

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

District Office, 2555 N Street, Firebaugh, California

**June 10, 2021
12:45 p.m.**

Online Attendance:

Join Zoom Meeting

<https://us02web.zoom.us/j/83642651029?pwd=a0szbEh5M2NsK2x5RjhkbjhpaWZzUT09>

Meeting ID: 836 4265 1029

Passcode: 290039

Dial by your location

+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 OF IMMEDIATE NEED 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, program plans for the oncoming season and other issues of importance to this District.
- b) **MEETING REPORTS**
The 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.
 - CSDA General Manager Summit, June 26-29, 2021, Resort at Squaw Creek.

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) **MOSQUITO & DISEASE CONTROL ASSESSMENT: ENGINEER’S REPORT (ADJUSTMENT)**
The Board will consider re-approval of a Resolution preliminarily approving the engineer’s report and providing for notice of the public hearing for the District’s 2021-22 benefit assessment. The resolution has been modified to move the public hearing from the June regular board meeting to the July regular board meeting.
RESOLUTION #285 (Repeal and Replace)
- b) **INSURANCE RENEWAL – COMMERCIAL PACKAGE**
The Board will review / approve the renewal for our Commercial Insurance package.
- c) **INSURANCE RENEWAL – WORKER’S COMPENSATION**
The Board will review / approve the renewal for our Worker’s Compensation Insurance.
- d) **SET MAXIMUM VALUE FOR REVOLVING FUND**
Pursuant to Government Code section 53952(a)(4), the Board will set a maximum value for the revolving fund not to exceed 110% of 1/12th the District’s adopted budget for the current fiscal year. The exact value for the fiscal year shall be set, and the updated value shall be sent to the county auditor.

- e) **CHANGES TO FINAL BUDGET FY 21-22**
The Board will consider some minor adjustments to the FY 21-22 budget to account for carryover of a couple of large purchases and a reduction in expected expenditure on property/liability insurance.

10. TRUSTEE ISSUES

- a) **FRESNO COUNTY FUND ACCOUNTS**
The Manager will finalize the annual update of the Special District Data Sheet for Fresno County.
- 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 will be held on **July 8, 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.

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

MINUTES: Board Meeting -----May 20, 2021
Headquarters-----Firebaugh, California

Remote Meeting

TRUSTEES PRESENT: Capuchino, Fickett (remote), Williams, Ram (remote,
partial meeting attendance), Fontana, Felker

TRUSTEES ABSENT: None

OTHERS PRESENT: Conlin Reis, Dist. Manager

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

Trustee Fickett arrived at 12:55 p.m.

* 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 Capuchino SECOND: Trustee Felker

There was no public comment.

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

The Manager reported on meetings he has attended over the past month on behalf of the District and provided an oral report on issues of importance discussed at those meetings.

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

Trustee Ram left at this time (1:36 pm).

* The Manager presented the 2021-22 Salaries packet. The Board discussed the current salary ranges and potential Cost of Living increases. After discussion, a motion was made, seconded and, passed unanimously to approve the salary schedule at a 4% COLA in line with the current CPI and salary comparisons to similar districts.

MOTION: Trustee Felker SECOND: Trustee Fickett

* The Manager presented the 2021-22 Budget packet (including the draft proposed budget). After discussion, a motion was made, seconded and passed unanimously to approve the budget as presented.

MOTION: Trustee Felker SECOND: Trustee Williams

* The Manager presented the 21-22 Engineer's Report for the district's benefit assessment. After some discussion a motion was made, seconded, and passed unanimously to pass Resolution #285, approving the engineer's report and authorizing the provision of notice for the benefit assessment public hearing.

MOTION: Trustee Williams SECOND: Trustee Capuchino

RESOLUTION # 285

Ayes: Capuchino, Fickett, Williams, Fontana, Felker

Nos: None

Abstain/Absent: Ram

* The Manager presented the calculation of the Proposition 4 spending limitations.. After some discussion a motion was made, seconded, and passed unanimously to pass Resolution #286, setting the appropriations limit as calculated.

MOTION: Trustee Felker SECOND: Trustee Capuchino

RESOLUTION # 286

Ayes: Capuchino, Fickett, Williams, Fontana, Felker

Nos: None

Abstain/Absent: Ram

* The Board considered an extension of the offer to purchase the excess property from the HQ expansion for a period of one year. After some discussion, a motion was made, seconded, and passed unanimously, to approve the extension.

MOTION: Trustee Felker SECOND: Trustee Capuchino

* After some discussion of the ongoing mosquito production on the California Department of Fish and Wildlife's Mendota Wildlife Area, a motion was made, seconded, and passed unanimously to declare an ongoing nuisance pursuant to the Health and Safety Code section 2064.

MOTION: Trustee Felker SECOND: Trustee Capuchino

* The Board authorized the following individuals to sign on the District's checking account (revolving account), effective immediately:

Trustees: Bob Felker, Rene Ram, Leo Capuchino, Mark Fickett, Frank Williams, Eric Fontana.

Staff: Conlin Reis

The Manager presented the district consolidation feasibility analysis.

The President asked the Trustees to report on mosquito conditions and public opinion in their respective areas. Nothing was reported at this time.

There being no further business, the meeting was adjourned at 3:01 p.m. The next regular meeting of the Board will be held on June 10, 2021.

Chairman

Secretary

Fresno Westside Mosquito Abatement District
Checks for Ratification
May 19 through June 9, 2021

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
May 19 - Jun 9, 21				
05/27/2021		QuickBooks Payroll Service	Created by Payroll Service on 05/19/2021	-13,998.74
05/28/2021		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
05/27/2021		QuickBooks Payroll Service	Created by Direct Deposit Service on 05/24...	-1.75
06/01/2021	AutoPay	Blue Shield of California	Health Ins. Premium - May_2021	-4,857.21
06/04/2021	AutoPay	Pacific Gas & Electric Co.	Utilities	-1,352.46
05/28/2021	E-Pay	VOYA Institutional Trust Co.	Def Comp	-350.00
05/28/2021	E-Pay	FRESNO WESTSIDE M.A.D.	CA State Tax	-544.37
05/28/2021	E-Pay	FRESNO WESTSIDE M.A.D.	FIT, MED, OASDI	-6,149.90
05/28/2021	E-Pay	Calpers 457	Def Comp	-3,400.00
05/28/2021	E-Pay	FRESNO WESTSIDE M.A.D.	CalPERS Classic	-6,793.61
05/28/2021	E-Pay	FRESNO WESTSIDE M.A.D.	CalPERS PEPPRA	-1,942.04
06/01/2021	E-Pay	Mutual of Omaha	Life Insurance - June	-211.35
05/28/2021	DD1743	Diedrich, Matt	Direct Deposit	0.00
05/28/2021	DD1744	Quigley, Robert	Direct Deposit	0.00
05/28/2021	DD1745	Ramos, Edward	Direct Deposit	0.00
05/28/2021	DD1746	Reis, Conlin	Direct Deposit	0.00
05/28/2021	DD1747	Rowan, Chance D	Direct Deposit	0.00
05/28/2021	DD1748	Verdugo, Alfredo J	Direct Deposit	0.00
05/28/2021	DD1749	Young, Brenda D	Direct Deposit	0.00
05/20/2021	8656	ASI Administrative Solutions	Admin_May	-292.50
05/20/2021	8657	Central Cal Services, Inc.	repairs to gasoline pump	-291.30
05/20/2021	8658	Guthrie Petroleum	640 gallons gas	-2,303.34
05/28/2021	8659	Burns, Richard	Pay Period 05/16/2021 - 05/31/2021	-1,728.81
05/28/2021	8660	Chapman, Brian	Pay Period 05/16/2021 - 05/31/2021	-1,545.26
05/28/2021	8661	Howard, Robert C.	Pay Period 05/16/2021 - 05/31/2021	-1,183.26
05/28/2021	8662	Magallanes, Armando JR	Pay Period 05/16/2021 - 05/31/2021	-1,073.54
May 19 - Jun 9, 21				-48,519.44

Fresno Westside Mosquito Abatement District
Checks for Approval
June 10 - 16, 2021

