

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

**District Office, 2555 N Street, Firebaugh, California  
June 08, 2023  
12:45 p.m.**

-Fresno Westside Mosquito Abatement District, Monthly Regular Board Meeting  
Thursday, June 09, 2022 · 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. PUBLIC HEARING AND CONSIDERATION OF THE LEVY OF ASSESSMENTS FOR THE PROPOSED MOSQUITO AND DISEASE CONTROL ASSESSMENT FOR THE FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT – This is an action item.**

- a) The Board will accept the Engineer’s Report as the final Engineer’s Report.
- b) The Board will hear comments from all interested persons desiring to be heard regarding the renewal of this Assessment.
- c) Close Public Hearing and Return to the Regular Board Meeting.
- d) **LEVY OF THE MOSQUITO AND DISEASE CONTROL ASSESSMENT**  
The Board will adopt a Resolution Approving the Engineer's Report, Confirming the Diagram and Assessment, and Ordering the Levy of the Mosquito and Disease Control Assessment for Fiscal Year 2023–24. **RESOLUTION # 298**

**6. GENERAL CONSENT ITEMS**

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

**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)

## **9. 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.

- AMCA Washington Days Conference, May 15-18, 2023, Washington DC.

### 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.

## **10. 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) AUTHORIZE SCI TO MAKE REVISIONS TO ASSESSMENT ROLL

The Board will consider authorizing the consulting contractor for our benefit assessment, SCI, to make changes to the assessment roll on behalf of this District.

### 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 1/12<sup>th</sup> 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) AERIAL PROGRAM UPDATE

The board will receive updates on the current status of the aerial program and may make decisions regarding the repair or replacement of the current aircraft.

## **11. 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.

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

## **13. ADJOURNMENT**

The next regular meeting of the Board will be held on **July 13, 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](mailto:admin@fresnowestmosquito.com).

**RESOLUTION NO. 298**

**A RESOLUTION ORDERING THE LEVY OF ASSESSMENTS  
FOR FISCAL YEAR 2023-24  
FOR THE FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT  
MOSQUITO AND DISEASE CONTROL ASSESSMENT**

**WHEREAS**, the Fresno Westside Mosquito Abatement District ("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 projects and services; 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**, an assessment for mosquito and disease control projects and services has been given the distinctive designation of the "Mosquito and Disease Control Assessment" ("Assessment"), and is primarily described as encompassing the boundaries of the District; 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 of Trustees of the Fresno Westside Mosquito Abatement District by Resolution No. 218 passed on July 12, 2007;

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

**SECTION 1.** SCI Consulting Group, the Engineer of Work, 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 for the Assessment (the "Report"). The Report has been made, filed with the District and duly considered by the Board and is hereby deemed sufficient and approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.

**SECTION 2.** On May 11, 2023, this Board adopted Resolution No. 293 to continue to levy and collect Assessments for fiscal year 2023-24, preliminarily approving the Engineer's Report, and providing for notice of hearing on June 8, 2023 at the hour of 12:45 p.m. at the Fresno Westside Mosquito Abatement District Office located at 2555 N Street, Firebaugh, CA 93622.

**SECTION 3.** At the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the continuation of Assessment were fully heard and considered by this Board, and all oral statements and all written protests or communications were duly heard, considered and overruled, and this Board there by acquired jurisdiction to order the levy of Assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.

**NOW, THEREFORE, IT IS FOUND, DETERMINED, RESOLVED AND ORDERED, that:**

**SECTION 4.** The above recitals are true and correct

**SECTION 5.** The public interest, convenience and necessity require that the levy be made.

**SECTION 6.** The Engineer's Report for the Assessment together with the proposed Assessment roll for fiscal year 2023-24 is hereby confirmed and approved.

**SECTION 7.** That based on the oral and documentary evidence, including the Engineer's Report offered and received at the public hearing, the Board expressly finds and determines that: (a) each of the several lots and parcels of land subject to the Assessment will be specially benefited by the services to be financed by the Assessment proceeds in at least the amount of the Assessment apportioned against such lots and parcels of land, respectively; and (b) that there is substantial evidence to support , and the weight of the evidence preponderates in favor of, said finding and determination as to special benefit to property from the mosquito and disease control services to be financed with Assessment proceeds.

**SECTION 8.** That Assessments for fiscal year 2023-24 shall be levied at the rate of fifty two dollars and six cents (\$53.63 per single family equivalent benefit unit as specified in the Engineer's Report for fiscal year 2023-24 with estimated total annual Assessment revenues as set forth in the Engineer's Report; and

**SECTION 9.** That the mosquito and disease control projects and services to be financed with Assessment proceeds described in the Engineer's Report are hereby ordered.

