

**FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT
BOARD OF TRUSTEES MEETING
District Office, 2555 N Street, Firebaugh, California
March 14, 2019 - 12:45 p.m.**

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 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 and program plans for the oncoming season and other issues of importance to this District.

b) MEETING REPORTS

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

- AMCA Annual Mtg., February 25th–March 1st, Orlando, FL

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.

- MVCAC Legislative Days/Spring Meeting, April 1st – 3rd, Sacramento, CA
- AMCA Washington Conf., May 13th – 16th, Washington, DC

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) CalPERS 457 ROTH

The Board will consider adding CalPERS 457 Roth to the CalPERS Contract.

b) NEW 457 OPTION

The board will consider adding a new provider for 457 that provides a pension-like investment option.

c) PAYMENT OF MANAGER’S LIVE SCAN FEES AND CONTINUING EDUCATION

The board will consider payment of the Manager’s live scan fees and CE.

d) PLANE REPLACEMENT CONSIDERATIONS

The board will consider replacing the current aircraft to decrease maintenance costs.

e) BOARD REDUCTION/VACANCY REPLACEMENTS

The board will consider reduction in size of the board and/or replacements for current and pending vacancies.

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 - Next meeting will be held on April 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 creis@fresnowestmosquito.com.

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

MINUTES: Board Meeting ----- February 15, 2019
Headquarters ----- Firebaugh, California

TRUSTEES PRESENT: Felker, Ram, Fontana, Williams, Capuchino.

TRUSTEES ABSENT: Fickett

OTHERS PRESENT: Conlin Reis, Dist. Manager.

President Fontana called the meeting to order at 12:50 p.m.

* Trustee 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 Felker

The was no public comment.

The Manager announced that Trustee Kenneson had resigned from the Board effective the first of February.

The Manager provided an overview of ongoing winter projects and preparations for the upcoming season.

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

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 informed the Board that board member attendance at the AMCA Washington Conference would require board approval and that anyone interested in attending needed to inform the district as soon as possible. No interest was expressed at this time.

The Board considered nominations for the SDRMA Board of Directors. No action was taken at this time.

* The Board considered set the maximum premium contribution for health insurance premiums at \$805 for CY 2019.

MOTION: Trustee Ram SECOND: Trustee Williams

* The Board considered renewal of the three-year contract with SCI for administration of the district's benefit assessment. After a brief discussion, a motion was made, seconded and passed unanimously to authorize the manager to sign the contract as presented.

MOTION: Trustee Ram

SECOND: Trustee Capuchino

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 1:33 p.m. The next regular meeting of the Board will be held on March 14, 2019, at 12:45 p.m.

Chairman

Secretary

Fresno Westside Mosquito Abatement District
Checks for Ratification
February 16 through March 13, 2019

Date	Num	Name	Memo	Amount
Feb 16 - Mar 13, 19				
02/27/2019		QuickBooks Payroll Service	Created by Payroll Service...	-9,925.16
03/04/2019	AutoPay	Pacific Gas & Electric Co.	Utilities	-883.25
03/01/2019	AutoPay	Blue Shield of California	Health Ins. Premium - Mar...	-5,239.92
02/28/2019	E-Pay	Fresno Westside M.A.D.	94-6037648	-5,357.96
02/28/2019	E-Pay	Fresno Westside M.A.D.	698-1686-6	-433.87
03/01/2019	E-Pay	Mutual of Omaha	Life Ins. - March	-179.35
02/28/2019	E-Pay	Calpers 457	Def Comp	-1,715.00
02/28/2019	E-Pay	Fresno Westside M.A.D.	4649627650	-1,695.94
02/28/2019	E-Pay	Fresno Westside M.A.D.	4649627650	-5,840.10
02/28/2019	DD1343	Quigley, Robert	Direct Deposit	0.00
02/28/2019	DD1344	Ramos, Edward	Direct Deposit	0.00
02/28/2019	DD1345	Reis, Conlin	Direct Deposit	0.00
02/28/2019	DD1346	Rowan, Chance D	Direct Deposit	0.00
02/28/2019	DD1347	Verdugo, Alfredo J	Direct Deposit	0.00
02/28/2019	DD1348	Young, Brenda D	Direct Deposit	0.00
02/28/2019	8117	Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
02/28/2019	8118	VOYA Institutional Trust Co.	Def Comp - VK0324	-2,631.50
02/28/2019	8119	Burns, Richard	Pay Period 02/16/2019 - ...	-1,669.37
02/28/2019	8120	Chapman, Brian	Pay Period 02/16/2019 - ...	-1,718.39
02/28/2019	8121	Coffey, Kenneth	Pay Period 02/16/2019 - ...	-1,494.24
02/28/2019	8122	Diedrich, Matt	Pay Period 02/16/2019 - ...	-1,190.76
03/13/2019	8133	Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
Feb 16 - Mar 13, 19				<u>-40,974.81</u>

Fresno Westside Mosquito Abatement District
Checks for Approval
March 14 - 15, 2019

