

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

**October 12, 2023
12:45 p.m.**

**Fresno Westside Mosquito Abatement District, Monthly Regular Board Meeting
Thursday, October 12 · 12:45 – 3:45pm**

Google Meet joining info

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

Or dial: (US) +1 513-816-1165 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. ITEMS GENERAL CONSENT

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

5. CLOSED SESSION:

- a) LIABILITY CLAIMS (Gov. Code Section 54956.95)
Claimant: Cari McCormick
Agency claimed against: Fresno Westside MAD
- b) Report out of Closed Session

6. 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 2022-23 to the Board for their acceptance and approval. If he is unable to attend in person, he will be available by telephone.

7. 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.

8. 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.

- Fall Quarterly MVCAC, Palm Springs, Oct 2-4.

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.

- MVCAC Annual Meeting, Monterey, CA, January 21-24th.

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 UPDATE: 3160 INVESTMENT

The Board will consider an update to the investment policy.

b) 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, Thursday, November 9th, 2023.

c) FLEET REPLACEMENT UPDATE

The Board will discuss the Enterprise Fleet Lease Program and alternatives for fleet replacement.

d) AUTHORIZATION FOR TRAVEL

The Board will consider authorization of travel for additional Board Members to attend the annual meeting in Monterey and to approve out-of state travel for the Manager and Superintendent of Operations (AMCA Annual Meeting and AMCA Washington Conference).

10. 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.

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 **November 9th, 2023**

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.

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

MINUTES: Board Meeting ----- September 14, 2023
Headquarters ----- Firebaugh, California

TRUSTEES PRESENT: Fontana, Capuchino, Williams, Felker

TRUSTEES ABSENT: Ram

OTHERS PRESENT: Conlin Reis, District Manager

President Capuchino called the meeting to order at 12:48 p.m.

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

MOTION: Trustee Felker SECOND: Trustee Fontana

There was no public comment.

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.

* The Board opened bids for purchase of a Chevy Bolt EUV and found that Blackstone Ford had come in as the lowest bidder. A motion was made, seconded, and passed unanimously to authorize the Manager to apply for the SJVAPCD Public Benefit grant and to purchase the Bolt if the grant is received.

MOTION: Trustee Felker SECOND: Trustee Fontana

* The Board again discussed leasing with the Enterprise Fleet Program. After some discussion, it was the consensus of the board to obtain additional information on the equity obtained through the leasing program and compare costs to alternative purchases.

* The Board discussed the SDRMA Dental and Vision Program. A motion was made, seconded, and passed unanimously to approve all required documents for participation in the program.

MOTION: Trustee Williams SECOND: Trustee Felker

Resolution #299 Ayes: Williams, Felker, Fontana, Capuchino. Nos: None, Abstain/Absent: Ram (Absent)

Trustees were asked to report on mosquito conditions and public opinion in their respective areas.

There being no further business, the meeting was adjourned at 2:19 p.m. Our next regular board meeting will be held on September 12, 2023.

Chairman

Secretary

Fresno Westside Mosquito Abatement District
Checks for Ratification
September 19 through October 11, 2023

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Sep 19 - Oct 11, 23				
09/28/2023		QuickBooks Payroll Service	Created by Payroll Service on 09/25/2023	-17,078.95
09/29/2023		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
09/28/2023		QuickBooks Payroll Service	Created by Direct Deposit Service on 09/25...	-1.75
09/23/2023	AutoPay	Verizon Wireless	Internet_August	-40.03
10/02/2023	AutoPay	Blue Shield of California	Health Ins. Premium_October_2023	-5,106.55
10/02/2023	AutoPay	Pacific Gas & Electric Co.	Utilities	-1,722.90
09/29/2023	E-Pay	Calpers 457	Def Comp	-3,850.00
09/29/2023	E-Pay	VOYA Institutional Trust Co.	Def Comp	-150.00
09/29/2023	E-Pay	FRESNO WESTSIDE M.A.D.	FIT, MED, OASDI	-6,782.76
09/29/2023	E-Pay	FRESNO WESTSIDE M.A.D.	CA- St Tax	-608.40
09/29/2023	E-Pay	FRESNO WESTSIDE M.A.D.	PERS - Classic	-7,434.80
09/29/2023	E-Pay	FRESNO WESTSIDE M.A.D.	PERS - PEPRA	-2,719.85
10/06/2023	E-Pay	Mutual of Omaha	Life Insurance - October	-126.85
09/29/2023	DD2153	Diedrich, Matt	Direct Deposit	0.00
09/29/2023	DD2154	Quigley, Robert	Direct Deposit	0.00
09/29/2023	DD2155	Ramos, Edward	Direct Deposit	0.00
09/29/2023	DD2156	Reis, Conlin	Direct Deposit	0.00
09/29/2023	DD2157	Rowan, Chance D	Direct Deposit	0.00
09/29/2023	DD2158	Verdugo, Alfredo J	Direct Deposit	0.00
09/29/2023	DD2159	Young, Brenda D	Direct Deposit	0.00
09/28/2023	9204	Conlin D. Reis	Reis: Per Diem, Fall Quarterly Meeting 2023	-172.50
09/29/2023	9205	Chapman, Brian	Pay Priod 09/16/2023 - 09/30/2023	-1,820.49
09/29/2023	9206	Howard, Robert C.	Pay Priod 09/16/2023 - 09/30/2023	-1,337.16
09/29/2023	9207	Magallanes, Armando JR	Pay Priod 09/14/2023 - 09/30/2023	-1,305.99
09/27/2023	9208	City Auto Glass	Replace front door glass	-695.00
Sep 19 - Oct 11, 23				-51,453.98

