.45	-3,187.57	-16.1%
<b>Total 5100 Insurance</b>	53,541.65	65,154.22	-11,612.57	-17.8%
5120 Equipment Maintenance				
5121 Gas & Oil	8,422.22	6,522.91	1,899.31	29.1%
5122 Parts, Repairs	2,126.51	4,078.23	-1,951.72	-47.9%
5123 Shop Expense	44.59	31.96	12.63	39.5%
5124 Gas & Oil - Aircraft	2,906.40	1,923.78	982.62	51.1%
5125 Parts & Repairs, Aircraft	240.00	2,120.03	-1,880.03	-88.7%
<b>Total 5120 Equipment Maintenance</b>	13,739.72	14,676.91	-937.19	-6.4%
5130 Bldg and Grounds Maint.	482.55	351.76	130.79	37.2%
5140 Lab Expenses	0.00	28.06	-28.06	-100.0%
5150 Membership and Dues	10,850.00	800.00	10,050.00	1,256.3%
5170 Office Expense	875.75	305.24	570.51	186.9%

**Fresno Westside Mosquito Abatement District**  
**Year to Date Comparison**  
**July through September 2021**

	Jul - Sep 21	Jul - Sep 20	\$ Change	% Change
5180 Professional Services	13,089.71	13,188.76	-99.05	-0.8%
5200 Equipment Rentals	931.65	0.00	931.65	100.0%
5220 Small Tools	71.59	0.00	71.59	100.0%
<b>5230 District Special Expense</b>				
5231 Miscellaneous	2,397.24	2,375.07	22.17	0.9%
5232 Field Expenses	822.56	92.50	730.06	789.3%
5233 Research	16.92	0.00	16.92	100.0%
5234 Surveillance	8,898.45	6,811.76	2,086.69	30.6%
5235 Public Education	282.02	20.24	261.78	1,293.4%
5236 Aerial Management	4,335.00	9,855.00	-5,520.00	-56.0%
<b>Total 5230 District Special Expense</b>	16,752.19	19,154.57	-2,402.38	-12.5%
<b>5250 Transportation</b>				
5251 Trustees	1,400.00	1,500.00	-100.00	-6.7%
5252 Travel Expenses	1,274.32	0.00	1,274.32	100.0%
<b>Total 5250 Transportation</b>	2,674.32	1,500.00	1,174.32	78.3%
5260 Utilities	4,923.17	3,989.95	933.22	23.4%
5390 Long Term Debt	0.00	66,228.07	-66,228.07	-100.0%
Payroll Expenses	12.25	10.50	1.75	16.7%
<b>Total Expense</b>	392,710.87	463,646.96	-70,936.09	-15.3%
<b>Net Ordinary Income</b>	-375,482.38	-432,054.62	56,572.24	13.1%
<b>Net Income</b>	<b>-375,482.38</b>	<b>-432,054.62</b>	<b>56,572.24</b>	<b>13.1%</b>

