

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

**September 10, 2020
12:45 p.m.**

*To attend online or by phone: Join Zoom Meeting
<https://us02web.zoom.us/j/88097241459?pwd=aE5GMnRYY3JpNEdHVV7k5REtGdVBHdz09>*

Meeting ID: 880 9724 1459

Password: 687306

One tap mobile

+16699009128,,88097241459#,,,0#,,687306# US (San Jose)

+13462487799,,88097241459#,,,0#,,687306# US (Houston)

Dial by your location

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+1 346 248 7799 US (Houston)

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AGENDA

1. CALL TO ORDER

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. ANNUAL AUDIT

Our Auditor, Bryant Jolley, C.P.A. (or his Associate) will present the annual audit of Financial Transactions for Fiscal Year 2019-20 to the Board for their acceptance and approval. If he is unable to attend in person, he will be available by telephone.

5. ITEMS GENERAL CONSENT

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

6. 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.

7. APPROVAL OF ADDITIONAL ITEMS OF IMMEDIATE NEED TO THE AGENDA

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

8. 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) NEW POLICY, 2055: Administrative Leave

The Board will consider an addition to the policy manual. The policy will be presented at this meeting and action, if any, will be taken at this board meeting.

b) NEW POLICY, 2085: Remote Work

The Board will consider an addition to the policy manual. The policy will be presented at this meeting and action, if any, will be taken at this board meeting.

11. TRUSTEE ISSUES

a) TRUSTEE REPORTS AND QUESTIONS

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

12. REQUEST FOR FUTURE AGENDA ITEMS - The Board President will

entertain suggestions for future agenda items.

13. ADJOURNMENT

The next regular meeting of the Board is **October 8th, 2020**

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 ----- August 13, 2020
Headquarters ----- Firebaugh, California

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

TRUSTEES ABSENT: None

OTHERS PRESENT: Conlin Reis, District Manager (remote)

Vice President Capuchino called the meeting to order at 12:45 p.m.

* 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 Ram 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 were attended 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 are scheduled at this time.

* The Board considered a new policy, Policy 3180: Warrant Use. After some discussion, a motion was made, seconded and passed unanimously to approve the policy as written.

MOTION: Trustee Felker SECOND: Trustee Fontana

* The Board considered a new policy, Policy 3190: District UAS Program and the UAS Operations Manual.. After some discussion, a motion was made, seconded and passed unanimously to approve the policy and manual as written.

MOTION: Trustee Ram SECOND: Trustee Felker

The Board considered a new policy, Policy 2055: Administrative Leave. Action, if any, will be taken at the next regular board meeting.

The Board considered a new policy, Policy 2085: Remote Work. Action, if any, will be taken at the next regular board meeting.

* The Board reviewed the Capital Outlay report. After some discussion, a motion was made, seconded, and passed unanimously to approve the report as presented.

MOTION: Trustee Fontana SECOND: Trustee Fickett

Trustees were asked to report on mosquito conditions and public opinion in their respective areas. Trustees Capuchino and Williams reported activity around their homes. .

There being no further business, the meeting was adjourned at 1:54 p.m. Our next regular board meeting will be held on September 10, 2020.

Chairman

Secretary

Fresno Westside Mosquito Abatement District
Checks for Ratification
August 20 through September 9, 2020

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Aug 20 - Sep 9, 20				
08/28/2020		QuickBooks Payroll Service	Created by Payroll Service on 08/24/2020	-13,970.83
08/31/2020		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
08/28/2020		QuickBooks Payroll Service	Created by Direct Deposit Service on 08/26...	-1.75
09/01/2020	AutoPay	Blue Shield of California	Health Ins. Premium - September_2020	-4,935.38
09/03/2020	AutoPay	Pacific Gas & Electric Co.	Utilities	-1,361.56
08/31/2020	E-Pay	Calpers 457	Def Comp	-3,500.00
08/31/2020	E-Pay	FRESNO WESTSIDE M.A.D.	4649627650	-6,793.61
08/31/2020	E-Pay	FRESNO WESTSIDE M.A.D.	4649627650	-1,942.04
08/31/2020	E-Pay	FRESNO WESTSIDE M.A.D.	698-1686-6	-556.75
08/31/2020	E-Pay	VOYA Institutional Trust Co.	Def Comp	-350.00
08/31/2020	E-Pay	FRESNO WESTSIDE M.A.D.	94-6037648	-6,165.68
09/01/2020	E-Pay	Mutual of Omaha	Life Insurance - September	-211.35
08/31/2020	DD1611	Diedrich, Matt	Direct Deposit	0.00
08/31/2020	DD1612	Quigley, Robert	Direct Deposit	0.00
08/31/2020	DD1613	Ramos, Edward	Direct Deposit	0.00
08/31/2020	DD1614	Reis, Conlin	Direct Deposit	0.00
08/31/2020	DD1615	Rowan, Chance D	Direct Deposit	0.00
08/31/2020	DD1616	Verdugo, Alfredo J	Direct Deposit	0.00
08/31/2020	DD1617	Young, Brenda D	Direct Deposit	0.00
08/28/2020	8499	CCVCJPA	Dental-Vision July & August	-768.38
08/28/2020	8500	CCVCJPA	Annual Dues_20-21	-800.00
08/31/2020	8501	Burns, Richard	Pay Period 08/16/2020 - 08/31/2020	-1,724.15
08/31/2020	8502	Chapman, Brian	Pay Period 08/16/2020 - 08/31/2020	-1,541.34
08/31/2020	8503	Howard, Robert C.	Pay Period 08/16/2020 - 08/31/2020	-1,183.26
08/31/2020	8504	Magallanes, Armando JR	Pay Period 08/16/2020 - 08/31/2020	-1,073.55
Aug 20 - Sep 9, 20				-47,379.63

