

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

January 12, 2023 – 12:45 p.m.

**Fresno Westside Mosquito Abatement District, Monthly Regular Board Meeting
Thursday, January 12 · 12:45 – 3:45pm
Google Meet joining info
Video call link: <https://meet.google.com/xip-rhek-mcy>
Or dial: (US) +1 513-816-1165 PIN: 997 383 005#
More phone numbers: <https://tel.meet/xip-rhek-mcy?pin=6501739461115>**

AGENDA

1. CALL TO ORDER

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. REMOTE MEETING AUTHORIZATION

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

5. ELECTION OF OFFICERS/OATH OF OFFICE

The Board will select their officers for the current year and new board members will be given the Oath of Office.

6. GENERAL CONSENT ITEMS

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

7. 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.

8. APPROVAL OF ADDITIONAL ITEMS TO THE AGENDA (Requires 2/3 Board action.)

9. STAFF REPORTS AND INFORMATION

- a) **OPERATIONS/LEGISLATIVE REPORT & ANNUAL 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. The Board will receive a summary of 2022 operations.
- b) **ANNUAL REVIEW OF AIRCRAFT COST**
The Board will review the costs incurred during the prior year for the operation of the District airplane.
- d) **MEETING REPORTS**
The Manager will present an oral report of all meetings attended since the last board meeting.
- e) **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 Annual Meeting, January 29-February 1, 2023, Anaheim, CA.
 - AMCA Annual Meeting, February 27-March 3, 2023, Reno, Nevada
- f) **FORM 700 DISCLOSURE OF REPORTABLE INTERESTS**
The Board will review the Form 700 reporting requirements for 2021-22.
- g) **CALPERS ACTUARIAL REPORTS**
The Board will review the most recent CalPERS actuarial reports.

10. 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) **FINANCIAL INSTITUTION OVERSIGHT**
The Board will review the current oversight of our bank accounts and, if needed, take action to make changes in signatures and/or practices.
- b) **ANNUAL REVIEW OF INVESTMENT POLICY**
The Board will review Policy 3160 – Investment to determine if any changes need to be made.
- c) **PAYMENT OF MANAGER’S CAL BAR FEES**
The Board will consider the annual payment of the manager’s state bar fees to allow for provision of legal services to the district.

d) **MAXIMUM EMPLOYER CONTRIBUTION TO HEALTHCARE**
The Board will set the maximum premium contribution for 2023. The amount set for the previous year was \$825 monthly contribution to an employee's (+½ dependent cost) healthcare premium.

e) **SOLAR PROJECT**
The Board may, if available, open bids for the solar project.

II. TRUSTEE ISSUES

a) **SEXUAL HARASSMENT TRAINING**
The manager will present information on mandatory 2023 training.

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.

12. REQUEST FOR FUTURE AGENDA ITEMS

The Board President will entertain suggestions for future agenda items.

13. ADJOURNMENT

The next regular meeting will be held on **February 9, 2023.**

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

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

MINUTES: Board Meeting ----- December 08, 2022
Headquarters ----- Firebaugh, California

TRUSTEES PRESENT: Felker, Williams, Ram, Capuchino, Fontana
TRUSTEES ABSENT: None
OTHERS PRESENT: Conlin Reis, Dist. Manager

President Capuchino called the meeting to order at 12:46 p.m.

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

* President Capuchino called for review of the General Consent items. Following discussion and review, a motion was made, seconded, and passed unanimously to approve the general consent items, as presented.
MOTION: Trustee Ram SECOND: Trustee Felker

* The Board reviewed and approved the 2021-2022 Annual Audit.
MOTION: Trustee Ram SECOND: Trustee Felker

There were no members of the public in attendance.

There were no additions to the agenda.

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

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

The Manager provided a very brief report on meetings he had attended over the past month on behalf of the 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 Board received an update on the Solar Project. No action was taken at this time.

* The Board considered health insurance renewal for 2023. After review, a motion was made, seconded, and passed unanimously to reapprove the current health insurance plan and continue with the current health insurance structure.

MOTION: Trustee Felker

SECOND: Trustee Ram

Trustee Capuchino left at 2:02 pm.

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

There being no further business, the meeting was adjourned at 2:11 p.m. The next regular meeting of the Board will be held on January 12, 2023.

Chairman

Secretary

Fresno Westside Mosquito Abatement District
Checks for Ratification
December 16, 2022 through January 11, 2023