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

	Sep 30, 21	Sep 30, 20	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
CCVCJPA Deposit	530,348.69	522,561.94	7,786.75	1.5%
Fresno Co. Treasury	1,966,145.99	1,681,136.68	285,009.31	17.0%
Petty Cash	177.11	98.58	78.53	79.7%
Westamerica Bank	58,868.66	54,409.51	4,459.15	8.2%
<b>Total Checking/Savings</b>	2,555,540.45	2,258,206.71	297,333.74	13.2%
<b>Accounts Receivable</b>				
Accounts Receivable	7,654.31	17,714.66	-10,060.35	-56.8%
<b>Total Accounts Receivable</b>	7,654.31	17,714.66	-10,060.35	-56.8%
<b>Total Current Assets</b>	2,563,194.76	2,275,921.37	287,273.39	12.6%
<b>TOTAL ASSETS</b>	<b>2,563,194.76</b>	<b>2,275,921.37</b>	<b>287,273.39</b>	<b>12.6%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
Accounts Payable	19,492.72	79,118.87	-59,626.15	-75.4%
<b>Total Accounts Payable</b>	19,492.72	79,118.87	-59,626.15	-75.4%
<b>Credit Cards</b>				
US Bank Cal Card	8,945.38	25,439.56	-16,494.18	-64.8%
<b>Total Credit Cards</b>	8,945.38	25,439.56	-16,494.18	-64.8%
<b>Other Current Liabilities</b>				
Accrued vacation	42,748.11	42,748.11	0.00	0.0%
CA-Unemp.	-0.02	-0.01	-0.01	-100.0%
Payroll Liabilities	-623.46	-2,160.66	1,537.20	71.1%
<b>Total Other Current Liabilities</b>	42,124.63	40,587.44	1,537.19	3.8%
<b>Total Current Liabilities</b>	70,562.73	145,145.87	-74,583.14	-51.4%
<b>Total Liabilities</b>	70,562.73	145,145.87	-74,583.14	-51.4%
<b>Equity</b>				
Opening Bal Equity	886,698.38	886,698.38	0.00	0.0%
Retained Earnings	1,981,416.03	1,676,131.74	305,284.29	18.2%
Net Income	-375,482.38	-432,054.62	56,572.24	13.1%
<b>Total Equity</b>	2,492,632.03	2,130,775.50	361,856.53	17.0%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,563,194.76</b>	<b>2,275,921.37</b>	<b>287,273.39</b>	<b>12.6%</b>

## Fresno Westside Mosquito Abatement District

10/04/21

## Reconciliation Detail

US Bank Cal Card, Period Ending 09/22/2021

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						30,978.44
<b>Cleared Transactions</b>						
<b>Charges and Cash Advances - 30 items</b>						
Credit Card Charge	08/17/2021	Reis	Amazon.com	X	-56.12	-56.12
Credit Card Charge	08/23/2021	Rowan	Tractor Supply Com...	X	-19.49	-75.61
Credit Card Charge	08/24/2021	Reis	Digital Attic	X	-207.00	-282.61
Credit Card Charge	08/24/2021	Rowan	UPS	X	-8.66	-291.27
Credit Card Charge	08/26/2021	Diedrich	C andT Aviation Inc....	X	-726.60	-1,017.87
Credit Card Charge	08/26/2021	Diedrich	C andT Aviation Inc....	X	-726.60	-1,744.47
