

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

District Office, 2555 N Street, Firebaugh, California

**June 13, 2019
12:45 p.m.**

AGENDA

1. CALL TO ORDER

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. PUBLIC HEARING AND CONSIDERATION OF THE LEVY OF ASSESSMENTS FOR THE PROPOSED MOSQUITO AND DISEASE CONTROL ASSESSMENT FOR THE FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT – This is an action item.

a) The Board will accept the Engineer's Report as the final Engineer's Report.

b) The Board will hear comments from all interested persons desiring to be heard regarding the renewal of this Assessment.

c) Close Public Hearing and Return to the Regular Board Meeting.

d) **LEVY OF THE MOSQUITO AND DISEASE CONTROL ASSESSMENT**
The Board will adopt a Resolution Approving the Engineer's Report, Confirming the Diagram and Assessment, and Ordering the Levy of the Mosquito and Disease Control Assessment for Fiscal Year 2019–20. **RESOLUTION # 281**

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 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**
The Manager will present an oral report of all meetings attended since the last board meeting.
- AMCA Washington Conference, May 14-15, Washington, DC
- c) **UPCOMING MEETINGS**
The Manager will inform the Board of upcoming meetings. Decisions may be made regarding attendance by staff and/or trustees at these meetings.
- CCVCJPA Board Mtg., July 18, Hanford, CA
 - MVCAC Summer Meeting, July 18, Via Teleconference

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

- a) **AUTHORIZE SCI TO MAKE REVISIONS TO ASSESSMENT ROLL**
The Board will consider authorizing the consulting contractor for our benefit assessment, SCI, to make changes to the assessment roll on behalf of this District.
- b) **INSURANCE RENEWAL – COMMERCIAL PACKAGE**
The Board will review / approve the renewal for our Commercial Insurance package.
- c) **INSURANCE RENEWAL – WORKER’S COMPENSATION**
The Board will review / approve the renewal for our Worker’s Compensation Insurance.
- d) **SET MAXIMUM VALUE FOR REVOLVING FUND**
Pursuant to Government Code section 53952(a)(4), the Board will set a maximum value for the revolving fund not to exceed 110% of 1/12th the District’s adopted budget for the current fiscal year. The exact value for the fiscal year shall be set, and the updated value shall be sent to the county auditor.
- e) **PROPERTY SALE UPDATE**
The board will hear an update regarding the sale of the excess property and the associated project.

- f) **SDRMA BOARD OF DIRECTORS ELECTION**
The Board will review the list of candidates for the Special District Risk Management Authority Board of Directors and then consider the selection of candidates to be included on the ballot for this District.

10. TRUSTEE ISSUES

- a) **FRESNO COUNTY FUND ACCOUNTS**
The Manager will finalize the annual update of the Special District Data Sheet for Fresno County.
- b) **TRUSTEE REPORTS AND QUESTIONS**
The Trustees will report on mosquito conditions and public opinion in their respective areas. Any questions or problems will be presented to staff.

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

12. ADJOURNMENT

The next regular meeting of the Board will be held on **July 11, 2019.**

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.

RESOLUTION NO. _281_

**A RESOLUTION ORDERING THE LEVY OF ASSESSMENTS
FOR FISCAL YEAR 2019-20
FOR THE FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT
MOSQUITO AND DISEASE CONTROL ASSESSMENT**

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

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

WHEREAS, an assessment for mosquito and disease control projects and services has been given the distinctive designation of the "Mosquito and Disease Control Assessment" ("Assessment"), and is primarily described as encompassing the boundaries of the District; and

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

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

SECTION 1. SCI Consulting Group, the Engineer of Work, prepared an engineer's report in accordance with Article XIID of the California Constitution and Section 2082, et. seq., of the Health and Safety Code for the Assessment (the "Report"). The Report has been made, filed with the District and duly considered by the Board and is hereby deemed sufficient and approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.

SECTION 2. On May 20th, 2019, this Board adopted Resolution No. 279 to continue to levy and collect Assessments for fiscal year 2019-20, preliminarily approving the Engineer's Report, and providing for notice of hearing on June 13, 2019 at the hour of 12:45 p.m. at the Fresno Westside Mosquito Abatement District Office located at 2555 N Street, Firebaugh, CA 93622.

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

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

SECTION 4. The above recitals are true and correct

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

SECTION 6. The Engineer's Report for the Assessment together with the proposed Assessment roll for fiscal year 2019-20 is hereby confirmed and approved.

