

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

Join Zoom Meeting

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Meeting ID: 898 5128 1257

Passcode: 554028

Dial by your location

+1 669 900 9128 US (San Jose)

**May 20, 2021  
12:45 p.m.**

**AGENDA**

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PLEDGE OF ALLEGIANCE**

**4. GENERAL CONSENT ITEMS**

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

**5. PUBLIC COMMENT**

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

**6. APPROVAL OF ADDITIONAL ITEMS 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  
The Manager will present an oral report of all meetings attended since the last board meeting.

- c) **UPCOMING MEETINGS**  
The Manager will inform the Board of upcoming meetings. Decisions may be made regarding attendance by staff and/or trustees at these meetings.

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

- a) **DISCUSSION OF THE 2021-22 SALARIES**  
The Manager will present a proposed salary schedule and supporting documentation to the Board for their discussion and review.

- b) **DISCUSSION OF THE 2021-22 BUDGET**  
The Manager will present a preliminary draft budget (including the proposed salary schedule) and supporting documentation to the Board for their discussion and review.

- c) **MOSQUITO & DISEASE CONTROL ASSESSMENT:  
ENGINEER'S REPORT**  
The Board will review the Engineer's Report on the renewal of our benefit assessment to continue and enhance mosquito and disease control on the Westside of Fresno County. Following review of the report, the Board will consider approval of a Resolution preliminarily approving the engineer's report and providing for notice of the public hearing for the District's 2021-22 benefit assessment.  
**RESOLUTION #285**

- d) **PROPOSITION 4 SPENDING LIMITATIONS**  
The Board will review the calculations for the annual Proposition 4 spending limitation. Following review, the Board will consider approval of a Resolution declaring the 2021-22 spending limitation under Proposition 4.  
**RESOLUTION #286**

- e) **4TH AMENDMENT TO PURCHASE & SALE AGREEMENT**

## & JOINT ESCROW INSTRUCTIONS

The Board will review proposed revisions of this agreement.

f) **MENDOTA WILDLIFE AREA: DECLARATION OF CONTINUED NUISANCE**

Pursuant to the California Health and Safety Code section 2064, the Board will consider a declaration of ongoing nuisance abatement for the CDFW MWA based on recurring mosquito production and proposed water management for the current year.

g) **AUTHORIZED SIGNERS FOR WESTAMERICA ACCOUNT**

The Board will consider authorizing the following individuals to sign on the District's checking account (revolving account), effective immediately:

Trustees: Bob Felker, Leo Capuchino, Rene Ram, Mark Fickett, Frank Williams, Eric Fontana.

Staff: Conlin Reis

h) **DISTRICT CONSOLIDATION FEASIBILITY ANALYSIS**

The manager will present the district consolidation feasibility analysis from 2019 for discussion and guidance.

## 9. TRUSTEE ISSUES

a) **TRUSTEE REPORTS AND QUESTIONS**

The Trustees will report on mosquito conditions and public opinion in their respective areas. Any questions or problems will be presented to staff.

## 10. REQUEST FOR FUTURE AGENDA ITEMS -

The Board President will entertain suggestions for future agenda items.

## 11. ADJOURNMENT

The next regular meeting of the Board will be held on **June 10, 2021**.

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

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

MINUTES: Board Meeting -----April 8, 2021  
Online Meeting-----Firebaugh, California  
TRUSTEES PRESENT: Capuchino (Remote), Felker, Fickett, Williams, Fontana  
TRUSTEES ABSENT: Ram  
OTHERS PRESENT: Conlin Reis, Dist. Manager

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

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

MOTION: Trustee Felker                      SECOND: Trustee Fickett

There was no public comment.

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

The Manager reported that he had not attended any meetings in the past month and that most meetings were cancelled for the immediate future. The Manager reported that live meetings are expected to resume in Fall of this year.

The Consolidation Feasibility Report was pushed to the May Regular Board Meeting.

\* The Manager presented the 2021-22 Salaries packet. The Board discussed the current salary ranges and potential Cost of Living increases. It was the consensus of the Board to wait until the May meeting to make a determination based on the March CPI.

\* The Manager presented the 2021-22 Budget packet (including the draft preliminary budget). After discussion, a motion was made, seconded and, passed unanimously to approve the budget as presented. No action was taken at this time.

\* The Board discussed the rate of the Benefit Assessment for the 2021-22 Fiscal Year. The Board reviewed the funding history and expected capital expenditures over the next few years. After much discussion, a motion was made, seconded and, passed unanimously to increase the Benefit Assessment by 2% to match an expected rise in general expenses.

MOTION: Trustee Felker      SECOND: Trustee Fickett

\* A motion was made, seconded and, passed unanimously to approve the renewal of the aircraft insurance.

MOTION: Trustee Fickett                      SECOND: Trustee Felker

\* A motion was made, seconded and, passed unanimously to approve the addition of COVID-19 Protection Plan and addition to the IIPP.

MOTION: Trustee Fickett                      SECOND: Trustee Williams

There being no further business, the meeting was adjourned at 3:01 p.m. The next regular meeting of the Board will be held on May 13, 2021.