Date	Num	Name	Memo	Amount
Dec 16, '22 - Jan 11, 23				
12/27/2022		QuickBooks Payroll Service	Created by Payroll Service on 12/06/2022	-16,046.04
12/28/2022		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
12/27/2022		QuickBooks Payroll Service	Created by Direct Deposit Service on 12/13...	-1.75
01/11/2023		QuickBooks Payroll Service	Created by Payroll Service on 01/09/2023	-92.35
01/01/2023	AutoPay	Blue Shield of California	Health Ins. Premium_November_2022	-4,499.46
01/03/2023	AutoPay	Pacific Gas & Electric Co.	Utilities	-1,334.39
12/28/2022	E-Pay	Calpers 457	Def Comp	-3,850.00
12/28/2022	E-Pay	VOYA Institutional Trust Co.	Def Comp	-150.00
12/28/2022	E-Pay	FRESNO WESTSIDE M.A.D.	CA - St Tax	-597.64
12/28/2022	E-Pay	FRESNO WESTSIDE M.A.D.	FIT, MED, OASDI	-5,998.62
12/28/2022	E-Pay	FRESNO WESTSIDE M.A.D.	4649627650	-6,495.98
12/28/2022	E-Pay	FRESNO WESTSIDE M.A.D.	4649627650	-2,317.00
01/11/2023	E-Pay	Mutual of Omaha	Life Insurance - January	-126.85
12/28/2022	DD2031	Diedrich, Matt	Direct Deposit	0.00
12/28/2022	DD2032	Quigley, Robert	Direct Deposit	0.00
12/28/2022	DD2033	Ramos, Edward	Direct Deposit	0.00
12/28/2022	DD2034	Reis, Conlin	Direct Deposit	0.00
12/28/2022	DD2035	Rowan, Chance D	Direct Deposit	0.00
12/28/2022	DD2036	Verdugo, Alfredo J	Direct Deposit	0.00
12/28/2022	DD2037	Young, Brenda D	Direct Deposit	0.00
12/28/2022	9048	Chapman, Brian	Direct Deposit	-1,702.97
Dec 16, '22 - Jan 11, 23				-43,713.05

Fresno Westside Mosquito Abatement District
Checks for Approval
January 12 - 18, 2023

Date	Num	Name	Memo	Amount
Jan 12 - 18, 23				
01/12/2023		QuickBooks Payroll Service	Created by Payroll Service on 01/11/2023	-16,182.70
01/13/2023		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
01/12/2023		QuickBooks Payroll Service	Created by Direct Deposit Service on 01/11/2023	-1.75
01/12/2023	E-Pay	VOYA Institutional Trust Co.	Def Comp	-150.00
01/12/2023	E-Pay	FRESNO WESTSIDE M.A.D.	94-6037648	-5,982.16
01/12/2023	E-Pay	FRESNO WESTSIDE M.A.D.	CA- St Tax	-524.41
01/12/2023	DD2038	Capuchino, S. Leo	Direct Deposit	0.00
01/12/2023	DD2039	Diedrich, Matt	Direct Deposit	0.00
01/12/2023	DD2040	Quigley, Robert	Direct Deposit	0.00
01/12/2023	DD2041	Ramos, Edward	Direct Deposit	0.00
01/12/2023	DD2042	Reis, Conlin	Direct Deposit	0.00
01/12/2023	DD2043	Rowan, Chance D	Direct Deposit	0.00
01/12/2023	DD2044	Verdugo, Alfredo J	Direct Deposit	0.00
01/12/2023	DD2045	Young, Brenda D	Direct Deposit	0.00
01/12/2023	9049	ASI Administrative Solutions	Claims	-447.67
01/12/2023	9050	ASI Administrative Solutions	Admin -MERP Fee	-410.00
01/12/2023	9051	AT&T - CALNET	Office phones	-84.54
01/12/2023	9052	CCVCJPA	Dental Vision	-403.37
01/12/2023	9053	Chance Rowan	Per Diem:C. Rowan - MVCAC Annual Conference, A...	-185.50
01/12/2023	9054	Conlin D. Reis	Per Diem: Reis - MVCAC Annual Conference,Anahei...	-225.50
01/12/2023	9055	TDC Aero Logistics Inc.	Aircraft Management_December	-300.00
01/12/2023	9056	Felker, Robert	Trustee in-lieu_December	-92.35
01/12/2023	9057	Fontana, Eric	Trustee in-lieu_December	-92.35
01/12/2023	9058	Ram, Rene	Trustee in-lieu_December	-92.35
01/12/2023	9059	Williams, Frank	Trustee in-lieu_December	-92.35
01/12/2023	9060	Chapman, Brian	Pay Period 01/01/2023 - 01/15/2023	-1,732.52
01/18/2023	301242	US Bank Corporate Payment Systems	CalCard Payment	-2,709.09
01/18/2023	301243	FRESNO WESTSIDE M.A.D.	Replenish revolving account	-53,000.00
01/18/2023	301243	FRESNO WESTSIDE M.A.D.	Replenish revolving account	53,000.00
Jan 12 - 18, 23				-30,208.61

Fresno Westside Mosquito Abatement District

Profit & Loss

December 2022

01/12/23

Accrual Basis

	<u>Dec 22</u>	<u>Dec 21</u>
Ordinary Income/Expense		
Income		
District Deposits	932.45	123,217.46
Interest	9,112.71	3.43
Other Charge	0.00	10,534.40
Taxes - Benefit Assessment	320,412.83	287,953.89
Taxes - Property	532,737.11	478,920.69
Total Income	<u>863,195.10</u>	<u>900,629.87</u>
Gross Profit	863,195.10	900,629.87
Expense		
5010 Salaries & Wages	53,715.80	55,853.08
5020 OASDI, Retirement		
5021 OASDI	4,130.88	4,262.48
5022 CalPERS Normal	5,115.54	5,362.70
Total 5020 OASDI, Retirement	<u>9,246.42</u>	<u>9,625.18</u>
5030 Gr. Ins., Unemp.		
5032 Unemp.	0.00	0.00
5033 Health Insurance Premiums	0.00	4,498.14
5034 Health Insurance Admin.	0.00	292.50
5035 Health Insurance Claims	447.67	470.93
5036 Life/Dental/Vision Ins.	330.62	376.53
5030 Gr. Ins., Unemp. - Other	0.00	0.00
Total 5030 Gr. Ins., Unemp.	<u>778.29</u>	<u>5,638.10</u>
5050 Clothing	182.79	301.63
5060 Communications	549.96	535.85
5090 Household	20.79	97.13
5120 Equipment Maintenance		
5121 Gas & Oil	3,092.14	1,529.75
5122 Parts, Repairs	101.01	1,708.62
5123 Shop Expense	0.00	9.18
Total 5120 Equipment Maintenance	<u>3,193.15</u>	<u>3,247.55</u>
5130 Bldg and Grounds Maint.	0.00	160.18
5150 Membership and Dues	0.00	4,913.00
5170 Office Expense	36.00	97.00
5180 Professional Services	0.00	546.33
5230 District Special Expense		
5232 Field Expenses	768.10	0.00
5234 Surveillance	0.00	89.84
5235 Public Education	200.00	0.00
5236 Aerial Management	0.00	300.00
Total 5230 District Special Expense	<u>968.10</u>	<u>389.84</u>
5250 Transportation		
5251 Trustees	500.00	500.00