Fresno Westside Mosquito Abatement District
Checks for Approval
September 10 - 16, 2020

Date	Num	Name	Memo	Amount
Sep 10 - 16, 20				
09/14/2020		QuickBooks Payroll Service	Created by Payroll Service on 09/04/2020	-14,063.18
09/15/2020		Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
09/14/2020		QuickBooks Payroll Service	Created by Direct Deposit Service on 09/09/2020	-1.75
09/15/2020	DD1618	Fickett, Mark	Direct Deposit	0.00
09/15/2020	DD1619	Diedrich, Matt	Direct Deposit	0.00
09/15/2020	DD1620	Quigley, Robert	Direct Deposit	0.00
09/15/2020	DD1621	Ramos, Edward	Direct Deposit	0.00
09/15/2020	DD1622	Reis, Conlin	Direct Deposit	0.00
09/15/2020	DD1623	Rowan, Chance D	Direct Deposit	0.00
09/15/2020	DD1624	Verdugo, Alfredo J	Direct Deposit	0.00
09/15/2020	DD1625	Young, Brenda D	Direct Deposit	0.00
09/10/2020	8505	ASI Administrative Solutions	Claims 8-12-2020 & 9-1-2020	-581.49
09/10/2020	8506	AT&T - CALNET	Office Phones	-81.60
09/10/2020	8507	Guthrie Petroleum	625 gallons gas	-1,737.06
09/10/2020	8508	TDC Aero Logistics Inc.	Aircraft Management	-2,870.00
09/15/2020	8509	Capuchino, S. Leo	Trustee in-lieu_August	-92.35
09/15/2020	8510	Felker, Robert	Trustee in-lieu_August	-92.35
09/15/2020	8511	Fontana, Eric	Trustee in-lieu_August	-92.35
09/15/2020	8512	Ram, Rene	Trustee in-lieu_August	-92.35
09/15/2020	8513	Williams, Frank	Trustee in-lieu_August	-92.35
09/15/2020	8514	Burns, Richard	Pay Period 09/01/2020 - 09/15/2020	-1,724.14
09/15/2020	8515	Chapman, Brian	Pay Period 09/01/2020 - 09/15/2020	-1,541.33
09/15/2020	8516	Howard, Robert C.	Pay Period 09/01/2020 - 09/15/2020	-1,287.78
09/15/2020	8517	Magallanes, Armando JR	Pay Period 09/01/2020 - 09/15/2020	-1,171.14
09/15/2020	283032	FRESNO WESTSIDE M.A.D.	94-6037648	-6,292.52
09/15/2020	283033	FRESNO WESTSIDE M.A.D.	698-1686-6	-558.80
09/15/2020	283034	VOYA Institutional Trust Co.	Def Comp	-350.00
09/16/2020	288553	US Bank Corporate Payment Systems	CalCard Payment	-23,618.50
09/16/2020	288554	BRYANT L. JOLLEY CPA	Audit_June 30, 2020	-6,400.00
09/16/2020	288555	SCI CONSULTING GROUP	20-21 Assessment Admin	-6,788.76
09/16/2020	288556	FRESNO WESTSIDE M.A.D.	Replenish revolving account	-81,000.00
09/16/2020	288556	FRESNO WESTSIDE M.A.D.	Replenish revolving account	81,000.00
Sep 10 - 16, 20				-70,029.80