Credit Card Charge	08/26/2021	Diedrich	C andT Aviation Inc....	X	-726.60	-2,471.07
Credit Card Charge	08/26/2021	Diedrich	C andT Aviation Inc....	X	-726.60	-3,197.67
Credit Card Charge	08/26/2021	Diedrich	ARCO AMPM	X	-10.00	-3,207.67
Credit Card Charge	08/27/2021	Reis	McMaster-Carr	X	-455.56	-3,663.23
Credit Card Charge	08/27/2021	Reis	Intuit	X	-65.00	-3,728.23
Credit Card Charge	08/31/2021	Reis	Mid Valley Disposal	X	-81.24	-3,809.47
Credit Card Charge	08/31/2021	Rowan	UPS	X	-8.66	-3,818.13
Credit Card Charge	09/01/2021	Reis	Portola Hotel & Spa	X	-256.80	-4,074.93
Credit Card Charge	09/01/2021	Ries	Monterey Downtown ...	X	-12.00	-4,086.93
Credit Card Charge	09/01/2021	Reis	Recargo	X	-6.72	-4,093.65
Credit Card Charge	09/03/2021	Reis	Google Cloud	X	-10.98	-4,104.63
Bill Pmt -CCard	09/04/2021	Reis	AT&T Internet	X	-53.50	-4,158.13
Bill Pmt -CCard	09/05/2021	Reis	City of Firebaugh	X	-93.01	-4,251.14
Credit Card Charge	09/07/2021	Reis	AMCA, INC	X	-1,350.00	-5,601.14
Bill Pmt -CCard	09/08/2021	Reis	Verizon Wireless	X	-356.87	-5,958.01
Credit Card Charge	09/13/2021	Verdugo	Arctic Glacier	X	-464.29	-6,422.30
Credit Card Charge	09/14/2021	Rowan	UPS	X	-8.66	-6,430.96
Bill Pmt -CCard	09/16/2021	Rowan	Praxair	X	-1,313.00	-7,743.96
Bill Pmt -CCard	09/16/2021	Rowan	UniFirst Corporation	X	-266.20	-8,010.16
Bill Pmt -CCard	09/16/2021	Rowan	Ramon's Tire & Auto...	X	-194.95	-8,205.11
Bill Pmt -CCard	09/16/2021	Rowan	Tharps Farm Supply...	X	-41.50	-8,246.61
Credit Card Charge	09/20/2021	Verdugo	Arctic Glacier	X	-464.29	-8,710.90
Credit Card Charge	09/21/2021	Rowan	Veseris	X	-242.94	-8,953.84
Credit Card Charge	09/21/2021	Rowan	UPS	X	-8.66	-8,962.50
<b>Total Charges and Cash Advances</b>					<b>-8,962.50</b>	<b>-8,962.50</b>
<b>Payments and Credits - 2 items</b>						
Check	08/17/2021	294716	US Bank Corporate ...	X	23,625.09	23,625.09
Check	09/14/2021	294717	US Bank Corporate ...	X	7,353.35	30,978.44
<b>Total Cleared Transactions</b>					<b>22,015.94</b>	<b>22,015.94</b>
<b>Cleared Balance</b>					<b>-22,015.94</b>	<b>8,962.50</b>
<b>Uncleared Transactions</b>						
<b>Charges and Cash Advances - 1 item</b>						
Bill Pmt -CCard	09/21/2021	Rowan	Sorensen Machine ...		-18.74	-18.74
<b>Total Charges and Cash Advances</b>					<b>-18.74</b>	<b>-18.74</b>
<b>Total Uncleared Transactions</b>					<b>-18.74</b>	<b>-18.74</b>
<b>Register Balance as of 09/22/2021</b>					<b>-21,997.20</b>	<b>8,981.24</b>
<b>New Transactions</b>						
<b>Charges and Cash Advances - 2 items</b>						