Fresno Westside Mosquito Abatement District Checks for Approval October 12 - 16, 2023

Date	Num	Name	Memo	Amount
Oct 12 - 16, 23				
10/12/2023		QuickBooks Payroll Service	Created by Payroll Service on 10/10/2023	-92.35
10/12/2023		QuickBooks Payroll Service	Created by Payroll Service on 10/10/2023	-17,078.98
10/13/2023		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
10/12/2023		QuickBooks Payroll Service	Created by Direct Deposit Service on 10/10/2023	-1.75
10/13/2023	E-Pay	VOYA Institutional Trust Co.	Def Comp	-150.00
10/13/2023	E-Pay	FRESNO WESTSIDE M.A.D.	FIT, MED, OASDI	-6,662.16
10/13/2023	E-Pay	FRESNO WESTSIDE M.A.D.	CA - St Tax	-610.99
10/13/2023	DD2160	Capuchino, S. Leo	Direct Deposit	0.00
10/13/2023	DD2161	Diedrich, Matt	Direct Deposit	0.00
10/13/2023	DD2162	Quigley, Robert	Direct Deposit	0.00
10/13/2023	DD2163	Ramos, Edward	Direct Deposit	0.00
10/13/2023	DD2164	Reis, Conlin	Direct Deposit	0.00
10/13/2023	DD2165	Rowan, Chance D	Direct Deposit	0.00
10/13/2023	DD2166	Verdugo, Alfredo J	Direct Deposit	0.00
10/13/2023	DD2167	Young, Brenda D	Direct Deposit	0.00
10/12/2023	9209	ASI Administrative Solutions	Claims_2216-2219	-3,617.03
10/12/2023	9210	AT&T - CALNET	Office phones	-100.49
10/12/2023	9211	CCVCJPA	Claims 1903-1907	-1,613.48
10/12/2023	9212	Guthrie Petroleum	605 gallons gas	-2,999.74
10/12/2023	9213	Mendota 1 Smog	Vehicle #12 - clean & Lube shift interlock	-133.00
10/12/2023	9214	TDC Aero Logistics Inc.	Aircraft Tup Power Tow, Aircraft Management	-5,999.36
10/13/2023	9215	Felker, Robert	Trustee in-lieu_September	-92.35
10/13/2023	9216	Fontana, Eric	Trustee in-lieu_September	-92.35
10/13/2023	9217	Williams, Frank	Trustee in-lieu_September	-92.35
10/13/2023	9218	Chapman, Brian	Pay Period 10/01/2023 - 10/15/2023	-1,820.50
10/13/2023	9219	Howard, Robert C.	Pay Period 10/01/2023 - 10/15/2023	-1,473.13
10/16/2023	301272	BRYANT L. JOLLEY CPA	Audit_June 30, 2023	-8,250.00
10/16/2023	301273	JOHNSTON AIRCRAFT SERVICE INC.	Repairs to the plane	-47,127.73
10/16/2023	301274	US Bank Corporate Payment Systems	CalCard Payment	-6,185.01
10/16/2023	301275	FRESNO WESTSIDE M.A.D.	Replenish revolving account	-93,000.00
10/16/2023	301275	FRESNO WESTSIDE M.A.D.	Replenish revolving account	93,000.00
10/16/2023	301276	CITY NATIONAL BANK	Lease Agreement #13-006	-66,228.07
Oct 12 - 16, 23				-170,920.82