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

SECTION 8. That Assessments for fiscal year 2019-20 shall be levied at the rate of forty six dollars and twenty two cents (\$46.22) per single family equivalent benefit unit as specified in the Engineer's Report for fiscal year 2019-20 with estimated total annual Assessment revenues as set forth in the Engineer's Report; and

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

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

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

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

PASSED and ADOPTED by the Board of Trustees of the Fresno Westside Mosquito Abatement District at a regular meeting thereof held on June 13, 2019, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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

ATTEST:

Conlin Reis, Board Secretary
Fresno Westside Mosquito Abatement District

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

MINUTES: Board Meeting -----May 20, 2019
Headquarters-----Firebaugh, California
TRUSTEES PRESENT: Capuchino, Fickett, Williams, Ram, Fontana
TRUSTEES ABSENT: Felker
OTHERS PRESENT: Conlin Reis, Dist. Manager

President Fontana called the meeting to order at 9:05 a.m.

* President Fontana called for review of the General Consent items. Following discussion and review, a motion was made, seconded and passed to approve the general consent items, as presented.

MOTION: Trustee Ram SECOND: Trustee Capuchino

There was no public comment.

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

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

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

The Manager informed the Board that there will be an update on the property sale at the next regular board meeting.

* The Manager presented the 19-20 Engineer's Report for the district's benefit assessment. After some discussion a motion was made, seconded, and passed unanimously to pass Resolution #279, approving the engineer's report and authorizing the provision of notice for the benefit assessment public hearing.

MOTION: Trustee Ram SECOND: Trustee Fickett

RESOLUTION # 279

Ayes: Ram, Capuchino, Fickett, Williams, Fontana

Nos: No

Abstain/Absent: Felker (Absent)

* The Manager presented the calculation of the Proposition 4 spending limitations.. After some discussion a motion was made, seconded, and passed unanimously to pass Resolution #280, setting the appropriations limit as calculated.

MOTION: Trustee Ram SECOND: Trustee Fickett

RESOLUTION # 280

Ayes: Ram, Capuchino, Fickett, Williams, Fontana

Nos: No

Abstain/Absent: Felker (Absent)

* A motion was made to transfer \$1000 from budget section 5232 (Field Expenses) to section 5170 (Office Expenses) to allow for the purchase of a replacement tablet.

MOTION: Trustee Williams SECOND: Trustee Ram

* The manager presented the salary schedule including a 2.5% cost of living increase for the 19-20 FY. A motion was made, seconded, and passed unanimously to approve the salary schedule as presented.

MOTION: Trustee Ram SECOND: Trustee Capuchino

* The Manager presented the FY 19-20 budget. After some discussion, a motion was made, seconded, and passed unanimously to approve the proposed budget as presented.

MOTION: Trustee Ram SECOND: Trustee Fickett

Trustee Fickett left at 9:50 am.

* The Board discussed a planned solar project for the district. It was the consensus of the Board that the manager should seek out a solar consultant to help develop an RFP (request for proposal) for the project.

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

There being no further business, the meeting was adjourned at 9:55 a.m. The next regular meeting of the Board will be held on June 13, 2019.

Chairman

Secretary

Fresno Westside Mosquito Abatement District
Checks for Ratification
June 1 - 12, 2019

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Jun 1 - 12, 19				
06/03/2019	AutoPay	Pacific Gas & Electric Co.	Utilities	-841.45
06/01/2019	AutoPay	Blue Shield of California	Health Ins. Premium - Jun...	-5,239.92
06/01/2019	E-Pay	Mutual of Omaha	Life Insurance - June	-179.35
Jun 1 - 12, 19				<u>-6,260.72</u>

Fresno Westside Mosquito Abatement District
Checks for Approval
June 13 - 14, 2019