Fresno Westside Mosquito Abatement District

Profit & Loss

December 2022

01/12/23

Accrual Basis

	<u>Dec 22</u>	<u>Dec 21</u>
5252 Travel Expenses	1,104.71	1,049.55
Total 5250 Transportation	1,604.71	1,549.55
5260 Utilities	92.95	1,291.09
Payroll Expenses	3.50	3.50
Total Expense	<u>70,392.46</u>	<u>84,249.01</u>
Net Ordinary Income	<u>792,802.64</u>	<u>816,380.86</u>
Net Income	<u><u>792,802.64</u></u>	<u><u>816,380.86</u></u>

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

	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
District Deposits	1,765.54	2,700.00	-934.46	65.4%
Interest	9,772.53	20,000.00	-10,227.47	48.9%
Other Charge	51,986.84	60,000.00	-8,013.16	86.6%
Taxes - Benefit Assessment	320,412.83	640,283.00	-319,870.17	50.0%
Taxes - Property	540,871.51	1,004,000.00	-463,128.49	53.9%
Total Income	924,809.25	1,726,983.00	-802,173.75	53.6%
Gross Profit	924,809.25	1,726,983.00	-802,173.75	53.6%
Expense				
5010 Salaries & Wages	369,768.65	762,934.00	-393,165.35	48.5%
5020 OASDI, Retirement				
5021 OASDI	26,989.98	58,364.00	-31,374.02	46.2%
5022 CalPERS Normal	30,868.59	68,898.00	-38,029.41	44.8%
5023 Unfunded Accrued Liability	45,475.00	47,087.00	-1,612.00	96.6%
Total 5020 OASDI, Retirement	103,333.57	174,349.00	-71,015.43	59.3%
5030 Gr. Ins., Unemp.				
5032 Unemp.	547.19	4,774.00	-4,226.81	11.5%
5033 Health Insurance Premiums	25,493.62	60,408.00	-34,914.38	42.2%
5034 Health Insurance Admin.	1,332.50	3,672.00	-2,339.50	36.3%
5035 Health Insurance Claims	10,176.52	23,033.00	-12,856.48	44.2%
5036 Life/Dental/Vision Ins.	2,029.63	5,222.00	-3,192.37	38.9%
5030 Gr. Ins., Unemp. - Other	0.00			
Total 5030 Gr. Ins., Unemp.	39,579.46	97,109.00	-57,529.54	40.8%
5040 Insecticide	40,941.12	100,000.00	-59,058.88	40.9%
5050 Clothing	1,724.66	3,690.00	-1,965.34	46.7%
5060 Communications	3,280.34	5,500.00	-2,219.66	59.6%
5090 Household	216.02	500.00	-283.98	43.2%
5100 Insurance				
5101 General, Liability, Auto	35,993.15	35,833.00	160.15	100.4%
5102 Aircraft	-338.00	11,500.00	-11,838.00	-2.9%
5103 Compensation	17,946.05	21,000.00	-3,053.95	85.5%
5104 Deductibles	0.00	1,000.00	-1,000.00	0.0%
Total 5100 Insurance	53,601.20	69,333.00	-15,731.80	77.3%
5120 Equipment Maintenance				
5121 Gas & Oil	16,554.89	33,500.00	-16,945.11	49.4%
5122 Parts, Repairs	3,445.47	6,500.00	-3,054.53	53.0%
5123 Shop Expense	883.74	300.00	583.74	294.6%
5124 Gas & Oil - Aircraft	3,052.69	10,450.00	-7,397.31	29.2%
5125 Parts & Repairs, Aircraft	7,370.41	9,000.00	-1,629.59	81.9%
Total 5120 Equipment Maintenance	31,307.20	59,750.00	-28,442.80	52.4%
5130 Bldg and Grounds Maint.	1,199.12	4,230.00	-3,030.88	28.3%
5140 Lab Expenses	0.00	1,000.00	-1,000.00	0.0%

