

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

**March 11, 2021 - 12:45 p.m.**

**2555 N Street Firebaugh, CA 93622**

**Teleconference/Online Meeting:**

Join Zoom Meeting

<https://us02web.zoom.us/j/85984161491?pwd=Ny8zNThDemdiTVp6aTBNRERNEVEdzUT09>

Meeting ID: 859 8416 1491

Passcode: 677449

+1 669 900 9128 US (San Jose)

**AGENDA**

**1. CALL TO ORDER**

**2. ROLL CALL**

**3. PLEDGE OF ALLEGIANCE**

**4. GENERAL CONSENT ITEMS**

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

**5. PUBLIC COMMENT**

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

**6. APPROVAL OF ADDITIONAL ITEMS TO THE AGENDA**

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

**7. STAFF REPORTS AND INFORMATION**

a) OPERATIONS AND LEGISLATIVE REPORT

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

b) MEETING REPORTS

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

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.

**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) PRELIMINARY BUDGET DISCUSSION

The Manager will present some preliminary budget items to the Board.

b) BIENNIAL REVIEW OF DISTRICT POLICIES

The Manager will present the current status of the District Policy Review

c) DECLARATION OF SURPLUS PROPERTY

The Manager will present property, if any, eligible for surplus declaration.

**9. TRUSTEE ISSUES**

a) TRUSTEE REPORTS AND QUESTIONS

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

**10. REQUEST FOR FUTURE AGENDA ITEMS –**

The Board President will entertain suggestions for future agenda items.

**11. ADJOURNMENT - Next meeting will be held on April 08, 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 [creis@fresnowestmosquito.com](mailto:creis@fresnowestmosquito.com).

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

MINUTES: Board Meeting ----- January 14, 2021  
Headquarters ----- Firebaugh, California

TRUSTEES PRESENT: Fickett, Fontana (remote), Williams, Capuchino (remote), Felker (remote)

TRUSTEES ABSENT: Ram

OTHERS PRESENT: Conlin Reis, Dist. Manager.

President Fontana called the meeting to order at 12:45 p.m.

\* The Board considered officers for 2021. A motion was made, seconded, and passed unanimously to select Eric Fontana as Board President, Leo Capuchino as Vice President, and District Manager Conlin Reis as Secretary.

MOTION: Trustee Felker                      SECOND: Trustee Williams

\* 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 Capuchino

There was no public comment.

There were no additional items for the agenda.

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

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

The Manager presented the annual review of aircraft costs.

The Manager informed the Board of upcoming meetings and let them know which meetings he and the staff plan to attend on behalf of the District.

The Manager presented information on Form 700 disclosure requirements for 2021.

\* The Board reviewed the current oversight for bank accounts. It was the consensus of the Board that we request additional signers on the main revolving account and bring the issue back up at the next regular board meeting.

\* The Board performed their annual review of Policy 3160: Investments. It was the consensus of the Board that no changes were needed at this time.

\* The Board considered the district health plan. After some discussion a motion was made, seconded, and passed unanimously to utilize the Blue Shield 7500-50 Plan for 2021.

MOTION: Trustee Fickett

SECOND: Trustee Williams

\* After a brief discussion, a motion was made, seconded, and passed unanimously to the manager's California Bar Fees (approx. \$350).

MOTION: Trustee Felker

SECOND: Trustee Williams

\* The maximum employer contribution for healthcare was set at \$825 for 2021.

MOTION: Trustee Williams

SECOND: Trustee Fickett

The Manager presented the COVID-19 Protection Plan and related update to the IIPP. Action, if any, will be taken at the next regular board meeting.

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

There being no further business, the meeting was adjourned at 2:26 p.m. The next regular meeting of the Board will be held on February 11, 2021.

