

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

District Office, 2555 N Street, Firebaugh, California

**August 10, 2023
12:45 p.m.**

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. GENERAL CONSENT ITEMS

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

5. PUBLIC COMMENT

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

6. APPROVAL OF ADDITIONAL ITEMS OF IMMEDIATE NEED TO THE AGENDA

(Requires $\frac{2}{3}$ Board approval)

7. STAFF REPORTS AND INFORMATION

a) OPERATIONS AND LEGISLATIVE REPORT

District staff will update the Board on District operations, legislative and regulatory issues, mosquito conditions, staffing, program plans for the oncoming season and other issues of importance to this District.

b) MEETING REPORTS

The Manager will present an oral report of all meetings attended since the last board meeting.

c) UPCOMING MEETINGS

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

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) DENTAL AND VISION INSURANCE COVERAGE FOR 2024-SDRMA

The Board will consider SDRMA for Dental and Vision insurance for 2024.

b) CAPITAL OUTLAY REPORT

The Board will review the Capital Outlay Report for approval.

c) ENTERPRISE FLEET PROGRAM

The Board will consider a fleet management program.

d) SAN JOAQUIN UPDATE

The Board will receive an update on the San Joaquin Annexation Project and Board Member addition.

e) BUDGET ADJUSTMENT (FY 22-23)

The Board will consider a retroactive adjustment to the FY 22-23 Budget, transferring \$172,000 for the Capital Reserve to the Buildings and Ground Improvement Budget to account for the asphalt repair project and solar installation project.

Resolution #299

f) POLICY CHANGE, POLICY: 3170, PROCUREMENT AND BIDDING

The Board will consider changes to Policy 3170.

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.

10. REQUEST FOR FUTURE AGENDA ITEMS

The Board President will entertain suggestions for future agenda items.

11. ADJOURNMENT

The next regular meeting of the Board will be held on **September 14, 2023.**

Accessible Public Meetings: Upon request, the Fresno Westside Mosquito Abatement District will provide written agenda materials in appropriate alternative formats, or disability-related modification or accommodation, including auxiliary aids or services, to enable individuals with disabilities to participate in public meetings. Please send a written request, including your name, mailing address, phone number and a brief description of the requested materials and preferred alternative format or auxiliary aid or service at least eight (8) days before the meeting. Requests should be sent to: Fresno Westside Mosquito Abatement District, 2555 N Street, Firebaugh, CA 93622 or admin@fresnowestmosquito.com.

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT
2555 N STREET - FIREBAUGH, CALIFORNIA 93622

MINUTES:

Board Meeting -----July 14, 2023
Headquarters -----Firebaugh, California

TRUSTEES PRESENT: Fontana, Williams, Capuchino, Ram

TRUSTEES ABSENT: Felker

OTHERS PRESENT: Conlin Reis, District Manager

President Capuchino called the meeting to order at 12:49 p.m.

The Minutes were removed from the General Consent items due to an observed error. They will be included for approval at the next regular board meeting.

* President Capuchino called for a review of the remaining 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 Williams

SECOND: Trustee Fontana

There was no public comment.

There were no additional items added to the agenda.

The Manager provided an overview of operations and mosquito surveillance for the month of June as well as information on the District's progress with FEMA reimbursement (which is ongoing).

The Manager presented the Annual Reimbursement Disclosure Report, as required by Government Code §53065.5. This report details any direct reimbursements to District Trustees or staff that were \$100 or more for any single individual charge. There was a single reimbursement for travel.

The Manager provided an oral report listing the meetings he had attended over the past month on behalf of the District and the issues that were covered at those meetings.

The Manager reviewed upcoming meetings with the Board and discussed attendance at those meetings. A listing of the meetings discussed appears in the agenda.

The Manager provided a brief update on the Solar Project.

* The Board approved and ratified payment for the 2023-24 Worker's Compensation and Property/Liability Insurance packet from SDRMA.

MOTION: Trustee Ram

SECOND: Trustee Felker

* The Board considered a change to Policy 3170, Procurement and Bidding to adjust the bidding thresholds for general increases in cost. Changes, if any, will be made at the next regular board meeting.

* The Board considered reducing the size of the Board to five members. It was the consensus of the Board that the Manager should reach out to San Joaquin to request representation from the District-incorporated section of the City.

Trustees reported noticing some mosquito activity in their respective areas.

There were no requests for future agenda items.

There being no further business, the meeting was adjourned at 2:05 p.m. Our next regular board meeting will be held on August 10, 2023.