**SECTION 10.** No later than August 10<sup>th</sup> following such adoption, the Board shall file a certified copy of the Assessment and a certified copy of this resolution with the Auditor of the County of Fresno ("County Auditor"). Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of Assessment. The Assessments shall be collected at the same time and in the same manner as County taxes are collected and all the laws providing for collection and enforcement shall apply to the collection and enforcement of the Assessments. After collection by the County, the net amount of the Assessments, after deduction of any compensation due the County for collection, shall be paid to the Mosquito and Disease Control Assessment.

**SECTION 11.** All revenues from Assessments shall be deposited in a separate fund established under the distinctive designation of the Fresno Westside Mosquito Abatement District, Mosquito and Disease Control Assessment.

**SECTION 12.** The Assessment, as it applies to any parcel, may be corrected, cancelled or a refund granted as appropriate, by order of the Board of Trustees of the District. Any such corrections, cancellations or refunds shall be limited to the current fiscal year.

**PASSED and ADOPTED** by the Board of Trustees of the Fresno Westside Mosquito Abatement District at a regular meeting thereof held on June 8, 2023, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

\_\_\_\_\_  
Leo Capuchino, President  
Board of Trustees, Fresno Westside Mosquito Abatement District

ATTEST:

\_\_\_\_\_  
Conlin Reis, Board Secretary  
Fresno Westside Mosquito Abatement District

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

MINUTES: Board Meeting -----May 11, 2023  
Headquarters-----Firebaugh, California

Remote Meeting

TRUSTEES PRESENT: Capuchino, Williams, Ram, Felker

TRUSTEES ABSENT: Fontana

OTHERS PRESENT: Conlin Reis, Dist. Manager

President Capuchino called the meeting to order at 12:45 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 Ram                      SECOND: Trustee Felker

There was no public comment.

\* A motion was made, seconded, and passed unanimously to add two additional items to the agenda: a resolution authorizing the manager to deal with Cal OES and FEMA for emergency funds, and a resolution declaring public health emergency conditions related to the recent storms. Both actions were determined to be necessary due to the pending submission deadline for financial support.

MOTION: Trustee Ram                      SECOND: Trustee Felker

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.

\* The Manager presented the 2023-24 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 5% COLA in line with the current CPI and salary comparisons to similar districts.

MOTION: Trustee Felker                      SECOND: Trustee Ram

\* The Manager presented the 2023-24 Budget packet (including the draft proposed budget and the reserves report). After discussion, a motion was made, seconded and passed unanimously to approve the budget and reserves report as presented.

MOTION: Trustee Ram                      SECOND: Trustee Felker

\* The Manager presented the 23-24 Engineer's Report for the district's benefit assessment. After some discussion a motion was made, seconded, and passed unanimously to pass Resolution #293, approving the engineer's report and authorizing the provision of notice for the benefit assessment public hearing.

MOTION: Trustee Williams                      SECOND: Trustee Felker

RESOLUTION # 293

Ayes: Capuchino, Ram, Williams, Felker

Nos: None

Abstain/Absent: Fontana (Absent)

\* 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 #294, setting the appropriations limit as calculated.

MOTION: Trustee Ram      SECOND: Trustee Felker

RESOLUTION # 294

Ayes: Capuchino, Ram, Williams, Felker

Nos: None

Abstain/Absent: Fontana (Absent)

\* After some discussion a motion was made, seconded and, passed unanimously to ratify the modification to the asphalt project to account for prevailing wage requirements. .

MOTION: Trustee Williams      SECOND: Trustee Ram

\* The Manager presented a mutual aid agreement between Merced Mosquito Abatement District and the Fresno Westside Mosquito Abatement District. After some discussion a motion was made, seconded, and passed unanimously to pass Resolution #295, approving the mutual aid agreement. .

MOTION: Trustee Williams      SECOND: Trustee Ram

RESOLUTION # 295

Ayes: Capuchino, Ram, Williams, Felker

Nos: None

Abstain/Absent: Fontana (Absent)

\* The Manager presented a resolution approving the District Manager as the agent for the District when dealing with OES and FEMA related to aid funds. After some discussion a motion was made, seconded, and passed unanimously to pass Resolution #296.

MOTION: Trustee Williams      SECOND: Trustee Ram

RESOLUTION # 296

Ayes: Capuchino, Ram, Williams, Felker

Nos: None

Abstain/Absent: Fontana (Absent)

\* The Manager presented a resolution declaring a local public health emergency related to the recent storm and associated flooding.. After some discussion a motion was made, seconded, and passed unanimously to pass Resolution #297.

MOTION: Trustee Ram      SECOND: Trustee Felker

RESOLUTION # 297

Ayes: Capuchino, Ram, Williams, Felker

Nos: None

Abstain/Absent: Fontana (Absent)

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 1:40 p.m. The next regular meeting of the Board will be held on June 08, 2023.

