

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

**September 14, 2023  
12:45 p.m.**

*Fresno Westside Mosquito Abatement District, Monthly Regular Board Meeting  
Thursday, September 14 · 12:45 – 3:45pm  
Time zone: America/Los\_Angeles  
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. ITEMS GENERAL CONSENT**

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

**5. PUBLIC COMMENT**

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

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

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

**7. STAFF REPORTS AND INFORMATION**

- a) OPERATIONS AND LEGISLATIVE REPORT

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

- b) MEETING REPORTS

District staff will present an oral report of all meetings attended since the last board meeting.

- c) UPCOMING MEETINGS

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

- MVCAC Fall Quarterly: Oct 2-4, 2023, Palm Springs.

**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) EV VEHICLE, GRANT APPROVAL AND BID OPENING

The Board will consider participation in the Public Benefit program for EV purchase and, if approved, will consider bids for the purchase of a new Bolt EV.

b) FLEET REPLACEMENT AND ENTERPRISE FLEET PROGRAM

The Board will consider replacement of the District fleet and evaluate the Enterprise Fleet Program.

c) POLICY UPDATE: 3160 INVESTMENT

The Board will consider an update to the investment policy. Action, if any, shall be taken at the next regular board meeting.

d) SDRMA DENTAL AND VISION

The Board will consider approval of documents for participation in SDRMA's Dental and Vision program.

**11. 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.

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

**13. ADJOURNMENT**

The next regular meeting of the Board is **October 12th, 2023**

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

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

MINUTES: Board Meeting ----- August 10, 2023  
Headquarters ----- Firebaugh, California

TRUSTEES PRESENT: Fontana, Capuchino, Williams, Ram

TRUSTEES ABSENT: Felker

OTHERS PRESENT: Conlin Reis, District Manager

President Capuchino called the meeting to order at 12:48 p.m.

\* 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 Fontana SECOND: Trustee Ram

There was no public comment.

\* As a newly emerged and urgent situation that could not be delayed to a subsequent board meeting, an agenda item related to providing administrative support for the Coalinga-Huron Mosquito Abatement District.

The Manager provided an oral report to the Board on operations, correspondence, legislative issues and general information items that are of importance to this District.

The Manager reported to the Board on meetings he had attended over the past month and provided them with an oral report on issues of importance to this District discussed at those meetings.

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

\* The Board considered changes to the District's Dental and Vision insurance to take effect at the end of 2023. After some discussion, a motion was made, seconded, and passed unanimously to go with SDRMA's Dental High Plan and Vision Plan 3.

MOTION: Trustee Ram SECOND: Trustee Williams

\* The Board reviewed the Capital Outlay report. After some discussion, a motion was made, seconded, and passed unanimously to approve the report with the addition of the solar project.

MOTION: Trustee Ram SECOND: Trustee Fontana

\* The Board discussed leasing with the Enterprise Fleet Program. After some discussion, it was the consensus of the board to continue evaluating the program and compare it to costs of replacing the fleet through purchase over the next two fiscal years.

The board received an update on the San Joaquin annexation project. No action was taken at this time.

\* The Board approved an adjustment to the FY 22-23 budget, transferring \$172,000 from the Capital Reserve to the Buildings and Ground Improvement.

MOTION: Trustee Williams SECOND: Trustee Ram

**Resolution #299** Ayes: Williams, Ram, Fontana, Capuchino. Nos: None, Abstain/Absent: Felker (Absent)

Trustees were asked to report on mosquito conditions and public opinion in their respective areas.

There being no further business, the meeting was adjourned at 2:14 p.m. Our next regular board meeting will be held on September 14, 2023.