Date	Num	Name	Memo	Amount
Jun 10 - 16, 21				
06/14/2021		QuickBooks Payroll Service	Created by Payroll Service on 06/07/2021	-14,091.11
06/15/2021		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
06/14/2021		QuickBooks Payroll Service	Created by Direct Deposit Service on 06/09/2021	-1.75
06/15/2021	E-Pay	FRESNO WESTSIDE M.A.D.	FIT, MED, OASDI	-6,241.66
06/15/2021	E-Pay	FRESNO WESTSIDE M.A.D.	CA State Tax	-544.37
06/15/2021	E-Pay	VOYA Institutional Trust Co.	Def Comp	-350.00
06/15/2021	DD1750	Fickett, Mark	Direct Deposit	0.00
06/15/2021	DD1751	Diedrich, Matt	Direct Deposit	0.00
06/15/2021	DD1752	Quigley, Robert	Direct Deposit	0.00
06/15/2021	DD1753	Ramos, Edward	Direct Deposit	0.00
06/15/2021	DD1754	Reis, Conlin	Direct Deposit	0.00
06/15/2021	DD1755	Rowan, Chance D	Direct Deposit	0.00
06/15/2021	DD1756	Verdugo, Alfredo J	Direct Deposit	0.00
06/15/2021	DD1757	Young, Brenda D	Direct Deposit	0.00
06/10/2021	8663	AT&T - CALNET	Phone Bill - Office	-84.75
06/10/2021	8664	CCVCJPA	April, May & June	-1,257.33
06/10/2021	8665	Conlin D. Reis	Meals: Reis - CSDA General Manager Meeting, Olym...	-181.50
06/10/2021	8666	Esri Inc.	ArcGIS Online Editor - 5/19/2021 - 5/18/2022	-200.00
06/10/2021	8667	TDC Aero Logistics Inc.	Aircraft management	-1,110.00
06/15/2021	8668	Capuchino, S. Leo	Trustee in-lieu_May	-92.35
06/15/2021	8669	Felker, Robert	Trustee in-lieu_May	-92.35
06/15/2021	8670	Fontana, Eric	Trustee in-lieu_May	-92.35
06/15/2021	8671	Ram, Rene	Trustee in-lieu_May	-92.35
06/15/2021	8672	Williams, Frank	Trustee in-lieu_May	-92.35
06/15/2021	8673	Burns, Richard	Pay Period 06/01/2021 - 06/15/2021	-1,728.80
06/15/2021	8674	Chapman, Brian	Pay Period 06/01/2021 - 06/15/2021	-1,545.25
06/15/2021	8675	Howard, Robert C.	Pay Period 06/01/2021 - 06/15/2021	-1,183.27
06/15/2021	8676	Magallanes, Armando JR	Pay Period 06/01/2021 - 06/15/2021	-1,073.55
06/10/2021	8677	US Bank Corporate Payment Systems	CalCard Payment	-4,563.53
06/16/2021	288572	FRESNO WESTSIDE M.A.D.	Replenish revolving account	-83,000.00
06/16/2021	288572	FRESNO WESTSIDE M.A.D.	Replenish revolving account	83,000.00
Jun 10 - 16, 21				-35,118.62

Fresno Westside Mosquito Abatement District

Profit & Loss

May 2021

06/09/21

Accrual Basis

	May 21	May 20
Ordinary Income/Expense		
Income		
Interest	1.02	0.82
Other Charge	12,656.79	0.00
Taxes - Property	1,426.97	15,420.25
Total Income	14,084.78	15,421.07
Gross Profit	14,084.78	15,421.07
Expense		
5010 Salaries & Wages	57,318.44	53,013.23
5020 OASDI, Retirement		
5021 OASDI	4,375.16	4,062.08
5022 CalPERS Normal	5,144.11	4,573.54
Total 5020 OASDI, Retirement	9,519.27	8,635.62
5030 Gr. Ins., Unemp.		
5032 Unemp.	289.26	0.00
5033 Health Insurance Premiums	4,498.14	0.00
5034 Health Insurance Admin.	292.50	0.00
5036 Life/Dental/Vision Ins.	362.61	0.00
5030 Gr. Ins., Unemp. - Other	0.00	5,256.41
Total 5030 Gr. Ins., Unemp.	5,442.51	5,256.41
5040 Insecticide	6,577.69	4,452.00
5050 Clothing	624.05	245.56
5060 Communications	553.44	472.56
5090 Household	-1.04	0.00
5100 Insurance		
5102 Aircraft	0.00	10,169.00
Total 5100 Insurance	0.00	10,169.00
5120 Equipment Maintenance		
5121 Gas & Oil	2,510.40	1,235.06
5122 Parts, Repairs	573.75	803.64
5125 Parts & Repairs, Aircraft	0.00	88.88
Total 5120 Equipment Maintenance	3,084.15	2,127.58
5130 Bldg and Grounds Maint.	1,237.46	76.26
5170 Office Expense	0.00	238.95
5230 District Special Expense		
5232 Field Expenses	348.33	-21.57
5233 Research	31.31	0.00
5234 Surveillance	943.00	529.20
5235 Public Education	0.00	-2,856.90
5236 Aerial Management	1,110.00	740.00
5237 Digital Field Data License	200.00	0.00
Total 5230 District Special Expense	2,632.64	-1,609.27

Fresno Westside Mosquito Abatement District

Profit & Loss

May 2021

06/09/21

Accrual Basis

	May 21	May 20
5250 Transportation		
5251 Trustees	500.00	600.00
5252 Travel Expenses	0.00	-435.00
Total 5250 Transportation	500.00	165.00
5260 Utilities	1,444.20	968.33
5340 Fees & Assessments	3,712.76	0.00
Payroll Expenses	3.50	3.50
Total Expense	92,649.07	84,214.73
Net Ordinary Income	-78,564.29	-68,793.66
Net Income	-78,564.29	-68,793.66

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

	Jul '20 - May 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
District Deposits				
Retiree's	0.00	0.00	0.00	0.0%
District Deposits - Other	1,861.02	2,700.00	-838.98	68.9%
Total District Deposits	1,861.02	2,700.00	-838.98	68.9%
Interest	19,788.45	18,000.00	1,788.45	109.9%
Other Charge	66,490.86	47,500.00	18,990.86	140.0%
Taxes - Benefit Assessment	532,374.88	556,701.00	-24,326.12	95.6%
Taxes - Property	928,315.04	927,170.00	1,145.04	100.1%
Total Income	1,548,830.25	1,552,071.00	-3,240.75	99.8%
Gross Profit	1,548,830.25	1,552,071.00	-3,240.75	99.8%
Expense				
5010 Salaries & Wages	602,652.94	664,318.00	-61,665.06	90.7%
5020 OASDI, Retirement				
5021 OASDI	45,941.85	50,820.00	-4,878.15	90.4%
5022 CalPERS Normal	56,585.21	61,649.00	-5,063.79	91.8%
5023 Unfunded Accrued Liability	24,801.00	25,655.00	-854.00	96.7%
Total 5020 OASDI, Retirement	127,328.06	138,124.00	-10,795.94	92.2%
5030 Gr. Ins., Unemp.				
5031 Retiree's Insurance	0.00	0.00	0.00	0.0%
5032 Unemp.	4,681.59	4,774.00	-92.41	98.1%
5033 Health Insurance Premiums	49,423.85	57,000.00	-7,576.15	86.7%
5034 Health Insurance Admin.	2,940.00	3,390.00	-450.00	86.7%
5035 Health Insurance Claims	7,159.13	22,300.00	-15,140.87	32.1%
5036 Life/Dental/Vision Ins.	3,709.59	4,872.00	-1,162.41	76.1%
5030 Gr. Ins., Unemp. - Other	0.00			
Total 5030 Gr. Ins., Unemp.	67,914.16	92,336.00	-24,421.84	73.6%
5040 Insecticide	64,984.30	100,000.00	-35,015.70	65.0%
5050 Clothing	3,355.32	3,350.00	5.32	100.2%
5060 Communications	6,288.48	4,750.00	1,538.48	132.4%
5090 Household	380.84	500.00	-119.16	76.2%
5100 Insurance				
5101 General, Liability, Auto	45,334.77	41,000.00	4,334.77	110.6%
5102 Aircraft	11,171.00	10,200.00	971.00	109.5%
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%
Total 5100 Insurance	76,325.22	73,700.00	2,625.22	103.6%
5120 Equipment Maintenance				
5121 Gas & Oil	16,558.96	22,000.00	-5,441.04	75.3%
5122 Parts, Repairs	6,728.77	6,500.00	228.77	103.5%
5123 Shop Expense	387.31	300.00	87.31	129.1%
5124 Gas & Oil - Aircraft	4,157.51	7,885.00	-3,727.49	52.7%