## EXPENDITURES BY MONTH

MONTH	2019-20	2020-21	2021-2022
JLY	\$168,085.32	\$177,397.09	\$185,557.07
AUG	\$170,588.11	\$115,521.41	\$113,283.56
SEP	\$156,511.03	\$170,728.46	\$93,870.24
OCT	\$106,202.44	\$93,748.89	
NOV	\$78,248.39	\$79,815.96	
DEC	\$69,127.27	\$76,349.87	
JAN	\$71,783.30	\$89,205.71	
FEB	\$78,488.31	\$82,333.09	
MAR	\$60,803.27	\$101,305.82	
APR	\$144,397.67	\$159,016.38	
MAY	\$84,214.73	\$92,825.66	
JUN	\$83,767.08	\$148,969.18	
YEAR	\$1,272,216.92	\$1,387,217.52	\$392,710.87

<b>2021-22</b>				
<b>Blue Shield/ASI</b>	<b>PREMIUMS</b>	<b>CLAIMS</b>	<b>ADMIN</b>	<b>TOTAL</b>
July				
9 Employees	\$4,857.39			
Claims		939.47		
Admin			\$292.50	
<b>TOTAL FOR MONTH</b>	<b>\$4,857.39</b>	<b>939.47</b>	<b>\$292.50</b>	<b>\$6,089.36</b>
<b>TOTAL TO DATE</b>	<b>\$4,857.39</b>	<b>939.47</b>	<b>\$292.50</b>	<b>\$6,089.36</b>
August				
9 Employees	\$4,857.39			
Claims		858.31		
Admin			\$292.50	
<b>TOTAL FOR MONTH</b>	<b>\$4,857.39</b>	<b>858.31</b>	<b>\$292.50</b>	<b>\$6,008.20</b>
<b>TOTAL TO DATE</b>	<b>\$9,714.78</b>	<b>1797.78</b>	<b>\$585.00</b>	<b>\$12,097.56</b>
September				
9 Employees	\$4,857.39			
Claims		1133.83		
Admin			\$292.50	
<b>TOTAL FOR MONTH</b>	<b>\$4,857.39</b>	<b>1133.83</b>	<b>\$292.50</b>	<b>\$6,283.72</b>
<b>TOTAL TO DATE</b>	<b>\$14,572.17</b>	<b>2931.61</b>	<b>\$877.50</b>	<b>\$18,381.28</b>
October				
9 Employees	\$4,857.39			
Claims		1575.69		
Admin			\$292.50	
<b>TOTAL FOR MONTH</b>	<b>\$4,857.39</b>	<b>1575.69</b>	<b>\$292.50</b>	<b>\$6,725.58</b>
<b>TOTAL TO DATE</b>	<b>\$19,429.56</b>	<b>4507.3</b>	<b>\$1,170.00</b>	<b>\$25,106.86</b>
November				
9 Employees				
Claims				
Admin				
<b>TOTAL FOR MONTH</b>	<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL TO DATE</b>	<b>\$19,429.56</b>	<b>4507.3</b>	<b>\$1,170.00</b>	<b>\$25,106.86</b>
December				
9 Employees				
Claims				
Admin				
<b>TOTAL FOR MONTH</b>	<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL TO DATE</b>	<b>\$19,429.56</b>	<b>4507.3</b>	<b>\$1,170.00</b>	<b>\$25,106.86</b>
January				
9 Employees				
Claims				
Admin & MERP				
<b>TOTAL FOR MONTH</b>	<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL TO DATE</b>	<b>\$19,429.56</b>	<b>4507.3</b>	<b>\$1,170.00</b>	<b>\$25,106.86</b>
February				
9 Employees				
Claims				
Admin				
Credits				
<b>TOTAL FOR MONTH</b>	<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL TO DATE</b>	<b>\$19,429.56</b>	<b>4507.3</b>	<b>\$1,170.00</b>	<b>\$25,106.86</b>
March				
9 Employees				
Claims				
Admin				
<b>TOTAL FOR MONTH</b>	<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL TO DATE</b>	<b>\$19,429.56</b>	<b>4507.3</b>	<b>\$1,170.00</b>	<b>\$25,106.86</b>
April				
9 Employees				
Claims				
Admin				
<b>TOTAL FOR MONTH</b>	<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL TO DATE</b>	<b>\$19,429.56</b>	<b>4507.3</b>	<b>\$1,170.00</b>	<b>\$25,106.86</b>
May				
9 Employees				
Claims				
Admin				
<b>TOTAL FOR MONTH</b>	<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL TO DATE</b>	<b>\$19,429.56</b>	<b>4507.3</b>	<b>\$1,170.00</b>	<b>\$25,106.86</b>
June				
9 Employees	\$4,857.39			
Claims				
Admin				
<b>TOTAL FOR MONTH</b>	<b>\$4,857.39</b>	<b>0</b>	<b>\$0.00</b>	<b>\$4,857.39</b>
<b>TOTAL TO DATE</b>	<b>\$24,286.95</b>	<b>4507.3</b>	<b>\$1,170.00</b>	<b>\$29,964.25</b>



# TDC Aero Logistics Inc.

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



INVOICE  
1945

**DATE** September 2021

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

**PHONE**

DATE	DESCRIPTION	Hours	Rate	TOTAL
09/2021	Pilot Services	7.5	150.00	1,125.00
09/2021	Call Out		300.00	2,400.00
09/2021	Aircraft Management		300.00	300.00
<b>TOTAL</b>				<b>3,825.00</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**

**Frank Williams**  
City of Firebaugh  
**S. Leo Capuchino,**  
City of Mendota  
**C. Rene Ram**  
Oro Loma Area  
**Vacant**  
Kerman Area  
**Vacant**  
Five Points Area  
**Eric Fontana**  
Dos Palos Area  
**Robert Felker**  
Tranquility 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 09/30/2021**

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

A review of our financial statements indicates that we will have sufficient funds to meet the next six month's expected expenditures. We anticipate expenditures of no more than \$785,422 over the next six months. Our current cash balance of \$2,563,194 will be sufficient to meet the District's requirements. In addition, we anticipate additional revenues from property taxes and our benefit assessment in December.