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Chairman

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Secretary

**Fresno Westside Mosquito Abatement District**  
**Checks for Ratification**  
**January 21 through March 10, 2021**

Date	Num	Name	Memo	Amount
<b>Jan 21 - Mar 10, 21</b>				
01/27/2021		QuickBooks Payroll Service	Created by Payroll Service on 01/20/2021	-13,993.17
01/29/2021		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
01/28/2021		QuickBooks Payroll Service	Created by Direct Deposit Service on 01/27...	-1.75
02/01/2021		Blue Shield of California	Health Ins. Premium - February_2021	-5,025.18
02/01/2021		Pacific Gas & Electric Co.	Utilities	-992.35
02/10/2021		QuickBooks Payroll Service	Created by Payroll Service on 02/08/2021	-14,085.52
02/11/2021		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
02/10/2021		QuickBooks Payroll Service	Created by Direct Deposit Service on 02/08...	-1.75
02/25/2021		QuickBooks Payroll Service	Created by Payroll Service on 02/17/2021	-14,012.67
02/26/2021		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
02/25/2021		QuickBooks Payroll Service	Created by Direct Deposit Service on 02/24...	-1.75
03/08/2021	AutoPay	Pacific Gas & Electric Co.	Utilities	-1,070.58
03/01/2021	AutoPay	Blue Shield of California	Health Ins. Premium - February_2021	-4,689.60
01/29/2021	E-Pay	Calpers 457	Def Comp	-3,400.00
01/29/2021	E-Pay	FRESNO WESTSIDE M.A.D.	Cal Pers Classic	-6,793.61
01/29/2021	E-Pay	FRESNO WESTSIDE M.A.D.	CalPers PEPRA	-1,942.04
01/29/2021	E-Pay	VOYA Institutional Trust Co.	Def Comp	-350.00
01/29/2021	E-Pay	FRESNO WESTSIDE M.A.D.	FIT, MED, OASDI	-5,773.78
01/29/2021	E-Pay	FRESNO WESTSIDE M.A.D.	CA - St Tax	-543.83
02/10/2021	E-Pay	VOYA Institutional Trust Co.	Def Comp	-350.00
02/10/2021	E-Pay	FRESNO WESTSIDE M.A.D.	FIT, MED, OASDI	-5,850.32
02/10/2021	E-Pay	FRESNO WESTSIDE M.A.D.	CA - St Tax	-543.83
02/01/2021	E-Pay	Mutual of Omaha	Life Insurance - February	-211.35
02/26/2021	E-Pay	Calpers 457	Def Comp	-3,400.00
02/26/2021	E-Pay	VOYA Institutional Trust Co.	Def Comp	-350.00
02/26/2021	E-Pay	FRESNO WESTSIDE M.A.D.	Federal 941	-5,780.96
02/26/2021	E-Pay	FRESNO WESTSIDE M.A.D.	CA State Tax	-546.06
02/26/2021	E-Pay	FRESNO WESTSIDE M.A.D.	CalPers Classic	-6,793.61
02/26/2021	E-Pay	FRESNO WESTSIDE M.A.D.	CalPERS PEPRA	-1,942.04
03/01/2021	E-Pay	Mutual of Omaha	Life Insurance - March	-211.35
01/28/2021	DD1684	Diedrich, Matt	Direct Deposit	0.00
01/28/2021	DD1685	Quigley, Robert	Direct Deposit	0.00
01/28/2021	DD1686	Ramos, Edward	Direct Deposit	0.00
01/28/2021	DD1687	Reis, Conlin	Direct Deposit	0.00
01/28/2021	DD1688	Rowan, Chance D	Direct Deposit	0.00
01/28/2021	DD1689	Verdugo, Alfredo J	Direct Deposit	0.00
01/28/2021	DD1690	Young, Brenda D	Direct Deposit	0.00
02/11/2021	DD1691	Fickett, Mark	Direct Deposit	0.00
02/11/2021	DD1692	Diedrich, Matt	Direct Deposit	0.00
02/11/2021	DD1693	Quigley, Robert	Direct Deposit	0.00
02/11/2021	DD1694	Ramos, Edward	Direct Deposit	0.00
02/11/2021	DD1695	Reis, Conlin	Direct Deposit	0.00
02/11/2021	DD1696	Rowan, Chance D	Direct Deposit	0.00
02/11/2021	DD1697	Verdugo, Alfredo J	Direct Deposit	0.00
02/11/2021	DD1698	Young, Brenda D	Direct Deposit	0.00
02/26/2021	DD1699	Diedrich, Matt	Direct Deposit	0.00
02/26/2021	DD1700	Quigley, Robert	Direct Deposit	0.00
02/26/2021	DD1701	Ramos, Edward	Direct Deposit	0.00
02/26/2021	DD1702	Reis, Conlin	Direct Deposit	0.00
02/26/2021	DD1703	Rowan, Chance D	Direct Deposit	0.00
02/26/2021	DD1704	Verdugo, Alfredo J	Direct Deposit	0.00
02/26/2021	DD1705	Young, Brenda D	Direct Deposit	0.00
01/28/2021	8592	Burns, Richard	Pay Period 01/16/2021 - 01/31/2021	-1,728.81
01/28/2021	8593	Chapman, Brian	Pay Period 01/16/2021 - 01/31/2021	-1,545.26

**Fresno Westside Mosquito Abatement District**  
**Checks for Ratification**  
**January 21 through March 10, 2021**

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
02/11/2021	8594	ASI Administrative Solutions	Admin Fees	-292.50
02/11/2021	8595	AT&T - CALNET	Phone Bill - Office	-81.43
02/11/2021	8596	Big G's Auto Center	Oil Change #5	-73.96
02/11/2021	8597	CCVCJPA	Dental/Vision - October 2020	-384.19
02/11/2021	8598	Guthrie Petroleum	250 gallons gas	-724.69
02/11/2021	8599	IA Aviation, Inc.	Airplane repairs	-2,584.19
02/11/2021	8600	Johnston Aircraft Service, Inc.	parts for plane	-5,959.87
02/11/2021	8601	TDC Aero Logistics Inc.	Aircraft Management_January 2021	-300.00
02/11/2021	8602	US Bank Corporate Payment Systems	CalCard Payment	-2,110.06
02/11/2021	8603	Capuchino, S. Leo	Trustee in-lieu_January 2021	-92.35
02/11/2021	8604	Felker, Robert	Trustee in-lieu_January 2021	-92.35
02/11/2021	8605	Fontana, Eric	Trustee in-lieu_January 2021	-92.35
02/11/2021	8606	Williams, Frank	Trustee in-lieu_January 2021	-92.35
02/11/2021	8607	Burns, Richard	Pay Period 02/01/2021 - 02/15/2021	-1,728.80
02/11/2021	8608	Chapman, Brian	Pay Period 02/01/2021 - 02/15/2021	-1,545.25
02/26/2021	8609	Burns, Richard		-1,728.81
02/26/2021	8610	Chapman, Brian		-1,545.26
02/17/2021	288565	FRESNO WESTSIDE M.A.D.	Replenish revolving account	-82,000.00
02/17/2021	288565	FRESNO WESTSIDE M.A.D.	Replenish revolving account	82,000.00
<b>Jan 21 - Mar 10, 21</b>				<b>-122,859.58</b>