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Jun 13 - 14, 19				
06/13/2019		QuickBooks Payroll Service	Created by Payroll Service on 06/0...	-12,775.99
06/14/2019	E-Pay	VOYA Institutional Trust Co.	Def Comp	-425.00
06/14/2019	E-Pay	Fresno Westside M.A.D.	94-6037648	-5,954.54
06/14/2019	E-Pay	Fresno Westside M.A.D.	698-1686-6	-548.55
06/14/2019	DD1387	Fickett, Mark	Direct Deposit	0.00
06/14/2019	DD1388	Diedrich, Matt	Direct Deposit	0.00
06/14/2019	DD1389	Quigley, Robert	Direct Deposit	0.00
06/14/2019	DD1390	Ramos, Edward	Direct Deposit	0.00
06/14/2019	DD1391	Reis, Conlin	Direct Deposit	0.00
06/14/2019	DD1392	Rowan, Chance D	Direct Deposit	0.00
06/14/2019	DD1393	Verdugo, Alfredo J	Direct Deposit	0.00
06/14/2019	DD1394	Young, Brenda D	Direct Deposit	0.00
06/13/2019	8216	Ag & Industrial	Hose and Hardware for Trap Wagon	-379.04
06/13/2019	8217	ASI Administrative Solutions	Claims	-122.15
06/13/2019	8218	ASI Administrative Solutions	Admin	-270.00
06/13/2019	8219	AT&T - CALNET	Office phones	-77.12
06/13/2019	8220	Central California Irrigation Di...	Disk grounds - J 16-076	-360.00
06/13/2019	8221	Esri Inc.	License Renewal	-400.00
06/13/2019	8222	Guthrie Petroleum	Fuel	-2,820.10
06/13/2019	8223	Johnston Aircraft Service, Inc.	airplane parts	-2,268.60
06/13/2019	8224	Leading Edge Aerial Technolo...	Drone	-1,983.00
06/13/2019	8225	TDC Aero Logistics Inc.	Aircraft Management & Repairs	-1,333.02
06/14/2019	8226	Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
06/14/2019	8227	Capuchino, S. Leo	Trustee in-lieu - May	-92.35
06/14/2019	8228	Fontana, Eric	Trustee in-lieu - May	-92.35
06/14/2019	8229	Ram, Rene	Trustee in-lieu - May	-92.35
06/14/2019	8230	Williams, Frank	Trustee in-lieu - May	-92.35
06/14/2019	8231	Burns, Richard	Pay Period 06/01/2019 - 06/15/2019	-1,669.37
06/14/2019	8232	Chapman, Brian	Pay Period 06/01/2019 - 06/15/2019	-1,523.31
06/14/2019	8233	Coffey, Kenneth	Pay Period 06/01/2019 - 06/15/2019	-1,494.24
06/14/2019	8234	Howard, Robert C.	Pay Period 06/01/2019 - 06/15/2019	-970.04
06/13/2019	282994	US Bank Corporate Payment ...	CalCard Payment	-13,532.29
06/14/2019	282995	Fresno Westside M.A.D.	Replenish revolving account	-78,000.00
06/14/2019	282995	Fresno Westside M.A.D.	Replenish revolving account	78,000.00
Jun 13 - 14, 19				<u>-49,775.76</u>

Fresno Westside Mosquito Abatement District

Profit & Loss

May 2019

06/12/19

Accrual Basis

	<u>May 19</u>	<u>May 18</u>
Ordinary Income/Expense		
Income		
District Deposits		
Retiree's	66.54	133.08
District Deposits - Other	0.00	2,440.97
Total District Deposits	66.54	2,574.05
Fresno County Zika Funding	0.00	7,744.34
Interest	1.09	1.09
Other Charge	1,067.50	2,118.36
Taxes - Property	0.00	24,089.31
Zika Funding Income	0.00	151.06
Total Income	1,135.13	36,678.21
Gross Profit	1,135.13	36,678.21
Expense		
5010 Salaries & Wages	54,955.28	50,840.33
5020 OASDI, Retirement		
5021 OASDI	4,211.76	4,177.67
5022 CalPERS Normal	4,185.32	3,758.07
Total 5020 OASDI, Retirement	8,397.08	7,935.74
5030 Gr. Ins., Unemp.	8,550.18	5,237.17
5040 Insecticide	20,033.63	223.21
5050 Clothing	279.61	261.65
5060 Communications	518.44	481.41
5090 Household	112.43	136.45
5120 Equipment Maintenance		
5121 Gas & Oil	1,991.41	4,833.71
5122 Parts, Repairs	449.03	542.28
5123 Shop Expense	31.87	0.00
5125 Parts & Repairs, Aircraft	3,453.34	4,109.19
Total 5120 Equipment Maintena...	5,925.65	9,485.18
5130 Bldg and Grounds Maint.	523.37	954.42
5170 Office Expense	662.18	385.19
5230 District Special Expense		
5231 Miscellaneous	0.00	1,602.18
5232 Field Expenses	-899.70	23.31
5234 Surveillance	548.61	183.50
5236 Aerial Management	535.00	710.00
5237 Digital Field Data License	0.00	415.95
Total 5230 District Special Expe...	183.91	2,934.94
5250 Transportation		
5251 Trustees	600.00	500.00
5252 Travel Expenses	1,579.47	1,832.48