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Mar 14 - 15, 19				
03/14/2019		QuickBooks Payroll Service	Created by Payroll Service on 03/1...	-10,016.03
03/15/2019	E-Pay	Fresno Westside M.A.D.	698-1686-6	-433.87
03/15/2019	E-Pay	Fresno Westside M.A.D.	94-6037648	-5,462.42
03/15/2019	DD1349	Quigley, Robert	Direct Deposit	0.00
03/15/2019	DD1350	Ramos, Edward	Direct Deposit	0.00
03/15/2019	DD1351	Reis, Conlin	Direct Deposit	0.00
03/15/2019	DD1352	Rowan, Chance D	Direct Deposit	0.00
03/15/2019	DD1353	Verdugo, Alfredo J	Direct Deposit	0.00
03/15/2019	DD1354	Young, Brenda D	Direct Deposit	0.00
03/14/2019	8123	ASI Administrative Solutions	Admin - March	-270.00
03/14/2019	8124	ASI Administrative Solutions	Claims	-541.66
03/14/2019	8125	AT&T - CALNET	Phone Bill	-76.85
03/14/2019	8126	Big G's Auto Center	Maint. & Repairs	-680.30
03/14/2019	8127	CCVCJPA	Dental/Vision - March 2019	-432.46
03/14/2019	8128	Guthrie Petroleum	510 gallons gas	-1,511.97
03/14/2019	8129	Madera County MVCD	BVA Oil - 600 gals	-4,554.00
03/14/2019	8130	SJVAPCD	Fuel Tank Permit 18/19	-80.00
03/14/2019	8131	Sun's International Corporation	Multi fold towels-(5) Cases	-78.28
03/14/2019	8132	TDC Aero Logistics Inc.	Aircraft Management, repairs	-275.00
03/15/2019	8134	VOYA Institutional Trust Co.	Def Comp	-2,631.49
03/15/2019	8135	Capuchino, S. Leo	Trustee in-lieu - February	-92.35
03/15/2019	8136	Felker, Robert	Trustee in-lieu - February	-92.35
03/15/2019	8137	Fontana, Eric	Trustee in-lieu - February	-92.35
03/15/2019	8138	Ram, Rene	Trustee in-lieu - February	-92.35
03/15/2019	8139	Williams, Frank	Trustee in-lieu - February	-92.35
03/15/2019	8140	Burns, Richard	Pay Period 03/01/2019 - 03/15/2019	-1,669.36
03/15/2019	8141	Chapman, Brian	Pay Period 03/01/2019 - 03/15/2019	-1,718.38
03/15/2019	8142	Coffey, Kenneth	Pay Period 03/01/2019 - 03/15/2019	-1,494.24
03/15/2019	8143	Diedrich, Matt	Pay Period 03/01/2019 - 03/15/2019	-1,190.76
03/14/2019	280979	US Bank Corporate Payment ...	CalCard Payment	-18,320.11
03/15/2019	282989	Fresno Westside M.A.D.	Replenish revolving account	-75,000.00
03/15/2019	282989	Fresno Westside M.A.D.	Replenish revolving account	75,000.00
Mar 14 - 15, 19				<u>-51,898.93</u>

Fresno Westside Mosquito Abatement District

Profit & Loss

February 2019

03/13/19

Accrual Basis

	Feb 19	Feb 18
Ordinary Income/Expense		
Income		
District Deposits		
Retiree's	66.54	66.54
District Deposits - Other	280.86	626.60
Total District Deposits	347.40	693.14
Fresno County Zika Funding	0.00	9,184.07
Interest	0.82	715.90
Taxes - Benefit Assessment	0.00	39.42
Taxes - Property	4,464.70	1,729.94
Zika Funding Income	0.00	2,503.15
Total Income	4,812.92	14,865.62
Gross Profit	4,812.92	14,865.62
Expense		
5010 Salaries & Wages	50,998.40	51,361.70
5020 OASDI, Retirement		
5021 OASDI	3,891.21	4,253.05
5022 CalPERS Normal	4,185.32	4,043.82
Total 5020 OASDI, Retirement	8,076.53	8,296.87
5030 Gr. Ins., Unemp.	7,034.85	2,119.37
5040 Insecticide	4,554.00	6,032.61
5050 Clothing	176.76	190.19
5060 Communications	225.58	221.74
5090 Household	52.81	84.99
5120 Equipment Maintenance		
5122 Parts, Repairs	1,056.30	1,098.83
5123 Shop Expense	0.00	6.58
5125 Parts & Repairs, Aircraft	100.00	0.00
Total 5120 Equipment Maintena...	1,156.30	1,105.41
5130 Bldg and Grounds Maint.	76.26	662.87
5140 Lab Expenses	0.00	152.16
5170 Office Expense	60.82	494.18
5180 Professional Services	6,100.00	300.00
5230 District Special Expense		
5231 Miscellaneous	38.91	81.25
5232 Field Expenses	22.68	96.08
5233 Research	53.48	0.00
5234 Surveillance	163.56	0.00
5236 Aerial Management	175.00	150.00
Total 5230 District Special Expe...	453.63	327.33
5250 Transportation		
5251 Trustees	500.00	500.00
5252 Travel Expenses	552.68	652.87