---

Chairman

---

Secretary

**Fresno Westside Mosquito Abatement District**  
**Checks for Ratification**  
**August 16 through September 13, 2023**

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
<b>Aug 16 - Sep 13, 23</b>				
08/21/2023		Verizon Wireless	Internet_July	-40.01
08/30/2023		QuickBooks Payroll Service	Created by Payroll Service on 08/24/2023	-17,078.95
09/07/2023		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
09/06/2023		QuickBooks Payroll Service	Created by Direct Deposit Service on 09/05...	-1.75
09/05/2023	AutoPay	Pacific Gas & Electric Co.	Utilities	-1,707.93
09/01/2023	AutoPay	Blue Shield of California	Health Ins. Premium_September_2023	-5,106.55
09/07/2023	E-Pay	Mutual of Omaha	Life Insurance - August	-126.85
08/31/2023	E-Pay	Calpers 457	Def Comp	-3,850.00
08/31/2023	E-Pay	FRESNO WESTSIDE M.A.D.	4649627650	-7,434.80
08/31/2023	E-Pay	FRESNO WESTSIDE M.A.D.	CalPERS - PEPRA	-2,719.85
08/31/2023	E-Pay	VOYA Institutional Trust Co.	Def Comp	-150.00
08/31/2023	E-Pay	FRESNO WESTSIDE M.A.D.	FIT, MED, OASDI	-6,879.64
08/31/2023	E-Pay	FRESNO WESTSIDE M.A.D.	CA - St Tax	-626.89
08/30/2023	E-Pay	CalPERS	GASB 68 Reports ("Classic & PEPRA")	-700.00
08/31/2023	DD2138	Diedrich, Matt	Direct Deposit	0.00
08/31/2023	DD2139	Quigley, Robert	Direct Deposit	0.00
08/31/2023	DD2140	Ramos, Edward	Direct Deposit	0.00
08/31/2023	DD2141	Reis, Conlin	Direct Deposit	0.00
08/31/2023	DD2142	Rowan, Chance D	Direct Deposit	0.00
08/31/2023	DD2143	Verdugo, Alfredo J	Direct Deposit	0.00
08/31/2023	DD2144	Young, Brenda D	Direct Deposit	0.00
08/31/2023	9185	Chapman, Brian	Pay Period 08/16/2023 - 08/31/2023	-1,820.50
08/31/2023	9186	Howard, Robert C.	Pay Period 08/16/2023 - 08/31/2023	-1,705.80
08/31/2023	9187	Magallanes, Armando JR	Pay Period 08/16/2023 - 08/29/2023	-1,221.97
<b>Aug 16 - Sep 13, 23</b>				<b>-51,671.49</b>