**Fresno Westside Mosquito Abatement District**  
**Checks for Approval**  
 March 11 - 16, 2021

Date	Num	Name	Memo	Amount
<b>Mar 11 - 16, 21</b>				
03/12/2021		QuickBooks Payroll Service	Created by Payroll Service on 03/08/2021	-13,998.77
03/15/2021		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
03/12/2021		QuickBooks Payroll Service	Created by Direct Deposit Service on 03/09/2021	-1.75
03/15/2021	E-Pay	FRESNO WESTSIDE M.A.D.	FIT, OASDI, MED	-5,776.00
03/15/2021	E-Pay	FRESNO WESTSIDE M.A.D.	CA State Tax	-544.37
03/15/2021	E-Pay	VOYA Institutional Trust Co.	Def Comp	-350.00
03/15/2021	DD1706	Diedrich, Matt	Direct Deposit	0.00
03/15/2021	DD1707	Quigley, Robert	Direct Deposit	0.00
03/15/2021	DD1708	Ramos, Edward	Direct Deposit	0.00
03/15/2021	DD1709	Reis, Conlin	Direct Deposit	0.00
03/15/2021	DD1710	Rowan, Chance D	Direct Deposit	0.00
03/15/2021	DD1711	Verdugo, Alfredo J	Direct Deposit	0.00
03/15/2021	DD1712	Young, Brenda D	Direct Deposit	0.00
03/11/2021	8611	ASI Administrative Solutions	Admin	-292.50
03/11/2021	8612	ASI Administrative Solutions	Claim	-581.68
03/11/2021	8613	AT&T - CALNET	Office phones	-85.68
03/11/2021	8614	CCVCJPA	Dental - Vision (Jan, Feb, Mar)	-1,187.49
03/11/2021	8615	Frontier Precision	Annual Support & Maintenance_03/01/2021 - 02/28/20...	-2,800.00
03/15/2021	8616	SCI CONSULTING GROUP	20-21 Assessment Admin	-6,693.00
03/11/2021	8617	SJVAPCD	Fuel Tank Permit 21/22	-84.00
03/11/2021	8618	TDC Aero Logistics Inc.	Aircraft Management_February	-300.00
03/15/2021	8620	Burns, Richard	Pay Period 03/01/2021 - 03/15/2021	-1,728.80
03/15/2021	8621	Chapman, Brian	Pay Period 03/01/2021 - 03/15/2021	-1,545.25
03/16/2021	288566	FRESNO WESTSIDE M.A.D.	Replenish revolving account	-84,000.00
03/16/2021	288566	FRESNO WESTSIDE M.A.D.	Replenish revolving account	84,000.00
<b>Mar 11 - 16, 21</b>				<b>-36,469.29</b>

**Fresno Westside Mosquito Abatement District**

**Profit & Loss**

February 2021

03/10/21

Accrual Basis

	Feb 21	Feb 20
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Interest	898.71	0.80
Taxes - Benefit Assessment	46.22	0.00
Taxes - Property	43,193.14	0.00
<b>Total Income</b>	44,138.07	0.80
<b>Gross Profit</b>	44,138.07	0.80
<b>Expense</b>		
5010 Salaries & Wages	52,676.93	47,480.66
5020 OASDI, Retirement		
5021 OASDI	4,019.14	3,620.46
5022 CalPERS Normal	5,144.11	4,335.28
<b>Total 5020 OASDI, Retirement</b>	9,163.25	7,955.74
5030 Gr. Ins., Unemp.		
5032 Unemp.	886.21	0.00
5033 Health Insurance Premiums	4,653.48	0.00
5035 Health Insurance Claims	581.68	0.00
5036 Life/Dental/Vision Ins.	327.69	0.00
5030 Gr. Ins., Unemp. - Other	0.00	10,696.95
<b>Total 5030 Gr. Ins., Unemp.</b>	6,449.06	10,696.95
5040 Insecticide	0.00	2,739.51
5050 Clothing	228.36	203.73
5060 Communications	560.02	250.47
5090 Household	0.00	56.63
5120 Equipment Maintenance		
5122 Parts, Repairs	186.03	980.90
5123 Shop Expense	69.26	0.00
5124 Gas & Oil - Aircraft	0.00	243.59
5125 Parts & Repairs, Aircraft	57.06	4,255.51
<b>Total 5120 Equipment Maintenance</b>	312.35	5,480.00
5130 Bldg and Grounds Maint.	571.18	76.26
5170 Office Expense	0.00	89.00
5180 Professional Services	6,693.00	0.00
5230 District Special Expense		
5231 Miscellaneous	0.00	209.24
5232 Field Expenses	35.62	288.82
5234 Surveillance	90.77	66.54
5235 Public Education	132.51	110.60
5236 Aerial Management	300.00	200.00
<b>Total 5230 District Special Expense</b>	558.90	875.20
5250 Transportation		
5251 Trustees	500.00	500.00
5252 Travel Expenses	657.00	845.92



Fresno Westside Mosquito Abatement District

**Profit & Loss**

February 2021

03/10/21

Accrual Basis

	<u>Feb 21</u>	<u>Feb 20</u>
Total 5250 Transportation	1,157.00	1,345.92
5260 Utilities	1,159.54	1,229.74
5340 Fees & Assessments	0.00	5.00
5370 Capital Outlay		
5371 Office	2,800.00	0.00
Total 5370 Capital Outlay	2,800.00	0.00
Payroll Expenses	3.50	3.50
<b>Total Expense</b>	<u>82,333.09</u>	<u>78,488.31</u>
<b>Net Ordinary Income</b>	<u>-38,195.02</u>	<u>-78,487.51</u>
<b>Net Income</b>	<u><u>-38,195.02</u></u>	<u><u>-78,487.51</u></u>