Chairman

Secretary

Fresno Westside Mosquito Abatement District
Checks for Ratification
July 18 through August 9, 2023

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Jul 18 - Aug 9, 23				
07/31/2023		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
07/28/2023		QuickBooks Payroll Service	Created by Payroll Service on 07/25/2023	-17,078.96
07/28/2023		QuickBooks Payroll Service	Created by Direct Deposit Service on 07/25...	-1.75
08/04/2023		Pacific Gas & Electric Co.	Utilities	-1,766.19
07/24/2023		Verizon Wireless	Internet	-40.01
08/01/2023	AutoPay	Blue Shield of California	Health Ins. Premium_August_2023	-5,106.55
07/31/2023	E_pay	FRESNO WESTSIDE M.A.D.	4649627650	-2,719.85
07/31/2023	E-Pay	FRESNO WESTSIDE M.A.D.	FIT, MED, OASDI	-6,864.28
07/31/2023	E-Pay	FRESNO WESTSIDE M.A.D.	CA - St Tax	-618.07
07/31/2023	E-Pay	VOYA Institutional Trust Co.	Def Comp	-150.00
07/31/2023	E-Pay	FRESNO WESTSIDE M.A.D.	Retirement - Classic	-7,434.80
07/18/2023	E-Pay	CalPERS	UAL_2023-2024	-37,513.00
08/01/2023	E-Pay	Mutual of Omaha	Life Insurance - August	-126.85
07/31/2023	E-Play	Calpers 457	Def Comp	-3,850.00
07/31/2023	DD2123	Diedrich, Matt	Direct Deposit	0.00
07/31/2023	DD2124	Quigley, Robert	Direct Deposit	0.00
07/31/2023	DD2125	Ramos, Edward	Direct Deposit	0.00
07/31/2023	DD2126	Reis, Conlin	Direct Deposit	0.00
07/31/2023	DD2127	Rowan, Chance D	Direct Deposit	0.00
07/31/2023	DD2128	Verdugo, Alfredo J	Direct Deposit	0.00
07/31/2023	DD2129	Young, Brenda D	Direct Deposit	0.00
07/31/2023	9166	Magallanes, Armando JR	Pay Period 07/16/2023 - 07/31/2023	-1,344.17
07/31/2023	9167	Chapman, Brian	Pay Period 07/16/2023 - 07/31/2023	-1,820.51
07/31/2023	9168	Howard, Robert C.	Pay Period 07/16/2023 - 07/31/2023	-1,598.63
Jul 18 - Aug 9, 23				-88,533.62

Fresno Westside Mosquito Abatement District
Checks for Approval
August 10 - 15, 2023

Date	Num	Name	Memo	Amount
Aug 10 - 15, 23				
08/14/2023		QuickBooks Payroll Service	Created by Payroll Service on 08/09/2023	-17,171.33
08/15/2023		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
08/14/2023		QuickBooks Payroll Service	Created by Direct Deposit Service on 08/09/2023	-1.75
08/15/2023	E-Pay	FRESNO WESTSIDE M.A.D.	FIT, MED, OASDI	-6,907.72
08/15/2023	E-Pay	FRESNO WESTSIDE M.A.D.	CA -St Tax	-618.07
08/15/2023	E-Pay	VOYA Institutional Trust Co.	Def Comp	-150.00
08/15/2023	DD2130	Capuchino, S. Leo	Direct Deposit	0.00
08/15/2023	DD2131	Diedrich, Matt	Direct Deposit	0.00
08/15/2023	DD2132	Quigley, Robert	Direct Deposit	0.00
08/15/2023	DD2133	Ramos, Edward	Direct Deposit	0.00
08/15/2023	DD2134	Reis, Conlin	Direct Deposit	0.00
08/15/2023	DD2135	Rowan, Chance D	Direct Deposit	0.00
08/15/2023	DD2136	Verdugo, Alfredo J	Direct Deposit	0.00
08/15/2023	DD2137	Young, Brenda D	Direct Deposit	0.00
08/10/2023	9169	ASI Administrative Solutions	Admin July -August	-520.00
08/10/2023	9170	ASI Administrative Solutions	Claims	-992.00
08/10/2023	9171	AT&T - CALNET	Office Phones	-84.64
08/10/2023	9172	Big G's Auto Center	Vehicle# 14: Oil Change, air filter	-80.97
08/10/2023	9173	Central California Irrigation District	Disk grounds - J 20-068	-840.00
08/10/2023	9174	Guthrie Petroleum	fuel	-5,773.02
08/10/2023	9175	Mendota 1 Smog	repairs	-1,205.24
08/10/2023	9176	Merced County Mosquito Abatement District	Av gas	-1,294.33
08/10/2023	9177	Sorensen Machine Works	parts for granual spreader	-15.41
08/10/2023	9178	TDC Aero Logistics Inc.	July Aircraft Management	-2,574.00
08/15/2023	9179	Fontana, Eric	Trustee in-lieu_July	-92.35
08/15/2023	9180	Ram, Rene	Trustee in-lieu_July	-92.35
08/15/2023	9181	Williams, Frank	Trustee in-lieu_July	-92.35
08/15/2023	9182	Chapman, Brian	Pay Period 08/01/2023 - 08/15/2023	-1,820.50
08/15/2023	9183	Howard, Robert C.	Pay Period 08/01/2023 - 08/15/2023	-1,598.63
08/15/2023	9184	Magallanes, Armando JR	Pay Period 08/01/2023 - 08/15/2023	-1,237.26
08/14/2023	301263	US Bank Corporate Payment Systems	CalCard Payment	-35,375.36
08/14/2023	301264	SOLAR MAINTENANCE PRO'S INC	Solar Install down payment	-38,022.00
08/14/2023	301265	FRESNO WESTSIDE M.A.D.	Replenish revolving account	-133,000.00
08/14/2023	301265	FRESNO WESTSIDE M.A.D.	Replenish revolving account	133,000.00
Aug 10 - 15, 23				-117,059.28

