

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

February 9, 2023 - 12:45 p.m.

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. REMOTE MEETING AUTHORIZATION

The Board will consider finding under Gov. Code § 54953(e)(3) that a result of the continuing COVID-19 emergency: (i) the board has reconsidered the circumstances of the state of emergency; (ii) renew prior findings that meeting in person would continue to present imminent risks to the health or safety of attendees; and (iii) the authorization for meetings to be held by teleconference pursuant to Gov. Code, § 54953, subd. (e)(1)(C) is renewed.

5. GENERAL CONSENT ITEMS

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

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 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 and 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.

- MVCAC Annual Meeting, Dec 30th- Feb 2nd, 2023, Anaheim, CA.

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.

- AMCA Annual Meeting, Feb 27-March 3, 2023, Reno, NV.

8. ACTION – Action may be taken on any item on the agenda. Items in this section are expected to have action taken at this meeting.

a) BIENNIAL REVIEW OF DISTRICT POLICIES

The Board will review District policies to determine the need for updates.

b) SOLAR PROJECT

The Board will open bids for the Solar Project.

9. TRUSTEE ISSUES

a) TRUSTEE REPORTS AND QUESTIONS

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

b) SEXUAL HARASSMENT TRAINING

The manager will present information on mandatory 2023 training.

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

11. ADJOURNMENT - Next meeting will be held on March 9, 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 creis@fresnowestmosquito.com.

FRESNO WESTSIDE MOSQUITO ABATEMENT

DISTRICT

2555 N Street - FIREBAUGH, CALIFORNIA, 93622

MINUTES:

Board Meeting ----- January 12, 2023

Headquarters ----- Firebaugh, California

TRUSTEES PRESENT: Williams, Capuchino, Felker, Ram

TRUSTEES ABSENT: Fontana

OTHERS PRESENT: Conlin Reis, Dist. Manager.

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

* The Board found under Gov. Code § 54953(e)(3) that a result of the continuing COVID-19 emergency: (i) the board has reconsidered the circumstances of the state of emergency; (ii) renew prior findings that meeting in person would continue to present imminent risks to the health or safety of attendees; and (iii) the authorization for meetings to be held by teleconference pursuant to Gov. Code, § 54953, subd. (e)(1)(C) is renewed.

MOTION: Trustee Felker

SECOND: Trustee Williams

* The Board considered officers for 2023. A motion was made, seconded, and passed unanimously to select Leo Capuchino as Board President, Eric Fontana as Vice President, and District Manager Conlin Reis as Secretary.

MOTION: Trustee Felker

SECOND: Trustee Ram

* Trustee 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.

There were no additional items for the agenda.

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

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

The Manager presented the annual review of aircraft costs.

The Manager informed the Board of upcoming meetings and let them

know which meetings he and the staff plan to attend on behalf of the District.

The Manager presented information on Form 700 disclosure requirements for 2023.

* The Board reviewed the current oversight for bank accounts. After some discussion a motion was made, seconded, and passed unanimously to make no changes to the current oversight.

MOTION: Trustee Williams SECOND: Trustee Felker

* The Board performed their annual review of Policy 3160: Investments. A motion was made, seconded, and passed unanimously, to make no changes at this time.

MOTION: Ram SECOND: Felker

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

MOTION: Trustee Felker SECOND: Trustee Williams

* The maximum employer contribution for healthcare was set at \$825 for 2023.

MOTION: Trustee Felker SECOND: Trustee Williams

No action was taken on the solar project.

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

There being no further business, the meeting was adjourned at 1:45 p.m. The next regular meeting of the Board will be held on February 9, 2023.

Chairman

Secretary

Fresno Westside Mosquito Abatement District
Checks for Ratification
January 19 through February 8, 2023