**Fresno Westside Mosquito Abatement District**  
**Checks for Approval**  
**September 13 - 18, 2023**

09/13/23

Date	Num	Name	Memo	Amount
<b>Sep 13 - 18, 23</b>				
09/14/2023		QuickBooks Payroll Service	Created by Payroll Service on 09/11/2023	-17,171.34
09/15/2023		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
09/14/2023		QuickBooks Payroll Service	Created by Direct Deposit Service on 09/11/2023	-1.75
09/15/2023	E-Pay	VOYA Institutional Trust Co.	Def Comp	-150.00
09/15/2023	E-Pay	FRESNO WESTSIDE M.A.D.	FIT, MED, OASDI	-6,905.18
09/15/2023	E-Pay	FRESNO WESTSIDE M.A.D.	CA - ST Tax	-618.07
09/15/2023	DD2145	Capuchino, S. Leo	Direct Deposit	0.00
09/15/2023	DD2146	Diedrich, Matt	Direct Deposit	0.00
09/15/2023	DD2147	Quigley, Robert	Direct Deposit	0.00
09/15/2023	DD2148	Ramos, Edward	Direct Deposit	0.00
09/15/2023	DD2149	Reis, Conlin	Direct Deposit	0.00
09/15/2023	DD2150	Rowan, Chance D	Direct Deposit	0.00
09/15/2023	DD2151	Verdugo, Alfredo J	Direct Deposit	0.00
09/15/2023	DD2152	Young, Brenda D	Direct Deposit	0.00
09/14/2023	9188	ASI Administrative Solutions	Claims_2214-2215	-220.49
09/14/2023	9189	ASI Administrative Solutions	Admin_September	-260.00
09/14/2023	9190	AT&T - CALNET	Office Phones	-86.71
09/14/2023	9191	CCVCJPA	Dental Vision_May & June	-806.74
09/14/2023	9192	Central Cal Services, Inc.	Static Test (Re-issued due to lost check)	-1,034.55
09/14/2023	9193	Guthrie Petroleum	775 gallons gas	-3,667.07
09/14/2023	9194	MVCAC	July & August	-3,872.00
09/14/2023	9195	TDC Aero Logistics Inc.	August aircraft management	-3,976.50
09/15/2023	9196	Fontana, Eric	Trustee in-lieu_August	-92.35
09/15/2023	9197	Ram, Rene	Trustee in-lieu_August	-92.35
09/15/2023	9198	Williams, Frank	Trustee in-lieu_August	-92.35
09/15/2023	9199	Chapman, Brian	Pay Period 09/01/2023 - 09/15/2023	-1,820.51
09/15/2023	9200	Howard, Robert C.	Pay Period 09/01/2023 - 09/15/2023	-1,598.63
09/15/2023	9201	Magallanes, Armando JR	Pay Period 08/30/2023 - 09/13/2023	-1,221.97
09/18/2023	301266	FREEWAY TOYOTA OF HANFORD	Purchase of 2023 Toyota Tundra	-29,493.73
09/18/2023	301267	JOHNSTON AIRCRAFT SERVICE INC.	(8) Cylinder Kits	-32,328.03
09/18/2023	301268	SCI CONSULTING GROUP	23-24 Assessment Admin	-7,496.64
09/18/2023	301269	SOLAR MAINTENANCE PRO'S INC	VOID: Next phase not completed	0.00
09/18/2023	301270	US Bank Corporate Payment Systems	CalCard Payment	-34,814.59
09/18/2023	301271	FRESNO WESTSIDE M.A.D.	Replenish revolving account	-95,000.00
09/18/2023	301271	FRESNO WESTSIDE M.A.D.	Replenish revolving account	95,000.00
<b>Sep 13 - 18, 23</b>				<b>-148,321.55</b>

**Fresno Westside Mosquito Abatement District**  
**Profit & Loss**  
**August 2023**

09/13/23

Accrual Basis

	Aug 23	Aug 22
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
District Deposits	2,090.79	0.00
Interest	0.00	1.63
Other Charge	2,282.85	4,662.77
Taxes - Property	10,451.89	5,440.69
<b>Total Income</b>	<u>14,825.53</u>	<u>10,105.09</u>
<b>Gross Profit</b>	14,825.53	10,105.09
<b>Expense</b>		
5010 Salaries & Wages	63,496.47	63,057.76
5020 OASDI, Retirement		
5021 OASDI	4,851.68	4,802.77
5022 CalPERS Normal	6,049.61	5,115.54
<b>Total 5020 OASDI, Retirement</b>	<u>10,901.29</u>	<u>9,918.31</u>
5030 Gr. Ins., Unemp.		
5032 Unemp.	0.00	162.98
5033 Health Insurance Premiums	4,683.44	4,911.57
5034 Health Insurance Admin.	260.00	520.00
5035 Health Insurance Claims	220.49	327.77
5036 Life/Dental/Vision Ins.	74.00	339.87
5030 Gr. Ins., Unemp. - Other	0.00	0.00
<b>Total 5030 Gr. Ins., Unemp.</b>	<u>5,237.93</u>	<u>6,262.19</u>
5040 Insecticide	14,854.59	33,125.88
5050 Clothing	353.72	412.43
5060 Communications	112.46	854.57
5090 Household	5.98	0.00
5100 Insurance		
5102 Aircraft	0.00	-338.00
5103 Compensation	0.00	1,064.68
<b>Total 5100 Insurance</b>	<u>0.00</u>	<u>726.68</u>
5120 Equipment Maintenance		
5121 Gas & Oil	6,622.20	3,541.52
5122 Parts, Repairs	960.27	1,067.27
5123 Shop Expense	2.03	539.88
5124 Gas & Oil - Aircraft	0.00	3,052.69
5125 Parts & Repairs, Aircraft	32,647.37	3,141.25
<b>Total 5120 Equipment Maintenance</b>	<u>40,231.87</u>	<u>11,342.61</u>