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

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

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



Account Statement

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

FRESNO WESTSIDE MOSQUITO ABATEMENT  
DISTRICT  
2555 N STREET  
FIREBAUGH CA 93622

ACCOUNT NUMBER  
STATEMENT DATE CYCLE  
09/30/21 31  
ITEMS ENCLOSED PAGE  
0 1  
YEAR-TO-DATE INTEREST  
9.50

PREVIOUS BALANCE	CHECKS AND WITHDRAWALS	DEPOSITS AND CREDITS	INTEREST MINUS CHARGES	NEW BALANCE
	NUMBER	AMOUNT	NUMBER	AMOUNT
61,514.68	43	102,809.21	1	108,000.00
				1.34
				66,706.81

ACCOUNT ACTIVITY

BALANCE SUMMARY

PUBLIC INTEREST CHECKING - - CURRENT RATE .02% DATE BALANCE

30 DAYS THIS CYCLE ANNUAL PERCENTAGE YIELD EARNED .02%

DATE	DESCRIPTION	AMOUNT	PREVIOUS BALANCE
	DEPOSITS		08/31 61,514.68
09/14	BRANCH DEPOSIT	108,000.00	09/01 48,107.57
09/30	INTEREST	1.34	09/03 46,602.06
	-WITHDRAWALS-FEES-CHARGES-		09/08 44,471.48
			09/09 44,379.13
			09/13 44,167.78
			09/14 136,868.61
09/01	BLUE SHIELD CA - BLUESHIELD	4,857.39	09/15 130,246.53
09/01	CALPERS - 1900	3,750.00	09/16 123,636.50
	100000016536947		09/17 123,286.50
09/08	PGANDE - WEB ONLINE	1,618.88	09/20 117,197.42
09/13	UNITED - GRPW PREM	211.35	09/21 116,822.20
09/14	INTUIT PAYROLL S - QUICKBOOKS	14,797.42	09/22 116,729.85
09/14	INTUIT PAYROLL S - QUICKBOOKS	500.00	09/23 113,864.85
09/14	INTUIT PAYROLL S - QUICKBOOKS	1.75	09/27 102,622.50
09/15	IRS - USATAXPYMT	6,622.08	09/29 80,756.71
09/16	EMPLOYMENT DEVEL - EDD EFTPMT	624.12	09/30 66,706.81
09/16	VOYA NAT TRST182 - SPNSR P/R	350.00	
09/17	VOYA NAT TRST182 - SPNSR P/R	350.00	NEW BALANCE
09/29	INTUIT PAYROLL S - QUICKBOOKS	14,778.72	09/30 66,706.81
09/29	IRS - USATAXPYMT	6,585.32	
09/29	INTUIT PAYROLL S - QUICKBOOKS	500.00	
09/29	INTUIT PAYROLL S - QUICKBOOKS	1.75	
09/30	CALPERS - 3100	7,059.72	
	100000016525588		
09/30	CALPERS - 1900	3,750.00	
	100000016568750		
09/30	CALPERS - 3100	2,115.14	
	100000016525605		
09/30	EMPLOYMENT DEVEL - EDD EFTPMT	624.12	
09/30	VOYA NAT TRST182 - SPNSR P/R	350.00	
09/30	EMPLOYMENT DEVEL - EDD EFTPMT	152.26	

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	PAYMENTS AND CREDITS	INTEREST CHARGED	FEES CHARGED	NEW BALANCE	
	NUMBER	AMOUNT	NUMBER	AMOUNT		
LINE OF CREDIT	CREDIT AVAILABLE	ANNUAL PERCENTAGE RATE	DAILY PERIODIC RATE	PAYMENT PAST DUE + PAYMENT THIS PERIOD = MINIMUM PAYMENT DUE	PAYMENT DUE DATE	YEAR-TO-DATE INTEREST PAID

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



Account Statement

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT 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 09/30/21 31 ITEMS ENCLOSED PAGE 0 2 YEAR-TO-DATE INTEREST 9.50

ACCOUNT ACTIVITY

BALANCE SUMMARY

Table with columns: ITEM, DATE, AMOUNT, CHECKS, ITEM, DATE, AMOUNT. Contains transaction details for checks from 09/01 to 09/22.

\* INDICATES GAP IN CHECK SEQUENCE

OUR PRIVACY POLICY IS AVAILABLE FOR YOU TO READ AT WWW.WESTAMERICA.COM TO RECEIVE A COPY BY MAIL, YOU MAY CALL 1-800-848-1088.