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Chairman

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Secretary



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

**SPECIAL MEETING  
May 31, 2023  
10:00 a.m.**

*Special Meeting: Aircraft Repair  
Wednesday, May 31 · 10:00 – 11:00am  
Time zone: America/Los\_Angeles  
Google Meet joining info  
Video call link: <https://meet.google.com/xjc-egpd-veb>  
Or dial: (US) +1 650-667-2865 PIN: 598 980 366#  
More phone numbers: <https://tel.meet/xjc-egpd-veb?pin=7143552733530>*

**SPECIAL MEETING:**

**AGENDA**

**1. CALL TO ORDER**

**2. ROLL CALL**

**3. AIRCRAFT REPAIR**

The Board will consider two alternatives for repair of the District aircraft's engine.

**4. ADJOURNMENT**

The next regular meeting of the Board is **June 8th, 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](mailto:admin@fresnowestmosquito.com).

**Fresno Westside Mosquito Abatement District**  
**Checks for Ratification**  
**May 17 through June 7, 2023**

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
<b>May 17 - Jun 7, 23</b>				
05/26/2023		QuickBooks Payroll Service	Created by Payroll Service on 05/22/2023	-16,168.09
05/30/2023		QuickBooks Payroll Service	Created by Direct Deposit Service on 05/26...	-1.75
06/01/2023	AutoPay	Blue Shield of California	Health Ins. Premium_June_2023	-5,106.55
06/05/2023	AutoPay	Pacific Gas & Electric Co.	Utilities	-1,289.27
05/31/2023	E-Pay	FRESNO WESTSIDE M.A.D.	FIT, MED, OASDI	-6,423.86
05/31/2023	E-Pay	FRESNO WESTSIDE M.A.D.	CA - St Tax	-531.51
05/31/2023	E-Pay	VOYA Institutional Trust Co.	Def Comp	-150.00
05/31/2023	E-Pay	Calpers 457	Def Comp	-3,850.00
05/31/2023	E-Pay	FRESNO WESTSIDE M.A.D.	CalPERS Classic	-6,495.98
05/31/2023	E-Pay	FRESNO WESTSIDE M.A.D.	CalPERS PEPRA	-2,317.00
06/01/2023	E-Pay	Mutual of Omaha	Life Insurance - June	-126.85
05/30/2023	DD2093	Diedrich, Matt	Direct Deposit	0.00
05/30/2023	DD2094	Quigley, Robert	Direct Deposit	0.00
05/30/2023	DD2095	Ramos, Edward	Direct Deposit	0.00
05/30/2023	DD2096	Reis, Conlin	Direct Deposit	0.00
05/30/2023	DD2097	Rowan, Chance D	Direct Deposit	0.00
05/30/2023	DD2098	Verdugo, Alfredo J	Direct Deposit	0.00
05/30/2023	DD2099	Young, Brenda D	Direct Deposit	0.00
05/30/2023	9126	Chapman, Brian	Pay Period 05/16/2023 - 05/31/2023	-1,732.52
05/30/2023	9127	Howard, Robert C.	Pay Period 05/16/2023 - 05/31/2023	-1,584.24
05/30/2023	9128	Magallanes, Armando JR	Pay Period 05/16/2023 - 05/31/2023	-1,396.33
05/31/2023	9129	Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
05/26/2023	301254	SOLAR MAINTENANCE PRO'S INC	Solar Install down payment	-76,044.00
<b>May 17 - Jun 7, 23</b>				<b>-123,717.95</b>