Fresno Westside Mosquito Abatement District

Profit & Loss

August 2020

09/09/20

Accrual Basis

	<u>Aug 20</u>	<u>Aug 19</u>
Ordinary Income/Expense		
Income		
District Deposits		
Retiree's	0.00	69.86
District Deposits - Other	0.00	2,900.00
Total District Deposits	0.00	2,969.86
Interest	0.88	1.26
Other Charge	5,725.97	9,384.21
Taxes - Property	1,148.17	5,758.82
Total Income	6,875.02	18,114.15
Gross Profit	6,875.02	18,114.15
Expense		
5010 Salaries & Wages	56,287.23	56,444.89
5020 OASDI, Retirement		
5021 OASDI	4,333.55	4,325.20
5022 CalPERS Normal	5,144.11	4,639.41
Total 5020 OASDI, Retirement	9,477.66	8,964.61
5030 Gr. Ins., Unemp.		
5034 Health Insurance Admin.	270.00	0.00
5030 Gr. Ins., Unemp. - Other	349.31	5,658.31
Total 5030 Gr. Ins., Unemp.	619.31	5,658.31
5040 Insecticide	20,102.02	20,720.40
5050 Clothing	255.02	245.34
5060 Communications	135.10	182.22
5090 Household	0.00	75.38
5100 Insurance		
5103 Compensation	0.00	693.77
Total 5100 Insurance	0.00	693.77
5120 Equipment Maintenance		
5121 Gas & Oil	3,449.89	4,181.47
5122 Parts, Repairs	1,405.24	431.91
5123 Shop Expense	0.00	6.21
5124 Gas & Oil - Aircraft	1,923.78	2,590.41
5125 Parts & Repairs, Aircraft	0.00	540.00
Total 5120 Equipment Maintenance	6,778.91	7,750.00
5130 Bldg and Grounds Maint.	0.00	76.26
5140 Lab Expenses	28.06	0.00
5150 Membership and Dues	800.00	800.00
5170 Office Expense	57.00	114.00
5180 Professional Services	6,788.76	6,347.92
5230 District Special Expense		
5231 Miscellaneous	0.00	66.89

Fresno Westside Mosquito Abatement District

Profit & Loss

August 2020

09/09/20

Accrual Basis

	Aug 20	Aug 19
5232 Field Expenses	-978.42	113.86
5233 Research	0.00	27.98
5234 Surveillance	763.03	3,246.70
5235 Public Education	0.05	0.00
5236 Aerial Management	2,870.00	2,100.00
Total 5230 District Special Expense	2,654.66	5,555.43
5250 Transportation		
5251 Trustees	500.00	600.00
5252 Travel Expenses	0.00	118.72
Total 5250 Transportation	500.00	718.72
5260 Utilities	1,451.92	1,579.02
5370 Capital Outlay		
5372 Auto	0.00	54,591.98
Total 5370 Capital Outlay	0.00	54,591.98
5380 Retiree's Insurance	0.00	69.86
Payroll Expenses	3.50	0.00
Total Expense	105,939.15	170,588.11
Net Ordinary Income	-99,064.13	-152,473.96
Net Income	-99,064.13	-152,473.96

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

	Jul - Aug 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	0.00	2,700.00	-2,700.00	0.0%
Total District Deposits	0.00	2,700.00	-2,700.00	0.0%
Interest	1.64	18,000.00	-17,998.36	0.0%
Other Charge	5,725.97	47,500.00	-41,774.03	12.1%
Taxes - Benefit Assessment	0.00	556,701.00	-556,701.00	0.0%
Taxes - Property	1,148.17	927,170.00	-926,021.83	0.1%
Total Income	6,875.78	1,552,071.00	-1,545,195.22	0.4%
Gross Profit	6,875.78	1,552,071.00	-1,545,195.22	0.4%
Expense				
5010 Salaries & Wages	112,122.10	664,318.00	-552,195.90	16.9%
5020 OASDI, Retirement				
5021 OASDI	8,547.90	50,820.00	-42,272.10	16.8%
5022 CalPERS Normal	10,288.22	61,649.00	-51,360.78	16.7%
5023 Unfunded Accrued Liability	24,801.00	25,655.00	-854.00	96.7%
Total 5020 OASDI, Retirement	43,637.12	138,124.00	-94,486.88	31.6%
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	9,121.40	57,000.00	-47,878.60	16.0%
5034 Health Insurance Admin.	540.00	3,390.00	-2,850.00	15.9%
5035 Health Insurance Claims	87.06	22,300.00	-22,212.94	0.4%
5036 Life/Dental/Vision Ins.	166.50	4,872.00	-4,705.50	3.4%
5030 Gr. Ins., Unemp. - Other	593.84			
Total 5030 Gr. Ins., Unemp.	10,508.80	92,336.00	-81,827.20	11.4%
5040 Insecticide	20,102.02	100,000.00	-79,897.98	20.1%
5050 Clothing	561.97	3,350.00	-2,788.03	16.8%
5060 Communications	744.84	4,750.00	-4,005.16	15.7%
5090 Household	15.65	500.00	-484.35	3.1%
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	20,248.21	21,500.00	-1,251.79	94.2%
5104 Deductibles	0.00	1,000.00	-1,000.00	0.0%
Total 5100 Insurance	65,582.98	73,700.00	-8,117.02	89.0%
5120 Equipment Maintenance				
5121 Gas & Oil	4,863.59	22,000.00	-17,136.41	22.1%
5122 Parts, Repairs	1,598.01	6,500.00	-4,901.99	24.6%
5123 Shop Expense	0.00	300.00	-300.00	0.0%
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 August 2020