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Jan 19 - Feb 8, 23				
01/30/2023		QuickBooks Payroll Service	Created by Payroll Service on 01/24/2023	-16,182.73
01/31/2023		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
01/30/2023		QuickBooks Payroll Service	Created by Direct Deposit Service on 01/26...	-1.75
02/02/2023	AutoPay	Blue Shield of California	Health Ins. Premium_February_2023	-5,106.55
02/03/2023	AutoPay	Pacific Gas & Electric Co.	Utilities	-1,788.44
01/25/2023	E-Pay	FRESNO WESTSIDE M.A.D.	4th Qtr Unemp.	-88.51
01/31/2023	E-Pay	Calpers 457	Def Comp	-3,850.00
01/31/2023	E-Pay	FRESNO WESTSIDE M.A.D.	CalPERS Classic	-6,495.98
01/31/2023	E-Pay	FRESNO WESTSIDE M.A.D.	Cal PERS PEPRA	-2,317.00
01/26/2023	E-Pay	FRESNO WESTSIDE M.A.D.	94-6037648	-5,905.56
01/31/2023	E-Pay	FRESNO WESTSIDE M.A.D.	CA - St Tax	-524.41
01/31/2023	E-Pay	VOYA Institutional Trust Co.	Def Comp	-150.00
02/02/2023	E-Pay	Mutual of Omaha	Life Insurance - February	-126.85
01/31/2023	DD2046	Diedrich, Matt	Direct Deposit	0.00
01/31/2023	DD2047	Quigley, Robert	Direct Deposit	0.00
01/31/2023	DD2048	Ramos, Edward	Direct Deposit	0.00
01/31/2023	DD2049	Reis, Conlin	Direct Deposit	0.00
01/31/2023	DD2050	Rowan, Chance D	Direct Deposit	0.00
01/31/2023	DD2051	Verdugo, Alfredo J	Direct Deposit	0.00
01/31/2023	DD2052	Young, Brenda D	Direct Deposit	0.00
01/31/2023	9061	Chapman, Brian	Direct Deposit	-1,732.54
Jan 19 - Feb 8, 23				-44,770.32

Fresno Westside Mosquito Abatement District
Checks for Approval
February 9 - 15, 2023

Date	Num	Name	Memo	Amount
Feb 9 - 15, 23				
02/14/2023		QuickBooks Payroll Service	Created by Payroll Service on 02/08/2023	-16,275.05
02/15/2023		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
02/14/2023		QuickBooks Payroll Service	Created by Direct Deposit Service on 02/08/2023	-1.75
02/15/2023	E-Pay	VOYA Institutional Trust Co.	Def Comp	-150.00
02/15/2023	E-Pay	FRESNO WESTSIDE M.A.D.	FIT, MED, OASDI	-5,966.86
02/15/2023	E-Pay	FRESNO WESTSIDE M.A.D.	CA - St Tax	-524.41
02/15/2023	DD2053	Capuchino, S. Leo	Direct Deposit	0.00
02/15/2023	DD2054	Diedrich, Matt	Direct Deposit	0.00
02/15/2023	DD2055	Quigley, Robert	Direct Deposit	0.00
02/15/2023	DD2056	Ramos, Edward	Direct Deposit	0.00
02/15/2023	DD2057	Reis, Conlin	Direct Deposit	0.00
02/15/2023	DD2058	Rowan, Chance D	Direct Deposit	0.00
02/15/2023	DD2059	Verdugo, Alfredo J	Direct Deposit	0.00
02/15/2023	DD2060	Young, Brenda D	Direct Deposit	0.00
02/14/2023	9062	AT&T - CALNET	Office phones	-84.32
02/14/2023	9063	CCVCJPA	Dental Vision	-403.37
02/14/2023	9064	Chance Rowan	Per Diem:C. Rowan - AMCA Annual Conference, Reno...	-57.25
02/14/2023	9065	Conlin D. Reis	Per Diem: Reis - AMCA Annual Conference,Reno,NV...	-242.75
02/14/2023	9066	Guthrie Petroleum	315 gallons gas	-1,237.48
02/14/2023	9067	SCI CONSULTING GROUP	22-23 Assessment Admin	-7,613.04
02/14/2023	9068	SJVAPCD	Burn Permit #122321	-40.00
02/14/2023	9069	TDC Aero Logistics Inc.	Aircraft Management_January	-330.00
02/14/2023	9070	Water Reclamation Equipment, Inc.	Replace overloads for sewer pumps	-1,570.64
02/15/2023	9071	Felker, Robert	Trustee in-lieu_January	-92.35
02/15/2023	9072	Ram, Rene	Trustee in-lieu_January	-92.35
02/15/2023	9073	Williams, Frank	Trustee in-lieu_January	-92.35
02/15/2023	9074	Chapman, Brian	Pay Perioc 02-01-2023 - 02-15-2023	-1,732.52
02/13/2023	301244	US Bank Corporate Payment Systems	CalCard Payment	-4,340.34
02/13/2023	301245	FRESNO WESTSIDE M.A.D.	Replenish revolving account	-83,000.00
02/13/2023	301245	FRESNO WESTSIDE M.A.D.	Replenish revolving account	83,000.00
Feb 9 - 15, 23				-41,346.83

