

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

**October 08, 2020
12:45 p.m.**

Online Access: Join Zoom Meeting

<https://us02web.zoom.us/j/87261435779?pwd=eU1seE11UUtobU5FZjF4L2poQytMz09>

Meeting ID: 872 6143 5779

Passcode: 758020

One tap mobile

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Dial by your location

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Meeting ID: 872 6143 5779

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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
- e) QUARTERLY INVESTMENT REPORT

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.

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) CALPERS VALUATION REPORT & AMORTIZATION SCHEDULE

The Board will review the valuation reports released August 2019 and discuss potential amortization options for the Misc Account.

b) NEW SAFETY PROGRAM: WILDFIRE SMOKE PROTECTION

The Board will consider implementation of a new safety program related to protecting employees from the impacts of wildfire smoke.

c) PAYROLL TAX HOLIDAY

The Board will consider participation in the federal payroll tax suspension program that was initiated in September.

d) PERSONNEL APPRECIATION LUNCHEON

The Board will review available options and take action to select a location for the annual Personnel Appreciation Luncheon to be held immediately preceding the board meeting on, Thursday, November 12th, 2020.

10. 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.

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

12. ADJOURNMENT

The next regular meeting of the Board is **to be determined.**

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

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

MINUTES: Board Meeting ----- September 10, 2020
Headquarters ----- Firebaugh, California

TRUSTEES PRESENT: Felker, Capuchino (remote), Williams, Fickett

TRUSTEES ABSENT: Ram, Fontana

OTHERS PRESENT: Conlin Reis, District Manager (remote), Ryan Jolley (remote)

Vice President Capuchino called the meeting to order at 12:40 p.m.

* Mr. Jolley presented the annual audit and Manager's Report for FY 2019-20. After some discussion, a motion was made, seconded, and passed unanimously to approve the audit and report as presented.

MOTION: Trustee Williams SECOND: Trustee Felker

Mr. Jolley left the meeting at this point.

* Vice 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 Fickett SECOND: Trustee Felker

There was no public comment.

There were no additional items added to the agenda.

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. No meetings occurred during this period

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. No meetings were discussed at this time.

* The Manager reviewed new Policy 2055: Administrative Leave (providing framework for granting of administrative leave). A motion was made, seconded, and passed unanimously to adopt the policy as presented.

MOTION: Trustee Williams SECOND: Trustee Fickett

* The Manager reviewed new Policy 2085: Remote Work Policy (providing framework for remote work). A motion was made, seconded, and passed unanimously to adopt the policy as presented.

MOTION: Trustee Felker SECOND: Trustee Williams

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Trustees were asked to report on mosquito conditions and public opinion in their respective areas. Trustee Williams and Trustee Capuchino reported mosquito activity in Firebaugh and Mendota respectively. .

There were no requests for future agenda items.

There being no further business, the meeting was adjourned at 2:03 p.m. Our next regular board meeting will be

held on October 8, 2020.

Chairman

Secretary

Fresno Westside Mosquito Abatement District
Checks for Ratification
September 17 through October 7, 2020

Date	Num	Name	Memo	Amount
Sep 17 - Oct 7, 20				
09/29/2020		QuickBooks Payroll Service	Created by Payroll Service on 09/23/2020	-13,970.83
09/30/2020		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
09/29/2020		QuickBooks Payroll Service	Created by Direct Deposit Service on 09/24...	-1.75
10/01/2020	AutoPay	Blue Shield of California	Health Ins. Premium - September_2020	-4,935.38
10/05/2020	AutoPay	Pacific Gas & Electric Co.	Utilities	-1,286.86
10/01/2020	AutoPay	Blue Shield of California	Health Ins. Premium - September_2020	-4,935.38
09/30/2020	E-Pay	Calpers 457	Def Comp	-3,400.00
09/30/2020	E-Pay	VOYA Institutional Trust Co.	Def Comp	-350.00
09/30/2020	E-Pay	FRESNO WESTSIDE M.A.D.	698-1686-6	-556.75
09/30/2020	E-Pay	FRESNO WESTSIDE M.A.D.	94-6037648	-6,165.12
09/30/2020	E-Pay	FRESNO WESTSIDE M.A.D.	4649627650	-6,793.61
09/30/2020	E-Pay	FRESNO WESTSIDE M.A.D.	4649627650	-1,942.04
09/30/2020	E-Pay	FRESNO WESTSIDE M.A.D.	698-1686-6	-255.38
10/01/2020	E-Pay	Mutual of Omaha	Life Insurance - October	-211.35
09/30/2020	DD1626	Diedrich, Matt	Direct Deposit	0.00
09/30/2020	DD1627	Quigley, Robert	Direct Deposit	0.00
09/30/2020	DD1628	Ramos, Edward	Direct Deposit	0.00
09/30/2020	DD1629	Reis, Conlin	Direct Deposit	0.00
09/30/2020	DD1630	Rowan, Chance D	Direct Deposit	0.00
09/30/2020	DD1631	Verdugo, Alfredo J	Direct Deposit	0.00
09/30/2020	DD1632	Young, Brenda D	Direct Deposit	0.00
09/30/2020	8518	Ag & Industrial	Spray Hose	-48.50
09/30/2020	8519	ASi Administrative Solutions	Admin_September	-270.00
09/30/2020	8520	Burns, Richard	Pay Period 09/16/2020 - 09/30/2020	-1,724.16
09/30/2020	8521	Chapman, Brian	Pay Period 09/16/2020 - 09/30/2020	-1,541.35
09/30/2020	8522	Howard, Robert C.	Pay Period 09/16/2020 - 09/30/2020	-1,183.26
09/30/2020	8523	Magallanes, Armando JR	Pay Period 09/16/2020 - 09/30/2020	-1,070.51
Sep 17 - Oct 7, 20				-51,142.23

Fresno Westside Mosquito Abatement District
Checks for Approval
October 8 - 15, 2020

Date	Num	Name	Memo	Amount
Oct 8 - 15, 20				
10/14/2020		QuickBooks Payroll Service	Created by Payroll Service on 10/06/2020	-14,063.19
10/15/2020		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
10/14/2020		QuickBooks Payroll Service	Created by Direct Deposit Service on 10/07/2020	-1.75
10/15/2020	E-Pay	VOYA Institutional Trust Co.	Def Comp	-350.00
10/15/2020	E-Pay	FRESNO WESTSIDE M.A.D.	94-6037648	-6,226.90
10/15/2020	E-Pay	FRESNO WESTSIDE M.A.D.	698-1686-6	-556.75
10/15/2020	DD1633	Fickett, Mark	Direct Deposit	0.00
10/15/2020	DD1634	Diedrich, Matt	Direct Deposit	0.00
10/15/2020	DD1635	Quigley, Robert	Direct Deposit	0.00
10/15/2020	DD1636	Ramos, Edward	Direct Deposit	0.00
10/15/2020	DD1637	Reis, Conlin	Direct Deposit	0.00
10/15/2020	DD1638	Rowan, Chance D	Direct Deposit	0.00
10/15/2020	DD1639	Verdugo, Alfredo J	Direct Deposit	0.00
10/15/2020	DD1640	Young, Brenda D	Direct Deposit	0.00
10/08/2020	8524	ASI Administrative Solutions	Claims	-55.80
10/08/2020	8525	AT&T - CALNET	Office Phones	-78.82
10/08/2020	8526	CCVCJPA	Dental/Vision - September 2020	-384.19
10/08/2020	8527	Guthrie Petroleum	620 gallons gas	-1,659.32
10/08/2020	8528	Johnston Aircraft Service, Inc.	airplane parts	-1,400.03
10/08/2020	8529	TDC Aero Logistics Inc.	Aircraft Management and repairs	-4,025.00
10/15/2020	8530	Capuchino, S. Leo	Trustee in-lieu_September 2020	-92.35
10/15/2020	8531	Felker, Robert	Trustee in-lieu_September 2020	-92.35
10/15/2020	8532	Williams, Frank	Trustee in-lieu_September 2020	-92.35
10/15/2020	8533	Burns, Richard	Pay Period 10/01/2020 - 10/15/2020	-1,724.14
10/15/2020	8534	Chapman, Brian	Pay Period 10/01/2020 - 10/15/2020	-1,541.33
10/15/2020	8535	Howard, Robert C.	Pay Period 10/01/2020 - 10/15/2020	-1,183.26
10/15/2020	8536	Magallanes, Armando JR	Pay Period 10/01/2020 - 10/15/2020	-1,073.55
10/14/2020	288557	CITY NATIONAL BANK	Lease Agreement #13-006	-66,228.07
10/14/2020	288558	US Bank Corporate Payment Systems	CalCard Payment	-14,381.00
10/14/2020	288559	FRESNO WESTSIDE M.A.D.	Replenish revolving account	-95,000.00
10/14/2020	288559	FRESNO WESTSIDE M.A.D.	Replenish revolving account	95,000.00
Oct 8 - 15, 20				-115,710.15