	Jul - Aug 20	Budget	\$ Over Budget	% of Budget
5125 Parts & Repairs, Aircraft	0.00	9,000.00	-9,000.00	0.0%
Total 5120 Equipment Maintenance	8,385.38	45,685.00	-37,299.62	18.4%
5130 Bldg and Grounds Maint.	193.88	4,000.00	-3,806.12	4.8%
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	118.00	2,249.00	-2,131.00	5.2%
5180 Professional Services	6,788.76	19,500.00	-12,711.24	34.8%
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	1,675.07	5,550.00	-3,874.93	30.2%
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	1,870.47	20,000.00	-18,129.53	9.4%
5235 Public Education	19.85	2,500.00	-2,480.15	0.8%
5236 Aerial Management	6,550.00	19,800.00	-13,250.00	33.1%
5237 Digital Field Data License	0.00	5,950.00	-5,950.00	0.0%
Total 5230 District Special Expense	10,207.89	57,800.00	-47,592.11	17.7%
5250 Transportation				
5251 Trustees	900.00	8,000.00	-7,100.00	11.3%
5252 Travel Expenses	0.00	15,400.00	-15,400.00	0.0%
Total 5250 Transportation	900.00	23,400.00	-22,500.00	3.8%
5260 Utilities	2,611.70	13,500.00	-10,888.30	19.3%
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	0.00	132,457.00	-132,457.00	0.0%
Payroll Expenses	7.00			
Total Expense	283,316.15	1,458,469.00	-1,175,152.85	19.4%
Net Ordinary Income	-276,440.37	93,602.00	-370,042.37	-295.3%
Net Income	-276,440.37	93,602.00	-370,042.37	-295.3%

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

	Jul - Aug 20	Jul - Aug 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
District Deposits				
Retiree's	0.00	139.72	-139.72	-100.0%
District Deposits - Other	0.00	2,900.00	-2,900.00	-100.0%
Total District Deposits	0.00	3,039.72	-3,039.72	-100.0%
Interest	1.64	2.43	-0.79	-32.5%
Other Charge	5,725.97	9,384.21	-3,658.24	-39.0%
Taxes - Property	1,148.17	5,758.82	-4,610.65	-80.1%
Total Income	6,875.78	18,185.18	-11,309.40	-62.2%
Gross Profit	6,875.78	18,185.18	-11,309.40	-62.2%
Expense				
5010 Salaries & Wages	112,122.10	113,218.26	-1,096.16	-1.0%
5020 OASDI, Retirement				
5021 OASDI	8,547.90	8,660.20	-112.30	-1.3%
5022 CalPERS Normal	10,288.22	9,278.81	1,009.41	10.9%
5023 Unfunded Accrued Liability	24,801.00	17,619.00	7,182.00	40.8%
Total 5020 OASDI, Retirement	43,637.12	35,558.01	8,079.11	22.7%
5030 Gr. Ins., Unemp.				
5033 Health Insurance Premiums	9,121.40	0.00	9,121.40	100.0%
5034 Health Insurance Admin.	540.00	0.00	540.00	100.0%
5035 Health Insurance Claims	87.06	0.00	87.06	100.0%
5036 Life/Dental/Vision Ins.	166.50	0.00	166.50	100.0%
5030 Gr. Ins., Unemp. - Other	593.84	12,046.82	-11,452.98	-95.1%
Total 5030 Gr. Ins., Unemp.	10,508.80	12,046.82	-1,538.02	-12.8%
5040 Insecticide	20,102.02	24,306.25	-4,204.23	-17.3%
5050 Clothing	561.97	550.61	11.36	2.1%
5060 Communications	744.84	611.24	133.60	21.9%
5090 Household	15.65	82.40	-66.75	-81.0%
5100 Insurance				
5101 General, Liability, Auto	45,334.77	32,675.73	12,659.04	38.7%
5103 Compensation	20,248.21	21,005.94	-757.73	-3.6%
Total 5100 Insurance	65,582.98	53,681.67	11,901.31	22.2%
5120 Equipment Maintenance				
5121 Gas & Oil	4,863.59	6,182.69	-1,319.10	-21.3%
5122 Parts, Repairs	1,598.01	1,195.68	402.33	33.7%
5123 Shop Expense	0.00	6.21	-6.21	-100.0%
5124 Gas & Oil - Aircraft	1,923.78	2,590.41	-666.63	-25.7%
5125 Parts & Repairs, Aircraft	0.00	540.00	-540.00	-100.0%
Total 5120 Equipment Maintenance	8,385.38	10,514.99	-2,129.61	-20.3%
5130 Bldg and Grounds Maint.	193.88	152.52	41.36	27.1%
5140 Lab Expenses	28.06	0.00	28.06	100.0%