**Fresno Westside Mosquito Abatement District**  
**Budget Comparison by Account**  
July 2020 through February 2021

	Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
District Deposits				
Retiree's	0.00	0.00	0.00	0.0%
District Deposits - Other	1,487.26	2,700.00	-1,212.74	55.1%
<b>Total District Deposits</b>	1,487.26	2,700.00	-1,212.74	55.1%
Interest	9,542.32	18,000.00	-8,457.68	53.0%
Other Charge	53,428.07	47,500.00	5,928.07	112.5%
Taxes - Benefit Assessment	278,893.98	556,701.00	-277,807.02	50.1%
Taxes - Property	535,690.36	927,170.00	-391,479.64	57.8%
<b>Total Income</b>	879,041.99	1,552,071.00	-673,029.01	56.6%
<b>Gross Profit</b>	879,041.99	1,552,071.00	-673,029.01	56.6%
<b>Expense</b>				
5010 Salaries & Wages	437,478.14	664,318.00	-226,839.86	65.9%
5020 OASDI, Retirement				
5021 OASDI	33,372.47	50,820.00	-17,447.53	65.7%
5022 CalPERS Normal	41,152.88	61,649.00	-20,496.12	66.8%
5023 Unfunded Accrued Liability	24,801.00	25,655.00	-854.00	96.7%
<b>Total 5020 OASDI, Retirement</b>	99,326.35	138,124.00	-38,797.65	71.9%
5030 Gr. Ins., Unemp.				
5031 Retiree's Insurance	0.00	0.00	0.00	0.0%
5032 Unemp.	4,233.45	4,774.00	-540.55	88.7%
5033 Health Insurance Premiums	36,084.84	57,000.00	-20,915.16	63.3%
5034 Health Insurance Admin.	2,355.00	3,390.00	-1,035.00	69.5%
5035 Health Insurance Claims	4,073.86	22,300.00	-18,226.14	18.3%
5036 Life/Dental/Vision Ins.	2,621.76	4,872.00	-2,250.24	53.8%
5030 Gr. Ins., Unemp. - Other	0.00			
<b>Total 5030 Gr. Ins., Unemp.</b>	49,368.91	92,336.00	-42,967.09	53.5%
5040 Insecticide	36,034.53	100,000.00	-63,965.47	36.0%
5050 Clothing	2,195.89	3,350.00	-1,154.11	65.5%
5060 Communications	4,347.39	4,750.00	-402.61	91.5%
5090 Household	295.71	500.00	-204.29	59.1%
5100 Insurance				
5101 General, Liability, Auto	45,334.77	41,000.00	4,334.77	110.6%
5102 Aircraft	0.00	10,200.00	-10,200.00	0.0%
5103 Compensation	19,819.45	21,500.00	-1,680.55	92.2%
5104 Deductibles	0.00	1,000.00	-1,000.00	0.0%
<b>Total 5100 Insurance</b>	65,154.22	73,700.00	-8,545.78	88.4%
5120 Equipment Maintenance				
5121 Gas & Oil	10,605.86	22,000.00	-11,394.14	48.2%
5122 Parts, Repairs	5,134.64	6,500.00	-1,365.36	79.0%
5123 Shop Expense	160.09	300.00	-139.91	53.4%
5124 Gas & Oil - Aircraft	2,233.91	7,885.00	-5,651.09	28.3%

**Fresno Westside Mosquito Abatement District**  
**Budget Comparison by Account**  
July 2020 through February 2021

	Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
5125 Parts & Repairs, Aircraft	16,429.40	9,000.00	7,429.40	182.5%
<b>Total 5120 Equipment Maintenance</b>	34,563.90	45,685.00	-11,121.10	75.7%
5130 Bldg and Grounds Maint.	1,436.70	4,000.00	-2,563.30	35.9%
5140 Lab Expenses	28.06	1,000.00	-971.94	2.8%
5150 Membership and Dues	14,993.03	17,000.00	-2,006.97	88.2%
5170 Office Expense	650.68	2,249.00	-1,598.32	28.9%
5180 Professional Services	20,356.34	19,500.00	856.34	104.4%
5200 Equipment Rentals	0.00	1,000.00	-1,000.00	0.0%
5220 Small Tools	0.00	300.00	-300.00	0.0%
5230 District Special Expense				
5231 Miscellaneous	2,526.57	5,550.00	-3,023.43	45.5%
5232 Field Expenses	128.12	2,500.00	-2,371.88	5.1%
5233 Research	0.00	1,500.00	-1,500.00	0.0%
5234 Surveillance	16,621.38	20,000.00	-3,378.62	83.1%
5235 Public Education	453.09	2,500.00	-2,046.91	18.1%
5236 Aerial Management	14,625.00	19,800.00	-5,175.00	73.9%
5237 Digital Field Data License	600.00	5,950.00	-5,350.00	10.1%
<b>Total 5230 District Special Expense</b>	34,954.16	57,800.00	-22,845.84	60.5%
5250 Transportation				
5251 Trustees	3,900.00	8,000.00	-4,100.00	48.8%
5252 Travel Expenses	1,207.00	15,400.00	-14,193.00	7.8%
<b>Total 5250 Transportation</b>	5,107.00	23,400.00	-18,293.00	21.8%
5260 Utilities	9,660.96	13,500.00	-3,839.04	71.6%
5340 Fees & Assessments	92.44	3,500.00	-3,407.56	2.6%
5360 Bldg & Grounds Improve.	0.00	5,000.00	-5,000.00	0.0%
5370 Capital Outlay				
5371 Office	2,800.00			
5372 Auto	0.00	20,000.00	-20,000.00	0.0%
5375 Field	0.00	35,000.00	-35,000.00	0.0%
<b>Total 5370 Capital Outlay</b>	2,800.00	55,000.00	-52,200.00	5.1%
5390 Long Term Debt	66,228.07	132,457.00	-66,228.93	50.0%
Payroll Expenses	28.00			
<b>Total Expense</b>	885,100.48	1,458,469.00	-573,368.52	60.7%
<b>Net Ordinary Income</b>	-6,058.49	93,602.00	-99,660.49	-6.5%
<b>Net Income</b>	<b>-6,058.49</b>	<b>93,602.00</b>	<b>-99,660.49</b>	<b>-6.5%</b>