Fresno Westside Mosquito Abatement District

Profit & Loss

February 2019

03/13/19

Accrual Basis

	Feb 19	Feb 18
Total 5250 Transportation	1,052.68	1,152.87
5260 Utilities	994.91	896.00
5360 Bldg & Grounds Improve.	12,483.47	0.00
5370 Capital Outlay		
5371 Office	0.00	35,000.00
5373 Aircraft	0.00	14,438.39
Total 5370 Capital Outlay	0.00	49,438.39
5380 Retiree's Insurance	133.08	133.08
5500 ZikaVirus Funding		
5504 PR/Outreach	0.00	4,074.99
Total 5500 ZikaVirus Funding	0.00	4,074.99
5600 CRT Grant		
5601 Hardware	0.00	35.90
Total 5600 CRT Grant	0.00	35.90
Total Expense	93,630.08	127,080.65
Net Ordinary Income	-88,817.16	-112,215.03
Net Income	-88,817.16	-112,215.03

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

	Jul '18 - Feb 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
District Deposits				
Retiree's	598.86	850.00	-251.14	70.5%
District Deposits - Other	4,422.14	2,700.00	1,722.14	163.8%
Total District Deposits	5,021.00	3,550.00	1,471.00	141.4%
Interest	11,063.04	18,000.00	-6,936.96	61.5%
Other Charge	58,741.10	50,000.00	8,741.10	117.5%
Taxes - Benefit Assessment	281,043.99	533,000.00	-251,956.01	52.7%
Taxes - Property	442,757.55	831,000.00	-388,242.45	53.3%
Zika Funding Income	8,596.41	0.00	8,596.41	100.0%
Total Income	807,223.09	1,435,550.00	-628,326.91	56.2%
Gross Profit	807,223.09	1,435,550.00	-628,326.91	56.2%
Expense				
5010 Salaries & Wages	420,365.18	652,000.00	-231,634.82	64.5%
5020 OASDI, Retirement				
5021 OASDI	32,177.93	49,870.00	-17,692.07	64.5%
5022 CalPERS Normal	33,482.56	51,300.00	-17,817.44	65.3%
5023 Unfunded Accrued Liability	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	77,333.49	113,270.00	-35,936.51	68.3%
5030 Gr. Ins., Unemp.	52,225.71	84,500.00	-32,274.29	61.8%
5031 Retiree's Insurance	0.00	0.00	0.00	0.0%
5040 Insecticide	29,807.52	100,000.00	-70,192.48	29.8%
5050 Clothing	1,772.92	3,900.00	-2,127.08	45.5%
5060 Communications	2,680.55	5,000.00	-2,319.45	53.6%
5090 Household	527.87	350.00	177.87	150.8%
5100 Insurance				
5101 General, Liability, Auto	29,335.68	29,885.00	-549.32	98.2%
5102 Aircraft	0.00	9,000.00	-9,000.00	0.0%
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	49,529.05	57,385.00	-7,855.95	86.3%
5120 Equipment Maintenance				
5121 Gas & Oil	13,527.62	22,000.00	-8,472.38	61.5%
5122 Parts, Repairs	5,521.22	6,000.00	-478.78	92.0%
5123 Shop Expense	190.26	500.00	-309.74	38.1%
5124 Gas & Oil - Aircraft	95.02	5,400.00	-5,304.98	1.8%
5125 Parts & Repairs, Aircraft	5,641.64	9,000.00	-3,358.36	62.7%
Total 5120 Equipment Maintenance	24,975.76	42,900.00	-17,924.24	58.2%
5130 Bldg and Grounds Maint.	1,105.61	4,750.00	-3,644.39	23.3%
5140 Lab Expenses	259.41	1,000.00	-740.59	25.9%
5150 Membership and Dues	10,370.00	14,400.00	-4,030.00	72.0%
5170 Office Expense	1,462.55	2,000.00	-537.45	73.1%

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

	Jul '18 - Feb 19	Budget	\$ Over Budget	% of Budget
5180 Professional Services	19,808.16	19,500.00	308.16	101.6%
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	4,530.13	6,000.00	-1,469.87	75.5%
5232 Field Expenses	833.54	3,500.00	-2,666.46	23.8%
5233 Research	107.64	1,500.00	-1,392.36	7.2%
5234 Surveillance	12,035.90	20,000.00	-7,964.10	60.2%
5235 Public Education	591.33	1,800.00	-1,208.67	32.9%
5236 Aerial Management	11,540.00	16,500.00	-4,960.00	69.9%
5237 Digital Field Data License	3,600.00	7,750.00	-4,150.00	46.5%
5230 District Special Expense - O...	28.00			
Total 5230 District Special Expense	33,266.54	57,050.00	-23,783.46	58.3%
5250 Transportation				
5251 Trustees	4,400.00	8,400.00	-4,000.00	52.4%
5252 Travel Expenses	6,012.78	15,400.00	-9,387.22	39.0%
Total 5250 Transportation	10,412.78	23,800.00	-13,387.22	43.8%
5260 Utilities	7,943.93	11,000.00	-3,056.07	72.2%
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	20,947.04	22,000.00	-1,052.96	95.2%
5375 Field	0.00	3,000.00	-3,000.00	0.0%
Total 5370 Capital Outlay	20,947.04	40,000.00	-19,052.96	52.4%
5380 Retiree's Insurance	598.86	850.00	-251.14	70.5%
5390 Long Term Debt	66,228.07	132,500.00	-66,271.93	50.0%
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	859,472.73	1,375,855.00	-516,382.27	62.5%
Net Ordinary Income	-52,249.64	59,695.00	-111,944.64	-87.5%
Net Income	-52,249.64	59,695.00	-111,944.64	-87.5%

