

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

**October 10, 2019
12:45 p.m.**

AGENDA

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PLEDGE OF ALLEGIANCE**

4. ANNUAL AUDIT

Our Auditor, Bryant Jolley, C.P.A. (or his Associate) will present the annual audit of Financial Transactions for Fiscal Year 2018-19 to the Board for their acceptance and approval. If he is unable to attend in person, he will be available by telephone.

5. ITEMS GENERAL CONSENT

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

6. PUBLIC COMMENT

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

7. APPROVAL OF ADDITIONAL ITEMS OF IMMEDIATE NEED TO THE AGENDA
(Requires $\frac{2}{3}$ Board approval)

8. STAFF REPORTS AND INFORMATION

- a) OPERATIONS AND LEGISLATIVE REPORT
District staff will update the Board on District operations, legislative and regulatory issues, mosquito conditions, staffing, program plans for the oncoming season and other issues of importance to this District.
- b) MEETING REPORTS
District staff will present an oral report of all meetings attended since the last board meeting.
 - Fresno County Mosquito Districts, August 13, Fresno, CA
 - West Nile Virus Press Conference, August 22, Fresno, CA
- c) UPCOMING MEETINGS

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

- Big Fresno Fair, October 2nd – October 14th, Fresno, CA
- MVCAC Fall Mtg., October 29th – October 30th, Visalia, CA

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.

- POLICY 2105: DISTRICT VEHICLE USAGE**
The Board will review proposed revisions of this policy. Action, if needed, will be taken on this policy at the next regular board meeting.
- CHANGE IN HEALTH INSURANCE BROKER**
The Manager will discuss with Board the possibility of changing health insurance brokerage firms for the 2020 health plan calendar year.
- CDPH COOPERATIVE AGREEMENT**
The Manager will present the Cooperative Agreement with CDPH for consideration.
- CALPERS VALUATION REPORT & AMORTIZATION SCHEDULE**
The Board will review the valuation reports released August 2019 and discuss potential amortization options for the Misc Account.
- PERSONNEL APPRECIATION LUNCHEON**
The Board will review available options and take action to select a location for the annual Personnel Appreciation Luncheon to be held immediately preceding the board meeting on, Thursday, November 14th, 2019.

10. TRUSTEE ISSUES

- TRUSTEE REPORTS AND QUESTIONS**
The Trustees will report on mosquito conditions and public opinion in their respective areas. Any questions or problems will be presented to staff.

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

12. ADJOURNMENT

The next regular meeting of the Board is **to be determined.**

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 ----- August 8, 2019
Headquarters ----- Firebaugh, California

TRUSTEES PRESENT: Fontana, Capuchino, Williams, Fickett, Ram

TRUSTEES ABSENT: Felker

OTHERS PRESENT: Conlin Reis, District Manager.

President Fontana called the meeting to order at 12:48 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 Ram SECOND: Trustee Capuchino

There was no public comment.

There were no additional items added to the agenda.

The Manager provided an oral report to the Board on operations, correspondence, legislative issues and general information items that are of importance to this District. New detections of *Aedes aegypti* were made in Mendota and Firebaugh and the District had detected its first (three) positive WNV mosquito samples.

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

The Manager informed the Board of upcoming meetings and let them know which meetings he and staff plan to attend on behalf of the District. A listing of the meetings discussed appears in the agenda. No trustee participation was discussed at this time.

* The Board opened bids for the surplus truck. A bid for \$2800 was the highest bid received and board authorized sale for that amount (unanimous).

MOTION: Trustee Ram SECOND: Trustee Capuchino

* The Board reviewed the Capital Outlay report. After some discussion, a motion was made, seconded, and passed unanimously to approve the report as presented.

MOTION: Trustee Ram SECOND: Trustee Capuchino

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

The Board determined that the Trustee Dinner will be set for Wednesday September 11th, 2019.

There were no requests for future agenda items.

There being no further business, the meeting was adjourned at 2:00 p.m. Our next regular board meeting will be held on September 12, 2019.

Chairman

Secretary

Fresno Westside Mosquito Abatement District
Checks for Ratification
August 16 through October 9, 2019

Date	Num	Name	Memo	Amount
Aug 16 - Oct 9, 19				
08/29/2019		QuickBooks Payroll Service	Created by Payroll Service...	-14,847.68
09/12/2019		QuickBooks Payroll Service	Created by Payroll Service...	-14,853.56
09/27/2019		QuickBooks Payroll Service	Created by Payroll Service...	-14,839.76
09/03/2019	AutoPay	Blue Shield of California	Health Ins. Premium - Sep...	-5,239.92
09/05/2019	AutoPay	Pacific Gas & Electric Co.	Utilities	-1,579.02
10/01/2019	AutoPay	Blue Shield of California	Health Ins. Premium - Oct...	-5,239.92
10/07/2019	AutoPay	Pacific Gas & Electric Co.	Utilities	-1,457.87
08/30/2019	E-Pay	Fresno Westside M.A.D.	4649627650	-1,884.59
08/30/2019	E-Pay	Fresno Westside M.A.D.	698-1686-6	-594.05
08/30/2019	E-Pay	Fresno Westside M.A.D.	94-6037648	-6,171.10
08/30/2019	E-Pay	VOYA Institutional Trust Co.	Def Comp	-425.00
09/03/2019	E-Pay	Mutual of Omaha	Life Insurance - September...	-179.35
08/30/2019	E-Pay	Calpers 457	Def Comp	-2,950.00
08/30/2019	E-Pay	Fresno Westside M.A.D.	4649627650	-6,286.88
09/13/2019	E-Pay	VOYA Institutional Trust Co.	Def Comp	-425.00
09/13/2019	E-Pay	Fresno Westside M.A.D.	94-6037648	-6,217.24
09/13/2019	E-Pay	Fresno Westside M.A.D.	698-1686-6	-589.08
09/30/2019	E-Pay	Fresno Westside M.A.D.	94-6037648	-6,195.12
09/30/2019	E-Pay	Fresno Westside M.A.D.	698-1686-6	-596.69
09/30/2019	E-Pay	VOYA Institutional Trust Co.	Def Comp	-425.00
09/30/2019	E-Pay	Calpers 457	Def Comp	-2,950.00
09/30/2019	E-Pay	Fresno Westside M.A.D.	4649627650	-6,286.88
09/30/2019	E-Pay	Fresno Westside M.A.D.	4649627650 Cal Pers, 464...	-1,884.59
09/30/2019	E-Pay	Mutual of Omaha	Life Insurance - October	-176.11
09/30/2019	E-Pay	Fresno Westside M.A.D.	698-1686-6	-10.69
09/18/2019	E-Pay	CalPERS	GASB 68 Reporting Servic...	-700.00
08/30/2019	DD1429	Coffey, Kenneth	Direct Deposit	0.00
08/30/2019	DD1430	Diedrich, Matt	Direct Deposit	0.00
08/30/2019	DD1431	Quigley, Robert	Direct Deposit	0.00
08/30/2019	DD1432	Ramos, Edward	Direct Deposit	0.00
08/30/2019	DD1433	Reis, Conlin	Direct Deposit	0.00
08/30/2019	DD1434	Rowan, Chance D	Direct Deposit	0.00
08/30/2019	DD1435	Verdugo, Alfredo J	Direct Deposit	0.00
08/30/2019	DD1436	Young, Brenda D	Direct Deposit	0.00
09/13/2019	DD1437	Fickett, Mark	Direct Deposit	0.00
09/13/2019	DD1438	Coffey, Kenneth	Direct Deposit	0.00
09/13/2019	DD1439	Diedrich, Matt	Direct Deposit	0.00
09/13/2019	DD1440	Quigley, Robert	Direct Deposit	0.00
09/13/2019	DD1441	Ramos, Edward	Direct Deposit	0.00
09/13/2019	DD1442	Reis, Conlin	Direct Deposit	0.00
09/13/2019	DD1443	Rowan, Chance D	Direct Deposit	0.00
09/13/2019	DD1444	Verdugo, Alfredo J	Direct Deposit	0.00
09/13/2019	DD1445	Young, Brenda D	Direct Deposit	0.00
09/30/2019	DD1446	Coffey, Kenneth	Direct Deposit	0.00
09/30/2019	DD1447	Diedrich, Matt	Direct Deposit	0.00
09/30/2019	DD1448	Quigley, Robert	Direct Deposit	0.00
09/30/2019	DD1449	Ramos, Edward	Direct Deposit	0.00
09/30/2019	DD1450	Reis, Conlin	Direct Deposit	0.00
09/30/2019	DD1451	Rowan, Chance D	Direct Deposit	0.00
09/30/2019	DD1452	Verdugo, Alfredo J	Direct Deposit	0.00
09/30/2019	DD1453	Young, Brenda D	Direct Deposit	0.00
08/16/2019	8283	Center For Sustainable Ener...	Reimbursement for overpa...	-5,516.53
08/16/2019	8284	City of Mendota	Mendota Airport lease - 7/...	-1,499.04
08/30/2019	8285	Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00