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

	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
5150 Membership and Dues	17,131.00	17,700.00	-569.00	96.8%
5170 Office Expense	1,698.63	2,250.00	-551.37	75.5%
5180 Professional Services	14,088.60	21,500.00	-7,411.40	65.5%
5200 Equipment Rentals	0.00	1,000.00	-1,000.00	0.0%
5220 Small Tools	0.00	300.00	-300.00	0.0%
5230 District Special Expense				
5231 Miscellaneous	8,806.65	5,550.00	3,256.65	158.7%
5232 Field Expenses	1,576.84	2,500.00	-923.16	63.1%
5233 Research	36.60	1,500.00	-1,463.40	2.4%
5234 Surveillance	16,472.27	21,000.00	-4,527.73	78.4%
5235 Public Education	232.42	2,500.00	-2,267.58	9.3%
5236 Aerial Management	14,295.00	20,000.00	-5,705.00	71.5%
5237 Digital Field Data License	0.00	7,200.00	-7,200.00	0.0%
Total 5230 District Special Expense	41,419.78	60,250.00	-18,830.22	68.7%
5250 Transportation				
5251 Trustees	1,800.00	8,000.00	-6,200.00	22.5%
5252 Travel Expenses	2,389.68	15,400.00	-13,010.32	15.5%
Total 5250 Transportation	4,189.68	23,400.00	-19,210.32	17.9%
5260 Utilities	8,051.81	18,000.00	-9,948.19	44.7%
5340 Fees & Assessments	104.12	3,500.00	-3,395.88	3.0%
5360 Bldg & Grounds Improve.	0.00	5,000.00	-5,000.00	0.0%
5370 Capital Outlay				
5371 Office	0.00	8,500.00	-8,500.00	0.0%
5372 Auto	0.00	40,000.00	-40,000.00	0.0%
5375 Field	5,003.57	100,000.00	-94,996.43	5.0%
Total 5370 Capital Outlay	5,003.57	148,500.00	-143,496.43	3.4%
5390 Long Term Debt	66,228.07	132,456.00	-66,227.93	50.0%
Payroll Expenses	21.00			
Total Expense	802,887.60	1,712,251.00	-909,363.40	46.9%
Net Ordinary Income	121,921.65	14,732.00	107,189.65	827.6%
Net Income	121,921.65	14,732.00	107,189.65	827.6%

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

	Jul - Dec 22	Jul - Dec 21	\$ Change	% Change
Ordinary Income/Expense				
Income				
District Deposits	1,765.54	123,889.89	-122,124.35	-98.6%
Interest	9,772.53	2,413.70	7,358.83	304.9%
Other Charge	51,986.84	60,242.99	-8,256.15	-13.7%
Taxes - Benefit Assessment	320,412.83	287,953.89	32,458.94	11.3%
Taxes - Property	540,871.51	487,318.18	53,553.33	11.0%
Total Income	924,809.25	961,818.65	-37,009.40	-3.9%
Gross Profit	924,809.25	961,818.65	-37,009.40	-3.9%
Expense				
5010 Salaries & Wages	369,768.65	353,035.28	16,733.37	4.7%
5020 OASDI, Retirement				
5021 OASDI	26,989.98	26,932.49	57.49	0.2%
5022 CalPERS Normal	30,868.59	32,176.20	-1,307.61	-4.1%
5023 Unfunded Accrued Liability	45,475.00	35,240.00	10,235.00	29.0%
Total 5020 OASDI, Retirement	103,333.57	94,348.69	8,984.88	9.5%
5030 Gr. Ins., Unemp.				
5032 Unemp.	547.19	152.25	394.94	259.4%
5033 Health Insurance Premiums	25,493.62	26,988.84	-1,495.22	-5.5%
5034 Health Insurance Admin.	1,332.50	1,755.00	-422.50	-24.1%
5035 Health Insurance Claims	10,176.52	7,317.36	2,859.16	39.1%
5036 Life/Dental/Vision Ins.	2,029.63	2,387.28	-357.65	-15.0%
5030 Gr. Ins., Unemp. - Other	0.00	0.00	0.00	0.0%
Total 5030 Gr. Ins., Unemp.	39,579.46	38,600.73	978.73	2.5%
5040 Insecticide	40,941.12	16,261.76	24,679.36	151.8%
5050 Clothing	1,724.66	1,607.90	116.76	7.3%
5060 Communications	3,280.34	2,903.93	376.41	13.0%
5090 Household	216.02	262.11	-46.09	-17.6%
5100 Insurance				
5101 General, Liability, Auto	35,993.15	36,909.77	-916.62	-2.5%
5102 Aircraft	-338.00	-338.00	0.00	0.0%
5103 Compensation	17,946.05	17,164.58	781.47	4.6%
Total 5100 Insurance	53,601.20	53,736.35	-135.15	-0.3%
5120 Equipment Maintenance				
5121 Gas & Oil	16,554.89	15,932.29	622.60	3.9%
5122 Parts, Repairs	3,445.47	4,905.86	-1,460.39	-29.8%
5123 Shop Expense	883.74	128.05	755.69	590.2%
5124 Gas & Oil - Aircraft	3,052.69	2,906.40	146.29	5.0%
5125 Parts & Repairs, Aircraft	7,370.41	240.00	7,130.41	2,971.0%
Total 5120 Equipment Maintenance	31,307.20	24,112.60	7,194.60	29.8%
5130 Bldg and Grounds Maint.	1,199.12	805.21	393.91	48.9%
5150 Membership and Dues	17,131.00	16,763.00	368.00	2.2%
5170 Office Expense	1,698.63	1,169.75	528.88	45.2%