Fresno Westside Mosquito Abatement District
Profit & Loss
July 2023

08/09/23

Accrual Basis

	Jul 23	Jul 22
Ordinary Income/Expense		
Income		
Interest	0.00	2.78
Total Income	0.00	2.78
Gross Profit	0.00	2.78
Expense		
5010 Salaries & Wages	63,310.60	75,635.58
5020 OASDI, Retirement		
5021 OASDI	4,837.46	4,605.91
5022 CalPERS Normal	6,049.61	5,290.89
5023 Unfunded Accrued Liability	37,513.00	45,475.00
Total 5020 OASDI, Retirement	48,400.07	55,371.80
5030 Gr. Ins., Unemp.		
5032 Unemp.	0.00	150.39
5033 Health Insurance Premiums	4,683.44	4,911.57
5034 Health Insurance Admin.	260.00	292.50
5035 Health Insurance Claims	539.53	6,407.11
5036 Life/Dental/Vision Ins.	74.00	376.53
5030 Gr. Ins., Unemp. - Other	0.00	0.00
Total 5030 Gr. Ins., Unemp.	5,556.97	12,138.10
5040 Insecticide	1,719.32	7,815.24
5050 Clothing	282.45	262.65
5060 Communications	2,923.44	566.31
5100 Insurance		
5101 General, Liability, Auto	0.00	35,993.15
5103 Compensation	58,947.54	16,881.37
Total 5100 Insurance	58,947.54	52,874.52
5120 Equipment Maintenance		
5121 Gas & Oil	2,817.89	3,277.31
5122 Parts, Repairs	1,286.21	0.00
5124 Gas & Oil - Aircraft	479.11	0.00
5125 Parts & Repairs, Aircraft	0.00	4,531.48
Total 5120 Equipment Maintenance	4,583.21	7,808.79
5130 Bldg and Grounds Maint.	240.00	318.08
5150 Membership and Dues	0.00	9,500.00
5170 Office Expense	411.85	69.00
5230 District Special Expense		
5231 Miscellaneous	3,058.04	2,210.81

Fresno Westside Mosquito Abatement District
Profit & Loss
July 2023

08/09/23

Accrual Basis

	<u>Jul 23</u>	<u>Jul 22</u>
5232 Field Expenses	15.41	192.00
5234 Surveillance	1,439.59	1,812.77
5236 Aerial Management	0.00	1,845.00
Total 5230 District Special Expense	4,513.04	6,060.58
5250 Transportation		
5251 Trustees	400.00	400.00
5252 Travel Expenses	12,471.14	0.00
Total 5250 Transportation	12,871.14	400.00
5260 Utilities	1,863.88	1,640.95
Payroll Expenses	3.50	3.50
Total Expense	205,627.01	230,465.10
Net Ordinary Income	-205,627.01	-230,462.32
Net Income	<u>-205,627.01</u>	<u>-230,462.32</u>