Fresno Westside Mosquito Abatement District
Checks for Ratification
August 16 through October 9, 2019

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
08/30/2019	8286	ASI Administrative Solutions	Claims	-31.43
08/30/2019	8287	CCVCJPA	Annual Dues	-800.00
08/30/2019	8288	Burns, Richard	Pay Period 08/16/2019 - ...	-1,705.14
08/30/2019	8289	Chapman, Brian	Pay Period 08/16/2019 - ...	-1,524.48
08/30/2019	8290	Howard, Robert C.	Pay Period 08/16/2019 - ...	-994.43
09/12/2019	8291	ASI Administrative Solutions	Claims	-76.63
09/12/2019	8292	ASI Administrative Solutions	admin_Sept - 2019	-270.00
09/12/2019	8293	AT&T - CALNET	Office Phones	-82.22
09/12/2019	8294	Guthrie Petroleum	gas delivery and pump for ...	-2,332.22
09/12/2019	8295	Saul's Smog & Repair	Smog Surplus Vehicle	-46.75
09/12/2019	8296	SDRMA	WC Final Audit	-693.77
09/12/2019	8297	TDC Aero Logistics Inc.	Aircraft Management & re...	-2,640.00
09/13/2019	8298	Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
09/13/2019	8299	Capuchino, S. Leo	Trustee in-lieu - August 20...	-92.35
09/13/2019	8300	Fontana, Eric	Trustee in-lieu - August 20...	-92.35
09/13/2019	8301	Ram, Rene	Trustee in-lieu - August 20...	-92.35
09/13/2019	8302	Williams, Frank	Trustee in-lieu - August 20...	-92.35
09/13/2019	8303	Burns, Richard	Pay Period 09/01/2019 - ...	-1,705.15
09/13/2019	8304	Chapman, Brian	Pay Period 09/01/2019 - ...	-1,524.49
09/13/2019	8305	Howard, Robert C.	Pay Period 09/01/2019 - ...	-994.43
09/30/2019	8306	ASI Administrative Solutions	Claims	-498.27
09/30/2019	8307	CCVCJPA	Dental-Vision_August_Se...	-1,362.15
09/30/2019	8308	Madera County MVCD	BVA Oil - 500 gals	-3,710.00
09/30/2019	8309	Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
09/30/2019	8310	Burns, Richard	Pay Period 09/16/2019 - ...	-1,705.15
09/30/2019	8311	Chapman, Brian	Pay Period 09/16/2019 - ...	-1,524.49
09/30/2019	8312	Howard, Robert C.	Pay Period 09/16/2019 - ...	-1,093.86
08/19/2019	283002	Michael Chevrolet	Vehicle Purchase	-35,707.15
08/19/2019	283003	Nick's Custom Golf Cars & ...	Club Car Carryall 510 LSV	-18,884.83
09/13/2019	283004	US Bank Corporate Paymen...	CalCard Payment	-24,667.46
09/13/2019	283005	Bryant L. Jolley CPA	Audit_June 30, 2019	-6,200.00
09/13/2019	283006	SCI Consulting Group	19-20 Assessment Admin	-6,347.92
09/13/2019	283007	Fresno Westside M.A.D.	Replenish revolving account	-78,000.00
09/13/2019	283007	Fresno Westside M.A.D.	Replenish revolving account	78,000.00
Aug 16 - Oct 9, 19				<u>-229,012.49</u>

Fresno Westside Mosquito Abatement District
Checks for Approval
October 10 - 15, 2019

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Oct 10 - 15, 19				
10/11/2019		QuickBooks Payroll Service	Created by Payroll Service on 09/2...	-14,940.06
10/15/2019	E-Pay	Fresno Westside M.A.D.	94-6037648	-6,279.32
10/15/2019	E-Pay	Fresno Westside M.A.D.	698-1686-6	-594.05
10/15/2019	E-Pay	VOYA Institutional Trust Co.	Def Comp	-425.00
10/15/2019	DD1454	Fickett, Mark	Direct Deposit	0.00
10/15/2019	DD1455	Coffey, Kenneth	Direct Deposit	0.00
10/15/2019	DD1456	Diedrich, Matt	Direct Deposit	0.00
10/15/2019	DD1457	Quigley, Robert	Direct Deposit	0.00
10/15/2019	DD1458	Ramos, Edward	Direct Deposit	0.00
10/15/2019	DD1459	Reis, Conlin	Direct Deposit	0.00
10/15/2019	DD1460	Rowan, Chance D	Direct Deposit	0.00
10/15/2019	DD1461	Verdugo, Alfredo J	Direct Deposit	0.00
10/15/2019	DD1462	Young, Brenda D	Direct Deposit	0.00
10/10/2019	8313	ASI Administrative Solutions	Claims	-1,515.06
10/10/2019	8314	ASI Administrative Solutions	Admin Fees_October	-270.00
10/10/2019	8315	AT&T - CALNET	Office Phones	-78.07
10/10/2019	8316	Guthrie Petroleum	690 gallons gas	-2,358.24
10/10/2019	8317	TDC Aero Logistics Inc.	Aircraft Management	-1,875.00
10/10/2019	8318	Vector-Borne Disease Account	VCT Exam_R. Howard	-28.00
10/15/2019	8319	Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
10/15/2019	8320	Capuchino, S. Leo	Trustee in-lieu_September	-92.35
10/15/2019	8321	Felker, Robert	Trustee in-lieu_September	-92.35
10/15/2019	8322	Fontana, Eric	Trustee in-lieu_September	-92.35
10/15/2019	8323	Ram, Rene	Trustee in-lieu_September	-92.35
10/15/2019	8324	Williams, Frank	Trustee in-lieu_September	-92.35
10/15/2019	8325	Burns, Richard	Pay Period 10/01/2019-10/15/2019	-1,705.15
10/15/2019	8326	Chapman, Brian	Pay Period 10/01/2019-10/15/2019	-1,524.49
10/15/2019	8327	Howard, Robert C.	Pay Period 10/01/2019-10/15/2019	-1,093.87
10/15/2019	283008	City National Bank	Lease Agreement #13-006	-66,228.07
10/15/2019	283015	US Bank Corporate Payment ...	CalCard Payment	-12,521.92
10/15/2019	283016	Fresno Westside M.A.D.	Replenish revolving account	-86,000.00
10/15/2019	283016	Fresno Westside M.A.D.	Replenish revolving account	86,000.00
Oct 10 - 15, 19				<u>-112,398.05</u>