Fresno Westside Mosquito Abatement District
Profit & Loss
September 2023

10/11/23

Accrual Basis

	Sep 23	Sep 22
Ordinary Income/Expense		
Income		
District Deposits	0.00	833.09
Interest	0.00	1.56
Other Charge	7,244.93	8,088.53
Taxes - Property	2,916.45	1,293.21
Total Income	<u>10,161.38</u>	<u>10,216.39</u>
Gross Profit	10,161.38	10,216.39
Expense		
5010 Salaries & Wages	63,255.12	61,470.22
5020 OASDI, Retirement		
5021 OASDI	4,821.97	4,665.10
5022 CalPERS Normal	6,049.61	5,115.54
Total 5020 OASDI, Retirement	<u>10,871.58</u>	<u>9,780.64</u>
5030 Gr. Ins., Unemp.		
5032 Unemp.	0.00	145.31
5033 Health Insurance Premiums	4,683.44	3,321.25
5034 Health Insurance Admin.	260.00	0.00
5035 Health Insurance Claims	0.00	653.12
5036 Life/Dental/Vision Ins.	330.62	321.37
5030 Gr. Ins., Unemp. - Other	0.00	0.00
Total 5030 Gr. Ins., Unemp.	<u>5,274.06</u>	<u>4,441.05</u>
5050 Clothing	273.13	274.52
5060 Communications	595.56	176.02
5090 Household	50.41	69.11
5120 Equipment Maintenance		
5121 Gas & Oil	2,999.74	2,974.82
5122 Parts, Repairs	594.92	600.96
5123 Shop Expense	0.00	226.68
5125 Parts & Repairs, Aircraft	47,127.73	17.02
Total 5120 Equipment Maintenance	<u>50,722.39</u>	<u>3,819.48</u>
5130 Bldg and Grounds Maint.	796.46	96.08
5150 Membership and Dues	1,350.00	0.00
5170 Office Expense	8.63	940.73
5230 District Special Expense		
5231 Miscellaneous	0.00	156.00
5232 Field Expenses	10.79	310.58
5233 Research	21.58	0.00
5234 Surveillance	1,515.68	3,359.55

Fresno Westside Mosquito Abatement District
Profit & Loss
September 2023

10/11/23

Accrual Basis

	<u>Sep 23</u>	<u>Sep 22</u>
5235 Public Education	0.00	2.43
5236 Aerial Management	2,739.00	0.00
Total 5230 District Special Expense	4,287.05	3,828.56
5250 Transportation		
5251 Trustees	400.00	0.00
5252 Travel Expenses	2,240.50	1,021.10
Total 5250 Transportation	2,640.50	1,021.10
5260 Utilities	1,821.35	1,796.32
5370 Capital Outlay		
5373 Aircraft	3,260.36	0.00
Total 5370 Capital Outlay	3,260.36	0.00
Payroll Expenses	5.25	3.50
Total Expense	145,211.85	87,717.33
Net Ordinary Income	-135,050.47	-77,500.94
Net Income	<u>-135,050.47</u>	<u>-77,500.94</u>

Fresno Westside Mosquito Abatement District
Budget Comparison by Account
July through September 2023