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Chairman

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Secretary

**Fresno Westside Mosquito Abatement District**  
**Checks for Ratification**  
**April 16 through May 18, 2021**

Date	Num	Name	Memo	Amount
<b>Apr 16 - May 18, 21</b>				
04/16/2021		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
04/29/2021		QuickBooks Payroll Service	Created by Payroll Service on 04/22/2021	-13,998.76
04/30/2021		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
04/29/2021		QuickBooks Payroll Service	Created by Direct Deposit Service on 04/27...	-1.75
05/06/2021		Pacific Gas & Electric Co.	Utilities	-1,366.77
05/13/2021		QuickBooks Payroll Service	Created by Payroll Service on 05/07/2021	-14,091.09
05/14/2021		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
05/13/2021		QuickBooks Payroll Service	Created by Direct Deposit Service on 05/12...	-1.75
04/30/2021	E-Pay	VOYA Institutional Trust Co.	Def Comp	-350.00
04/30/2021	E-Pay	FRESNO WESTSIDE M.A.D.	FIT, MED, OASDI	-5,971.98
04/30/2021	E-Pay	FRESNO WESTSIDE M.A.D.	CA State Tax	-544.37
04/30/2021	E-Pay	Calpers 457	Def Comp	-3,400.00
04/30/2021	E-Pay	FRESNO WESTSIDE M.A.D.	4649627650	-6,793.61
04/30/2021	E-Pay	FRESNO WESTSIDE M.A.D.	4649627650	-1,942.04
05/14/2021	E-Pay	FRESNO WESTSIDE M.A.D.	FIT, OASDI, MED	-6,192.42
05/14/2021	E-Pay	FRESNO WESTSIDE M.A.D.	CA State Tax	-544.37
05/14/2021	E-Pay	VOYA Institutional Trust Co.	Def Comp	-350.00
04/30/2021	DD1728	Diedrich, Matt	Direct Deposit	0.00
04/30/2021	DD1729	Quigley, Robert	Direct Deposit	0.00
04/30/2021	DD1730	Ramos, Edward	Direct Deposit	0.00
04/30/2021	DD1731	Reis, Conlin	Direct Deposit	0.00
04/30/2021	DD1732	Rowan, Chance D	Direct Deposit	0.00
04/30/2021	DD1733	Verdugo, Alfredo J	Direct Deposit	0.00
04/30/2021	DD1734	Young, Brenda D	Direct Deposit	0.00
05/14/2021	DD1735	Fickett, Mark	Direct Deposit	0.00
05/14/2021	DD1736	Diedrich, Matt	Direct Deposit	0.00
05/14/2021	DD1737	Quigley, Robert	Direct Deposit	0.00
05/14/2021	DD1738	Ramos, Edward	Direct Deposit	0.00
05/14/2021	DD1739	Reis, Conlin	Direct Deposit	0.00
05/14/2021	DD1740	Rowan, Chance D	Direct Deposit	0.00
05/14/2021	DD1741	Verdugo, Alfredo J	Direct Deposit	0.00
05/14/2021	DD1742	Young, Brenda D	Direct Deposit	0.00
04/30/2021	8636	ASI Administrative Solutions	Admin_April	-292.50
04/30/2021	8637	ASI Administrative Solutions	Claims	-294.01
04/30/2021	8638	Burns, Richard	Pay Period 04/16/2021 - 04/30/2021	-1,728.81
04/30/2021	8639	Chapman, Brian	Pay Period 04/16/2021 - 04/30/2021	-1,545.26
04/30/2021	8640	Howard, Robert C.	Pay Period 04/16/2021 - 04/30/2021	-1,183.26
05/14/2021	8641	Agri-Turf Distributing, LLC	Alligare Glyphosate 4 Plus (5) gallons	-120.82
05/14/2021	8642	ASI Administrative Solutions	Claims	-412.55
05/14/2021	8643	AT&T - CALNET	Office Phones	-83.70
05/14/2021	8644	Guthrie Petroleum	565 gallons gas	-1,975.25
05/14/2021	8645	Madera County MVCD	BVA Oil - 612.36 gals	-4,543.71
05/14/2021	8646	TDC Aero Logistics Inc.	Aircraft Services	-1,965.00
05/14/2021	8647	Vector-Borne Disease Account	(9) Recertifications	-1,359.00
05/14/2021	8648	Capuchino, S. Leo	Trustee in-lieu_April	-92.35
05/14/2021	8649	Felker, Robert	Trustee in-lieu_April	-92.35
05/14/2021	8650	Fontana, Eric	Trustee in-lieu_April	-92.35
05/14/2021	8651	Williams, Frank	Trustee in-lieu_April	-92.35
05/14/2021	8652	Burns, Richard	Pay Period 05/01/2021 - 05/15/2021	-1,728.80
05/14/2021	8653	Chapman, Brian	Pay Period 05/01/2021 - 05/15/2021	-1,545.25
05/14/2021	8654	Howard, Robert C.	Pay Period 05/01/2021 - 05/15/2021	-1,075.69
05/14/2021	8655	Magallanes, Armando JR	Pay Period 05/01/2021 - 05/15/2021	-975.96
05/01/2021	283048	Blue Shield of California	Health Ins. Premium - May_2021	-4,857.33
05/01/2021	283049	Mutual of Omaha	Life Insurance - May	-211.35

05/13/21

**Fresno Westside Mosquito Abatement District**  
**Checks for Ratification**  
April 16 through May 18, 2021

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<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
05/18/2021	288570	US Bank Corporate Payment Systems	CalCard Payment	-25,155.27
05/18/2021	288571	FRESNO WESTSIDE M.A.D.	Replenish revolving account	-82,000.00
05/18/2021	288571	FRESNO WESTSIDE M.A.D.	Replenish revolving account	82,000.00
<b>Apr 16 - May 18, 21</b>				<b>-108,471.83</b>

**Fresno Westside Mosquito Abatement District**  
**Checks for Approval**  
**May 20 - 28, 2021**

<b>Date</b>	<b>Num</b>	<b>Name</b>	<b>Memo</b>	<b>Amount</b>
<b>May 20 - 28, 21</b>				
05/27/2021		QuickBooks Payroll Service	Created by Payroll Service on 05/19/2021	-13,998.74
05/28/2021	E-Pay	VOYA Institutional Trust Co.	Def Comp	-350.00
05/28/2021	E-Pay	FRESNO WESTSIDE M.A.D.	CA State Tax	-544.37
05/28/2021	E-Pay	FRESNO WESTSIDE M.A.D.	FIT, MED, OASDI	-6,149.90
05/28/2021	E-Pay	Calpers 457	Def Comp	-3,400.00
05/28/2021	E-Pay	FRESNO WESTSIDE M.A.D.	CalPERS Classic	-6,793.61
05/28/2021	E-Pay	FRESNO WESTSIDE M.A.D.	CalPERS PEPPRA	-1,942.04
05/28/2021	DD1743	Diedrich, Matt	Direct Deposit	0.00
05/28/2021	DD1744	Quigley, Robert	Direct Deposit	0.00
05/28/2021	DD1745	Ramos, Edward	Direct Deposit	0.00
05/28/2021	DD1746	Reis, Conlin	Direct Deposit	0.00
05/28/2021	DD1747	Rowan, Chance D	Direct Deposit	0.00
05/28/2021	DD1748	Verdugo, Alfredo J	Direct Deposit	0.00
05/28/2021	DD1749	Young, Brenda D	Direct Deposit	0.00
05/20/2021	8656	ASI Administrative Solutions	Admin_May	-292.50
05/20/2021	8657	Central Cal Services, Inc.	repairs to gasoline pump	-291.30
05/20/2021	8658	Guthrie Petroleum	640 gallons gas	-2,303.34
05/28/2021	8659	Burns, Richard		-1,728.81
05/28/2021	8660	Chapman, Brian		-1,545.26
05/28/2021	8661	Howard, Robert C.		-1,183.26
05/28/2021	8662	Magallanes, Armando JR		-1,073.54
<b>May 20 - 28, 21</b>				<b>-41,596.67</b>