Fresno Westside Mosquito Abatement District
Profit & Loss
 September 2019

	Sep 19	Sep 18
Ordinary Income/Expense		
Income		
District Deposits		
Retiree's	139.72	0.00
District Deposits - Other	1,092.57	0.00
Total District Deposits	1,232.29	0.00
Interest	1.21	302.25
Other Charge	0.00	31,763.21
Taxes - Benefit Assessment	10.42	0.00
Taxes - Property	1,922.36	3,805.88
Total Income	3,166.28	35,871.34
Gross Profit	3,166.28	35,871.34
Expense		
5010 Salaries & Wages	56,331.77	54,203.61
5020 OASDI, Retirement		
5021 OASDI	4,311.18	4,163.35
5022 CalPERS Normal	4,639.41	4,185.32
Total 5020 OASDI, Retirement	8,950.59	8,348.67
5030 Gr. Ins., Unemp.	5,886.01	5,020.40
5040 Insecticide	459.92	2,228.60
5050 Clothing	252.48	209.32
5060 Communications	741.54	406.40
5090 Household	0.00	55.02
5120 Equipment Maintenance		
5121 Gas & Oil	2,358.24	2,097.44
5122 Parts, Repairs	360.38	150.00
5123 Shop Expense	7.33	69.62
Total 5120 Equipment Maintena...	2,725.95	2,317.06
5130 Bldg and Grounds Maint.	870.00	76.26
5170 Office Expense	59.00	497.19
5180 Professional Services	6,259.99	6,000.00
5230 District Special Expense		
5231 Miscellaneous	700.00	793.71
5232 Field Expenses	10.85	2.47
5233 Research	0.00	6.00
5234 Surveillance	2,436.89	3,473.60
5236 Aerial Management	1,875.00	0.00
Total 5230 District Special Expe...	5,022.74	4,275.78
5250 Transportation		
5251 Trustees	500.00	700.00
5252 Travel Expenses	0.00	390.00
Total 5250 Transportation	500.00	1,090.00

Fresno Westside Mosquito Abatement District

Profit & Loss

September 2019

10/09/19

Accrual Basis

	<u>Sep 19</u>	<u>Sep 18</u>
5260 Utilities	1,549.81	1,098.47
5380 Retiree's Insurance	69.86	66.54
5390 Long Term Debt	66,228.07	0.00
Total Expense	<u>155,907.73</u>	<u>85,893.32</u>
Net Ordinary Income	<u>-152,741.45</u>	<u>-50,021.98</u>
Net Income	<u><u>-152,741.45</u></u>	<u><u>-50,021.98</u></u>

Fresno Westside Mosquito Abatement District
Budget Comparison by Account
 July through September 2019

	Jul - Sep 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
District Deposits				
Retiree's	279.44	850.00	-570.56	32.9%
District Deposits - Other	3,992.57	2,700.00	1,292.57	147.9%
Total District Deposits	4,272.01	3,550.00	722.01	120.3%
Interest	3.64	18,000.00	-17,996.36	0.0%
Other Charge	9,384.21	50,000.00	-40,615.79	18.8%
Taxes - Benefit Assessment	10.42	549,500.00	-549,489.58	0.0%
Taxes - Property	7,681.18	876,000.00	-868,318.82	0.9%
Total Income	21,351.46	1,497,050.00	-1,475,698.54	1.4%
Gross Profit	21,351.46	1,497,050.00	-1,475,698.54	1.4%
Expense				
5010 Salaries & Wages	169,550.03	657,030.00	-487,479.97	25.8%
5020 OASDI, Retirement				
5021 OASDI	12,971.38	50,263.00	-37,291.62	25.8%
5022 CalPERS Normal	13,918.22	55,613.00	-41,694.78	25.0%
5023 Unfunded Accrued Liabil...	17,619.00	18,247.00	-628.00	96.6%
Total 5020 OASDI, Retirement	44,508.60	124,123.00	-79,614.40	35.9%
5030 Gr. Ins., Unemp.	18,006.11	88,818.00	-70,811.89	20.3%
5040 Insecticide	24,766.17	100,000.00	-75,233.83	24.8%
5050 Clothing	803.09	3,200.00	-2,396.91	25.1%
5060 Communications	1,352.78	5,000.00	-3,647.22	27.1%
5090 Household	82.40	500.00	-417.60	16.5%
5100 Insurance				
5101 General, Liability, Auto	32,675.73	30,000.00	2,675.73	108.9%
5102 Aircraft	0.00	9,000.00	-9,000.00	0.0%
5103 Compensation	21,005.94	21,205.00	-199.06	99.1%
5104 Deductibles	0.00	1,000.00	-1,000.00	0.0%
Total 5100 Insurance	53,681.67	61,205.00	-7,523.33	87.7%
5120 Equipment Maintenance				
5121 Gas & Oil	8,540.93	22,000.00	-13,459.07	38.8%
5122 Parts, Repairs	1,556.06	6,000.00	-4,443.94	25.9%
5123 Shop Expense	13.54	500.00	-486.46	2.7%
5124 Gas & Oil - Aircraft	2,590.41	5,400.00	-2,809.59	48.0%
5125 Parts & Repairs, Aircraft	540.00	9,000.00	-8,460.00	6.0%
Total 5120 Equipment Maintena...	13,240.94	42,900.00	-29,659.06	30.9%
5130 Bldg and Grounds Maint.	1,022.52	4,000.00	-2,977.48	25.6%
5140 Lab Expenses	0.00	1,000.00	-1,000.00	0.0%
5150 Membership and Dues	10,300.00	16,000.00	-5,700.00	64.4%
5170 Office Expense	234.00	2,500.00	-2,266.00	9.4%
5180 Professional Services	12,607.91	19,500.00	-6,892.09	64.7%
5200 Equipment Rentals	0.00	1,000.00	-1,000.00	0.0%
5220 Small Tools	0.00	500.00	-500.00	0.0%

Fresno Westside Mosquito Abatement District
Budget Comparison by Account
July through September 2019

	Jul - Sep 19	Budget	\$ Over Budget	% of Budget
5230 District Special Expense				
5231 Miscellaneous	3,664.53	6,000.00	-2,335.47	61.1%
5232 Field Expenses	134.38	3,500.00	-3,365.62	3.8%
5233 Research	27.98	1,500.00	-1,472.02	1.9%
5234 Surveillance	7,392.90	20,000.00	-12,607.10	37.0%
5235 Public Education	92.11	2,500.00	-2,407.89	3.7%
5236 Aerial Management	6,075.00	16,500.00	-10,425.00	36.8%
5237 Digital Field Data License	0.00	5,750.00	-5,750.00	0.0%
Total 5230 District Special Expe...	17,386.90	55,750.00	-38,363.10	31.2%
5250 Transportation				
5251 Trustees	1,500.00	8,000.00	-6,500.00	18.8%
5252 Travel Expenses	174.15	15,400.00	-15,225.85	1.1%
Total 5250 Transportation	1,674.15	23,400.00	-21,725.85	7.2%
5260 Utilities	4,407.54	12,200.00	-7,792.46	36.1%
5340 Fees & Assessments	0.00	3,335.00	-3,335.00	0.0%
5360 Bldg & Grounds Improve.	0.00	85,000.00	-85,000.00	0.0%
5370 Capital Outlay				
5372 Auto	54,591.98	20,000.00	34,591.98	273.0%
Total 5370 Capital Outlay	54,591.98	20,000.00	34,591.98	273.0%
5380 Retiree's Insurance	209.58	850.00	-640.42	24.7%
5390 Long Term Debt	66,228.07	132,500.00	-66,271.93	50.0%
5500 ZikaVirus Funding				
5501 Zika Funding Equipment	0.00			
Total 5500 ZikaVirus Funding	0.00			
Total Expense	494,654.44	1,460,311.00	-965,656.56	33.9%
Net Ordinary Income	-473,302.98	36,739.00	-510,041.98	-1,288.3%
Net Income	-473,302.98	36,739.00	-510,041.98	-1,288.3%