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

	Jul - Aug 20	Jul - Aug 19	\$ Change	% Change
5150 Membership and Dues	800.00	10,300.00	-9,500.00	-92.2%
5170 Office Expense	118.00	175.00	-57.00	-32.6%
5180 Professional Services	6,788.76	6,347.92	440.84	6.9%
5230 District Special Expense				
5231 Miscellaneous	1,675.07	2,964.53	-1,289.46	-43.5%
5232 Field Expenses	92.50	123.53	-31.03	-25.1%
5233 Research	0.00	27.98	-27.98	-100.0%
5234 Surveillance	1,870.47	4,956.01	-3,085.54	-62.3%
5235 Public Education	19.85	92.11	-72.26	-78.5%
5236 Aerial Management	6,550.00	4,200.00	2,350.00	56.0%
Total 5230 District Special Expense	10,207.89	12,364.16	-2,156.27	-17.4%
5250 Transportation				
5251 Trustees	900.00	1,000.00	-100.00	-10.0%
5252 Travel Expenses	0.00	174.15	-174.15	-100.0%
Total 5250 Transportation	900.00	1,174.15	-274.15	-23.4%
5260 Utilities	2,611.70	2,857.73	-246.03	-8.6%
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	139.72	-139.72	-100.0%
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	7.00	0.00	7.00	100.0%
Total Expense	283,316.15	338,673.43	-55,357.28	-16.4%
Net Ordinary Income	-276,440.37	-320,488.25	44,047.88	13.7%
Net Income	-276,440.37	-320,488.25	44,047.88	13.7%

Fresno Westside Mosquito Abatement District
Balance Sheet Comparison
As of August 31, 2020

	Aug 31, 20	Aug 31, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CCVCJPA Deposit	514,133.94	511,303.90	2,830.04	0.6%
Fresno Co. Treasury	1,785,788.45	1,421,634.76	364,153.69	25.6%
Petty Cash	98.58	135.98	-37.40	-27.5%
Westamerica Bank	53,612.46	56,749.72	-3,137.26	-5.5%
Total Checking/Savings	2,353,633.43	1,989,824.36	363,809.07	18.3%
Accounts Receivable				
Accounts Receivable	5,725.97	9,384.21	-3,658.24	-39.0%
Total Accounts Receivable	5,725.97	9,384.21	-3,658.24	-39.0%
Total Current Assets	2,359,359.40	1,999,208.57	360,150.83	18.0%
TOTAL ASSETS	2,359,359.40	1,999,208.57	360,150.83	18.0%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	15,170.57	23,193.13	-8,022.56	-34.6%
Total Accounts Payable	15,170.57	23,193.13	-8,022.56	-34.6%
Credit Cards				
US Bank Cal Card	27,788.89	36,343.98	-8,555.09	-23.5%
Total Credit Cards	27,788.89	36,343.98	-8,555.09	-23.5%
Other Current Liabilities				
Accrued vacation	42,748.11	42,530.72	217.39	0.5%
CA-Unemp.	104.87	10.68	94.19	881.9%
Payroll Liabilities	-2,288.75	-1,781.93	-506.82	-28.4%
Total Other Current Liabilities	40,564.23	40,759.47	-195.24	-0.5%
Total Current Liabilities	83,523.69	100,296.58	-16,772.89	-16.7%
Total Liabilities	83,523.69	100,296.58	-16,772.89	-16.7%
Equity				
Opening Bal Equity	886,698.38	886,698.38	0.00	0.0%
Retained Earnings	1,665,577.70	1,332,701.86	332,875.84	25.0%
Net Income	-276,440.37	-320,488.25	44,047.88	13.7%
Total Equity	2,275,835.71	1,898,911.99	376,923.72	19.9%
TOTAL LIABILITIES & EQUITY	2,359,359.40	1,999,208.57	360,150.83	18.0%

Fresno Westside Mosquito Abatement District
Reconciliation Detail
US Bank Cal Card, Period Ending 08/22/2020