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

	Jul '18 - Feb 19	Jul '17 - Feb 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
District Deposits				
Retiree's	598.86	4,662.86	-4,064.00	-87.2%
District Deposits - Other	4,422.14	2,537.44	1,884.70	74.3%
Total District Deposits	5,021.00	7,200.30	-2,179.30	-30.3%
Fresno County Zika Funding	0.00	9,307.82	-9,307.82	-100.0%
Interest	11,063.04	15,963.14	-4,900.10	-30.7%
Other Charge	58,741.10	43,351.76	15,389.34	35.5%
Taxes - Benefit Assessment	281,043.99	265,113.81	15,930.18	6.0%
Taxes - Property	442,757.55	420,596.61	22,160.94	5.3%
Zika Funding Income	8,596.41	14,174.27	-5,577.86	-39.4%
Total Income	807,223.09	775,707.71	31,515.38	4.1%
Gross Profit	807,223.09	775,707.71	31,515.38	4.1%
Expense				
5010 Salaries & Wages	420,365.18	422,065.36	-1,700.18	-0.4%
5020 OASDI, Retirement				
5021 OASDI	32,177.93	32,811.07	-633.14	-1.9%
5022 CalPERS Normal	33,482.56	32,350.56	1,132.00	3.5%
5023 Unfunded Accrued Liability	11,673.00	7,286.00	4,387.00	60.2%
Total 5020 OASDI, Retirement	77,333.49	72,447.63	4,885.86	6.7%
5030 Gr. Ins., Unemp.	52,225.71	55,139.00	-2,913.29	-5.3%
5040 Insecticide	29,807.52	71,447.21	-41,639.69	-58.3%
5050 Clothing	1,772.92	2,703.18	-930.26	-34.4%
5060 Communications	2,680.55	2,716.30	-35.75	-1.3%
5090 Household	527.87	182.72	345.15	188.9%
5100 Insurance				
5101 General, Liability, Auto	29,335.68	27,735.04	1,600.64	5.8%
5103 Compensation	20,193.37	17,219.06	2,974.31	17.3%
Total 5100 Insurance	49,529.05	44,954.10	4,574.95	10.2%
5120 Equipment Maintenance				
5121 Gas & Oil	13,527.62	12,967.81	559.81	4.3%
5122 Parts, Repairs	5,521.22	4,400.31	1,120.91	25.5%
5123 Shop Expense	190.26	174.49	15.77	9.0%
5124 Gas & Oil - Aircraft	95.02	2,711.42	-2,616.40	-96.5%
5125 Parts & Repairs, Aircraft	5,641.64	2,068.22	3,573.42	172.8%
Total 5120 Equipment Maintenance	24,975.76	22,322.25	2,653.51	11.9%
5130 Bldg and Grounds Maint.	1,105.61	1,561.46	-455.85	-29.2%
5140 Lab Expenses	259.41	647.54	-388.13	-59.9%
5150 Membership and Dues	10,370.00	13,184.00	-2,814.00	-21.3%
5170 Office Expense	1,462.55	2,067.86	-605.31	-29.3%
5180 Professional Services	19,808.16	19,400.29	407.87	2.1%
5220 Small Tools	0.00	194.27	-194.27	-100.0%
5230 District Special Expense				