Fresno Westside Mosquito Abatement District
Year to Date Comparison
July through September 2019

	Jul - Sep 19	Jul - Sep 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
District Deposits				
Retiree's	279.44	199.62	79.82	40.0%
District Deposits - Other	3,992.57	411.74	3,580.83	869.7%
Total District Deposits	4,272.01	611.36	3,660.65	598.8%
Interest	3.64	303.31	-299.67	-98.8%
Other Charge	9,384.21	36,271.96	-26,887.75	-74.1%
Taxes - Benefit Assessment	10.42	0.00	10.42	100.0%
Taxes - Property	7,681.18	3,805.88	3,875.30	101.8%
Total Income	21,351.46	40,992.51	-19,641.05	-47.9%
Gross Profit	21,351.46	40,992.51	-19,641.05	-47.9%
Expense				
5010 Salaries & Wages	169,550.03	164,202.38	5,347.65	3.3%
5020 OASDI, Retirement				
5021 OASDI	12,971.38	12,556.58	414.80	3.3%
5022 CalPERS Normal	13,918.22	12,555.96	1,362.26	10.9%
5023 Unfunded Accrued Liabil...	17,619.00	11,673.00	5,946.00	50.9%
Total 5020 OASDI, Retirement	44,508.60	36,785.54	7,723.06	21.0%
5030 Gr. Ins., Unemp.	18,006.11	20,621.39	-2,615.28	-12.7%
5040 Insecticide	24,766.17	17,288.75	7,477.42	43.3%
5050 Clothing	803.09	730.11	72.98	10.0%
5060 Communications	1,352.78	1,424.86	-72.08	-5.1%
5090 Household	82.40	344.64	-262.24	-76.1%
5100 Insurance				
5101 General, Liability, Auto	32,675.73	29,981.41	2,694.32	9.0%
5103 Compensation	21,005.94	20,161.37	844.57	4.2%
Total 5100 Insurance	53,681.67	50,142.78	3,538.89	7.1%
5120 Equipment Maintenance				
5121 Gas & Oil	8,540.93	8,558.46	-17.53	-0.2%
5122 Parts, Repairs	1,556.06	2,919.14	-1,363.08	-46.7%
5123 Shop Expense	13.54	185.96	-172.42	-92.7%
5124 Gas & Oil - Aircraft	2,590.41	0.00	2,590.41	100.0%
5125 Parts & Repairs, Aircraft	540.00	301.70	238.30	79.0%
Total 5120 Equipment Maintena...	13,240.94	11,965.26	1,275.68	10.7%
5130 Bldg and Grounds Maint.	1,022.52	503.81	518.71	103.0%
5140 Lab Expenses	0.00	134.41	-134.41	-100.0%
5150 Membership and Dues	10,300.00	870.00	9,430.00	1,083.9%
5170 Office Expense	234.00	770.28	-536.28	-69.6%
5180 Professional Services	12,607.91	12,669.58	-61.67	-0.5%
5230 District Special Expense				
5231 Miscellaneous	3,664.53	3,364.75	299.78	8.9%
5232 Field Expenses	134.38	456.63	-322.25	-70.6%
5233 Research	27.98	50.16	-22.18	-44.2%

Fresno Westside Mosquito Abatement District
Year to Date Comparison
July through September 2019

	Jul - Sep 19	Jul - Sep 18	\$ Change	% Change
5234 Surveillance	7,392.90	7,018.56	374.34	5.3%
5235 Public Education	92.11	591.33	-499.22	-84.4%
5236 Aerial Management	6,075.00	5,155.00	920.00	17.9%
Total 5230 District Special Expe...	17,386.90	16,636.43	750.47	4.5%
5250 Transportation				
5251 Trustees	1,500.00	1,500.00	0.00	0.0%
5252 Travel Expenses	174.15	1,005.19	-831.04	-82.7%
Total 5250 Transportation	1,674.15	2,505.19	-831.04	-33.2%
5260 Utilities	4,407.54	3,280.41	1,127.13	34.4%
5370 Capital Outlay				
5372 Auto	54,591.98	0.00	54,591.98	100.0%
Total 5370 Capital Outlay	54,591.98	0.00	54,591.98	100.0%
5380 Retiree's Insurance	209.58	199.62	9.96	5.0%
5390 Long Term Debt	66,228.07	0.00	66,228.07	100.0%
5500 ZikaVirus Funding				
5501 Zika Funding Equipment	0.00	6,409.32	-6,409.32	-100.0%
5503 Zika Funding Personnel	0.00	225.00	-225.00	-100.0%
Total 5500 ZikaVirus Funding	0.00	6,634.32	-6,634.32	-100.0%
Total Expense	494,654.44	347,709.76	146,944.68	42.3%
Net Ordinary Income	-473,302.98	-306,717.25	-166,585.73	-54.3%
Net Income	-473,302.98	-306,717.25	-166,585.73	-54.3%

Fresno Westside Mosquito Abatement District
Balance Sheet Comparison
As of September 30, 2019

	Sep 30, 19	Sep 30, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CCVCJPA Deposit	511,303.90	500,763.99	10,539.91	2.1%
Fresno Co. Treasury	1312622.66	1104477.89	208,144.77	18.9%
Petty Cash	122.07	178.24	-56.17	-31.5%
Westamerica Bank	49,973.94	68,912.52	-18,938.58	-27.5%
Total Checking/Savings	1874022.57	1674332.64	199,689.93	11.9%
Accounts Receivable				
Accounts Receivable	6,346.00	31,763.21	-25,417.21	-80.0%
Total Accounts Receivable	6,346.00	31,763.21	-25,417.21	-80.0%
Total Current Assets	1880368.57	1706095.85	174,272.72	10.2%
TOTAL ASSETS	1880368.57	1706095.85	174,272.72	10.2%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	78,215.41	9,460.58	68,754.83	726.8%
Total Accounts Payable	78,215.41	9,460.58	68,754.83	726.8%
Credit Cards				
US Bank Cal Card	15,566.48	27,304.59	-11,738.11	-43.0%
Total Credit Cards	15,566.48	27,304.59	-11,738.11	-43.0%
Other Current Liabilities				
Accrued vacation	42,530.72	49,935.10	-7,404.38	-14.8%
CA-Unemp.	-0.01	0.00	-0.01	-100.0%
Payroll Liabilities	-2,041.29	-866.17	-1,175.12	-135.7%
Total Other Current Liabilities	40,489.42	49,068.93	-8,579.51	-17.5%
Total Current Liabilities	134,271.31	85,834.10	48,437.21	56.4%
Total Liabilities	134,271.31	85,834.10	48,437.21	56.4%
Equity				
Opening Bal Equity	886,698.38	886,698.38	0.00	0.0%
Retained Earnings	1332701.86	1040280.62	292,421.24	28.1%
Net Income	-473,302.98	-306,717.25	-166,585.73	-54.3%
Total Equity	1746097.26	1620261.75	125,835.51	7.8%
TOTAL LIABILITIES & EQUITY	1880368.57	1706095.85	174,272.72	10.2%