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
District Deposits	2,090.79	2,700.00	-609.21	77.4%
Interest	0.00	20,000.00	-20,000.00	0.0%
Other Charge	9,527.78	60,000.00	-50,472.22	15.9%
Taxes - Benefit Assessment	0.00	660,680.00	-660,680.00	0.0%
Taxes - Property	13,368.34	1,117,950.00	-1,104,581.66	1.2%
Total Income	24,986.91	1,861,330.00	-1,836,343.09	1.3%
Gross Profit	24,986.91	1,861,330.00	-1,836,343.09	1.3%
Expense				
5010 Salaries & Wages	190,355.69	741,874.00	-551,518.31	25.7%
5020 OASDI, Retirement				
5021 OASDI	14,511.11	57,333.00	-42,821.89	25.3%
5022 CalPERS Normal	18,148.83	67,611.00	-49,462.17	26.8%
5023 Unfunded Accrued Liability	37,513.00	47,087.00	-9,574.00	79.7%
Total 5020 OASDI, Retirement	70,172.94	172,031.00	-101,858.06	40.8%
5030 Gr. Ins., Unemp.				
5032 Unemp.	0.00	4,774.00	-4,774.00	0.0%
5033 Health Insurance Premiums	14,050.32	57,609.00	-43,558.68	24.4%
5034 Health Insurance Admin.	780.00	3,280.00	-2,500.00	23.8%
5035 Health Insurance Claims	4,342.29	23,033.00	-18,690.71	18.9%
5036 Life/Dental/Vision Ins.	991.86	6,900.00	-5,908.14	14.4%
5030 Gr. Ins., Unemp. - Other	0.00			
Total 5030 Gr. Ins., Unemp.	20,164.47	95,596.00	-75,431.53	21.1%
5040 Insecticide	17,113.79	150,000.00	-132,886.21	11.4%
5050 Clothing	909.30	3,875.00	-2,965.70	23.5%
5060 Communications	3,631.46	8,925.00	-5,293.54	40.7%
5090 Household	56.39	500.00	-443.61	11.3%
5100 Insurance				
5101 General, Liability, Auto	39,335.03	40,862.00	-1,526.97	96.3%
5102 Aircraft	0.00	11,500.00	-11,500.00	0.0%
5103 Compensation	19,612.51	21,174.00	-1,561.49	92.6%
5104 Deductibles	0.00	1,000.00	-1,000.00	0.0%
Total 5100 Insurance	58,947.54	74,536.00	-15,588.46	79.1%
5120 Equipment Maintenance				
5121 Gas & Oil	12,439.83	33,500.00	-21,060.17	37.1%
5122 Parts, Repairs	2,932.10	6,500.00	-3,567.90	45.1%
5123 Shop Expense	2.03	300.00	-297.97	0.7%
5124 Gas & Oil - Aircraft	479.11	10,450.00	-9,970.89	4.6%

Fresno Westside Mosquito Abatement District
Budget Comparison by Account
July through September 2023

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
5125 Parts & Repairs, Aircraft	79,775.10	9,000.00	70,775.10	886.4%
Total 5120 Equipment Maintenance	95,628.17	59,750.00	35,878.17	160.0%
5130 Bldg and Grounds Maint.	1,977.92	4,230.00	-2,252.08	46.8%
5140 Lab Expenses	1,245.73	1,000.00	245.73	124.6%
5150 Membership and Dues	10,850.00	17,700.00	-6,850.00	61.3%
5170 Office Expense	439.90	3,065.00	-2,625.10	14.4%
5180 Professional Services	7,496.64	22,000.00	-14,503.36	34.1%
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	2,259.00	5,550.00	-3,291.00	40.7%
5232 Field Expenses	57.77	2,500.00	-2,442.23	2.3%
5233 Research	21.58	1,500.00	-1,478.42	1.4%
5234 Surveillance	9,226.40	21,000.00	-11,773.60	43.9%
5235 Public Education	21.95	2,500.00	-2,478.05	0.9%
5236 Aerial Management	9,289.50	23,100.00	-13,810.50	40.2%
5237 Digital Field Data License	423.42	7,200.00	-6,776.58	5.9%
Total 5230 District Special Expense	21,299.62	63,350.00	-42,050.38	33.6%
5250 Transportation				
5251 Trustees	1,200.00	8,000.00	-6,800.00	15.0%
5252 Travel Expenses	1,795.83	15,400.00	-13,604.17	11.7%
Total 5250 Transportation	2,995.83	23,400.00	-20,404.17	12.8%
5260 Utilities	5,490.98	18,000.00	-12,509.02	30.5%
5340 Fees & Assessments	0.00	3,500.00	-3,500.00	0.0%
5370 Capital Outlay				
5371 Office	0.00	0.00	0.00	0.0%
5372 Auto	29,493.73	30,000.00	-506.27	98.3%
5373 Aircraft	3,260.36			
5375 Field	0.00	100,000.00	-100,000.00	0.0%
Total 5370 Capital Outlay	32,754.09	130,000.00	-97,245.91	25.2%
5390 Long Term Debt	0.00	132,456.00	-132,456.00	0.0%
Payroll Expenses	10.50			
Total Expense	541,540.96	1,727,088.00	-1,185,547.04	31.4%
Net Ordinary Income	-516,554.05	134,242.00	-650,796.05	-384.8%
Net Income	-516,554.05	134,242.00	-650,796.05	-384.8%

Fresno Westside Mosquito Abatement District
Year to Date Comparison
July through September 2023