Fresno Westside Mosquito Abatement District

Profit & Loss

January 2023

02/08/23

Accrual Basis

	Jan 23	Jan 22
Ordinary Income/Expense		
Income		
Interest	535.10	7,540.81
Taxes - Property	23,958.66	15,634.53
Total Income	24,493.76	23,175.34
Gross Profit	24,493.76	23,175.34
Expense		
5010 Salaries & Wages	54,080.85	55,853.08
5020 OASDI, Retirement		
5021 OASDI	4,130.86	4,262.53
5022 CalPERS Normal	5,115.54	5,362.70
Total 5020 OASDI, Retirement	9,246.40	9,625.23
5030 Gr. Ins., Unemp.		
5032 Unemp.	2,979.95	3,165.66
5033 Health Insurance Premiums	4,116.41	4,498.14
5034 Health Insurance Admin.	410.00	442.50
5035 Health Insurance Claims	0.00	1,537.33
5036 Life/Dental/Vision Ins.	330.62	376.53
5030 Gr. Ins., Unemp. - Other	0.00	0.00
Total 5030 Gr. Ins., Unemp.	7,836.98	10,020.16
5040 Insecticide	414.66	527.78
5050 Clothing	293.16	237.52
5060 Communications	471.54	321.26
5100 Insurance		
5102 Aircraft	0.00	-309.00
Total 5100 Insurance	0.00	-309.00
5120 Equipment Maintenance		
5122 Parts, Repairs	0.00	268.44
5123 Shop Expense	69.15	73.39
5120 Equipment Maintenance - Other	0.00	-2.36
Total 5120 Equipment Maintenance	69.15	339.47
5130 Bldg and Grounds Maint.	1,906.72	222.00
5170 Office Expense	168.43	460.24
5180 Professional Services	8,234.36	7,081.00
5220 Small Tools	0.00	47.49
5230 District Special Expense		
5231 Miscellaneous	40.00	0.00
5232 Field Expenses	151.15	0.00
5234 Surveillance	52.88	0.00
5235 Public Education	219.99	250.00
5236 Aerial Management	630.00	300.00
Total 5230 District Special Expense	1,094.02	550.00

Fresno Westside Mosquito Abatement District

Profit & Loss

January 2023

02/08/23

Accrual Basis

	Jan 23	Jan 22
5250 Transportation		
5251 Trustees	500.00	500.00
5252 Travel Expenses	1,619.44	2,345.65
Total 5250 Transportation	2,119.44	2,845.65
5260 Utilities	3,217.39	1,632.60
Payroll Expenses	3.50	3.50
Total Expense	89,156.60	89,457.98
Net Ordinary Income	-64,662.84	-66,282.64
Net Income	-64,662.84	-66,282.64

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

	Jul '22 - Jan 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
District Deposits	1,765.54	2,700.00	-934.46	65.4%
Interest	10,307.63	20,000.00	-9,692.37	51.5%
Other Charge	51,986.84	60,000.00	-8,013.16	86.6%
Taxes - Benefit Assessment	320,412.83	640,283.00	-319,870.17	50.0%
Taxes - Property	564,830.17	1,004,000.00	-439,169.83	56.3%
Total Income	949,303.01	1,726,983.00	-777,679.99	55.0%
Gross Profit	949,303.01	1,726,983.00	-777,679.99	55.0%
Expense				
5010 Salaries & Wages	423,849.50	762,934.00	-339,084.50	55.6%
5020 OASDI, Retirement				
5021 OASDI	31,120.84	58,364.00	-27,243.16	53.3%
5022 CalPERS Normal	35,984.13	68,898.00	-32,913.87	52.2%
5023 Unfunded Accrued Liability	45,475.00	47,087.00	-1,612.00	96.6%
Total 5020 OASDI, Retirement	112,579.97	174,349.00	-61,769.03	64.6%
5030 Gr. Ins., Unemp.				
5032 Unemp.	3,527.14	4,774.00	-1,246.86	73.9%
5033 Health Insurance Premiums	29,610.03	60,408.00	-30,797.97	49.0%
5034 Health Insurance Admin.	1,742.50	3,672.00	-1,929.50	47.5%
5035 Health Insurance Claims	10,176.52	23,033.00	-12,856.48	44.2%
5036 Life/Dental/Vision Ins.	2,360.25	5,222.00	-2,861.75	45.2%
5030 Gr. Ins., Unemp. - Other	0.00			
Total 5030 Gr. Ins., Unemp.	47,416.44	97,109.00	-49,692.56	48.8%
5040 Insecticide	41,355.78	100,000.00	-58,644.22	41.4%
5050 Clothing	2,017.82	3,690.00	-1,672.18	54.7%
5060 Communications	3,751.88	5,500.00	-1,748.12	68.2%
5090 Household	216.02	500.00	-283.98	43.2%
5100 Insurance				
5101 General, Liability, Auto	35,993.15	35,833.00	160.15	100.4%
5102 Aircraft	-338.00	11,500.00	-11,838.00	-2.9%
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%
Total 5100 Insurance	53,601.20	69,333.00	-15,731.80	77.3%
5120 Equipment Maintenance				
5121 Gas & Oil	16,554.89	33,500.00	-16,945.11	49.4%
5122 Parts, Repairs	3,445.47	6,500.00	-3,054.53	53.0%
5123 Shop Expense	952.89	300.00	652.89	317.6%
5124 Gas & Oil - Aircraft	3,052.69	10,450.00	-7,397.31	29.2%
5125 Parts & Repairs, Aircraft	7,370.41	9,000.00	-1,629.59	81.9%
Total 5120 Equipment Maintenance	31,376.35	59,750.00	-28,373.65	52.5%
5130 Bldg and Grounds Maint.	3,105.84	4,230.00	-1,124.16	73.4%
5140 Lab Expenses	0.00	1,000.00	-1,000.00	0.0%