**Fresno Westside Mosquito Abatement District**  
**Profit & Loss**  
**August 2023**

09/13/23

Accrual Basis

	Aug 23	Aug 22
5130 Bldg and Grounds Maint.	840.00	496.72
5140 Lab Expenses	1,245.73	0.00
5150 Membership and Dues	0.00	2,350.00
5170 Office Expense	19.42	0.00
5180 Professional Services	7,496.64	6,588.60
5230 District Special Expense		
5231 Miscellaneous	700.00	700.00
5232 Field Expenses	31.57	206.87
5233 Research	0.00	36.60
5234 Surveillance	3,301.13	6,002.18
5235 Public Education	21.95	0.00
5236 Aerial Management	6,550.50	4,620.00
<b>Total 5230 District Special Expense</b>	<b>10,605.15</b>	<b>11,565.65</b>
5250 Transportation		
5251 Trustees	400.00	400.00
5252 Travel Expenses	0.00	1.14
<b>Total 5250 Transportation</b>	<b>400.00</b>	<b>401.14</b>
5260 Utilities	1,805.75	1,751.99
5370 Capital Outlay		
5372 Auto	29,493.73	0.00
<b>Total 5370 Capital Outlay</b>	<b>29,493.73</b>	<b>0.00</b>
Payroll Expenses	1.75	3.50
<b>Total Expense</b>	<b>187,102.48</b>	<b>148,858.03</b>
<b>Net Ordinary Income</b>	<b>-172,276.95</b>	<b>-138,752.94</b>
<b>Net Income</b>	<b>-172,276.95</b>	<b>-138,752.94</b>



**Fresno Westside Mosquito Abatement District**  
**Budget Comparison by Account**  
 July through August 2023

	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
District Deposits	2,090.79	2,700.00	-609.21	77.4%
Interest	0.00	20,000.00	-20,000.00	0.0%
Other Charge	2,282.85	60,000.00	-57,717.15	3.8%
Taxes - Benefit Assessment	0.00	660,680.00	-660,680.00	0.0%
Taxes - Property	10,451.89	1,117,950.00	-1,107,498.11	0.9%
<b>Total Income</b>	<b>14,825.53</b>	<b>1,861,330.00</b>	<b>-1,846,504.47</b>	<b>0.8%</b>
<b>Gross Profit</b>	<b>14,825.53</b>	<b>1,861,330.00</b>	<b>-1,846,504.47</b>	<b>0.8%</b>
<b>Expense</b>				
5010 Salaries & Wages	126,807.07	741,874.00	-615,066.93	17.1%
5020 OASDI, Retirement				
5021 OASDI	9,689.14	57,333.00	-47,643.86	16.9%
5022 CalPERS Normal	12,099.22	67,611.00	-55,511.78	17.9%
5023 Unfunded Accrued Liability	37,513.00	47,087.00	-9,574.00	79.7%
<b>Total 5020 OASDI, Retirement</b>	<b>59,301.36</b>	<b>172,031.00</b>	<b>-112,729.64</b>	<b>34.5%</b>
5030 Gr. Ins., Unemp.				
5032 Unemp.	0.00	4,774.00	-4,774.00	0.0%
5033 Health Insurance Premiums	9,366.88	57,609.00	-48,242.12	16.3%
5034 Health Insurance Admin.	520.00	3,280.00	-2,760.00	15.9%
5035 Health Insurance Claims	760.02	23,033.00	-22,272.98	3.3%
5036 Life/Dental/Vision Ins.	148.00	6,900.00	-6,752.00	2.1%
5030 Gr. Ins., Unemp. - Other	0.00			
<b>Total 5030 Gr. Ins., Unemp.</b>	<b>10,794.90</b>	<b>95,596.00</b>	<b>-84,801.10</b>	<b>11.3%</b>
5040 Insecticide	16,573.91	150,000.00	-133,426.09	11.0%
5050 Clothing	636.17	3,875.00	-3,238.83	16.4%
5060 Communications	3,035.90	8,925.00	-5,889.10	34.0%
5090 Household	5.98	500.00	-494.02	1.2%
5100 Insurance				
5101 General, Liability, Auto	39,335.03	40,862.00	-1,526.97	96.3%
5102 Aircraft	0.00	11,500.00	-11,500.00	0.0%
5103 Compensation	19,612.51	21,174.00	-1,561.49	92.6%
5104 Deductibles	0.00	1,000.00	-1,000.00	0.0%
<b>Total 5100 Insurance</b>	<b>58,947.54</b>	<b>74,536.00</b>	<b>-15,588.46</b>	<b>79.1%</b>
5120 Equipment Maintenance				
5121 Gas & Oil	9,440.09	33,500.00	-24,059.91	28.2%
5122 Parts, Repairs	2,337.18	6,500.00	-4,162.82	36.0%
5123 Shop Expense	2.03	300.00	-297.97	0.7%
5124 Gas & Oil - Aircraft	479.11	10,450.00	-9,970.89	4.6%