	Jul - Sep 23	Jul - Sep 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
District Deposits	2,090.79	833.09	1,257.70	151.0%
Interest	0.00	5.97	-5.97	-100.0%
Other Charge	9,527.78	12,751.30	-3,223.52	-25.3%
Taxes - Property	13,368.34	6,733.90	6,634.44	98.5%
Total Income	24,986.91	20,324.26	4,662.65	22.9%
Gross Profit	24,986.91	20,324.26	4,662.65	22.9%
Expense				
5010 Salaries & Wages	190,355.69	200,163.56	-9,807.87	-4.9%
5020 OASDI, Retirement				
5021 OASDI	14,511.11	14,073.78	437.33	3.1%
5022 CalPERS Normal	18,148.83	15,521.97	2,626.86	16.9%
5023 Unfunded Accrued Liability	37,513.00	45,475.00	-7,962.00	-17.5%
Total 5020 OASDI, Retirement	70,172.94	75,070.75	-4,897.81	-6.5%
5030 Gr. Ins., Unemp.				
5032 Unemp.	0.00	458.68	-458.68	-100.0%
5033 Health Insurance Premiums	14,050.32	13,144.39	905.93	6.9%
5034 Health Insurance Admin.	780.00	812.50	-32.50	-4.0%
5035 Health Insurance Claims	4,342.29	7,388.00	-3,045.71	-41.2%
5036 Life/Dental/Vision Ins.	991.86	1,037.77	-45.91	-4.4%
5030 Gr. Ins., Unemp. - Other	0.00	0.00	0.00	0.0%
Total 5030 Gr. Ins., Unemp.	20,164.47	22,841.34	-2,676.87	-11.7%
5040 Insecticide	17,113.79	40,941.12	-23,827.33	-58.2%
5050 Clothing	909.30	949.60	-40.30	-4.2%
5060 Communications	3,631.46	1,596.90	2,034.56	127.4%
5090 Household	56.39	69.11	-12.72	-18.4%
5100 Insurance				
5101 General, Liability, Auto	39,335.03	35,993.15	3,341.88	9.3%
5102 Aircraft	0.00	-338.00	338.00	100.0%
5103 Compensation	19,612.51	17,946.05	1,666.46	9.3%
Total 5100 Insurance	58,947.54	53,601.20	5,346.34	10.0%
5120 Equipment Maintenance				
5121 Gas & Oil	12,439.83	9,793.65	2,646.18	27.0%
5122 Parts, Repairs	2,932.10	1,668.23	1,263.87	75.8%
5123 Shop Expense	2.03	766.56	-764.53	-99.7%
5124 Gas & Oil - Aircraft	479.11	3,052.69	-2,573.58	-84.3%
5125 Parts & Repairs, Aircraft	79,775.10	7,689.75	72,085.35	937.4%

Fresno Westside Mosquito Abatement District
Year to Date Comparison
July through September 2023

	Jul - Sep 23	Jul - Sep 22	\$ Change	% Change
Total 5120 Equipment Maintenance	95,628.17	22,970.88	72,657.29	316.3%
5130 Bldg and Grounds Maint.	1,977.92	910.88	1,067.04	117.1%
5140 Lab Expenses	1,245.73	0.00	1,245.73	100.0%
5150 Membership and Dues	10,850.00	11,850.00	-1,000.00	-8.4%
5170 Office Expense	439.90	1,009.73	-569.83	-56.4%
5180 Professional Services	7,496.64	6,588.60	908.04	13.8%
5230 District Special Expense				
5231 Miscellaneous	2,259.00	3,066.81	-807.81	-26.3%
5232 Field Expenses	57.77	709.45	-651.68	-91.9%
5233 Research	21.58	36.60	-15.02	-41.0%
5234 Surveillance	9,226.40	11,174.50	-1,948.10	-17.4%
5235 Public Education	21.95	2.43	19.52	803.3%
5236 Aerial Management	9,289.50	6,465.00	2,824.50	43.7%
5237 Digital Field Data License	423.42	0.00	423.42	100.0%
Total 5230 District Special Expense	21,299.62	21,454.79	-155.17	-0.7%
5250 Transportation				
5251 Trustees	1,200.00	800.00	400.00	50.0%
5252 Travel Expenses	1,795.83	1,022.24	773.59	75.7%
Total 5250 Transportation	2,995.83	1,822.24	1,173.59	64.4%
5260 Utilities	5,490.98	5,189.26	301.72	5.8%
5370 Capital Outlay				
5372 Auto	29,493.73	0.00	29,493.73	100.0%
5373 Aircraft	3,260.36	0.00	3,260.36	100.0%
Total 5370 Capital Outlay	32,754.09	0.00	32,754.09	100.0%
Payroll Expenses	10.50	10.50	0.00	0.0%
Total Expense	541,540.96	467,040.46	74,500.50	16.0%
Net Ordinary Income	-516,554.05	-446,716.20	-69,837.85	-15.6%
Net Income	-516,554.05	-446,716.20	-69,837.85	-15.6%