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

	Jul '22 - Jan 23	Budget	\$ Over Budget	% of Budget
5150 Membership and Dues	17,131.00	17,700.00	-569.00	96.8%
5170 Office Expense	1,952.06	2,250.00	-297.94	86.8%
5180 Professional Services	22,322.96	21,500.00	822.96	103.8%
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	8,846.65	5,550.00	3,296.65	159.4%
5232 Field Expenses	1,727.99	2,500.00	-772.01	69.1%
5233 Research	36.60	1,500.00	-1,463.40	2.4%
5234 Surveillance	16,525.15	21,000.00	-4,474.85	78.7%
5235 Public Education	452.41	2,500.00	-2,047.59	18.1%
5236 Aerial Management	14,925.00	20,000.00	-5,075.00	74.6%
5237 Digital Field Data License	0.00	7,200.00	-7,200.00	0.0%
Total 5230 District Special Expense	42,513.80	60,250.00	-17,736.20	70.6%
5250 Transportation				
5251 Trustees	2,300.00	8,000.00	-5,700.00	28.8%
5252 Travel Expenses	4,124.01	15,400.00	-11,275.99	26.8%
Total 5250 Transportation	6,424.01	23,400.00	-16,975.99	27.5%
5260 Utilities	11,269.20	18,000.00	-6,730.80	62.6%
5340 Fees & Assessments	104.12	3,500.00	-3,395.88	3.0%
5360 Bldg & Grounds Improve.	0.00	5,000.00	-5,000.00	0.0%
5370 Capital Outlay				
5371 Office	0.00	8,500.00	-8,500.00	0.0%
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%
Total 5370 Capital Outlay	5,003.57	148,500.00	-143,496.43	3.4%
5390 Long Term Debt	66,228.07	132,456.00	-66,227.93	50.0%
Payroll Expenses	24.50			
Total Expense	892,244.09	1,712,251.00	-820,006.91	52.1%
Net Ordinary Income	57,058.92	14,732.00	42,326.92	387.3%
Net Income	57,058.92	14,732.00	42,326.92	387.3%