**Fresno Westside Mosquito Abatement District**  
**Budget Comparison by Account**  
July through August 2023

	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
5125 Parts & Repairs, Aircraft	32,647.37	9,000.00	23,647.37	362.7%
<b>Total 5120 Equipment Maintenance</b>	44,905.78	59,750.00	-14,844.22	75.2%
5130 Bldg and Grounds Maint.	1,181.46	4,230.00	-3,048.54	27.9%
5140 Lab Expenses	1,245.73	1,000.00	245.73	124.6%
5150 Membership and Dues	0.00	17,700.00	-17,700.00	0.0%
5170 Office Expense	431.27	3,065.00	-2,633.73	14.1%
5180 Professional Services	7,496.64	22,000.00	-14,503.36	34.1%
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	2,259.00	5,550.00	-3,291.00	40.7%
5232 Field Expenses	46.98	2,500.00	-2,453.02	1.9%
5233 Research	0.00	1,500.00	-1,500.00	0.0%
5234 Surveillance	17,210.72	21,000.00	-3,789.28	82.0%
5235 Public Education	21.95	2,500.00	-2,478.05	0.9%
5236 Aerial Management	6,550.50	23,100.00	-16,549.50	28.4%
5237 Digital Field Data License	0.00	7,200.00	-7,200.00	0.0%
<b>Total 5230 District Special Expense</b>	26,089.15	63,350.00	-37,260.85	41.2%
5250 Transportation				
5251 Trustees	800.00	8,000.00	-7,200.00	10.0%
5252 Travel Expenses	-444.67	15,400.00	-15,844.67	-2.9%
<b>Total 5250 Transportation</b>	355.33	23,400.00	-23,044.67	1.5%
5260 Utilities	3,669.63	18,000.00	-14,330.37	20.4%
5340 Fees & Assessments	0.00	3,500.00	-3,500.00	0.0%
5370 Capital Outlay				
5371 Office	0.00	30,000.00	-30,000.00	0.0%
5372 Auto	29,493.73			
5375 Field	0.00	100,000.00	-100,000.00	0.0%
<b>Total 5370 Capital Outlay</b>	29,493.73	130,000.00	-100,506.27	22.7%
5390 Long Term Debt	0.00	132,456.00	-132,456.00	0.0%
Payroll Expenses	5.25			
<b>Total Expense</b>	390,976.80	1,727,088.00	-1,336,111.20	22.6%
<b>Net Ordinary Income</b>	-376,151.27	134,242.00	-510,393.27	-280.2%
<b>Net Income</b>	-376,151.27	134,242.00	-510,393.27	-280.2%