Fresno Westside Mosquito Abatement District

Profit & Loss

September 2020

10/07/20

Accrual Basis

	Sep 20	Sep 19
Ordinary Income/Expense		
Income		
District Deposits		
Retiree's	0.00	139.72
District Deposits - Other	333.43	1,092.57
Total District Deposits	333.43	1,232.29
Interest	1.14	1.21
Other Charge	11,988.69	0.00
Taxes - Benefit Assessment	82.26	10.42
Taxes - Property	12,311.04	1,922.36
Total Income	24,716.56	3,166.28
Gross Profit	24,716.56	3,166.28
Expense		
5010 Salaries & Wages	58,134.11	56,331.77
5020 OASDI, Retirement		
5021 OASDI	4,415.32	4,311.18
5022 CalPERS Normal	5,144.11	4,639.41
Total 5020 OASDI, Retirement	9,559.43	8,950.59
5030 Gr. Ins., Unemp.		
5033 Health Insurance Premiums	9,121.40	0.00
5034 Health Insurance Admin.	270.00	0.00
5035 Health Insurance Claims	581.49	0.00
5036 Life/Dental/Vision Ins.	83.25	0.00
5030 Gr. Ins., Unemp. - Other	394.98	6,409.05
Total 5030 Gr. Ins., Unemp.	10,451.12	6,409.05
5040 Insecticide	7,009.09	459.92
5050 Clothing	368.81	252.48
5060 Communications	857.96	741.54
5090 Household	193.00	0.00
5100 Insurance		
5103 Compensation	-428.76	0.00
Total 5100 Insurance	-428.76	0.00
5120 Equipment Maintenance		
5121 Gas & Oil	1,659.32	2,358.24
5122 Parts, Repairs	2,164.98	360.38
5123 Shop Expense	31.96	7.33
5125 Parts & Repairs, Aircraft	2,120.03	0.00
Total 5120 Equipment Maintenance	5,976.29	2,725.95
5130 Bldg and Grounds Maint.	157.88	946.26
5170 Office Expense	126.24	63.00
5180 Professional Services	6,400.00	6,259.99
5230 District Special Expense		

Fresno Westside Mosquito Abatement District

Profit & Loss

September 2020

10/07/20

Accrual Basis

	Sep 20	Sep 19
5231 Miscellaneous	700.00	700.00
5232 Field Expenses	0.00	10.85
5234 Surveillance	4,406.27	2,436.89
5236 Aerial Management	3,305.00	1,875.00
Total 5230 District Special Expense	8,411.27	5,022.74
5250 Transportation		
5251 Trustees	600.00	500.00
Total 5250 Transportation	600.00	500.00
5260 Utilities	1,378.25	1,549.81
5380 Retiree's Insurance	0.00	69.86
5390 Long Term Debt	66,228.07	66,228.07
Payroll Expenses	3.50	0.00
Total Expense	175,426.26	156,511.03
Net Ordinary Income	-150,709.70	-153,344.75
Net Income	-150,709.70	-153,344.75

Fresno Westside Mosquito Abatement District
Budget Comparison by Account
 July through September 2020

	Jul - Sep 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
District Deposits				
Retiree's	0.00	0.00	0.00	0.0%
District Deposits - Other	333.43	2,700.00	-2,366.57	12.3%
Total District Deposits	333.43	2,700.00	-2,366.57	12.3%
Interest	2.78	18,000.00	-17,997.22	0.0%
Other Charge	17,714.66	47,500.00	-29,785.34	37.3%
Taxes - Benefit Assessment	82.26	556,701.00	-556,618.74	0.0%
Taxes - Property	13,459.21	927,170.00	-913,710.79	1.5%
Total Income	31,592.34	1,552,071.00	-1,520,478.66	2.0%
Gross Profit	31,592.34	1,552,071.00	-1,520,478.66	2.0%
Expense				
5010 Salaries & Wages	170,256.21	664,318.00	-494,061.79	25.6%
5020 OASDI, Retirement				
5021 OASDI	12,963.22	50,820.00	-37,856.78	25.5%
5022 CalPERS Normal	15,432.33	61,649.00	-46,216.67	25.0%
5023 Unfunded Accrued Liability	24,801.00	25,655.00	-854.00	96.7%
Total 5020 OASDI, Retirement	53,196.55	138,124.00	-84,927.45	38.5%
5030 Gr. Ins., Unemp.				
5031 Retiree's Insurance	0.00	0.00	0.00	0.0%
5032 Unemp.	0.00	4,774.00	-4,774.00	0.0%
5033 Health Insurance Premiums	18,242.80	57,000.00	-38,757.20	32.0%
5034 Health Insurance Admin.	810.00	3,390.00	-2,580.00	23.9%
5035 Health Insurance Claims	668.55	22,300.00	-21,631.45	3.0%
5036 Life/Dental/Vision Ins.	249.75	4,872.00	-4,622.25	5.1%
5030 Gr. Ins., Unemp. - Other	988.82			
Total 5030 Gr. Ins., Unemp.	20,959.92	92,336.00	-71,376.08	22.7%
5040 Insecticide	36,034.53	100,000.00	-63,965.47	36.0%
5050 Clothing	930.78	3,350.00	-2,419.22	27.8%
5060 Communications	1,602.80	4,750.00	-3,147.20	33.7%
5090 Household	213.51	500.00	-286.49	42.7%
5100 Insurance				
5101 General, Liability, Auto	45,334.77	41,000.00	4,334.77	110.6%
5102 Aircraft	0.00	10,200.00	-10,200.00	0.0%
5103 Compensation	19,819.45	21,500.00	-1,680.55	92.2%
5104 Deductibles	0.00	1,000.00	-1,000.00	0.0%
Total 5100 Insurance	65,154.22	73,700.00	-8,545.78	88.4%
5120 Equipment Maintenance				
5121 Gas & Oil	6,522.91	22,000.00	-15,477.09	29.6%
5122 Parts, Repairs	3,901.65	6,500.00	-2,598.35	60.0%
5123 Shop Expense	31.96	300.00	-268.04	10.7%
5124 Gas & Oil - Aircraft	1,923.78	7,885.00	-5,961.22	24.4%

Fresno Westside Mosquito Abatement District
Budget Comparison by Account
July through September 2020

	Jul - Sep 20	Budget	\$ Over Budget	% of Budget
5125 Parts & Repairs, Aircraft	2,120.03	9,000.00	-6,879.97	23.6%
Total 5120 Equipment Maintenance	14,500.33	45,685.00	-31,184.67	31.7%
5130 Bldg and Grounds Maint.	351.76	4,000.00	-3,648.24	8.8%
5140 Lab Expenses	28.06	1,000.00	-971.94	2.8%
5150 Membership and Dues	800.00	17,000.00	-16,200.00	4.7%
5170 Office Expense	244.24	2,249.00	-2,004.76	10.9%
5180 Professional Services	13,188.76	19,500.00	-6,311.24	67.6%
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	2,375.07	5,550.00	-3,174.93	42.8%
5232 Field Expenses	92.50	2,500.00	-2,407.50	3.7%
5233 Research	0.00	1,500.00	-1,500.00	0.0%
5234 Surveillance	6,811.76	20,000.00	-13,188.24	34.1%
5235 Public Education	20.24	2,500.00	-2,479.76	0.8%
5236 Aerial Management	9,855.00	19,800.00	-9,945.00	49.8%
5237 Digital Field Data License	0.00	5,950.00	-5,950.00	0.0%
Total 5230 District Special Expense	19,154.57	57,800.00	-38,645.43	33.1%
5250 Transportation				
5251 Trustees	1,500.00	8,000.00	-6,500.00	18.8%
5252 Travel Expenses	0.00	15,400.00	-15,400.00	0.0%
Total 5250 Transportation	1,500.00	23,400.00	-21,900.00	6.4%
5260 Utilities	3,989.95	13,500.00	-9,510.05	29.6%
5340 Fees & Assessments	0.00	3,500.00	-3,500.00	0.0%
5360 Bldg & Grounds Improve.	0.00	5,000.00	-5,000.00	0.0%
5370 Capital Outlay				
5372 Auto	0.00	20,000.00	-20,000.00	0.0%
5375 Field	0.00	35,000.00	-35,000.00	0.0%
Total 5370 Capital Outlay	0.00	55,000.00	-55,000.00	0.0%
5390 Long Term Debt	66,228.07	132,457.00	-66,228.93	50.0%
Payroll Expenses	10.50			
Total Expense	468,344.76	1,458,469.00	-990,124.24	32.1%
Net Ordinary Income	-436,752.42	93,602.00	-530,354.42	-466.6%
Net Income	-436,752.42	93,602.00	-530,354.42	-466.6%