Fresno Westside Mosquito Abatement District

Reconciliation Detail

US Bank Cal Card, Period Ending 09/23/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						24,667.46
Cleared Transactions						
Charges and Cash Advances - 27 items						
Credit Card Ch...	08/20/2019	Reis	UPS	X	-8.91	-8.91
Credit Card Ch...	08/22/2019	Rowan	Target Specialty ...	X	-5,710.80	-5,719.71
Credit Card Ch...	08/23/2019	Rowan	AutoZone	X	-49.92	-5,769.63
Bill Pmt -CCard	08/26/2019	Reis	Mid Valley Disposal	X	-76.26	-5,845.89
Credit Card Ch...	08/27/2019	Reis	California Special...	X	-675.00	-6,520.89
Credit Card Ch...	08/27/2019	Reis	Amazon.com	X	-99.95	-6,620.84
Credit Card Ch...	08/27/2019	Reis	Intuit	X	-59.00	-6,679.84
Credit Card Ch...	08/27/2019	Reis	Amazon.com	X	-13.99	-6,693.83
Credit Card Ch...	08/27/2019	Reis	Amazon.com	X	-13.99	-6,707.82
Credit Card Ch...	08/27/2019	Reis	UPS	X	-8.91	-6,716.73
Credit Card Ch...	08/28/2019	Diedr...	C andT Aviation I...	X	-714.00	-7,430.73
Credit Card Ch...	08/28/2019	Diedr...	C andT Aviation I...	X	-714.00	-8,144.73
Credit Card Ch...	08/28/2019	Diedr...	C andT Aviation I...	X	-714.00	-8,858.73
Bill Pmt -CCard	08/30/2019		Praxair	X	-704.97	-9,563.70
Bill Pmt -CCard	08/30/2019		Big G's Auto Cen...	X	-293.98	-9,857.68
Bill Pmt -CCard	08/30/2019		UniFirst Corporati...	X	-245.34	-10,103.02
Bill Pmt -CCard	08/30/2019		Ramon's Tire & A...	X	-25.00	-10,128.02
Bill Pmt -CCard	08/30/2019		Manuel's Tire Ser...	X	-16.26	-10,144.28
Bill Pmt -CCard	08/30/2019		Tharps Farm Sup...	X	-6.21	-10,150.49
Bill Pmt -CCard	09/02/2019		AT&T Internet	X	-50.00	-10,200.49
Credit Card Ch...	09/04/2019	FWS...	Gallardo's Janitor...	X	-870.00	-11,070.49
Credit Card Ch...	09/04/2019	Reis	UPS	X	-8.91	-11,079.40
Credit Card Ch...	09/05/2019	Reis	Verizon Wireless	X	-332.76	-11,412.16
Bill Pmt -CCard	09/05/2019		City of Firebaugh	X	-91.94	-11,504.10
Credit Card Ch...	09/10/2019	Reis	UPS	X	-8.91	-11,513.01
Bill Pmt -CCard	09/13/2019		MVCAC	X	-1,600.00	-13,113.01
Credit Card Ch...	09/17/2019	Reis	UPS	X	-8.91	-13,121.92
Total Charges and Cash Advances					-13,121.92	-13,121.92
Payments and Credits - 2 items						
Credit Card Cre...	08/27/2019	47871	California Special...	X	600.00	600.00
Check	09/13/2019	283004	US Bank Corpora...	X	24,667.46	25,267.46
Total Cleared Transactions					12,145.54	12,145.54
Cleared Balance					-12,145.54	12,521.92
Uncleared Transactions						
Charges and Cash Advances - 1 item						
General Journal	06/30/2019	GEN...			-2,126.03	-2,126.03
Total Charges and Cash Advances					-2,126.03	-2,126.03
Total Uncleared Transactions					-2,126.03	-2,126.03
Register Balance as of 09/23/2019					-10,019.51	14,647.95
New Transactions						
Charges and Cash Advances - 1 item						
Credit Card Ch...	09/24/2019	Reis	UPS		-8.91	-8.91
Total Charges and Cash Advances					-8.91	-8.91

QuickBooks Payroll Services

Sent: 09/06/2019

Subject: Details of Funds to be Withdrawn

Actual funds to be withdrawn:	
Direct Deposit	\$14853.56

Total payment	\$14853.56

to be withdrawn from Westamerica Bank.

Payroll Run Summary for 09/13/2019:

Paychecks	Direct Deposit
Total	14,853.56
DD1437 Fickett, Mark	92.35
DD1438 Coffey, Kenneth	1,521.42
DD1439 Diedrich, Matt	1,303.54
DD1440 Quigley, Robert	1,655.15
DD1441 Ramos, Edward	995.66
DD1442 Reis, Conlin	3,381.31
DD1443 Rowan, Chance D	2,587.52
DD1444 Verdugo, Alfredo J	1,851.47
DD1445 Young, Brenda D	1,465.14

QuickBooks Payroll Services

Date: 09/17/2019

Subject: Details of Funds to be Withdrawn

Funds to be withdrawn for payment by Service
(not including applicable fees):

Employee Direct Deposit: \$14,839.76

Payroll Run Summary for 09/30/2019:

Paychecks		Direct Deposit
Total		14,839.76
DD1446	Coffey, Kenneth	1,521.43
DD1447	Diedrich, Matt	1,303.52
DD1448	Quigley, Robert	1,655.15
DD1449	Ramos, Edward	1,082.17
DD1450	Reis, Conlin	3,373.36
DD1451	Rowan, Chance D	2,587.53
DD1452	Verdugo, Alfredo J	1,851.47
DD1453	Young, Brenda D	1,465.13

QuickBooks Payroll Services

Sent: 09/26/2019

Subject: Details of Funds to be Withdrawn

Actual funds to be withdrawn:	
Direct Deposit	\$14940.06

Total payment	\$14940.06

to be withdrawn from Westamerica Bank.

Payroll Run Summary for 10/15/2019:

Paychecks	Direct Deposit
Total	14,940.06
DD1454 Fickett, Mark	92.35
DD1455 Coffey, Kenneth	1,521.44
DD1456 Diedrich, Matt	1,303.54
DD1457 Quigley, Robert	1,655.15
DD1458 Ramos, Edward	1,082.15
DD1459 Reis, Conlin	3,381.30
DD1460 Rowan, Chance D	2,587.53
DD1461 Verdugo, Alfredo J	1,851.47
DD1462 Young, Brenda D	1,465.13

EXPENDITURES BY MONTH

MONTH	2017-18	2018-19	2019-20
JLY	\$186,255.48	\$154,099.84	\$168,158.60
AUG	\$122,053.35	\$107,716.60	\$170,588.11
SEP	\$91,999.25	\$85,893.32	\$155,907.73
OCT	\$193,464.84	\$173,001.71	
NOV	\$107,057.28	\$84,078.06	
DEC	\$76,426.15	\$83,306.86	
JAN	\$76,097.53	\$77,746.26	
FEB	\$127,080.65	\$98,990.60	
MAR	\$91,656.78	\$83,060.24	
APR	\$184,610.62	\$157,015.00	
MAY	\$140,921.06	\$105,368.06	
JUN	\$95,200.17	\$100,375.53	
YEAR	\$1,492,823.16	\$1,310,652.08	\$494,654.44