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

	Jul '20 - May 21	Budget	\$ Over Budget	% of Budget
5125 Parts & Repairs, Aircraft	16,462.28	9,000.00	7,462.28	182.9%
Total 5120 Equipment Maintenance	44,294.83	45,685.00	-1,390.17	97.0%
5130 Bldg and Grounds Maint.	3,044.40	4,000.00	-955.60	76.1%
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	849.57	2,249.00	-1,399.43	37.8%
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	4,116.30	5,550.00	-1,433.70	74.2%
5232 Field Expenses	745.81	2,500.00	-1,754.19	29.8%
5233 Research	73.24	1,500.00	-1,426.76	4.9%
5234 Surveillance	18,743.91	20,000.00	-1,256.09	93.7%
5235 Public Education	453.09	2,500.00	-2,046.91	18.1%
5236 Aerial Management	18,000.00	19,800.00	-1,800.00	90.9%
5237 Digital Field Data License	5,965.48	5,950.00	15.48	100.3%
Total 5230 District Special Expense	48,097.83	57,800.00	-9,702.17	83.2%
5250 Transportation				
5251 Trustees	4,900.00	8,000.00	-3,100.00	61.3%
5252 Travel Expenses	2,162.91	15,400.00	-13,237.09	14.0%
Total 5250 Transportation	7,062.91	23,400.00	-16,337.09	30.2%
5260 Utilities	13,790.70	13,500.00	290.70	102.2%
5340 Fees & Assessments	3,805.20	3,500.00	305.20	108.7%
5360 Bldg & Grounds Improve.	0.00	5,000.00	-5,000.00	0.0%
5370 Capital Outlay				
5372 Auto	0.00	20,000.00	-20,000.00	0.0%
5375 Field	0.00	35,000.00	-35,000.00	0.0%
Total 5370 Capital Outlay	0.00	55,000.00	-55,000.00	0.0%
5390 Long Term Debt	132,456.14	132,457.00	-0.86	100.0%
Payroll Expenses	38.50			
Total Expense	1,238,046.83	1,458,469.00	-220,422.17	84.9%
Net Ordinary Income	310,783.42	93,602.00	217,181.42	332.0%
Net Income	310,783.42	93,602.00	217,181.42	332.0%

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

	Jul '20 - Jun 21	Jul '19 - Jun 20	\$ Change	% Change
Ordinary Income/Expense				
Income				
District Deposits				
Retiree's	0.00	489.02	-489.02	-100.0%
District Deposits - Other	2,014.79	5,645.41	-3,630.62	-64.3%
Total District Deposits	2,014.79	6,134.43	-4,119.64	-67.2%
Interest	19,788.45	47,719.58	-27,931.13	-58.5%
Other Charge	64,825.23	49,007.58	15,817.65	32.3%
Taxes - Benefit Assessment	532,374.88	554,351.12	-21,976.24	-4.0%
Taxes - Property	928,315.04	956,866.61	-28,551.57	-3.0%
Total Income	1,547,318.39	1,614,079.32	-66,760.93	-4.1%
Gross Profit	1,547,318.39	1,614,079.32	-66,760.93	-4.1%
Expense				
5010 Salaries & Wages	631,736.79	634,832.41	-3,095.62	-0.5%
5020 OASDI, Retirement				
5021 OASDI	48,164.68	48,526.12	-361.44	-0.7%
5022 CalPERS Normal	59,157.27	54,801.17	4,356.10	8.0%
5023 Unfunded Accrued Liability	24,801.00	17,619.00	7,182.00	40.8%
Total 5020 OASDI, Retirement	132,122.95	120,946.29	11,176.66	9.2%
5030 Gr. Ins., Unemp.				
5032 Unemp.	4,833.10	0.00	4,833.10	100.0%
5033 Health Insurance Premiums	53,921.81	0.00	53,921.81	100.0%
5034 Health Insurance Admin.	2,940.00	0.00	2,940.00	100.0%
5035 Health Insurance Claims	7,159.13	0.00	7,159.13	100.0%
5036 Life/Dental/Vision Ins.	4,037.28	0.00	4,037.28	100.0%
5030 Gr. Ins., Unemp. - Other	34.92	85,605.78	-85,570.86	-100.0%
Total 5030 Gr. Ins., Unemp.	72,926.24	85,605.78	-12,679.54	-14.8%
5040 Insecticide	64,984.30	77,020.87	-12,036.57	-15.6%
5050 Clothing	3,600.88	3,024.30	576.58	19.1%
5060 Communications	6,828.93	5,550.61	1,278.32	23.0%
5090 Household	380.84	414.15	-33.31	-8.0%
5100 Insurance				
5101 General, Liability, Auto	45,334.77	33,777.92	11,556.85	34.2%
5102 Aircraft	11,171.00	9,880.00	1,291.00	13.1%
5103 Compensation	19,819.45	21,005.94	-1,186.49	-5.7%
Total 5100 Insurance	76,325.22	64,663.86	11,661.36	18.0%
5120 Equipment Maintenance				
5121 Gas & Oil	17,913.09	19,456.70	-1,543.61	-7.9%
5122 Parts, Repairs	6,514.80	7,881.40	-1,366.60	-17.3%
5123 Shop Expense	387.31	225.45	161.86	71.8%
5124 Gas & Oil - Aircraft	4,157.51	6,207.00	-2,049.49	-33.0%
5125 Parts & Repairs, Aircraft	16,462.28	7,180.92	9,281.36	129.3%

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

	Jul '20 - Jun 21	Jul '19 - Jun 20	\$ Change	% Change
Total 5120 Equipment Maintenance	45,434.99	40,951.47	4,483.52	11.0%
5130 Bldg and Grounds Maint.	4,607.99	4,456.95	151.04	3.4%
5140 Lab Expenses	28.06	23.84	4.22	17.7%
5150 Membership and Dues	14,993.03	16,455.00	-1,461.97	-8.9%
5170 Office Expense	849.57	2,437.76	-1,588.19	-65.2%
5180 Professional Services	20,356.34	19,433.34	923.00	4.8%
5230 District Special Expense				
5231 Miscellaneous	4,116.30	6,039.30	-1,923.00	-31.8%
5232 Field Expenses	823.55	1,286.25	-462.70	-36.0%
5233 Research	73.24	27.98	45.26	161.8%
5234 Surveillance	19,465.40	15,965.40	3,500.00	21.9%
5235 Public Education	453.09	186.54	266.55	142.9%
5236 Aerial Management	20,180.00	12,180.00	8,000.00	65.7%
5237 Digital Field Data License	5,965.48	3,200.00	2,765.48	86.4%
Total 5230 District Special Expense	51,077.06	38,885.47	12,191.59	31.4%
5250 Transportation				
5251 Trustees	5,500.00	5,800.00	-300.00	-5.2%
5252 Travel Expenses	2,344.41	2,908.87	-564.46	-19.4%
Total 5250 Transportation	7,844.41	8,708.87	-864.46	-9.9%
5260 Utilities	14,884.68	14,370.23	514.45	3.6%
5340 Fees & Assessments	3,805.20	3,705.43	99.77	2.7%
5360 Bldg & Grounds Improve.	0.00	5,516.53	-5,516.53	-100.0%
5370 Capital Outlay				
5372 Auto	0.00	15,199.15	-15,199.15	-100.0%
Total 5370 Capital Outlay	0.00	15,199.15	-15,199.15	-100.0%
5380 Retiree's Insurance	0.00	489.02	-489.02	-100.0%
5390 Long Term Debt	132,456.14	132,456.14	0.00	0.0%
5500 ZikaVirus Funding				
5501 Zika Funding Equipment	0.00	0.00	0.00	0.0%
Total 5500 ZikaVirus Funding	0.00	0.00	0.00	0.0%
Payroll Expenses	40.25	28.00	12.25	43.8%
Total Expense	1,285,283.87	1,295,175.47	-9,891.60	-0.8%
Net Ordinary Income	262,034.52	318,903.85	-56,869.33	-17.8%
Net Income	262,034.52	318,903.85	-56,869.33	-17.8%

Fresno Westside Mosquito Abatement District
Balance Sheet Comparison
As of May 31, 2021

	May 31, 21	May 31, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CCVCJPA Deposit	526,544.24	514,133.94	12,410.30	2.4%
Fresno Co. Treasury	2,335,832.94	2,025,074.07	310,758.87	15.4%
Petty Cash	177.11	98.58	78.53	79.7%
Westamerica Bank	58,248.41	56,338.72	1,909.69	3.4%
Total Checking/Savings	2,920,802.70	2,595,645.31	325,157.39	12.5%
Accounts Receivable				
Accounts Receivable	12,656.79	0.00	12,656.79	100.0%
Total Accounts Receivable	12,656.79	0.00	12,656.79	100.0%
Total Current Assets	2,933,459.49	2,595,645.31	337,814.18	13.0%
TOTAL ASSETS	2,933,459.49	2,595,645.31	337,814.18	13.0%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	7,257.66	13,357.61	-6,099.95	-45.7%
Total Accounts Payable	7,257.66	13,357.61	-6,099.95	-45.7%
Credit Cards				
US Bank Cal Card	10,527.91	4,519.69	6,008.22	132.9%
Total Credit Cards	10,527.91	4,519.69	6,008.22	132.9%
Other Current Liabilities				
Accrued vacation	42,748.11	42,530.72	217.39	0.5%
CA-Unemp.	448.13	509.58	-61.45	-12.1%
Payroll Liabilities	-1,135.86	-2,673.06	1,537.20	57.5%
Total Other Current Liabilities	42,060.38	40,367.24	1,693.14	4.2%
Total Current Liabilities	59,845.95	58,244.54	1,601.41	2.8%
Total Liabilities	59,845.95	58,244.54	1,601.41	2.8%
Equity				
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	310,783.42	315,874.50	-5,091.08	-1.6%
Total Equity	2,873,613.54	2,537,400.77	336,212.77	13.3%
TOTAL LIABILITIES & EQUITY	2,933,459.49	2,595,645.31	337,814.18	13.0%