Fresno Westside Mosquito Abatement District

Profit & Loss

May 2019

06/12/19

Accrual Basis

	May 19	May 18
Total 5250 Transportation	2,179.47	2,332.48
5260 Utilities	931.16	834.90
5370 Capital Outlay		
5375 Field	1,983.00	0.00
Total 5370 Capital Outlay	1,983.00	0.00
5380 Retiree's Insurance	66.54	66.54
5500 ZikaVirus Funding		
5501 Zika Funding Equipment	0.00	208.26
5502 Zika Funding Insecticides	0.00	2,120.81
5504 PR/Outreach	0.00	47,268.38
5505 Fresno County Website	0.00	9,214.00
Total 5500 ZikaVirus Funding	0.00	58,811.45
Total Expense	105,301.93	140,921.06
Net Ordinary Income	-104,166.80	-104,242.85
Net Income	-104,166.80	-104,242.85

91.66 %

Fresno Westside Mosquito Abatement District Budget Comparison by Account July 2018 through May 2019

	Jul '18 - May 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
District Deposits				
Retiree's	731.94	850.00	-118.06	86.1%
District Deposits - Other	5,102.05	2,700.00	2,402.05	189.0%
Total District Deposits	5,833.99	3,550.00	2,283.99	164.3%
Interest	19,174.26	18,000.00	1,174.26	106.5%
Other Charge	59,808.60	50,000.00	9,808.60	119.6%
Taxes - Benefit Assessment	535,540.28	533,000.00	2,540.28	100.5%
Taxes - Property	844,824.99	831,000.00	13,824.99	101.7%
Zika Funding Income	8,596.41	0.00	8,596.41	100.0%
Total Income	1,473,778.53	1,435,550.00	38,228.53	102.7%
Gross Profit	1,473,778.53	1,435,550.00	38,228.53	102.7%
Expense				
5010 Salaries & Wages	581,694.40	652,000.00	-70,305.60	89.2%
5020 OASDI, Retirement				
5021 OASDI	44,545.18	49,870.00	-5,324.82	89.3%
5022 CalPERS Normal	46,038.52	51,300.00	-5,261.48	89.7%
5023 Unfunded Accrued Liabil...	11,673.00	12,100.00	-427.00	96.5%
5020 OASDI, Retirement - Other	0.00	0.00	0.00	0.0%
Total 5020 OASDI, Retirement	102,256.70	113,270.00	-11,013.30	90.3%
5030 Gr. Ins., Unemp.	72,507.78	84,500.00	-11,992.22	85.8%
5031 Retiree's Insurance	0.00	0.00	0.00	0.0%
5040 Insecticide	54,490.75	100,000.00	-45,509.25	54.5%
5050 Clothing	2,521.81	3,900.00	-1,378.19	64.7%
5060 Communications	3,952.34	5,000.00	-1,047.66	79.0%
5090 Household	664.86	350.00	314.86	190.0%
5100 Insurance				
5101 General, Liability, Auto	29,335.68	29,885.00	-549.32	98.2%
5102 Aircraft	9,422.00	9,000.00	422.00	104.7%
5103 Compensation	20,193.37	17,500.00	2,693.37	115.4%
5104 Deductibles	0.00	1,000.00	-1,000.00	0.0%
Total 5100 Insurance	58,951.05	57,385.00	1,566.05	102.7%
5120 Equipment Maintenance				
5121 Gas & Oil	20,237.36	22,000.00	-1,762.64	92.0%
5122 Parts, Repairs	6,838.96	6,000.00	838.96	114.0%
5123 Shop Expense	222.13	500.00	-277.87	44.4%
5124 Gas & Oil - Aircraft	95.02	5,400.00	-5,304.98	1.8%
5125 Parts & Repairs, Aircraft	11,956.97	9,000.00	2,956.97	132.9%
Total 5120 Equipment Maintena...	39,350.44	42,900.00	-3,549.56	91.7%
5130 Bldg and Grounds Maint.	2,462.96	4,750.00	-2,287.04	51.9%
5140 Lab Expenses	259.41	1,000.00	-740.59	25.9%
5150 Membership and Dues	15,768.00	14,400.00	1,368.00	109.5%
5170 Office Expense	2,457.54	3,000.00	-542.46	81.9%

Fresno Westside Mosquito Abatement District
Budget Comparison by Account
July 2018 through May 2019