2019-20				
Blue Shield/ASI	PREMIUMS	CLAIMS	ADMIN	TOTAL
July				
9 Employees	\$4,873.26			
Claims		\$1,063.37		
Admin			\$270.00	
TOTAL FOR MONTH	\$4,873.26	\$1,063.37	\$270.00	\$6,206.63
TOTAL TO DATE	\$4,873.26	\$1,063.37	\$270.00	\$6,206.63
August				
9 Employees	\$4,873.26			
Claims		\$270.57		
Admin			\$270.00	
TOTAL FOR MONTH	\$4,873.26	\$270.57	\$270.00	\$5,413.83
TOTAL TO DATE	\$9,746.52	\$1,333.94	\$540.00	\$11,620.46
September				
9 Employees	\$4,873.26			
Claims		\$1,021.31		
Admin			\$270.00	
TOTAL FOR MONTH	\$4,873.26	\$1,021.31	\$270.00	\$6,164.57
TOTAL TO DATE	\$14,619.78	\$2,355.25	\$810.00	\$17,785.03
October				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,619.78	\$2,355.25	\$810.00	\$17,785.03
November				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,619.78	\$2,355.25	\$810.00	\$17,785.03
December				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,619.78	\$2,355.25	\$810.00	\$17,785.03
January				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,619.78	\$2,355.25	\$810.00	\$17,785.03
February				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,619.78	\$2,355.25	\$810.00	\$17,785.03
March				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,619.78	\$2,355.25	\$810.00	\$17,785.03
April				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,619.78	\$2,355.25	\$810.00	\$17,785.03
May				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,619.78	\$2,355.25	\$810.00	\$17,785.03
June				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,619.78	\$2,355.25	\$810.00	\$17,785.03

TDC Aero Logistics Inc.

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



INVOICE
1777

DATE September 2019

NAME Fresno Westside Mosquito Abatement

ADDRESS 2555 N St.
Firebaugh, CA 93622

PHONE

DATE	DESCRIPTION	Hours	Rate	TOTAL
09/2019	Pilot Services	4.5	150.00	675.00
09/2019	Call Out		200.00	1,000.00
09/2019	Aircraft Management		200.00	200.00
			TOTAL	1,875.00

Payment Due Upon Receipt

TDC Aero Logistics Inc.
Ty D. Cotta - President

Thank you for the opportunity to fly with you.

BOARD OF TRUSTEES

Frank Williams
City of Firebaugh
S. Leo Capuchino,
City of Mendota
C. Rene Ram
Oro Loma Area
George Kenneson
Kerman Area
Mark Fickett
Five Points Area
Eric Fontana
Dos Palos Area
Robert Felker
Tranquility Area

FRESNO WESTSIDE
MOSQUITO ABATEMENT
DISTRICT

DISTRICT MANAGER
Conlin Reis
cries@fresnowestmosquito.com

2555 South "N" Street
Firebaugh, CA 93622
Telephone: (559) 659-2437
Facsimile: (559) 659-2193

Supt. of Operations
Chance Rowan
Secretary/Bookkeeper
Dianne Young

INVESTMENT REPORT
QUARTER ENDING 09/30/2019

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

A review of our financial statements indicates that we will have sufficient funds to meet the next six month's expected expenditures. We anticipate expenditures of no more than \$724,240 over the next six months. Our current cash balance of \$1,880,369 will be sufficient to meet the District's requirements. In addition, we anticipate additional revenues from property taxes and our benefit assessment in December.

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

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

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



Account Statement

FRESNO WESTSIDE MOSQUITO ABATEMENT D
 2555 N STREET
 FIREBAUGH CA 93622

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

STATEMENT DATE CYCLE
 09/30/19 31
 ITEMS ENCLOSED PAGE
 0 1
 YEAR-TO-DATE INTEREST
 10.27

PREVIOUS BALANCE	CHECKS AND WITHDRAWALS NUMBER	AMOUNT	DEPOSITS AND CREDITS NUMBER	AMOUNT	INTEREST MINUS CHARGES	NEW BALANCE
74,490.42	38	80,678.50	1	78,000.00	1.21	71,813.13

ACCOUNT ACTIVITY

BALANCE SUMMARY

DATE	DESCRIPTION	AMOUNT	DATE	BALANCE
PUBLIC INTEREST CHECKING - - CURRENT RATE .02%				
31 DAYS THIS CYCLE ANNUAL PERCENTAGE YIELD EARNED .02%				
- - - - - DEPOSITS - - - - -			PREVIOUS BALANCE	
08/30			08/30	74,490.42
09/13	BRANCH DEPOSIT	78,000.00 ✓	09/03	53,300.63
09/30	INTEREST	1.21 ✓	09/04	52,800.63
- - - - - WITHDRAWALS-FEES-CHARGES - - - - -			09/05	52,708.28
09/03	CALPERS - 3100	6,286.88	09/06	51,129.26
	100000015732952		09/10	51,097.83
09/03	BLUE SHIELD CA - BLUESHIELD	5,239.92	09/12	36,244.27
	100000015786936		09/13	107,437.95
09/03	CALPERS - 1900	2,950.00	09/16	103,074.02
	100000015732954		09/17	99,613.11
09/03	CALPERS - 3100	1,884.59	09/18	95,579.34
	100000015732954		09/19	95,309.34
09/03	VOYA NAT TRST182 - SPNSR P/R	425.00	09/23	94,855.29
	100000015732954		09/24	94,055.29
09/03	UNITED - GRPW PREM	179.35	09/27	78,183.15
	100000015732954		09/30	71,813.13
09/06	PGANDE - WEB ONLINE	1,579.02		
	100000015732954		NEW BALANCE	
09/12	INTUIT PAYROLL S - QUICKBOOKS	14,853.56 ✓	09/30	71,813.13
	100000015732954			
09/13	IRS - USATAXPYMT	6,217.24		
	100000015732954			
09/13	EMPLOYMENT DEVEL - EDD EFTPMT	589.08		
	100000015732954			
09/16	VOYA NAT TRST182 - SPNSR P/R	425.00		
	100000015732954			
09/18	CALPERS - 1900	700.00		
	100000015779713			
09/27	INTUIT PAYROLL S - QUICKBOOKS	14,839.76 ✓		
	100000015779713			
09/27	EMPLOYMENT DEVEL - EDD EFTPMT	596.69		
	100000015779713			
09/27	VOYA NAT TRST182 - SPNSR P/R	425.00		
	100000015779713			
09/27	EMPLOYMENT DEVEL - EDD EFTPMT	10.69		
	100000015779713			
09/30	IRS - USATAXPYMT	6,195.12		
	100000015779713			
09/30	UNITED - GRPW PREM	176.11		
	100000015779713			

EXTRA CASH LINE OF CREDIT CUSTOMERS: YOUR ACCOUNT DETAILS ARE LISTED BELOW. LATE PAYMENT WARNING: IF YOUR MINIMUM PAYMENT IS NOT RECEIVED BY THE PAYMENT DUE DATE YOU MAY BE CHARGED A LATE FEE OF \$5.

PREVIOUS BALANCE	ADVANCES AND DEBITS NUMBER	AMOUNT	PAYMENTS AND CREDITS NUMBER	AMOUNT	INTEREST CHARGED	FEES CHARGED	NEW BALANCE

LINE OF CREDIT CREDIT AVAILABLE ANNUAL PERCENTAGE RATE DAILY PERIODIC RATE
 PAYMENT PAST DUE + PAYMENT THIS PERIOD = MINIMUM PAYMENT DUE DATE YEAR-TO-DATE INTEREST PAID

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



Account Statement

FRESNO WESTSIDE MOSQUITO ABATEMENT D
2555 N STREET
FIREBAUGH CA 93622

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

STATEMENT DATE CYCLE
09/30/19 31
ITEMS ENCLOSED PAGE
0 2
YEAR-TO-DATE INTEREST
10.27

ACCOUNT ACTIVITY

BALANCE SUMMARY

Table with columns: ITEM, DATE, AMOUNT, ITEM, DATE, AMOUNT. Contains check activity data for items 8268 through 8292 and 8293 through 8305.