**Fresno Westside Mosquito Abatement District**

**Profit & Loss**

April 2021

05/19/21

Accrual Basis

	Apr 21	Apr 20
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Interest	656.93	633.54
Other Charge	406.00	0.00
Taxes - Benefit Assessment	252,680.04	250,411.10
Taxes - Property	385,546.27	381,600.64
<b>Total Income</b>	<b>639,289.24</b>	<b>632,645.28</b>
<b>Gross Profit</b>	<b>639,289.24</b>	<b>632,645.28</b>
<b>Expense</b>		
5010 Salaries & Wages	55,075.89	53,120.91
5020 OASDI, Retirement		
5021 OASDI	4,214.30	4,062.62
5022 CalPERS Normal	5,144.11	4,573.54
<b>Total 5020 OASDI, Retirement</b>	<b>9,358.41</b>	<b>8,636.16</b>
5030 Gr. Ins., Unemp.		
5032 Unemp.	158.88	0.00
5033 Health Insurance Premiums	4,498.08	0.00
5035 Health Insurance Claims	999.06	0.00
5036 Life/Dental/Vision Ins.	83.25	0.00
5030 Gr. Ins., Unemp. - Other	0.00	6,717.03
<b>Total 5030 Gr. Ins., Unemp.</b>	<b>5,739.27</b>	<b>6,717.03</b>
5040 Insecticide	4,664.53	0.00
5050 Clothing	249.93	366.57
5060 Communications	95.70	1,334.66
5090 Household	68.96	0.00
5120 Equipment Maintenance		
5121 Gas & Oil	2,261.06	0.00
5122 Parts, Repairs	504.77	519.77
5123 Shop Expense	87.16	16.55
5124 Gas & Oil - Aircraft	1,923.60	0.00
5125 Parts & Repairs, Aircraft	0.00	422.65
<b>Total 5120 Equipment Maintenance</b>	<b>4,776.59</b>	<b>958.97</b>
5130 Bldg and Grounds Maint.	291.30	286.64
5140 Lab Expenses	0.00	23.84
5170 Office Expense	59.00	47.00
5230 District Special Expense		
5231 Miscellaneous	1,359.00	1,225.00
5232 Field Expenses	5.56	97.10
5234 Surveillance	857.46	500.03
5236 Aerial Management	1,965.00	200.00
5237 Digital Field Data License	2,365.48	3,200.00
<b>Total 5230 District Special Expense</b>	<b>6,552.50</b>	<b>5,222.13</b>
5250 Transportation		
5251 Trustees	500.00	500.00

Fresno Westside Mosquito Abatement District

Profit & Loss

April 2021

05/19/21

Accrual Basis

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	<u>Apr 21</u>	<u>Apr 20</u>
5252 Travel Expenses	725.00	0.00
Total 5250 Transportation	1,225.00	500.00
5260 Utilities	2,597.14	952.19
5390 Long Term Debt	66,228.07	66,228.07
Payroll Expenses	3.50	3.50
Total Expense	<u>156,985.79</u>	<u>144,397.67</u>
Net Ordinary Income	<u>482,303.45</u>	<u>488,247.61</u>
Net Income	<u><u>482,303.45</u></u>	<u><u>488,247.61</u></u>

**Fresno Westside Mosquito Abatement District**  
**Budget Comparison by Account**  
July 2020 through April 2021

	Jul '20 - Apr 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>District Deposits</b>				
Retiree's	0.00	0.00	0.00	0.0%
District Deposits - Other	1,861.02	2,700.00	-838.98	68.9%
<b>Total District Deposits</b>	1,861.02	2,700.00	-838.98	68.9%
Interest	19,787.43	18,000.00	1,787.43	109.9%
Other Charge	53,834.07	47,500.00	6,334.07	113.3%
Taxes - Benefit Assessment	532,374.88	556,701.00	-24,326.12	95.6%
Taxes - Property	926,888.07	927,170.00	-281.93	100.0%
<b>Total Income</b>	1,534,745.47	1,552,071.00	-17,325.53	98.9%
<b>Gross Profit</b>	1,534,745.47	1,552,071.00	-17,325.53	98.9%
<b>Expense</b>				
5010 Salaries & Wages	545,194.75	664,318.00	-119,123.25	82.1%
5020 OASDI, Retirement				
5021 OASDI	41,566.69	50,820.00	-9,253.31	81.8%
5022 CalPERS Normal	51,441.10	61,649.00	-10,207.90	83.4%
5023 Unfunded Accrued Liability	24,801.00	25,655.00	-854.00	96.7%
<b>Total 5020 OASDI, Retirement</b>	117,808.79	138,124.00	-20,315.21	85.3%
5030 Gr. Ins., Unemp.				
5031 Retiree's Insurance	0.00	0.00	0.00	0.0%
5032 Unemp.	4,392.33	4,774.00	-381.67	92.0%
5033 Health Insurance Premiums	44,925.65	57,000.00	-12,074.35	78.8%
5034 Health Insurance Admin.	2,647.50	3,390.00	-742.50	78.1%
5035 Health Insurance Claims	7,159.13	22,300.00	-15,140.87	32.1%
5036 Life/Dental/Vision Ins.	2,788.26	4,872.00	-2,083.74	57.2%
5030 Gr. Ins., Unemp. - Other	279.36			
<b>Total 5030 Gr. Ins., Unemp.</b>	62,192.23	92,336.00	-30,143.77	67.4%
5040 Insecticide	58,406.61	100,000.00	-41,593.39	58.4%
5050 Clothing	2,731.27	3,350.00	-618.73	81.5%
5060 Communications	5,517.22	4,750.00	767.22	116.2%
5090 Household	364.67	500.00	-135.33	72.9%
5100 Insurance				
5101 General, Liability, Auto	45,334.77	41,000.00	4,334.77	110.6%
5102 Aircraft	11,171.00	10,200.00	971.00	109.5%
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%
<b>Total 5100 Insurance</b>	76,325.22	73,700.00	2,625.22	103.6%
5120 Equipment Maintenance				
5121 Gas & Oil	14,048.56	22,000.00	-7,951.44	63.9%
5122 Parts, Repairs	5,945.16	6,500.00	-554.84	91.5%
5123 Shop Expense	338.48	300.00	38.48	112.8%
5124 Gas & Oil - Aircraft	4,157.51	7,885.00	-3,727.49	52.7%