	Jul '18 - May 19	Budget	\$ Over Budget	% of Budget
5180 Professional Services	19,877.16	19,500.00	377.16	101.9%
5200 Equipment Rentals	0.00	1,000.00	-1,000.00	0.0%
5220 Small Tools	0.00	500.00	-500.00	0.0%
5230 District Special Expense				
5231 Miscellaneous	5,801.13	6,000.00	-198.87	96.7%
5232 Field Expenses	1,184.08	2,500.00	-1,315.92	47.4%
5233 Research	107.64	1,500.00	-1,392.36	7.2%
5234 Surveillance	13,540.06	20,000.00	-6,459.94	67.7%
5235 Public Education	591.33	1,800.00	-1,208.67	32.9%
5236 Aerial Management	14,815.00	16,500.00	-1,685.00	89.8%
5237 Digital Field Data License	3,600.00	7,750.00	-4,150.00	46.5%
Total 5230 District Special Expe...	39,639.24	56,050.00	-16,410.76	70.7%
5250 Transportation				
5251 Trustees	6,100.00	8,400.00	-2,300.00	72.6%
5252 Travel Expenses	10,726.34	15,400.00	-4,673.66	69.7%
Total 5250 Transportation	16,826.34	23,800.00	-6,973.66	70.7%
5260 Utilities	11,187.83	11,000.00	187.83	101.7%
5340 Fees & Assessments	92.44	3,200.00	-3,107.56	2.9%
5360 Bldg & Grounds Improve.	21,124.97	5,000.00	16,124.97	422.5%
5370 Capital Outlay				
5372 Auto	0.00	15,000.00	-15,000.00	0.0%
5374 Shop	22,242.74	22,000.00	242.74	101.1%
5375 Field	1,983.00	3,000.00	-1,017.00	66.1%
Total 5370 Capital Outlay	24,225.74	40,000.00	-15,774.26	60.6%
5380 Retiree's Insurance	731.94	850.00	-118.06	86.1%
5390 Long Term Debt	132,456.14	132,500.00	-43.86	100.0%
5500 ZikaVirus Funding				
5501 Zika Funding Equipment	6,409.32	0.00	6,409.32	100.0%
5503 Zika Funding Personnel	225.00	0.00	225.00	100.0%
5504 PR/Outreach	0.00	0.00	0.00	0.0%
5505 Fresno County Website	0.00	0.00	0.00	0.0%
Total 5500 ZikaVirus Funding	6,634.32	0.00	6,634.32	100.0%
Total Expense	1,210,134.16	1,375,855.00	-165,720.84	88.0%
Net Ordinary Income	263,644.37	59,695.00	203,949.37	441.7%
Net Income	263,644.37	59,695.00	203,949.37	441.7%

Fresno Westside Mosquito Abatement District
Year to Date Comparison
July 2018 through May 2019

	Jul '18 - May 19	Jul '17 - May 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
District Deposits				
Retiree's	731.94	4,862.48	-4,130.54	-85.0%
District Deposits - Other	5,102.05	4,978.41	123.64	2.5%
Total District Deposits	5,833.99	9,840.89	-4,006.90	-40.7%
Fresno County Zika Funding	0.00	28,665.20	-28,665.20	-100.0%
Interest	19,174.26	21,708.07	-2,533.81	-11.7%
Other Charge	59,808.60	45,470.12	14,338.48	31.5%
Taxes - Benefit Assessment	535,540.28	505,384.81	30,155.47	6.0%
Taxes - Property	844,824.99	824,806.73	20,018.26	2.4%
Technology Grants				
CRT Grant	0.00	0.00	0.00	0.0%
Total Technology Grants	0.00	0.00	0.00	0.0%
Zika Funding Income	8,596.41	50,150.27	-41,553.86	-82.9%
Total Income	1,473,778.53	1,486,026.09	-12,247.56	-0.8%
Gross Profit	1,473,778.53	1,486,026.09	-12,247.56	-0.8%
Expense				
5010 Salaries & Wages	581,694.40	577,398.22	4,296.18	0.7%
5020 OASDI, Retirement				
5021 OASDI	44,545.18	45,471.04	-925.86	-2.0%
5022 CalPERS Normal	46,038.52	43,801.81	2,236.71	5.1%
5023 Unfunded Accrued Liabil...	11,673.00	7,286.00	4,387.00	60.2%
Total 5020 OASDI, Retirement	102,256.70	96,558.85	5,697.85	5.9%
5030 Gr. Ins., Unemp.	72,507.78	80,970.16	-8,462.38	-10.5%
5040 Insecticide	54,490.75	77,463.49	-22,972.74	-29.7%
5050 Clothing	2,521.81	3,439.09	-917.28	-26.7%
5060 Communications	3,952.34	4,235.18	-282.84	-6.7%
5090 Household	664.86	412.19	252.67	61.3%
5100 Insurance				
5101 General, Liability, Auto	29,335.68	27,899.50	1,436.18	5.2%
5102 Aircraft	9,422.00	8,806.00	616.00	7.0%
5103 Compensation	20,193.37	17,219.06	2,974.31	17.3%
Total 5100 Insurance	58,951.05	53,924.56	5,026.49	9.3%
5120 Equipment Maintenance				
5121 Gas & Oil	20,237.36	20,104.14	133.22	0.7%
5122 Parts, Repairs	6,838.96	5,323.64	1,515.32	28.5%
5123 Shop Expense	222.13	389.74	-167.61	-43.0%
5124 Gas & Oil - Aircraft	95.02	2,711.42	-2,616.40	-96.5%
5125 Parts & Repairs, Aircraft	11,956.97	10,909.61	1,047.36	9.6%
Total 5120 Equipment Maintena...	39,350.44	39,438.55	-88.11	-0.2%
5130 Bldg and Grounds Maint.	2,462.96	3,529.84	-1,066.88	-30.2%