Fresno Westside Mosquito Abatement District
Budget Comparison by Account
July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
District Deposits	0.00	2,700.00	-2,700.00	0.0%
Interest	0.00	20,000.00	-20,000.00	0.0%
Other Charge	0.00	60,000.00	-60,000.00	0.0%
Taxes - Benefit Assessment	0.00	660,680.00	-660,680.00	0.0%
Taxes - Property	0.00	1,117,950.00	-1,117,950.00	0.0%
Total Income	0.00	1,861,330.00	-1,861,330.00	0.0%
Gross Profit	0.00	1,861,330.00	-1,861,330.00	0.0%
Expense				
5010 Salaries & Wages	63,310.60	741,874.00	-678,563.40	8.5%
5020 OASDI, Retirement				
5021 OASDI	4,837.46	57,333.00	-52,495.54	8.4%
5022 CalPERS Normal	6,049.61	67,611.00	-61,561.39	8.9%
5023 Unfunded Accrued Liability	37,513.00	47,087.00	-9,574.00	79.7%
Total 5020 OASDI, Retirement	48,400.07	172,031.00	-123,630.93	28.1%
5030 Gr. Ins., Unemp.				
5032 Unemp.	0.00	4,774.00	-4,774.00	0.0%
5033 Health Insurance Premiums	4,683.44	57,609.00	-52,925.56	8.1%
5034 Health Insurance Admin.	260.00	3,280.00	-3,020.00	7.9%
5035 Health Insurance Claims	539.53	23,033.00	-22,493.47	2.3%
5036 Life/Dental/Vision Ins.	74.00	6,900.00	-6,826.00	1.1%
5030 Gr. Ins., Unemp. - Other	0.00			
Total 5030 Gr. Ins., Unemp.	5,556.97	95,596.00	-90,039.03	5.8%
5040 Insecticide	1,719.32	150,000.00	-148,280.68	1.1%
5050 Clothing	282.45	3,875.00	-3,592.55	7.3%
5060 Communications	2,923.44	8,925.00	-6,001.56	32.8%
5090 Household	0.00	500.00	-500.00	0.0%
5100 Insurance				
5101 General, Liability, Auto	0.00	40,862.00	-40,862.00	0.0%
5102 Aircraft	0.00	11,500.00	-11,500.00	0.0%
5103 Compensation	58,947.54	21,174.00	37,773.54	278.4%
5104 Deductibles	0.00	1,000.00	-1,000.00	0.0%
Total 5100 Insurance	58,947.54	74,536.00	-15,588.46	79.1%
5120 Equipment Maintenance				
5121 Gas & Oil	2,817.89	33,500.00	-30,682.11	8.4%
5122 Parts, Repairs	1,286.21	6,500.00	-5,213.79	19.8%
5123 Shop Expense	0.00	300.00	-300.00	0.0%
5124 Gas & Oil - Aircraft	479.11	10,450.00	-9,970.89	4.6%

Fresno Westside Mosquito Abatement District
Budget Comparison by Account
July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
5125 Parts & Repairs, Aircraft	0.00	9,000.00	-9,000.00	0.0%
Total 5120 Equipment Maintenance	4,583.21	59,750.00	-55,166.79	7.7%
5130 Bldg and Grounds Maint.	240.00	4,230.00	-3,990.00	5.7%
5140 Lab Expenses	0.00	1,000.00	-1,000.00	0.0%
5150 Membership and Dues	0.00	17,700.00	-17,700.00	0.0%
5170 Office Expense	411.85	3,065.00	-2,653.15	13.4%
5180 Professional Services	0.00	22,000.00	-22,000.00	0.0%
5200 Equipment Rentals	0.00	1,000.00	-1,000.00	0.0%
5220 Small Tools	0.00	300.00	-300.00	0.0%
5230 District Special Expense				
5231 Miscellaneous	3,058.04	5,550.00	-2,491.96	55.1%
5232 Field Expenses	15.41	2,500.00	-2,484.59	0.6%
5233 Research	0.00	1,500.00	-1,500.00	0.0%
5234 Surveillance	1,439.59	21,000.00	-19,560.41	6.9%
5235 Public Education	0.00	2,500.00	-2,500.00	0.0%
5236 Aerial Management	0.00	23,100.00	-23,100.00	0.0%
5237 Digital Field Data License	0.00	7,200.00	-7,200.00	0.0%
Total 5230 District Special Expense	4,513.04	63,350.00	-58,836.96	7.1%
5250 Transportation				
5251 Trustees	400.00	8,000.00	-7,600.00	5.0%
5252 Travel Expenses	12,471.14	15,400.00	-2,928.86	81.0%
Total 5250 Transportation	12,871.14	23,400.00	-10,528.86	55.0%
5260 Utilities	1,863.88	18,000.00	-16,136.12	10.4%
5340 Fees & Assessments	0.00	3,500.00	-3,500.00	0.0%
5370 Capital Outlay				
5371 Office	0.00	30,000.00	-30,000.00	0.0%
5375 Field	0.00	100,000.00	-100,000.00	0.0%
Total 5370 Capital Outlay	0.00	130,000.00	-130,000.00	0.0%
5390 Long Term Debt	0.00	132,456.00	-132,456.00	0.0%
Payroll Expenses	3.50			
Total Expense	205,627.01	1,727,088.00	-1,521,460.99	11.9%
Net Ordinary Income	-205,627.01	134,242.00	-339,869.01	-153.2%
Net Income	-205,627.01	134,242.00	-339,869.01	-153.2%