**Fresno Westside Mosquito Abatement District**  
**Budget Comparison by Account**  
July 2020 through April 2021

	Jul '20 - Apr 21	Budget	\$ Over Budget	% of Budget
5125 Parts & Repairs, Aircraft	16,462.28	9,000.00	7,462.28	182.9%
<b>Total 5120 Equipment Maintenance</b>	40,951.99	45,685.00	-4,733.01	89.6%
5130 Bldg and Grounds Maint.	1,806.94	4,000.00	-2,193.06	45.2%
5140 Lab Expenses	28.06	1,000.00	-971.94	2.8%
5150 Membership and Dues	14,993.03	17,000.00	-2,006.97	88.2%
5170 Office Expense	796.57	2,249.00	-1,452.43	35.4%
5180 Professional Services	20,356.34	19,500.00	856.34	104.4%
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	4,116.30	5,550.00	-1,433.70	74.2%
5232 Field Expenses	181.54	2,500.00	-2,318.46	7.3%
5233 Research	0.00	1,500.00	-1,500.00	0.0%
5234 Surveillance	17,800.91	20,000.00	-2,199.09	89.0%
5235 Public Education	453.09	2,500.00	-2,046.91	18.1%
5236 Aerial Management	16,890.00	19,800.00	-2,910.00	85.3%
5237 Digital Field Data License	5,765.48	5,950.00	-184.52	96.9%
<b>Total 5230 District Special Expense</b>	45,207.32	57,800.00	-12,592.68	78.2%
5250 Transportation				
5251 Trustees	4,400.00	8,000.00	-3,600.00	55.0%
5252 Travel Expenses	1,957.00	15,400.00	-13,443.00	12.7%
<b>Total 5250 Transportation</b>	6,357.00	23,400.00	-17,043.00	27.2%
5260 Utilities	12,346.50	13,500.00	-1,153.50	91.5%
5340 Fees & Assessments	92.44	3,500.00	-3,407.56	2.6%
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%
<b>Total 5370 Capital Outlay</b>	0.00	55,000.00	-55,000.00	0.0%
5390 Long Term Debt	132,456.14	132,457.00	-0.86	100.0%
Payroll Expenses	35.00			
<b>Total Expense</b>	1,143,968.09	1,458,469.00	-314,500.91	78.4%
<b>Net Ordinary Income</b>	390,777.38	93,602.00	297,175.38	417.5%
<b>Net Income</b>	<b>390,777.38</b>	<b>93,602.00</b>	<b>297,175.38</b>	<b>417.5%</b>

**Fresno Westside Mosquito Abatement District**  
**Year to Date Comparison**  
**July 2020 through April 2021**

	Jul '20 - Apr 21	Jul '19 - Apr 20	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>District Deposits</b>				
Retiree's	0.00	489.02	-489.02	-100.0%
District Deposits - Other	1,861.02	5,489.52	-3,628.50	-66.1%
<b>Total District Deposits</b>	1,861.02	5,978.54	-4,117.52	-68.9%
Interest	19,787.43	21,146.94	-1,359.51	-6.4%
Other Charge	53,834.07	47,427.34	6,406.73	13.5%
Taxes - Benefit Assessment	532,374.88	526,861.57	5,513.31	1.1%
Taxes - Property	926,888.07	887,488.87	39,399.20	4.4%
<b>Total Income</b>	1,534,745.47	1,488,903.26	45,842.21	3.1%
<b>Gross Profit</b>	1,534,745.47	1,488,903.26	45,842.21	3.1%
<b>Expense</b>				
5010 Salaries & Wages	545,194.75	528,488.90	16,705.85	3.2%
5020 OASDI, Retirement				
5021 OASDI	41,566.69	40,393.75	1,172.94	2.9%
5022 CalPERS Normal	51,441.10	45,654.09	5,787.01	12.7%
5023 Unfunded Accrued Liability	24,801.00	17,619.00	7,182.00	40.8%
<b>Total 5020 OASDI, Retirement</b>	117,808.79	103,666.84	14,141.95	13.6%
5030 Gr. Ins., Unemp.				
5032 Unemp.	4,392.33	0.00	4,392.33	100.0%
5033 Health Insurance Premiums	44,925.65	0.00	44,925.65	100.0%
5034 Health Insurance Admin.	2,647.50	0.00	2,647.50	100.0%
5035 Health Insurance Claims	7,159.13	0.00	7,159.13	100.0%
5036 Life/Dental/Vision Ins.	2,788.26	0.00	2,788.26	100.0%
5030 Gr. Ins., Unemp. - Other	279.36	74,386.52	-74,107.16	-99.6%
<b>Total 5030 Gr. Ins., Unemp.</b>	62,192.23	74,386.52	-12,194.29	-16.4%
5040 Insecticide	58,406.61	59,395.02	-988.41	-1.7%
5050 Clothing	2,731.27	2,554.82	176.45	6.9%
5060 Communications	5,517.22	4,464.72	1,052.50	23.6%
5090 Household	364.67	321.56	43.11	13.4%
5100 Insurance				
5101 General, Liability, Auto	45,334.77	33,777.92	11,556.85	34.2%
5102 Aircraft	11,171.00	-289.00	11,460.00	3,965.4%
5103 Compensation	19,819.45	21,005.94	-1,186.49	-5.7%
<b>Total 5100 Insurance</b>	76,325.22	54,494.86	21,830.36	40.1%
5120 Equipment Maintenance				
5121 Gas & Oil	14,048.56	14,356.78	-308.22	-2.2%
5122 Parts, Repairs	5,945.16	6,031.38	-86.22	-1.4%
5123 Shop Expense	338.48	156.11	182.37	116.8%
5124 Gas & Oil - Aircraft	4,157.51	4,236.50	-78.99	-1.9%
5125 Parts & Repairs, Aircraft	16,462.28	5,236.65	11,225.63	214.4%