**Fresno Westside Mosquito Abatement District**  
**Checks for Approval**  
**June 8 - 15, 2023**

06/07/23

Date	Num	Name	Memo	Amount
<b>Jun 8 - 15, 23</b>				
06/14/2023		QuickBooks Payroll Service	Created by Payroll Service on 06/07/2023	-16,260.48
06/15/2023		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
06/14/2023		QuickBooks Payroll Service	Created by Direct Deposit Service on 06/07/2023	-1.75
06/15/2023	E-Pay	VOYA Institutional Trust Co.	Def Comp	-150.00
06/15/2023	E-Pay	FRESNO WESTSIDE M.A.D.	FIT, MED, OASDI	-6,443.66
06/15/2023	E-Pay	FRESNO WESTSIDE M.A.D.	CA- St Tax	-525.09
06/15/2023	DD2100	Capuchino, S. Leo	Direct Deposit	0.00
06/15/2023	DD2101	Diedrich, Matt	Direct Deposit	0.00
06/15/2023	DD2102	Quigley, Robert	Direct Deposit	0.00
06/15/2023	DD2103	Ramos, Edward	Direct Deposit	0.00
06/15/2023	DD2104	Reis, Conlin	Direct Deposit	0.00
06/15/2023	DD2105	Rowan, Chance D	Direct Deposit	0.00
06/15/2023	DD2106	Verdugo, Alfredo J	Direct Deposit	0.00
06/15/2023	DD2107	Young, Brenda D	Direct Deposit	0.00
06/08/2023	9130	ASI Administrative Solutions	Claims 2198	-2,613.60
06/08/2023	9131	ASI Administrative Solutions	Admin_May	-260.00
06/08/2023	9132	AT&T - CALNET	Office phones	-80.52
06/08/2023	9133	Guthrie Petroleum	Gasoline	-5,171.64
06/08/2023	9134	TDC Aero Logistics Inc.	Aircraft Management_May	-2,986.50
06/15/2023	9135	Felker, Robert	Trustee in-lieu_MAY	-92.35
06/15/2023	9136	Fontana, Eric	Trustee in-lieu_MAY	-92.35
06/15/2023	9137	Ram, Rene	Trustee in-lieu_MAY	-92.35
06/15/2023	9138	Williams, Frank	Trustee in-lieu_MAY	-92.35
06/15/2023	9139	Chapman, Brian	Pay Period 06/01/2023 - 06/15/2023	-1,732.53
06/15/2023	9140	Howard, Robert C.	Pay Period 06/01/2023 - 06/15/2023	-1,470.90
06/15/2023	9141	Magallanes, Armando JR	Pay Period 06/01/2023 - 06/15/2023	-1,279.97
06/13/2023	301255	US Bank Corporate Payment Systems	CalCard Payment	-37,755.65
06/13/2023	301256	HART PAVING & GRADING, INC	Repave grounds	-35,259.00
06/13/2023	301257	FRESNO WESTSIDE M.A.D.	Replenish revolving account	-103,000.00
06/13/2023	301257	FRESNO WESTSIDE M.A.D.	Replenish revolving account	103,000.00
06/13/2023	301258	HAYS COMPANIES, INC.	Aviation Ins. Policy	-11,620.00
<b>Jun 8 - 15, 23</b>				<b>-124,480.69</b>

**Fresno Westside Mosquito Abatement District**  
**Profit & Loss**  
**May 2023**

06/07/23

Accrual Basis

	May 23	May 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
District Deposits	0.00	669.50
Interest	0.00	52.04
Other Charge	0.00	1,526.00
Taxes - Property	8,368.32	0.00
<b>Total Income</b>	<u>8,368.32</u>	<u>2,247.54</u>
<b>Gross Profit</b>	8,368.32	2,247.54
<b>Expense</b>		
5010 Salaries & Wages	60,611.67	60,947.20
5020 OASDI, Retirement		
5021 OASDI	4,606.27	4,669.08
5022 CalPERS Normal	5,115.54	5,362.70
<b>Total 5020 OASDI, Retirement</b>	<u>9,721.81</u>	<u>10,031.78</u>
5030 Gr. Ins., Unemp.		
5032 Unemp.	251.80	273.00
5033 Health Insurance Premiums	9,366.88	0.00
5034 Health Insurance Admin.	260.00	292.50
5035 Health Insurance Claims	2,821.24	418.40
5036 Life/Dental/Vision Ins.	74.00	376.53
5030 Gr. Ins., Unemp. - Other	0.00	0.00
<b>Total 5030 Gr. Ins., Unemp.</b>	<u>12,773.92</u>	<u>1,360.43</u>
5040 Insecticide	14,373.63	17,944.19
5050 Clothing	347.40	268.64
5060 Communications	413.89	212.90
5090 Household	114.83	96.30
5100 Insurance		
5102 Aircraft	11,620.00	0.00
<b>Total 5100 Insurance</b>	<u>11,620.00</u>	<u>0.00</u>
5120 Equipment Maintenance		
5121 Gas & Oil	2,620.46	2,583.23
5122 Parts, Repairs	3,415.10	1,543.90
5123 Shop Expense	91.14	22.64
5124 Gas & Oil - Aircraft	790.08	0.00
<b>Total 5120 Equipment Maintenance</b>	<u>6,916.78</u>	<u>4,149.77</u>
5130 Bldg and Grounds Maint.	0.00	96.08
5140 Lab Expenses	0.00	697.18

**Fresno Westside Mosquito Abatement District**  
**Profit & Loss**  
**May 2023**

06/07/23

Accrual Basis

	May 23	May 22
5170 Office Expense	1,138.00	63.00
5230 District Special Expense		
5231 Miscellaneous	360.07	0.00
5232 Field Expenses	861.16	540.20
5234 Surveillance	863.13	1,959.56
5236 Aerial Management	2,986.50	300.00
5237 Digital Field Data License	6,166.91	2,307.12
<b>Total 5230 District Special Expense</b>	<b>11,237.77</b>	<b>5,106.88</b>
5250 Transportation		
5251 Trustees	500.00	400.00
5252 Travel Expenses	2,259.76	1,243.88
<b>Total 5250 Transportation</b>	<b>2,759.76</b>	<b>1,643.88</b>
5260 Utilities	1,386.69	1,283.62
5340 Fees & Assessments	0.00	5.00
5360 Bldg & Grounds Improve.	35,259.00	0.00
5370 Capital Outlay		
5375 Field	0.00	10,075.05
<b>Total 5370 Capital Outlay</b>	<b>0.00</b>	<b>10,075.05</b>
Payroll Expenses	3.50	3.50
<b>Total Expense</b>	<b>168,678.65</b>	<b>113,985.40</b>
<b>Net Ordinary Income</b>	<b>-160,310.33</b>	<b>-111,737.86</b>
<b>Net Income</b>	<b>-160,310.33</b>	<b>-111,737.86</b>