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						16,979.56
Cleared Transactions						
Charges and Cash Advances - 27 items						
Credit Card Charge	07/21/2020	Reis	Amazon.com	X	-53.98	-53.98
Credit Card Charge	07/21/2020	Reis	UPS	X	-9.16	-63.14
Credit Card Charge	07/22/2020	Verdugo	Amazon.com	X	-217.88	-281.02
Credit Card Charge	07/22/2020	Verdugo	Batteries Plus	X	-159.59	-440.61
Credit Card Charge	07/23/2020	Rowan	Firebaugh Super Ma...	X	-48.49	-489.10
Credit Card Charge	07/24/2020	Reis	Uline	X	-1,022.43	-1,511.53
Credit Card Charge	07/24/2020	Rowan	Sorensen Machine ...	X	-8.09	-1,519.62
Credit Card Charge	07/27/2020	Reis	Intuit	X	-61.00	-1,580.62
Credit Card Charge	07/28/2020	Rowan	Family Dollar	X	-7.56	-1,588.18
Credit Card Charge	08/01/2020	Reis	Google Cloud	X	-0.05	-1,588.23
Bill Pmt -CCard	08/03/2020	Reis	Mid Valley Disposal	X	-78.94	-1,667.17
Bill Pmt -CCard	08/04/2020	Reis	Verizon Wireless	X	-362.82	-2,029.99
Bill Pmt -CCard	08/04/2020	Reis	AT&T Internet	X	-53.50	-2,083.49
Credit Card Charge	08/04/2020	Rowan	Walgreens	X	-21.58	-2,105.07
Credit Card Charge	08/04/2020	Reis	UPS	X	-10.83	-2,115.90
Bill Pmt -CCard	08/06/2020	Reis	City of Firebaugh	X	-90.36	-2,206.26
Credit Card Charge	08/07/2020	Didrich	AutoZone	X	-52.37	-2,258.63
Bill Pmt -CCard	08/11/2020	Reis	Praxair	X	-682.70	-2,941.33
Bill Pmt -CCard	08/11/2020	Reis	UniFirst Corporation	X	-306.95	-3,248.28
Bill Pmt -CCard	08/11/2020	Rowan	Big G's Auto Center	X	-176.51	-3,424.79
Bill Pmt -CCard	08/11/2020	Rowan	Tharps Farm Supply...	X	-28.95	-3,453.74
Credit Card Charge	08/11/2020	Verdugo	Amazon.com	X	-28.06	-3,481.80
Bill Pmt -CCard	08/11/2020	Rowan	Manuel's Tire Service	X	-16.26	-3,498.06
Credit Card Charge	08/11/2020	Reis	UPS	X	-9.21	-3,507.27
Credit Card Charge	08/18/2020	Reis	UPS	X	-9.21	-3,516.48
Credit Card Charge	08/20/2020	Rowan	Adapco, Inc.	X	-10,051.01	-13,567.49
Credit Card Charge	08/21/2020	Rowan	Adapco, Inc.	X	-10,051.01	-23,618.50
Total Charges and Cash Advances						
					-23,618.50	-23,618.50
Total Cleared Transactions						
					-23,618.50	-23,618.50
Cleared Balance						
					23,618.50	40,598.06
Uncleared Transactions						
Charges and Cash Advances - 1 item						
General Journal	06/30/2019	GENRL			-2,126.03	-2,126.03
Total Charges and Cash Advances						
					-2,126.03	-2,126.03
Payments and Credits - 1 item						
Check	08/19/2020	288551	US Bank Corporate ...		16,979.56	16,979.56
Total Uncleared Transactions						
					14,853.53	14,853.53
Register Balance as of 08/22/2020						
					8,764.97	25,744.53
New Transactions						
Charges and Cash Advances - 8 items						
Credit Card Charge	08/25/2020	Reis	UPS		-9.16	-9.16
Credit Card Charge	08/27/2020	Diedrich	C andT Aviation Inc....		-641.20	-650.36
Credit Card Charge	08/27/2020	Diedrich	C andT Aviation Inc....		-641.20	-1,291.56
Credit Card Charge	08/27/2020	Diedrich	C andT Aviation Inc....		-641.20	-1,932.76

EXPENDITURES BY MONTH

MONTH	2018-19	2019-20	2020-21
JLY	\$154,099.84	\$168,085.32	\$177,377.00
AUG	\$107,716.60	\$170,588.11	\$105,939.15
SEP	\$85,893.32	\$156,511.03	
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	\$283,316.15

QuickBooks Payroll Services

Sent: 08/24/2020

Subject: Details of Funds to be Withdrawn

Actual funds to be withdrawn:	
Direct Deposit	\$13970.83

Total payment	\$13970.83

to be withdrawn from Westamerica Bank.

Payroll Run Summary for 08/31/2020:

Paychecks		Direct Deposit
Total		13,970.83
DD1611	Diedrich, Matt	1,359.59
DD1612	Quigley, Robert	1,690.15
DD1613	Ramos, Edward	1,332.81
DD1614	Reis, Conlin	3,411.07
DD1615	Rowan, Chance D	2,663.69
DD1616	Verdugo, Alfredo J	1,995.61
DD1617	Young, Brenda D	1,517.91

QuickBooks Payroll Services

Sent: 09/04/2020

Subject: Details of Funds to be Withdrawn

Actual funds to be withdrawn:	
Direct Deposit	\$14063.18

Total payment	\$14063.18

to be withdrawn from Westamerica Bank.