Report ID: GLSF9109  
Program: GLSF9109

PeopleSoft  
MONTHLY GENERAL LEDGER TRIAL BALANCE

Page No. 1  
Run Date 10/04/2021  
Run Time 09:15:57

Fiscal Year 2022  
Through Period 3

Fund: 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	1,788,189.80	0.00	169,512.04	0.00	1,957,701.84	0.00
0315 Interest Receivable	12,209.53	0.00	0.00	12,209.53	0.00	0.00
1435 Due To Other Governmental	0.00	10,181,830.80	0.00	565,960.92	0.00	10,747,791.72
1480 Fiduciary Closing	0.00	5,397,260.74	0.00	0.00	0.00	5,397,260.74
2230 Fund Balance - Unassigned	0.00	-13,778,692.21	416,673.30	0.00	0.00	-14,195,365.51
3011 Suppl-Current Secured	0.00	0.00	0.00	4,396.47	0.00	4,396.47
3013 Supplemental-Curr Unsec Pr	0.00	0.00	0.00	263.41	0.00	263.41
3017 Property Taxes-Curr Unsec	0.00	0.00	0.00	2,213.25	0.00	2,213.25
3380 Interest	0.00	0.00	0.00	1,141.76	0.00	1,141.76
SUB CLASS TOTAL	1,800,399.33	1,800,399.33	586,185.34	586,185.34	1,957,701.84	1,957,701.84

Report ID: GLSF9109  
Program: GLSF9109

PeopleSoft  
MONTHLY GENERAL LEDGER TRIAL BALANCE

Page No. 2  
Run Date 10/04/2021  
Run Time 09:15:57

Fiscal Year 2022  
Through Period 3

Fund: 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	565,161.92	0.00	0.00	556,717.77	8,444.15	0.00
0315 Interest Receivable	2,703.12	0.00	0.00	2,703.12	0.00	0.00
1435 Due To Other Governmental	0.00	-7,725,593.77	560,000.00	0.00	0.00	-8,285,593.77
1480 Fiduciary Closing	0.00	3,249,761.87	0.00	0.00	0.00	3,249,761.87
2230 Fund Balance - Unassigned	0.00	5,043,696.94	0.00	0.00	0.00	5,043,696.94
3380 Interest	0.00	0.00	0.00	579.11	0.00	579.11
SUB CLASS TOTAL	567,865.04	567,865.04	560,000.00	560,000.00	8,444.15	8,444.15

Report ID: GLSF9109  
Program: GLSF9109

PeopleSoft  
MONTHLY GENERAL LEDGER TRIAL BALANCE

Page No. 3  
Run Date 10/04/2021  
Run Time 09:15:57

Fiscal Year 2022  
Through Period 3

Fund: 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	2,368,264.37	2,368,264.37	1,146,185.34	1,146,185.34	1,966,145.99	1,966,145.99

CENTRAL CALIFORNIA VECTOR CONTROL J.P.A.  
 INTEREST FOR QUARTER ENDING 6/30/21

GENERAL FUND

DATE			ACCOUNT	DEBIT	CREDIT	FUND SHARE
4th Qtr	1st App.	1/20/2021	1020.00	\$592.49		
			3120.10		\$ (40.56)	6.8455
			3120.19		\$ (167.04)	28.1925
			3120.23		\$ (67.26)	11.3528
			3120.27		\$ (71.13)	12.0059
			3120.29		\$ (28.81)	4.8623
			3120.47		\$ (217.43)	36.6982
			3120.60		\$ (0.25)	0.0427
				\$592.49	\$ (592.49)	100.00

DATE			REFERENCE	ACCOUNT	DEBIT	CREDIT	% INTEREST
4th Qtr	2nd App.	6/30/2021		1020.00	\$ 12,691.98		
				3120.10		\$ (868.83)	6.8455
				3120.19		\$ (3,578.19)	28.1925
				3120.23		\$ (1,440.89)	11.3528
				3120.27		\$ (1,523.79)	12.0059
				3120.29		\$ (617.12)	4.8623
				3120.47		\$ (4,657.73)	36.6982
				3120.60		\$ (5.42)	0.0427
				\$12,691.98	\$ (12,691.98)		100.00