Fresno Westside Mosquito Abatement District
Year to Date Comparison
July 2018 through May 2019

	Jul '18 - May 19	Jul '17 - May 18	\$ Change	% Change
5140 Lab Expenses	259.41	647.54	-388.13	-59.9%
5150 Membership and Dues	15,768.00	13,184.00	2,584.00	19.6%
5170 Office Expense	2,457.54	2,825.25	-367.71	-13.0%
5180 Professional Services	19,877.16	19,400.29	476.87	2.5%
5220 Small Tools	0.00	305.84	-305.84	-100.0%
5230 District Special Expense				
5231 Miscellaneous	5,801.13	7,451.18	-1,650.05	-22.1%
5232 Field Expenses	1,184.08	1,403.09	-219.01	-15.6%
5233 Research	107.64	87.26	20.38	23.4%
5234 Surveillance	13,540.06	18,656.66	-5,116.60	-27.4%
5235 Public Education	591.33	964.72	-373.39	-38.7%
5236 Aerial Management	14,815.00	11,760.00	3,055.00	26.0%
5237 Digital Field Data License	3,600.00	6,115.95	-2,515.95	-41.1%
Total 5230 District Special Expe...	39,639.24	46,438.86	-6,799.62	-14.6%
5250 Transportation				
5251 Trustees	6,100.00	6,000.00	100.00	1.7%
5252 Travel Expenses	10,726.34	11,224.62	-498.28	-4.4%
Total 5250 Transportation	16,826.34	17,224.62	-398.28	-2.3%
5260 Utilities	11,187.83	10,581.56	606.27	5.7%
5340 Fees & Assessments	92.44	89.80	2.64	2.9%
5360 Bldg & Grounds Improve.	21,124.97	0.00	21,124.97	100.0%
5370 Capital Outlay				
5371 Office	0.00	35,000.00	-35,000.00	-100.0%
5372 Auto	0.00	22,339.06	-22,339.06	-100.0%
5373 Aircraft	0.00	16,879.64	-16,879.64	-100.0%
5374 Shop	22,242.74	0.00	22,242.74	100.0%
5375 Field	1,983.00	4,399.44	-2,416.44	-54.9%
Total 5370 Capital Outlay	24,225.74	78,618.14	-54,392.40	-69.2%
5380 Retiree's Insurance	731.94	4,795.94	-4,064.00	-84.7%
5390 Long Term Debt	132,456.14	132,456.14	0.00	0.0%
5500 ZikaVirus Funding				
5501 Zika Funding Equipment	6,409.32	38,803.34	-32,394.02	-83.5%
5502 Zika Funding Insecticides	0.00	2,120.81	-2,120.81	-100.0%
5503 Zika Funding Personnel	225.00	9,704.01	-9,479.01	-97.7%
5504 PR/Outreach	0.00	70,274.21	-70,274.21	-100.0%
5505 Fresno County Website	0.00	12,587.75	-12,587.75	-100.0%
Total 5500 ZikaVirus Funding	6,634.32	133,490.12	-126,855.80	-95.0%
5600 CRT Grant				
5601 Hardware	0.00	194.76	-194.76	-100.0%
Total 5600 CRT Grant	0.00	194.76	-194.76	-100.0%
Payroll Expenses	0.00	0.00	0.00	0.0%
Uncategorized Expenses	0.00	0.00	0.00	0.0%
Void	0.00	0.00	0.00	0.0%
Total Expense	1,210,134.16	1,397,622.99	-187,488.83	-13.4%

Fresno Westside Mosquito Abatement District
Year to Date Comparison
July 2018 through May 2019

	Jul '18 - May 19	Jul '17 - May 18	\$ Change	% Change
Net Ordinary Income	263,644.37	88,403.10	175,241.27	198.2%
Net Income	<u>263,644.37</u>	<u>88,403.10</u>	<u>175,241.27</u>	<u>198.2%</u>

Fresno Westside Mosquito Abatement District
Balance Sheet Comparison
As of May 31, 2019