Fresno Westside Mosquito Abatement District
Year to Date Comparison
July through September 2020

	Jul - Sep 20	Jul - Sep 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
District Deposits				
Retiree's	0.00	279.44	-279.44	-100.0%
District Deposits - Other	333.43	3,992.57	-3,659.14	-91.7%
Total District Deposits	333.43	4,272.01	-3,938.58	-92.2%
Interest	2.78	3.64	-0.86	-23.6%
Other Charge	17,714.66	9,384.21	8,330.45	88.8%
Taxes - Benefit Assessment	82.26	10.42	71.84	689.4%
Taxes - Property	13,459.21	7,681.18	5,778.03	75.2%
Total Income	31,592.34	21,351.46	10,240.88	48.0%
Gross Profit	31,592.34	21,351.46	10,240.88	48.0%
Expense				
5010 Salaries & Wages	170,256.21	169,550.03	706.18	0.4%
5020 OASDI, Retirement				
5021 OASDI	12,963.22	12,971.38	-8.16	-0.1%
5022 CalPERS Normal	15,432.33	13,918.22	1,514.11	10.9%
5023 Unfunded Accrued Liability	24,801.00	17,619.00	7,182.00	40.8%
Total 5020 OASDI, Retirement	53,196.55	44,508.60	8,687.95	19.5%
5030 Gr. Ins., Unemp.				
5033 Health Insurance Premiums	18,242.80	0.00	18,242.80	100.0%
5034 Health Insurance Admin.	810.00	0.00	810.00	100.0%
5035 Health Insurance Claims	668.55	0.00	668.55	100.0%
5036 Life/Dental/Vision Ins.	249.75	0.00	249.75	100.0%
5030 Gr. Ins., Unemp. - Other	988.82	18,455.87	-17,467.05	-94.6%
Total 5030 Gr. Ins., Unemp.	20,959.92	18,455.87	2,504.05	13.6%
5040 Insecticide	36,034.53	24,766.17	11,268.36	45.5%
5050 Clothing	930.78	803.09	127.69	15.9%
5060 Communications	1,602.80	1,352.78	250.02	18.5%
5090 Household	213.51	82.40	131.11	159.1%
5100 Insurance				
5101 General, Liability, Auto	45,334.77	32,675.73	12,659.04	38.7%
5103 Compensation	19,819.45	21,005.94	-1,186.49	-5.7%
Total 5100 Insurance	65,154.22	53,681.67	11,472.55	21.4%
5120 Equipment Maintenance				
5121 Gas & Oil	6,522.91	8,540.93	-2,018.02	-23.6%
5122 Parts, Repairs	3,901.65	1,556.06	2,345.59	150.7%
5123 Shop Expense	31.96	13.54	18.42	136.0%
5124 Gas & Oil - Aircraft	1,923.78	2,590.41	-666.63	-25.7%
5125 Parts & Repairs, Aircraft	2,120.03	540.00	1,580.03	292.6%
Total 5120 Equipment Maintenance	14,500.33	13,240.94	1,259.39	9.5%
5130 Bldg and Grounds Maint.	351.76	1,098.78	-747.02	-68.0%

Fresno Westside Mosquito Abatement District
Year to Date Comparison
July through September 2020

	Jul - Sep 20	Jul - Sep 19	\$ Change	% Change
5140 Lab Expenses	28.06	0.00	28.06	100.0%
5150 Membership and Dues	800.00	10,300.00	-9,500.00	-92.2%
5170 Office Expense	244.24	238.00	6.24	2.6%
5180 Professional Services	13,188.76	12,607.91	580.85	4.6%
5230 District Special Expense				
5231 Miscellaneous	2,375.07	3,664.53	-1,289.46	-35.2%
5232 Field Expenses	92.50	134.38	-41.88	-31.2%
5233 Research	0.00	27.98	-27.98	-100.0%
5234 Surveillance	6,811.76	7,392.90	-581.14	-7.9%
5235 Public Education	20.24	92.11	-71.87	-78.0%
5236 Aerial Management	9,855.00	6,075.00	3,780.00	62.2%
Total 5230 District Special Expense	19,154.57	17,386.90	1,767.67	10.2%
5250 Transportation				
5251 Trustees	1,500.00	1,500.00	0.00	0.0%
5252 Travel Expenses	0.00	174.15	-174.15	-100.0%
Total 5250 Transportation	1,500.00	1,674.15	-174.15	-10.4%
5260 Utilities	3,989.95	4,407.54	-417.59	-9.5%
5370 Capital Outlay				
5372 Auto	0.00	54,591.98	-54,591.98	-100.0%
Total 5370 Capital Outlay	0.00	54,591.98	-54,591.98	-100.0%
5380 Retiree's Insurance	0.00	209.58	-209.58	-100.0%
5390 Long Term Debt	66,228.07	66,228.07	0.00	0.0%
5500 ZikaVirus Funding				
5501 Zika Funding Equipment	0.00	0.00	0.00	0.0%
Total 5500 ZikaVirus Funding	0.00	0.00	0.00	0.0%
Payroll Expenses	10.50	0.00	10.50	100.0%
Total Expense	468,344.76	495,184.46	-26,839.70	-5.4%
Net Ordinary Income	-436,752.42	-473,833.00	37,080.58	7.8%
Net Income	-436,752.42	-473,833.00	37,080.58	7.8%

Fresno Westside Mosquito Abatement District
Balance Sheet Comparison
As of September 30, 2020

	Sep 30, 20	Sep 30, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CCVCJPA Deposit	522,561.94	511,303.90	11,258.04	2.2%
Fresno Co. Treasury	1,681,136.68	1,312,622.66	368,514.02	28.1%
Petty Cash	98.58	122.07	-23.49	-19.2%
Westamerica Bank	54,409.51	49,973.94	4,435.57	8.9%
Total Checking/Savings	2,258,206.71	1,874,022.57	384,184.14	20.5%
Accounts Receivable				
Accounts Receivable	17,714.66	6,346.00	11,368.66	179.2%
Total Accounts Receivable	17,714.66	6,346.00	11,368.66	179.2%
Total Current Assets	2,275,921.37	1,880,368.57	395,552.80	21.0%
TOTAL ASSETS	<u>2,275,921.37</u>	<u>1,880,368.57</u>	<u>395,552.80</u>	<u>21.0%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	83,877.67	78,665.17	5,212.50	6.6%
Total Accounts Payable	83,877.67	78,665.17	5,212.50	6.6%
Credit Cards				
US Bank Cal Card	25,378.56	13,520.71	11,857.85	87.7%
Total Credit Cards	25,378.56	13,520.71	11,857.85	87.7%
Other Current Liabilities				
Accrued vacation	42,748.11	42,530.72	217.39	0.5%
CA-Unemp.	-0.01	-0.01	0.00	0.0%
Payroll Liabilities	-2,160.65	-2,041.29	-119.36	-5.9%
Total Other Current Liabilities	40,587.45	40,489.42	98.03	0.2%
Total Current Liabilities	149,843.68	132,675.30	17,168.38	12.9%
Total Liabilities	149,843.68	132,675.30	17,168.38	12.9%
Equity				
Opening Bal Equity	886,698.38	886,698.38	0.00	0.0%
Retained Earnings	1,676,131.73	1,334,827.89	341,303.84	25.6%
Net Income	-436,752.42	-473,833.00	37,080.58	7.8%
Total Equity	2,126,077.69	1,747,693.27	378,384.42	21.7%
TOTAL LIABILITIES & EQUITY	<u>2,275,921.37</u>	<u>1,880,368.57</u>	<u>395,552.80</u>	<u>21.0%</u>

QuickBooks Payroll Services

Sent: 10/06/2020

Subject: Details of Funds to be Withdrawn

Actual funds to be withdrawn:	
Direct Deposit	\$14063.19

Total payment	\$14063.19

to be withdrawn from Westamerica Bank.