CCVCJPA ACCOUNT DISTRIBUTION SUMMARY

1020.00 Interest	\$13,284.47	
3120.10 CMAD	\$ (909.39)	
3120.19 FWMAD	\$ (3,745.23)	
3120.23 KMAD	\$ (1,508.15)	
3120.27 MADERA	\$ (1,594.92)	
3120.29 MERCED	\$ (645.93)	
3120.47 WEST SIDE	\$ (4,875.17)	
3120.60 Unobligated	\$ (5.67)	\$ (13,284.47)

CENTRAL CALIFORNIA VECTOR CONTROL JOINT POWERS AGENCY									
<u>UNOBLIGATED FUNDS</u>				<u>4th Quarter (Ending 6/30/2021)</u>					
		<u>BEG. BAL.</u>	<u>ACTIV.</u>	<u>END. BAL.</u>		<u>(End Bal.)</u>			
						<u>FUND SHARE</u>			
<b>CONSOLIDATED-10</b>		\$127,852.18	\$909.39	\$128,761.57		6.845536759			
<b>FWMAD-19</b>		\$526,544.24	\$3,745.23	\$530,289.47		28.1925427			
<b>KINGS-23</b>		\$212,032.26	\$1,508.15	\$213,540.41		11.35275631			
<b>MADERA-27</b>		\$224,231.42	\$1,594.92	\$225,826.34		12.0059309			
<b>MERCED-29</b>		\$90,811.39	\$645.93	\$91,457.32		4.862277199			
<b>West Side - 47</b>		\$685,402.94	\$4,875.17	\$690,278.11		36.69824914			
<b>OPER. - 60</b>		\$797.62	\$5.68	\$803.30		0.042706995			
<b>TOTAL</b>		\$1,867,672.05	\$13,284.47	\$1,880,956.52		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>		
\$	909.39	\$ 3,745.23	\$ 1,508.15	\$ 1,594.92	\$ 645.93	\$ 4,875.17	\$ 5.67	<b>Interest</b>	
							\$ -	<b>Dues</b>	
							\$ -	<b>Audit</b>	
							\$ 0.01		
	\$909.39	\$3,745.23	\$1,508.15	\$1,594.92	\$645.93	\$4,875.17	\$5.68		





**County of Fresno**  
Oscar J. Garcia, CPA  
Auditor-Controller/Treasurer-Tax Collector

JOINT POWERS AGREEMENT  
FUND BALANCE VERIFICATION

For Quarter Ended June 30, 2021

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	\$243,022.23
Total receipts for the quarter	77.10
Total disbursements for the quarter	(0.00)
Ending Balance	<u>\$243,099.33</u>

Second interest apportionment for the quarter ended March 31, 2021 in the amount of \$804.21 was accrued on June 30, 2021 and posted July 21, 2021. First and second interest apportionment for the quarter ended June 30, 2021 in the amount of \$75.42 which posted on July 21, 2021, and \$771.88, which is scheduled to be posted by September 30, 2021, at the rate of 1.398%, are not included in the total.

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

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





## County of Fresno

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

### JOINT POWERS AGREEMENT FUND BALANCE VERIFICATION

For Quarter Ended June 30, 2021

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	\$1,867,672.05
Total receipts for the quarter	592.49
Total disbursements for the quarter	(0.00)
Ending Balance	<u>\$1,868,264.54</u>

Second interest apportionment for the quarter ended March 31, 2021 in the amount of \$6,180.49 was accrued on June 30, 2021 and posted July 21, 2021. First and second interest apportionment for the quarter ended June 30, 2021 in the amount of \$579.60 which posted on July 21, 2021, and \$5,931.89, which is scheduled to be posted by September 30, 2021, at the rate of 1.398%, are not included in the total.

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

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

9. Information that may tend to compromise the safety or security of the public or public systems.
10. Content that violates a legal ownership interest of any person or legal entity.
11. Private or personal information published without written consent.