Fresno Westside Mosquito Abatement District
Balance Sheet Comparison
As of September 30, 2023

	Sep 30, 23	Sep 30, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CCVCJPA Deposit	537,515.29	537,515.29	0.00	0.0%
Fresno Co. Treasury	2,487,306.74	2,301,807.76	185,498.98	8.1%
Petty Cash	200.00	184.50	15.50	8.4%
Westamerica Bank	71,716.01	64,576.91	7,139.10	11.1%
Total Checking/Savings	3,096,738.04	2,904,084.46	192,653.58	6.6%
Accounts Receivable				
Accounts Receivable	7,244.93	8,088.53	-843.60	-10.4%
Total Accounts Receivable	7,244.93	8,088.53	-843.60	-10.4%
Total Current Assets	3,103,982.97	2,912,172.99	191,809.98	6.6%
TOTAL ASSETS	<u>3,103,982.97</u>	<u>2,912,172.99</u>	<u>191,809.98</u>	<u>6.6%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	77,994.97	10,301.13	67,693.84	657.2%
Total Accounts Payable	77,994.97	10,301.13	67,693.84	657.2%
Credit Cards				
US Bank Cal Card	6,421.23	27,181.86	-20,760.63	-76.4%
Total Credit Cards	6,421.23	27,181.86	-20,760.63	-76.4%
Other Current Liabilities				
Accrued vacation	57,109.87	57,109.87	0.00	0.0%
CA-Unemp.	-0.02	-0.02	0.00	0.0%
Payroll Liabilities	1,434.48	800.40	634.08	79.2%
Total Other Current Liabilities	58,544.33	57,910.25	634.08	1.1%
Total Current Liabilities	142,960.53	95,393.24	47,567.29	49.9%
Total Liabilities	142,960.53	95,393.24	47,567.29	49.9%
Equity				
Opening Bal Equity	886,698.38	886,698.38	0.00	0.0%
Retained Earnings	2,590,878.11	2,376,797.57	214,080.54	9.0%
Net Income	-516,554.05	-446,716.20	-69,837.85	-15.6%
Total Equity	2,961,022.44	2,816,779.75	144,242.69	5.1%

10/11/23

Fresno Westside Mosquito Abatement District
Balance Sheet Comparison
As of September 30, 2023

	<u>Sep 30, 23</u>	<u>Sep 30, 22</u>	<u>\$ Change</u>	<u>% Change</u>
TOTAL LIABILITIES & EQUITY	<u>3,103,982.97</u>	<u>2,912,172.99</u>	<u>191,809.98</u>	<u>6.6%</u>

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
crites@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 09/30/2023

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 \$790,404 over the next six months. Our current cash balance of \$3,103,983 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.

Fiscal Year 2024
 Through Period 3

Run Time 09:10:17

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	2,381,626.29	0.00	100,554.21	0.00	2,482,180.50	0.00
0315 Interest Receivable	16,390.99	0.00	0.00	16,390.99	0.00	0.00
1435 Due To Other Governmental	0.00	10,874,465.07	0.00	18,151.44	0.00	10,892,616.51
1480 Fiduciary Closing	0.00	8,390,729.16	0.00	645,000.00	0.00	9,035,729.16
2230 Fund Balance - Unassigned	0.00	-16,867,176.95	592,356.56	0.00	0.00	-17,459,533.51
3008 Suppl-Prior Secured	0.00	0.00	0.00	652.11	0.00	652.11
3011 Suppl-Current Secured	0.00	0.00	0.00	8,674.56	0.00	8,674.56
3017 Property Taxes-Curr Unsec	0.00	0.00	0.00	3,005.16	0.00	3,005.16
3030 Penalties & Costs-Delinq T	0.00	0.00	0.00	246.18	0.00	246.18
3380 Interest	0.00	0.00	0.00	0.00	0.00	0.00
4369 Federal In Lieu - Housing	0.00	0.00	0.00	790.33	0.00	790.33
SUB CLASS TOTAL	2,398,017.28	2,398,017.28	692,910.77	692,910.77	2,482,180.50	2,482,180.50