**Fresno Westside Mosquito Abatement District**  
**Year to Date Comparison**  
**July 2020 through February 2021**

	Jul '20 - Feb 21	Jul '19 - Feb 20	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>District Deposits</b>				
Retiree's	0.00	489.02	-489.02	-100.0%
District Deposits - Other	1,487.26	4,550.97	-3,063.71	-67.3%
<b>Total District Deposits</b>	1,487.26	5,039.99	-3,552.73	-70.5%
<b>Interest</b>	9,542.32	14,318.94	-4,776.62	-33.4%
<b>Other Charge</b>	53,428.07	47,427.34	6,000.73	12.7%
<b>Taxes - Benefit Assessment</b>	278,893.98	276,450.47	2,443.51	0.9%
<b>Taxes - Property</b>	535,690.36	469,521.40	66,168.96	14.1%
<b>Total Income</b>	879,041.99	812,758.14	66,283.85	8.2%
<b>Gross Profit</b>	879,041.99	812,758.14	66,283.85	8.2%
<b>Expense</b>				
<b>5010 Salaries &amp; Wages</b>	437,478.14	424,755.75	12,722.39	3.0%
<b>5020 OASDI, Retirement</b>				
5021 OASDI	33,372.47	32,487.93	884.54	2.7%
5022 CalPERS Normal	41,152.88	36,507.01	4,645.87	12.7%
5023 Unfunded Accrued Liability	24,801.00	17,619.00	7,182.00	40.8%
<b>Total 5020 OASDI, Retirement</b>	99,326.35	86,613.94	12,712.41	14.7%
<b>5030 Gr. Ins., Unemp.</b>				
5032 Unemp.	4,233.45	0.00	4,233.45	100.0%
5033 Health Insurance Premiums	36,084.84	0.00	36,084.84	100.0%
5034 Health Insurance Admin.	2,355.00	0.00	2,355.00	100.0%
5035 Health Insurance Claims	4,073.86	0.00	4,073.86	100.0%
5036 Life/Dental/Vision Ins.	2,621.76	0.00	2,621.76	100.0%
5030 Gr. Ins., Unemp. - Other	0.00	60,302.24	-60,302.24	-100.0%
<b>Total 5030 Gr. Ins., Unemp.</b>	49,368.91	60,302.24	-10,933.33	-18.1%
<b>5040 Insecticide</b>	36,034.53	59,395.02	-23,360.49	-39.3%
<b>5050 Clothing</b>	2,195.89	2,032.46	163.43	8.0%
<b>5060 Communications</b>	4,347.39	2,982.37	1,365.02	45.8%
<b>5090 Household</b>	295.71	294.97	0.74	0.3%
<b>5100 Insurance</b>				
5101 General, Liability, Auto	45,334.77	33,777.92	11,556.85	34.2%
5102 Aircraft	0.00	-289.00	289.00	100.0%
5103 Compensation	19,819.45	21,005.94	-1,186.49	-5.7%
<b>Total 5100 Insurance</b>	65,154.22	54,494.86	10,659.36	19.6%
<b>5120 Equipment Maintenance</b>				
5121 Gas & Oil	10,605.86	12,992.43	-2,386.57	-18.4%
5122 Parts, Repairs	5,134.64	5,605.46	-470.82	-8.4%
5123 Shop Expense	160.09	139.56	20.53	14.7%
5124 Gas & Oil - Aircraft	2,233.91	4,236.50	-2,002.59	-47.3%
5125 Parts & Repairs, Aircraft	16,429.40	4,814.00	11,615.40	241.3%

**Fresno Westside Mosquito Abatement District**  
**Year to Date Comparison**  
**July 2020 through February 2021**

	Jul '20 - Feb 21	Jul '19 - Feb 20	\$ Change	% Change
<b>Total 5120 Equipment Maintenance</b>	34,563.90	27,787.95	6,775.95	24.4%
5130 Bldg and Grounds Maint.	1,436.70	3,555.79	-2,119.09	-59.6%
5140 Lab Expenses	28.06	0.00	28.06	100.0%
5150 Membership and Dues	14,993.03	15,405.00	-411.97	-2.7%
5170 Office Expense	650.68	671.33	-20.65	-3.1%
5180 Professional Services	20,356.34	13,117.34	7,239.00	55.2%
<b>5230 District Special Expense</b>				
5231 Miscellaneous	2,526.57	4,784.30	-2,257.73	-47.2%
5232 Field Expenses	128.12	974.37	-846.25	-86.9%
5233 Research	0.00	27.98	-27.98	-100.0%
5234 Surveillance	16,621.38	11,664.94	4,956.44	42.5%
5235 Public Education	453.09	2,039.14	-1,586.05	-77.8%
5236 Aerial Management	14,625.00	9,640.00	4,985.00	51.7%
5237 Digital Field Data License	600.00	0.00	600.00	100.0%
<b>Total 5230 District Special Expense</b>	34,954.16	29,130.73	5,823.43	20.0%
<b>5250 Transportation</b>				
5251 Trustees	3,900.00	4,100.00	-200.00	-4.9%
5252 Travel Expenses	1,207.00	3,263.62	-2,056.62	-63.0%
<b>Total 5250 Transportation</b>	5,107.00	7,363.62	-2,256.62	-30.7%
5260 Utilities	9,660.96	10,218.28	-557.32	-5.5%
5340 Fees & Assessments	92.44	97.44	-5.00	-5.1%
<b>5370 Capital Outlay</b>				
5371 Office	2,800.00	0.00	2,800.00	100.0%
5372 Auto	0.00	34,083.98	-34,083.98	-100.0%
<b>Total 5370 Capital Outlay</b>	2,800.00	34,083.98	-31,283.98	-91.8%
5380 Retiree's Insurance	0.00	489.02	-489.02	-100.0%
5390 Long Term Debt	66,228.07	66,228.07	0.00	0.0%
<b>5500 ZikaVirus Funding</b>				
5501 Zika Funding Equipment	0.00	0.00	0.00	0.0%
<b>Total 5500 ZikaVirus Funding</b>	0.00	0.00	0.00	0.0%
<b>Payroll Expenses</b>	28.00	14.00	14.00	100.0%
<b>Total Expense</b>	885,100.48	899,034.16	-13,933.68	-1.6%
<b>Net Ordinary Income</b>	-6,058.49	-86,276.02	80,217.53	93.0%
<b>Net Income</b>	<b>-6,058.49</b>	<b>-86,276.02</b>	<b>80,217.53</b>	<b>93.0%</b>