	May 31, 19	May 31, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CCVCJPA Deposit	505,809.55	496,239.56	9,569.99	1.9%
Fresno Co. Treasury	1718261.48	1399580.66	318,680.82	22.8%
Petty Cash	191.00	142.31	48.69	34.2%
Westamerica Bank	55,562.62	61,545.77	-5,983.15	-9.7%
Total Checking/Savings	<u>2279824.65</u>	<u>1957508.30</u>	<u>322,316.35</u>	<u>16.5%</u>
Accounts Receivable				
Accounts Receivable	1,067.50	2,118.36	-1,050.86	-49.6%
Total Accounts Receivable	<u>1,067.50</u>	<u>2,118.36</u>	<u>-1,050.86</u>	<u>-49.6%</u>
Total Current Assets	<u>2280892.15</u>	<u>1959626.66</u>	<u>321,265.49</u>	<u>16.4%</u>
TOTAL ASSETS	<u>2280892.15</u>	<u>1959626.66</u>	<u>321,265.49</u>	<u>16.4%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	16,482.80	32,792.11	-16,309.31	-49.7%
Total Accounts Payable	<u>16,482.80</u>	<u>32,792.11</u>	<u>-16,309.31</u>	<u>-49.7%</u>
Credit Cards				
US Bank Cal Card	24,835.99	17,362.08	7,473.91	43.1%
Total Credit Cards	<u>24,835.99</u>	<u>17,362.08</u>	<u>7,473.91</u>	<u>43.1%</u>
Other Current Liabilities				
Accrued vacation	49,935.10	52,224.47	-2,289.37	-4.4%
CA-Unemp.	556.06	439.56	116.50	26.5%
Payroll Liabilities	-1,532.17	-533.17	-999.00	-187.4%
Total Other Current Liabili...	<u>48,958.99</u>	<u>52,130.86</u>	<u>-3,171.87</u>	<u>-6.1%</u>
Total Current Liabilities	<u>90,277.78</u>	<u>102,285.05</u>	<u>-12,007.27</u>	<u>-11.7%</u>
Total Liabilities	<u>90,277.78</u>	<u>102,285.05</u>	<u>-12,007.27</u>	<u>-11.7%</u>
Equity				
Opening Bal Equity	886,698.38	886,698.38	0.00	0.0%
Retained Earnings	1040280.62	882,240.13	158,040.49	17.9%
Net Income	263,635.37	88,403.10	175,232.27	198.2%
Total Equity	<u>2190614.37</u>	<u>1857341.61</u>	<u>333,272.76</u>	<u>17.9%</u>
TOTAL LIABILITIES & EQUITY	<u>2280892.15</u>	<u>1959626.66</u>	<u>321,265.49</u>	<u>16.4%</u>

EXPENDITURES BY MONTH

MONTH	2016-17	2017-18	2018-19
JLY	\$134,176.98	\$186,255.48	\$154,099.84
AUG	\$108,092.61	\$122,053.35	\$107,716.60
SEP	\$97,816.28	\$91,999.25	\$85,893.32
OCT	\$136,872.19	\$193,464.84	\$173,001.71
NOV	\$67,173.71	\$107,057.28	\$84,078.06
DEC	\$68,150.54	\$76,426.15	\$83,306.86
JAN	\$75,042.29	\$76,097.53	\$77,746.26
FEB	\$121,575.23	\$127,080.65	\$98,990.60
MAR	\$106,368.67	\$91,656.78	\$83,060.24
APR	\$166,437.84	\$184,610.62	\$156,938.74
MAY	\$76,331.34	\$140,921.06	\$105,301.93
JUN	\$100,468.02	\$95,200.17	
YEAR	\$1,258,505.70	\$1,492,823.16	\$1,210,134.16

QuickBooks Payroll Services

Date: 05/17/2019

Subject: Details of Funds to be Withdrawn

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

Employee Direct Deposit: \$11,959.56

Payroll Run Summary for 05/31/2019:

Paychecks		Direct Deposit
Total		11,959.56
DD1381	Quigley, Robert	1,825.98
DD1382	Ramos, Edward	1,142.09
DD1383	Reis, Conlin	3,300.30
DD1384	Rowan, Chance D	2,529.41
DD1385	Verdugo, Alfredo J	1,737.79
DD1386	Young, Brenda D	1,423.99

QuickBooks Payroll Services

Sent: 06/06/2019

Subject: Details of Funds to be Withdrawn

Actual funds to be withdrawn:	
Direct Deposit	\$12775.99

Total payment	\$12775.99

to be withdrawn from Westamerica Bank.