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

	Aug 31, 23	Aug 31, 22	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
CCVCJPA Deposit	537,515.29	537,515.29	0.00	0.0%
Fresno Co. Treasury	2,681,240.43	2,419,962.21	261,278.22	10.8%
Petty Cash	200.00	200.00	0.00	0.0%
Westamerica Bank	72,843.77	76,197.94	-3,354.17	-4.4%
<b>Total Checking/Savings</b>	3,291,799.49	3,033,875.44	257,924.05	8.5%
<b>Accounts Receivable</b>				
Accounts Receivable	2,282.85	3,402.04	-1,119.19	-32.9%
<b>Total Accounts Receivable</b>	2,282.85	3,402.04	-1,119.19	-32.9%
<b>Total Current Assets</b>	3,294,082.34	3,037,277.48	256,804.86	8.5%
<b>TOTAL ASSETS</b>	<b>3,294,082.34</b>	<b>3,037,277.48</b>	<b>256,804.86</b>	<b>8.5%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
Accounts Payable	99,331.70	27,784.34	71,547.36	257.5%
<b>Total Accounts Payable</b>	99,331.70	27,784.34	71,547.36	257.5%
<b>Credit Cards</b>				
US Bank Cal Card	34,835.49	56,756.71	-21,921.22	-38.6%
<b>Total Credit Cards</b>	34,835.49	56,756.71	-21,921.22	-38.6%
<b>Other Current Liabilities</b>				
Accrued vacation	57,109.87	57,109.87	0.00	0.0%
CA-Unemp.	-0.02	313.35	-313.37	-100.0%
Payroll Liabilities	1,381.64	1,032.52	349.12	33.8%
<b>Total Other Current Liabilities</b>	58,491.49	58,455.74	35.75	0.1%
<b>Total Current Liabilities</b>	192,658.68	142,996.79	49,661.89	34.7%
<b>Total Liabilities</b>	192,658.68	142,996.79	49,661.89	34.7%
<b>Equity</b>				
Opening Bal Equity	886,698.38	886,698.38	0.00	0.0%
Retained Earnings	2,590,876.55	2,376,797.57	214,078.98	9.0%
Net Income	-376,151.27	-369,215.26	-6,936.01	-1.9%
<b>Total Equity</b>	3,101,423.66	2,894,280.69	207,142.97	7.2%

09/13/23

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

---

	<u>Aug 31, 23</u>	<u>Aug 31, 22</u>	<u>\$ Change</u>	<u>% Change</u>
TOTAL LIABILITIES & EQUITY	<u>3,294,082.34</u>	<u>3,037,277.48</u>	<u>256,804.86</u>	<u>8.5%</u>