**Fresno Westside Mosquito Abatement District**  
**Balance Sheet Comparison**  
As of February 28, 2021

	Feb 28, 21	Feb 29, 20	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
CCVCJPA Deposit	522,561.94	514,133.94	8,428.00	1.6%
Fresno Co. Treasury	2,034,954.23	1,608,784.73	426,169.50	26.5%
Petty Cash	200.00	101.28	98.72	97.5%
Westamerica Bank	64,855.95	73,326.37	-8,470.42	-11.6%
<b>Total Checking/Savings</b>	<u>2,622,572.12</u>	<u>2,196,346.32</u>	<u>426,225.80</u>	<u>19.4%</u>
<b>Total Current Assets</b>	<u>2,622,572.12</u>	<u>2,196,346.32</u>	<u>426,225.80</u>	<u>19.4%</u>
<b>TOTAL ASSETS</b>	<b><u>2,622,572.12</u></b>	<b><u>2,196,346.32</u></b>	<b><u>426,225.80</u></b>	<b><u>19.4%</u></b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
Accounts Payable	12,984.30	10,437.10	2,547.20	24.4%
<b>Total Accounts Payable</b>	<u>12,984.30</u>	<u>10,437.10</u>	<u>2,547.20</u>	<u>24.4%</u>
<b>Credit Cards</b>				
US Bank Cal Card	7,682.25	6,877.47	804.78	11.7%
<b>Total Credit Cards</b>	<u>7,682.25</u>	<u>6,877.47</u>	<u>804.78</u>	<u>11.7%</u>
<b>Other Current Liabilities</b>				
Accrued vacation	42,748.11	42,530.72	217.39	0.5%
CA-Unemp.	3,905.99	3,471.99	434.00	12.5%
Payroll Liabilities	-1,520.16	-2,221.21	701.05	31.6%
<b>Total Other Current Liabilities</b>	<u>45,133.94</u>	<u>43,781.50</u>	<u>1,352.44</u>	<u>3.1%</u>
<b>Total Current Liabilities</b>	<u>65,800.49</u>	<u>61,096.07</u>	<u>4,704.42</u>	<u>7.7%</u>
<b>Total Liabilities</b>	<u>65,800.49</u>	<u>61,096.07</u>	<u>4,704.42</u>	<u>7.7%</u>
<b>Equity</b>				
Opening Bal Equity	886,698.38	886,698.38	0.00	0.0%
Retained Earnings	1,676,131.74	1,334,827.89	341,303.85	25.6%
Net Income	-6,058.49	-86,276.02	80,217.53	93.0%
<b>Total Equity</b>	<u>2,556,771.63</u>	<u>2,135,250.25</u>	<u>421,521.38</u>	<u>19.7%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>2,622,572.12</u></b>	<b><u>2,196,346.32</u></b>	<b><u>426,225.80</u></b>	<b><u>19.4%</u></b>