Payroll Run Summary for 10/15/2020:

Paychecks	Direct Deposit
Total	14,063.19
DD1633 Fickett, Mark	92.35
DD1634 Diedrich, Matt	1,359.60
DD1635 Quigley, Robert	1,690.14
DD1636 Ramos, Edward	1,332.80
DD1637 Reis, Conlin	3,411.07
DD1638 Rowan, Chance D	2,663.70
DD1639 Verdugo, Alfredo J	1,995.61
DD1640 Young, Brenda D	1,517.92

Fresno Westside Mosquito Abatement District

Reconciliation Detail

US Bank Cal Card, Period Ending 09/22/2020

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						40,598.06
Cleared Transactions						
Charges and Cash Advances - 30 items						
Credit Card Charge	08/24/2020	Verdugo	Arctic Glacier	X	-291.53	-291.53
Credit Card Charge	08/25/2020	Reis	UPS	X	-9.16	-300.69
Credit Card Charge	08/25/2020	Rowan	Family Dollar	X	-4.86	-305.55
Credit Card Charge	08/27/2020	Diedrich	C andT Aviation Inc....	X	-641.20	-946.75
Credit Card Charge	08/27/2020	Diedrich	C andT Aviation Inc....	X	-641.20	-1,587.95
Credit Card Charge	08/27/2020	Diedrich	C andT Aviation Inc....	X	-641.20	-2,229.15
Credit Card Charge	08/27/2020	Reis	Intuit	X	-57.00	-2,286.15
Credit Card Charge	08/27/2020	Verdugo	Batteries Plus	X	-54.42	-2,340.57
Credit Card Charge	08/27/2020	Diedrich	C andT Aviation Inc....	X	-0.18	-2,340.75
Credit Card Charge	08/31/2020	Rowan	Univar USA, Inc.	X	-1,425.27	-3,766.02
Credit Card Charge	08/31/2020	Rowan	Univar USA, Inc.	X	-755.83	-4,521.85
Credit Card Charge	08/31/2020	Reis	Google Cloud	X	-0.39	-4,522.24
Credit Card Charge	09/01/2020	Reis	UPS	X	-9.16	-4,531.40
Credit Card Charge	09/03/2020	Diedrich	Reno's Mega Mart	X	-31.96	-4,563.36
Credit Card Charge	09/05/2020	Reis	Verizon Wireless	X	-364.75	-4,928.11
Bill Pmt -CCard	09/05/2020	Reis	City of Firebaugh	X	-91.39	-5,019.50
Credit Card Charge	09/07/2020	Rowan	Univar USA, Inc.	X	-6,523.20	-11,542.70
Bill Pmt -CCard	09/07/2020	Reis	AT&T Internet	X	-53.50	-11,596.20
Credit Card Charge	09/09/2020	Reis	UPS	X	-9.21	-11,605.41
Bill Pmt -CCard	09/10/2020	Rowan	Manuel's Tire Service	X	-811.14	-12,416.55
Bill Pmt -CCard	09/10/2020	Reis	Praxair	X	-670.20	-13,086.75
Bill Pmt -CCard	09/10/2020	Reis	UniFirst Corporation	X	-255.02	-13,341.77
Bill Pmt -CCard	09/10/2020	Reis	Mid Valley Disposal	X	-78.94	-13,420.71
Bill Pmt -CCard	09/10/2020	Rowan	Sorensen Machine ...	X	-40.39	-13,461.10
Bill Pmt -CCard	09/14/2020	Rowan	Big G's Auto Center	X	-591.50	-14,052.60
Credit Card Charge	09/15/2020	Reis	Office Depot	X	-109.62	-14,162.22
Credit Card Charge	09/15/2020	Reis	Office Depot	X	-16.62	-14,178.84
Credit Card Charge	09/15/2020	Reis	UPS	X	-9.16	-14,188.00
Credit Card Charge	09/17/2020	Rowan	Dollar General	X	-7.02	-14,195.02
Credit Card Charge	09/21/2020	Reis	Sam's Club	X	-185.98	-14,381.00
Total Charges and Cash Advances					-14,381.00	-14,381.00
Payments and Credits - 2 items						
Check	08/19/2020	288551	US Bank Corporate ...	X	16,979.56	16,979.56
Check	09/16/2020	288553	US Bank Corporate ...	X	23,618.50	40,598.06
Total Cleared Transactions					26,217.06	26,217.06
Cleared Balance					-26,217.06	14,381.00
Uncleared Transactions						
Charges and Cash Advances - 3 items						
Credit Card Charge	08/28/2020	Rowan	Clarke Mosquito Co...		-6,742.32	-6,742.32
Bill Pmt -CCard	09/22/2020	Reis	UPS		-20.09	-6,762.41
Credit Card Charge	09/22/2020	Reis	UPS		-9.16	-6,771.57
Total Charges and Cash Advances					-6,771.57	-6,771.57
Total Uncleared Transactions					-6,771.57	-6,771.57
Register Balance as of 09/22/2020					-19,445.49	21,152.57

EXPENDITURES BY MONTH

MONTH	2018-19	2019-20	2020-21
JLY	\$154,099.84	\$168,085.32	\$177,397.09
AUG	\$107,716.60	\$170,588.11	\$115,521.41
SEP	\$85,893.32	\$156,511.03	\$175,426.26
OCT	\$173,001.71	\$106,202.44	
NOV	\$84,078.06	\$78,248.39	
DEC	\$83,306.86	\$69,127.27	
JAN	\$77,746.26	\$71,783.30	
FEB	\$98,990.60	\$78,488.31	
MAR	\$83,060.24	\$60,803.27	
APR	\$157,015.00	\$144,397.67	
MAY	\$105,368.06	\$84,214.73	
JUN	\$100,375.53	\$83,767.08	
YEAR	\$1,310,652.08	\$1,272,216.92	\$468,344.76

2020-21				
Blue Shield/ASI	PREMIUMS	CLAIMS	ADMIN	TOTAL
July				
9 Employees	\$4,933.38			
Claims		\$87.06		
Admin			\$270.00	
TOTAL FOR MONTH	\$4,933.38	\$87.06	\$270.00	\$5,290.44
TOTAL TO DATE	\$4,933.38	\$87.06	\$270.00	\$5,290.44
August				
9 Employees	\$4,933.38			
Claims		\$1,103.68		
Admin			\$270.00	
TOTAL FOR MONTH	\$4,933.38	\$1,103.68	\$270.00	\$6,307.06
TOTAL TO DATE	\$9,866.76	\$1,190.74	\$540.00	\$11,597.50
September				
9 Employees	\$4,933.38			
Claims		\$1,418.30		
Admin			\$270.00	
TOTAL FOR MONTH	\$4,933.38	\$1,418.30	\$270.00	\$6,621.68
TOTAL TO DATE	\$14,800.14	\$2,609.04	\$810.00	\$18,219.18
October				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,800.14	\$2,609.04	\$810.00	\$18,219.18
November				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,800.14	\$2,609.04	\$810.00	\$18,219.18
December				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,800.14	\$2,609.04	\$810.00	\$18,219.18
January				
8 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,800.14	\$2,609.04	\$810.00	\$18,219.18
February				
8 Employees				
Claims				
Admin				
Credits				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,800.14	\$2,609.04	\$810.00	\$18,219.18
March				
8 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,800.14	\$2,609.04	\$810.00	\$18,219.18
April				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,800.14	\$2,609.04	\$810.00	\$18,219.18
May				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,800.14	\$2,609.04	\$810.00	\$18,219.18
June				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,800.14	\$2,609.04	\$810.00	\$18,219.18

TDC Aero Logistics Inc.