Fresno Westside Mosquito Abatement District
Year to Date Comparison
July 2023

08/09/23

	Jul 23	Jul 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
Interest	0.00	2.78	-2.78	-100.0%
Total Income	0.00	2.78	-2.78	-100.0%
Gross Profit	0.00	2.78	-2.78	-100.0%
Expense				
5010 Salaries & Wages	63,310.60	75,635.58	-12,324.98	-16.3%
5020 OASDI, Retirement				
5021 OASDI	4,837.46	4,605.91	231.55	5.0%
5022 CalPERS Normal	6,049.61	5,290.89	758.72	14.3%
5023 Unfunded Accrued Liability	37,513.00	45,475.00	-7,962.00	-17.5%
Total 5020 OASDI, Retirement	48,400.07	55,371.80	-6,971.73	-12.6%
5030 Gr. Ins., Unemp.				
5032 Unemp.	0.00	150.39	-150.39	-100.0%
5033 Health Insurance Premiums	4,683.44	4,911.57	-228.13	-4.6%
5034 Health Insurance Admin.	260.00	292.50	-32.50	-11.1%
5035 Health Insurance Claims	539.53	6,407.11	-5,867.58	-91.6%
5036 Life/Dental/Vision Ins.	74.00	376.53	-302.53	-80.4%
5030 Gr. Ins., Unemp. - Other	0.00	0.00	0.00	0.0%
Total 5030 Gr. Ins., Unemp.	5,556.97	12,138.10	-6,581.13	-54.2%
5040 Insecticide	1,719.32	7,815.24	-6,095.92	-78.0%
5050 Clothing	282.45	262.65	19.80	7.5%
5060 Communications	2,923.44	566.31	2,357.13	416.2%
5100 Insurance				
5101 General, Liability, Auto	0.00	35,993.15	-35,993.15	-100.0%
5103 Compensation	58,947.54	16,881.37	42,066.17	249.2%
Total 5100 Insurance	58,947.54	52,874.52	6,073.02	11.5%
5120 Equipment Maintenance				
5121 Gas & Oil	2,817.89	3,277.31	-459.42	-14.0%
5122 Parts, Repairs	1,286.21	0.00	1,286.21	100.0%
5124 Gas & Oil - Aircraft	479.11	0.00	479.11	100.0%
5125 Parts & Repairs, Aircraft	0.00	4,531.48	-4,531.48	-100.0%
Total 5120 Equipment Maintenance	4,583.21	7,808.79	-3,225.58	-41.3%
5130 Bldg and Grounds Maint.	240.00	318.08	-78.08	-24.6%
5150 Membership and Dues	0.00	9,500.00	-9,500.00	-100.0%
5170 Office Expense	411.85	69.00	342.85	496.9%
5230 District Special Expense				
5231 Miscellaneous	3,058.04	2,210.81	847.23	38.3%

Fresno Westside Mosquito Abatement District
Year to Date Comparison
July 2023

	Jul 23	Jul 22	\$ Change	% Change
5232 Field Expenses	15.41	192.00	-176.59	-92.0%
5234 Surveillance	1,439.59	1,812.77	-373.18	-20.6%
5236 Aerial Management	0.00	1,845.00	-1,845.00	-100.0%
Total 5230 District Special Expense	4,513.04	6,060.58	-1,547.54	-25.5%
5250 Transportation				
5251 Trustees	400.00	400.00	0.00	0.0%
5252 Travel Expenses	12,471.14	0.00	12,471.14	100.0%
Total 5250 Transportation	12,871.14	400.00	12,471.14	3,117.8%
5260 Utilities	1,863.88	1,640.95	222.93	13.6%
Payroll Expenses	3.50	3.50	0.00	0.0%
Total Expense	205,627.01	230,465.10	-24,838.09	-10.8%
Net Ordinary Income	-205,627.01	-230,462.32	24,835.31	10.8%
Net Income	-205,627.01	-230,462.32	24,835.31	10.8%