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

	Jul - Dec 22	Jul - Dec 21	\$ Change	% Change
5180 Professional Services	14,088.60	13,636.04	452.56	3.3%
5200 Equipment Rentals	0.00	931.65	-931.65	-100.0%
5220 Small Tools	0.00	71.59	-71.59	-100.0%
5230 District Special Expense				
5231 Miscellaneous	8,806.65	3,013.13	5,793.52	192.3%
5232 Field Expenses	1,576.84	1,068.20	508.64	47.6%
5233 Research	36.60	16.92	19.68	116.3%
5234 Surveillance	16,472.27	12,682.75	3,789.52	29.9%
5235 Public Education	232.42	581.89	-349.47	-60.1%
5236 Aerial Management	14,295.00	13,695.00	600.00	4.4%
Total 5230 District Special Expense	41,419.78	31,057.89	10,361.89	33.4%
5250 Transportation				
5251 Trustees	1,800.00	2,700.00	-900.00	-33.3%
5252 Travel Expenses	2,389.68	2,174.31	215.37	9.9%
Total 5250 Transportation	4,189.68	4,874.31	-684.63	-14.1%
5260 Utilities	8,051.81	8,872.61	-820.80	-9.3%
5340 Fees & Assessments	104.12	94.28	9.84	10.4%
5360 Bldg & Grounds Improve.	0.00	531.53	-531.53	-100.0%
5370 Capital Outlay				
5375 Field	5,003.57	0.00	5,003.57	100.0%
Total 5370 Capital Outlay	5,003.57	0.00	5,003.57	100.0%
5390 Long Term Debt	66,228.07	66,228.07	0.00	0.0%
Payroll Expenses	21.00	22.75	-1.75	-7.7%
Total Expense	802,887.60	729,928.03	72,959.57	10.0%
Net Ordinary Income	121,921.65	231,890.62	-109,968.97	-47.4%
Net Income	121,921.65	231,890.62	-109,968.97	-47.4%

Fresno Westside Mosquito Abatement District
Balance Sheet Comparison
As of December 31, 2022

	Dec 31, 22	Dec 31, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CCVCJPA Deposit	537,515.29	530,450.25	7,065.04	1.3%
Fresno Co. Treasury	2,788,104.35	2,546,845.46	241,258.89	9.5%
Petty Cash	200.00	200.00	0.00	0.0%
Westamerica Bank	94,235.29	63,821.36	30,413.93	47.7%
Total Checking/Savings	3,420,054.93	3,141,317.07	278,737.86	8.9%
Accounts Receivable				
Accounts Receivable	27,781.30	10,534.40	17,246.90	163.7%
Total Accounts Receivable	27,781.30	10,534.40	17,246.90	163.7%
Total Current Assets	3,447,836.23	3,151,851.47	295,984.76	9.4%
TOTAL ASSETS	<u>3,447,836.23</u>	<u>3,151,851.47</u>	<u>295,984.76</u>	<u>9.4%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	1,216.50	8,804.33	-7,587.83	-86.2%
Total Accounts Payable	1,216.50	8,804.33	-7,587.83	-86.2%
Credit Cards				
US Bank Cal Card	2,762.59	533.18	2,229.41	418.1%
Total Credit Cards	2,762.59	533.18	2,229.41	418.1%
Other Current Liabilities				
Accrued vacation	57,109.87	57,948.11	-838.24	-1.5%
CA-Unemp.	88.49	-0.02	88.51	442,550.0%
Payroll Liabilities	958.92	-239.16	1,198.08	501.0%
Total Other Current Liabilities	58,157.28	57,708.93	448.35	0.8%
Total Current Liabilities	62,136.37	67,046.44	-4,910.07	-7.3%
Total Liabilities	62,136.37	67,046.44	-4,910.07	-7.3%
Equity				
Opening Bal Equity	886,698.38	886,698.38	0.00	0.0%
Retained Earnings	2,377,079.83	1,966,216.03	410,863.80	20.9%
Net Income	121,921.65	231,890.62	-109,968.97	-47.4%
Total Equity	3,385,699.86	3,084,805.03	300,894.83	9.8%
TOTAL LIABILITIES & EQUITY	<u>3,447,836.23</u>	<u>3,151,851.47</u>	<u>295,984.76</u>	<u>9.4%</u>

EXPENDITURES BY MONTH

MONTH	2020-21	2021-2022	2022-2023
JLY	\$177,397.09	\$185,718.90	\$230,465.10
AUG	\$115,521.41	\$113,283.56	\$148,858.03
SEP	\$170,728.46	\$94,370.08	\$87,701.83
OCT	\$93,748.89	\$157,610.35	\$174,025.84
NOV	\$79,815.96	\$94,696.13	\$91,444.34
DEC	\$76,349.87	\$84,249.01	\$70,392.46
JAN	\$89,205.71	\$89,457.98	
FEB	\$82,333.09	\$97,257.53	
MAR	\$101,305.82	\$115,217.21	
APR	\$159,016.38	\$174,067.81	
MAY	\$92,825.66	\$113,692.90	
JUN	\$148,969.18	\$112,125.29	
YEAR	\$1,387,217.52	\$1,431,746.75	\$802,887.60

BOARD OF TRUSTEES

Frank Williams
City of Firebaugh
S. Leo Capuchino, President
City of Mendota
C. Rene Ram
Oro Loma Area
Vacant
Kerman Area
Vacant
Five Points Area
Eric Fontana, VP
Dos Palos Area
Robert Felker
Tranquillity Area

FRESNO WESTSIDE
MOSQUITO ABATEMENT
DISTRICT

DISTRICT MANAGER
Conlin Reis
cries@fresnowestmosquito.com

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

Supt. of Operations
Chance Rowan

Secretary/Bookkeeper
Dianne Young

INVESTMENT REPORT
QUARTER ENDING 12/31/2022

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

A review of our financial statements indicates that we will have sufficient funds to meet the next six month's expected expenditures. We anticipate expenditures of no more than \$909,363 over the next six months. Our current cash balance of \$3,447,838 will be sufficient to meet the District's requirements. In addition, we anticipate additional revenues from property taxes and our benefit assessment in January, April and June.