* INDICATES GAP IN CHECK SEQUENCE

OUR PRIVACY POLICY IS AVAILABLE FOR YOU TO READ AT WESTAMERICA.COM. IF YOU WOULD LIKE THE POLICY MAILED TO YOU, YOU MAY CALL 1-800-848-1088 TO REQUEST A COPY.

	DEBIT ACCTS	CREDIT ACCTS	DEBITS	CREDITS	DEBITS ACCTS	CREDIT ACCTS
Subclass: 10000						
General Subclass						
0110 Cash In Treasury	1,106,068.46	0.00	200,789.39	0.00	1,306,857.85	0.00
0315 Interest Receivable	6,181.59	0.00	0.00	6,181.59	0.00	0.00
1435 Due To Other Governmental	0.00	8,807,522.47	0.00	648,794.43	0.00	9,456,316.90
1480 Fiduciary Closing	0.00	3,393,365.23	0.00	0.00	0.00	3,393,365.23
2230 Fund Balance - Unassigned	0.00	-11,088,637.65	461,867.81	0.00	0.00	-11,550,505.46
3011 Suppl-Current Secured	0.00	0.00	0.00	7,186.64	0.00	7,186.64
3025 Property Taxes-Prior Unsec	0.00	0.00	0.00	494.54	0.00	494.54
3380 Interest	0.00	0.00	0.00	0.00	0.00	0.00
SUB CLASS TOTAL	1,112,250.05	1,112,250.05	662,657.20	662,657.20	1,306,857.85	1,306,857.85

Report ID: GLSF9109
 Program: GLSF9109

PeopleSoft
 MONTHLY GENERAL LEDGER TRIAL BALANCE

Page No. 2
 Run Date 10/02/2019

Fiscal Year 2020
 Through Period 3

Run Time 14:59:46

Fund: 4600 Fresno Westside Mosquito Abtmt Subclass: 41620 4600-Fr Wstside Mosq-Parc Fees	Beginning Balance		Year-to-Date Transaction		Current Balances	
	Debit Accts	Credit Accts	Debits	Credits	Debits Accts	Credit Accts
0110 Cash In Treasury	612,750.94	0.00	0.00	606,986.13	5,764.81	0.00
0315 Interest Receivable	3,003.45	0.00	0.00	3,003.45	0.00	0.00
1435 Due To Other Governmental	0.00	-6,555,593.77	610,000.00	0.00	0.00	-7,165,593.77
1480 Fiduciary Closing	0.00	2,126,238.50	0.00	0.00	0.00	2,126,238.50
2230 Fund Balance - Unassigned	0.00	5,045,109.66	0.00	0.00	0.00	5,045,109.66
3380 Interest	0.00	0.00	0.00	0.00	0.00	0.00
5066 Charges For Special Assess	0.00	0.00	0.00	10.42	0.00	10.42
SUB CLASS TOTAL	615,754.39	615,754.39	610,000.00	610,000.00	5,764.81	5,764.81

Report ID: GLSF9109
 Program: GLSF9109

PeopleSoft
 MONTHLY GENERAL LEDGER TRIAL BALANCE

Page No. 3
 Run Date 10/02/2019

Fiscal Year 2020
 Through Period 3

Run Time 14:59:46

Fund: 4600 Fresno Westside Mosquito Abtmt Subclass: 41620 4600-Fr Wstside Mosq-Parc Fees	Beginning Balance		Year-to-Date Transaction		Current Balances	
	Debit Accts	Credit Accts	Debits	Credits	Debits Accts	Credit Accts
GRAND TOTALS	1,728,004.44	1,728,004.44	1,272,657.20	1,272,657.20	1,312,622.66	1,312,622.66

CENTRAL CALIFORNIA VECTOR CONTROL J.P.A.
 INTEREST FOR QUARTER ENDING 6/30/19

GENERAL FUND

DATE			ACCOUNT	DEBIT	CREDIT	FUND SHARE
4th Qtr.	1st App.	4/16/2019	1020.00	\$745.18		
			3120.10		\$ (51.00)	6.8439
			3120.19		\$ (210.03)	28.1857
			3120.23		\$ (84.58)	11.3500
			3120.27		\$ (89.44)	12.0030
			3120.29		\$ (36.22)	4.8611
			3120.47		\$ (273.40)	36.6893
			3120.60		\$ (0.50)	0.0670
				\$745.18	\$ (745.18)	100.00

DATE			REFERENCE	ACCOUNT	DEBIT	CREDIT	% INTEREST
4th Qtr.	2nd App.	6/30/2019		1020.00	18,748.24		
				3120.10		\$ (1,283.11)	6.8439
				3120.19		\$ (5,284.32)	28.1857
				3120.23		\$ (2,127.92)	11.3500
				3120.27		\$ (2,250.35)	12.0030
				3120.29		\$ (911.37)	4.8611
				3120.47		\$ (6,878.60)	36.6893
				3120.60		\$ (12.57)	0.0670
				\$18,748.24	\$ (18,748.24)	100.00	

CCVCJPA ACCOUNT DISTRIBUTION SUMMARY

1020.00 Interest	\$19,493.42	
3120.10 CMAD	\$ (1,334.10)	
3120.19 FWMAD	\$ (5,494.35)	
3120.23 KMAD	\$ (2,212.50)	
3120.27 MADERA	\$ (2,339.80)	
3120.29 MERCED	\$ (947.59)	
3120.47 WEST SIDE	\$ (7,152.00)	
3120.60 Unobligated	\$ (13.07)	\$ (19,493.42)

CENTRAL CALIFORNIA VECTOR CONTROL JOINT POWERS AGENCY									
UNOBLIGATED FUNDS						4th Quarter (Ending 6/30/19)			
			BEG. BAL.	ACTIV.	END. BAL.	(End Bal.)			
						FUND SHARE			
CONSOLIDATED-10			\$122,817.51	\$1,334.10	\$124,151.61	6.843870845			
FWMAD-19			\$505,809.55	\$5,494.35	\$511,303.90	28.18568244			
KINGS-23			\$203,682.69	\$2,212.50	\$205,895.19	11.34999448			
MADERA-27			\$215,401.44	\$2,339.80	\$217,741.24	12.00300926			
MERCED-29			\$87,235.35	\$947.59	\$88,182.94	4.861094045			
West Side - 47			\$658,412.59	\$7,152.00	\$665,564.59	36.68931956			
OPER. - 60			\$1,202.87	\$13.08	\$1,215.95	0.067029374			
TOTAL			\$1,794,562.00	\$19,493.42	\$1,814,055.42	100.00			
DETAIL SUMMARY OF ACTIVITY (operational fund & life funds)									
	CMAD	FWMAD	KINGS	MADERA	MERCED	WEST SIDE	OP FUND		
\$	1,334.10	\$ 5,494.35	\$ 2,212.50	\$ 2,339.80	\$ 947.59	\$ 7,152.00	\$ 13.07	Interest	
							\$ -	Dues	
							\$ 0.01	Audit	
	\$1,334.10	\$5,494.35	\$2,212.50	\$2,339.80	\$947.59	\$7,152.00	\$13.08		



County of Fresno

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

JOINT POWERS AGREEMENT
FUND BALANCE VERIFICATION

For Quarter Ended March 31, 2019

California Government Code Section 6505.5(e) requires that the Treasurer report quarterly to the Agency and to the contracting parties to the agreement, the amount of money held for the Agency, and the amount of receipts and disbursements for the quarter.