Payroll Run Summary for 06/14/2019:

Paychecks	Direct Deposit
Total	12,775.99
DD1387 Fickett, Mark	92.35
DD1388 Diedrich, Matt	1,190.76
DD1389 Quigley, Robert	1,618.37
DD1390 Ramos, Edward	885.93
DD1391 Reis, Conlin	3,299.62
DD1392 Rowan, Chance D	2,529.41
DD1393 Verdugo, Alfredo J	1,735.55
DD1394 Young, Brenda D	1,424.00

RECEIVED MAY 20 2019



Property/Liability Package Program Invoice

Program Year 2019-20

Fresno Westside Mosquito Abatement District

2555 "N" Street
Firebaugh, California 93622

Invoice Date: 05/16/2019
Invoice Number: 66445
Member Number: 7183

Property, Boiler/Machinery, Pollution, Cyber <i>Coverage for 9 reported item(s) valued at (including contents): \$1,862,858 Business/Rental Interruption value of \$264,912</i>	\$3,184.31
Mobile/Contractors Equipment <i>Coverage for 14 reported item(s) valued at: \$140,525</i>	1,543.61
General Liability*, Errors & Omissions, Employee & Public Officials Dishonesty <i>Certificates: 4 Non-Member Certificate(s)</i>	18,603.61
Auto Liability (includes \$50 charge for non-owned auto coverage) <i>Coverage for 14 reported item(s) valued at: \$277,146</i>	6,583.10
Auto Comp / Collision <i>Coverage for 14 reported item(s) valued at: \$277,146</i>	6,061.33
Trailers <i>Coverage for 3 reported item(s) valued at: \$22,050</i>	339.23

Gross Package Contribution	\$36,315.19
Earned CIP Credits (8)	-1,844.68
Longevity Distribution Credit	0.00
MemberPlus Online RQ Bonus	-75.00
Other Discounts	0.00
Subtotal	\$34,395.51
5% Multi-Program Discount	-\$1,719.78

Total Contribution Amount Due by July 15 **\$32,675.73**

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

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

Please return GREEN COPY with your payment. For invoice questions call the SDRMA Finance Department.

Special District Risk Management Authority
1112 I Street Suite 300, Sacramento, California 95814-2865
Tel 916.231.4141 or 800.537.7790 | Fax 916.231.4111
www.sdrma.org





Workers' Compensation Program Invoice

Program Year 2019-20

Fresno Westside Mosquito Abatement District

2555 "N" Street
Firebaugh, California 93622

Invoice Date: 05/14/2019
Invoice Number: 66008
Member Number: 7183

Class Code	Classification Description	Reported Payroll	Rate per \$100	Annual Contribution
4511	Air Quality Lab Technician	\$96,856	\$1.40	\$1,355.98
8742-D	Paid Governing Body Members	\$8,400	\$0.63	\$52.92
8810	Clerical/Office Employees	\$179,988	\$0.55	\$989.93
9031	Pest Control	\$375,474	\$8.03	\$30,150.56

** Indicates per capita rate class code

Total Estimated Annual Contribution Based on Manual Rates	\$32,549.40
Contribution as Adjusted by the Experience Modification Factor of 73%	\$23,761.06
Less: *8% Credit Incentive Program Discount	-1,900.88
Estimated Annual Adjusted Contribution	\$21,860.18
Less: Longevity Distribution Credit	-400.00
Less: 5% Multi-Program Discount	-1,073.01
Less: Member Plus Online RQ Bonus	-75.00
Net Estimated Annual Contribution	\$20,312.17

Total Contribution Amount Due by July 15 **\$20,312.17**

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



Setting Maximum Value for Revolving Fund

Total Budget = \$1,460,311

$1/12$ of \$1,460,311 = \$121,692

$\$121,692 \times 110\% = \$133,862$

Maximum Value Not To Exceed \$133,862

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

FUND: 4600
 DATE: June 13, 2019

SPECIAL DISTRICT/ORGANIZATION: Fresno Westside Mosquito Abatement District

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

PHYSICAL OFFICE ADDRESS: 2555 N Street Firebaugh, CA 93622

OFFICE PHONE NUMBER: (559) 659-2437

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

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

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

<u>Board Member Name</u>	<u>Title</u>	<u>Signature</u>
<u>Robert Felker</u>	<u>Trustee</u>	
<u>Rene Ram</u>	<u>Trustee</u>	
<u>Mark Fickett</u>	<u>Trustee</u>	
<u>Frank Williams</u>	<u>Trustee</u>	
<u>Eric Fontana</u>	<u>Trustee</u>	
<u>Leo Capuchino</u>	<u>Trustee</u>	
<u>Conlin Reis</u>	<u>Manager</u>	

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

AUTHORIZED SIGNATURES

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

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

How many signatures are required on checks? 2

The employees listed below are authorized to pick up:

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