**Fresno Westside Mosquito Abatement District**  
**Year to Date Comparison**  
**July 2020 through April 2021**

	Jul '20 - Apr 21	Jul '19 - Apr 20	\$ Change	% Change
<b>Total 5120 Equipment Maintenance</b>	40,951.99	30,017.42	10,934.57	36.4%
5130 Bldg and Grounds Maint.	1,806.94	4,038.69	-2,231.75	-55.3%
5140 Lab Expenses	28.06	23.84	4.22	17.7%
5150 Membership and Dues	14,993.03	15,405.00	-411.97	-2.7%
5170 Office Expense	796.57	778.32	18.25	2.3%
5180 Professional Services	20,356.34	19,433.34	923.00	4.8%
<b>5230 District Special Expense</b>				
5231 Miscellaneous	4,116.30	6,009.30	-1,893.00	-31.5%
5232 Field Expenses	181.54	1,112.43	-930.89	-83.7%
5233 Research	0.00	27.98	-27.98	-100.0%
5234 Surveillance	17,800.91	14,869.80	2,931.11	19.7%
5235 Public Education	453.09	2,986.08	-2,532.99	-84.8%
5236 Aerial Management	16,890.00	10,040.00	6,850.00	68.2%
5237 Digital Field Data License	5,765.48	3,200.00	2,565.48	80.2%
<b>Total 5230 District Special Expense</b>	45,207.32	38,245.59	6,961.73	18.2%
<b>5250 Transportation</b>				
5251 Trustees	4,400.00	4,600.00	-200.00	-4.4%
5252 Travel Expenses	1,957.00	3,343.87	-1,386.87	-41.5%
<b>Total 5250 Transportation</b>	6,357.00	7,943.87	-1,586.87	-20.0%
5260 Utilities	12,346.50	12,313.04	33.46	0.3%
5340 Fees & Assessments	92.44	97.44	-5.00	-5.1%
<b>5370 Capital Outlay</b>				
5372 Auto	0.00	15,199.15	-15,199.15	-100.0%
<b>Total 5370 Capital Outlay</b>	0.00	15,199.15	-15,199.15	-100.0%
5380 Retiree's Insurance	0.00	489.02	-489.02	-100.0%
5390 Long Term Debt	132,456.14	132,456.14	0.00	0.0%
<b>5500 ZikaVirus Funding</b>				
5501 Zika Funding Equipment	0.00	0.00	0.00	0.0%
<b>Total 5500 ZikaVirus Funding</b>	0.00	0.00	0.00	0.0%
<b>Payroll Expenses</b>	35.00	21.00	14.00	66.7%
<b>Total Expense</b>	1,143,968.09	1,104,235.10	39,732.99	3.6%
<b>Net Ordinary Income</b>	390,777.38	384,668.16	6,109.22	1.6%
<b>Net Income</b>	<b>390,777.38</b>	<b>384,668.16</b>	<b>6,109.22</b>	<b>1.6%</b>

**Fresno Westside Mosquito Abatement District**  
**Balance Sheet Comparison**  
As of April 30, 2021

	Apr 30, 21	Apr 30, 20	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
CCVCJPA Deposit	526,544.24	514,133.94	12,410.30	2.4%
Fresno Co. Treasury	2,444,868.00	2,101,584.44	343,283.56	16.3%
Petty Cash	177.11	98.58	78.53	79.7%
Westamerica Bank	62,616.14	48,602.13	14,014.01	28.8%
<b>Total Checking/Savings</b>	3,034,205.49	2,664,419.09	369,786.40	13.9%
<b>Accounts Receivable</b>				
Accounts Receivable	406.00	0.00	406.00	100.0%
<b>Total Accounts Receivable</b>	406.00	0.00	406.00	100.0%
<b>Total Current Assets</b>	3,034,611.49	2,664,419.09	370,192.40	13.9%
<b>TOTAL ASSETS</b>	<b>3,034,611.49</b>	<b>2,664,419.09</b>	<b>370,192.40</b>	<b>13.9%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
Accounts Payable	13,550.76	10,001.00	3,549.76	35.5%
<b>Total Accounts Payable</b>	13,550.76	10,001.00	3,549.76	35.5%
<b>Credit Cards</b>				
US Bank Cal Card	25,810.21	7,924.40	17,885.81	225.7%
<b>Total Credit Cards</b>	25,810.21	7,924.40	17,885.81	225.7%
<b>Other Current Liabilities</b>				
Accrued vacation	42,748.11	42,530.72	217.39	0.5%
CA-Unemp.	158.87	358.35	-199.48	-55.7%
Payroll Liabilities	-1,263.96	-2,589.81	1,325.85	51.2%
<b>Total Other Current Liabilities</b>	41,643.02	40,299.26	1,343.76	3.3%
<b>Total Current Liabilities</b>	81,003.99	58,224.66	22,779.33	39.1%
<b>Total Liabilities</b>	81,003.99	58,224.66	22,779.33	39.1%
<b>Equity</b>				
Opening Bal Equity	886,698.38	886,698.38	0.00	0.0%
Retained Earnings	1,676,131.74	1,334,827.89	341,303.85	25.6%
Net Income	390,777.38	384,668.16	6,109.22	1.6%
<b>Total Equity</b>	2,953,607.50	2,606,194.43	347,413.07	13.3%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,034,611.49</b>	<b>2,664,419.09</b>	<b>370,192.40</b>	<b>13.9%</b>