**Fresno Westside Mosquito Abatement District**  
**Year to Date Comparison**  
 July through August 2023

09/13/23

	Jul - Aug 23	Jul - Aug 22	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
District Deposits	2,090.79	0.00	2,090.79	100.0%
Interest	0.00	4.41	-4.41	-100.0%
Other Charge	2,282.85	4,662.77	-2,379.92	-51.0%
Taxes - Property	10,451.89	5,440.69	5,011.20	92.1%
<b>Total Income</b>	<b>14,825.53</b>	<b>10,107.87</b>	<b>4,717.66</b>	<b>46.7%</b>
<b>Gross Profit</b>	<b>14,825.53</b>	<b>10,107.87</b>	<b>4,717.66</b>	<b>46.7%</b>
<b>Expense</b>				
5010 Salaries & Wages	126,807.07	138,693.34	-11,886.27	-8.6%
5020 OASDI, Retirement				
5021 OASDI	9,689.14	9,408.68	280.46	3.0%
5022 CalPERS Normal	12,099.22	10,406.43	1,692.79	16.3%
5023 Unfunded Accrued Liability	37,513.00	45,475.00	-7,962.00	-17.5%
<b>Total 5020 OASDI, Retirement</b>	<b>59,301.36</b>	<b>65,290.11</b>	<b>-5,988.75</b>	<b>-9.2%</b>
5030 Gr. Ins., Unemp.				
5032 Unemp.	0.00	313.37	-313.37	-100.0%
5033 Health Insurance Premiums	9,366.88	9,823.14	-456.26	-4.6%
5034 Health Insurance Admin.	520.00	812.50	-292.50	-36.0%
5035 Health Insurance Claims	760.02	6,734.88	-5,974.86	-88.7%
5036 Life/Dental/Vision Ins.	148.00	716.40	-568.40	-79.3%
5030 Gr. Ins., Unemp. - Other	0.00	0.00	0.00	0.0%
<b>Total 5030 Gr. Ins., Unemp.</b>	<b>10,794.90</b>	<b>18,400.29</b>	<b>-7,605.39</b>	<b>-41.3%</b>
5040 Insecticide	16,573.91	40,941.12	-24,367.21	-59.5%
5050 Clothing	636.17	675.08	-38.91	-5.8%
5060 Communications	3,035.90	1,420.88	1,615.02	113.7%
5090 Household	5.98	0.00	5.98	100.0%
5100 Insurance				
5101 General, Liability, Auto	39,335.03	35,993.15	3,341.88	9.3%
5102 Aircraft	0.00	-338.00	338.00	100.0%
5103 Compensation	19,612.51	17,946.05	1,666.46	9.3%
<b>Total 5100 Insurance</b>	<b>58,947.54</b>	<b>53,601.20</b>	<b>5,346.34</b>	<b>10.0%</b>
5120 Equipment Maintenance				
5121 Gas & Oil	9,440.09	6,818.83	2,621.26	38.4%
5122 Parts, Repairs	2,337.18	1,067.27	1,269.91	119.0%
5123 Shop Expense	2.03	539.88	-537.85	-99.6%
5124 Gas & Oil - Aircraft	479.11	3,052.69	-2,573.58	-84.3%
5125 Parts & Repairs, Aircraft	32,647.37	7,672.73	24,974.64	325.5%

**Fresno Westside Mosquito Abatement District**  
**Year to Date Comparison**  
**July through August 2023**

09/13/23

	Jul - Aug 23	Jul - Aug 22	\$ Change	% Change
<b>Total 5120 Equipment Maintenance</b>	44,905.78	19,151.40	25,754.38	134.5%
5130 Bldg and Grounds Maint.	1,181.46	814.80	366.66	45.0%
5140 Lab Expenses	1,245.73	0.00	1,245.73	100.0%
5150 Membership and Dues	0.00	11,850.00	-11,850.00	-100.0%
5170 Office Expense	431.27	69.00	362.27	525.0%
5180 Professional Services	7,496.64	6,588.60	908.04	13.8%
<b>5230 District Special Expense</b>				
5231 Miscellaneous	2,259.00	2,910.81	-651.81	-22.4%
5232 Field Expenses	46.98	398.87	-351.89	-88.2%
5233 Research	0.00	36.60	-36.60	-100.0%
5234 Surveillance	17,210.72	7,814.95	9,395.77	120.2%
5235 Public Education	21.95	0.00	21.95	100.0%
5236 Aerial Management	6,550.50	6,465.00	85.50	1.3%
<b>Total 5230 District Special Expense</b>	26,089.15	17,626.23	8,462.92	48.0%
<b>5250 Transportation</b>				
5251 Trustees	800.00	800.00	0.00	0.0%
5252 Travel Expenses	-444.67	1.14	-445.81	-39,106.1%
<b>Total 5250 Transportation</b>	355.33	801.14	-445.81	-55.7%
<b>5260 Utilities</b>	3,669.63	3,392.94	276.69	8.2%
<b>5370 Capital Outlay</b>				
5372 Auto	29,493.73	0.00	29,493.73	100.0%
<b>Total 5370 Capital Outlay</b>	29,493.73	0.00	29,493.73	100.0%
<b>Payroll Expenses</b>	5.25	7.00	-1.75	-25.0%
<b>Total Expense</b>	390,976.80	379,323.13	11,653.67	3.1%
<b>Net Ordinary Income</b>	-376,151.27	-369,215.26	-6,936.01	-1.9%
<b>Net Income</b>	<b>-376,151.27</b>	<b>-369,215.26</b>	<b>-6,936.01</b>	<b>-1.9%</b>