Payroll Run Summary for 09/15/2020:

Paychecks	Direct Deposit
Total	14,063.18
DD1618 Fickett, Mark	92.35
DD1619 Diedrich, Matt	1,359.61
DD1620 Quigley, Robert	1,690.14
DD1621 Ramos, Edward	1,332.79
DD1622 Reis, Conlin	3,411.08
DD1623 Rowan, Chance D	2,663.68
DD1624 Verdugo, Alfredo J	1,995.61
DD1625 Young, Brenda D	1,517.92

2020-21				
Blue Shield/ASI	PREMIUMS	CLAIMS	ADMIN	TOTAL
July				
9 Employees	\$4,933.38			
Claims		\$87.06		
Admin			\$270.00	
Credits				
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				
Admin			\$270.00	
TOTAL FOR MONTH	\$4,933.38	\$0.00	\$270.00	\$5,203.38
TOTAL TO DATE	\$14,800.14	\$1,190.74	\$810.00	\$16,800.88
October				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,800.14	\$1,190.74	\$810.00	\$16,800.88
November				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,800.14	\$1,190.74	\$810.00	\$16,800.88
December				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,800.14	\$1,190.74	\$810.00	\$16,800.88
January				
8 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,800.14	\$1,190.74	\$810.00	\$16,800.88
February				
8 Employees				
Claims				
Admin				
Credits				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,800.14	\$1,190.74	\$810.00	\$16,800.88
March				
8 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,800.14	\$1,190.74	\$810.00	\$16,800.88
April				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,800.14	\$1,190.74	\$810.00	\$16,800.88
May				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,800.14	\$1,190.74	\$810.00	\$16,800.88
June				
9 Employees				
Claims				
Admin				
TOTAL FOR MONTH	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TO DATE	\$14,800.14	\$1,190.74	\$810.00	\$16,800.88

TDC Aero Logistics Inc.

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



INVOICE

1846

DATE August 2020

NAME Fresno Westside Mosquito Abatement
ADDRESS 2555 N St.
Firebaugh, CA 93622

PHONE

DATE	DESCRIPTION	Hours	Rate	TOTAL
08/2020	Pilot Services	5.8	150.00	870.00
08/2020	Call Out		300.00	1,800.00
08/2020	Aircraft Management		200.00	200.00
			TOTAL	2,870.00

Payment Due Upon Receipt

TDC Aero Logistics Inc.
Ty D. Cotta - President

Thank you for the opportunity to fly with you.

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT

POLICY TITLE: ADMINISTRATIVE LEAVE

POLICY NUMBER: 2055

2055.1 At times, it may become necessary to authorize administrative leave so an employee can be temporarily removed from the workplace. This may occur subject to an investigation into a safety or harassment incident, in which the employee's absence is either necessary for safety or would promote a more efficient investigation. In addition, during certain large-scale emergencies, grants of temporary leave may be necessary to protect the health and safety of all employees. The purpose of this policy is to set forth guidelines for granting paid administrative leave.

2055.2 Investigatory Leave: An employee may be placed on investigatory leave, without notice, pending an investigation into potential employee misconduct or safety compliance surrounding a work-related accident.

2055.2.1 A supervisor shall immediately inform the employee of the investigatory leave and the reason it is being implemented. At the District Manager's discretion, an employee may be asked to surrender all company property at the time and be escorted from the workplace.

2055.2.2 Within three days of being placed on leave an employee shall be notified in writing of the reason for the leave, the expected length of the leave, and any scheduled hearing or proceeding in which the employee may take part. A copy of this notice shall be placed in the employee's file.

2055.2.3 Upon completion of the investigation, and dependent on its conclusion, the District Manager shall determine whether to retain the letter in the employee's file or remove it.

2055.2.4 The investigatory leave shall not exceed 80 work hours.

2055.3 Emergency Administrative Leave (EAL): Under certain emergency circumstances, the District Manager shall have the authority to grant paid administrative leave subject to the following guidelines. Employees granted EAL may be required to return to work, when feasible, to support essential operations.

2055.3.1 Events affecting district facilities: Where a local event (i.e. gas leak, flooding, communicable disease transmission) causes either a shutdown of district facilities or prevents safe access to them, EAL may be granted to all employees until the situation is resolved and the facility can be safely reopened.

2055.3.2 Major Disaster/Pandemic: In the event of a major disaster or pandemic which affects the district or its employees, EAL may be granted to all or individual staff.

2055.3.2.1 A “major disaster or pandemic” includes any event subject to a local, state, or federal declaration of emergency or disaster declaration. This definition shall be interpreted consistently with 44 CFR § 206.2(a)(17) and Cal Gov Code section 8558.

2055.3.2.2 EAL shall be granted at discretion of the manager utilizing any available guidelines provided by local, state, or federal authorities related to the triggering event.

2055.3.3 When feasible, employees on EAL shall make themselves available to return to work within one hour’s notice during their regular work period.

2055.3.4 When feasible, the district shall prioritize placing employees on remote work status before granting EAL.

2055.3.5 The District Manager shall provide a report to the Board at the first appropriate board meeting outlining all EAL granted and the reasons for granting the leave.

2055.3.6 Grants of EAL shall not exceed 80 hours.

2055.4 Limited Discretionary Administrative Leave (LDAL): The District Manager may grant limited administrative leave at their discretion when deemed necessary or appropriate.