## Fresno Westside Mosquito Abatement District

## Reconciliation Detail

US Bank Cal Card, Period Ending 04/22/2021

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						2,249.64
<b>Cleared Transactions</b>						
<b>Charges and Cash Advances - 27 items</b>						
Credit Card Charge	03/22/2021	Reis	LogMeIn	X	-27.00	-27.00
Credit Card Charge	03/26/2021	Reis	AT&T Internet ..	X	-53.50	-80.50
Credit Card Charge	03/26/2021	Reis	AMCA, INC	X	-25.00	-105.50
Credit Card Charge	03/27/2021	Reis	Intuit	X	-57.00	-162.50
Credit Card Charge	03/31/2021	Reis	Mid Valley Disposal	X	-78.94	-241.44
Credit Card Charge	04/02/2021	Reis	Sam's Club	X	-68.96	-310.40
Credit Card Charge	04/02/2021	Reis	Google	X	-12.00	-322.40
Bill Pmt -CCard	04/05/2021	Reis	City of Firebaugh	X	-93.18	-415.58
Bill Pmt -CCard	04/06/2021	Rowan	Praxair	X	-371.83	-787.41
Bill Pmt -CCard	04/06/2021	Rowan	UniFirst Corporation	X	-285.45	-1,072.86
Bill Pmt -CCard	04/06/2021	Rowan	Big G's Auto Center	X	-197.79	-1,270.65
Bill Pmt -CCard	04/06/2021	Rowan	Tharps Farm Supply...	X	-80.45	-1,351.10
Bill Pmt -CCard	04/07/2021	Rowan	Adapco, Inc.	X	-17,707.56	-19,058.66
Bill Pmt -CCard	04/08/2021	Reis	Verizon Wireless	X	-729.03	-19,787.69
Credit Card Charge	04/08/2021	Diedrich	C andT Aviation Inc....	X	-641.20	-20,428.89
Credit Card Charge	04/08/2021	Diedrich	C andT Aviation Inc....	X	-641.20	-21,070.09
Credit Card Charge	04/08/2021	Diedrich	C andT Aviation Inc....	X	-641.20	-21,711.29
Bill Pmt -CCard	04/09/2021	Rowan	Sorensen Machine ...	X	-43.66	-21,754.95
Credit Card Charge	04/14/2021	Reis	Esri Inc.	X	-2,365.48	-24,120.43
Credit Card Charge	04/16/2021	Rowan	Reno's Mega Mart	X	-54.68	-24,175.11
Credit Card Charge	04/16/2021	Rowan	AutoZone	X	-8.63	-24,183.74
Credit Card Charge	04/19/2021	Rowan	Reno's Mega Mart	X	-96.85	-24,280.59
Credit Card Charge	04/19/2021	Verdugo	Reno's Mega Mart	X	-70.09	-24,350.68
Credit Card Charge	04/19/2021	Verdugo	Reno's Mega Mart	X	-64.19	-24,414.87
Credit Card Charge	04/20/2021	Reis	California Special Di...	X	-725.00	-25,139.87
Credit Card Charge	04/20/2021	Rowan	Cresco Resco	X	-80.20	-25,220.07
Credit Card Charge	04/20/2021	Rowan	Home Depot	X	-49.64	-25,269.71
<b>Total Charges and Cash Advances</b>					<b>-25,269.71</b>	<b>-25,269.71</b>
<b>Payments and Credits - 3 items</b>						
Credit Card Credit	03/30/2021		Tractor Supply Com...	X	57.22	57.22
Credit Card Credit	03/30/2021		Tractor Supply Com...	X	57.22	114.44
Bill	04/08/2021		US Bank Corporate ...	X	2,249.64	2,364.08
<b>Total Cleared Transactions</b>					<b>-22,905.63</b>	<b>-22,905.63</b>
<b>Cleared Balance</b>					<b>22,905.63</b>	<b>25,155.27</b>
<b>Uncleared Transactions</b>						
<b>Charges and Cash Advances - 1 item</b>						
Credit Card Charge	03/04/2021	Reis	Onix Networking		-576.00	-576.00
<b>Total Charges and Cash Advances</b>					<b>-576.00</b>	<b>-576.00</b>
<b>Total Uncleared Transactions</b>					<b>-576.00</b>	<b>-576.00</b>
<b>Register Balance as of 04/22/2021</b>					<b>23,481.63</b>	<b>25,731.27</b>
<b>New Transactions</b>						
<b>Charges and Cash Advances - 1 item</b>						
Bill Pmt -CCard	04/25/2021	Reis	Mid Valley Disposal		-78.94	-78.94



# QuickBooks Payroll Services

Date: 05/07/2021

Subject: Details of Funds to be Withdrawn

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

Employee Direct Deposit: \$14,091.09  
Vendor Payments(Direct Deposit): \$0.00

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Payroll Run Summary for 05/14/2021:

Paychecks	Direct Deposit
Total	14,091.09
DD1735 Fickett, Mark	92.35
DD1736 Diedrich, Matt	1,360.61
DD1737 Quigley, Robert	1,694.80
DD1738 Ramos, Edward	1,334.99
DD1739 Reis, Conlin	3,422.12
DD1740 Rowan, Chance D	2,667.35
DD1741 Verdugo, Alfredo J	1,998.95
DD1742 Young, Brenda D	1,519.92

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# QuickBooks Payroll Services

Sent: 05/19/2021

Subject: Details of Funds to be Withdrawn

Actual funds to be withdrawn:	
Direct Deposit	\$13998.74
	-----
Total payment	\$13998.74

to be withdrawn from Westamerica Bank.

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## Payroll Run Summary for 05/28/2021:

Paychecks	Direct Deposit
Total	13,998.74
DD1743 Diedrich, Matt	1,360.59
DD1744 Quigley, Robert	1,694.81
DD1745 Ramos, Edward	1,335.00
DD1746 Reis, Conlin	3,422.11
DD1747 Rowan, Chance D	2,667.36
DD1748 Verdugo, Alfredo J	1,998.95
DD1749 Young, Brenda D	1,519.92

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## 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	\$170,728.46
OCT	\$173,001.71	\$106,202.44	\$93,748.89
NOV	\$84,078.06	\$78,248.39	\$79,815.96
DEC	\$83,306.86	\$69,127.27	\$76,349.87
JAN	\$77,746.26	\$71,783.30	\$89,205.71
FEB	\$98,990.60	\$78,488.31	\$82,333.09
MAR	\$83,060.24	\$60,803.27	\$101,881.82
APR	\$157,015.00	\$144,397.67	\$156,985.79
MAY	\$105,368.06	\$84,214.73	
JUN	\$100,375.53	\$83,767.08	
YEAR	\$1,310,652.08	\$1,272,216.92	\$1,143,968.09