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

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

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



Account Statement

FRESNO WESTSIDE MOSQUITO ABATEMENT
 DISTRICT
 2555 N STREET
 FIREBAUGH CA 93622

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

ACCOUNT NUMBER

STATEMENT DATE 12/30/22 CYCLE 31
 ITEMS ENCLOSED 0 PAGE 1
 YEAR-TO-DATE INTEREST 18.10

PREVIOUS BALANCE	CHECKS AND WITHDRAWALS	DEPOSITS AND CREDITS	INTEREST MINUS CHARGES	NEW BALANCE
109,127.80	NUMBER 40 AMOUNT 91,698.34	NUMBER 1 AMOUNT 94,000.00	1.95	111,431.41

ACCOUNT ACTIVITY

BALANCE SUMMARY

PUBLIC INTEREST CHECKING	- - CURRENT RATE	.02%
30 DAYS THIS CYCLE	ANNUAL PERCENTAGE YIELD EARNED	.02%
DATE	DESCRIPTION	AMOUNT
12/15	BRANCH DEPOSIT	94,000.00
12/30	INTEREST	1.95
DATE	DESCRIPTION	AMOUNT
12/01	CALPERS - 3100	6,495.98
12/01	100000016964372	
12/01	BLUE SHIELD CA - BLUESHIELD	4,499.46
12/01	CALPERS - 3100	2,317.00
12/01	100000016964390	
12/01	VOYA NAT TRST182 - SPNSR P/R	150.00
12/06	PGANDE - WEB ONLINE	1,284.16
12/08	UNITED - GRPW PREM	126.85
12/14	INTUIT PAYROLL S - QUICKBOOKS	16,138.37
12/14	INTUIT PAYROLL S - QUICKBOOKS	500.00
12/14	INTUIT PAYROLL S - QUICKBOOKS	1.75
12/15	IRS - USATAXPYMT	6,093.14
12/15	EMPLOYMENT DEVEL - EDD EFTPMT	597.64
12/16	VOYA NAT TRST182 - SPNSR P/R	150.00
12/27	INTUIT PAYROLL S - QUICKBOOKS	16,046.04
12/27	INTUIT PAYROLL S - QUICKBOOKS	500.00
12/27	INTUIT PAYROLL S - QUICKBOOKS	1.75
12/28	IRS - USATAXPYMT	5,998.62
12/28	EMPLOYMENT DEVEL - EDD EFTPMT	597.64
12/29	VOYA NAT TRST182 - SPNSR P/R	150.00
12/30	CALPERS - 3100	6,495.98
12/30	100000016998242	
12/30	CALPERS - 1900	3,850.00
12/30	100000017038650	
12/30	CALPERS - 3100	2,317.00
12/30	100000016998262	

DATE	BALANCE
11/30	109,127.80
12/01	89,432.38
12/06	87,647.22
12/08	87,428.02
12/13	84,356.91
12/14	66,716.79
12/15	152,409.46
12/16	150,556.48
12/19	147,663.54
12/20	147,571.19
12/22	147,478.84
12/27	130,931.05
12/28	124,242.44
12/29	124,092.44
12/30	111,431.41
NEW BALANCE	
12/30	111,431.41

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

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

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

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



Account Statement

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

FRESNO WESTSIDE MOSQUITO ABATEMENT
DISTRICT
2555 N STREET
FIREBAUGH CA

93622

ACCOUNT NUMBER

STATEMENT DATE CYCLE
12/30/22 31
ITEMS ENCLOSED PAGE
0 2
YEAR-TO-DATE INTEREST
18.10

ACCOUNT ACTIVITY

BALANCE SUMMARY

CHECKS					
ITEM	DATE	AMOUNT	ITEM	DATE	AMOUNT
8986	12/14	1,000.00	9037	12/15	715.94
9019*	12/08	92.35	9038	12/19	615.92
9025*	12/15	806.74	9039	12/19	1,496.00
9028*	12/01	4,530.00	9041*	12/15	93.87
9029	12/06	260.00	9042	12/19	300.00
9032*	12/01	1,702.98	9043	12/28	92.35
9033	12/06	241.00	9044	12/22	92.35
9034	12/19	398.28	9045	12/20	92.35
9035	12/19	82.74	9047*	12/16	1,702.98
9036	12/13	3,071.11			

* INDICATES GAP IN CHECK SEQUENCE

EFFECTIVE FEBRUARY 1, 2023, WESTAMERICA BANK
WILL NO LONGER CHARGE A FEE FOR RETURNED DEPOSIT ITEMS.
THANK YOU FOR BANKING WITH WESTAMERICA.