**Fresno Westside Mosquito Abatement District**  
**Budget Comparison by Account**  
July 2022 through May 2023

	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
District Deposits	1,979.90	2,700.00	-720.10	73.3%
Interest	21,986.88	20,000.00	1,986.88	109.9%
Other Charge	51,986.84	60,000.00	-8,013.16	86.6%
Taxes - Benefit Assessment	607,091.09	640,283.00	-33,191.91	94.8%
Taxes - Property	1,087,779.08	1,004,000.00	83,779.08	108.3%
<b>Total Income</b>	<b>1,770,823.79</b>	<b>1,726,983.00</b>	<b>43,840.79</b>	<b>102.5%</b>
<b>Gross Profit</b>	<b>1,770,823.79</b>	<b>1,726,983.00</b>	<b>43,840.79</b>	<b>102.5%</b>
<b>Expense</b>				
5010 Salaries & Wages	655,021.06	762,934.00	-107,912.94	85.9%
5020 OASDI, Retirement				
5021 OASDI	48,739.15	58,364.00	-9,624.85	83.5%
5022 CalPERS Normal	56,446.29	68,898.00	-12,451.71	81.9%
5023 Unfunded Accrued Liability	45,475.00	47,087.00	-1,612.00	96.6%
<b>Total 5020 OASDI, Retirement</b>	<b>150,660.44</b>	<b>174,349.00</b>	<b>-23,688.56</b>	<b>86.4%</b>
5030 Gr. Ins., Unemp.				
5032 Unemp.	4,789.11	4,774.00	15.11	100.3%
5033 Health Insurance Premiums	53,027.23	60,408.00	-7,380.77	87.8%
5034 Health Insurance Admin.	3,042.50	3,672.00	-629.50	82.9%
5035 Health Insurance Claims	27,395.98	23,033.00	4,362.98	118.9%
5036 Life/Dental/Vision Ins.	3,426.11	5,222.00	-1,795.89	65.6%
5030 Gr. Ins., Unemp. - Other	0.00			
<b>Total 5030 Gr. Ins., Unemp.</b>	<b>91,680.93</b>	<b>97,109.00</b>	<b>-5,428.07</b>	<b>94.4%</b>
5040 Insecticide	95,879.53	100,000.00	-4,120.47	95.9%
5050 Clothing	3,191.73	3,690.00	-498.27	86.5%
5060 Communications	5,278.84	5,500.00	-221.16	96.0%
5090 Household	617.24	500.00	117.24	123.4%
5100 Insurance				
5101 General, Liability, Auto	35,993.15	35,833.00	160.15	100.4%
5102 Aircraft	11,282.00	11,500.00	-218.00	98.1%
5103 Compensation	17,946.05	21,000.00	-3,053.95	85.5%
5104 Deductibles	0.00	1,000.00	-1,000.00	0.0%
<b>Total 5100 Insurance</b>	<b>65,221.20</b>	<b>69,333.00</b>	<b>-4,111.80</b>	<b>94.1%</b>
5120 Equipment Maintenance				
5121 Gas & Oil	24,272.71	33,500.00	-9,227.29	72.5%
5122 Parts, Repairs	9,348.68	6,500.00	2,848.68	143.8%
5123 Shop Expense	1,181.01	300.00	881.01	393.7%
5124 Gas & Oil - Aircraft	3,842.77	10,450.00	-6,607.23	36.8%