<b>2020-21</b>				
<b>Blue Shield/ASI</b>	<b>PREMIUMS</b>	<b>CLAIMS</b>	<b>ADMIN</b>	<b>TOTAL</b>
July				
9 Employees	\$4,935.38			
Claims		\$87.06		
Admin			\$270.00	
<b>TOTAL FOR MONTH</b>	<b>\$4,935.38</b>	<b>\$87.06</b>	<b>\$270.00</b>	<b>\$5,292.44</b>
<b>TOTAL TO DATE</b>	<b>\$4,935.38</b>	<b>\$87.06</b>	<b>\$270.00</b>	<b>\$5,292.44</b>
August				
9 Employees	\$4,935.38			
Claims		\$1,103.68		
Admin			\$270.00	
<b>TOTAL FOR MONTH</b>	<b>\$4,935.38</b>	<b>\$1,103.68</b>	<b>\$270.00</b>	<b>\$6,309.06</b>
<b>TOTAL TO DATE</b>	<b>\$9,870.76</b>	<b>\$1,190.74</b>	<b>\$540.00</b>	<b>\$11,601.50</b>
September				
9 Employees	\$4,933.38			
Claims		\$1,418.30		
Admin			\$270.00	
<b>TOTAL FOR MONTH</b>	<b>\$4,933.38</b>	<b>\$1,418.30</b>	<b>\$270.00</b>	<b>\$6,621.68</b>
<b>TOTAL TO DATE</b>	<b>\$14,804.14</b>	<b>\$2,609.04</b>	<b>\$810.00</b>	<b>\$18,223.18</b>
October				
9 Employees	\$4,935.38			
Claims		\$326.06		
Admin			\$270.00	
<b>TOTAL FOR MONTH</b>	<b>\$4,935.38</b>	<b>\$326.06</b>	<b>\$270.00</b>	<b>\$5,531.44</b>
<b>TOTAL TO DATE</b>	<b>\$19,739.52</b>	<b>\$2,935.10</b>	<b>\$1,080.00</b>	<b>\$23,754.62</b>
November				
9 Employees	\$4,441.84			
Claims		\$1,196.39		
Admin			\$270.00	
<b>TOTAL FOR MONTH</b>	<b>\$4,441.84</b>	<b>\$1,196.39</b>	<b>\$270.00</b>	<b>\$5,908.23</b>
<b>TOTAL TO DATE</b>	<b>\$24,181.36</b>	<b>\$4,131.49</b>	<b>\$1,350.00</b>	<b>\$29,662.85</b>
December				
9 Employees	\$4,935.38			
Claims		\$1,301.18		
Admin			\$270.00	
<b>TOTAL FOR MONTH</b>	<b>\$4,935.38</b>	<b>\$1,301.18</b>	<b>\$270.00</b>	<b>\$6,506.56</b>
<b>TOTAL TO DATE</b>	<b>\$29,116.74</b>	<b>\$5,432.67</b>	<b>\$1,620.00</b>	<b>\$36,169.41</b>
January				
9 Employees	\$4,935.38			
Claims				
Admin & MERP			\$442.50	
<b>TOTAL FOR MONTH</b>	<b>\$4,935.38</b>	<b>\$0.00</b>	<b>\$442.50</b>	<b>\$5,377.88</b>
<b>TOTAL TO DATE</b>	<b>\$34,052.12</b>	<b>\$5,432.67</b>	<b>\$2,062.50</b>	<b>\$41,547.29</b>
February				
9 Employees	\$5,025.18			
Claims		\$581.68		
Admin			\$292.50	
Credits				
<b>TOTAL FOR MONTH</b>	<b>\$5,025.18</b>	<b>\$581.68</b>	<b>\$292.50</b>	<b>\$5,899.36</b>
<b>TOTAL TO DATE</b>	<b>\$39,077.30</b>	<b>\$6,014.35</b>	<b>\$2,355.00</b>	<b>\$47,446.65</b>
March				
9 Employees	\$4,689.60			
Claims		\$2,086.21		
Admin			\$292.50	
<b>TOTAL FOR MONTH</b>	<b>\$4,689.60</b>	<b>\$2,086.21</b>	<b>\$292.50</b>	<b>\$7,068.31</b>
<b>TOTAL TO DATE</b>	<b>\$43,766.90</b>	<b>\$8,100.56</b>	<b>\$2,647.50</b>	<b>\$54,514.96</b>
April				
9 Employees	\$4,857.39			
Claims		\$706.56		
Admin			\$292.50	
<b>TOTAL FOR MONTH</b>	<b>\$4,857.39</b>	<b>\$706.56</b>	<b>\$292.50</b>	<b>\$5,856.45</b>
<b>TOTAL TO DATE</b>	<b>\$48,624.29</b>	<b>\$8,807.12</b>	<b>\$2,940.00</b>	<b>\$60,371.41</b>
May				
9 Employees	\$4,857.36			
Claims				
Admin			\$292.50	
<b>TOTAL FOR MONTH</b>	<b>\$4,857.36</b>	<b>\$0.00</b>	<b>\$292.50</b>	<b>\$5,149.86</b>
<b>TOTAL TO DATE</b>	<b>\$53,481.65</b>	<b>\$8,807.12</b>	<b>\$3,232.50</b>	<b>\$65,521.27</b>
June				
9 Employees				
Claims				
Admin				
<b>TOTAL FOR MONTH</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL TO DATE</b>	<b>\$53,481.65</b>	<b>\$8,807.12</b>	<b>\$3,232.50</b>	<b>\$65,521.27</b>

# TDC Aero Logistics Inc.

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



INVOICE  
1905

DATE April 2021  
NAME Fresno Westside Mosquito Abatement  
ADDRESS 2555 N St.  
Firebaugh, CA 93622  
PHONE

DATE	DESCRIPTION	Hours	Rate	TOTAL
04/2021	Pilot Services	3.1	150.00	465.00
04/2021	Call Out		300.00	1,200.00
04/2021	Aircraft Management		300.00	300.00
<b>TOTAL</b>				<b>1,965.00</b>

Payment Due Upon Receipt

TDC Aero Logistics Inc.  
Ty D. Cotta - President

Thank you for the opportunity to fly with you.

**RESOLUTION NO.285**

**A RESOLUTION OF INTENTION TO CONTINUE ASSESSMENTS FOR FISCAL YEAR 2021-22, PRELIMINARILY APPROVING THE ENGINEER'S REPORT, AND PROVIDING FOR NOTICE OF HEARING FOR THE FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT MOSQUITO AND DISEASE CONTROL ASSESSMENT**

**WHEREAS**, on July 12, 2007 by its Resolution No. 218, the Fresno Westside Mosquito Abatement District Board of Trustees (the "Board") authorized the levy of assessments for the Mosquito and Disease Control Assessment (the "Assessment") pursuant to the provisions of the Health and Safety Code section 2080 et seq. and Article XIII D of the California Constitution; and

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

**WHEREAS**, the purpose of the Assessment is for mosquito abatement and disease control services which includes a system of public projects, programs, public improvements and services intended to provide for the surveillance, prevention, abatement and control of mosquitoes and the diseases they carry throughout its boundaries (collectively "Services").

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

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

**WHEREAS**, an annual adjustment to the Assessment rate equal to the change in the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%, was also authorized by the assessment ballot proceeding conducted in 2007;

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

1. SCI Consulting Group, the Engineer of Work, has prepared an engineer's report in accordance with Article XIII D of the California Constitution and Section 2082, et. seq., of the Health and Safety Code (the "Report"). The Report has been made, filed with the secretary of the board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.
2. It is the intention of this Board to continue to collect assessments for the Mosquito and Disease Control Assessment for fiscal year 2021-22 for the proposed projects and services set forth in the Report. Within the Fresno Westside Mosquito Abatement District, the proposed projects, services and programs are generally described as surveillance, disease prevention, abatement, and control of mosquitoes. Such mosquito abatement and disease prevention projects and programs include, but are not limited to, source reduction, biological control, larvicide applications, adulticide applications, disease monitoring, public education, reporting, accountability, research and interagency cooperative activities, as well as capital costs, maintenance, and operation expenses and incidental expenses (the "Services").

3. The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%. Any change in the CPI in excess of 3% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 3% or 2) the change in the CPI plus any Unused CPI as described above. The assessment rate per single family equivalent benefit unit for the Mosquito and Disease Control Assessment may increase in future years by an amount equal to the change in the CPI, not to exceed 3% per year.