19255 Middle Road
Los Banos, CA 93635
(209) 704-3482 Mobile
(209) 827-0653 Fax
www.aerologisticsonline.com



INVOICE
1851

DATE September 2020
NAME Fresno Westside Mosquito Abatement
ADDRESS 2555 N St.
Firebaugh, CA 93622
PHONE

DATE	DESCRIPTION	Hours	Rate	TOTAL
09/2020	Pilot Services	6.7	150.00	1,005.00
09/2020	Call Out	7.0	300.00	2,100.00
09/2020	Aircraft Management	1.0	200.00	200.00
09/09/2020	N3982E Replaced Starter and Cylinder Temp Probe	6.0	120.00	720.00
			TOTAL	4,025.00

Payment Due Upon Receipt

TDC Aero Logistics Inc.
Ty D. Cotta - President

Thank you for the opportunity to fly with you.

BOARD OF TRUSTEES

Frank Williams
City of Firebaugh
S. Leo Capuchino,
City of Mendota
C. Rene Ram
Oro Loma Area
Vacant
Kerman Area
Mark Fickett
Five Points Area
Eric Fontana
Dos Palos Area
Robert Felker
Tranquility 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 09/30/2020

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 \$495,062 over the next six months. Our current cash balance of \$2,258,207 will be sufficient to meet the District's requirements. In addition, we anticipate additional revenues from property taxes and our benefit assessment in December.

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 D
 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 CYCLE
 09/30/20 31
 ITEMS ENCLOSED PAGE
 0 1
 YEAR-TO-DATE INTEREST
 9.04

PREVIOUS BALANCE	CHECKS AND WITHDRAWALS	DEPOSITS AND CREDITS	INTEREST MINUS CHARGES	NEW BALANCE
73,750.54	NUMBER 43 AMOUNT 92,658.96	NUMBER 1 AMOUNT 81,000.00	1.14	62,092.72

ACCOUNT ACTIVITY

BALANCE SUMMARY

PUBLIC INTEREST CHECKING	- - CURRENT RATE	.02%	DATE	BALANCE
30 DAYS THIS CYCLE ANNUAL PERCENTAGE YIELD EARNED .02%			PREVIOUS BALANCE	
----- DEPOSITS -----			08/31	73,750.54
DATE	DESCRIPTION	AMOUNT		
09/16	BRANCH DEPOSIT	81,000.00	09/01	51,890.47
09/30	INTEREST	1.14	09/02	51,679.12
----- WITHDRAWALS-FEES-CHARGES-----			09/04	50,040.51
DATE	DESCRIPTION	AMOUNT	09/08	48,857.25
09/01	CALPERS - 3100	6,793.61	09/10	48,764.90
	100000016109916		09/11	48,064.90
09/01	BLUE SHIELD CA - BLUESHIELD	4,935.38	09/14	33,499.97
09/01	CALPERS - 1900	3,500.00	09/15	24,911.59
	100000016154267		09/16	100,543.49
09/01	CALPERS - 3100	1,942.04	09/17	99,163.36
	100000016109917		09/18	99,081.76
09/01	VOYA NAT TRST182 - SPNSR P/R	350.00	09/21	98,989.41
09/02	UNITED - GRPW PREM	211.35	09/28	98,897.06
09/04	PGANDE - WEB ONLINE	1,361.56	09/29	81,554.48
09/11	CALPERS - 1900	700.00	09/30	62,092.72
	100000016149885		NEW BALANCE	
09/14	INTUIT PAYROLL S - QUICKBOOKS	14,063.18	09/30	62,092.72
09/14	INTUIT PAYROLL S - QUICKBOOKS	500.00		
09/14	INTUIT PAYROLL S - QUICKBOOKS	1.75		
09/15	IRS - USATAXPYMT	6,292.52		
09/15	EMPLOYMENT DEVEL - EDD EFTPMT	558.80		
09/16	VOYA NAT TRST182 - SPNSR P/R	350.00		
09/29	INTUIT PAYROLL S - QUICKBOOKS	13,970.83		
09/29	INTUIT PAYROLL S - QUICKBOOKS	500.00		
09/29	INTUIT PAYROLL S - QUICKBOOKS	1.75		
09/30	CALPERS - 3100	6,793.61		
	100000016138649			
09/30	IRS - USATAXPYMT	6,165.12		
09/30	CALPERS - 1900	3,400.00		
	100000016190298			

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	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

FRESNO WESTSIDE MOSQUITO ABATEMENT D
 2555 N STREET
 FIREBAUGH CA 93622

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 about your account please call
 800-848-1088
 CUSTOMER SERVICE

ACCOUNT NUMBER

STATEMENT DATE CYCLE
 09/30/20 31
 ITEMS ENCLOSED PAGE
 0 2
 YEAR-TO-DATE INTEREST
 9.04

ACCOUNT ACTIVITY

BALANCE SUMMARY

--- WITHDRAWALS-FEES-CHARGES ---

DATE	DESCRIPTION	AMOUNT
09/30	CALPERS - 3100 100000016138668	1,942.04
09/30	EMPLOYMENT DEVEL - EDD EFTPMT	556.75
09/30	VOYA NAT TRST182 - SPNSR P/R	350.00
09/30	EMPLOYMENT DEVEL - EDD EFTPMT	255.38

--- CHECKS ---

ITEM	DATE	AMOUNT	ITEM	DATE	AMOUNT
8457	09/04	92.35	8507	09/15	1,737.06
8468*	09/04	92.35	8508	09/29	2,870.00
8490*	09/04	92.35	8510*	09/21	92.35
8494*	09/10	92.35	8511	09/17	92.35
8501*	09/01	1,724.15	8512	09/28	92.35
8502	09/01	1,541.34	8514*	09/16	1,724.14
8503	09/08	1,183.26	8515	09/16	1,541.33
8504	09/01	1,073.55	8516	09/17	1,287.78
8505	09/16	581.49	8517	09/16	1,171.14
8506	09/18	81.60			

* INDICATES GAP IN CHECK SEQUENCE

OUR PRIVACY POLICY IS AVAILABLE FOR YOU TO READ AT
 WWW.WESTAMERICA.COM. TO RECEIVE A COPY BY MAIL, YOU MAY
 CALL 1-800-848-1088.

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	562,954.61	0.00	0.00	557,458.87	5,495.74	0.00
0315 Interest Receivable	2,458.87	0.00	0.00	2,458.87	0.00	0.00
1435 Due To Other Governmental	0.00	-7,165,593.77	560,000.00	0.00	0.00	-7,725,593.77
1480 Fiduciary Closing	0.00	2,687,310.31	0.00	0.00	0.00	2,687,310.31
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	0.00	0.00	0.00
5066 Charges For Special Assess	0.00	0.00	0.00	82.26	0.00	82.26
SUB CLASS TOTAL	565,413.48	565,413.48	560,000.00	560,000.00	5,495.74	5,495.74

Report ID: GLSF9109
Program: GLSF9109

PeopleSoft
MONTHLY GENERAL LEDGER TRIAL BALANCE

Page No. 1
Run Date 10/02/2020

Fiscal Year 2021
Through Period 3

Run Time 10:22:20

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	1,394,917.46	0.00	280,723.48	0.00	1,675,640.94	0.00
0315 Interest Receivable	7,297.74	0.00	0.00	7,297.74	0.00	0.00
1435 Due To Other Governmental	0.00	9,545,264.65	0.00	572,753.35	0.00	10,118,018.00
1480 Fiduciary Closing	0.00	4,379,959.45	0.00	0.00	0.00	4,379,959.45
2230 Fund Balance - Unassigned	0.00	-12,523,008.90	312,786.82	0.00	0.00	-12,835,795.72
3008 Suppl-Prior Secured	0.00	0.00	0.00	430.82	0.00	430.82
3011 Suppl-Current Secured	0.00	0.00	0.00	4,762.29	0.00	4,762.29
3017 Property Taxes-Curr Unsec	0.00	0.00	0.00	8,089.43	0.00	8,089.43
3030 Penalties & Costs-Delinq T	0.00	0.00	0.00	176.67	0.00	176.67
3380 Interest	0.00	0.00	0.00	0.00	0.00	0.00
SUB CLASS TOTAL	1,402,215.20	1,402,215.20	593,510.30	593,510.30	1,675,640.94	1,675,640.94