**Fresno Westside Mosquito Abatement District**  
**Budget Comparison by Account**  
July 2022 through May 2023

	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
5125 Parts & Repairs, Aircraft	7,370.41	9,000.00	-1,629.59	81.9%
<b>Total 5120 Equipment Maintenance</b>	<b>46,015.58</b>	<b>59,750.00</b>	<b>-13,734.42</b>	<b>77.0%</b>
5130 Bldg and Grounds Maint.	3,774.53	4,230.00	-455.47	89.2%
5140 Lab Expenses	0.00	1,000.00	-1,000.00	0.0%
5150 Membership and Dues	17,131.00	17,700.00	-569.00	96.8%
5170 Office Expense	4,479.78	2,250.00	2,229.78	199.1%
5180 Professional Services	22,350.44	21,500.00	850.44	104.0%
5200 Equipment Rentals	0.00	1,000.00	-1,000.00	0.0%
5220 Small Tools	0.00	300.00	-300.00	0.0%
<b>5230 District Special Expense</b>				
5231 Miscellaneous	11,102.45	5,550.00	5,552.45	200.0%
5232 Field Expenses	3,217.46	2,500.00	717.46	128.7%
5233 Research	36.60	1,500.00	-1,463.40	2.4%
5234 Surveillance	18,568.92	21,000.00	-2,431.08	88.4%
5235 Public Education	1,652.41	2,500.00	-847.59	66.1%
5236 Aerial Management	18,901.50	20,000.00	-1,098.50	94.5%
5237 Digital Field Data License	6,166.91	7,200.00	-1,033.09	85.7%
<b>Total 5230 District Special Expense</b>	<b>59,646.25</b>	<b>60,250.00</b>	<b>-603.75</b>	<b>99.0%</b>
<b>5250 Transportation</b>				
5251 Trustees	4,200.00	8,000.00	-3,800.00	52.5%
5252 Travel Expenses	9,211.39	15,400.00	-6,188.61	59.8%
<b>Total 5250 Transportation</b>	<b>13,411.39</b>	<b>23,400.00</b>	<b>-9,988.61</b>	<b>57.3%</b>
5260 Utilities	18,184.70	18,000.00	184.70	101.0%
5340 Fees & Assessments	154.12	3,500.00	-3,345.88	4.4%
5360 Bldg & Grounds Improve.	176,799.00	5,000.00	171,799.00	3,536.0%
<b>5370 Capital Outlay</b>				
5371 Office	2,855.64	8,500.00	-5,644.36	33.6%
5372 Auto	0.00	40,000.00	-40,000.00	0.0%
5375 Field	5,003.57	100,000.00	-94,996.43	5.0%
<b>Total 5370 Capital Outlay</b>	<b>7,859.21</b>	<b>148,500.00</b>	<b>-140,640.79</b>	<b>5.3%</b>
5390 Long Term Debt	132,456.14	132,456.00	0.14	100.0%
Payroll Expenses	20.50			
<b>Total Expense</b>	<b>1,569,833.61</b>	<b>1,712,251.00</b>	<b>-142,417.39</b>	<b>91.7%</b>
<b>Net Ordinary Income</b>	<b>200,990.18</b>	<b>14,732.00</b>	<b>186,258.18</b>	<b>1,364.3%</b>
<b>Net Income</b>	<b>200,990.18</b>	<b>14,732.00</b>	<b>186,258.18</b>	<b>1,364.3%</b>

**Fresno Westside Mosquito Abatement District**  
**Year to Date Comparison**  
**July 2022 through May 2023**

06/07/23

	Jul '22 - May 23	Jul '21 - May 22	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
District Deposits	1,979.90	128,353.97	-126,374.07	-98.5%
Interest	21,986.88	16,475.23	5,511.65	33.5%
Other Charge	51,986.84	63,399.99	-11,413.15	-18.0%
Taxes - Benefit Assessment	607,091.09	548,768.82	58,322.27	10.6%
Taxes - Property	1,087,779.08	969,150.76	118,628.32	12.2%
<b>Total Income</b>	<b>1,770,823.79</b>	<b>1,726,148.77</b>	<b>44,675.02</b>	<b>2.6%</b>
<b>Gross Profit</b>	<b>1,770,823.79</b>	<b>1,726,148.77</b>	<b>44,675.02</b>	<b>2.6%</b>
<b>Expense</b>				
5010 Salaries & Wages	655,021.06	642,994.38	12,026.68	1.9%
5020 OASDI, Retirement				
5021 OASDI	48,739.15	49,033.21	-294.06	-0.6%
5022 CalPERS Normal	56,446.29	58,989.70	-2,543.41	-4.3%
5023 Unfunded Accrued Liability	45,475.00	35,240.00	10,235.00	29.0%
<b>Total 5020 OASDI, Retirement</b>	<b>150,660.44</b>	<b>143,262.91</b>	<b>7,397.53</b>	<b>5.2%</b>
5030 Gr. Ins., Unemp.				
5032 Unemp.	4,789.11	4,652.66	136.45	2.9%
5033 Health Insurance Premiums	53,027.23	51,133.26	1,893.97	3.7%
5034 Health Insurance Admin.	3,042.50	3,367.50	-325.00	-9.7%
5035 Health Insurance Claims	27,395.98	12,345.93	15,050.05	121.9%
5036 Life/Dental/Vision Ins.	3,426.11	4,269.93	-843.82	-19.8%
5030 Gr. Ins., Unemp. - Other	0.00	0.00	0.00	0.0%
<b>Total 5030 Gr. Ins., Unemp.</b>	<b>91,680.93</b>	<b>75,769.28</b>	<b>15,911.65</b>	<b>21.0%</b>
5040 Insecticide	95,879.53	64,741.12	31,138.41	48.1%
5050 Clothing	3,191.73	2,919.11	272.62	9.3%
5060 Communications	5,278.84	4,519.32	759.52	16.8%
5090 Household	617.24	365.68	251.56	68.8%
5100 Insurance				
5101 General, Liability, Auto	35,993.15	36,909.77	-916.62	-2.5%
5102 Aircraft	11,282.00	11,290.70	-8.70	-0.1%
5103 Compensation	17,946.05	17,164.58	781.47	4.6%
<b>Total 5100 Insurance</b>	<b>65,221.20</b>	<b>65,365.05</b>	<b>-143.85</b>	<b>-0.2%</b>
5120 Equipment Maintenance				
5121 Gas & Oil	24,272.71	26,823.51	-2,550.80	-9.5%
5122 Parts, Repairs	9,348.68	10,639.61	-1,290.93	-12.1%
5123 Shop Expense	1,181.01	449.95	731.06	162.5%
5124 Gas & Oil - Aircraft	3,842.77	5,603.18	-1,760.41	-31.4%
5125 Parts & Repairs, Aircraft	7,370.41	10,025.23	-2,654.82	-26.5%