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

	Jul '22 - Jan 23	Jul '21 - Jan 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
District Deposits	1,765.54	123,889.89	-122,124.35	-98.6%
Interest	10,307.63	9,954.51	353.12	3.6%
Other Charge	51,986.84	60,242.99	-8,256.15	-13.7%
Taxes - Benefit Assessment	320,412.83	287,953.89	32,458.94	11.3%
Taxes - Property	564,830.17	502,952.71	61,877.46	12.3%
Total Income	949,303.01	984,993.99	-35,690.98	-3.6%
Gross Profit	949,303.01	984,993.99	-35,690.98	-3.6%
Expense				
5010 Salaries & Wages	423,849.50	408,888.36	14,961.14	3.7%
5020 OASDI, Retirement				
5021 OASDI	31,120.84	31,195.02	-74.18	-0.2%
5022 CalPERS Normal	35,984.13	37,538.90	-1,554.77	-4.1%
5023 Unfunded Accrued Liability	45,475.00	35,240.00	10,235.00	29.0%
Total 5020 OASDI, Retirement	112,579.97	103,973.92	8,606.05	8.3%
5030 Gr. Ins., Unemp.				
5032 Unemp.	3,527.14	3,317.91	209.23	6.3%
5033 Health Insurance Premiums	29,610.03	31,486.98	-1,876.95	-6.0%
5034 Health Insurance Admin.	1,742.50	2,197.50	-455.00	-20.7%
5035 Health Insurance Claims	10,176.52	8,854.69	1,321.83	14.9%
5036 Life/Dental/Vision Ins.	2,360.25	2,763.81	-403.56	-14.6%
5030 Gr. Ins., Unemp. - Other	0.00	0.00	0.00	0.0%
Total 5030 Gr. Ins., Unemp.	47,416.44	48,620.89	-1,204.45	-2.5%
5040 Insecticide	41,355.78	16,789.54	24,566.24	146.3%
5050 Clothing	2,017.82	1,845.42	172.40	9.3%
5060 Communications	3,751.88	3,225.19	526.69	16.3%
5090 Household	216.02	262.11	-46.09	-17.6%
5100 Insurance				
5101 General, Liability, Auto	35,993.15	36,909.77	-916.62	-2.5%
5102 Aircraft	-338.00	-647.00	309.00	47.8%
5103 Compensation	17,946.05	17,164.58	781.47	4.6%
Total 5100 Insurance	53,601.20	53,427.35	173.85	0.3%
5120 Equipment Maintenance				
5121 Gas & Oil	16,554.89	15,932.29	622.60	3.9%
5122 Parts, Repairs	3,445.47	5,174.30	-1,728.83	-33.4%
5123 Shop Expense	952.89	201.44	751.45	373.0%
5124 Gas & Oil - Aircraft	3,052.69	2,906.40	146.29	5.0%
5125 Parts & Repairs, Aircraft	7,370.41	240.00	7,130.41	2,971.0%
5120 Equipment Maintenance - Other	0.00	-2.36	2.36	100.0%
Total 5120 Equipment Maintenance	31,376.35	24,452.07	6,924.28	28.3%
5130 Bldg and Grounds Maint.	3,105.84	1,027.21	2,078.63	202.4%
5150 Membership and Dues	17,131.00	16,763.00	368.00	2.2%

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

	Jul '22 - Jan 23	Jul '21 - Jan 22	\$ Change	% Change
5170 Office Expense	1,952.06	1,629.99	322.07	19.8%
5180 Professional Services	22,322.96	20,717.04	1,605.92	7.8%
5200 Equipment Rentals	0.00	931.65	-931.65	-100.0%
5220 Small Tools	0.00	119.08	-119.08	-100.0%
5230 District Special Expense				
5231 Miscellaneous	8,846.65	3,013.13	5,833.52	193.6%
5232 Field Expenses	1,727.99	1,068.20	659.79	61.8%
5233 Research	36.60	16.92	19.68	116.3%
5234 Surveillance	16,525.15	12,682.75	3,842.40	30.3%
5235 Public Education	452.41	831.89	-379.48	-45.6%
5236 Aerial Management	14,925.00	13,995.00	930.00	6.7%
Total 5230 District Special Expense	42,513.80	31,607.89	10,905.91	34.5%
5250 Transportation				
5251 Trustees	2,300.00	3,200.00	-900.00	-28.1%
5252 Travel Expenses	4,124.01	4,519.96	-395.95	-8.8%
Total 5250 Transportation	6,424.01	7,719.96	-1,295.95	-16.8%
5260 Utilities	11,269.20	10,505.21	763.99	7.3%
5340 Fees & Assessments	104.12	94.28	9.84	10.4%
5360 Bldg & Grounds Improve.	0.00	531.53	-531.53	-100.0%
5370 Capital Outlay				
5375 Field	5,003.57	0.00	5,003.57	100.0%
Total 5370 Capital Outlay	5,003.57	0.00	5,003.57	100.0%
5390 Long Term Debt	66,228.07	66,228.07	0.00	0.0%
Payroll Expenses	24.50	26.25	-1.75	-6.7%
Total Expense	892,244.09	819,386.01	72,858.08	8.9%
Net Ordinary Income	57,058.92	165,607.98	-108,549.06	-65.6%
Net Income	57,058.92	165,607.98	-108,549.06	-65.6%