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

	Jul '18 - Feb 19	Jul '17 - Feb 18	\$ Change	% Change
5231 Miscellaneous	4,530.13	5,289.67	-759.54	-14.4%
5232 Field Expenses	833.54	651.29	182.25	28.0%
5233 Research	107.64	62.44	45.20	72.4%
5234 Surveillance	12,035.90	16,296.26	-4,260.36	-26.1%
5235 Public Education	591.33	964.72	-373.39	-38.7%
5236 Aerial Management	11,540.00	10,290.00	1,250.00	12.2%
5237 Digital Field Data License	3,600.00	5,700.00	-2,100.00	-36.8%
5230 District Special Expense - O...	28.00	0.00	28.00	100.0%
Total 5230 District Special Expense	33,266.54	39,254.38	-5,987.84	-15.3%
5250 Transportation				
5251 Trustees	4,400.00	4,600.00	-200.00	-4.4%
5252 Travel Expenses	6,012.78	5,845.17	167.61	2.9%
Total 5250 Transportation	10,412.78	10,445.17	-32.39	-0.3%
5260 Utilities	7,943.93	7,735.57	208.36	2.7%
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%
5373 Aircraft	0.00	14,438.39	-14,438.39	-100.0%
5374 Shop	20,947.04	0.00	20,947.04	100.0%
5375 Field	0.00	4,399.44	-4,399.44	-100.0%
Total 5370 Capital Outlay	20,947.04	53,837.83	-32,890.79	-61.1%
5380 Retiree's Insurance	598.86	4,662.86	-4,064.00	-87.2%
5390 Long Term Debt	66,228.07	66,228.07	0.00	0.0%
5500 ZikaVirus Funding				
5501 Zika Funding Equipment	6,409.32	38,076.26	-31,666.94	-83.2%
5503 Zika Funding Personnel	225.00	9,704.01	-9,479.01	-97.7%
5504 PR/Outreach	0.00	15,798.90	-15,798.90	-100.0%
5505 Fresno County Website	0.00	3,373.75	-3,373.75	-100.0%
Total 5500 ZikaVirus Funding	6,634.32	66,952.92	-60,318.60	-90.1%
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%
Uncategorized Expenses	0.00	0.00	0.00	0.0%
Void	0.00	0.00	0.00	0.0%
Total Expense	859,472.73	980,434.53	-120,961.80	-12.3%
Net Ordinary Income	-52,249.64	-204,726.82	152,477.18	74.5%
Net Income	-52,249.64	-204,726.82	152,477.18	74.5%

Fresno Westside Mosquito Abatement District
Balance Sheet Comparison
As of February 28, 2019

	Feb 28, 19	Feb 28, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CCVCJPA Deposit	503,259.52	494,134.35	9,125.17	1.9%
Fresno Co. Treasury	1394297.22	1085406.00	308,891.22	28.5%
Petty Cash	156.38	190.98	-34.60	-18.1%
Westamerica Bank	61,362.17	59,054.98	2,307.19	3.9%
Total Checking/Savings	1959075.29	1638786.31	320,288.98	19.5%
Accounts Receivable				
Accounts Receivable	0.00	45,091.36	-45,091.36	-100.0%
Total Accounts Receivable	0.00	45,091.36	-45,091.36	-100.0%
Total Current Assets	1959075.29	1683877.67	275,197.62	16.3%
TOTAL ASSETS	1959075.29	1683877.67	275,197.62	16.3%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	12,695.80	50,706.39	-38,010.59	-75.0%
Total Accounts Payable	12,695.80	50,706.39	-38,010.59	-75.0%
Credit Cards				
US Bank Cal Card	19,036.73	12,235.29	6,801.44	55.6%
Total Credit Cards	19,036.73	12,235.29	6,801.44	55.6%
Other Current Liabilities				
Accrued vacation	49,935.10	52,224.47	-2,289.37	-4.4%
CA-Unemp.	3,960.72	4,774.00	-813.28	-17.0%
Payroll Liabilities	-1,282.42	-274.17	-1,008.25	-367.8%
Total Other Current Liabilities	52,613.40	56,724.30	-4,110.90	-7.3%
Total Current Liabilities	84,345.93	119,665.98	-35,320.05	-29.5%
Total Liabilities	84,345.93	119,665.98	-35,320.05	-29.5%
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	-52,249.64	-204,726.82	152,477.18	74.5%
Total Equity	1874729.36	1564211.69	310,517.67	19.9%
TOTAL LIABILITIES & EQUITY	1959075.29	1683877.67	275,197.62	16.3%

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	\$93,630.08
MAR	\$106,368.67	\$91,656.78	
APR	\$166,437.84	\$184,610.62	
MAY	\$76,331.34	\$140,921.06	
JUN	\$100,468.02	\$95,200.17	
YEAR	\$1,258,505.70	\$1,492,823.16	\$859,472.73