* * * * *

J.P.A.

Central California Vector Control Fund 4560 Subclass 10000

Beginning Balance	\$1,790,290.56
Total receipts for the quarter	9,071.44
Total disbursements for the quarter	<u>(4,800.00)</u>
Ending Balance	<u>\$1,794,562.00</u>

First and second interest apportionment for the quarter ended March 31, 2019 in the amount of \$745.18, which posted on April 19, 2019, and \$8,763.31, which is scheduled to be posted by June 30, 2019, at the rate of 2.158%, are not included in the total.

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

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

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT

POLICY TITLE: District Vehicle Usage

POLICY NUMBER: 2105

~~2105.1 This policy applies to employees who drive District vehicles to and from work.~~

~~2105.1.1 District vehicles will not be used for any other personal purposes without prior approval. This means that weekend or after-hours trips to the store (regardless of how close to home), trips back to the office to retrieve forgotten personal items, or any other non-business usage will not be permitted.~~

2105.1 The District provides vehicles for business use to allow employees to drive on company-designated business. (The term "vehicle," as used in these guidelines, includes, but is not limited to, cars, trucks, ATV's, and utility carts.)

2105.1.1 District vehicles are to be solely used for District business. Personal use of the vehicle is prohibited, save minimal stops incidental to conducting District business (i.e. stopping at a nearby restaurant for lunch).

2105.1.2 Only District employees and approved volunteers may be passengers in a District vehicle. Under no circumstance shall anyone besides the employee to whom the vehicle is issued operate the vehicle unless approval from the Superintendent of Operations or District Manager is obtained.

2105.2 An employee may be permitted to drive a District vehicle to and from work. This is at the discretion of the District Manager and is typically reserved for those employees who may be called upon to work at atypical hours or must frequently travel for District business. The extent and duration of this permission may be modified at any time.

2105.2.1 Vehicles that are taken home shall only be used for District business, save minimal stops incidental to conducting District business, and for the commute between the employee's residence and the workplace.

2105.3 Employees shall not operate a District vehicle or a personal vehicle for District business when any physical or mental impairment causes the employee to be unable to drive safely. Additionally, employees shall not operate any District vehicle at any time or operate any personal vehicle while on District business while using or consuming alcohol, illegal drugs or prescription medications that may affect their ability to drive. These prohibitions include circumstances in which the employee is temporarily unable to operate a vehicle safely or legally because of impairment, illness, medication or intoxication.



California Public Employees' Retirement System

Actuarial Office

400 Q Street, Sacramento, CA 95811 | Phone: (916) 795-3000 | Fax: (916) 795-2744

888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

July 2019

**Miscellaneous Plan of the Fresno Westside Mosquito Abatement District
(CalPERS ID: 4649627650)
Annual Valuation Report as of June 30, 2018**

Dear Employer,

Attached to this letter, you will find the June 30, 2018 actuarial valuation report of your CalPERS pension plan. **Provided in this report is the determination of the minimum required employer contributions for Fiscal Year 2020-21.** In addition, the report contains important information regarding the current financial status of the plan as well as projections and risk measures to aid in planning for the future.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

- Section 1 contains specific information for the plan including the development of the current and projected employer contributions, and
- Section 2 contains the Risk Pool Actuarial Valuation appropriate to the plan as of June 30, 2018.

Section 2 can be found on the CalPERS website (www.calpers.ca.gov). From the home page, go to "Forms & Publications" and select "View All". In the search box, enter "Risk Pool" and from the results list download the Miscellaneous or Safety Risk Pool Actuarial Valuation Report as appropriate.

Your June 30, 2018 actuarial valuation report contains important actuarial information about your pension plan at CalPERS. Your assigned CalPERS staff actuary, whose signature appears in the Actuarial Certification section on page 1, is available to discuss the report with you after August 1, 2019.

Actuarial valuations are based on assumptions regarding future plan experience including investment return and payroll growth, eligibility for the types of benefits provided, and longevity among retirees. The CalPERS Board of Administration adopts these assumptions after considering the advice of CalPERS actuarial and investment teams and other professionals. Each actuarial valuation reflects all prior differences between actual and assumed experience and adjusts the contribution rates as needed. This valuation is based on an investment return assumption of 7.0% which was adopted by the board in December 2016. Other assumptions used in this report are those recommended in the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017.

Required Contribution

The exhibit below displays the minimum employer contributions, before any cost sharing, for Fiscal Year 2020-21 along with estimates of the required contributions for Fiscal Year 2021-22. Member contributions other than cost sharing (whether paid by the employer or the employee) are in addition to the results shown below. **The employer contributions in this report do not reflect any cost sharing arrangements you may have with your employees.**

Fiscal Year	Employer Normal Cost Rate	Employer Amortization of Unfunded Accrued Liability
2020-21	10.484%	\$23,043
<i>Projected Results</i>		
2021-22	10.5%	\$30,000

Required Employer Contributions

	Fiscal Year	
Required Employer Contributions	2020-21	
Employer Normal Cost Rate	10.484%	
<i>Plus, Either</i>		
1) Monthly Employer Dollar UAL Payment	\$	1,920.24
<i>Or</i>		
2) Annual UAL Prepayment Option*	\$	22,276
<p><i>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly in dollars).</i></p> <p><i>* Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31). Any prepayment totaling over \$5 million requires a 72-hour notice email to FCSD_public_agency_wires@calpers.ca.gov. Plan Normal Cost contributions will be made as part of the payroll reporting process. If there is contractual cost sharing or other change, this amount will change.</i></p> <p><i>In accordance with Sections 20537 and 20572 of the Public Employees' Retirement Law, if a contracting agency fails to remit the required contributions when due, interest and penalties may apply.</i></p>		

	Fiscal Year 2019-20	Fiscal Year 2020-21
Development of Normal Cost as a Percentage of Payroll¹		
Base Total Normal Cost for Formula	16.586%	17.392%
Surcharge for Class 1 Benefits ²		
None	0.000%	0.000%
Phase out of Normal Cost Difference ³	0.000%	0.000%
Plan's Total Normal Cost	16.586%	17.392%
Formula's Expected Employee Contribution Rate	6.906%	6.908%
Employer Normal Cost Rate	9.680%	10.484%
Projected Payroll for the Contribution Fiscal Year	\$ 438,900	\$ 456,074
Estimated Employer Contributions Based on Projected Payroll		
Plan's Estimated Employer Normal Cost	\$ 42,486	\$ 47,815
Plan's Payment on Amortization Bases ⁴	16,259	23,043
% of Projected Payroll (illustrative only)	3.705%	5.052%
Estimated Total Employer Contribution	\$ 58,745	\$ 70,858
% of Projected Payroll (illustrative only)	13.385%	15.537%

¹ The results shown for Fiscal Year 2019-20 reflect the prior year valuation and may not take into account any lump sum payment, side fund payoff, or rate adjustment made after April 30, 2018.

² Section 2 of this report contains a list of Class 1 benefits and corresponding surcharges for each benefit.

³ The normal cost difference is phased out over a five-year period. The phase out of normal cost difference is 100 percent for the first year of pooling, and is incrementally reduced by 20 percent of the original normal cost difference for each subsequent year. This is non-zero only for plans that joined a pool within the past 5 years. Most plans joined a pool June 30, 2003, when risk pooling was implemented.

⁴ See page 10 for a breakdown of the Amortization Bases.