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

	Jan 31, 23	Jan 31, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CCVCJPA Deposit	537,515.29	530,450.25	7,065.04	1.3%
Fresno Co. Treasury	2,784,670.32	2,492,861.06	291,809.26	11.7%
Petty Cash	200.00	200.00	0.00	0.0%
Westamerica Bank	75,936.10	69,895.18	6,040.92	8.6%
Total Checking/Savings	3,398,321.71	3,093,406.49	304,915.22	9.9%
Total Current Assets	3,398,321.71	3,093,406.49	304,915.22	9.9%
TOTAL ASSETS	<u>3,398,321.71</u>	<u>3,093,406.49</u>	<u>304,915.22</u>	<u>9.9%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	11,394.22	8,990.91	2,403.31	26.7%
Total Accounts Payable	11,394.22	8,990.91	2,403.31	26.7%
Credit Cards				
US Bank Cal Card	4,986.94	4,871.76	115.18	2.4%
Total Credit Cards	4,986.94	4,871.76	115.18	2.4%
Other Current Liabilities				
Accrued vacation	57,109.87	57,948.11	-838.24	-1.5%
CA-Unemp.	2,979.93	3,165.64	-185.71	-5.9%
Payroll Liabilities	1,011.76	-92.32	1,104.08	1,195.9%
Total Other Current Liabilities	61,101.56	61,021.43	80.13	0.1%
Total Current Liabilities	77,482.72	74,884.10	2,598.62	3.5%
Total Liabilities	77,482.72	74,884.10	2,598.62	3.5%
Equity				
Opening Bal Equity	886,698.38	886,698.38	0.00	0.0%
Retained Earnings	2,377,081.69	1,966,216.03	410,865.66	20.9%
Net Income	57,058.92	165,607.98	-108,549.06	-65.6%
Total Equity	3,320,838.99	3,018,522.39	302,316.60	10.0%
TOTAL LIABILITIES & EQUITY	<u>3,398,321.71</u>	<u>3,093,406.49</u>	<u>304,915.22</u>	<u>9.9%</u>

EXPENDITURES BY MONTH

MONTH	2020-21	2021-2022	2022-2023
JLY	\$177,397.09	\$185,718.90	\$230,465.10
AUG	\$115,521.41	\$113,283.56	\$148,858.03
SEP	\$170,728.46	\$94,370.08	\$87,701.83
OCT	\$93,748.89	\$157,610.35	\$174,025.84
NOV	\$79,815.96	\$94,696.13	\$91,444.34
DEC	\$76,349.87	\$84,249.01	\$70,592.35
JAN	\$89,205.71	\$89,457.98	\$89,156.60
FEB	\$82,333.09	\$97,257.53	
MAR	\$101,305.82	\$115,217.21	
APR	\$159,016.38	\$174,067.81	
MAY	\$92,825.66	\$113,692.90	
JUN	\$148,969.18	\$112,125.29	
YEAR	\$1,387,217.52	\$1,431,746.75	\$892,244.09

TDC Aero Logistics Inc.

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



INVOICE
2020

DATE Jan-23
NAME Fresno Westside Mosquito Abatement
ADDRESS 2555 N St.
Firebaugh, CA 93622
PHONE

DATE	DESCRIPTION	Hours	Rate	TOTAL
01/2023	Pilot Services		165.00	
01/2023	Call Out		330.00	
01/2023	Aircraft Management		330.00	330.00
h Payment Due Upon Receipt				
			TOTAL	330.00

TDC Aero Logistics Inc.
Ty D. Cotta - President

Thank you for the opportunity to fly with you.

Solar Bid Comparison

	Total Cost of Project	Solar PV System Rating W-DC	# of Panels	Panel Type	Solar Panel Life	Inverter Type	Inverter Life
Bid 1	\$72,800	28480	Unlisted	Unlisted	>30 Years	Unlisted	15 Years
Bid 2	\$77,818	29930	73	Trina Solar TSM-DEG15MC.20(II) 410	>30 Years	SMA SB7.0-1SP-US-41 (240V)	10 Years
Bid 3	\$138,066	42660	108	Canadian Solar CS1Y-395MS	>30 Years	Solar Edge SE50KUS	15 Years
Bid 4	\$141,540	42660	108	Canadian Solar CS1Y-395MS	>30 Years	Solar Edge SE50KUS	15 Years