**Fresno Westside Mosquito Abatement District**  
**Year to Date Comparison**  
**July 2022 through May 2023**

06/07/23

	Jul '22 - May 23	Jul '21 - May 22	\$ Change	% Change
5120 Equipment Maintenance - Other	0.00	0.27	-0.27	-100.0%
<b>Total 5120 Equipment Maintenance</b>	<b>46,015.58</b>	<b>53,541.75</b>	<b>-7,526.17</b>	<b>-14.1%</b>
5130 Bldg and Grounds Maint.	3,774.53	2,532.25	1,242.28	49.1%
5140 Lab Expenses	0.00	697.18	-697.18	-100.0%
5150 Membership and Dues	17,131.00	16,763.00	368.00	2.2%
5170 Office Expense	4,479.78	2,052.86	2,426.92	118.2%
5180 Professional Services	22,350.44	21,027.04	1,323.40	6.3%
5200 Equipment Rentals	0.00	931.65	-931.65	-100.0%
5220 Small Tools	0.00	119.08	-119.08	-100.0%
<b>5230 District Special Expense</b>				
5231 Miscellaneous	11,102.45	5,895.34	5,207.11	88.3%
5232 Field Expenses	3,217.46	2,118.06	1,099.40	51.9%
5233 Research	36.60	51.92	-15.32	-29.5%
5234 Surveillance	18,568.92	15,807.99	2,760.93	17.5%
5235 Public Education	1,652.41	994.38	658.03	66.2%
5236 Aerial Management	18,901.50	15,195.00	3,706.50	24.4%
5237 Digital Field Data License	6,166.91	5,107.12	1,059.79	20.8%
<b>Total 5230 District Special Expense</b>	<b>59,646.25</b>	<b>45,169.81</b>	<b>14,476.44</b>	<b>32.1%</b>
<b>5250 Transportation</b>				
5251 Trustees	4,200.00	5,000.00	-800.00	-16.0%
5252 Travel Expenses	9,211.39	12,307.58	-3,096.19	-25.2%
<b>Total 5250 Transportation</b>	<b>13,411.39</b>	<b>17,307.58</b>	<b>-3,896.19</b>	<b>-22.5%</b>
5260 Utilities	18,184.70	16,632.66	1,552.04	9.3%
5340 Fees & Assessments	154.12	99.28	54.84	55.2%
5360 Bldg & Grounds Improve.	176,799.00	531.53	176,267.47	33,162.3%
<b>5370 Capital Outlay</b>				
5371 Office	2,855.64	0.00	2,855.64	100.0%
5375 Field	5,003.57	10,075.05	-5,071.48	-50.3%
<b>Total 5370 Capital Outlay</b>	<b>7,859.21</b>	<b>10,075.05</b>	<b>-2,215.84</b>	<b>-22.0%</b>
5390 Long Term Debt	132,456.14	132,456.14	0.00	0.0%
Payroll Expenses	20.50	40.25	-19.75	-49.1%
<b>Total Expense</b>	<b>1,569,833.61</b>	<b>1,319,913.96</b>	<b>249,919.65</b>	<b>18.9%</b>
<b>Net Ordinary Income</b>	<b>200,990.18</b>	<b>406,234.81</b>	<b>-205,244.63</b>	<b>-50.5%</b>
<b>Net Income</b>	<b>200,990.18</b>	<b>406,234.81</b>	<b>-205,244.63</b>	<b>-50.5%</b>