End of Report

Fiscal Year 2024
 Through Period 3

Run Time 09:10:17

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	646,381.49	0.00	0.00	641,255.25	5,126.24	0.00
0315 Interest Receivable	3,744.75	0.00	0.00	3,744.75	0.00	0.00
1435 Due To Other Governmental	0.00	-8,285,593.77	0.00	0.00	0.00	-8,285,593.77
1480 Fiduciary Closing	0.00	3,892,023.07	645,000.00	0.00	0.00	3,247,023.07
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	0.00	0.00	0.00
SUB CLASS TOTAL	650,126.24	650,126.24	645,000.00	645,000.00	5,126.24	5,126.24

End of Report

Report ID: GLSF9109
Program: GLSF9109

PeopleSoft
MONTHLY GENERAL LEDGER TRIAL BALANCE

Page No. 3
Run Date 10/03/2023

Fiscal Year 2024
Through Period 3

Run Time 09:10:17

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	3,048,143.52	3,048,143.52	1,337,910.77	1,337,910.77	2,487,306.74	2,487,306.74

End of Report



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
 09/29/23 31
 ITEMS ENCLOSED PAGE
 0 1
 YEAR-TO-DATE INTEREST
 14.93

PREVIOUS BALANCE	CHECKS AND WITHDRAWALS NUMBER	AMOUNT	DEPOSITS AND CREDITS NUMBER	AMOUNT	INTEREST MINUS CHARGES	NEW BALANCE
95,817.70	36	76,397.02	1	95,000.00	1.56	114,422.24

ACCOUNT ACTIVITY

BALANCE SUMMARY

PUBLIC INTEREST CHECKING - - CURRENT RATE .02%

29 DAYS THIS CYCLE ANNUAL PERCENTAGE YIELD EARNED .02%

----- DEPOSITS -----

DATE	DESCRIPTION	AMOUNT
09/19	BRANCH DEPOSIT	95,000.00
09/29	INTEREST	1.56

----- -WITHDRAWALS-FEES-CHARGES-----

DATE	DESCRIPTION	AMOUNT
09/01	BLUE SHIELD CA - BLUESHIELD	5,106.55
09/06	PGANDE - WEB ONLINE	1,707.93
09/06	INTUIT PAYROLL S - QUICKBOOKS	500.00
09/06	INTUIT PAYROLL S - QUICKBOOKS	1.75
09/11	UNITED - GRPW PREM	126.85
09/14	INTUIT PAYROLL S - QUICKBOOKS	17,171.34
09/14	INTUIT PAYROLL S - QUICKBOOKS	500.00
09/14	INTUIT PAYROLL S - QUICKBOOKS	1.75
09/15	IRS - USATAXPYMT	6,905.18
09/15	EMPLOYMENT DEVEL - EDD EFTPMT	618.07
09/18	VOYA NAT TRST182 - SPNSR P/R	150.00
09/22	VERIZON WIRELESS - PAYMENTS	40.03
09/28	INTUIT PAYROLL S - QUICKBOOKS	17,078.95
09/28	INTUIT PAYROLL S - QUICKBOOKS	500.00
09/28	INTUIT PAYROLL S - QUICKBOOKS	1.75
09/29	IRS - USATAXPYMT	6,782.76
09/29	EMPLOYMENT DEVEL - EDD EFTPMT	608.40
09/29	VOYA NAT TRST182 - SPNSR P/R	150.00

DATE	BALANCE
08/31	95,817.70
09/01	85,890.52
09/06	83,680.84
09/08	80,845.39
09/11	80,718.54
09/12	80,626.19
09/14	62,953.10
09/15	55,429.85
09/18	50,638.74
09/19	145,638.74
09/22	145,598.71
09/25	141,931.64
09/26	141,839.29
09/27	140,804.74
09/28	121,961.84
09/29	114,422.24
NEW BALANCE	
09/29	114,422.24

----- CHECKS -----

ITEM	DATE	AMOUNT	ITEM	DATE	AMOUNT
9052	09/08	403.37	9176*	09/01	1,294.33
9063*	09/08	403.37	9180*	09/12	92.35
9121*	09/08	806.74	9185*	09/01	1,820.50

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 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 09/29/23 CYCLE 31 ITEMS ENCLOSED 0 PAGE 2 YEAR-TO-DATE INTEREST 14.93

ACCOUNT ACTIVITY

BALANCE SUMMARY

Table with columns: ITEM, DATE, AMOUNT, CHECKS, ITEM, DATE, AMOUNT. Rows include transactions 9186 through 9208.