2055.4.1 LDAL shall not exceed two working days (16 hours).

2055.4.2 The District Manager shall provide a report to the Board at the first appropriate board meeting outline all grants of LDAL and the reasons for granting the leave.

July 14, 2016

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT

POLICY TITLE: REMOTE WORK
POLICY NUMBER: 2085

2085.1 In rare circumstances, remote work from home (“telecommuting”) may be appropriate for the protection of health and safety of the employee or for the benefit of the District. Remote Work assignments are intended to be temporary and will allow an employee to work from home or another satellite location. Remote Work is not appropriate for all positions, and is not an entitlement. Temporary granting of Remote Work status does not alter the terms and conditions of employment. All employees on Remote Work are expected to adhere to all District policies and procedures. This policy will provide the framework for Remote Work including responsibilities, performance expectations, oversight and controls.

2085.2 Eligibility and General Requirements for all Remote Work: The following guidelines outline eligibility and performance requirements for a Remote Work schedule. The District Manager may grant a short-term (1-2 days) Remote Work schedule outside of these guidelines for limited purposes (i.e training or continuing education).

2085.2.1 The District Manager shall determine whether a position is eligible for Remote Work based upon the position’s required duties.

2085.2.2 Eligible employees shall have served in their current position for at least a year and shall have received satisfactory or higher marks for all categories in their most recent job performance evaluation.

2085.2.3 The employee must demonstrate a high degree of reliability and be able to manage deadlines effectively. Remote Work must not reduce the employee’s level of service or ability to communicate quickly and effectively with supervisors, fellow employees, and, where appropriate, the public.

2085.2.4 *Working Hours:* All employees on Remote Work status are expected to maintain their normal working hours. Non-exempt employees shall maintain a record of worked hours and send this via electronic means to the District Office at the end of each work week. Excess (overtime) hours shall not be worked with prior approval from a supervisor. Employees are responsible for taking their required break periods.

2085.2.5 *Confidentiality:* Remote Work employees are expected to take reasonable precautions to secure District equipment and information within their work space. All information related to work should be given the same level of protection as if the employee were working from the office. Reasonable measures to protect data security may include locked filing cabinets or desks, password maintenance (particularly when using personal equipment), and securing a private workspace within the home. The employee shall notify a supervisor immediately anytime there is a potential breach of confidentiality.

2085.2.6 *Safety*: Remote Work employees are expected to take reasonable steps to ensure that remote workspace is free from potential safety hazards. Employees shall maintain all proper safety practices, including ergonomic safety, while working remotely. Potential safety hazards should be corrected immediately and, if unable to be corrected adequately, should be reported immediately to the employee's supervisor. The District's worker's compensation liability for job-related accidents will continue to apply during the employee's Remote Work hours. The District assumes no responsibility for injuries that occur outside of the performance of the employee's duties or outside of approved work hours. An employee must receive prior approval before taking on any duties outside their normal scope of work while on Remote Work status.

2085.2.7 Failure to comply with any of the above or any other District rules, policies, practices, or supervisor instructions may result in termination of Remote Work status or greater disciplinary actions, up to and including termination of employment.

2085.3 *Voluntary Remote Work Schedule*: The District may provide an employee the option to undertake a Remote Work schedule. This arrangement may be changed at any time by either the District or the employee.

2085.3.1 The District may provide equipment for the employee to take home. District equipment may only be used for District business and the employee shall take care to ensure all equipment is used properly. Maintenance and repair of issued equipment shall be the responsibility of the District. The District may request the immediate return of District-issued equipment at any time and for any reason. If an employee chooses to use their own equipment for Remote Work, the employee is responsible for all maintenance and repair of said items and the District shall not be responsible for damages, repairs, or replacement of employee-owned equipment.

2085.3.2 This is a voluntary status and not necessary for the performance of the employee's job. Therefore, the District shall not be responsible for any costs associated with the employee's voluntary Remote Work status.

2085.4 *Mandatory Remote Work Schedule*: Under certain extreme conditions, an employee may be required to work remotely for a limited period of time.

2085.4.1 The District shall provide all necessary equipment for the employee to work remotely. This will include access to District-provided internet through a connected tablet/mobile device or internet hotspot. District equipment may only be used for District business and the employee shall take care to ensure all equipment is used properly. Maintenance and repair of issued equipment shall be the responsibility of the District. The District may request the immediate return of District-issued equipment at any time and for any reason. If an employee chooses to use their own equipment for Remote Work, the employee is responsible for all maintenance and repair of said items and the District shall not be responsible for damages, repairs, or replacement of employee-owned equipment

2085.4.2 Any costs associated with mandatory Remote Work status for which an employee expects reimbursement must be approved by the District Manager prior to such costs being incurred. Employees are expected to use the provided equipment and District-issued internet access, and the District shall not be liable for costs of the employee's internet access if they choose to use their personal service instead. Reasonable requests for cost reimbursement will be granted as the sole discretion of the District Manager.

September 10, 2020