Report ID: GLSF9109
Program: GLSF9109

PeopleSoft
MONTHLY GENERAL LEDGER TRIAL BALANCE

Page No. 3
Run Date 10/02/2020

Fiscal Year 2021
Through Period 3

Run Time 10:22:20

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	1,967,628.68	1,967,628.68	1,153,510.30	1,153,510.30	1,681,136.68	1,681,136.68

CENTRAL CALIFORNIA VECTOR CONTROL JOINT POWERS AGENCY								
UNOBLIGATED FUNDS				4th Quarter (Ending 06/30/2020)				
	BEG. BAL.	ACTIV.	END. BAL.	(End Bal.)				
				FUND SHARE				
CONSOLIDATED-10	\$125,496.75	\$1,299.65	\$126,796.40	6.844436927				
FWMAD-19	\$516,843.70	\$5,352.45	\$522,196.15	28.18801332				
KINGS-23	\$208,125.99	\$2,155.36	\$210,281.35	11.35093297				
MADERA-27	\$220,100.39	\$2,279.37	\$222,379.76	12.00400201				
MERCED-29	\$89,138.37	\$923.12	\$90,061.49	4.861495972				
West Side - 47	\$672,775.74	\$6,967.29	\$679,743.03	36.69235321				
OPER. - 60	\$1,077.50	\$11.16	\$1,088.66	0.058765586				
TOTAL	\$1,833,558.44	\$18,988.40	\$1,852,546.84	100.00				
DETAIL SUMMARY OF ACTIVITY (operational fund & life funds)								
	<u>CMAD</u>	<u>FWMAD</u>	<u>KINGS</u>	<u>MADERA</u>	<u>MERCED</u>	<u>WEST SIDE</u>	<u>OP FUND</u>	
\$	1,299.65	\$ 5,352.45	\$ 2,155.36	\$ 2,279.37	\$ 923.12	\$ 6,967.29	\$ 11.16	Interest
							\$ -	Dues
							\$ -	Audit
							\$ -	
	\$1,299.65	\$5,352.45	\$2,155.36	\$2,279.37	\$923.12	\$6,967.29	\$11.16	

CENTRAL CALIFORNIA VECTOR CONTROL J.P.A.
 INTEREST FOR QUARTER ENDING 06/30/2020

GENERAL FUND

DATE			ACCOUNT	DEBIT	CREDIT	FUND SHARE
4th Qtr.	1st App.	4/21/2020	1020.00	\$696.12		
			3120.10		\$ (47.65)	6.8444
			3120.19		\$ (196.22)	28.1880
			3120.23		\$ (79.02)	11.3509
			3120.27		\$ (83.56)	12.0040
			3120.29		\$ (33.84)	4.8615
			3120.47		\$ (255.42)	36.6924
			3120.60		\$ (0.41)	0.0588
				\$696.12	\$ (696.12)	100.00

DATE			REFERENCE	ACCOUNT	DEBIT	CREDIT	% INTEREST
4th Qtr.	2nd App.	6/30/2020		1020.00	\$ 18,292.28		
				3120.10		\$ (1,252.00)	6.8444
				3120.19		\$ (5,156.23)	28.1880
				3120.23		\$ (2,076.34)	11.3509
				3120.27		\$ (2,195.81)	12.0040
				3120.29		\$ (889.28)	4.8615
				3120.47		\$ (6,711.87)	36.6924
				3120.60		\$ (10.75)	0.0588
				\$18,292.28	\$ (18,292.28)	100.00	

CCVCJPA ACCOUNT DISTRIBUTION SUMMARY

1020.00 Interest	\$18,988.40	
3120.10 CMAD	\$ (1,299.65)	
3120.19 FWMAD	\$ (5,352.45)	
3120.23 KMAD	\$ (2,155.36)	
3120.27 MADERA	\$ (2,279.37)	
3120.29 MERCED	\$ (923.12)	
3120.47 WEST SIDE	\$ (6,967.29)	
3120.60 Unobligated	\$ (11.16)	\$ (18,988.40)



County of Fresno

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

**JOINT POWERS AGREEMENT
FUND BALANCE VERIFICATION**

For Quarter Ended June 30, 2020

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	\$1,833,558.44
Total receipts for the quarter	9,925.35
Total disbursements for the quarter	(0.00)
Ending Balance	<u>\$1,843,483.79</u>

First and second interest apportionment for the quarter ended June 30, 2020 in the amount of \$653.03 which posted on July 22, 2020, and \$8,410.02, which is scheduled to be posted by September 30, 2020, at the rate of 1.987%, are not included in the total.

If you have any questions, please contact Frank Gomez 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, 2020

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	\$238,545.39
Total receipts for the quarter	1,291.29
Total disbursements for the quarter	(0.00)
Ending Balance	<u>\$239,836.68</u>

First and second interest apportionment for the quarter ended June 30, 2020 in the amount of \$84.96, which posted on July 22, 2020, and \$1,094.14, which is scheduled to be posted by September 30, 2020, at the rate of 1.987%, are not included in the total.

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

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



Fresno Westside Mosquito Abatement District

Safety Program: Protection from Wildfire Smoke

(a) Health effects of wildfire smoke:

1. Particulate matter from smoke can irritate lungs and cause coughing or difficulty breathing and can cause more serious problems, such as reduced lung function, bronchitis, worsening asthma, heart failure and early death.
2. People over 65 and people with preexisting heart and lung problems are most likely to suffer serious effects.
3. Particulate matter PM2.5 is the smallest and most harmful.

(b) Right to obtain medical treatment without fear of reprisal:

1. Employees who show signs of injury or illness due to wildfire smoke shall be allowed to seek medical treatment without reprisal.
2. District shall provide for prompt medical treatment in event of serious injury or illness caused by work-related wildfire smoke exposure.
3. Employees are encouraged to inform supervisor or management immediately of wildfire smoke related health issues or any adverse symptoms, such as asthma attacks, difficulty breathing or chest pain.

(c) How employees can obtain current Air Quality Index (AQI) for PM2.5:

1. An AQI for PM2.5 over 100 is unhealthy for sensitive people and over 150 is unhealthy for everyone.
2. The easiest way to find current and forecasted AQI for PM2.5 is to go to www.AirNow.gov and enter the zip code for your work location. The number may be checked against www.iqair.com if reported number does not match observed conditions.

3. Employees who do not have access to the internet can contact the District for the current AQI.

(d) Requirements in Title 8, Section 5141.1 about wildfire smoke:

1. If employees may be exposed to wildfire smoke, the District shall find out the current AQI for the worksite and if AQI PM2.5 is 151 or higher the district shall:

- (i) Check current AQI before and periodically during each work shift.
- (ii) Provide training to employees.
- (iii) Lower employee exposures.
- (iv) Provide respirators and encourage their use.

(e) The District's two-way communication system:

1. The District shall alert employees when air quality is harmful and what protective measures are available to employees.
2. The District shall encourage employees to inform the District if they notice air quality getting worse, or if they are suffering from any symptoms due to air quality, without fear of reprisal.
3. The District's communication system is District-issued cell phones.

(f) District's methods to protect employees from wildfire smoke:

District shall take action to protect employees when the current AQI for PM2.5 is 151 or greater. Examples of protective measures taken, when feasible, based on job duties, work requirements and work site, include:

1. Locating work in enclosed structures or vehicles where air is filtered.
2. Changing procedures such as moving employees to a place with lower current AQI.
3. Reducing work time in areas with unfiltered air.

4. Increasing rest time and frequency, and providing a rest area with filtered air.
5. Reducing physical intensity of the work to help lower breathing and heart rates.
6. The District will provide information on protective measures at employee's worksite.