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

	Jul 31, 23	Jul 31, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CCVCJPA Deposit	537,515.29	537,515.29	0.00	0.0%
Fresno Co. Treasury	2,861,317.31	2,535,544.81	325,772.50	12.9%
Petty Cash	200.00	200.00	0.00	0.0%
Westamerica Bank	32,198.47	58,578.89	-26,380.42	-45.0%
Total Checking/Savings	3,431,231.07	3,131,838.99	299,392.08	9.6%
Accounts Receivable				
Accounts Receivable	12,671.70	2,961.48	9,710.22	327.9%
Total Accounts Receivable	12,671.70	2,961.48	9,710.22	327.9%
Total Current Assets	3,443,902.77	3,134,800.47	309,102.30	9.9%
TOTAL ASSETS	<u>3,443,902.77</u>	<u>3,134,800.47</u>	<u>309,102.30</u>	<u>9.9%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	76,786.52	23,757.07	53,029.45	223.2%
Total Accounts Payable	76,786.52	23,757.07	53,029.45	223.2%
Credit Cards				
US Bank Cal Card	36,355.67	19,769.85	16,585.82	83.9%
Total Credit Cards	36,355.67	19,769.85	16,585.82	83.9%
Other Current Liabilities				
Accrued vacation	57,109.87	57,109.87	0.00	0.0%
CA-Unemp.	-0.02	150.37	-150.39	-100.0%
Payroll Liabilities	1,328.80	979.68	349.12	35.6%
Total Other Current Liabilities	58,438.65	58,239.92	198.73	0.3%
Total Current Liabilities	171,580.84	101,766.84	69,814.00	68.6%
Total Liabilities	171,580.84	101,766.84	69,814.00	68.6%
Equity				
Opening Bal Equity	886,698.38	886,698.38	0.00	0.0%
Retained Earnings	2,591,250.56	2,376,797.57	214,452.99	9.0%
Net Income	-205,627.01	-230,462.32	24,835.31	10.8%
Total Equity	3,272,321.93	3,033,033.63	239,288.30	7.9%

08/09/23

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

	<u>Jul 31, 23</u>	<u>Jul 31, 22</u>	<u>\$ Change</u>	<u>% Change</u>
TOTAL LIABILITIES & EQUITY	<u>3,443,902.77</u>	<u>3,134,800.47</u>	<u>309,102.30</u>	<u>9.9%</u>

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT CAPITAL OUTLAY 20-21

ACCT	DESCRIPTION	AMOUNT
5350	LAND	252,291.30
5360	BUILDING & IMPROVEMENTS	2,515,755.97
5371	OFFICE EXPENSE	70,129.56
5372	VEHICLES	262,461.91
5373	AIRCRAFT	155,789.44
5375	FIELD EQUIPMENT	175,823.07
TOTAL	CAPITAL OUTLAY	\$3,432,251.25

5350 - LAND

DATE	DESCRIPTION	AMOUNT
1960	LAND (for office)	5,001.22
1960	IMPROVEMENTS	1,841.88
2011	Land (Office relocation)	245,448.20
TOTAL	LAND	\$252,291.30

5360 - BUILDINGS & IMPROVEMENTS

DATE	DESCRIPTION	AMOUNT
1960	Buildings	19,333.81
1960	Shop Building	27,729.39
1969	Warehouse	11,428.83
2005	Royal Wolf 40' Portable Storage Container	3,239.25
2013	Large Hangar on Mendota Airport	10,000.00
2013	Small Hangar on Mendota Airport	5,000.00
2014	New Admin Building/Expansion Project	2,415,583.00
2017	8x20 Portable Storage Container	2,958.52
2019	EV Charging Stations	20,483.17
TOTAL	BUILDING & IMPROVEMENTS	\$2,515,755.97

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT CAPITAL OUTLAY 20-21

5371 - OFFICE EQUIPMENT

DATE	DESCRIPTION	SERIAL NUMBER	AMOUNT
8/2007	Sub zero Freezer	S8002327	4,459.51
3/2017	Frontier Precsion Field Seeker (Data Program)		20,595.00
2/6/18	Frontier Precsion Custom Improvement to Field Seeker (Geospatial Value Plan)		35,000.00
5/12/22	Frontier Precsion Custom Improvement to Field Seeker (ULV System and Hardware)		10,075.05