## Fresno Westside Mosquito Abatement District

## Reconciliation Detail

US Bank Cal Card, Period Ending 02/22/2021

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						3,310.46
<b>Cleared Transactions</b>						
<b>Charges and Cash Advances - 15 items</b>						
Credit Card Charge	01/18/2021	Verdugo	Amazon.com	X	-14.03	-14.03
Credit Card Charge	01/20/2021	Reis	Amazon.com	X	-19.20	-33.23
Credit Card Charge	01/25/2021	Reis	California Special Di...	X	-4,679.00	-4,712.23
Credit Card Charge	01/26/2021	Reis	Mid Valley Disposal	X	-78.94	-4,791.17
Credit Card Charge	01/27/2021	Reis	Intuit	X	-55.00	-4,846.17
Bill Pmt -CCard	01/28/2021	Rowan	UniFirst Corporation	X	-285.45	-5,131.62
Credit Card Charge	01/31/2021	Reis	Sam's Club	X	-29.09	-5,160.71
Credit Card Charge	01/31/2021	Reis	Lowe's	X	-14.19	-5,174.90
Credit Card Charge	02/04/2021	Reis	AT&T Internet	X	-53.50	-5,228.40
Credit Card Charge	02/05/2021	Reis	Amazon.com	X	-96.96	-5,325.36
Bill Pmt -CCard	02/05/2021	Reis	City of Firebaugh	X	-88.96	-5,414.32
Credit Card Charge	02/09/2021	Reis	AMCA, INC	X	-219.00	-5,633.32
Bill Pmt -CCard	02/17/2021	Rowan	UniFirst Corporation	X	-228.36	-5,861.68
Credit Card Charge	02/18/2021	Rowan	AMCA, INC	X	-219.00	-6,080.68
Credit Card Charge	02/19/2021	Verdugo	AMCA, INC	X	-219.00	-6,299.68
<b>Total Charges and Cash Advances</b>					-6,299.68	-6,299.68
<b>Payments and Credits - 2 items</b>						
Check	01/14/2021	8583	US Bank Corporate ...	X	1,200.40	1,200.40
Check	02/11/2021	8602	US Bank Corporate ...	X	2,110.06	3,310.46
<b>Total Cleared Transactions</b>					-2,989.22	-2,989.22
<b>Cleared Balance</b>					2,989.22	6,299.68
<b>Uncleared Transactions</b>						
<b>Charges and Cash Advances - 1 item</b>						
Credit Card Charge	02/22/2021	Reis	Amazon.com		-35.62	-35.62
<b>Total Charges and Cash Advances</b>					-35.62	-35.62
<b>Total Uncleared Transactions</b>					-35.62	-35.62
<b>Register Balance as of 02/22/2021</b>					3,024.84	6,335.30
<b>New Transactions</b>						
<b>Charges and Cash Advances - 8 items</b>						
Credit Card Charge	02/23/2021	Reis	Verizon Wireless		-367.34	-367.34
Credit Card Charge	02/23/2021	Rowan	Home Depot		-106.19	-473.53
Credit Card Charge	02/23/2021	Reis	Amazon.com		-35.55	-509.08
Credit Card Charge	02/24/2021	Rowan	Lowe's		-386.05	-895.13
Bill Pmt -CCard	02/25/2021	Reis	Verizon Wireless		-372.88	-1,268.01
Credit Card Charge	02/28/2021	Reis	Mid Valley Disposal		-78.94	-1,346.95
Credit Card Charge	03/02/2021	Rowan	SJVAPCD		-40.96	-1,387.91
Bill Pmt -CCard	03/06/2021	Reis	AT&T Internet		-53.50	-1,441.41
<b>Total Charges and Cash Advances</b>					-1,441.41	-1,441.41
<b>Total New Transactions</b>					-1,441.41	-1,441.41
<b>Ending Balance</b>					<b>4,466.25</b>	<b>7,776.71</b>

EXPENDITURES BY MONTH

MONTH	2018-19	2019-20	2020-21
JLY	\$154,099.84	\$168,085.32	\$177,397.09
AUG	\$107,716.60	\$170,588.11	\$115,521.41
SEP	\$85,893.32	\$156,511.03	\$170,728.46
OCT	\$173,001.71	\$106,202.44	\$93,748.89
NOV	\$84,078.06	\$78,248.39	\$79,815.96
DEC	\$83,306.86	\$69,127.27	\$76,349.87
JAN	\$77,746.26	\$71,783.30	\$89,205.71
FEB	\$98,990.60	\$78,488.31	\$82,333.09
MAR	\$83,060.24	\$60,803.27	
APR	\$157,015.00	\$144,397.67	
MAY	\$105,368.06	\$84,214.73	
JUN	\$100,375.53	\$83,767.08	
YEAR	\$1,310,652.08	\$1,272,216.92	\$885,100.48



# QuickBooks Payroll Services

Sent: 03/08/2021

Subject: Details of Funds to be Withdrawn

Actual funds to be withdrawn:	
Direct Deposit	\$13998.77
	-----
Total payment	\$13998.77

to be withdrawn from Westamerica Bank.

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Payroll Run Summary for 03/15/2021:

Paychecks		Direct Deposit
Total		13,998.77
DD1706	Diedrich, Matt	1,360.59
DD1707	Quigley, Robert	1,694.80
DD1708	Ramos, Edward	1,335.01
DD1709	Reis, Conlin	3,422.11
DD1710	Rowan, Chance D	2,667.36
DD1711	Verdugo, Alfredo J	1,998.97
DD1712	Young, Brenda D	1,519.93