Fresno Westside Mosquito Abatement District

03/08/19

Reconciliation Detail

US Bank Cal Card, Period Ending 02/22/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						16,415.35
Cleared Transactions						
Charges and Cash Advances - 22 items						
Credit Card Ch...	01/22/2019	Reis	State Bar of CA	X	-392.58	-392.58
Credit Card Ch...	01/22/2019	Reis	Wendy's	X	-9.26	-401.84
Bill Pmt -CCard	01/23/2019	Rowan	Tharps Farm Sup...	X	-496.00	-897.84
Bill Pmt -CCard	01/23/2019	Rowan	UniFirst Corporati...	X	-176.76	-1,074.60
Credit Card Ch...	01/24/2019	Reis	Union 76	X	-41.00	-1,115.60
Credit Card Ch...	01/24/2019	Rowan	Family Dollar	X	-32.72	-1,148.32
Credit Card Ch...	01/27/2019	Reis	Intuit	X	-59.00	-1,207.32
Credit Card Ch...	01/28/2019	Reis	Frontier Precsision	X	-3,600.00	-4,807.32
Bill Pmt -CCard	01/28/2019		Mid Valley Disposal	X	-76.26	-4,883.58
Credit Card Ch...	02/02/2019	Reis	EVCHARGE4U	X	-12,483.47	-17,367.05
Bill Pmt -CCard	02/02/2019		AT&T Internet	X	-40.00	-17,407.05
Bill Pmt -CCard	02/04/2019		City of Firebaugh	X	-111.66	-17,518.71
Credit Card Ch...	02/05/2019	Rowan	Hyatt Hotels	X	-269.13	-17,787.84
Bill Pmt -CCard	02/05/2019		Verizon Wireless	X	-98.30	-17,886.14
Credit Card Ch...	02/05/2019	Reis	ToDoList	X	-36.00	-17,922.14
Credit Card Ch...	02/06/2019	Reis	Hyatt Hotels	X	-269.13	-18,191.27
Credit Card Ch...	02/06/2019	Reis	Sinclair	X	-14.42	-18,205.69
Credit Card Ch...	02/07/2019	Reis	Adventures in Ho...	X	-23.68	-18,229.37
Credit Card Ch...	02/20/2019	Reis	Amazon.com	X	-29.80	-18,259.17
Credit Card Ch...	02/20/2019	Reis	Amazon.com	X	-24.82	-18,283.99
Credit Card Ch...	02/20/2019	Verd...	Home Depot	X	-22.68	-18,306.67
Bill Pmt -CCard	02/21/2019		SJVAPCD	X	-38.91	-18,345.58
Total Charges and Cash Advances					-18,345.58	-18,345.58
Payments and Credits - 2 items						
Check	01/10/2019	280976	US Bank Corpora...	X	13,659.75	13,659.75
Credit Card Cre...	02/20/2019	Reis	Sam's Club	X	25.47	13,685.22
Total Cleared Transactions					-4,660.36	-4,660.36
Cleared Balance					4,660.36	21,075.71
Uncleared Transactions						
Charges and Cash Advances - 3 items						
Credit Card Ch...	02/21/2019	Rowan	Don's Mobile Gla...		-376.00	-376.00
Bill Pmt -CCard	02/21/2019		UniFirst Corporati...		-226.46	-602.46
Credit Card Ch...	02/21/2019	Verd...	The Hay Company		-37.90	-640.36
Total Charges and Cash Advances					-640.36	-640.36
Payments and Credits - 1 item						
Check	02/15/2019	8116	US Bank Corpora...		2,755.60	2,755.60
Total Uncleared Transactions					2,115.24	2,115.24
Register Balance as of 02/22/2019					2,545.12	18,960.47
Ending Balance					2,545.12	18,960.47

QuickBooks Payroll Services

Date: 03/11/2019

Subject: Details of Funds to be Withdrawn

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

Employee Direct Deposit: \$10,016.03

Payroll Run Summary for 03/15/2019:

Paychecks	Direct Deposit
Total	10,016.03
DD1349 Quigley, Robert	0.00
DD1350 Ramos, Edward	885.93
DD1351 Reis, Conlin	3,438.91
DD1352 Rowan, Chance D	2,529.40
DD1353 Verdugo, Alfredo J	1,737.80
DD1354 Young, Brenda D	1,423.99

CalPERS 457 Plan Roth Adoption Form



Employer Election To Offer

- Roth Elective Deferrals
- In-Plan Roth Conversions

I. General Information

Agency/Employer Plan Number: 45 _____

Employer Name

Telephone #

Contact Name

Email Address

II. Adoption of CalPERS 457 Roth Plan Option

The Employer has previously adopted or is concurrently adopting the CalPERS Supplemental Income 457(b) Plan (Plan) and its employees are or will be eligible to participate in the Plan. The individual signing below hereby certifies that she or he is duly authorized to execute this form on behalf of the Employer and that all necessary action has been taken by the Employer to authorize and approve this action.

The Employer acknowledges that it has received and reviewed a copy of the CalPERS 457 Deferred Compensation Plan Document, including the following sections of the Plan:

- Roth Elective Deferrals (*definition*)
- Roth Elective Deferrals
- In-Plan Roth Conversions

The Employer hereby elects to include the following features/options in the Plan offered to its employees:

- Roth Elective Deferrals; and
- In-Plan Roth Conversions

The Employer understands and agrees as follows:

1. Employees will have the opportunity to defer their own compensation on an after-tax basis; Roth Elective Deferrals are taxable to employees in the year contributed.
2. The Employer must deduct Roth Elective Deferrals from Employees' pay and timely remit such amounts to the Plan, must withhold state and federal income taxes on amounts contributed as Roth Elective Deferrals and must properly report those amounts to taxing authorities.
3. Employees' pre-tax Deferrals and Roth Elective Deferrals are subject to a combined annual limit under the federal tax code. The Employer is responsible to ensure that individual Employees' deferrals do not exceed the applicable limit in effect for each year.