TOTAL \$70,129.56

5372 - VEHICLES

DATE	DESCRIPTION	SERIAL NUMBER	AMOUNT
06/24/98	1998 GMC/ST15/Sonoma PU/V6 - 4WD	1GTDT14X6W8532126	Vehicle #04 16,777.42
04/15/04	2004 Ford/Ranger/Reg Cab PU/V6 - 2WD	1FTYR10U64PB05253	Vehicle #02 12,644.19
10/14/05	2006 Jeep/Wranger/Rt Hand Side/V6 - 4WD	1J4F449S76P721629	Vehicle #11 21,069.27
02/07/07	2008 Ford/F250/PU/ V8 - 4WD	1FTNF21528EA15396	Vehicle #09 20,095.34
02/11/08	2008 Ford/F150/Reg Cab PU/V8 - 2 WD	1FTRF12W58KC29058	Vehicle #08 16,092.28
03/20/09	2009 Ford/F150/Reg Cab PU/V8 - 2 WD	1FTRF14W79KB56306	Vehicle #12 19,405.33
09/15/09	2010 Ford/Escape/SUV	1FMCO0C76AKA30244	Vehicle #07 19,003.18
10/14/09	2010 Ford/F150/Reg Cab PU/V8 - 2 WD	1FTMF1CW8AKA50057	Vehicle #13 17,592.96
05/31/11	2011 Ford/F 150/Reg Cab PU	1FTMF1CF4BKD62720	Vehicle #01 17,275.84
05/31/11	2011 Ford/F 150/Reg Cab PU	1FTMF1CF8BKD62719	Vehicle #03 17,275.84
01/13/12	2012 Ford/F 150/Reg Cab PU	1FTMF1CF2CKD16630	Vehicle #06 18,489.75
6/2/2015	2015 Chevy/Silverado/Reg Cab PU	1GCNCPEC0FZ318889	Vehcile #14 24,146.99
4/25/2018	2018 Chevy/Silverado 1500/Double Cab PU	1GCRCNEH0JZ278629	Vehicle #05 22,339.09
8/19/2019	2019 Chevy/Bolt - Electric	1G1FY6S01K4146088	Vehicle #10 35,199.15

TOTAL VEHICLES \$262,461.91

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT CAPITAL OUTLAY 20-21

5373 - AIRCRAFT

DATE	DESCRIPTION	SERIAL NUMBER	AMOUNT
1/9/2013	1979 Piper	36-7902027	135,281.25
3/7/2013	(2) Micronairs		3,628.55
2018	Bantam GPS Unit (Parts & Labor)		16879.64
TOTAL	AIRCRAFT		\$155,789.44

5375 - FIELD

DATE	DESCRIPTION	SERIAL NUMBER	AMOUNT
2000	Nurse Rig Tank		1,213.59
2003	NTSC Spray Rig	03B-1505-RS	2,999.06
2005	Wolverine Fogger	301034	6,046.60
2005	Polaris Ranger/ATV	4XARD50A15D734493	9,453.32
2007	Hard Top for Ranger		2,986.79
10/06	Arrow Gun Mozzie Fogger 5.5	100-068	7,396.00
2006	Wolverine Fogger	301049	6,154.58
2007	Load Trailer 83 X20 Tach	4ZECF202771025129	4,479.00
2007	Trap Wagon	1J9DE2D257F015168	10,210.64
7/09	Cougar Smart Flow Fogger w/Radar	12872SMART	8,238.51
7/8/2013	ULV Fogger		11,996.75
8/4/2015	Ranger X-Treme Mist Sprayer	URX-40-R15	6,396.04
1/21/2016	Power Sprayer and spray hose		3,530.21
2017	Honda Rancher	1HFTE4005H4304263	6,383.46
10/23/17	BT Sprayer w/trailer	28072	40,224.38
10/31/18	Yale Forklift w/Cage	A390V0836S	22,242.74
5/17/2019	Swellpro Splashdrone 3+ w/4K 3-Axis Camera	1912-SD3+-0390-V01	1,983.00
8/16/2019	Club Car Carryall - Golf Cart	5J5L526BLA052884	18,884.83
TOTAL	FIELD		175,823.07