#### 2275.7 COMPLIANCE WITH BROWN ACT; AVOIDANCE OF SERIAL MEETINGS

Substantive commenting by members of the Board of Trustees on issues of District business on social media has the potential to violate the Brown Act through creation of a serial meeting. Trustees should refrain from commenting on District social media in a manner that expresses an opinion related to an item of District business. This may include “liking” or otherwise approving of certain posts. Trustees may, and are encouraged to, share and comment on posts providing information to the public regarding mosquito and disease activity, as well as the scheduling of meetings and District events.

#### 2275.8 EMPLOYEE USE OF SOCIAL MEDIA OUTSIDE OF WORK

The intent of this policy is not to restrict the First Amendment right of District employees in their personal use of social media, while ensuring that such activity does not create a disruption of the work environment.

2275.8.1 Employees are encouraged to uphold the District’s values as outlined by the Code of Ethics in their personal social media use. Any use of social media done on behalf of or at the direction of the District shall comply with the preceding sections governing use of District social media sites.

2275.8.2 Where employee’s use of their personal social media causes or is likely to cause a significant disruption of the work environment, disciplinary action may be taken by the District. As related to employee comments or other forms of speech, the District shall consider whether the speech was related to an issue of public concern and the degree of disruption, or predicted disruption, to services that is caused by the speech. The District shall not take adverse action for any speech related to work conditions, opinions, general criticisms of the District, or speech that may otherwise be related to efforts for labour organization.

RESOLUTION NO. 288

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT PROCLAIMING A LOCAL EMERGENCY, RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY EXECUTIVE ORDER N-12-21 ON SEPTEMBER 20, 2021, AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE LEGISLATIVE BODIES OF THE FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT FOR THE PERIOD OCTOBER 14, 2019 THROUGH NOVEMBER 13, 2021, AND PROVIDING MEANS FOR CONTINUED AUTHORIZATION PURSUANT TO BROWN ACT PROVISIONS.

WHEREAS, the The Fresno Westside Mosquito Abatement District is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

WHEREAS, all meetings of The Fresno Westside Mosquito Abatement District's legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the District's legislative bodies conduct their business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the District's boundaries, caused by natural, technological, or human-caused disasters; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, such conditions now exist in the District, specifically, Executive Order N-12-21 extending the State of Emergency proclaimed on March 4, 2020 through December 31, 2021 related to COVID-19; and

WHEREAS, Limitations in the size of District facilities for hosting meetings and limitations in staff and resources to ensure compliance with mask mandates in a heavily-attended meeting would pose an imminent risk to attendees; and

WHEREAS, the Board of Directors does hereby find that COVID-19, and the aforementioned limitations have caused, and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment, and facilities of the District, and desires to proclaim a local emergency and ratify the proclamation of state of emergency by the Governor of the State of California; and

WHEREAS, as a consequence of the local emergency, the Board of Trustees does hereby find that the legislative bodies of The Fresno Westside Mosquito Abatement District shall conduct their meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that such legislative bodies shall comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

WHEREAS, The District shall provide notice of and access to public meetings through a free and easily-obtained video conferencing service;

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Proclamation of Local Emergency. The Board hereby proclaims that a local emergency now exists throughout the District, and limitations in the size of District facilities for hosting meetings and limitations in staff and resources to ensure compliance with mask mandates in a heavily-attended meeting would pose an imminent risk to attendees.

Section 3. Ratification of Governor's Proclamation of a State of Emergency. The Board hereby ratifies the Governor of the State of California's Proclamation of State of Emergency, effective as of its issuance date of September 20, 2021.

Section 4. Remote Teleconference Meetings. The District Manager and legislative bodies of The Fresno Westside Mosquito Abatement District are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Section 5. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of (i) November 13, 2021, or such time the Board of Directors makes a subsequent finding that the conditions supporting the original authorization continue and they wish to renew the authorization for meetings to be held by teleconference without compliance with paragraph (3) of subdivision (b) of section 5495.3 for another 30 day period in accordance with Government Code section 54953(e)(3).

PASSED AND ADOPTED by the Board of Directors of The Fresno Westside Mosquito Abatement District, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by the following vote:

AYES:

NOES:

ABSENT: None

ABSTAIN: None