Fresno Westside Mosquito Abatement District

Reconciliation Detail

US Bank Cal Card, Period Ending 05/24/2021

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						25,155.27
Cleared Transactions						
Charges and Cash Advances - 26 items						
Credit Card Charge	04/22/2021	Reis	Hyatt Hotels	X	-205.91	-205.91
Credit Card Charge	04/23/2021	Reis	Onix Networking	X	-432.00	-637.91
Bill Pmt -CCard	04/25/2021	Reis	Mid Valley Disposal	X	-78.94	-716.85
Credit Card Charge	04/27/2021	Reis	Verizon Wireless	X	-361.82	-1,078.67
Credit Card Charge	04/27/2021	Dierich	AutoZone	X	-209.86	-1,288.53
Credit Card Charge	04/27/2021	Reis	Intuit	X	-53.00	-1,341.53
Credit Card Charge	04/28/2021	Rowan	Harbor Freight	X	-48.83	-1,390.36
Credit Card Charge	04/29/2021	Rowan	O'Reilly Auto Parts	X	-215.94	-1,606.30
Credit Card Charge	04/29/2021	Reis	Amazon.com	X	-41.93	-1,648.23
Credit Card Charge	04/29/2021	Rowan	Home Depot	X	-17.21	-1,665.44
Credit Card Charge	05/04/2021	Reis	AT&T Internet	X	-53.50	-1,718.94
Credit Card Charge	05/05/2021	Reis	City of Firebaugh	X	-91.74	-1,810.68
Credit Card Charge	05/05/2021	Rowan	Home Depot	X	-16.17	-1,826.85
Credit Card Charge	05/07/2021	Reis	Custom Ink	X	-362.58	-2,189.43
Credit Card Charge	05/11/2021	Rowan	UPS	X	-10.08	-2,199.51
Credit Card Charge	05/12/2021	Rowan	Veseris	X	-755.83	-2,955.34
Bill Pmt -CCard	05/12/2021	Rowan	Praxair	X	-636.73	-3,592.07
Bill Pmt -CCard	05/12/2021	Rowan	Big G's Auto Center	X	-285.58	-3,877.65
Bill Pmt -CCard	05/12/2021	Rowan	UniFirst Corporation	X	-249.93	-4,127.58
Bill Pmt -CCard	05/12/2021	Rowan	Tharps Farm Supply...	X	-64.01	-4,191.59
Credit Card Charge	05/14/2021	Verdugo	Reno's Mega Mart	X	-50.38	-4,241.97
Credit Card Charge	05/17/2021	Verdugo	Chevron Food Mart	X	-80.03	-4,322.00
Credit Card Charge	05/17/2021	Verdugo	Chevron Food Mart	X	-76.65	-4,398.65
Credit Card Charge	05/17/2021	Reis	Amazon.com	X	-31.31	-4,429.96
Credit Card Charge	05/19/2021	Rowan	Best Buy	X	-30.22	-4,460.18
Credit Card Charge	05/21/2021	Rowan	AutoZone	X	-120.56	-4,580.74
Total Charges and Cash Advances					-4,580.74	-4,580.74
Payments and Credits - 2 items						
Credit Card Credit	05/05/2021	Rowan	Home Depot	X	17.21	17.21
Check	05/18/2021	288570	US Bank Corporate ...	X	25,155.27	25,172.48
Total Cleared Transactions					20,591.74	20,591.74
Cleared Balance					-20,591.74	4,563.53
Register Balance as of 05/24/2021					-20,591.74	4,563.53
New Transactions						
Charges and Cash Advances - 8 items						
Bill Pmt -CCard	05/25/2021	Reis	Mid Valley Disposal		-78.94	-78.94
Credit Card Charge	05/25/2021	Rowan	UPS		-10.08	-89.02
Bill Pmt -CCard	06/01/2021	Rowan	Praxair		-922.84	-1,011.86
Credit Card Charge	06/01/2021	Reis	The Water Connection		-180.00	-1,191.86
Bill Pmt -CCard	06/03/2021	Reis	Cromer , Inc.		-1,083.16	-2,275.02
Bill Pmt -CCard	06/03/2021	Rowan	Tharps Farm Supply...		-509.73	-2,784.75
Bill Pmt -CCard	06/03/2021	Rowan	Big G's Auto Center		-279.65	-3,064.40
Bill Pmt -CCard	06/03/2021	Rowan	UniFirst Corporation		-261.47	-3,325.87
Total Charges and Cash Advances					-3,325.87	-3,325.87

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	\$101,305.82
APR	\$157,015.00	\$144,397.67	\$158,991.46
MAY	\$105,368.06	\$84,214.73	\$92,649.07
JUN	\$100,375.53	\$83,767.08	
YEAR	\$1,310,652.08	\$1,272,216.92	\$1,238,046.83

2020-21				
Blue Shield/ASI	PREMIUMS	CLAIMS	ADMIN	TOTAL
July				
9 Employees	\$4,935.38			
Claims		\$87.06		
Admin			\$270.00	
TOTAL FOR MONTH	\$4,935.38	\$87.06	\$270.00	\$5,292.44
TOTAL TO DATE	\$4,935.38	\$87.06	\$270.00	\$5,292.44
August				
9 Employees	\$4,935.38			
Claims		\$1,103.68		
Admin			\$270.00	
TOTAL FOR MONTH	\$4,935.38	\$1,103.68	\$270.00	\$6,309.06
TOTAL TO DATE	\$9,870.76	\$1,190.74	\$540.00	\$11,601.50
September				
9 Employees	\$4,933.38			
Claims		\$1,418.30		
Admin			\$270.00	
TOTAL FOR MONTH	\$4,933.38	\$1,418.30	\$270.00	\$6,621.68
TOTAL TO DATE	\$14,804.14	\$2,609.04	\$810.00	\$18,223.18
October				
9 Employees	\$4,935.38			
Claims		\$326.06		
Admin			\$270.00	
TOTAL FOR MONTH	\$4,935.38	\$326.06	\$270.00	\$5,531.44
TOTAL TO DATE	\$19,739.52	\$2,935.10	\$1,080.00	\$23,754.62
November				
9 Employees	\$4,441.84			
Claims		\$1,196.39		
Admin			\$270.00	
TOTAL FOR MONTH	\$4,441.84	\$1,196.39	\$270.00	\$5,908.23
TOTAL TO DATE	\$24,181.36	\$4,131.49	\$1,350.00	\$29,662.85
December				
9 Employees	\$4,935.38			
Claims		\$1,301.18		
Admin			\$270.00	
TOTAL FOR MONTH	\$4,935.38	\$1,301.18	\$270.00	\$6,506.56
TOTAL TO DATE	\$29,116.74	\$5,432.67	\$1,620.00	\$36,169.41
January				
9 Employees	\$4,935.38			
Claims				
Admin & MERP			\$442.50	
TOTAL FOR MONTH	\$4,935.38	\$0.00	\$442.50	\$5,377.88
TOTAL TO DATE	\$34,052.12	\$5,432.67	\$2,062.50	\$41,547.29
February				
9 Employees	\$5,025.18			
Claims		\$581.68		
Admin			\$292.50	
Credits				
TOTAL FOR MONTH	\$5,025.18	\$581.68	\$292.50	\$5,899.36
TOTAL TO DATE	\$39,077.30	\$6,014.35	\$2,355.00	\$47,446.65
March				
9 Employees	\$4,689.60			
Claims		\$2,086.21		
Admin			\$292.50	
TOTAL FOR MONTH	\$4,689.60	\$2,086.21	\$292.50	\$7,068.31
TOTAL TO DATE	\$43,766.90	\$8,100.56	\$2,647.50	\$54,514.96
April	4498.08			
9 Employees				
Claims		\$999.06		
Admin			\$292.50	
TOTAL FOR MONTH	\$4,498.08	\$999.06	\$292.50	\$5,789.64
TOTAL TO DATE	\$48,264.98	\$9,099.62	\$2,940.00	\$60,304.60
May	4498.08			
9 Employees				
Claims		\$0.00		
Admin			\$292.50	
TOTAL FOR MONTH	\$4,498.08	\$0.00	\$292.50	\$4,790.58
TOTAL TO DATE	\$52,763.06	\$9,099.62	\$3,232.50	\$65,095.18
June				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$52,763.06	\$9,099.62	\$3,232.50	\$65,095.18

#5236

TDC Aero Logistics Inc.

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



INVOICE

1911

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

DATE	DESCRIPTION	Hours	Rate	TOTAL
05/2021	Pilot Services	1.4	150.00	210.00
05/2021	Call Out		300.00	600.00
05/2021	Aircraft Management		300.00	300.00
<i>[Handwritten signature]</i>				
TOTAL				1,110.00

Payment Due Upon Receipt

TDC Aero Logistics Inc.
Ty D. Cotta - President

Thank you for the opportunity to fly with you.

TDC Aero Logistics Inc

Date	N3982E		Total	Ty		Aaron		Total hrs	Hourly Time cost	Call out Fee	Total Cost
	Start	End		Total hrs	Call Out Fee	Total hrs	Total hrs				
5/5/2021	6,364.8	6,365.5	0.7		\$ 300.00	0.7		\$ 105.00	\$ 300.00	\$ 405.00	
5/11/2021	6,365.5	6,366.2	0.7	\$ 300.00		0.7		\$ 105.00	\$ 300.00	\$ 405.00	
			-					\$ -	\$ -	\$ -	
			-					\$ -	\$ -	\$ -	
			-					\$ -	\$ -	\$ -	
			-					\$ -	\$ -	\$ -	
			-					\$ -	\$ -	\$ -	
			-					\$ -	\$ -	\$ -	
Totals			1.4	\$ 300.00		0.7		\$ 210.00	\$ 600.00	\$ 810.00	

RESOLUTION NO. 285

A RESOLUTION OF INTENTION TO CONTINUE ASSESSMENTS FOR FISCAL YEAR 2021-22, PRELIMINARILY APPROVING THE ENGINEER'S REPORT, AND PROVIDING FOR NOTICE OF HEARING FOR THE FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT MOSQUITO AND DISEASE CONTROL ASSESSMENT

WHEREAS, on July 12, 2007 by its Resolution No. 218, the Fresno Westside Mosquito Abatement District Board of Trustees (the "Board") authorized the levy of assessments for the Mosquito and Disease Control Assessment (the "Assessment") pursuant to the provisions of the Health and Safety Code section 2080 et seq. and Article XIII D of the California Constitution; and

WHEREAS, such mosquito and disease control services provide tangible health benefits, reduced nuisance benefits and other special benefits to the public and properties within the areas of such services; and

WHEREAS, the purpose of the Assessment is for mosquito abatement and disease control services which includes a system of public projects, programs, public improvements and services intended to provide for the surveillance, prevention, abatement and control of mosquitoes and the diseases they carry throughout its boundaries (collectively "Services").

WHEREAS, the Fresno Westside Mosquito Abatement District ("the District") is authorized, pursuant to the authority provided in Health and Safety Code Section 2082 and Article XIII D of the California Constitution, to levy assessments for mosquito and disease control services; and

WHEREAS, the Assessment was authorized by an assessment ballot proceeding conducted in 2007 and approved by 61.4% of the weighted ballots returned by property owners, and such assessments were levied by the Board by Resolution No. 218 passed on July 12, 2007;

WHEREAS, an annual adjustment to the Assessment rate equal to the change in the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%, was also authorized by the assessment ballot proceeding conducted in 2007;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Trustees of the Fresno Westside Mosquito Abatement District, County of Fresno, State of California, that:

1. SCI Consulting Group, the Engineer of Work, has prepared an engineer's report in accordance with Article XIII D of the California Constitution and Section 2082, et. seq., of the Health and Safety Code (the "Report"). The Report has been made, filed with the secretary of the board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.
2. It is the intention of this Board to continue to collect assessments for the Mosquito and Disease Control Assessment for fiscal year 2021-22 for the proposed projects and services set forth in the Report. Within the Fresno Westside Mosquito Abatement District, the proposed projects, services and programs are generally described as surveillance, disease prevention, abatement, and control of mosquitoes. Such mosquito abatement and disease prevention projects and programs include, but are not limited to, source reduction, biological control, larvicide applications, adulticide applications, disease monitoring, public education, reporting, accountability, research and interagency cooperative activities, as well as capital costs, maintenance, and operation expenses and incidental expenses (the "Services").

3. The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%. Any change in the CPI in excess of 3% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 3% or 2) the change in the CPI plus any Unused CPI as described above. The assessment rate per single family equivalent benefit unit for the Mosquito and Disease Control Assessment may increase in future years by an amount equal to the change in the CPI, not to exceed 3% per year.

The change in the CPI from December 2019 to December 2020 was 2.00%. Therefore, the maximum authorized assessment rate for fiscal year 2020-21 is increased by 2.00% which equates to \$47.14 per single family equivalent benefit unit. The estimate of cost and budget in the Engineer's Report proposes assessments for fiscal year 2021-2 at the rate of, \$47.14 per single family equivalent benefit unit. This is the same rate that was levied last year; there is no CPI increase for fiscal year 2021-22.

4. The estimated fiscal year 2021-22 cost of providing the Services is \$572,845. This cost results in a proposed assessment rate for fiscal year 2021-22 of FORTY-SEVEN DOLLARS AND FOURTEEN CENTS (\$47.14) per single-family equivalent benefit unit. Reference is hereby made to the Report for a full and detailed description of the proposed assessments upon assessable lots and parcels of land.
5. Notice is hereby given that on July 8, 2021, at the hour of 12:45 p.m. at the Fresno Westside Mosquito Abatement District Office located at 2555 N Street, Firebaugh, CA 93622; the Board will hold a public hearing to consider the ordering of the Services, and the continuation of the assessments for fiscal year 2021-22.
6. The secretary of the board shall cause a notice of the hearing to be given by publishing a notice, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the District.

I HEREBY CERTIFY that the foregoing resolution was introduced and passed at a regular meeting of the Board of Trustees of the Fresno Westside Mosquito Abatement District, held on the 10th day of June 2021 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Eric Fontana, President
Board of Trustees, Fresno Westside Mosquito Abatement District

ATTEST:

Conlin Reis, Board Secretary
Fresno Westside Mosquito Abatement District



Property/Liability Package Program Invoice

Program Year 2021-22

Fresno Westside Mosquito Abatement District

2555 "N" Street
Firebaugh, California 93622

Invoice Date: 06/03/2021
Invoice Number: 70304
Member Number: 7183

Property, Boiler/Machinery, Pollution, Cyber <i>Coverage for 9 reported item(s) valued at (including contents): \$1,979,489 Business/Rental Interruption value of \$264,912</i>	\$6,886.58
Mobile/Contractors Equipment <i>Coverage for 14 reported item(s) valued at: \$140,525</i>	2,800.29
General Liability*, Errors & Omissions, Employee & Public Officials Dishonesty <i>Certificates: 4 Non-Member Certificate(s)</i>	14,189.39
Auto Liability (includes \$50 charge for non-owned auto coverage) <i>Coverage for 15 reported item(s) valued at: \$314,294</i>	8,440.63
Auto Comp / Collision <i>Coverage for 15 reported item(s) valued at: \$314,294</i>	8,497.54
Trailers <i>Coverage for 3 reported item(s) valued at: \$22,050</i>	489.03

Gross Package Contribution	\$41,303.46
Earned CIP Credits (13)	-2,376.07
Longevity Distribution Credit	0.00
MemberPlus Online RQ Bonus	-75.00
Other Discounts	0.00
Subtotal	\$38,852.39
5% Multi-Program Discount	-\$1,942.62

Total Contribution Amount Due by July 15

\$36,909.77

**Current Limit of Liability is \$5M for G/L, A/L and E&O (excluding outside excess liability limits)*

Please pay in full by the due date. If not, a late charge of one percent (1%) per month, twelve percent (12%) per annum, will be assessed on all sums past due. Imposition of this charge does not extend the due date for payment.

For invoice questions call the SDRMA Finance Department.



Property/Liability Credit Incentive Program



Fresno Westside Mosquito Abatement District

CIP Points Earned as of: 3/31/2021

The Credit Incentive Program (CIP) is designed to encourage our Members to take a proactive approach for loss prevention administration, training and safety/risk management. In an effort to assist our Members in achieving the lowest contributions possible, we performed a review of the documents submitted to date for the CIP program year 2020-21. **The CIP points earned will be applied toward the invoice for the 2021-22 program year. However, the actual dollar credit shown as 'Earned CIP Credits' on the invoice may differ from this report due to the actual General and Auto Liability amounts on the invoice.** The following earned credits have been documented:

CIP Criteria Description*	CIPs Earned	CIP \$ Earned	Unearned CIPs	Unearned CIP \$
SDRMA Safety Specialist Certificate	0	\$0	2	\$644
Special District Administrator designation from SDLF	0	\$0	2	\$644
Staff Attendance at SDRMA Workshop	2	\$644	0	\$0
Additional Staff Attendance at SDRMA Workshop	1	\$322	0	\$0
Management Staff Attendance at CSDA Sponsored Training	0	\$0	1	\$322
Additional Management Staff Attendance at CSDA Sponsored Training	0	\$0	1	\$322
Attendance at Approved Legal Seminar	0	\$0	1	\$322
Additional Attendance at Approved Legal Seminar	0	\$0	1	\$322
TargetSolutions Online Training Program	3	\$966	0	\$0
Use of SDRMA Safety Video Library	2	\$644	0	\$0
ADMINISTRATION TRACK TOTALS - 9 POINTS MAXIMUM	8	\$2,575	1	\$322
SDLF District of Distinction designation	0	\$0	4	\$1,288
Single Board Member Attendance at SDRMA Workshop	0	\$0	1	\$322
Additional Board Member Attendance at SDRMA Workshop	0	\$0	1	\$322
Single Board Member Attendance at CSDA Training	0	\$0	1	\$322
Additional Board Member Attendance at CSDA Training	0	\$0	1	\$322
Completion of two CSDA Education / Webinar sessions	0	\$0	2	\$644
General Safety Specialist Certificate	0	\$0	1	\$322
GOVERNANCE TRACK TOTALS - 4 POINTS MAXIMUM	0	\$0	4	\$1,288
No Claims during the year	2	\$644	0	\$0
CLAIMS TRACK TOTALS - 2 POINTS MAXIMUM	2	\$644	0	\$0
COMBINED TRACK TOTALS - 15 POINTS MAXIMUM	10	\$3,219	5	\$1,609
5 YEAR NO CLAIMS BONUS	3	\$966	0	\$0
TOTAL CREDIT INCENTIVE POINTS	13	\$4,185	5	\$1,609

*For detailed information, please see the Property/Liability CIP criteria for the applicable Program Year. For questions, please contact us at memberplus@sdrma.org or 800.537.7790.

Workers' Compensation Program Invoice



Program Year 2021-22

Fresno Westside Mosquito Abatement District

2555 "N" Street
Firebaugh, California 93622

Invoice Date: 05/18/2021
Invoice Number: 69852
Member Number: 7183

Class Code	Classification Description	Reported Payroll	Rate per \$100	Annual Contribution
4511	Air Quality Lab Technician	\$97,467	\$1.40	\$1,364.54
8742-D	Paid Governing Body Members	\$8,400	\$0.63	\$52.92
8810	Clerical/Office Employees	\$186,288	\$0.58	\$1,080.47
9031	Pest Control	\$384,204	\$8.03	\$30,851.58

** Indicates per capita rate class code

Total Estimated Annual Contribution Based on Manual Rates	\$33,349.51
Contribution as Adjusted by the Experience Modification Factor of 76%	\$25,345.63
Less: *13% Credit Incentive Program Discount	-4,335.44
Estimated Annual Adjusted Contribution	\$21,010.19
Less: Longevity Distribution Credit	-3,424.00
Less: 5% Multi-Program Discount	-879.31
Less: Member Plus Online RQ Bonus	-75.00
Net Estimated Annual Contribution	\$16,631.88

Total Contribution Amount Due by July 15

\$16,631.88

Please pay in full by the due date. If not, a late charge of one percent (1%) per month, twelve percent (12%) per annum, will be assessed on all sums past due. Imposition of this charge does not extend the due date for payment. For invoice questions call the SDRMA Finance Department.



Workers' Compensation Credit Incentive Program



Fresno Westside Mosquito Abatement District

CIP Points Earned as of: 3/31/2021

The Credit Incentive Program (CIP) is designed to encourage our Members to take a proactive approach for loss prevention administration, training and safety/risk management. In an effort to assist our Members in achieving the lowest contributions possible, we performed a review of the documents submitted to date for the CIP program year 2020-21. The following earned credits have been documented and will be applied toward the annual renewal invoice for the 2021-22 program year:

CIP Criteria Description*	CIPs Earned	CIP \$ Earned	Unearned CIPs	Unearned CIP \$
SDRMA Safety Specialist Certificate	0	\$0	2	\$463
Special District Administrator designation from SDLF	0	\$0	2	\$463
Staff Attendance at SDRMA Workshop	2	\$463	0	\$0
Additional Staff Attendance at SDRMA Workshop	1	\$232	0	\$0
Management Staff Attendance at CSDA Sponsored Training	0	\$0	1	\$232
Additional Management Staff Attendance at CSDA Sponsored Training	0	\$0	1	\$232
Attendance at OSHA/Safety Management Seminar	0	\$0	1	\$232
Injury, Illness and Prevention Program	0	\$0	2	\$463
TargetSolutions Online Training Program	3	\$695	0	\$0
Use of SDRMA Safety Video Library	2	\$463	0	\$0
ADMINISTRATION TRACK TOTALS - 9 POINTS MAXIMUM	8	\$1,853	1	\$232
SDLF District of Distinction designation	0	\$0	4	\$926
Single Board Member Attendance at SDRMA Workshop	0	\$0	1	\$232
Additional Board Member Attendance at SDRMA Workshop	0	\$0	1	\$232
Single Board Member Attendance at CSDA Training	0	\$0	1	\$232
Additional Board Member Attendance at CSDA Training	0	\$0	1	\$232
Completion of two CSDA Education / Webinar sessions	0	\$0	2	\$463
General Safety Specialist Certificate	0	\$0	1	\$232
GOVERNANCE TRACK TOTALS - 4 POINTS MAXIMUM	0	\$0	4	\$926
No Claims during the year	2	\$463	0	\$0
Utilization of Company Nurse	2	\$463	0	\$0
CLAIMS TRACK TOTALS - 2 POINTS MAXIMUM	2	\$463	0	\$0
COMBINED TRACK TOTALS - 15 POINTS MAXIMUM	10	\$2,316	5	\$1,158
5 YEAR NO CLAIMS BONUS	3	\$695	0	\$0
TOTAL CREDIT INCENTIVE POINTS	13	\$3,010	5	\$1,158

*For detailed information, please see the Workers' Compensation CIP criteria for the applicable Program Year. For questions, please contact our Claims department at claims@sdrma.org or 800.537.7790.

Setting Maximum Value for Revolving Fund

Total Budget = \$ 1,565,782

$1/12$ (0.08333) of \$1,565,782=\$130,477

$\$130,477 \times 110\% = \$143,525$

Maximum Value Not to Exceed \$143,525

FWMAD BUDGET WORKSHEET			FISCAL YEAR 2021-22			SALARIES AND BENEFITS					
SALARIES	MONTHLY	F.Y.	MONTHLY	F.Y.	MONTHLY	F.Y.	MONTHLY	F.Y.			
	No Inc.	Current*	4% COLA	#3 4.5% COLA			5% COLA				
Manager	\$10,470	\$125,640	\$10,889	\$130,666	\$10,941	\$131,294	\$10,994	\$131,922			
Supt.	\$7,244	\$86,928	\$7,534	\$90,405	\$7,570	\$90,840	\$7,606	\$91,274			
Surv Specialist	\$5,449	\$65,388	\$5,667	\$68,004	\$5,694	\$68,330	\$5,721	\$68,657			
Scty./Bkpr.	\$5,054	\$60,648	\$5,256	\$63,074	\$5,281	\$63,377	\$5,307	\$63,680			
			\$0		\$0		\$0				
FT Operators: 1	\$5,449	\$65,388	\$5,667	\$68,004	\$5,694	\$68,330	\$5,721	\$68,657			
2	\$5,449	\$65,388	\$5,667	\$68,004	\$5,694	\$68,330	\$5,721	\$68,657			
*3	\$5,449	\$65,388	\$5,667	\$68,004	\$5,694	\$68,330	\$5,721	\$68,657			
*4	\$4,942	\$59,304	\$5,140	\$61,676	\$5,164	\$61,973	\$5,189	\$62,269			
5	\$3,689	\$44,268	\$3,837	\$46,039	\$3,855	\$46,260	\$3,873	\$46,481			
Seas SA (8 mo)	\$2,548	\$20,387	\$2,650	\$21,202.11	\$2,663	\$21,304.04	\$2,676	\$21,405.97			
Seas SA (6 mo)	\$2,250	\$13,500	\$2,340	\$14,040	\$2,351	\$14,108	\$2,363	\$14,175			
TOTAL SALARIES		\$672,227		\$699,116		\$702,477		\$705,838			
BENEFITS	RATE	F.Y.	RATE	F.Y.							
Health FT (Prem)	\$4,850.00	\$58,200	\$4,850.00	\$58,200	\$4,850.00	\$58,200	\$4,850.00	\$58,200	Prem Only	(2.5% adjustment (5%, t	
ASI Admin Fee	\$325.00	\$3,900	\$325.00	\$3,900	\$325.00	\$3,900	\$325.00	\$3,900	Asi Management	(\$32.50/emp/mth)	
Health (Est Pay)		\$23,033		\$23,033		\$23,033		\$23,033	1/3 Max Liability		
Life Ins.	\$9.25	\$1,032	\$9.25	\$1,032	\$9.25	\$1,032	\$9.25	\$1,032			
CCVCJPA	\$349.20	\$4,190	\$349.20	\$4,190	\$349.20	\$4,190	\$349.20	\$4,190			
P.E.R.S.	0.1034	\$48,533.89	0.1034	\$50,475.25	0.1034	\$50,717.92	0.1034	\$50,960.59			
P.E.R.S. 2*	0.0759	\$12,824.06	0.0759	\$13,337.03	0.0759	\$13,401.15	0.0759	\$13,465.27			
UAL		\$35,240		\$35,240		\$35,240		\$35,240			
OASDI/medicare	0.0765	\$51,425	0.0765	\$53,482	0.0765	\$53,739	0.0765	\$53,997			
Unemployment	0.062	\$4,774	0.062	\$4,774	0.062	\$4,774	0.062	\$4,774			
TOTAL BENEFITS		\$243,153		\$247,664		\$248,228		\$248,792			
SALARIES & BEN.		\$915,380		\$946,780		\$950,705		\$954,630			
* Current Salary Schedule: with step increases for some employees											
FWMAD BUDGET WORKSHEET			FISCAL YEAR 2020-2021			OPERATIONS					
5010 Salaries & Wages			\$702,477		\$702,477						
5020 OASDI/Retirement			\$153,099		\$153,099						
5030 Gr. Ins./Unemp.			\$95,130		\$95,130						
Sub-Totals (Salaries & Ben)			\$950,705		\$950,705						

Changes in District Income:

19-20--20-21, Prop Tax: 3.17%: \$29,348

20-21--21-22, Ben Amnt: 2%: \$16,144

4.5% COLA

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT
PROPOSED BUDGET - FISCAL YEAR 2021-22

ACCT. NO.	CATEGORY	EXPENDED 2019-20	BUDGET 2020-21	EST. EXPENDED 2020-21	Est Exp vs Budget 2020-21	PROPOSED BUDGET 2021-22	% Change
5010	Salaries & Wages	\$634,466	\$664,318.00	\$661,773.00	-0.38%	\$702,477.00	5.74%
5020	OASDI, Retire.	120,946.29	138,123.80	136,571.32	-1.12%	153,098.06	10.84%
5021	OASDI	48,526.12	50,820.00	50,041.00	-1.53%	53,739.00	5.74%
5022	Retirement	54,801.17	61,648.80	61,729.32	0.13%	64,119.06	4.01%
5023	UAL	17,619.00	25,655.00	24,801.00	-3.33%	35,240.00	37.36%
5020	OASDI, Ret. Other						
5030	Gr. Ins., Unemp.	80,304.29	92,336.00	80,484.00	-12.84%	95,139.00	3.04%
5030	Unemp.		4,774.00	4784		4,784.00	
5033	Health Insurance Premiums		57,000.00	55,517.00		58,200.00	
5034	Health Insurance Admin		3,390.00	\$3,527.00		3,900.00	
5035	Health Insurance Claims		22,300.00	\$12,074.00		23,033.00	
5036	Life Insurance/Dental/Vision		4,872.00	\$4,582.00		5,222.00	
Sub-Totals		\$835,716.33	\$894,777.80	\$883,612.32	-1.25%	\$950,714.06	6.25%
5040	Insecticide	77,020.87	100,000.00	80,000.00	-25.00%	100,000.00	0.00%
5050	Clothing (Uniform and Laundry)	3,045.94	3,350.00	3,310.00	-1.19%	3,517.50	5.00%
5060	Communications	5,633.63	4,750.00	6,443.00	35.64%	5,500.00	15.79%
5090	Household	414.15	500.00	496.00	-0.80%	500.00	0.00%
5100	Insurance	64,663.86	73,700.00	77,324.77	4.92%	70,409.77	-4.46%
5101	Gen. Liab. Auto.	33,777.92	41,000.00	45,334.77	10.57%	36,909.77	-9.98%
5102	Aircraft	9,880.00	10,200.00	11,171.00	9.52%	11,500.00	12.75%
5103	Compensation	21,005.94	21,500.00	19,819.00	-7.82%	21,000.00	-2.33%
5104	Deductibles	0.00	1,000.00	1,000.00	0.00%	1,000.00	0.00%
5120	Equip. Maint.	36,843.26	45,685.00	46,321.00	1.39%	43,685.00	-4.38%
5121	Gas	18,257.47	22,000.00	18,857.00	-14.29%	20,000.00	-9.09%

5122	Parts, Repairs	6,944.05	6,500.00	6,500.00	0.00%	6,500.00	0.00%
5123	Shop Exp.	156.11	300.00	200.00	-33.33%	300.00	0.00%
5124	Aviation Fuel	6,160.10	7,885.00	4,334.00	-45.03%	7,885.00	0.00%
5125	Aviation Parts, Rep	5,325.53	9,000.00	16,430.00	82.56%	9,000.00	0.00%

F.W.M.A.D.
Preliminary Budget
Fiscal Year 2021-22
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ACCT. NO.	CATEGORY	EXPENDED 2019-20	BUDGET 2020-21	EST. EXPENDED 2020-21	Est Exp vs Budget 2020-21	PROPOSED BUDGET 2021-22	% Change
5130	Bldg. & Gr. Maint	5,617.60	4,000.00	3,559.00	-11.03%	4,000.00	0.00%
5140	Lab Expenses	23.84	1,000.00	500.00	-50.00%	1,000.00	0.00%
5150	Membership, Dues	16,455.00	17,000.00	16,043.00	-5.63%	16,800.00	-1.18%
5170	Office Expense	2,437.76	2,249.00	1,703.00	-24.28%	2,250.00	0.04%
5180	Professional Exp.	19,433.34	19,500.00	20,356.00	4.39%	20,500.00	5.13%
5200	Equip. Rentals	0.00	1,000.00	0.00	-100.00%	1,000.00	0.00%
5220	Small Tools	0.00	300.00	250.00	-16.67%	300.00	0.00%
5230	Dist. Spec. Exp.	39,924.86	57,800.00	50,945.00	-11.86%	59,250.00	2.51%
5231	Misc.	6,039.30	5,550.00	4,000.00	-27.93%	5,550.00	0.00%
5232	Field Expenses	1,363.99	2,500.00	500.00	-80.00%	2,500.00	0.00%
5233	Research	27.98	1,500.00	1,000.00	-33.33%	1,500.00	0.00%
5234	Surveillance	16,147.05	20,000.00	20,000.00	0.00%	21,000.00	5.00%
5235	Public Education	186.54	2,500.00	1,000.00	-60.00%	2,500.00	0.00%
5236	Aerial Contract	12,960.00	19,800.00	18,245.00	-7.85%	20,000.00	1.01%
5237	Digital Field Data Licensing	3,200.00	5,950.00	6,200.00	4.20%	6,200.00	4.20%
5250	Transportation	8,708.87	23,400.00	8,800.00	-62.39%	23,400.00	0.00%
5251	Trustees	5,800.00	8,000.00	6,300.00	-21.25%	8,000.00	0.00%
5252	Meals, Rooms	2,908.87	15,400.00	2,500.00	-83.77%	15,400.00	0.00%

5260	Utilities	14,369.34	13,500.00	14,490.00	7.33%	15,000.00	11.11%
Sub-totals		\$294,592.32	\$367,734.00	\$330,540.77	-10.11%	\$367,112.27	-0.17%
F.W.M.A.D. Preliminary Budget Fiscal Year 2021-22 Page 3							
ACCT. NO.	CATEGORY	EXPENDED 2019-20	BUDGET 2020-21	EST. EXPENDED 2020-21	Est Exp vs Budget 2020-21	PROPOSED BUDGET 2021-22	% Change
5340	Fees & Assess.	3,705.43	3,500.00	3,500.00	0.00%	3,500.00	0.00%
5360	Bldg. & Gr. Improv.	0.00	5,000.00	0.00	-100.00%	5,000.00	0.00%
5370	Equipment	15,199.15	55,000.00	0.00	-100.00%	107,000.00	94.55%
5371	Office	0.00	0.00	0.00			
5372	Auto	15,199.15	20,000.00		-100.00%	32,000.00	
5373	Aircraft	0.00					
5374	Shop	0.00			0.00%		
5375	Field	0.00	35,000.00		0.00%	75,000.00	114.29%
5380	Retiree Pass Through	489.02		0.00	#DIV/0!	0.00	#DIV/0!
5390	Long-Term Debt	132,456.14	132,456.14	132,456.25	0.00%	132,456.14	0.00%
		0					
		0					
Sub-totals		151,849.74	195,956.14	135,956.25	-30.62%	247,956.14	26.54%
Budget Totals		\$1,282,158.39	\$1,458,467.94	\$ 1,350,109.34	-7.43%	\$1,565,782.47	7.36%

ANTICIPATED REVENUES:	Last Year	This Year	
Cash on Hand - June 30	\$ 2,577,382.93	2,808,619.91	
Taxes	\$ 956,518.00	956,518	
Assessment	\$ 556,701.00	572,845.00	
Other Income	\$ 47,427.32	47,500	
Interest	\$ 18,000.00	18,000	
District Deposits	\$ 2,700.00	2,700	
Retiree's Pass-through			
TOTAL	4,158,729	4,406,183	