11/07/2022 ADD - Vortex Granular Spreader Echo 770 Blower \$5,003.57

RESOLUTION NO. 299

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT
TRANSFERRING MONIES FROM THE INFRASTRUCTURE/EQUIPMENT RESERVE
(3105.3) TO BUILDINGS AND GROUNDS IMPROVEMENTS (5360)**

WHEREAS, the BOARD OF TRUSTEES (Board) of the FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT (District) authorized and approved the expenditure of \$172,000, for the repair of the asphalt at the District HQ and the purchase and installation of a solar power system at the District HQ; and

WHEREAS, the approved expenses have resulted in necessary expenditures above the budgeted line item amount; and

WHEREAS, the monies are received into the District's Reserves and made available for District expenditures, when such expenditures are approved and authorized by the Board; and

WHEREAS, it is necessary in order to expend and account for such monies, that these monies be transferred to respective line item accounts

NOW, THEREFORE, BE IT RESOLVED, that the BOARD OF TRUSTEES of the FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT does hereby approve and authorize the

Transfer of One hundred and seventy-two thousand dollars (\$172,000) from the Infrastructure/Equipment Reserve (3105.3) to the Buildings and Ground Improvement (5360).

PASSED AND ADOPTED by the BOARD OF TRUSTEES of the FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT on the 10th day of August, 2023 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

President, Board of Trustees

Secretary, Board of Trustees

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT

POLICY TITLE: Procurement and Bidding
POLICY NUMBER: 3170

3170.1 The purpose of this policy is to provide guidelines to staff regarding the purchase of goods and services for the Fresno Westside Mosquito Abatement District's ("District"). The District desires to provide a procedure that ensures equal opportunity for all potential bidders, uniformity of bidding procedures, and maximum value to the District for all purchases and contracted services.

3170.2 The District Manager shall act as the purchasing agent for the District in connection with purchasing supplies, equipment, and materials, and shall have general responsibility over such purchases in accordance with this policy.

3170.3 The "lowest responsible bidder" as defined in this section shall be a bidder that provides a bid that is complete and of the greatest value to the District. While the bid having the lowest associated cost shall be preferred, additional factors such as bidder's reliability, conformity of bid to specific district needs, timeline and restrictions present in the bid, and overall quality of products and services provided by the bidder shall also be factored in.

3170.4 The bidding requirements for District purchases of goods and services shall be as follows:

3170.4.1 Services and goods costing less than \$5000 shall require no formal bidding procedures. Sufficient research should be performed to ensure that a competitive price and quality product/services are obtained.

3170.4.2 Services and goods costing between \$5000 and \$245,000 shall require informal written bids from at least three vendors and all bids shall be accompanied by a price quote. Where reasonable effort has been made to obtain bids and less than three bids are returned within the allotted period (10 days minimum), a bid may be selected among those received.

3170.4.3 Services and goods costing in excess of \$245,000 shall require formal bidding procedures.

Formal bidding procedures: The Manager shall prepare a notice inviting bids for the purchase, including a description of the supplies, equipment, materials, and/or services to be provided, including, if appropriate, bid specifications, and also specifying the time and place of opening of bids.

The notice inviting bids shall be provided to at least three responsible prospective suppliers and vendors. The period to respond to the notice inviting bids shall be at least ten (10) days.

At the time for the bid opening, the bids shall be opened at the District office.

Any member of the public may observe the bid opening. The Manager shall tabulate all bids received and keep them open for public inspection.

At the next Board meeting following the opening of bids, the Manager shall present the bids to the Board of Trustees and make a recommendation on an award to the lowest responsible bidder. Where the lowest responsible bidder is not also the lowest cost bidder, the Manager shall present the Board with the additional factors considered when forming a recommendation.

In its discretion, the Board may award the contract to the lowest responsible bidder, reject all bids and resubmit the request for bids, reject all bids and not proceed with the purchase, or reject all bids and direct that an open market purchase be made, provided the price paid on the open market shall not exceed the bid of the lowest responsible bidder.

3170.5 Notwithstanding any other provision of this policy, a purchase may be made without utilizing formal bidding procedures where any of the following occurs.

3170.5.1 The item or service can be obtained from only one or a very small number of suppliers or vendors as to make bidding impractical.

3170.5.2 The item or service can be obtained from the State of California (CMAS) list of vendors at competitive contract prices under the state contract.

3170.5.3 The item or service is an emergency purchase which is deemed by the District Manager to be time-sensitive and cannot be postponed to a regular board meeting, The District Manager shall give notice of such purchases to the Board of Trustees immediately, and ratification shall be sought at the next board meeting.

Added October 12, 2018