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<b>2020-21</b>				
<b>Blue Shield/ASI</b>	<b>PREMIUMS</b>	<b>CLAIMS</b>	<b>ADMIN</b>	<b>TOTAL</b>
July				
9 Employees	\$4,935.38			
Claims		\$87.06		
Admin			\$270.00	
<b>TOTAL FOR MONTH</b>	<b>\$4,935.38</b>	<b>\$87.06</b>	<b>\$270.00</b>	<b>\$5,292.44</b>
<b>TOTAL TO DATE</b>	<b>\$4,935.38</b>	<b>\$87.06</b>	<b>\$270.00</b>	<b>\$5,292.44</b>
August				
9 Employees	\$4,935.38			
Claims		\$1,103.68		
Admin			\$270.00	
<b>TOTAL FOR MONTH</b>	<b>\$4,935.38</b>	<b>\$1,103.68</b>	<b>\$270.00</b>	<b>\$6,309.06</b>
<b>TOTAL TO DATE</b>	<b>\$9,870.76</b>	<b>\$1,190.74</b>	<b>\$540.00</b>	<b>\$11,601.50</b>
September				
9 Employees	\$4,933.38			
Claims		\$1,418.30		
Admin			\$270.00	
<b>TOTAL FOR MONTH</b>	<b>\$4,933.38</b>	<b>\$1,418.30</b>	<b>\$270.00</b>	<b>\$6,621.68</b>
<b>TOTAL TO DATE</b>	<b>\$14,804.14</b>	<b>\$2,609.04</b>	<b>\$810.00</b>	<b>\$18,223.18</b>
October				
9 Employees	\$4,935.38			
Claims		\$326.06		
Admin			\$270.00	
<b>TOTAL FOR MONTH</b>	<b>\$4,935.38</b>	<b>\$326.06</b>	<b>\$270.00</b>	<b>\$5,531.44</b>
<b>TOTAL TO DATE</b>	<b>\$19,739.52</b>	<b>\$2,935.10</b>	<b>\$1,080.00</b>	<b>\$23,754.62</b>
November				
9 Employees	\$4,441.84			
Claims		\$1,196.39		
Admin			\$270.00	
<b>TOTAL FOR MONTH</b>	<b>\$4,441.84</b>	<b>\$1,196.39</b>	<b>\$270.00</b>	<b>\$5,908.23</b>
<b>TOTAL TO DATE</b>	<b>\$24,181.36</b>	<b>\$4,131.49</b>	<b>\$1,350.00</b>	<b>\$29,662.85</b>
December				
9 Employees	\$4,935.38			
Claims		\$1,301.18		
Admin			\$270.00	
<b>TOTAL FOR MONTH</b>	<b>\$4,935.38</b>	<b>\$1,301.18</b>	<b>\$270.00</b>	<b>\$6,506.56</b>
<b>TOTAL TO DATE</b>	<b>\$29,116.74</b>	<b>\$5,432.67</b>	<b>\$1,620.00</b>	<b>\$36,169.41</b>
January				
9 Employees	\$4,935.38			
Claims				
Admin & MERP			\$442.50	
<b>TOTAL FOR MONTH</b>	<b>\$4,935.38</b>	<b>\$0.00</b>	<b>\$442.50</b>	<b>\$5,377.88</b>
<b>TOTAL TO DATE</b>	<b>\$34,052.12</b>	<b>\$5,432.67</b>	<b>\$2,062.50</b>	<b>\$41,547.29</b>
February				
9 Employees	\$5,025.18			
Claims		\$581.68		
Admin			\$292.50	
Credits				
<b>TOTAL FOR MONTH</b>	<b>\$5,025.18</b>	<b>\$581.68</b>	<b>\$292.50</b>	<b>\$5,899.36</b>
<b>TOTAL TO DATE</b>	<b>\$39,077.30</b>	<b>\$6,014.35</b>	<b>\$2,355.00</b>	<b>\$47,446.65</b>
March				
9 Employees	\$4,689.60			
Claims				
Admin			\$292.50	
<b>TOTAL FOR MONTH</b>	<b>\$4,689.60</b>	<b>\$0.00</b>	<b>\$292.50</b>	<b>\$4,982.10</b>
<b>TOTAL TO DATE</b>	<b>\$43,766.90</b>	<b>\$6,014.35</b>	<b>\$2,647.50</b>	<b>\$52,428.75</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>\$43,766.90</b>	<b>\$6,014.35</b>	<b>\$2,647.50</b>	<b>\$52,428.75</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>\$43,766.90</b>	<b>\$6,014.35</b>	<b>\$2,647.50</b>	<b>\$52,428.75</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>\$43,766.90</b>	<b>\$6,014.35</b>	<b>\$2,647.50</b>	<b>\$52,428.75</b>

# TDC Aero Logistics Inc.

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



INVOICE  
1886

DATE February 2021  
NAME Fresno Westside Mosquito Abatement  
ADDRESS 2555 N St.  
Firebaugh, CA 93622  
PHONE



DATE	DESCRIPTION	Hours	Rate	TOTAL
02/2021	Pilot Services		150.00	
02/2021	Call Out		300.00	
02/2021	Aircraft Management		300.00	300.00
			<b>TOTAL</b>	<b>300.00</b>

Payment Due Upon Receipt

TDC Aero Logistics Inc.  
Ty D. Cotta - President

Thank you for the opportunity to fly with you.

**FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT  
2017 POLICY HANDBOOK  
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2195	Separation from District Employment
2200	Disciplinary Action
2205	Security and Workplace Violence
2210	Sexual Harassment / Harassment
2220	Equal Opportunity
2230	Nepotism
2240	Outside Employment
2250	Training, Education and Conferences
2260	Retirement
2270	Smoking
2275	Social Media
2280	Internet, Email and Electronics Communication Ethics, Usage and Security
2285	Cellular Phone / Push To Talk Usage
2290	Employees Usage of Tools and Equipment
2300	Job Description - Manager
2310	Job Description - Superintendent of Operations
2320	Job Description - Secretary/Bookkeeper
2330	Job Description - Mosquito Control Technician I / II
2340	Job Description - Pilot
2350	Job Description - Seasonal Operator
2360	Job Description - Vector Ecologist
2365	Job Description- Assistant Manager/Biologist
2370	Job Description - Equipment Maintenance / Utility
2375	Job Description- Seasonal Surveillance Assistant
<b>Series 3000 - Operations</b>	

3010	Injury and Illness Prevention Program
3020	Safety Programs and Plans
3040	Respiratory Protection Program
3060	Disease Surveillance Program Safety Guidelines
3090	Early Return to Work Program
3100	Budget Preparation

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<b><u>POLICY #</u></b>	<b><u>POLICY TITLE</u></b>
3105	Reserves
3110	Fixed Asset Accounting Control
3120	Expense Authorization
3125	Credit Card Purchases
3130	Payment Processing
3135	District Revolving Account
3140	Public Relations
3150	Surplus Vehicle Sales
3160	Investment
3170	Bidding and Procurement
<b>3180</b>	<b>Warrant Use</b>
<b>3190</b>	<b>Unmanned Aerial Systems Program</b>
	<b>Series 4000 - Board of Trustees</b>
4010	Code of Ethics
4020	Attendance at Meetings
4030	Remuneration and Reimbursement
4040	Board President
4050	Members of the Board of Trustees
4060	Committees of the Board of Trustees
4070	Basis of Authority
4080	Membership in Associations
4090	Training, Education and Conferences
	<b>Series 5000 - Board Meetings</b>
5010	Board Meetings
5015	Rescheduled Board Meetings / Holidays
5020	Board Meeting Agenda
5030	Rules of Order for Board and Committee Meetings

5040	Board Actions and Decisions
5050	Review of Administrative Decisions
5060	Minutes of the Board Meetings
5070	Lack of A Quorum
9/17/2020	Date of Last Complete Review