DISBURSEMENTS:			
Budget	1,458,468	1,565,782	7.36%
Operating Reserve (3105.2)	839,081	872,269	3.96%
*Retro Infrastructure Equipment Reserve	1,416,334	1,517,753	7.16%
Adjust Aircraft Eng. Overhaul Reserve (3105.3)*	55,000	55,000	0.00%
Aircraft Replacement Reserve (3105.4)	250,000	250,000	0.00%
Contingency Reserve (3105.5)	139,847	145,378	3.96%
	\$2,700,261	Est Total Reserves (20-21)	\$2,840,400
* Capital Reserves			
TOTAL	4,158,729	4,406,183	

5.0% COLA

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT
PROPOSED BUDGET - FISCAL YEAR 2021-22

ACCT. NO.	CATEGORY	EXPENDED 2019-20	BUDGET 2020-21	EST. EXPENDED 2020-21	Est Exp vs Budget 2020-21	PROPOSED BUDGET 2021-22	% Change
5010	Salaries & Wages	\$634,466	\$664,318.00	\$661,773.00	-0.38%	\$705,838.00	6.25%
5020	OASDI, Retire.	120,946.29	138,123.80	136,571.32	-1.12%	153,662.85	11.25%
5021	OASDI	48,526.12	50,820.00	50,041.00	-1.53%	53,997.00	6.25%
5022	Retirement	54,801.17	61,648.80	61,729.32	0.13%	64,425.85	4.50%
5023	UAL	17,619.00	25,655.00	24,801.00	-3.33%	35,240.00	37.36%
5020	OASDI, Ret. Other						
5030	Gr. Ins., Unemp.	80,304.29	92,336.00	80,484.00	-12.84%	95,139.00	3.04%
5030	Unemp.		4,774.00	4784		4,784.00	
5033	Health Insurance Premiums		57,000.00	55,517.00		58,200.00	
5034	Health Insurance Admin		3,390.00	\$3,527.00		3,900.00	
5035	Health Insurance Claims		22,300.00	\$12,074.00		23,033.00	
5036	Life Insurance/Dental/Vision		4,872.00	\$4,582.00		5,222.00	
Sub-Totals		\$835,716.33	\$894,777.80	\$883,612.32	-1.25%	\$954,639.85	6.69%
5040	Insecticide	77,020.87	100,000.00	80,000.00	-25.00%	100,000.00	0.00%
5050	Clothing (Uniform and Laundry)	3,045.94	3,350.00	3,310.00	-1.19%	3,517.50	5.00%
5060	Communications	5,633.63	4,750.00	6,443.00	35.64%	5,500.00	15.79%
5090	Household	414.15	500.00	496.00	-0.80%	500.00	0.00%
5100	Insurance	64,663.86	73,700.00	77,324.77	4.92%	70,409.77	-4.46%
5101	Gen. Liab. Auto.	33,777.92	41,000.00	45,334.77	10.57%	36,909.77	-9.98%
5102	Aircraft	9,880.00	10,200.00	11,171.00	9.52%	11,500.00	12.75%
5103	Compensation	21,005.94	21,500.00	19,819.00	-7.82%	21,000.00	-2.33%
5104	Deductibles	0.00	1,000.00	1,000.00	0.00%	1,000.00	0.00%
5120	Equip. Maint.	36,843.26	45,685.00	46,321.00	1.39%	43,685.00	-4.38%
5121	Gas	18,257.47	22,000.00	18,857.00	-14.29%	20,000.00	-9.09%

5122	Parts, Repairs	6,944.05	6,500.00	6,500.00	0.00%	6,500.00	0.00%
5123	Shop Exp.	156.11	300.00	200.00	-33.33%	300.00	0.00%
5124	Aviation Fuel	6,160.10	7,885.00	4,334.00	-45.03%	7,885.00	0.00%
5125	Aviation Parts, Rep	5,325.53	9,000.00	16,430.00	82.56%	9,000.00	0.00%

F.W.M.A.D.
Preliminary Budget
Fiscal Year 2021-22
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ACCT. NO.	CATEGORY	EXPENDED 2019-20	BUDGET 2020-21	EST. EXPENDED 2020-21	Est Exp vs Budget 2020-21	PROPOSED BUDGET 2021-22	% Change
5130	Bldg. & Gr. Maint	5,617.60	4,000.00	3,559.00	-11.03%	4,000.00	0.00%
5140	Lab Expenses	23.84	1,000.00	500.00	-50.00%	1,000.00	0.00%
5150	Membership, Dues	16,455.00	17,000.00	16,043.00	-5.63%	16,800.00	-1.18%
5170	Office Expense	2,437.76	2,249.00	1,703.00	-24.28%	2,250.00	0.04%
5180	Professional Exp.	19,433.34	19,500.00	20,356.00	4.39%	20,500.00	5.13%
5200	Equip. Rentals	0.00	1,000.00	0.00	-100.00%	1,000.00	0.00%
5220	Small Tools	0.00	300.00	250.00	-16.67%	300.00	0.00%
5230	Dist. Spec. Exp.	39,924.86	57,800.00	50,945.00	-11.86%	59,250.00	2.51%
5231	Misc.	6,039.30	5,550.00	4,000.00	-27.93%	5,550.00	0.00%
5232	Field Expenses	1,363.99	2,500.00	500.00	-80.00%	2,500.00	0.00%
5233	Research	27.98	1,500.00	1,000.00	-33.33%	1,500.00	0.00%
5234	Surveillance	16,147.05	20,000.00	20,000.00	0.00%	21,000.00	5.00%
5235	Public Education	186.54	2,500.00	1,000.00	-60.00%	2,500.00	0.00%
5236	Aerial Contract	12,960.00	19,800.00	18,245.00	-7.85%	20,000.00	1.01%
5237	Digital Field Data Licensing	3,200.00	5,950.00	6,200.00	4.20%	6,200.00	4.20%
5250	Transportation	8,708.87	23,400.00	8,800.00	-62.39%	23,400.00	0.00%
5251	Trustees	5,800.00	8,000.00	6,300.00	-21.25%	8,000.00	0.00%
5252	Meals, Rooms	2,908.87	15,400.00	2,500.00	-83.77%	15,400.00	0.00%

5260	Utilities	14,369.34	13,500.00	14,490.00	7.33%	15,000.00	11.11%
Sub-totals		\$294,592.32	\$367,734.00	\$330,540.77	-10.11%	\$367,112.27	-0.17%
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ACCT. NO.	CATEGORY	EXPENDED 2019-20	BUDGET 2020-21	EST. EXPENDED 2020-21	Est Exp vs Budget 2020-21	PROPOSED BUDGET 2021-22	% Change
5340	Fees & Assess.	3,705.43	3,500.00	3,500.00	0.00%	3,500.00	0.00%
5360	Bldg. & Gr. Improv.	0.00	5,000.00	0.00	-100.00%	5,000.00	0.00%
5370	Equipment	15,199.15	55,000.00	0.00	-100.00%	107,000.00	94.55%
5371	Office	0.00	0.00	0.00			
5372	Auto	15,199.15	20,000.00		-100.00%	32,000.00	
5373	Aircraft	0.00					
5374	Shop	0.00			0.00%		
5375	Field	0.00	35,000.00		0.00%	75,000.00	114.29%
5380	Retiree Pass Through	489.02		0.00	#DIV/0!	0.00	#DIV/0!
5390	Long-Term Debt	132,456.14	132,456.14	132,456.25	0.00%	132,456.14	0.00%
		0					
		0					
Sub-totals		151,849.74	195,956.14	135,956.25	-30.62%	247,956.14	26.54%
Budget Totals		\$1,282,158.39	\$1,458,467.94	\$ 1,350,109.34	-7.43%	\$1,569,708.26	7.63%

ANTICIPATED REVENUES:	Last Year	This Year
Cash on Hand - June 30	\$ 2,577,382.93	2,808,619.91
Taxes	\$ 956,518.00	956,518
Assessment	\$ 556,701.00	572,845.00
Other Income	\$ 47,427.32	47,500
Interest	\$ 18,000.00	18,000
District Deposits	\$ 2,700.00	2,700
Retiree's Pass-through		
TOTAL	4,158,729	4,406,183

DISBURSEMENTS:				
Budget	1,458,468	1,569,708	7.63%	
Operating Reserve (3105.2)	839,081	874,625	4.24%	
*Retro Infrastructure Equipment Reserve	1,416,334	1,511,079	6.69%	
Adjust Aircraft Eng. Overhaul Reserve (3105.3)*	55,000	55,000	0.00%	
Aircraft Replacement Reserve (3105.4)	250,000	250,000	0.00%	
Contingency Reserve (3105.5)	139,847	145,771	4.24%	
	\$2,700,261	Est Total Reserves (20-21)		\$2,836,475
* Capital Reserves				
TOTAL	4,158,729	4,406,183		