Report ID: GLSF9109
Program: GLSF9109

PeopleSoft
MONTHLY GENERAL LEDGER TRIAL BALANCE

Fiscal Year 2023
Through Period 5

Page No. 1
Run Date 12/02/2022

Run Time 13:51:54

Fund: 4600
Fresno Westside Mosquito Abtmt
Subclass: 10000
General Subclass

	Beginning Balance		Year-to-Date Transaction		Current Balances	
	Debit Accts	Credit Accts	Debits	Credits	Debits Accts	Credit Accts
0110 Cash In Treasury	2,173,307.12	0.00	0.00	160,943.93	2,012,363.19	0.00
0315 Interest Receivable	7,429.36	0.00	0.00	7,429.36	0.00	0.00
1435 Due To Other Governmental	0.00	10,815,217.14	0.00	18,344.47	0.00	10,833,561.61
1480 Fiduciary Closing	0.00	6,581,023.31	0.00	585,000.00	0.00	7,166,023.31
2230 Fund Balance - Unassigned	0.00	-15,215,503.97	780,445.89	0.00	0.00	-15,995,949.86
3011 Suppl-Current Secured	0.00	0.00	0.00	6,632.81	0.00	6,632.81

Report ID: GLSF9109
Program: GLSF9109

PeopleSoft
MONTHLY GENERAL LEDGER TRIAL BALANCE

Fiscal Year 2023
Through Period 5

Page No. 2
Run Date 12/02/2022

Run Time 13:51:54

Fund: 4600
Fresno Westside Mosquito Abtmt
Subclass: 41620
4600-Fr Wstside Mosq-Parc Fees

	Beginning Balance		Year-to-Date Transaction		Current Balances	
	Debit Accts	Credit Accts	Debits	Credits	Debits Accts	Credit Accts
0110 Cash In Treasury	587,491.61	0.00	0.00	583,203.37	4,288.24	0.00
0315 Interest Receivable	1,731.82	0.00	0.00	1,731.82	0.00	0.00
1435 Due To Other Governmental	0.00	-8,285,593.77	0.00	0.00	0.00	-8,285,593.77
1480 Fiduciary Closing	0.00	3,831,120.26	585,000.00	0.00	0.00	3,246,120.26
2230 Fund Balance - Unassigned	0.00	5,043,696.94	0.00	0.00	0.00	5,043,696.94
3380 Interest	0.00	0.00	0.00	64.81	0.00	64.81
-----	589,223.43	589,223.43	585,000.00	585,000.00	4,288.24	4,288.24

Report ID: GLSF9109
Program: GLSF9109

PeopleSoft
MONTHLY GENERAL LEDGER TRIAL BALANCE

Fiscal Year 2023
Through Period 5

Page No. 3
Run Date 12/02/2022

Run Time 13:51:54

Fund: 4600
Fresno Westside Mosquito Abtmt
Subclass: 41620
4600-Fr Wstside Mosq-Parc Fees

	Beginning Balance		Year-to-Date Transaction		Current Balances	
	Debit Accts	Credit Accts	Debits	Credits	Debits Accts	Credit Accts
GRAND TOTALS	2,769,959.91	2,769,959.91	1,365,445.89	1,365,445.89	2,016,651.43	2,016,651.43

CENTRAL CALIFORNIA VECTOR CONTROL JOINT POWERS AGENCY									
<u>UNOBLIGATED FUNDS</u>				<u>1st Quarter (Ending 9/30/22)</u>					
	<u>BEG. BAL.</u>	<u>ACTIV.</u>	<u>END. BAL.</u>	<u>(End Bal.)</u>					
<u>CONSOLIDATED-10</u>	\$130,501.50	\$0.00	\$130,501.50	<u>FUND SHARE</u>		6.842832822			
FWMAD-19	\$537,455.16	\$0.00	\$537,455.16			28.18140642			
KINGS-23	\$216,425.93	\$0.00	\$216,425.93			11.34827153			
MADERA-27	\$228,877.89	\$0.00	\$228,877.89			12.00118878			
MERCED-29	\$92,693.16	\$0.00	\$92,693.16			4.860356376			
West Side - 47	\$699,605.69	\$0.00	\$699,605.69			36.68375289			
OPER. - 60	\$1,567.49	\$0.00	\$1,567.49			0.082191178			
TOTAL	\$1,907,126.82	\$0.00	\$1,907,126.82			100.00			
<u>DETAIL SUMMARY OF ACTIVITY (operational fund & life funds)</u>									
	<u>CMAD</u>	<u>FWMAD</u>	<u>KINGS</u>	<u>MADERA</u>	<u>MERCED</u>	<u>WEST SIDE</u>	<u>OP FUND</u>		
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Interest	
							\$ -	Dues	
								Audit	
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		



County of Fresno

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

JOINT POWERS AGREEMENT FUND BALANCE VERIFICATION

For Quarter Ended June 30, 2022

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

* * * * *

J.P.A.

Central California Vector Control Fund 4560 Subclass 10000

Beginning Balance	\$1,894,562.27
Total receipts for the quarter	6,147.49
Total disbursements for the quarter	<u>(0.00)</u>
Ending Balance	<u>\$1,900,709.76</u>

First and second interest apportionment for the quarter ended June 30, 2022 in the amount of \$478.97 which posted on July 19, 2022, and \$5,938.12, which is scheduled to be posted by September 30, 2022, at the rate of 1.358%, are not included in the total.

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

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



County of Fresno

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

JOINT POWERS AGREEMENT FUND BALANCE VERIFICATION

For Quarter Ended June 30, 2022

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

J.P.A.