(g) The importance, limitations, and benefits of using a respirator when exposed to wildfire smoke:

1. Respirators can be an effective way to protect employee health by reducing exposure to wildfire smoke, when properly selected and worn.
2. Respirator use can be beneficial even when AQI for PM2.5 is less than 151, to provide additional protection.
3. When current AQI is 151 or greater, District shall provide employees with proper respirators for voluntary use.
4. If current AQI is greater than 500, respirator use is required.
5. District will provide employees with an N95 filtering facepiece respirator, which is the minimum level of protection for wildfire smoke.
6. A respirator should be used properly and kept clean. Employees should read and follow manufacturer's instructions on respirator use, maintenance, cleaning and care, along with warnings regarding respirator's limitations.
7. Employees should not wear respirators in areas for which the respirator is not designed. The N95 respirator will not protect against gases or vapors and do not supply oxygen.
8. Employees should keep track of their respirator and not use someone else's.
9. Employees should use a dedicated respirator for smoke exposure. A different respirator should be used for pesticide applications.
10. Employees who have heart or lung problems should ask their doctor before using a respirator.

(h) How to properly put on, use and maintain the N95 respirator:

1. The District will provide employees with fit-testing and training for proper use of N95 respirator.
2. Respirators should be replaced if damaged, deformed, dirty or if difficult to breathe through.
3. If an employee has symptoms such as difficulty breathing, dizziness, or nausea, the employee should go to an area with cleaner air, take off the respirator, get medical help, and call their supervisor.

Fresno Westside Mosquito Abatement District Safety and Health Program

No function at the Fresno Westside Mosquito Abatement District is so critical as to require or justify a compromise of safety and health.

We believe that everyone benefits from a safe and healthful work environment. We are committed to maintaining a safe workplace and to complying with applicable laws and regulations governing safety.

To achieve this goal, the Fresno Westside Mosquito Abatement District has adopted an *Injury & Illness Prevention Program* (IIPP). This program is everyone's responsibility as we work together to identify and eliminate conditions, practices, policies and procedures that compromise safety.

To this end, each and every manager, supervisor and employee has the authority to take action to prevent mishaps.

It takes positive and genuine effort to assure a safe work environment. The alternative is wasted money and wasted time due to occupational injuries and illnesses and their associated pain and suffering.

Our expectations are that everyone will:

- Do the right thing the first time.
- Seek to integrate safety into all tasks.
- Avoid taking short cuts.
- Take time to assure a safe workplace.
- Have a safe and healthy work experience here at Fresno Westside Mosquito Abatement District.

Please join me in striving to achieve our ultimate goal of an injury-free workplace.

Elizabeth Ann Cline

District Manager

April 14, 2015

Date first Adopted

Fresno Westside Mosquito Abatement District

INJURY AND ILLNESS PREVENTION PROGRAM

Responsibilities

1. District Manager

The District Manager is responsible for overseeing how the IIPP is implemented.

Duties include, but are not limited to:

- a. Ensuring all Managers/Supervisors actively support the IIPP.
- b. Allocating the funding necessary to maintain an effective and compliant safety program.

2. Managers/Supervisors

Managers and supervisors have the responsibility of providing a safe place to work including facilities, equipment, standards and procedures, adequate supervision and recognition for a job done properly. They are responsible for training all of their employees to perform their jobs properly and safely. They teach, demonstrate, observe and enforce compliance with established safety standards.

3. IIPP Administrator

The IIPP Administrator has the responsibility for the implementation, maintenance, and update of this program.

4. Employees

Employees have the responsibility of performing their tasks properly and safely. They are to assure themselves that they know how to do the job properly, and ask for additional training or assistance when they feel there is a gap in their ability, knowledge, or training. They should never undertake any task, job, or operation unless they are able to perform it safely.

Compliance

1. Management Responsibility

Management is responsible for ensuring that organizational safety and health policies are clearly communicated and understood by employees. Managers and supervisors are expected to enforce

the rules fairly and uniformly.

2. Employee Responsibility

All employees are responsible for using safe work practices, for following directives, policies and procedures, and for assisting in maintaining a safe work environment.

3. Performance Evaluations

- a. As part of employees' regular performance reviews, they are evaluated on their compliance with safe work practices.
- b. As part of supervisor and manager regular performance evaluations, they are evaluated on what they have done to ensure a safe workplace for their respective employees. They are also evaluated on their positive or negative loss results.

4. Employee Recognition

Employees, supervisors, and managers who make a significant contribution to the maintenance of a safe workplace, as determined by their supervisors, receive written acknowledgment that is maintained in the employees' personnel files.

5. Employee Training

Employees who are unaware of correct safety and health procedures are trained or retrained.

6. Employee Correction

Employees who fail to follow safe work practices and/or procedures, or who violate organizational rules or directives, are subject to disciplinary action, up to and including termination in accordance with the organization's personnel-related policies and procedures

Managers and supervisors correct employees for safety violations in a manner considered appropriate by organizational management:

- a. First Offense - Employees are given verbal counseling.
- b. Second Offense - Employees are given a written warning. The documentation outlines the nature of the offense, what action the employees must take to correct the problem, and warns the employees that another violation will result in suspension.

- c. Third Offense - Employees are given a one working-day suspension without pay for the purpose of considering whether they truly want to change their behavior and be part of the organization:
 - 1) If they return and want to change their behavior and be part of the organization, employees complete action plans for correcting their behavior and working with the organization within a positive safety culture.
 - 2) If they return, but do not want to change their behavior, employees **are encouraged** to voluntarily submit their resignations since they do not want to be part of the organization.
 - 3) If employees refuse to do either 1) or 2), their employment is terminated.
- d. Termination - When an employee is terminated, specific and documented communication as outlined above must have occurred. The employee is not subject to rehire.

Notwithstanding the above, the organization reserves the right to correct unwanted behavior in any fashion it deems appropriate, including the right to terminate an employee immediately for a safety violation.

Communication

1. Two-Way Communication

Management recognizes that open, two-way communication between management and staff on health and safety issues is essential to an injury-free, productive workplace.

2. The Organization's System of Communication

The following system of communication is designed to facilitate a continuous flow of safety and health information between management and staff in a form that is readily understandable.

- a. An orientation program is given to all new employees and includes a review of the *Injury & Illness Prevention Program* and a discussion of policy and procedures that the employee is expected to follow. The program is documented on the *New Employee Safety Orientation Checklist*.
- b. The organization has safety meetings where safety is freely and openly discussed by all present. Such meetings are held monthly and all employees are expected to attend and are encouraged to participate in discussion.
- c. From time to time, written safety notifications are provided directly to individual

employees or are posted on organization bulletin boards.

- d. Other methods of communicating pertinent to health and safety information are used as they are identified.

3. Safety Suggestions and Hazard Reporting

- a. All employees are encouraged to inform their supervisors, or other management personnel of any matter, which they perceive to be a workplace hazard, or a potential workplace hazard. They are also encouraged to report suggestions for safety improvement.

This reporting can be oral, but preferably in writing. When done in writing, the notification may be given directly to the Supervisor, the IIPP Administrator or other management personnel.

- b. If an employee wishes to report anonymously, a hazard, safety suggestion, or other safety problem he or she can complete an *Employee Safety Suggestion Form* not filling in their name.
- c. *No employee shall be retaliated against for reporting hazards or potential hazards, or for making suggestions related to safety.*

- d. Management reviews all suggestions and hazard reports.
- e. If employees provide their names in regards to the notification, they are informed of what is being done within 5 working days of receipt, and receive updates as applicable.
- f. The resolution is communicated to employees in accordance with paragraph 2 under the subject of *Communications*.

Hazard Identification & Evaluation

Inspection of the workplace is our primary tool used to identify unsafe conditions and practices. While we encourage all employees to identify and correct hazards and poor safety practices continuously, certain situations require formal evaluation and documentation.

1. Safety Inspections

Documented internal safety inspections are conducted on a monthly basis. Safety inspections are conducted for all office areas at least annually. Hazards found are corrected on the spot or recommendations are submitted for future corrections. Inspections are documented on the *FWMAD Safety Inspection Form*.

The designated Safety Officer conducts the monthly tour.

2. Additional Inspections

Inspections are also conducted in accordance with Cal-OSHA requirements:

- a. Whenever new substances, processes, procedures or equipment present a new safety or health hazard.
- b. Whenever management/supervision become aware of a new or previously unrecognized hazard, either independently or by receipt of information from an employee.
- c. Whenever it is appropriate to conduct an unannounced inspection.