* INDICATES GAP IN CHECK SEQUENCE

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

CENTRAL CALIFORNIA VECTOR CONTROL JOINT POWERS AGENCY									
<u>UNOBLIGATED FUNDS</u>				<u>4th Quarter (Ending 6/30/23)</u>					
		<u>BEG. BAL.</u>	<u>ACTIV.</u>	<u>END. BAL.</u>		<u>(End Bal.)</u>			
						<u>FUND SHARE</u>			
CONSOLIDATED-10		\$131,709.66	\$1,622.36	\$133,332.02		6.840689151			
FWMAD-19		\$542,430.81	\$6,681.51	\$549,112.32		28.17257768			
KINGS-23		\$218,429.56	\$2,690.55	\$221,120.11		11.34471628			
MADERA-27		\$230,996.79	\$2,845.35	\$233,842.14		11.9974286			
MERCED-29		\$93,551.29	\$1,152.34	\$94,703.63		4.858833567			
West Side - 47		\$706,082.50	\$8,697.33	\$714,779.83		36.67226093			
OPER. - 60		\$2,185.19	\$26.92	\$2,212.11		0.113493794			
TOTAL		\$1,925,385.80	\$23,716.36	\$1,949,102.16		100.00			
<u>DETAIL SUMMARY OF ACTIVITY (operational fund & life funds)</u>									
	<u>CMAD</u>	<u>FWMAD</u>	<u>KINGS</u>	<u>MADERA</u>	<u>MERCED</u>	<u>WEST SIDE</u>	<u>OP FUND</u>		
\$	1,622.36	\$ 6,681.51	\$ 2,690.55	\$ 2,845.35	\$ 1,152.34	\$ 8,697.33	\$ 26.92	Interest	
							\$ -	Dues	
							\$ -	Audit	
	\$1,622.36	\$6,681.51	\$2,690.55	\$2,845.35	\$1,152.34	\$8,697.33	\$26.92		

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT

POLICY TITLE: INVESTMENT

POLICY NUMBER: 3160

3160.1 PURPOSE - The Board of Trustees of the Fresno Westside Mosquito Abatement District ("District") has a fiduciary responsibility to maximize the use of public funds entrusted to its care and to manage those monies wisely and prudently.

3160.2 The purpose of this policy is to provide guidelines with regard to the investment of District funds. The District shall be guided by and comply with the applicable rules of Government Code ~~§Sections 53601 et seq. through 53608~~ regarding the investment of surplus money not required for the immediate necessities of the District, and Government Code ~~§§Sections 53630 through 53684~~ regarding the deposit and investment of other District funds. This policy shall apply to all funds and investment activity under the direct authority of the District. If there is any inconsistency between the provision of this policy and an applicable statutory provision, the statute will govern.

3160.3 ALLOWABLE INVESTMENT INSTRUMENTS

3160.3.1 The Fresno County Treasury. All funds collected by the County of Fresno are placed in the Treasury in an account in the name of the District. This shall be the primary investment instrument utilized by the District.

3160.3.1.1 District funds may also be invested in the Fresno County Treasury as Member Trust Funds through the Central California Vector Control Joint Powers Agency ("CCVCJPA").

3160.3.2 The State of California's Local Agency Investment Fund ("LAIF"). Funds may be deposited in the LAIF, either by the District directly or through the CCVCJPA.

3160.3.3 FDIC Insured Banks or Savings and Loan Associations. Subject to the procedural requirements set forth in Cal. Health and Safety Code sections 2077-78, funds may be deposited in Certificates of Deposits or in Passbook Deposits in FDIC insured banks and savings and loan associations, providing that the total amount deposited in each bank or savings and loan association does not exceed the amount of insurance.

3160.3.4 California Cooperative Liquid Assets Securities System (California CLASS).

3160.3.5 A recognized prefund trust for CalPERS Pension Plans (Section 15 trust).

3160.4 REPORTING REQUIREMENT - The Manager, acting as chief fiscal officer for the District, shall submit a quarterly investment report to the Board of Trustees within 30 days following the end of each quarter. That report shall contain:

3160.4.1 A statement indicating that all cash and investments are in conformity with this investment policy.

3160.4.2 A statement indicating that there are sufficient funds to meet the next six months expected expenditures.

3160.4.3 A copy of the most recent statement or statements from the institutions listed in 3160.3 in which the District has funds invested.

3160.5 INVESTMENT POLICY REVISION - This investment policy shall be reviewed at least annually at a regular public meeting of the Board of Trustees of the Fresno Westside Mosquito Abatement District. Revision of the investment policy may be made at that time or at any other Board meeting when properly placed on the agenda according to law. **Notwithstanding Policy # 1010.3, amendments to Policy # 3160.3; Allowable Investment Interests, may be presented and considered at a single Board Meeting.**

May 23 , 2018