# 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 et seq. 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.

**3160.3.4** California Cooperative Liquid Assets Securities System (California CLASS).

**3160.3.5** A recognized prefund trust for CalPERS Pension Plans (Section 15 trust).

**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. **Notwithstanding Policy # 1010.3, amendments to Policy # 3160.3; Allowable Investment Interests, may be presented and considered at a single Board Meeting.**



May 23 , 2018

RESOLUTION NO. 300

**A RESOLUTION OF THE OF THE (GOVERNING BODY) OF Fresno Westside Mosquito Abatement District APPROVING THE FORM OF AND AUTHORIZING THE EXECUTION OF A MEMORANDUM OF UNDERSTANDING AND AUTHORIZING PARTICIPATION IN THE SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY'S HEALTH BENEFITS PROGRAM**

**WHEREAS**, Fresno Westside Mosquito Abatement District, a public agency duly organized and existing under and by virtue of the laws of the State of California (the "ENTITY"), has determined that it is in the best interest and to the advantage of the ENTITY to participate in the Health Benefits Program offered by Special District Risk Management Authority (the "Authority"); and

**WHEREAS**, the Authority was formed in 1986 in accordance with the provisions of California Government Code 6500 *et seq.*, for the purpose of providing risk financing, risk management programs and other coverage protection programs; and

**WHEREAS**, participation in Authority programs requires the ENTITY to execute and enter into a Memorandum of Understanding which states the purpose and participation requirements for the Health Benefits Program; and

**WHEREAS**, all acts, conditions and things required by the laws of the State of California to exist, to have happened and to have been performed precedent to and in connection with the consummation of the transactions authorized hereby do exist, have happened and have been performed in regular and due time, form and manner as required by law, and the ENTITY is now duly authorized and empowered, pursuant to each and every requirement of law, to consummate such transactions for the purpose, in the manner and upon the terms herein provided.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE ENTITY AS FOLLOWS:**

Section 1. Findings. The ENTITY's Governing Body hereby specifically finds and determines that the actions authorized hereby relate to the public affairs of the ENTITY.

Section 2. Memorandum of Understanding. The Memorandum of Understanding, to be executed and entered into by and between the ENTITY and the Authority, in the form presented at this meeting and on file with the ENTITY's Secretary, is hereby approved. The ENTITY's Governing Body and/or Authorized Officers ("The Authorized Officers") are hereby authorized and directed, for and in the name and on behalf of the ENTITY, to execute and deliver to the Authority the Memorandum of Understanding.

Section 3. Program Participation. The ENTITY's Governing Body approves participating in the Special District Risk Management Authority's Health Benefits Program.

Section 4. Severability. If any provision of this resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the resolution which can be given effect without the invalid provision or application, and to this end the provisions of this resolution are severable.

Section 5. Other Actions. The Authorized Officers of the ENTITY are each hereby authorized and directed to execute and deliver any and all documents which are necessary in order to consummate the transactions authorized hereby and all such actions heretofore taken by such officers are hereby ratified, confirmed and approved.

Section 6. Effective Date. This resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ by the following vote:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSENT: \_\_\_\_\_

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
ENTITY Secretary