Injury/Illness Investigation

1. Investigation

All accidents that result in injury or property damage, however slight, including “near misses” or “near hits” are investigated immediately to determine the primary and

contributing causes. This information is documented on the *FWMAD Investigation Form* and analyzed to assist in obtaining corrective actions to prevent similar accidents from occurring in the future. The responsibility to see that this investigation is performed rests with the IIPP Administrator. Where an accident involves potential employee misconduct or serious negligence, the employee may, at the discretion of the District Manager, be placed on administrative leave while the investigation is conducted

2. Reporting

All facts, findings, and recommendations are documented on an accident investigation report. Management reviews accident investigation reports with a view towards determining adequacy of corrective action.

3. Reporting of Serious Injury, Illness or Death to CAL/OSHA

It is the responsibility of the IIPP Administrator to ensure that any work-related incident resulting in serious injury (requiring inpatient treatment at a hospital for 24 or more hours, dismemberment or permanent disfigurement), illness, or death is reported to the nearest District Office of the Division of Occupational Safety and Health no later than eight hours after the incident occurs. This requirement may be met by calling the local office or by e-mail.

Correction of Hazards

When a hazard exists it is corrected on a timely basis based on the severity of the hazard.

If imminent danger exists to any employees, management and supervision remove these employees from the danger at once, and personnel who are provided with the necessary safeguards correct the hazard. Documentation of hazard corrections is completed on the appropriate form in which the hazard was initially identified.

Training

1. Orientation - New Employees

The initial orientation on general safety is conducted as soon as practical following employment of new personnel. The orientation is documented on the Employee Training Checklist. This orientation includes:

- a. Review of the Fresno Westside Mosquito Abatement District:

- Injury & Illness Prevention Program
- Hazard Communication Program
- Personal Protective Equipment Requirements
- Fire Prevention Plan
- General Code of Safe Practices
- Occupational Injury & Illness Reporting Requirements
- Water Safety Program
- Protection from Wildfire Smoke

b. Overview of how to prevent:

- Overexertion
- Strains and sprains
- Slips, trips and falls
- Cuts and lacerations
- Electrical shock
- Driving accidents
- Safe Handling of Pesticides
- MSDS/SDS and Pesticide Label Training
- Other occupational injuries or illnesses, as identified.

c. At a minimum, all new hires are given a copy of the organization's *Injury & Illness Prevention Program* and the *General Code of Safe Practices*. New employees sign and date their receipt of this information.

2. Initial On-The-Job Training

When an employee first starts to work, the Training Officer and/or the Superintendent of Operations trains the employee in all aspects of safety for the purpose of educating the new employee on the hazards of the work environment and the safety procedures that are required to be used to mitigate those hazards.

This training is done by using the *Safety Orientation Checklist* which is signed and dated by the trainer and the employee when the training is completed, and then becomes a permanent part of the employee's personnel file.

3. Specific Organization-Wide Training

a. Pesticide Use and Safety

All employees who apply pesticide on behalf of the District are given at least annually, training on the safe and effective use of pesticides. This training is

documented on the *Annual Pesticide Label and Safety Training Form*.

b. Water Safety Program

All employees who operate around bodies of water are given at least annually, training on safe operating procedures around water as well as techniques for assisting another employee during a water-related emergency.

c. Fire Prevention Plan

All employees are given at least annually, training on the safe practices to prevent the occurrence of fires in the workplace as well as safe operating procedures to be followed in the event a fire occurs.

d. Respiratory Protection Plan

All employees who apply pesticide on behalf of the District are given at least annually, training on the maintenance, operation, and limitations of respirators. Respirators issued by the District are checked for proper fit and function and new equipment is issued if necessary.

e. Workplace Violence Prevention/Safety Program

All employees are given at least annual training in the prevention of incidents of workplace violence and general workplace security procedures.

f. Heat Illness Prevention Program

All field employees are trained, at least annually, on the signs and symptoms of heat illness and its preventions. Employees are encouraged to drink sufficient fluids and take breaks in their air-conditioned vehicles when necessary.

g. Employee Protection from Wildfire Smoke Program

All field employees and those likely to have to work outside during fire season (May-October) are trained, at least annually, on identifying hazards from wildfire smoke and taking the appropriate protective measures including voluntary respirator use, frequent breaks, and working from enclosed areas with filtered air whenever possible.

4. Retraining

Reasons for retraining include change of job assignment, change of operations or

materials, observation of poor work habits, or update of training methods. The Training Officer and/or the Superintendent of Operations perform retraining:

- g. When an existing employee changes job functions.
- b. On at least an annual basis as a refresher program.

Such training includes a review of those topics covered in the new employee orientation, other general workplace safety issues, job-specific hazards and/or hazardous materials, as applicable. The training is documented on the *Safety Program and Plan Training form*.

5. Program Review

- a. The Training Officer and the IIPP Administrator:
 - 1) Determine safety-training needs.
 - 2) Implement new training programs.
 - 3) Evaluate the effectiveness of these programs.
- b. In addition, training is provided whenever:
 - 1) New substances, processes, procedures or equipment pose a new hazard and there is a lack of skill or knowledge to deal with the situation.
 - 2) Management, supervision, the IIPP Administrator become aware of a previously unrecognized hazard and there is a lack of skill or knowledge to deal with the hazard.

September 16, 2020



PRESIDENTIAL MEMORANDA

Memorandum on Deferring Payroll Tax Obligations in Light of the Ongoing COVID-19 Disaster

BUDGET & SPENDING

Issued on: August 8, 2020



MEMORANDUM FOR THE SECRETARY OF THE TREASURY

SUBJECT: Deferring Payroll Tax Obligations in Light of the Ongoing COVID-19 Disaster

By the authority vested in me as President by the Constitution and the laws of the United States of America, it is hereby ordered as follows:

Section 1. Policy. The 2019 novel coronavirus (COVID-19) that originated in the People's Republic of China has caused significant, sudden, and unexpected disruptions to the American economy. On March 13, 2020, I determined that the COVID-19 pandemic is of sufficient severity and magnitude to warrant an emergency declaration under section 501(b) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121-5207, and that is still the case today. American workers have been particularly hard hit by this ongoing disaster. While the Department of the Treasury has already undertaken historic efforts to alleviate the hardships of our citizens, it is clear that further temporary relief is necessary to support working Americans during these challenging times. To that end, today I am directing the Secretary of the Treasury to use his authority to defer certain payroll tax obligations with respect to the American workers most in need. This modest, targeted action will put money directly in the pockets of American workers and generate additional incentives for work and employment, right when the money is needed most.

Sec. 2. Deferring Certain Payroll Tax Obligations. The Secretary of the Treasury is hereby directed to use his authority pursuant to 26 U.S.C. 7508A to defer the withholding, deposit, and payment of the tax imposed by 26 U.S.C. 3101(a), and so much of the tax imposed by 26 U.S.C. 3201 as is attributable to the rate in effect under 26

U.S.C. 3101(a), on wages or compensation, as applicable, paid during the period of September 1, 2020, through December 31, 2020, subject to the following conditions:

(a) The deferral shall be made available with respect to any employee the amount of whose wages or compensation, as applicable, payable during any bi-weekly pay period generally is less than \$4,000, calculated on a pre-tax basis, or the equivalent amount with respect to other pay periods.

(b) Amounts deferred pursuant to the implementation of this memorandum shall be deferred without any penalties, interest, additional amount, or addition to the tax.

Sec. 3. Authorizing Guidance. The Secretary of the Treasury shall issue guidance to implement this memorandum.

Sec. 4. Tax Forgiveness. The Secretary of the Treasury shall explore avenues, including legislation, to eliminate the obligation to pay the taxes deferred pursuant to the implementation of this memorandum.

Sec. 5. General Provisions. (a) Nothing in this memorandum shall be construed to impair or otherwise affect:

(i) the authority granted by law to an executive department or agency, or the head thereof; or

(ii) the functions of the Director of the Office of Management and Budget relating to budgetary, administrative, or legislative proposals.

(b) This memorandum shall be implemented consistent with applicable law and subject to the availability of appropriations.

(c) This memorandum is not intended to, and does not, create any right or benefit, substantive or procedural, enforceable at law or in equity by any party against the United States, its departments, agencies, or entities, its officers, employees, or agents, or any other person.

(d) You are authorized and directed to publish this memorandum in the Federal Register.

DONALD J. TRUMP