4. Employees will be 100% vested in their Roth Elective Deferrals when those amounts are deducted from their pay.
5. Earnings on Roth Elective Deferrals and balances converted by In-Plan Roth Conversions will not be taxable if distributed in a Qualified Distribution with a distribution date that is at least five years after the Employee's initial Roth contribution and after:
 - The Employee attains age 59½ or becomes disabled, and the Employee has a severance from employment; or
 - The Employee's death.

If a distribution is not a Qualified Distribution, earnings on these balances will generally be taxed under the basis recovery rules found in Internal Revenue Code section 72.

6. A Participant's election to do an In-Plan Roth Conversion is irrevocable. The amount converted is subject to state and federal income tax in the year converted and will be reported as taxable income to the Participant. The Plan does not withhold any amounts for state or federal income taxes in connection with an In-Plan Roth Conversion; the Participant will be responsible to pay applicable income taxes even though there is no withholding.
7. Balances converted as an In-Plan Roth Conversion remain subject to any and all distribution restrictions that applied prior to the conversion.

III. Signature

Name of Employer:

Authorized and Approved by:

Signature:

Print Name:

Title:

Date:

Accepted by CalPERS (or an agent duly appointed by the Board) on behalf of the Board of Administration of the California Public Employees' Retirement System.

Signature:

Print Name:

Title:

Date:

IV. Mail Instructions

Please return the signed, original form to CalPERS for processing:

CalPERS 457 Plan
P.O. Box 942713
Sacramento, CA 94229-2713

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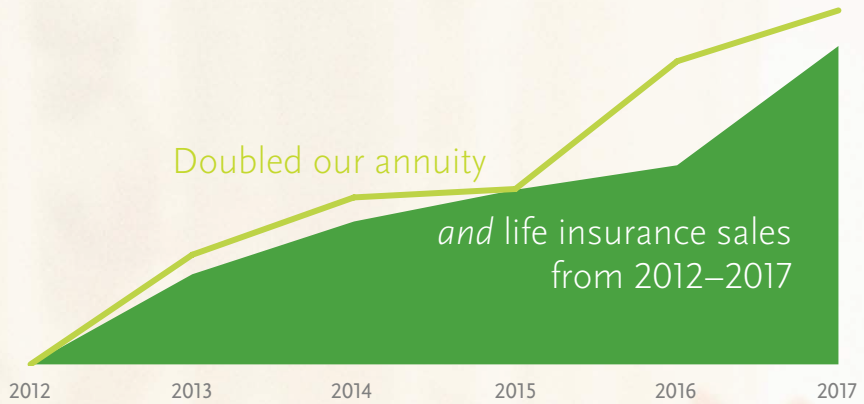
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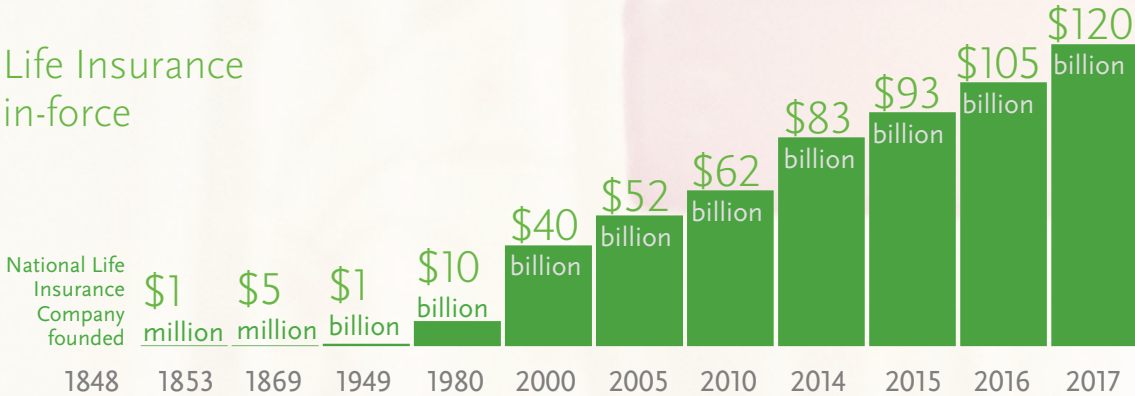
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and will focus on two additional causes:
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childhood hunger in our home state, Vermont

¹ Financial strength ratings for National Life Insurance Company and Life Insurance Company of the Southwest as of April 4, 2018. Ratings are subject to change. Rank data as reported to LIMRA. | ² LIMRA US Individual Annuity Industry Sales Report, 2Q2017 | ³ Wink's Sales & Market Report, 2Q2017 | ⁴ LIMRA Sales Rankings, 2Q2017 | Financial data as of December 31, 2017 based on the consolidated results of National Life Insurance Company (NLIC) and its subsidiary, Life Insurance Company of the Southwest, as well as Equity Services, Inc., Member FINRA/SIPC, a Broker/Dealer and Registered Investment Adviser affiliate of NLIC.