Central California Vector Control Fund 4560 Subclass 41610

Beginning Balance	\$246,423.48
Total receipts for the quarter	799.70
Total disbursements for the quarter	<u>(0.00)</u>
Ending Balance	<u>\$247,223.18</u>

First and second interest apportionment for the quarter ended June 30, 2022 in the amount of \$62.30 which posted on July 19, 2022, and \$772.38, which is scheduled to be posted by September 30, 2022, at the rate of 1.358%, are not included in the total.

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

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

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT

Annual Aircraft Program Cost Summary

	2019	2020	2021	2022	4 Year Avg.
Engine Hours	31.60	39.40	38.30	39.20	35.50
Gal. AvGas Used	159.63	987.00	878.00	690.04	678.67
Avg. Cost per Gallon	5.10	4.58	5.19	6.75	5.41
Gal. AvGas per Hour	5.05	25.05	22.92	17.60	19.12
Total Spray & Ferry Hours	30.47	33.62	36.02	39.20	34.83
Larvicide	30.47	33.62	36.02	39.20	34.83
Adulticide	0.00	0.00	0.00	0.00	0.00
Total Acres Sprayed	8,443.00	9,068.00	9,643.00	8,333.00	8,871.75
Larvicide	8,443.00	9,068.00	9,643.00	8,333.00	8,871.75
Adulticide	0.00	0.00	0.00	0.00	0.00
Average Acres per Hour	277.09	269.72	267.71	212.58	254.73
Larvicide	277.09	269.72	267.71	212.58	254.73
Adulticide	0.00	0.00	0.00	0.00	0.00
Pilot Services	\$14,265.00	\$17,545.00	\$18,435.00	\$16,980.00	\$16,806.25
Aircraft Insurance	\$9,422.00	\$10,169.00	\$10,833.00	\$11,291.00	\$10,428.75
Av Gas Used	\$814.11	\$4,520.46	\$4,556.82	\$4,657.77	\$3,637.29
Aircraft Maintenance	\$8,810.72	\$12,613.81	\$8,874.00	\$17,155.54	\$11,863.52
Engine Oil Purchased	\$46.90	\$243.59	\$0.00	\$115.84	\$101.58
*Mix Trailer Maintenance	\$1,937.27	\$231.66	\$1.86	\$406.54	\$644.33
Total Ops Cost of Program	\$35,296.00	\$45,323.52	\$42,700.68	\$50,606.69	\$43,481.72
Total Cost per Acre	\$4.18	\$5.00	\$4.43	\$6.07	\$4.92
Cost per Engine Hour	\$1,116.96	\$1,150.34	\$1,114.90	\$1,290.99	\$1,168.30
Cost per Spray Hour	\$1,158.39	\$1,348.11	\$1,185.47	\$1,290.99	\$1,245.74

* Modifications to Trap Wagon

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT

POLICY TITLE: INVESTMENT
POLICY NUMBER: 3160

3160.1 PURPOSE - The Board of Trustees of the Fresno Westside Mosquito Abatement District ("District") has a fiduciary responsibility to maximize the use of public funds entrusted to its care and to manage those monies wisely and prudently.

3160.2 The purpose of this policy is to provide guidelines with regard to the investment of District funds. The District shall be guided by and comply with the applicable rules of Government Code Sections 53601 through 53608 regarding the investment of surplus money not required for the immediate necessities of the District, and Government Code Sections 53630 through 53684 regarding the deposit and investment of other District funds. This policy shall apply to all funds and investment activity under the direct authority of the District. If there is any inconsistency between the provision of this policy and an applicable statutory provision, the statute will govern.

3160.3 ALLOWABLE INVESTMENT INSTRUMENTS

3160.3.1 The Fresno County Treasury. All funds collected by the County of Fresno are placed in the Treasury in an account in the name of the District. This shall be the primary investment instrument utilized by the District.

3160.3.1.1 District funds may also be invested in the Fresno County Treasury as Member Trust Funds through the Central California Vector Control Joint Powers Agency ("CCVCJPA").

3160.3.2 The State of California's Local Agency Investment Fund ("LAIF"). Funds may be deposited in the LAIF, either by the District directly or through the CCVCJPA.

3160.3.3 FDIC Insured Banks or Savings and Loan Associations. Subject to the procedural requirements set forth in Cal. Health and Safety Code sections 2077-78, funds may be deposited in Certificates of Deposits or in Passbook Deposits in FDIC insured banks and savings and loan associations, providing that the total amount deposited in each bank or savings and loan association does not exceed the amount of insurance.

3160.4 REPORTING REQUIREMENT - The Manager, acting as chief fiscal officer for the District, shall submit a quarterly investment report to the Board of Trustees within 30 days following the end of each quarter. That report shall contain:

3160.4.1 A statement indicating that all cash and investments are in conformity with this investment policy.

3160.4.2 A statement indicating that there are sufficient funds to meet the next six months expected expenditures.

3160.4.3 A copy of the most recent statement or statements from the institutions listed in 3160.3 in which the District has funds invested.

3160.5 **INVESTMENT POLICY REVISION** - This investment policy shall be reviewed at least annually at a regular public meeting of the Board of Trustees of the Fresno Westside Mosquito Abatement District. Revision of the investment policy may be made at that time or at any other Board meeting when properly placed on the agenda according to law.