**Fresno Westside Mosquito Abatement District**  
**Balance Sheet Comparison**  
As of May 31, 2023

	May 31, 23	May 31, 22	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
CCVCJPA Deposit	537,515.29	533,914.29	3,601.00	0.7%
Fresno Co. Treasury	3,082,024.69	2,751,406.50	330,618.19	12.0%
Petty Cash	200.00	200.00	0.00	0.0%
Westamerica Bank	59,072.65	72,998.35	-13,925.70	-19.1%
<b>Total Checking/Savings</b>	3,678,812.63	3,358,519.14	320,293.49	9.5%
<b>Total Current Assets</b>	3,678,812.63	3,358,519.14	320,293.49	9.5%
<b>TOTAL ASSETS</b>	<b>3,678,812.63</b>	<b>3,358,519.14</b>	<b>320,293.49</b>	<b>9.5%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
Accounts Payable	116,650.10	7,088.30	109,561.80	1,545.7%
<b>Total Accounts Payable</b>	116,650.10	7,088.30	109,561.80	1,545.7%
<b>Credit Cards</b>				
US Bank Cal Card	38,756.13	33,396.75	5,359.38	16.1%
<b>Total Credit Cards</b>	38,756.13	33,396.75	5,359.38	16.1%
<b>Other Current Liabilities</b>				
Accrued vacation	57,109.87	57,948.11	-838.24	-1.5%
CA-Unemp.	588.96	441.72	147.24	33.3%
Payroll Liabilities	1,223.12	495.04	728.08	147.1%
<b>Total Other Current Liabilities</b>	58,921.95	58,884.87	37.08	0.1%
<b>Total Current Liabilities</b>	214,328.18	99,369.92	114,958.26	115.7%
<b>Total Liabilities</b>	214,328.18	99,369.92	114,958.26	115.7%
<b>Equity</b>				
Opening Bal Equity	886,698.38	886,698.38	0.00	0.0%
Retained Earnings	2,376,795.89	1,966,216.03	410,579.86	20.9%
Net Income	200,990.18	406,234.81	-205,244.63	-50.5%
<b>Total Equity</b>	3,464,484.45	3,259,149.22	205,335.23	6.3%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,678,812.63</b>	<b>3,358,519.14</b>	<b>320,293.49</b>	<b>9.5%</b>

## Setting Maximum Value for Revolving Fund

Total Budget = \$ 1,727,088

$1/12$  (0.08333) of \$1,727,088 = \$143,918

$\$143,918 \times 110\% = \$158,310$

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**Maximum Value Not to Exceed \$158,310**

COUNTY OF FRESNO  
AUDITOR-CONTROLLER/TREASURER-TAX COLLECTOR  
SPECIAL ACCOUNTING DIVISION  
SPECIAL DISTRICT/ORGANIZATION DATA SHEET

FUND: 4600  
SUBCLASS: 10000  
DATE: June 8, 2023

SPECIAL DISTRICT/ORGANIZATION: Fresno Westside Mosquito Abatement District

MAILING ADDRESS OF OFFICE: 2555 N Street Firebaugh, CA 93622

PHYSICAL OFFICE ADDRESS: 2555 N Street Firebaugh, CA 93622

OFFICE PHONE NUMBER: (559) 659-2437

LOCATION OF FINANCIAL RECORDS: 2555 N Street Firebaugh, CA 93622

CUSTODIAN OF RECORDS: Dianne Young 2555 N Street Firebaugh, CA 93622  
NAME ADDRESS  
[admin@fresnowestmosquito.com](mailto:admin@fresnowestmosquito.com)  
Email Address

CUSTODIAN OF CHECKS: Dianne Young 2555 N Street Firebaugh, CA 93622  
NAME ADDRESS  
[admin@fresnowestmosquito.com](mailto:admin@fresnowestmosquito.com)  
Email Address

<u>Board Member Name</u>	<u>Title</u>	<u>Signature</u>
<u>Leo Capuchino</u>	<u>President</u>	
<u>Eric Fontana</u>	<u>Vice President</u>	
<u>Frank Williams</u>	<u>Trustee</u>	
<u>Rene Ram</u>	<u>Trustee</u>	
<u>Robert Felker</u>	<u>Trustee</u>	
<u>Conlin Reis</u>	<u>Secretary to the Board</u>	

When are regular meetings of the governing board held: Second Thursday of each month at 12:45 PM.

AUTHORIZED SIGNATURES

The following individuals are authorized to sign checks on the Fresno County Treasury by statute or resolution of the governing board:

<u>NAME</u>	<u>TITLE</u>	<u>SIGNATURE</u>
<u>Leo Capuchino</u>	<u>President</u>	
<u>Eric Fontana</u>	<u>Vice President</u>	
<u>Frank Williams</u>	<u>Trustee</u>	
<u>Rene Ram</u>	<u>Trustee</u>	
<u>Robert Felker</u>	<u>Trustee</u>	
<u>Conlin Reis</u>	<u>Manager</u>	

How many signatures are required on checks? 2

The employees listed below are authorized to pick up:

BLANK CHECK STOCK

<u>VALIDATED CHECKS</u>	
<u>Conlin Reis</u>	<u>Conlin Reis</u>
<u>Dianne Young</u>	<u>Dianne Young</u>
<u>Chance Rowan</u>	<u>Chance Rowan</u>