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Bundle Course List

Bundle A: Our Most Popular Online Bundle (media type: ONLINE)

Our Most Popular Online Bundle will fulfill all 25 CA MCLE credits, including 4 mandatory hours of Legal Ethics, 1 hour of Competence Issues and 1 hour of Elimination of Bias. Our Most Popular Online Bundle features a wide selection of courses from multiple subject areas - from social media in the workplace to the fundamentals of trademark law. Each CA CLE course is available for either self-study or participatory credit. You may choose from the following media formats to complete your CA CLE: streaming video, audio download and video download.

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COURSE LIST

Achieving Real Gender Diversity in the Legal Profession

In a recent case, a U.S. Magistrate Judge sanctioned an attorney for telling opposing counsel it wasn't "becoming of a woman" to raise her voice during a contentious deposition. Yes, we have made strides when it comes to creating a level playing field for women in the legal profession... *but there is still a long way to go.*

In this lively and thought-provoking program, Andrea S. Kramer and Alton B. Harris discuss how gender bias can prevent law firms and legal organizations from achieving their desired diversity goals. In this incredibly insightful and practical discussion Andie and Al will mainly address gender disparity in achievement in the legal profession, why gender disparity exists in law firms, ending the gender disparity in law firms and what attorneys can do. The following topics are also covered: ABA Model Rule 8.4(g), state bar professional responsibility rules, the Muller-Lyer Illusion, communal & agentic stereotypes, the Goldilocks dilemma, the moral & business rationale for creating diversity, affinity bias, unconscious bias, being proactive, impression management and what male lawyers can do to be a part of the solution. Finally, Andie and Al provide specific action steps for addressing implicit biases and creating policies and procedures that can prevent bias from influencing decisions inside the firm.

Andrea S. Kramer is an attorney and a partner in the international law firm of McDermott Will & Emery, LLP. The managing partner in the Chicago office of Nixon Peabody, Al is a frequent writer and lecturer on the financial markets, financial regulation, corporate governance and diversity in the legal profession.

Specialty Areas: Elimination of Bias

Practice Areas: Elimination of Bias

Offered In: California (CA)

Course Expiration: 06/23/2022

MEDIA TYPE: Streaming Video, MP3, Video Download, MP3 Player, USB

1.00 CREDIT HOURS | 1.00 ELIMINATION OF BIAS

Original Production Date: 06/23/2017

Run Time: 1:00:20

Am I Drinking Too Much is a Rhetorical Question!

From a gang member, to an incredibly successful trial lawyer... to a full blown alcoholic. This is the story of Gary Gwilliam. Gary shares his story and his wisdom with you so you can avoid the same path that he - and thousands of other lawyers - ended up going down. The path to alcoholism and substance abuse.

How does Gary's story end? Well, the story hasn't ended yet. At 80 years old, Gary is still an taking on complex multi-million dollar civil litigation cases. In this heartfelt presentation Gary will mainly talk to you about how lawyers start drinking, the Sandy Staples case & dealing with loss, burnout & intervention and lessons from losing the big case. Gary also addresses our win-at-all-costs culture, the shame & guilt of losing, resources for attorneys, The Soul of the Law, how we become objectified because of our legal training, taking care of yourself, how to get better balance, how to achieve peak performance and learning to forgive.

Gary Gwilliam is considered one of the best consumer trial attorneys in the state. He has tried 150 jury cases, of which more than 100 were personal injury cases. He has also spent the last 30 years trying to help attorneys facing substance abuse issues.

Specialty Areas: Competence Issues

Practice Areas: Substance Abuse

Offered In: California (CA)

Course Expiration: 11/13/2022

MEDIA TYPE: Streaming Video, MP3, Video Download, MP3 Player, USB

1.00 CREDIT HOURS | 1.00 COMPETENCE ISSUES

Original Production Date: 11/13/2017

Run Time: 1:00:01

Anything Under the Sun: A Primer on Patent Law Protection

A well-known phrase amongst IP practitioners is that patentable subject matter may include "anything under the sun that is made by man." Yet not surprisingly, not every invention is patentable - even if it falls within the four classes of "statutory subject matter" and the novelty, nonobviousness, and written description requirements can be met.

Join Vish Mohan for an excellent review of patent law protection in the United States. Vish mainly covers the hallmarks of patent law and then details the standards determined to issue patents - patent eligible subject matter, useful, new, nonobvious and adequate written description. Additional subjects addressed include: utility, design & plant patents, how you get a patent, the four classes of patentable subject matter, substantial & credible utility, public use, described in a printed publication, "on sale", otherwise available to the public and the best mode. The following hallmark cases are also discussed: *KSR International Co. v. Teleflex Inc.*, *Diamond v. Chakrabarty*, *Biiski v. Kappos* and *Alice Corp. v. CLS Bank International*.

Vishwanath ("Vish") Kootala Mohan is an intellectual property associate at One LLP in Costa Mesa, California. Coming from a Mechanical Engineering background, his practice focuses on intellectual property law, including patent and trademark prosecution and IP litigation involving patent, trademark, and copyright issues.

Practice Areas: Business Law, Intellectual Property, Litigation

Offered In: California (CA)