The change in the CPI from December 2019 to December 2020 was 2.00%. Therefore, the maximum authorized assessment rate for fiscal year 2020-21 is increased by 2.00% which equates to \$47.14 per single family equivalent benefit unit. The estimate of cost and budget in the Engineer's Report proposes assessments for fiscal year 2021-2 at the rate of, \$47.14 per single family equivalent benefit unit. This is the same rate that was levied last year; there is no CPI increase for fiscal year 2021-22.

4. The estimated fiscal year 2021-22 cost of providing the Services is \$572,845. This cost results in a proposed assessment rate for fiscal year 2021-22 of FORTY-SEVEN DOLLARS AND FOURTEEN CENTS (\$47.14) per single-family equivalent benefit unit. Reference is hereby made to the Report for a full and detailed description of the proposed assessments upon assessable lots and parcels of land.
5. Notice is hereby given that on June 10, 2021, at the hour of 12:45 p.m. at the Fresno Westside Mosquito Abatement District Office located at 2555 N Street, Firebaugh, CA 93622; the Board will hold a public hearing to consider the ordering of the Services, and the continuation of the assessments for fiscal year 2021-22.
6. The secretary of the board shall cause a notice of the hearing to be given by publishing a notice, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the District.

I HEREBY CERTIFY that the foregoing resolution was introduced and passed at a regular meeting of the Board of Trustees of the Fresno Westside Mosquito Abatement District, held on the 20th day of May 2021 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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

ATTEST:

\_\_\_\_\_  
Conlin Reis, Board Secretary  
Fresno Westside Mosquito Abatement District

AP 2021-22

$$\text{PCI Converted to ratio} \quad \frac{5.73 + 100}{100} = 1.0573$$

$$\text{Population} \quad \frac{0.68 + 100}{100} = 1.0068$$

$$\text{Ratio of change} \quad 1.0573 \times 1.0068 = 1.0645$$

Cummulative Growth Rate

42 year ratio of change X 2021-22 ratio = 43 year ratio

$$11.0856 \times 1.0645 = 11.8005$$

$$\text{Conv} \quad (11.8005 \times 100) - 100 = 1080.0506 \quad \text{for 43 years}$$

1978-79 Base	\$360,099
+ 43 year cummulative	<u>\$3,889,252</u>

2021-22 Limit	\$4,249,351
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FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT  
2555 "N" Street - FIREBAUGH, CALIFORNIA

RESOLUTION #286

WHEREAS, article XIII B of the California Constitution specifies that appropriation of governmental entities may increase by an amount not to exceed the change in population, and the changes in the California per capita personal income and,

WHEREAS, the Fresno Westside Mosquito Abatement District had an ad valorem tax rate above .125 of \$100 of Assessed Valuation,

WHEREAS, the Fresno Westside Mosquito Abatement district must set the limit of its appropriation for Fiscal Year 2021-22, now,

THEREFORE, be it resolved that the Fresno Westside Mosquito Abatement District tax appropriation limit for Fiscal Year 2021-22 has been calculated at \$4,249,351.

The foregoing Resolution was adopted this 20th day of May, 2021 by the following vote to wit:

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
PRESIDENT

\_\_\_\_\_  
SECRETARY

CERTIFICATION

STATE OF CALIFORNIA    )  
                                  )  
COUNTY OF FRESNO     )        ss.

I, Conlin Reis, Secretary of the Board of Trustees of the Fresno Westside Mosquito Abatement District do hereby certify the foregoing Resolution of the Board of Trustees of the Fresno Westside Mosquito Abatement district was duly passed and adopted at a regular meeting of the Board of Trustees held on May 20, 2021.

DATED:

\_\_\_\_\_   
Conlin Reis, Secretary

**FOURTH AMENDMENT TO  
PURCHASE AND SALE AGREEMENT AND JOINT ESCROW INSTRUCTIONS**

This Fourth Amendment to Purchase and Sale Agreement (this “**Amendment**”) is entered into as of this 15th day of April, 2021, by and between Fresno Westside Mosquito Abatement District, (“**Seller**”) and Fortis Development, LLC, an Arizona limited liability company (“**Buyer**”).

**RECITALS**

A. Seller and Fortis Development, LLC, and Arizona limited liability company (“**Fortis**”), entered into that certain Purchase and Sale Agreement, dated as of December 18, 2018 (the “**Purchase Agreement**”) the First Amendment to Purchase and Sale Agreement, dated as of July 19, 2019, the Second Amendment to Purchase and Sale Agreement, dated as of January 1, 2020, the Third Amendment to the Purchase and Sale Agreement, dated as of April 27, 2020 and which was assigned by Fortis to Buyer, pursuant to which Seller agreed to sell and Buyer agreed to purchase certain real property described therein (the “**Property**”).

B. Capitalized terms used herein and not otherwise defined herein shall have the meanings given to such terms in the Purchase Agreement.

C. Buyer and Seller now desire to amend the Purchase Agreement in accordance with the terms and conditions of this Amendment.

NOW, THEREFORE, in consideration of the promises and covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. Contingencies. Buyer and Seller agree that the Feasibility Expiration Date shall be amended to be the date of May 1, 2022.

2. Counterparts. This Amendment may be executed in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same Amendment.

3. Reimbursements. At close of escrow, Buyer shall pay Seller an amount equal to the lesser of Four Thousand Dollars and 00/100 (\$4,000.00) or actual out-of-pocket costs as a reimbursement for the Property’s weed remediation.

4. Signatures. This Amendment may be executed by either or all parties by facsimile signature or “PDF” signatures emailed, and any such signature shall be deemed an original signature and Escrow Agent is hereby authorized and instructed to rely thereon.

5. Effect of Amendment. In the event of any inconsistencies between this Amendment and the Purchase Agreement, the terms of this Amendment shall govern. Except as provided for herein, all other terms and conditions of the Purchase Agreement shall remain unchanged and the parties hereto reaffirm the terms and conditions of such Purchase Agreement. The Amendment may only be varied by a document, in writing, of even or subsequent date hereof, executed by the parties hereto.

IN WITNESS WHEREOF, Buyer and Seller have executed this Amendment on the date set forth above.

**SELLER:**

**Fresno Westside Mosquito Abatement District**

By:

Conlin Reis

Printed Name:

Conlin Reis

Its:

District Manager

Date:

5/14/2020

**BUYER:**

**Fortis Development, LLC**  
an Arizona limited liability company

By:

Russell L. Posorske

Its: Manager

Date: