

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
13151 E. Industrial Dr., Parlier, CA 93648

TELECONFERENCE DIAL-IN NUMBER
(669)900-9128

- or -

ZOOM VIDEO CONFERENCE
<https://us02web.zoom.us/j/89485901403>

Meeting ID 894 8590 1403

AGENDA

BOARD OF TRUSTEES MEETING 1:00 PM

NOVEMBER 21, 2022

1. **ROLL CALL:**
2. **INTRODUCTION OF VISITORS:**
The public may address the Board on each agenda item during consideration of that item.
3. **PUBLIC COMMENTS:**
This is an opportunity for public comment on non-agenda items. The President reserves the right to limit the duration of each speaker to five (5) minutes. It is the policy of the Board not to answer any questions impromptu.
4. **AUTHORIZE REMOTE TELECONFERENCE MEETINGS OF THE BOARD:**
Consider finding by a majority vote under Gov. Code Sec. 54953, subd. (e)(1)(B) that as a result of the COVID-19 emergency: (i) meeting of the Board of Trustees in person would present imminent risks to the health or safety of attendees; and (ii) the meeting is authorized to be held by teleconference pursuant to Gov. Code, Sec. 54953, subd. (e)(1)(C).
5. **APPROVAL OF OCTOBER MINUTES:**
6. **APPROVAL OF OCTOBER PAYROLL:**
7. **APPROVAL OF OCTOBER BILLS:**

8. **PRESENTATION OF AUDIT REPORT:**

The firm of Sampson, Sampson & Patterson, LLP, will present the audit report of financial statements for the year ended June 30, 2022.

9. **CAL-CARD PROGRAM:**

The Board will be asked to approve and authorize District participation in the CAL-Card Program for commercial credit card services.

10. **DISTRICT PARTICIPATION AT MEETINGS:**

The Board will be asked to authorize GIS Coordinator Schaak to attend the MVCAC planning workshop December 6 – 7, 2022, in Oakland, CA.

11. **ETHICS AND SUPERVISOR TRAINING REQUIREMENTS:**

The Board will review the scheduling of training required to comply with AB 1234 and AB 1825.

12. **MEETING REPORTS:**

Reports on District participation at authorized meetings will be given by those who attended.

13. **CLOSED SESSION:**

**a. Pursuant to Government Code Section 54957 (b):
Public Employee Appointment, Employment
Title: District Manager**

14. **REPORT FROM CLOSED SESSION:**

15. **BOARD GENERAL DISCUSSION:**

This is an opportunity for Board Members to ask questions for clarification, provide information to staff, request staff to report back on a matter or direct staff to place a matter on a subsequent agenda.

16. **STAFF REPORTS:**

This is an opportunity for staff to report on District activities.

17. **ADJOURNMENT:**

**MINUTES OF THE BOARD OF TRUSTEES OF
THE CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
OCTOBER 17, 2022**

The regular meeting of the Board of Trustees of the Consolidated Mosquito Abatement District was held at the District Office, in Parlier, and by teleconference at 1:00 PM on October 17, 2022.

1. Roll Call:

Trustees Present at the Parlier Office:

Tok Fukuda	Kingsburg
Mary Anne Hill	County of Fresno
Charles Lockhart	Orange Cove
Karen Steinhauer	Sanger
Bruce Taylor	County of Fresno
Jennifer Willems	Clovis

Trustees Present by Teleconference:

Peggy Brisendine	Fresno	Arrived at 1:06 PM
Abe Isaak	Reedley	
Joe Reyna	Parlier	

Trustees Absent:

Pete Esraelian	Selma
Vacancy	City of Fowler

Others Present at the Parlier Office:

Karan Cox	Office Administrator
Jodi Holeman	Superintendent of Operations

Others Present by Teleconference:

Steve Mulligan	District Manager
Dale Bacigalupi	Legal Counsel

2. **President Taylor called the meeting to order at 1:01 PM:** The Board was informed that Mr. Juan Mejia had resigned as trustee from the City of Fowler.
3. **Public Comments:** None.
4. **Approval of September Minutes:** A motion was made by Trustee Reyna, seconded by Trustee Lockhart and passed by 8 – 0 – 2 roll call vote (Brisendine, Esraelian absent) to approve the minutes of the September 27, 2022 special meeting of the Board.

5. **Approval of September Payroll:** A motion was made by Trustee Hill, seconded by Trustee Willems and passed by 8 – 0 – 2 roll call vote (Brisendine, Esraelian absent) to approve the September payroll checks having District numbers, 28045 – 28087, 28128 – 28171 and 28179 in the total amount of \$173,962.71.
6. **Approval of September Bills:** Trustee Brisendine arrived by teleconference. A motion was made by Trustee Fukuda, seconded by Trustee Lockhart and passed by 9 – 0 – 1 roll call vote (Esraelian absent) to approve the September commercial checks having District numbers, 28084 – 28085, 28088 – 28097, 28167 – 28168 and 28172 – 28207 in the total amount of \$181,063.68.
7. **CLOSED SESSION:** The Board went into closed session with District Manager Mulligan and Legal Counsel Bacigalupi for the following:
 - a. **Pursuant to Government Code Section 54957 (b):
Public Employee Appointment, Employment
Title: District Manager**
8. **Report from Closed Session:** The Board adjourned from closed session at 2:24 PM.
 - a. Nothing to report.
9. **Job Description: District Manager:** The Board considered a change to the current job description for the District Manager to clarify more strongly the at-will employment status of the position. A motion was made by Trustee Fukuda, seconded by Trustee Hill and passed by 9 – 0 – 1 roll call vote (Esraelian absent) to ratify and approve the amended job description for the District Manager as proposed.
10. **Quarterly Investment Report:** A motion was made by Trustee Reyna, seconded by Trustee Isaak and passed by 9 – 0 – 1 roll call vote (Esraelian absent) to accept the investment report for the quarter ending September 30, 2022 as presented.
11. **Employee Policy Amendment – Bereavement Leave:** A motion was made by Trustee Lockhart, seconded by Trustee Fukuda and passed by 9 – 0 – 1 roll call vote (Esraelian absent) to approve and adopt Resolution No. 4 – 2022, “A Resolution of the Board of Trustees of the Consolidated Mosquito Abatement District Amending Employee Policy Handbook Section 2050.8 Bereavement Leave.”
12. **Cooperative Agreement:** A motion was made by Trustee Reyna, seconded by Trustee Willems and passed by 9 – 0 – 1 roll call vote (Esraelian absent) to approve and authorize the District Manager to sign the Cooperative Agreement with the CA Department of Public Health.

13. **Trustee Term Expirations:** The current terms of trustees Isaak, Mejia, Reyna, Taylor and Willems will expire on December 31, 2022. Trustees Isaak, Taylor and Willems have expressed their interest in serving another term. Notifications will be sent to the appointing entities.

14. **Board General Discussion:** Trustee Steinhauer asked about the policy for notifying individuals who may have been exposed to COVID-19 at the workplace, which is by written notice as required by Cal OSHA. She requested that for non-employees it be by phone call as well.

Trustees were asked about their interest in attending the MVCAC Annual Conference to be held on January 29 – February 1, 2023 in Anaheim. Trustees Fukuda, Taylor and Willems said that they would be attending.

15. **Staff Reports:** Manager Mulligan gave an oral report on his attendance at the European SOVE Conference in Sofia, Bulgaria on October 10-14, 2022.

Superintendent of Operations Holeman joined the meeting at the Parlier Office and presented the September Program Report on District activities.

16. **Renew Remote Teleconference Meetings of the Board:** A motion was made by Trustee Willems, seconded by Trustee Fukuda and passed by 9 – 0 – 1 roll call vote (Esraelian absent) that the Board, after reconsidering the state of the COVID-19 emergency, finds that meeting of the Board in person would present imminent risks to the health or safety of attendees, and that the Board renews the prior authorization for meetings to be held by teleconference as authorized by subdivision (e)(1)(C) of section 54943 of the Government Code.

17. **Adjournment:** The meeting was adjourned at 3:19 PM. The next Board meeting will be held on November 21, 2022.

Attested
Member, Board of Trustees

**Consolidated Mosquito Abatement District
Payroll Expenses
October 2022**

Check #	Gross Pay	Net Pay	Payee	Description
28209	\$200.00	\$0.00	Abraham Isaak	Trustee
28210	\$2,827.50	\$1,904.82	Amy Garcia	Full-Time Employee
28211	\$2,120.00	\$1,563.53	Anita Munoz	Seasonal Employee
28212	\$848.75	\$773.82	Anthony Martinez	Seasonal Employee
28213	\$1,400.00	\$1,253.64	Bai Thao	Seasonal Employee
28214	\$3,107.00	\$2,083.52	Brittany Deegan	Full-Time Employee
28215	\$300.00	\$277.05	Bruce Taylor	Trustee
28216	\$1,400.00	\$1,264.64	Cha Her	Seasonal Employee
28217	\$300.00	\$277.05	Charles Lockhart	Trustee
28218	\$1,520.00	\$1,288.10	Cheng Vang	Seasonal Employee
28219	\$3,107.00	\$2,233.43	Chris Monis	Full-Time Employee
28220	\$1,578.50	\$1,394.54	Clarita Ramblas	Seasonal Employee
28221	\$2,744.00	\$1,923.92	Conner Schaak	Full-Time Employee
28222	\$1,443.00	\$1,202.45	David Rodriguez	Seasonal Employee
28223	\$3,352.00	\$2,428.26	Derek Hill	Full-Time Employee
28224	\$2,975.00	\$2,013.04	Devon Cornel	Full-Time Employee
28225	\$2,040.01	\$1,595.17	Donald McNeil	Seasonal Employee
28226	\$1,960.00	\$1,385.04	Eric Ferguson	Seasonal Employee
28227	\$3,107.00	\$2,318.37	Gha Vang	Full-Time Employee
28228	\$1,960.00	\$1,658.82	Jacob Uribe	Seasonal Employee
28229	\$5,136.00	\$3,267.35	Jodi Holeman	Full-Time Employee
28230	\$200.00	\$184.70	Joe Reyna	Trustee
28231	\$835.63	\$731.99	John Ricky Quiroz	Seasonal Employee
28232	\$3,107.00	\$1,806.82	Jose Moreno	Full-Time Employee
28233	\$2,744.00	\$1,889.83	Jovana Benavides	Full-Time Employee
28234	\$1,520.00	\$1,261.18	Justin Lor	Seasonal Employee
28235	\$3,597.00	\$2,480.07	Karan Cox	Full-Time Employee
28236	\$300.00	\$277.05	Karen Steinhauer	Trustee
28237	\$2,744.00	\$1,935.75	Katherine Brisco	Full-Time Employee
28238	\$4,501.50	\$2,764.04	Katherine Ramirez	Full-Time Employee
28239	\$1,189.00	\$1,087.04	Lewis Nunes	Seasonal Employee
28240	\$300.00	\$277.05	Mary Anne Hill	Trustee
28241	\$468.00	\$432.20	Melissa Thies	Seasonal Employee
28242	\$1,017.50	\$867.45	Michael Scotty Dunn	Seasonal Employee
28243	\$300.00	\$277.05	Peggy Brisendine	Trustee
28244	\$300.00	\$277.05	Pete Esraelian	Trustee
28245	\$1,690.50	\$1,367.74	Robert Martinez	Seasonal Employee
28246	\$1,935.50	\$1,409.61	Ronnie Blunt	Seasonal Employee
28247	\$6,975.00	\$4,627.94	Steve Mulligan	Full-Time Employee
28248	\$300.00	\$277.05	Tokuo Fukuda	Trustee

**Consolidated Mosquito Abatement District
Payroll Expenses
October 2022**

Check #	Gross Pay	Net Pay	Payee	Description
28249	\$1,648.50	\$1,253.39	Tracy Autrey	Seasonal Employee
28250	\$1,515.25	\$1,257.01	Tuacheng Vang	Seasonal Employee
28251	\$1,400.00	\$1,291.28	William Monge	Seasonal Employee
28278	\$2,827.50	\$1,904.83	Amy Garcia	Full-Time Employee
28279	\$2,120.00	\$1,563.53	Anita Munoz	Seasonal Employee
28280	\$700.00	\$639.73	Bai Thao	Seasonal Employee
28281	\$3,107.00	\$2,083.53	Brittany Deegan	Full-Time Employee
28282	\$3,107.00	\$2,233.43	Chris Monis	Full-Time Employee
28283	\$1,476.00	\$1,317.39	Clarita Ramblas	Seasonal Employee
28284	\$2,744.00	\$1,923.92	Conner Schaak	Full-Time Employee
28285	\$3,352.00	\$2,428.28	Derek Hill	Full-Time Employee
28286	\$2,975.00	\$2,013.05	Devon Cornel	Full-Time Employee
28287	\$2,244.00	\$1,730.75	Donald McNeil	Seasonal Employee
28288	\$2,131.50	\$1,500.53	Eric Ferguson	Seasonal Employee
28289	\$3,107.00	\$2,320.67	Gha Vang	Full-Time Employee
28290	\$1,494.50	\$1,275.59	Jacob Uribe	Seasonal Employee
28291	\$5,136.00	\$3,267.59	Jodi Holeman	Full-Time Employee
28292	\$3,107.00	\$1,807.04	Jose Moreno	Full-Time Employee
28293	\$2,744.00	\$1,889.83	Jovana Benavides	Full-Time Employee
28294	\$3,597.00	\$2,480.08	Karan Cox	Full-Time Employee
28295	\$2,744.00	\$1,935.76	Katherine Brisco	Full-Time Employee
28296	\$4,501.50	\$2,764.06	Katherine Ramirez	Full-Time Employee
28297	\$1,151.50	\$972.21	Robert Martinez	Seasonal Employee
28298	\$1,519.00	\$1,128.64	Ronnie Blunt	Seasonal Employee
28299	\$6,975.00	\$4,626.80	Steve Mulligan	Full-Time Employee
28300	\$1,643.25	\$1,250.12	Tracy Autrey	Seasonal Employee
Total	\$146,517.89	\$105,197.21		

**Consolidated Mosquito Abatement District
Payroll Expenses
October 2022**

Employee Deductions and Liabilities

Check #	Amount	Payee	Description
28252	\$2,703.72	EDD	State Income Tax
28254	\$13,628.96	CMAD	Federal, Social Security, Medicare
28255	\$4,400.41	CalPERS	Retirement
28256	\$833.00	VantagePoint Transfer	457K Retirement
28257	\$200.00	Valley First Credit Union	Credit Union
28259	\$71.68	Aflac	Life Insurance
28301	\$2,478.42	EDD	State Income Tax
28302	\$11,574.16	CMAD	Federal, Social Security, Medicare
28303	\$4,259.75	CalPERS	Retirement
28304	\$833.00	VantagePoint Transfer	457K Retirement
28305	\$200.00	Valley First Credit Union	Credit Union
28321	\$137.58	Mutual of Omaha	Disability Insurance
Total Deductions	\$41,320.68		
Total Net Pay	\$105,197.21		
Total Gross Pay	\$146,517.89		

**Consolidated Mosquito Abatement District
Maintenance and Operations Expenses
October 2022**

Bank of the West Checks

Check #	Amount	Payee	Description
28208	\$0.00	Voided	Void
28253	\$1,287.70	EDD	Unemployment Insurance
28254	\$6,282.40	CMAD	District Social Security & Medicare
28255	\$5,246.07	CalPERS	District Retirement
28258	\$117.00	Vector-Borne Disease Account	Certification Exams
28260	\$300.00	All-Pro Janitorial Services	Janitorial Services
28261	\$100.34	California Water Service	Water
28262	\$1,889.08	Central California VCJPA	Dental / Vision Premium
28263	\$43.95	DoorKing, Inc.	Gate Service
28264	\$64.00	Fedor Plumbing	Backflow Testing
28265	\$279.00	Matson Alarm Co.	Alarm Systems
28266	\$569.87	PG&E	Heat Light Electric
28267	\$35.80	Republic Services	Disposal
28268	\$102.53	City of Sanger	Water Sewer Disposal
28269	\$12,521.71	SDRMA	Health Insurance
28270	\$15.78	SoCal Gas	Heat
28271	\$685.00	Specialized Air Conditoning	A/C Repair - Clovis
28272	\$17,461.10	Wex Bank - Valero	Fuel
28273	\$750.00	Chris Monis	HSA Deductible 4th Quarter
28274	\$1,500.00	Jose Moreno	HSA Deductible 4th Quarter
28275	\$1,500.00	Gha Vang	HSA Deductible 4th Quarter
28276	\$7,500.00	Premier Valley Bank	HSA Deductible 4th Quarter
28277	\$578.53	Jodi Holeman	Travel Expenses
28302	\$4,941.16	CMAD	District Social Security & Medicare
28303	\$5,079.53	CalPERS	District Retirement
28306	\$281.14	AT&T	Telephone - 800 Number
28307	\$471.13	AT&T	Telephone - Clovis
28308	\$886.57	AT&T	Internet - Parlier
28309	\$255.29	AT&T	Telephone - Parlier
28310	\$117.73	California Water Service	Water
28311	\$944.54	Central California VCJPA	Dental / Vision Premium
28312	\$714.06	Karan Cox	Travel Expenses
28313	\$279.00	Matson Alarm Co.	Alarm Systems
28314	\$621.62	City of Clovis	Water Sewer Disposal
28315	\$748.76	City of Parlier	Water Sewer Disposal
28316	\$235.57	Petty Cash	Miscellaneous Expenses
28317	\$532.57	PG&E	Heat Light Electric
28318	\$103.89	SoCal Gas	Heat
28319	\$3,481.47	Steve Mulligan	Travel Expenses
28320	\$40.68	Waste Management	Disposal

**Consolidated Mosquito Abatement District
Maintenance and Operations Expenses
October 2022**

Check #	Amount	Payee	Description
28321	\$120.25	Mutual of Omaha	Life Insurance - District
28322	\$1,313.43	AR Transmission	Vehicle Repairs
28323	\$856.82	Adapco	Insecticides
28324	\$3,470.91	CitiBusiness Card	Misc Office Exp / Travel / Field Equip
28325	\$500.62	Clarke Mosquito Control	Field Equipment
28326	\$156.14	FedEx	Mosquito Sample Shipping
28327	\$936.12	Home Depot	Field Equip / Building & Ground / Shop Tools
28328	\$2,268.28	Linde Gas	Dry Ice
28329	\$1,009.07	Lozano Smith	Legal Fees
28330	\$740.87	Mission Uniform Service	Uniforms & Safety
28331	\$1,650.00	MVCAC	Mosquito Sample Testing
28332	\$206.46	Napa	Repair Parts / Lubricants
28333	\$100.00	Navia Benefit Solutions	Cobra Administration
28334	\$635.04	Nelson's Ace Hardware	Building & Ground / Misc Supplies
28335	\$75.92	Nelson's Power Center	Field Equipment
28336	\$433.20	O'Reilly Auto Parts	Repair Parts
28337	\$567.50	Ono's Auto Repair	Smog Checks
28338	\$1,245.36	PBM Supply & Mfg	Field Equipment
28339	\$6,000.00	Sampson, Sampson & Patterson	Yearly Audit - Partial Payment
28340	\$855.00	SSJV Regional Continuing Ed	Continuing Education
28341	\$300.00	Streamline	Website Design & Maintenance
28342	\$449.64	Tifco Industries	Shop Supplies
28343	\$12.23	Tulare Polaris	Repair Parts
28344	\$1,652.87	Verizon Wireless	Cell Phones / Tablets
28345	\$111.44	Wizix Technology Group	Copier Maintenance
28346	\$245.00	World Oil Environmental Serv	Oil / Filter Recycling
Total	\$104,476.74		

County of Fresno Checks

Check #	Amount	Payee	Description
300068	\$140,228.95	Consolidated Mosquito	Transfer funds to checking
300069	\$84,715.93	Consolidated Mosquito	Transfer funds to checking
300070	\$26,049.75	Consolidated Mosquito	Transfer funds to checking
	\$250,994.63		

Summary of October Expenses

October 2022 Salaries & Wages	\$146,517.89
October 2022 Maintenance & Operations	\$104,476.74
Total October 2022 Expenditures	\$250,994.63

**Consolidated Mosquito Abatement District
Monthly Expenditures**

ACCOUNT NUMBER	ACCOUNT NAME	BUDGET FY 2022/2023	SPENT TO DATE	BALANCE OCT 31, 2022
<u>SALARIES, WAGES & EMPLOYEE BENEFITS</u>				
6101-01	Salaried Wages	\$1,274,000.00	\$402,472.50	\$871,527.50
6101-06	Hourly Wages & Extra Help	\$665,000.00	\$286,875.72	\$378,124.28
6101-02	FICA Employers Contribution	\$150,000.00	\$52,794.16	\$97,205.84
6101-03	Unemployment Insurance	\$24,000.00	\$574.62	\$23,425.38
6101-04	Retirement District's Payment	\$150,000.00	\$50,347.91	\$99,652.09
6101-05	Group Health Insurance	\$300,000.00	\$79,359.72	\$220,640.28
6101-07	Pre-Employment & Misc. Expenses	\$8,000.00	\$135.00	\$7,865.00
	TOTALS	\$2,571,000.00	\$872,559.63	\$1,698,440.37
<u>OPERATING & MAINTENANCE SUPPLIES & EXPENSE</u>				
6102-01	Insecticides & Herbicides	\$400,000.00	\$243,884.41	\$156,115.59
6102-02	Power Spray & Field Equipment	\$25,000.00	\$7,373.17	\$17,626.83
6102-03	Misc Operating Supplies & Expense	\$6,000.00	\$3,079.35	\$2,920.65
6102-04	Fish Program	\$10,000.00	\$228.57	\$9,771.43
6102-05	Building & Ground Maintenance	\$40,000.00	\$9,614.67	\$30,385.33
6102-06	Airplane Expense	\$3,000.00	\$0.00	\$3,000.00
	TOTALS	\$484,000.00	\$264,180.17	\$219,819.83
<u>MOTOR VEHICLE SUPPLIES & EXPENSE</u>				
6103-01	Fuel & Lubricants	\$180,000.00	\$78,522.01	\$101,477.99
6103-02	Repairs & Shop Tools	\$45,000.00	\$12,457.40	\$32,542.60
6103-03	Tires & Batteries	\$12,000.00	\$5,557.04	\$6,442.96
	TOTALS	\$237,000.00	\$96,536.45	\$140,463.55
<u>UTILITIES & COMMUNICATIONS</u>				
6104-01	Heat, Light & Power	\$40,000.00	\$14,439.29	\$25,560.71
6104-04	Water Sewer & Disposal	\$18,000.00	\$5,171.06	\$12,828.94
6105-01	Telephone	\$25,000.00	\$7,639.88	\$17,360.12
6105-02	Cellular Phones & Tablets	\$30,000.00	\$7,496.03	\$22,503.97
	TOTALS	\$113,000.00	\$34,746.26	\$78,253.74
<u>OFFICE SUPPLIES & EXPENSE</u>				
6106-02	Postage, Printing & Stationery	\$6,000.00	\$300.56	\$5,699.44
6106-04	Repairs & Maintenance	\$6,000.00	\$1,431.58	\$4,568.42
6106-05	Misc Office Supplies	\$13,000.00	\$4,586.94	\$8,413.06
6106-06	Office Equipment & Furniture	\$12,000.00	\$145.02	\$11,854.98
	TOTALS	\$37,000.00	\$6,464.10	\$30,535.90
<u>INSURANCE</u>				
6107-01	Liability, Property & Auto	\$98,000.00	\$91,673.00	\$6,327.00
6107-02	Workers Compensation	\$70,000.00	\$66,041.00	\$3,959.00
	TOTALS	\$168,000.00	\$157,714.00	\$10,286.00

**Consolidated Mosquito Abatement District
Monthly Expenditures**

ACCOUNT NUMBER	ACCOUNT NAME	BUDGET FY 2022/2023	SPENT TO DATE	BALANCE OCT 31, 2022
<u>TRAVEL & SUBSISTENCE EXPENSE</u>				
6108-01	Meetings & Travel Allowance	\$75,000.00	\$17,484.89	\$57,515.11
6108-02	Trustee Allowance	\$1,000.00	\$0.00	\$1,000.00
6108-03	Meal Allowance	\$8,000.00	\$817.86	\$7,182.14
	TOTALS	\$84,000.00	\$18,302.75	\$65,697.25
<u>MISCELLANEOUS EXPENDITURES</u>				
6109-01	Rent: Land, Buildings and Equipment	\$2,000.00	\$0.00	\$2,000.00
6109-02	Dues, Subscriptions and Fees	\$28,000.00	\$10,500.00	\$17,500.00
6109-03	Education & Publicity	\$30,000.00	\$5,232.04	\$24,767.96
6109-04	Accounting	\$14,000.00	\$6,000.00	\$8,000.00
6109-05	Legal	\$10,000.00	\$1,121.57	\$8,878.43
6109-06	County Service Charge	\$55,000.00	\$0.00	\$55,000.00
6109-07	Uniforms, Safety Apparel & Equipment	\$30,000.00	\$6,436.24	\$23,563.76
6109-08	Surveillance & Research	\$50,000.00	\$24,819.87	\$25,180.13
6109-09	Other Miscellaneous Expenditures	\$15,000.00	\$0.00	\$15,000.00
6109-10	GIS & GPS	\$65,000.00	\$11,203.34	\$53,796.66
	TOTALS	\$299,000.00	\$65,313.06	\$233,686.94
TOTAL OPERATIONAL EXPENDITURES		\$3,993,000.00	\$1,515,816.42	\$2,477,183.58
<u>CAPITAL OUTLAY</u>				
6110-01	Office & Lab Furniture & Equipment	\$15,000.00	\$0.00	\$15,000.00
6110-02	Auto Equipment	\$300,000.00	\$0.00	\$300,000.00
6110-03	Shop Equipment	\$10,000.00	\$0.00	\$10,000.00
6110-04	Field Equipment	\$50,000.00	\$33,592.35	\$16,407.65
6110-05	Building & Ground Improvement	\$50,000.00	\$0.00	\$50,000.00
6110-06	Loan & Lease Purchase Payments	\$290,000.00	\$0.00	\$290,000.00
	TOTAL CAPITAL OUTLAY EXPENDITURE	\$715,000.00	\$33,592.35	\$681,407.65
TOTAL EXPENDITURES		\$4,708,000.00	\$1,549,408.77	\$3,158,591.23
<u>SPECIAL PROJECTS RESERVE</u>		\$250,000.00	\$0.00	\$250,000.00
<u>CONTINGENT LIABILITY RESERVE</u>		\$500,000.00	\$0.00	\$500,000.00
<u>BUILDING RESERVE</u>		\$2,000,000.00	\$0.00	\$2,000,000.00
<u>EQUIPMENT RESERVE</u>		\$600,000.00	\$0.00	\$600,000.00
<u>GENERAL RESERVE</u>		\$3,416,000.00	\$0.00	\$3,416,000.00
	TOTAL RESERVES	\$6,766,000.00	\$0.00	\$6,766,000.00
TOTAL EXPENDITURES AND RESERVES		\$11,474,000.00	\$1,549,408.77	\$9,924,591.23

**Consolidated Mosquito Abatement District
Monthly Expenditures**

FRESNO COUNTY ACCOUNT- BANK OF THE WEST	
CASH ON HAND, SEPTEMBER 30, 2022	\$6,366,266.39
PROPERTY TAXES WITHHELD BY FRS COUNTY	\$0.00
OCTOBER REVENUE	\$0.00
OCTOBER INTEREST	\$1,860.59
TAXES - FRESNO COUNTY / KINGS COUNTY	\$5,704.60
TOTAL REVENUE FOR OCTOBER	<u>\$7,565.19</u>
SUB-TOTAL	\$6,373,831.58
COUNTY ADMIN COST FOR FY WITHHELD BY COUNTY	\$0.00
MONEY TRANSFERRED TO CHECKING	\$250,994.63
CASH ON HAND, OCTOBER 31, 2022	<u>\$6,624,826.21</u>

YEARLY REVENUE THROUGH 09-30-22	\$29,597.36
OCTOBER REVENUE	\$7,565.19
YEARLY REVENUE THROUGH 10-31-22	<u>\$37,162.55</u>

CMAD CHECKING ACCOUNT - BANK OF THE WEST	
CASH ON HAND, SEPTEMBER 30, 2022	\$135,000.00
MONEY TRANSFERRED FROM FRS CO ACCT	\$250,994.63
OCTOBER EXPENDITURES	(\$250,994.63)
CASH ON HAND, OCTOBER 31, 2022	<u>\$135,000.00</u>

SALE OF REEDLEY DEPOT	\$185,000.00
DOWN PAYMENT	(\$25,000.00)
MONTHLY PAYMENTS PAID TO DATE	(\$18,667.55)
BALANCE DUE AS OF OCTOBER 31, 2022	<u>\$141,332.45</u>

STEVE MULLIGAN - XXXX-XXXX-XXX

Statement Balance: \$3,470.91
 Last Payment Amount: \$6,639.61
 Minimal Payment Due on 12/02/22: \$86.63
 Statement/Closing Date: 11/08/2022

6103-02 523.00
 6106-05 765.56
 6108-01 598.70
 6101-07 100.00
 6106-02 147.12
 6102-03 24.43
 6102-02 1065.00
 6108-03 122.10
 6103-01 125.00

3470.91

ACCOUNT SUMMARY

Previous Balance	\$6,639.61
Payments, Credits, and Adjustments	\$6,639.61
Purchases	\$3,470.91
Cash Advances	\$0.00
Fees	\$0.00
Interest Charges	\$52.63
New Balance	\$3,470.91

QUICK REFERENCE

Minimum Payment	\$86.63
New Balance	\$3,470.91
Payment Due Date	12/02/2022
Business Credit Line	\$50,900.00
Cash Advance Line	\$21,500.00
Available Credit Line	\$47,429.00
Available Cash Advance Line	\$21,500.00

STATEMENT MESSAGES

Great News. Your Quarterly summary is now available online. Please go to www.citi.com and login to your account online for more details.

Please be sure to pay on time. If you submit your payment by mail, we suggest you mail it no later than 11/25/2022 to allow enough time for regular mail to reach us.

Important Information If you have questions about marketing communications, please visit www.citi.com/offersforyou or call the number on the back of your card. (TTY: We accept 711 or other Relay Service.)

FINANCE CHARGE SUMMARY

	Nominal APR	Periodic Finance Change	Transaction Fee/Interest Change
Purchases (Standard Purch)	16.990%	\$0.00	\$0.00
Cash Advances (Standard Adv)	24.990%	\$0.00	\$0.00

BUSINESS PAYMENTS, CREDITS, AND ADJUSTMENTS

Post Date	Description	Amount
10/19	ONLINE PAYMENT, THANK YOU	(\$6,639.61)

BUSINESS ACTIVITY

Transaction Date	Post Date	Description	Charge to	Amount
------------------	-----------	-------------	-----------	--------

CARDHOLDER SUMMARY

Cardholder	Account Number (Last 4 digits)	Employee Credit Line	Employee Cash Advance Line	Total Activity Amount
FRED S MULLIGAN		\$15,100	\$0	\$3,037.18

Transaction Date:	Post Date:	Description:	Charged to:	Amount:
11/04	11/04	SQ *ACADEMY UPHOLSTERY Sanger CA <i>Vehicle upholstery repair</i>	Standard Purch	\$290.00 <i>6103-02</i>
11/04	11/04	SQ *ACADEMY UPHOLSTERY Sanger CA <i>Vehicle upholstery repair</i>	Standard Purch	\$225.00 <i>6103-02</i>
11/03	11/03	ZOOM.US 888-799-9666 SAN JOSE CA <i>Meeting access</i>	Standard Purch	\$14.99 <i>6106-05</i>
10/27	10/27	DLR RESORT RES CRO 7147814669 CA <i>MVCA annual meeting Reservation</i>	Standard Purch	\$314.73 <i>6108-01</i>
10/27	10/27	YOURMEMBER-CAREERS 7274976565 FL <i>AMCA Job announcement</i>	Standard Purch	\$50.00 <i>6101-07</i>
10/27	10/27	USPS PO 0558560648 PARLIER CA <i>Stamps</i>	Standard Purch	\$120.00 <i>6106-02</i>
10/26	10/26	AMZN Mktp US*H047N94W1 Amzn.com/bill WA <i>Toner for Claris printer</i>	Standard Purch	\$236.16 <i>6106-05</i>
10/25	10/25	MSFT * E0700KVWV5 MSBILL.INFO WA <i>Monthly Microsoft account</i>	Standard Purch	\$82.50 <i>6106-05</i>
10/24	10/24	WAL-MART #1882 SELMA CA <i>Miscellaneous expenses</i>	Standard Purch	\$24.43 <i>6102-03</i>
10/19	10/19	USPS PO 0528910401 FRESNO CA <i>Postage</i>	Standard Purch	\$2.88 <i>6106-02</i>
10/18	10/18	AMZN Mktp US*HT8R62YO1 Amzn.com/bill WA <i>parts for remote control (RC) pesticide applicator</i>	Standard Purch	\$43.12 <i>6102-02</i>
10/18	10/18	QBSUPPORT 180-09538509 IL <i>Quickbooks yearly support</i>	Standard Purch	\$399.99 <i>6106-05</i>
10/17	10/17	AMZN Mktp US*HT38Y2RQ0 Amzn.com/bill WA <i>parts for rc pesticide applicator</i>	Standard Purch	\$174.34 <i>6102-02</i>
10/17	10/17	AMZN Mktp US*HT2QW73N2 Amzn.com/bill WA <i>parts for rc pesticide applicator</i>	Standard Purch	\$463.92 <i>6102-02</i>
10/17	10/17	AMZN Mktp US*HT3I103X2 Amzn.com/bill WA <i>parts for rc pesticide applicator</i>	Standard Purch	\$199.44 <i>6102-02</i>
10/17	10/17	AMZN Mktp US*HT3JH6RT0 Amzn.com/bill WA <i>parts for rc pesticide applicator</i>	Standard Purch	\$9.80 <i>6102-02</i>
10/16	10/16	AMZN MKTP US*HT8HB4I00 AMZN.COM/BILL WA <i>Carburetor kit for trimmer</i>	Standard Purch	\$17.58 <i>6102-02</i>
10/16	10/16	AMZN Mktp US*HT46R36A1 Amzn.com/bill WA <i>parts for rc pesticide applicator</i>	Standard Purch	\$82.61 <i>6102-02</i>

10/16	10/16	HOTEL STEVENSON 360-9049072 WA <i>Hotel for NWMVC annual meeting</i>	Standard Purch	\$157.97	6108-01
10/16	10/16	AMZN Mktg US*HT0CY4L22 Amzn.com/bill WA <i>parts for rc pesticide applicator</i>	Standard Purch	\$21.56	6102-02
10/12	10/12	USPS PO 0558560648 PARLIER CA <i>postage to mail Board packet</i>	Standard Purch	\$24.24	6106-02
10/12	10/12	Amazon.com*HT9R334G0 Amzn.com/bill WA <i>Laminating Sheets</i>	Standard Purch	\$31.92	6106-05
10/10	10/11	YOURMEMBER-CAREERS 7274976565 FL <i>AMCA Job open announcement</i>	Standard Purch	\$50.00	6101-07

STEVE MULLIGAN

\$50,900

\$21,500

\$381.10

Transaction Date:	Post Date:	Description:	Charged to:	Amount:	
11/03	11/03	DELI DELICIOUS # 61 VISALIA CA <i>MVCAC Fall meeting lunch</i>	Standard Purch	\$25.69	6108-03
11/02	11/02	TST* Brewbakers Brewin Visalia CA <i>MVCAC Fall meeting lunch</i>	Standard Purch	\$74.01	6108-03
10/27	10/27	SANGER DONUTS SANGER CA <i>Regional Meeting</i>	Standard Purch	\$22.40	6108-03
10/24	10/24	STAR 1 FOOD MART PARLIER CA <i>Fuel</i>	Standard Purch	\$125.00	6103-01
10/23	10/23	RACEWAY CAR WASH - ACA SANGER CA <i>Car Wash</i>	Standard Purch	\$8.00	6103-02
10/16	10/16	CITY OF FRESNO AIRPORT FRESNO CA <i>parking</i>	Standard Purch	\$126.00	6108-01

Staff Report

To: Board of Trustees

From: District Manager

Re: Agenda Item No. 4

Date: November 21, 2022

Authorization: Consider finding by a majority vote under Gov. Code § 54953, subd. (e)(1)(B) that as a result of the COVID-19 emergency: (i) meeting of the Board of Trustees in person would present imminent risks to the health or safety of attendees; and (ii) the meeting is authorized to be held by teleconference pursuant to Gov. Code, § 54953, subd. (e)(1)(C).

In light of the Governor's declaration that a state of emergency exists due to the incidence and spread of the novel coronavirus SARS-CoV-2, and the pandemic caused by the resulting disease COVID-19, the Board should consider whether meeting in person would present imminent risks to the health or safety of meeting attendees.

The Centers for Disease Control indicates that COVID-19 is a highly transmissible virus that is spread when an infected person breathes out droplets and very small particles that contain the virus, and such droplets and particles are breathed in by other people.¹ In November of 2021, a much more infectious variant of the virus, known as the Omicron Variant, was reported by the WHO and caused surges in the number of cases world-wide. Although individual Omicron infections might be somewhat less severe than those of other variants, it is much more infectious and the increases in cases and hospitalizations have placed additional stress on the healthcare system. Omicron subvariant BA.5, has been responsible for most new infections in the U.S., but new subvariants BQ.1 and BQ.1.1 are now becoming dominant and appear to be the most adept yet at evading immunity from previous infection.

Although effective vaccines have been approved by the U.S. Food and Drug Administration for emergency use, vaccination rates are slow and have not yet reached a point to significantly control community transmission. As of November 9, 2022, 78.8% of Californians who are eligible to be vaccinated are fully vaccinated, but only 68.3% of Fresno County residents and just 56.3% of Kings County residents five years and older eligible to be vaccinated are fully vaccinated (<https://covid.cdc.gov/covid-data-tracker>).

Those who become infected with COVID-19 are at risk of serious illness and death. Since the start of the pandemic there have been over 97 million cases of COVID-19 infections in the U.S. and as of November 10, 2022, over 1,070,000 Americans have died from the virus (<https://covid.cdc.gov/covid-data-tracker>). Many more have been hospitalized with serious illness. Currently, in the U.S., the weekly average of new COVID-19 cases is

¹ www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/how-covid-spreads.html

more than 288,000 and the daily average of new COVID-19 hospital admissions is over 3,000. As of November 2, 2022, in Fresno County, 74 people were hospitalized with COVID-19, with 10 of these patients in intensive care unit (ICU) beds.

Conducting meetings by teleconference would directly reduce the risk of transmission of COVID-19 among meeting attendees, including members of the public and agency staff, which has the ancillary effect of reducing risk of serious illness and death as well as reducing community spread of the virus. Board members will need to make their own determinations in any decision whether to attend a Board meeting in person.

If the authorization to meet by teleconference is not approved by a majority vote, then the meeting will adjourn after this item and the remaining agenda items will be rescheduled to a future in-person meeting.

Recommendation:

Authorization: Move the Board find that, as a result of the COVID-19 emergency, meeting in person would present imminent risks to the health or safety of attendees, and the meeting should be held by teleconference as authorized by subdivision (e)(1)(C) of section 54943 of the Government Code.

DRAFT
11/10/22

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT

REPORT ON AUDITED
FINANCIAL STATEMENTS
AND
REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2022

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11/10/22

INDEPENDENT AUDITORS' REPORT

Board of Trustees
Consolidated Mosquito Abatement District
Parlier, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Consolidated Mosquito Abatement District (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Consolidated Mosquito Abatement District as of June 30, 2022, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the State Controller's office and state regulations governing special districts.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the State Controller's Minimum Audit Requirements for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Consolidated Mosquito Abatement District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, the *Government Auditing Standards* and the State Controller's Minimum Audit Requirements for California Special Districts will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, the *Government Auditing Standards* and the State Controller's Minimum Audit Requirements for California Special Districts, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 3 through 6, the schedule of revenues, expenditures and changes in fund balances – budget and actual on page 33, and the schedules of the District's proportionate share of net pension liability and contributions on pages 31-32 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers them to be essential parts of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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11/10/22

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated _____, 2022 on our consideration of Consolidated Mosquito Abatement District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Clovis, California
, 2022

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

DRAFT
11/10/22

As management of the Consolidated Mosquito Abatement District (District), we offer readers of this section of the annual report on audited financial statements (audit report) a narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2022, from the management's perspective. Please read and consider the information represented here in conjunction with the financial statements as a whole.

Current Year Financial Highlights (as of June 30, 2022)

Assets of the District (total net position) exceeded its liabilities by \$13,361,584. The total net position at the beginning of the fiscal year was \$11,556,530. There was a change in net position of \$1,805,054 to account for the end of year net position of \$13,361,584. Of this amount, there is an unrestricted net position of \$9,161,794, which may be used to meet the District's ongoing obligations.

The General Fund of the District showed total revenues of \$4,234,089 and total expenditures of \$3,273,655. The General Fund balance at the beginning of the year was \$7,002,215, and there was a net change in fund balance of \$1,242,378, which accounted for an end of year fund balance of \$8,244,593. This represents a 17.7% increase in the General Fund during the course of the fiscal year.

Overview of the Report on Audited Financial Statements

This audit report presents financial statements that include activities of the District prepared in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Decision and Analysis – for States and Local Governments*. The Single Governmental Program for Special Purpose Governments reporting model is used which best represents the activities of the District. The District's basic services are governmental activities and are supported by general District revenues such as taxes, and by specific program revenues such as contract fees and charges.

The audit report itself consists of three parts: (1) management's discussion and analysis (this section); (2) basic financial statements; and (3) required supplementary information, if any. Basic financial statements are comprised of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements.

Government-wide financial statements: The government-wide financial statements are designed to provide a broad, longer-term view of the District's activities and finances as a whole and is comprised of the statement of net position and the statement of activities. The statement of net position provides information about the financial position of the District, including its capital assets and long-term liabilities on the full accrual basis, similar to that used by corporations. The statement of activities provides information about all the District's revenues and all of its expenses also on the full accrual basis, with the emphasis on measuring net revenues or expenses of the District's programs. The statement of activities explains in detail the change in net position for the year.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

DRAFT
11/10/22

Fund financial statements: The fund financial statements provide detailed information about each of the District's most significant funds, called major funds. The District only has one major fund, a governmental fund, the General Fund. The fund financial statements report the District's operations in more detail than the government-wide statements and focus primarily on the short-term activities of the District's General Fund. The fund financial statements measure only current revenues and expenditures and fund balances; they exclude capital assets, long-term debt, and other long-term amounts. These statements can provide a more nuanced view of finances involved in District activities and the provision of public health services.

Notes to the financial statements: The basic financial statements also include notes that further explain some of the of the information presented in the financial statements and provide more detailed data.

Required supplementary information: In addition to the basic financial statements and accompanying notes, this report also presents certain other supplementary information. All these sections of the audit report, when considered together, will provide for a more complete understanding of the activities of the District and its fiscal position from year-to-year.

Government-wide financial analysis: An analysis of the net position serves as a useful indicator of the District's finances over time, and as of June 30, 2022, the District's assets exceeded its liabilities by \$13,361,584. A significant portion of the net position (\$4,199,790) reflects net investment in capital assets. Capital assets are used to provide services to the District's residents. The following tables represent summaries of the District's net position and changes in net position for the current and prior years:

Consolidated Mosquito Abatement District Governmental Activities Net Position

	Governmental Activities Current Year Total	Prior Year Total
	<u> </u>	<u> </u>
Current assets	\$ 9,685,124	\$ 7,319,260
Capital assets	7,456,261	7,771,013
Deferred outflows	<u>435,814</u>	<u>581,472</u>
Total assets and deferred outflows	<u>17,577,199</u>	<u>15,671,745</u>
Current liabilities	251,811	219,100
Noncurrent liabilities	3,339,072	3,893,336
Deferred inflows	<u>624,732</u>	<u>2,779</u>
Total liabilities and deferred inflows	<u>4,215,615</u>	<u>4,115,215</u>
Net position:		
Invested in capital assets, net of related debt	4,199,790	4,354,721
Unrestricted	<u>9,161,794</u>	<u>7,201,809</u>
Total net position	<u>\$ 13,361,584</u>	<u>\$ 11,556,530</u>

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022

DRAFT
11/10/22

Consolidated Mosquito Abatement District Governmental Activities Changes in Net Position

	Governmental Activities Current Year Total	Prior Year Total
Program Revenue		
Charges for services	\$ 9,963	\$ 6,175
Total Program Revenue	9,963	6,175
Expense		
Mosquito abatement	2,503,369	3,484,848
Interest on long-term debt	136,923	132,571
Total Expense	2,640,292	3,617,419
Increase/(decrease) in net revenue before general revenue	(2,630,329)	(3,611,244)
Total General Revenue	4,435,383	4,340,946
Increase/(decrease) in net position	1,805,054	729,702
Net position, beginning of year	11,556,530	10,244,566
Prior period adjustment	_____	582,262
Net position, end of year	\$13,361,584	\$11,556,530

Capital asset administration: The District investment in capital assets for its governmental activities as of June 30, 2022, amounted to \$7,456,261 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements and equipment. Additional information on the District capital assets can be found in Note 4 – Capital Assets.

Debt administration: The District's long-term debt consists of a capital lease used to finance the acquisition and construction of its new headquarters facilities in Parlier and the accrued unfunded liability from its California Public Employee Retirement System pension obligation. Additional information on the District's long-term debt can be found in Note 5 – Long-Term Debt and Note 6 – Pension Plan.

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11/10/22

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

Economic factors and next year's budgets and rates: For budgetary purposes, revenues are anticipated at conservative levels (underestimates) and expenses are overestimated. The budget for the year ending June 30, 2023, projects a deficit of \$482,000. Total revenue is budgeted at \$4,226,000 and total expenses, including capital outlay and debt service, are budgeted at \$4,708,000. Salaries, wages and related costs are budgeted to increase by \$229,000, while services, supplies, maintenance and miscellaneous expenditures are budgeted to increase by \$67,000. Capital outlay and debt service are budgeted to increase by \$5,000, while total reserves are budgeted to increase by \$1,025,000.

Requests for Information

This financial report is designed to provide a general overview of the District's finances and to demonstrate the District's accountability for the money it receives and public health services it provides. If you have any questions about this report or need any additional information, contact the District at (559) 896-1085.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2022

DRAFT
11/10/22

ASSETS	
Cash	\$ 7,546,320
Cash with fiscal agent	537,844
Receivables:	
Accounts	27,999
Taxes	29,846
Interest	25,332
Note	154,062
Inventory	188,015
Prepaid expense	12,522
Net pension asset	1,163,184
Capital assets (net of accumulated depreciation)	<u>7,456,261</u>
Total Assets	<u>17,141,385</u>
Deferred outflow of resources	<u>435,814</u>
Total Assets and Deferred Outflow of Resources	<u>17,577,199</u>
LIABILITIES	
Accounts payable	115,803
Accrued payroll and related liabilities	105,560
Accrued interest payable	30,448
Non-Current Liabilities:	
Due within one year	248,400
Due in more than one year	<u>3,090,672</u>
Total Liabilities	<u>3,590,883</u>
Deferred inflow of resources	<u>624,732</u>
Total Liabilities and Deferred Inflow of Resources	<u>4,215,615</u>
NET POSITION	
Net investment in capital assets	4,199,790
Unrestricted	<u>9,161,794</u>
Total Net Position	<u>\$13,361,584</u>

See independent auditor's report and notes to financial statements.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

DRAFT
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	<u>Expense</u>	<u>Charges for Services</u>	<u>Program Revenue</u>		
			<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Net Revenue/ (Expense)</u>
Governmental Activities					
Mosquito abatement	\$2,503,369	\$ 9,963	\$	\$	\$ (2,493,406)
Interest on long-term debt	<u>136,923</u>	_____	_____	_____	<u>(136,923)</u>
Total Governmental Activities	<u>2,640,292</u>	<u>9,963</u>	_____	_____	<u>(2,630,329)</u>
General Revenue					
Property taxes					4,215,651
Intergovernmental					185,271
Investment income (loss)					(238,017)
Insurance recoveries and adjustments					39,683
Gain on sale of capital assets					<u>232,795</u>
Total General Revenue					<u>4,435,383</u>
Change in Net Position					1,805,054
Net Position, Beginning of Year					<u>11,556,530</u>
Net Position, End of Year					<u>\$13,361,584</u>

See independent auditor's report and notes to financial statements.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
GOVERNMENTAL FUND
BALANCE SHEET
JUNE 30, 2022

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	General Fund
ASSETS	
Cash	\$7,546,320
Cash with fiscal agent	537,844
Receivables:	
Accounts	2,571
Taxes	22,731
Interest	1,891
Note	154,062
Inventory	188,015
Prepaid expense	12,522
Total Assets	\$8,465,956
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 115,803
Accrued payroll and related liabilities	105,560
Total Liabilities	221,363
Fund balances:	
Nonspendable	354,599
Committed	5,741,000
Unassigned	2,148,994
Total Fund Balances	8,244,593
Total Liabilities and Fund Balances	\$8,465,956

See independent auditor's report and notes to financial statements.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
RECONCILIATION OF GOVERNMENTAL FUND BALANCE
SHEET TO NET POSITION OF GOVERNMENTAL ACTIVITIES
YEAR ENDED JUNE 30, 2022

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Amounts reported for governmental activities in the Statement of net position are different because:

Total fund balances – total governmental funds		\$ 8,244,593
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds		7,456,261
Other assets used in governmental activities are not financial resources and therefore, are not reported in the governmental funds.		
Receivables collected after 60 day availability period	55,984	
Net pension asset	<u>1,163,184</u>	1,219,168
Deferred outflows of resources reflecting the future consumption of net position are not financial resources and therefore, are not reported in the governmental funds:		
Deferred outflows related to pensions		435,814
Long-term liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds		
Governmental long term debt payable	(3,256,471)	
Accrued interest payable	(30,448)	
Compensated absences	<u>(82,601)</u>	(3,369,520)
Deferred inflows of resources reflecting the future acquisition of net position are not financial resources and therefore, are not reported in the governmental funds:		
Deferred inflows related to pensions		<u>(624,732)</u>
Net Position of Governmental Activities		<u>\$13,361,584</u>

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
YEAR ENDED JUNE 30, 2022

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	<u>General Fund</u>
REVENUES	
Property taxes	\$4,218,096
Intergovernmental	185,271
Charges for services	9,963
Use of money and property	(237,123)
Insurance retrospective adjustments	46,578
Other	<u>11,304</u>
Total Revenues	<u>4,234,089</u>
EXPENDITURES	
Salaries and wages	1,546,628
Employee benefits	445,321
Supplies and maintenance	336,147
Motor vehicles	144,445
Insurance	152,568
Surveillance and research	29,060
GIS & GPS	48,744
County service charge	60,739
Utilities	45,651
Communications	44,854
Travel and subsistence	36,023
Dues and subscriptions	21,391
Office supplies	16,690
Uniforms	21,183
Legal and accounting	18,301
Education and publicity	13,213
Capital outlay	5,106
Debt service	
Principal	159,821
Interest	<u>127,770</u>
Total Expenditures	<u>3,273,655</u>
Excess of revenues over expenditures	960,434
OTHER FINANCING SOURCES	
Sale of capital assets	246,303
Insurance proceeds	<u>35,641</u>
Total Other Financing Sources	<u>281,944</u>
Net change in fund balance	1,242,378
Fund balance - beginning of year	<u>7,002,215</u>
Fund balance – end of year	<u>\$8,244,593</u>

See independent auditor's report and notes to financial statements.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
RECONCILIATION OF GOVERNMENTAL FUND STATEMENT OF
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE
TO CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

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Amounts reported for government activities in the statement of activities are different because:

Net change in fund balances – total governmental funds	\$ 1,242,378
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period	(301,244)
Governmental funds report principal reductions of long-term liabilities as expenditures. However, in the government-wide financial statements principal reductions of long-term liabilities reduce debt and are not included within the statement of activities. This is the amount of net principal reductions of long-term debt during the current period	159,821
Certain current year revenues in the fund statements did not provide current resources in the prior year but were accrued on the statement of activities	(76,764)
Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and those earned was:	4,821
Governmental funds report pension contributions as expenditures. However, in the statement of activities, pension expense is measured as the change in net pension liability and the amortization of deferred outflows and inflows of resources related to pensions. This amount represents the net change in pension related amounts.	785,195
Governmental funds report interest payments on long-term liabilities as expenditures. However, in the government-wide financial statements, interest expense on long-term debt is recognized as it is incurred. This is the difference between the methods of interest recognition	<u>(9,153)</u>
Change in Net Position of Governmental Activities	<u>\$ 1,805,054</u>

See independent auditor’s report and notes to financial statements.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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Note 1 - Summary of Significant Accounting Policies

A. Financial Reporting Entity

Consolidated Mosquito Abatement District was organized in June 1946, upon the approval of the Board of Supervisors of Fresno County. The District was organized to provide mosquito control activities in Fresno County and later expanded operations into Kings County. The District has plant locations in Selma, Sanger, Caruthers, Reedley, Parlier and Clovis. As the District is a governmental unit, it is exempt from federal and California taxes on income.

The accounting and reporting policies of the District conform to generally accepted accounting principles applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Government Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (in *Audits of State and Local Governmental Units*), and by the Financial Accounting Standards Board (when applicable).

These general purpose financial statements present the District in conformance with GASB Statement No. 14, "The Financial Reporting Entity." Under Statement No. 14, component units are organizations that are included in the District's reporting entity because of the significance of their operational or financial relationships with the District. The District has no component units.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenue, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes 1) charges to customer or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022
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C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when liabilities are incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District revenues are available if they are collected within 60 days of the end of the current period. Expenditures generally are recorded when liabilities are incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgements, are recorded only when payment is due.

The District reports the following major governmental fund:

The General Fund is the District's only operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Amounts reported as program revenue include charges to customers for goods and services, operating grants and contributions and capital grants and contributions.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Equity

1. Cash and Investments

The District invests its excess cash principally with the Fresno County Treasury. The County pools these funds with those of other entities in the County and invests the cash in accordance with California Government Codes. Generally, investments with the County are available for withdrawal on demand.

2. Receivables

Receivables consist primarily of billed, but unpaid amounts, property taxes and interest on funds deposited with the County Treasury.

3. Inventory

Inventory consists of expendable supplies held for consumption and are stated at cost on the first-in, first-out basis. The value of inventory is fully reserved in an equal amount.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022
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4. Capital assets

Capital assets, which include property, plant and equipment, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of five years. All material fixed assets are valued at historical cost. Donated fixed assets are valued at their estimated fair value on the date donated. When an asset is disposed of, cost and related accumulated depreciation is removed and any gain or loss arising from its disposal is credited or charged to operations.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Depreciation is recorded by using the straight-line method. The book value of each asset is reduced by equal amounts over its estimated useful life as follows:

Buildings	40 years
Building improvements and storage tanks	15 years
Machinery and shop equipment	10 years
Office and laboratory furniture and equipment	7 years
Vehicles and automotive equipment	7 years
Field equipment	5 years

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow resources (expense/expenditure) until then. The District has one type of deferred outflow which qualifies for reporting in this category, deferred inflows related to pensions.

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. The separate financial element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The District has one type of deferred inflow which qualifies for reporting in this category, deferred inflows related to pensions.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022
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6. Pension Plan

The District recognizes a net pension liability, which represents its proportionate share of the excess of the total pension liability over the fiduciary net position of the pension reflected in the actuarial report provided by the CalPERS Actuarial Office. The net pension liability is measured as of the District's prior fiscal year-end. Changes in the net pension liability are recorded, in the period incurred, as pension expense or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change. The changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources (that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience) are amortized over the weighted average remaining service life of all participants in the respective pension plan and are recorded as a component of pension expense beginning with the period in which they are incurred. The average remaining service lifetime for the June 30, 2021 measurement period is 3.7 years.

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used.

	<u>2022</u>
Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

Projected earnings on pension investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows of resources or deferred outflows of resources and amortized as a component of pension expense on a closed basis over a five-year period beginning with the period in which the difference occurred. Each subsequent year will incorporate an additional closed basis five-year period of recognition.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022
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7. Fund Equity

Net position presents the difference between assets and liabilities in the statement of net position. Net position invested in capital assets are reduced by the outstanding balances of any borrowings used for the acquisition or improvement of those assets.

In the fund financial statements, governmental funds report fund balance amounts in the following classifications: Nonspendable, restricted, committed, assigned and unassigned. Nonspendable amounts represents inventories, prepaid items and long-term receivables. Restricted amounts have been restricted by external bodies. Committed amounts have been restricted by the District's governing board. Assigned amounts represent tentative designations by the District. Unassigned amounts are spendable and are not restricted, committed or assigned.

The District will spend the funds restricted for their purpose within those funds first followed by assigned funds for their intended purposes prior to spending any unassigned funds.

8. Net Position

Net position comprises the various net earnings from operating income, nonoperating revenue and expense and capital contributions. Net positions are classified in the following three components:

Invested in capital assets, net of related debt – This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvements of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net asset components as the unspent proceeds.

Restricted – This component of net position consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position – This component of net position consists of net position that do not meet the definition of restricted or invested in capital assets, net of related debt.

When expenses are incurred for purposes for which both restricted and unrestricted components of net position are available, the District's policy is to apply the restricted component of net position first, then the unrestricted component of net position as needed.

E. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022
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F. Budgets and Budgetary Accounting

The District established a budget for its governmental fund for the year ended June 30, 2022. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

G. Reconciliation of government-wide and fund financial statements

1. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances-total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of the \$(301,244) difference are as follows:

Capital outlay	\$ 5,106
Depreciation expense	<u>(306,350)</u>
Net adjustment to increase net changes in fund balance- total Governmental funds to arrive at changes in net assets-Governmental activities	<u>\$ (301,244)</u>

Note 2 – Cash and Investments

Cash and investments as of June 30, 2022 consist of the following:

Cash on hand	\$ 4,975
Deposits with financial institutions	135,103
Deposits with county treasury	<u>7,406,242</u>
Total cash and investments	<u>\$7,546,320</u>

Bank deposit accounts are insured up to \$250,000 per institution by the Federal Depository Insurance Corporation (FDIC). All of the District’s cash balances held by financial institutions are fully insured or collateralized.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022
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Cash in County Treasury

Within the guidelines of Government Code Section 53601, the District maintains substantially all of its cash in the Fresno County Treasury as part of the common investment pool. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer. The County is restricted by Government Code Section 53635 pursuant to Section 53601 to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer’s investment pool, bankers’ acceptances, commercial paper, negotiable and non-negotiable certificates of deposit, repurchase agreements, and mortgage-backed pass-through securities.

Investments Authorized by the California Government Code

The District does not have an investment policy independent of what is allowed under the California Government Code. The table below identifies the investment types that are authorized by the Code. The table also identifies certain provisions of the Code that address interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker’s Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 years	None	None
Reverse Repurchase Agreements	92 days	20% of base value	None
Medium-Term Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	None
Mortgage Pass-through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
JPA Pools (other investment pools)	N/A	None	None

The Fresno County Treasury Investment Pool Statement of Investment Policy is more stringent than the California Government Code. As of June 30, 2022 the Investment Pool portfolio complied with its statement of Investment Policy.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates.

As of June 30, 2022, the weighted average maturity of the investments contained in the Fresno County Treasury Investment Pool is 2.32 years. 30.2% of the portfolio matures within 12 months, 26.3% matures between 1 and 3 years, and 43.5% matures between 3 and 5 years.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022
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Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Fresno County Treasury Investment Pool does not have a rating provided by a nationally recognized statistical rating organization. However, the assets of the portfolio held by the pool as of June 30, 2022 had an average dollar weighted quality rating of “AA+.”

Concentration of Credit Risk

There are no investments in any one issuer that represent 5% or more of total District investments.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by the state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. As of June 30, 2022, none of the District’s deposits in excess of FDIC limits were held in uncollateralized accounts.

Custodial credit risk does not apply to a local government’s indirect investment in securities through the use of mutual funds or government investment pools (such as the Fresno County Treasury Investment Pool).

Investment in Fresno County Treasury Investment Pool

The District is a voluntary participant in the Fresno County Treasury Investment Pool that is regulated by the California Government Code under the oversight of the Auditor-Controller/Treasurer-Tax Collector of Fresno County. The fair value of the District’s investment in this pool is reported in the accompanying financial statements at amounts based upon the District’s pro-rata share of the fair value provided by the Treasury Investment Pool for the entire Treasury Investment Pool portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the Treasury Investment Pool, which are recorded on an amortized cost basis.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022
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Note 3 – Cash with Fiscal Agent

The District has funds on deposit with Vector Control Joint Powers Authority (VCJPA) and Central California Vector Control Joint Powers (CCVCJPA). These funds can be used to pay for future insurance premiums or can be withdrawn at the discretion of the District. At June 30, 2022, the District had \$407,342 and \$130,502 on deposit with VCJPA and CCVCJPA, respectively.

Note 4 – Note Receivable

The District carried back an installment note in the amount of \$160,000 related to the sale of the Reedley facility in August, 2021. The agreement provides for monthly payments of \$1,697, including interest at 5%, beginning December 1, 2021 and continuing through November 1, 2026, at which time the remaining balance of principal and interest are due. The outstanding balance at June 30, 2022 was \$154,062.

Note 5 – Capital Assets

Capital asset activity for the year ended June 30, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Government Activities:				
Capital assets not being depreciated:				
Land	\$ 436,875	\$ _____	\$ (13,500)	\$ 423,375
Capital assets being depreciated:				
Buildings and improvements	7,962,913		(29,200)	7,933,713
Equipment	311,296			311,296
Vehicles and trailers	<u>1,810,050</u>	<u>5,106</u>	<u>(230,690)</u>	<u>1,584,466</u>
Total capital assets, being depreciated	<u>10,084,259</u>	<u>5,106</u>	<u>(259,890)</u>	<u>9,829,475</u>
Less accumulated depreciation for:				
Buildings and improvements	(1,170,509)	(192,979)	29,200	(1,334,288)
Equipment	(188,119)	(18,790)		(206,909)
Vehicles and trailers	<u>(1,391,493)</u>	<u>(94,581)</u>	<u>230,682</u>	<u>(1,255,392)</u>
Total accumulated depreciation	<u>(2,750,121)</u>	<u>(306,350)</u>	<u>259,882</u>	<u>(2,796,589)</u>
Total capital assets, being depreciated, net	<u>7,334,138</u>	<u>(301,244)</u>	<u>(8)</u>	<u>7,032,886</u>
Governmental activities capital assets, net	<u>\$ 7,771,013</u>	<u>\$ (301,244)</u>	<u>\$ (13,508)</u>	<u>\$ 7,456,261</u>

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022
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Note 6 – Long-Term Debt

Changes in long-term debt for the year ended June 30, 2022 were as follows:

	<u>Beginning Balance</u>	<u>Additions/ Adjustments</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Classification</u>	
					<u>Due in One Year</u>	<u>Due in More Than One Year</u>
Capital lease	\$3,416,292	\$	\$159,821	\$3,256,471	\$165,799	\$3,090,672
Compensated absences	<u>87,422</u>	<u>84,297</u>	<u>89,118</u>	<u>82,601</u>	<u>82,601</u>	
	<u>\$3,503,714</u>	<u>\$ 84,297</u>	<u>\$248,939</u>	<u>\$3,339,072</u>	<u>\$248,400</u>	<u>\$3,090,672</u>

Capital Lease

The District entered into a capital lease agreement in April, 2017 to finance the construction of its central operating facility. Annual payments of \$287,591, including interest at 3.74 percent, are due on April 1, with the final payment due in 2037.

The annual debt service requirements for the financing at June 30, 2022, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 165,799	121,792	\$ 287,591
2024	171,999	115,592	287,591
2025	178,432	109,159	287,591
2026	185,106	102,485	287,591
2027	192,029	95,562	287,591
2028-2032	1,073,397	364,557	1,437,954
2033-2037	<u>1,289,709</u>	<u>148,245</u>	<u>1,437,954</u>
	<u>\$3,256,471</u>	<u>\$1,057,392</u>	<u>\$4,313,863</u>

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022
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Note 7 – Pension Plan

General Information

Plan Description

The Plan is a cost-sharing multiple-employer defined benefit pension plan (PERF C) administered by the California Public Employees’ Retirement System (CalPERS). All qualified permanent and probationary employees are eligible to participate in Miscellaneous Employee Pension Plans. Benefit provisions under plans are established by State Statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years total service are eligible to retire at age 50 to 52 years with statutory reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: The Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustment for each plan are applied as specified by the Public Employees’ Retirement Law.

Effective January 1, 2013, CalPERS instituted a new pension plan as a result of the Public Employee Pension Reform Act (PEPRA). Employees hired from that date on are subject to the new 2% at 62 benefit formula.

Rate Plan	Classic	PEPRA
Hire Date	Prior to 1/1/2013	On or after 1/1/2013
Benefit formula	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50-55	52-67
Monthly benefits, as a % of eligible compensation	2%	2%
Required employee contribution rates	7.000%	6.750%
Required employer contribution rates	8.65%	7.59%
Unfunded liability payment	\$35,908	\$1,458

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022
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Contributions

Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees.

For the year ended June 30, 2022, contributions recognized as part of pension expense were as follows:

	<u>Miscellaneous</u>
Contributions – employer	\$334,460

At June 30, 2022 the District reported a net pension asset of \$1,163,184 for its’ proportionate share of the net pension liability. The net pension liability is measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District’s proportionate share of the net pension liability as of the June 30, 2021 measurement date was as follows:

	<u>Measurement Date June 30, 2021</u>
Net Pension Asset - District	\$ 1,163,184
Total Miscellaneous Risk Pool Pension Liability	\$1,898,802,581
District’s Portion of the Total Liability	.06126%

For the year ended June 30, 2022 the District recognized pension expense of \$785,195. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2022 the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022
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	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 103,605	\$
Difference between expected and actual experience	80,254	
Net difference between projected and actual earnings on pension plan investments		624,732
Unamortized lump sum payments	<u>251,955</u>	
Total	<u>\$ 435,814</u>	<u>\$624,732</u>

The \$103,605 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in future years. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period Ended June 30	Deferred Outflows (Inflows) of Resources
2022	\$ (112,600)
2023	(121,298)
2024	(137,937)
2025	<u>(172,643)</u>
	<u>\$ (544,478)</u>

Actuarial Assumptions

The total pension liability was determined by rolling forward the total pension liability determined in the June 30, 2020, actuarial accounting valuation to June 30, 2021. The June 30, 2021 total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table (1)	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power Applies

- (1) The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022
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Discount Rate

The discount rate used to measure the total pension liability for PERF C was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutory required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical and forecasted returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set to equal the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are as follows:

<u>Asset Class¹</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1-10²</u>	<u>Real Return Years 11+³</u>
Global equity	50.00%	4.80%	5.98%
Fixed income	28.00	1.00	2.62
Inflation assets		0.77	1.81
Private equity	8.00	6.30	7.23
Real assets	13.00	3.75	4.93
Liquidity	1.00		(0.92)

- (1) In the System's CAFR, Fixed income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.
- (2) An expected inflation of 2.00% used for this period.
- (3) An expected inflation of 2.92% used for this period.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022
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Amortization of Deferred Outflows and Deferred Inflows of Resources

The Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments is amortized over a five-year period on a straight-line basis. One-fifth is recognized in pension expense during the measurement period, and the remaining Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments is amortized over the remaining amortization periods. The Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments in the Schedule of Collective Pension Amounts represents the unamortized balance relating to the current measurement period and the prior measurement periods on a net basis.

Deferred outflows of resources and deferred inflows of resources relating to Differences Between Expected and Actual Experience and Changes of Assumptions should be amortized over the Expected Average Remaining Service Lifetime (EARSL) of members provided with pensions through the Plan determined as of the beginning of the related measurement period. The EARSL for the June 30, 2021 measurement date is 3.7 years.

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District’s proportionate share of the net pension liability (asset) as of the measurement date calculated using the discount rate of 7.15 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.15 percent) or 1-percentage point higher (8.15 percent) than the current rate:

	1% Decrease 6.15%	Discount Rate 7.15%	1% Increase 8.15%
District’s proportionate share of the net pension plan liability (asset)	\$(2,777,931)	\$(1,163,184)	\$(171,705)

Pension Fund Fiduciary Net Position

Detailed information about each pension fund’s fiduciary net position is available in the separately issued CalPERS ACFR.

Payable to Pension Plan

At June 30, 2022, the District reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2022.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022
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Note 8 – Joint Powers Agreements

The District participates in two joint powers authorities (JPA’s); the Vector Control Joint Powers Agency (VCJPA) and the Central California Vector Control Joint Powers Agency (CCVCJPA). The relationships between the District and the two JPA’s are such that neither JPA is a component unit of the District for financial reporting purposes.

The District is a member of VCJPA for the purpose of pooling worker’s compensation, general liability, auto-physical damage, and property insurance. VCJPA also provides group purchased insurance coverage for business travel accident, group fidelity, deadly weapon response, and employee assistance program coverage. VCJPA is governed by a board of directors consisting of representatives from member districts. The board controls the operations of VCJPA, including selection of management and approval of operating budgets, independent of any influence by member district beyond their representation on the board. Deposit premiums for the worker’s compensation, general liability, and auto-physical damage programs are based on actuarially determined claims costs, including incurred but not reported claims, and expenses. Retrospective adjustments for the worker’s compensation and general liability programs are made on an annual basis, which can result in additional premium assessments or refunds.

The District received refunds of \$40,501 from VCJPA during the year ended June 30, 2022 as a result of the retrospective adjustment process.

CCVCJPA arranges for and provides health insurance coverage for its members, all of which are vector abatement districts located within the State of California. CCVCJPA is governed by a board of directors consisting of representatives from member districts. The board controls the operations of CCVCJPA, including selection of management and approval of operating budgets, independent of any influence by member districts beyond their representation on the board. Each member district pays a premium equal to the level of coverage required and shares surpluses and deficits equal to their participation in CCVCJPA.

Condensed financial information for the JPA’s for the most recent year available is as follows:

	June 30, 2021 VCJPA	June 30, 2021 CCVCJPA
Total assets	\$19,656,152	\$2,103,467
Total liabilities	11,356,605	
Member trust funds		1,814,266
Net position	8,299,547	289,201
Total revenues	6,345,606	87,699
Total expenditures	5,368,917	94,155
Net increase/(decrease) in net position	\$ 976,689	\$ (6,456)

The District’s payments to VCJPA and CCVCJPA for the year ended June 30, 2022 were \$146,491 and \$12,005, respectively.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022
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Note 9 – Fund Balance – Nonspendable and Committed

The following is an analysis of nonspendable and designated fund balances as of June 30, 2022:

Nonspendable:	
Note receivable	\$ 154,062
Inventory	188,015
Prepaid expense	<u>12,522</u>
	<u>\$ 354,599</u>
Committed:	
General purposes	\$ 3,916,000
Building acquisition	900,000
Contingencies	300,000
Special projects	250,000
Equipment acquisition	<u>375,000</u>
	<u>\$ 5,741,000</u>

Note 10–Intergovernmental Revenue

Intergovernmental revenue consists of the following:

Redevelopment assessments	\$ 156,481
Homeowners property tax relief	<u>28,790</u>
	<u>\$ 185,271</u>

Note 11 – Subsequent Events

Management has reviewed its June 30, 2022 financial statements and evaluated subsequent events through November , the date the financial statements were issued. Management is not aware of any subsequent events that would require recognition or disclosure in the accompanying financial statements.

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REQUIRED SUPPLEMENTARY INFORMATION

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CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
FOR THE YEAR ENDED JUNE 30, 2022
LAST 10 FISCAL YEARS*

California Public Employees Retirement System (CalPERS) – Schedule of the District’s Proportionate Share of the Net Pension Liability

Measurement Period	June 30,						
	2021	2020	2019	2018	2017	2016	2015
District’s proportion of the net pension liability (asset)	(.01612)%	.00923%	.00847%	.00807%	.01299%	.01028%	(.00006)%
District’s proportionate share of the net pension liability (asset)	\$(1,163,184)	\$389,622	\$339,139	\$303,962	\$511,957	\$ 357,105	\$ (1,708)
District’s covered-employee payroll	\$ 1,244,348	\$1,188,828	\$886,779	\$823,946	\$981,244	\$1,076,538	\$1,058,057
District’s proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	93.48%	32.77%	38.24%	36.89%	52.17%	33.17%	(0.16)%
District’s fiduciary net position as a percentage of the total pension liability	115.46%	94.50%	94.92%	95.15%	91.68%	93.61%	100.03%

California Public Employees Retirement System (CalPERS) – Schedule of the District’s Contributions

Fiscal Year Ended	June 30,						
	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contribution	\$ 102,905	\$ 121,751	\$ 102,849	\$ 89,502	\$ 68,767	\$ 79,607	\$ 70,420
Contributions in relation to the actuarially determined contribution	<u>(102,905)</u>	<u>(605,453)</u>	<u>(218,478)</u>	<u>(206,854)</u>	<u>(223,328)</u>	<u>(79,607)</u>	<u>(70,420)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ (483,702)</u>	<u>\$ (115,629)</u>	<u>\$ (117,352)</u>	<u>\$ (154,561)</u>	<u>\$ 0</u>	<u>\$ 0</u>
District’s covered-employee payroll	\$1,244,348	\$1,188,828	\$886,779	\$823,946	\$981,244	\$1,076,538	\$1,058,057
Contributions as a percentage of covered-employee payroll	8.27%	50.93%	24.64%	25.11%	22.76%	7.39%	6.66%

*Historical information is required only for measurement periods for which GASB 68 is applicable.

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CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
FOR THE YEAR ENDED JUNE 30, 2022
LAST 10 FISCAL YEARS

Notes to Schedule

The actuarial methods and assumptions used to determine contribution rates for fiscal year ended June 30, 2022 was from the June 30, 2019 valuation date.

Actuarial Cost Method	Entry-Age Normal
Actuarial Assumptions:	
Discount Rate	7.0%
Inflation	2.50%
Salary Increases	Varies ⁽¹⁾
Payroll growth	2.75%
Investment Rate of Return	7.00% ⁽²⁾
Mortality ⁽³⁾	CalPERS' Membership Data

⁽¹⁾ Depending on age and service

⁽²⁾ Net of pension plan investment and administrative expenses, including inflation

⁽³⁾ The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. For more details on this table, please refer to the 2017 experience study report.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE
IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

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	Budgeted Amounts		Actual	Variance
	Original	Final		Final Budget- Positive (Negative)
REVENUES				
Property taxes	\$3,795,447	\$3,795,447	\$4,218,096	\$ 422,649
Intergovernmental	91,412	91,412	185,271	93,859
Charges for services	10,000	10,000	9,963	(37)
Use of money and property	25,000	25,000	(237,123)	(262,123)
Insurance recoveries and adjustments			46,578	46,578
Other			<u>11,304</u>	<u>11,304</u>
Total Revenues	<u>3,921,859</u>	<u>3,921,859</u>	<u>4,234,089</u>	<u>312,230</u>
EXPENDITURES				
Current:				
Salaries and wages	1,765,000	1,765,000	1,546,628	218,372
Employee benefits	597,000	597,000	445,321	151,679
Supplies and maintenance	484,000	484,000	336,147	147,853
Motor vehicles	207,000	207,000	144,445	62,555
Insurance	163,000	163,000	152,568	10,432
Surveillance and research	50,000	50,000	29,060	20,940
GIS & GPS	60,000	60,000	48,744	11,256
County service charge		51,000	60,739	(9,739)
Utilities	58,000	58,000	45,651	12,349
Communications	44,000	55,000	44,854	10,146
Rent	2,000	2,000		2,000
Travel and subsistence	56,000	56,000	36,023	19,977
Dues and subscriptions	28,000	28,000	21,391	6,609
Office supplies	33,000	33,000	16,690	16,310
Uniforms	30,000	30,000	21,183	8,817
Legal and accounting	28,000	28,000	18,301	9,699
Education and publicity	30,000	30,000	13,213	16,787
Capital outlay	395,000	420,000	5,106	414,894
Debt service:				
Loan and lease purchase payments	<u>290,000</u>	<u>290,000</u>	<u>287,591</u>	<u>2,409</u>
Total Expenditures	<u>4,320,000</u>	<u>4,407,000</u>	<u>3,273,655</u>	<u>1,133,345</u>
Excess of revenues over expenditures	(398,141)	(485,141)	960,434	1,445,575
OTHER FINANCING SOURCES				
Sale of capital assets			246,303	246,303
Insurance proceeds			<u>35,641</u>	<u>35,641</u>
Total Other Financing Sources			<u>281,944</u>	<u>281,944</u>
Net change in fund balance	(398,141)	(485,141)	1,242,378	1,727,519
Fund Balance, Beginning of Year	<u>7,002,215</u>	<u>7,002,215</u>	<u>7,002,215</u>	<u> </u>
Fund Balance, End of Year	<u>\$6,604,074</u>	<u>\$6,517,074</u>	<u>\$8,244,593</u>	<u>\$1,727,519</u>

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Board of Trustees
Consolidated Mosquito Abatement District
Parlier, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Consolidated Mosquito Abatement District (the District) as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated _____, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Consolidated Mosquito Abatement District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Consolidated Mosquito Abatement District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of the Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal Control and compliance. Accordingly, this communication is not suitable for any other purpose.

Clovis, California
, 2022

AGENDA ITEM: CAL-CARD PROGRAM

Background:

The California Department of General Services through a Participating Addendum Agreement 7-20-99-42 with U.S. Bank National Association provides commercial credit card services for the State of California Commercial Card (CAL-Card) Program to participating State and local agencies. The CAL-Card Program benefits include no-cost commercial credit card services, rebates/incentives based on volume of purchases and prompt payment, and optional payment mechanisms. Participating agencies do not pay an administrative fee to utilize or to participate in the CAL-card Program. Rebates are paid following each calendar quarter. Several other mosquito abatement and vector control districts are currently using the CAL-Card Program, including Kings MAD and Fresno Westside MAD.

Enrollment in the CAL-Card Program requires the submission of a participating document package for review and approval by U.S. Bank. The package is attached. A person from the District must be designated as point of contact for establishing the account and an authorized individual must be designated to execute the Local Agency Subsidiary Agreement.

Action requested:

It is requested that the Board approve the following:

- a. Authorize the Request to Participate package with required completed documentation to participate in the CAL-Card Program be submitted;
- b. Designation of Authorized Individual and Agency Point of Contact; and
- c. Use of CAL-Cards for purchase of goods and services.

- [CAL-Card Benefits and Eligibility \(/PD/Resources/Page-Content/Procurement-Division-Resources-List-Folder/CAL-Card-Benefits-and-Eligibility\)](#)
- CAL-Card Contract 7-20-99-42 Participation Agreement (PA), Amendments (if applicable) and User Instructions under Attachments on the State's Cal eProcure website (https://caleprocure.ca.gov/PSRelay/ZZ_PO.ZZ_CTR_SUP_CMP.GBL?Page=ZZ_CTR_SUP_PG&Action=U&SETID=STATE&CNTRCT_ID=7-20-99-42)
- [Merchant Restrictions and Exclusions \(/PD/Resources/Page-Content/Procurement-Division-Resources-List-Folder/CAL-Card-Merchant-Restrictions-Exclusions\)](#)
- [Implementing CAL-Card Program \(/PD/Resources/Page-Content/Procurement-Division-Resources-List-Folder/CAL-Card-Program-Implementation-Process-and-Training\)](#) (Internal Agency Process)
- [Training \(/PD/Resources/Page-Content/Procurement-Division-Resources-List-Folder/CAL-Card-Program-Implementation-Process-and-Training\)](#)
- [Frequently Asked Questions \(/PD/Resources/Page-Content/Procurement-Division-Resources-List-Folder/CAL-Card-Program-Frequently-Asked-Questions\)](#)
- [Payment Rejections/Delays \(/PD/Resources/Page-Content/Procurement-Division-Resources-List-Folder/CAL-Card-Delay-Rejection-of-Payments\)](#)
- [Reporting Lost/Stolen Cards or Fraudulent Charges \(/PD/Resources/Page-Content/Procurement-Division-Resources-List-Folder/Reporting-Lost-Stolen-CAL-Card-or-Fraudulent-Charge\)](#)
- [CAL-Card Claims to the State Controller's Office \(/PD/Resources/Page-Content/Procurement-Division-Resources-List-Folder/CAL-Card-Claims-to-State-Controllers-Office\)](#)
- [CAL-Card Rebate Reports \(/PD/Resources/Page-Content/Procurement-Division-Resources-List-Folder/CAL-Card-Usage-Report-for-Local-State-Agencies\)](#)
- U.S. Bank Access® Online (<https://www.access.usbank.com/cpsApp1/AxolPreAuthServlet?requestCmdId=login>)
- State Agencies can NOT use CAL-Card for travel-related purchases. Please refer to the Office of Fleet and Asset Management for travel-related information ([Fleet Card Services \(Voyager\) \(/OFAM/Services/Page-Content/Office-of-Fleet-and-Asset-Management-Services-List-Folder/Use-your-Voyager-Fuel-Card\)](#)), [Statewide Travel Program \(/OFAM/Travel\)](#)).
- [State Contracting Manual \(https://www.dgs.ca.gov/PD/Resources/Page-Content/Procurement-Division-Resources-List-Folder/State-Contracting-Manual-Volume-2-3-FI\\$Cal\)](https://www.dgs.ca.gov/PD/Resources/Page-Content/Procurement-Division-Resources-List-Folder/State-Contracting-Manual-Volume-2-3-FI$Cal) (State Agencies Only)



CAL-Card®
Request to Participate Form

(Insert Name of California Tax Funded Agency)

The person designated below will serve as point of contact for establishing an account or accounts with U.S. Bank.

Tax ID Number: _____
(Cities, Counties, School Districts, and Special Districts ONLY)

Agency Point of Contact:

(Name) _____
(Date)

(Mailing address) _____
(Phone)

(City, State, Zip) _____
(Email address)

_____ \$ _____
(Estimated number of cards) *(Estimated monthly spend)*

Upon receipt of this Request to Participate and other required documentation as listed below, U.S. Bank will contact your agency within 3 business days.

- State agencies are required to complete a State Agency Subsidiary Agreement (STD 213). Instructions on how to fill out this form can be found on the Cal eProcure webpage (https://caleprocure.ca.gov/PSRelay/ZZ_PO.ZZ_CTR_SUP_CMP.GBL?Page=ZZ_CTR_SUP_PG&Action=U&SETID=STATE&CNTRCT_ID=7-20-99-42) under Attachments.
- Local agencies; cities, counties, special districts, schools districts and other non-state agencies, are required to complete a Local Agency Subsidiary Agreement, found on the CAL-Card website (www.dgs.ca.gov/cal-card_enrollment) under Stage 1.
 - Paper copy enclosed with original documents
 - Document format, please list email address for U.S. Bank to contact: _____
 - Web Address for financials: _____

If your agency requires that you have original signature documents on file at your agency, please send more than one set of the above documents to U.S. Bank.

Please send all completed documents to: cpsmidmarketsalescoordinator@usbank.com

If you must execute a paper document: CPS Mid Market Sales Coordinator
Attn: Dave Perkins
901 Marquette Avenue, EP-MN-A17S
Minneapolis, MN 55402

Questions? Email us at: cpsmidmarketsalescoordinator@usbank.com

For U.S. Bank use only	
Received date: _____	
IPM: _____	AM: _____



**NASPO VALUE POINT
STATE OF CALIFORNIA PARTICIPATING ADDENDUM 7-20-99-42
LOCAL AGENCY SUBSIDIARY AGREEMENT**

This Local Agency Subsidiary Agreement ("**Subsidiary Agreement**") is entered into by undersigned entity, organized under the laws of the State of California ("**Local Agency**"), and U.S. Bank. This Subsidiary Agreement shall become effective upon signing by U.S. Bank.

RECITALS

1. The State of California, Department of General Services (the "**State**") and U.S. Bank entered into California Participating Addendum 7-20-99-42 effective January 1, 2021, as amended, supplemented or otherwise modified (the "**Participating Addendum**") for the purpose of making available a Commercial Card Services Program ("**Program**") as described in the Participating Addendum for use by state agencies and local agencies of the State;
2. Local Agency desires to participate as a "Participating Agency" under the Program and Agreement, with sole liability for its own obligations it may incur under the Program and Participating Addendum; and
3. U.S. Bank has agreed to allow Local Agency to be bound under the Participating Addendum and participate in the Program as a "Participating Agency."

AGREEMENT

Now, therefore, for and in consideration of the mutual promises contained in this Subsidiary Agreement and other good and valuable consideration, the receipt and sufficiency of which is acknowledged, Local Agency and U.S. Bank agree as follows:

1. **DEFINITIONS.** Unless otherwise stated in this Subsidiary Agreement, all capitalized terms shall have the same meaning as set forth in the Participating Addendum.
2. **DESIGNATION.** Local Agency is hereby designated as a "Participating Agency" under the Participating Addendum, and upon U.S. Bank's execution of this Subsidiary Agreement (after completing its necessary due diligence) Local Agency shall be deemed a "Participating Agency" thereunder until Local Agency so elects to remove such designation or such designation is revoked as set forth in section 6 below. U.S. Bank will take direction from such Local Agency in the issuing of Accounts (or the suspension of Accounts issued at Local Agency's direction).

3. LOCAL AGENCY REPRESENTATIONS, WARRANTIES AND COVENANTS. Local Agency:

- 3.1 Represents and warrants that it received a copy of the Participating Addendum;
- 3.2 Represents that it is a valid political subdivision of the State of California;
- 3.3 Represents and warrants that as of the date hereof that each of the representations and warranties made by the State in the Participating Addendum to U.S. Bank can be made by Local Agency without breach on the date hereof;
- 3.4 Represents and warrants that all financial and other information provided to U.S. Bank by or about Local Agency is true and correct;
- 3.5 Agrees to comply with and be bound by the terms and conditions of the Participating Addendum, including any future amendment regardless of whether Local Agency has received notice of such amendment;
- 3.6 Agrees it is liable for its own performance of the terms and conditions of the Participating Addendum (including as it may be amended from time to time) as if Local Agency signed the Participating Addendum, including for all obligations incurred by it or by any party issued an Account at its direction, but shall not be liable for any obligations incurred by the State or any other Local Agencies; and
- 3.7 Agrees that it may not assign or transfer its rights under this Subsidiary Agreement or the Participating Addendum without the express consent of U.S. Bank.

4. LIABILITY FOR LOCAL AGENCY'S PERFORMANCE AND OBLIGATIONS. Local Agency agrees that it shall be solely liable for its performance of the terms and conditions of the Participating Addendum and this Subsidiary Agreement. The State shall have no liability for any obligations incurred under the Program by Local Agency and any Account holder designated by such Local Agency.

5. NOTICES. The notice address for Local Agency is:

Attn: _____

6. CHANGE OF CONTROL. Local Agency shall immediately notify U.S. Bank in writing of the occurrence of any event concerning Local Agency that (i) would prevent Local Agency from making the representations and warranties contained in section 3 at such time or (ii) results in a change of the legal name of such Local Agency. Local Agency shall promptly provide such additional details as reasonably requested by U.S. Bank regarding such event. At the election of U.S. Bank, the rights of Local Agency to be designated a "Participating Agency" under the Participating Addendum may be revoked based upon the notification provided by pursuant to section 6 (i) and this Subsidiary Agreement shall terminate.

- 7. BINDING AGREEMENT.** The representations, warranties and covenants of Local Agency in this Subsidiary Agreement constitute valid, binding and enforceable agreements of Local Agency. The execution of this Subsidiary Agreement and the performance of the obligations hereunder are within the power of Local Agency, have been authorized by all necessary action and do not constitute a breach of any agreement to which Local Agency is a party or is bound. Local Agency represents and warrants that this transaction is within the scope of the normal course of business and does not require further authorization for Local Agency to be duly bound by this Subsidiary Agreement. Any breach of the terms of this Subsidiary Agreement by the Local Agency shall also be a default under the Participating Addendum by the Local Agency giving rise on the part of U.S. Bank to exercise remedies outlined within the Participating Addendum based upon such default. A breach of the terms of the Subsidiary Agreement by Local Agency shall give rise to the right of U.S. Bank to terminate this Subsidiary Agreement in accordance with terms outlined within the Participating Addendum and remove Local Agency from the Program.
- 8. RATIFICATION, AMENDMENT AND TERMINATION OF AGREEMENT.** Local Agency acknowledges that U.S. Bank and the State may from time to time enter into amendments of the Participating Addendum. No such amendments shall require the consent of, or notification to, Local Agency and Local Agency shall be bound by the terms contained in any such amendments. **In the event of a termination of the Subsidiary Agreement, Local Agency acknowledges and agrees that Local Agency shall remain liable for all debts arising from the use of a card and/or account prior to the termination date and U.S. Bank will pay applicable rebates in accordance with the Participating Addendum.**

9. AUTHORIZATION AND EXECUTION. This Subsidiary Agreement may be executed in several counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same document. This Subsidiary Agreement may be executed and delivered by the parties electronically, and fully executed electronic versions of this Subsidiary Agreement, or reproductions thereof, will be deemed to be original counterparts.

The signer(s) represents and warrants that (i) he or she is authorized by an applicable authority to enter into all transactions contemplated by this Subsidiary Agreement, and (ii) the signatures appearing on all supporting documents of authority are authentic.

LOCAL AGENCY	U.S. BANK
DATE: _____	DATE: _____
_____ Legal Name of Local Agency	_____ U.S. Bank National Association
_____ (Signature of Authorized Individual)	_____
_____ (Printed Name of Authorized Individual)	_____
_____ (Printed Title of Authorized Individual)	_____ Vice President

Reset

Print

Instructions

Sections 1, 2, 3 (Name (Print) and Title) and 4 must be filled out electronically. Fill out by clicking on the fill in the blanks and type in the information. Section 3: Signature of a U.S. Person and Date must be hand-written. The form will be rejected if not filled out correctly.

Return completed form to U.S. Bank New Vendor Set-up via e-mail or US Postal Mail as indicated on the instruction page.

Vendor Number: _____

Section 1: W-9

Must be completed and returned for payments to be processed

1 Name (as shown on your income tax return) _____

2 Business name/disregarded entity, if different from above _____

3 Address _____ City _____ State _____ ZIP _____

4 Payment Remittance Address _____ City _____ State _____ ZIP _____

5 Phone _____ 6 Email _____ 7 Federal Taxpayer Identification Number (TIN)* _____

TIN Type (Check one)

Social Security Number Employer Identification Number

*MUST match the name given on line 1 to avoid backup withholding

8 Federal Tax Classification

Individual/Sole Proprietorship or single-member LLC

C Corporation

S Corporation

Partnership

Trust/Estate

Other, please specify _____

10 Exemptions

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

9 Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P= Partnership) _____

Reference Section 1: W-9 Information for details regarding LLC and classification.

Section 2: Payment Options

Authorization Agreement for Automatic Deposits (ACH Credits)

I (We) hereby authorize U.S. Bank, on behalf of any affiliate for which it processes payments, hereinafter called COMPANY, to initiate credit entries to my (our) account indicated below and the depository/financial institution named below, hereinafter called BANK, to credit the same to such account.

E-mail address1 (to receive electronic remittance advices) _____ E-mail address2 _____

Checking Account Information (Please attach a voided check or copy of a check with MICR coding)

Routing/ABA Number _____ Account Number _____ Bank Name _____ Branch _____

City _____ State _____ ZIP _____ Phone _____

Check this box if you are interested in the virtual credit card option.

This authority is to remain in full force and effect until COMPANY has received written notification from me (us) of its termination in such time and in such manner as to afford COMPANY and DEPOSITORY a reasonably opportunity to act on it.

Section 3: Certification

Under penalties of perjury, I certify that:

1. The number show on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to back up withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person; and
4. The FACTA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions: You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, Item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN.

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding. An ink signature is required for this form to be processed. U.S. Bank's policy does not accept W-9 forms with electronic signatures, unless the electronic system is implemented and controlled by U.S. Bank. Please sign with an ink signature below.

Name (Print): _____ Title: _____

Signature of a U.S. person _____ Date _____

U.S. Bank W-9 & Related Information

Section 4: MWBEs, DVBEs & DOBEs

Minority and Women Owned Business Enterprises (MWBE) - U. S. Bank is committed to building relationships with certified MWBEs, defined as companies that are at least 51 percent owned, controlled and managed by one or more of the following categories - African American, Hispanic American, Asian Pacific American, Asian Indian American, Native American, Woman. Please include a copy of certification.

Disabled Veteran Business Enterprise (DVBE) - The law defines a disabled veteran as a United States military, naval or air service veteran with a service related disability of at least 10 percent. Please include a copy of certification.

Disabled Owned Business Enterprise (DOBE) - A disabled-owned business is a business that is at least 51 percent owned, controlled and operated by an individual or individuals who are disabled. Please include a copy of certification.

Section 4: MWBE, DVBE & DOBE

Is your company certified as a minority/ woman owned business?

No Yes (if yes, a copy of your minority/woman owned certification MUST BE INCLUDED)

MWBE Business Status (check all that apply):

African American
 Hispanic American

Asian Pacific American
 Asian Indian American

Native American
 Woman

Is your company certified as a Disabled Veteran Business Enterprise?

No Yes (if yes, a copy of your DVBE certification MUST BE INCLUDED)

Is your company certified as a Disabled Owned Business Enterprise?

No Yes (if yes, a copy of your DOBE certification MUST BE INCLUDED)

This will certify to U.S. Bank that I have read the requirements cited on this form, and the company classification(s) I have selected above are true and correct. I will advise U.S. Bank if our classification should change.



Know Your Customer Required Information Collection Form

To help the United States government fight the funding of terrorism and prevent money laundering activities, U.S. Federal law requires all financial institutions to obtain, verify, and record information that identifies each person (individual, corporation, partnership, trust, estate, or any other entity recognized as a legal person) who opens an account. U.S. Bank will ask for the legal name, address, tax identification number, and other identifying information that will assist us in completing the review of your contract/application. We may also ask for copies of certified articles of incorporation, an unexpired government-issued business license, a partnership agreement, or other documents that indicate the existence and standing of the entity. U.S. Federal law also requires financial institutions to conduct ongoing customer due diligence, verify the identity of beneficial owners of certain legal entities, and comply with U.S. Economic Sanctions. U.S. Bank may require identification information on Customer, its Affiliates, Related Parties, or Cardholders, if applicable, to allow U.S. Bank to remain in compliance with U.S. Federal law or U.S. Bank policy. Customer agrees to promptly provide such identification information to U.S. Bank, and Customer shall cause its Affiliates, Related Parties or Cardholders, if applicable, to provide identification information to U.S. Bank.

How to complete this form:

Answer all questions completely and thoroughly, reviewing the requirements of each section. Do not leave any section blank unless you qualify under Section B. Provide the First, middle (if applicable), and last name for all individuals supplied on this form. Missing information will cause delays in processing. Abbreviations or acronyms are not acceptable. **Post Office Boxes or Personal Mailboxes** are not acceptable, please provide physical address for any addresses provided. You must notify U.S. Bank if any information contained in the form changes.

Section A: Customer Information

Company Name:

(Provide the full legal name of the customer as it is captured on formation documents, this does not include DBA/ Trade names or Operating As names (Examples: Articles of Incorporation, Partnership Agreements, etc.). If the entity is a Sole Proprietorship, provide the full legal name of the Owner.)

Company Information	
Identification number: • (TIN / EIN; SSN / ITIN)	
Legal Physical Address: (Where your business is located. Do not provide your mailing address)	
Does your company have a Trade Name / Doing Business As (DBA) name(s)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, provide only the DBA(s) or trade name(s) that are applicable to your relationship with U.S. Bank:	
Provide the DBA address(es) if it is different than the company address:	

Section B: Exempt Entities – Do any of the below business types apply to your business?

- If yes, check the boxes below that apply. Then complete Sections C and Section D only.
- If no, supply formation documents, if available and complete the entire form.

- Is your business a U.S. Department or Agency, including Indian Tribal Government, or was it formed under in interstate compact between two or more states?
- U.S. Political Subdivision (Local Government Entity)
- Financial institution that is regulated by a Federal or State Regulator:
- Any entity established under an interstate compact, including Indian Tribal Governmental Entities
- An entity that is listed on the New York, NYSE Market LLC or NASDAQ stock exchanges – this only applies to U.S. operations
- Subsidiary of a Publicly Traded parent listed on NYSE, NYSE MKT LLC, or NASDAQ stock exchanges*. This only applies to U.S. operations and U.S entities where equity of 51% or more is held by a U.S. listed entity. *Excludes subsidiaries and entities listed under "NASDAQ Capital Market (Nasdaq-CM) Companies"

Name of Exchange: _____ Ticker Symbol: _____

Section C: Standard Due Diligence Questions – This section is required to be completed by all applicants

1	What is the nature of your business? (What products or services do you supply?) • Include NAICS if known	
2	Does your business operate in the hemp industry? (If yes supply USDA License, or State/Tribal Government License along with this form)	<input type="checkbox"/> Yes <input type="checkbox"/> No
3	What is the legal structure of your business? (e.g., Corporation, Limited Partnership/LLP, Not-for-Profit Organization, LLC, Single Member LLC, Partnership, Sole Proprietor, Government)	
4	What is the company's country of formation?	
5	What is the country of primary business operations for the company?	
6	Does the company provide any of the following services to your customers? If Yes, which service?	
	check cashing services	<input type="checkbox"/> Yes <input type="checkbox"/> No
	issue or cash travelers checks or money orders	<input type="checkbox"/> Yes <input type="checkbox"/> No
	provide money transmission or foreign exchange services	<input type="checkbox"/> Yes <input type="checkbox"/> No
	offer prepaid cards	<input type="checkbox"/> Yes <input type="checkbox"/> No
7	What is the company's estimated or projected annual revenue/budget (USD)? (If none, please indicate with \$0. None and N/A are not allowed.)	\$
8	What is the purpose of this account?	

Section D: Related Parties –One individual is required to be listed. Additional individuals are optional.

	Full Name (First, Middle, Last) OR Full Legal Name	Provide one of the following items: Date of Birth (mm/dd/yyyy), OR Physical Residential Address (preferred) OR Business Address OR SSN	Authorized Signer – is the individual(s), who signs the U.S. Bank contract or Application
1			Authorized Signer
	<input type="checkbox"/> No middle name		
2			Authorized Signer
	<input type="checkbox"/> No middle name		



AGENDA ITEM: DISTRICT PARTICIPATION AT MEETINGS

Background:

The District is a corporate member of the Mosquito and Vector Control Association of California (MVCAC) which is a primary source of information, interaction, cooperation and collaboration among mosquito abatement and vector control agencies within the State. Its value depends upon the participation of member agencies and their staff in the various meetings, conferences and committees. It is important that agencies allow staff to share their expertise in order for the MVCAC to benefit and thrive. Consolidated MAD has always taken an active participatory role by allowing select staff to participate in committees, including chairmanships.

District GIS Coordinator Conner Schaak was asked by the MVCAC Executive Committee and Board to assume the Chair of the Information Technology (IT) Committee for the upcoming year.

The MVCAC has scheduled a 2023 Board planning meeting for December 6-7, 2022, in Oakland, CA, during which members of the MVCAC Board of Directors (current and 2022 incoming directors) and MVCAC Committee chairs will meet to plan the business and direction for the MVCAC. GIS Coordinator Schaak has been requested to attend and participate in the MVCAC planning meeting in his role as Chair of the IT Committee.

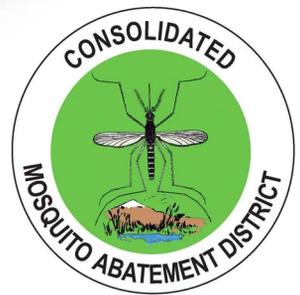
Action requested:

It is requested that the Board approve and authorize GIS Coordinator Schaak to attend and participate in the MVCAC planning meeting on December 6-7, 2022 in Oakland, CA.



CMAD Program Report

November 2022 Board Meeting



Steve Mulligan, District Manager

Jodi Holeman, Superintendent of Operations · Katherine Ramirez, Science Education Coordinator

B. Deegan, Vector Biologist · Jovana Benavides, Associate Biologist · Conner Schaak, GIS Coordinator

Karan Cox, Office Administrator · Amy Garcia, Data Management Associate

Jose Moreno, Mechanic · Derek Hill, Urban Program Specialist · Katherine Brisco, Area Supervisor

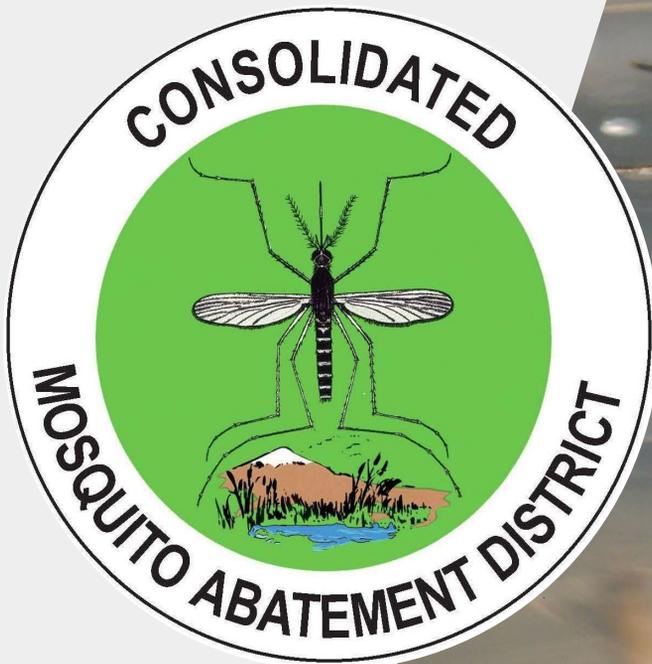
Devon Cornel, Area Supervisor · Chris Monis, Area Supervisor · Gha Vang, Area Supervisor

TABLE OF CONTENTS

General Operations: 3

Surveillance: 6

Science Education: 11



Female Culex quinquefasciatus laying eggs.

GENERAL OPERATIONS

OCTOBER SERVICE REQUESTS

Service Requests: 207

Fish	6
Mosquito	187
Swimming Pools	14

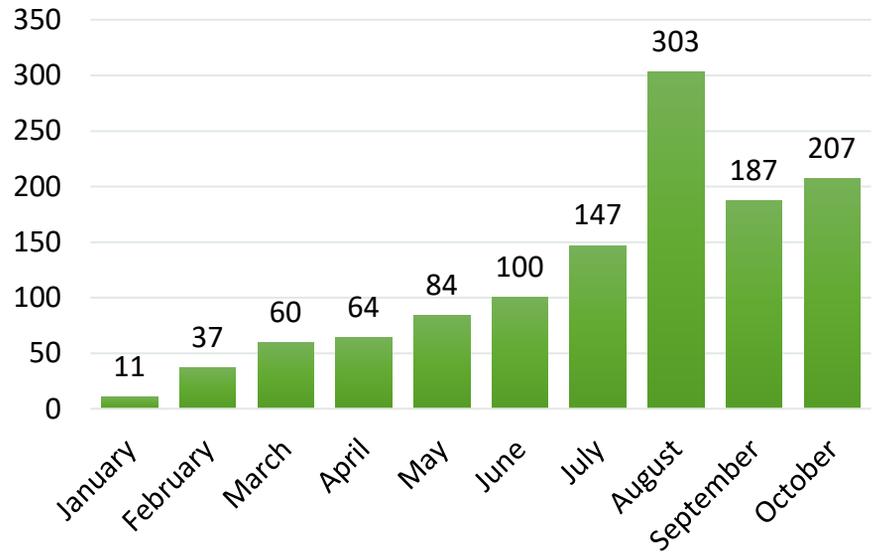
Service Requests by City/Town

Caruthers	2
Clovis	71
Fowler	7
Fresno	92
Friant	0
Kingsburg	4
Laton	5
Orange Cove	1
Parlier	0
Reedley	7
Riverdale	3
Sanger	11
Selma	4

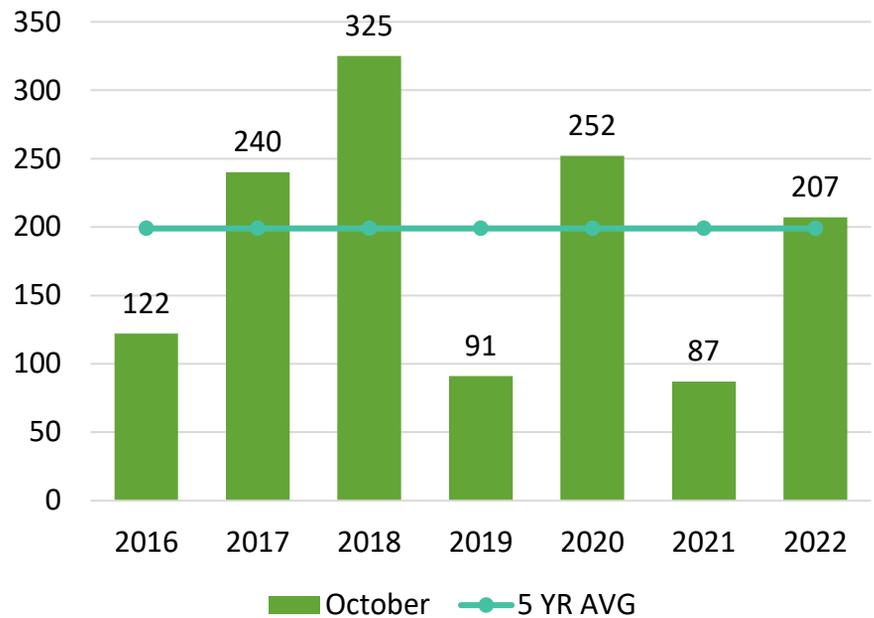
Appointments (by depot): 150

Clovis	125
Reedley	16
Sanger	4
Westside	5

2022 Service Requests



October Service Requests (2016-2022)

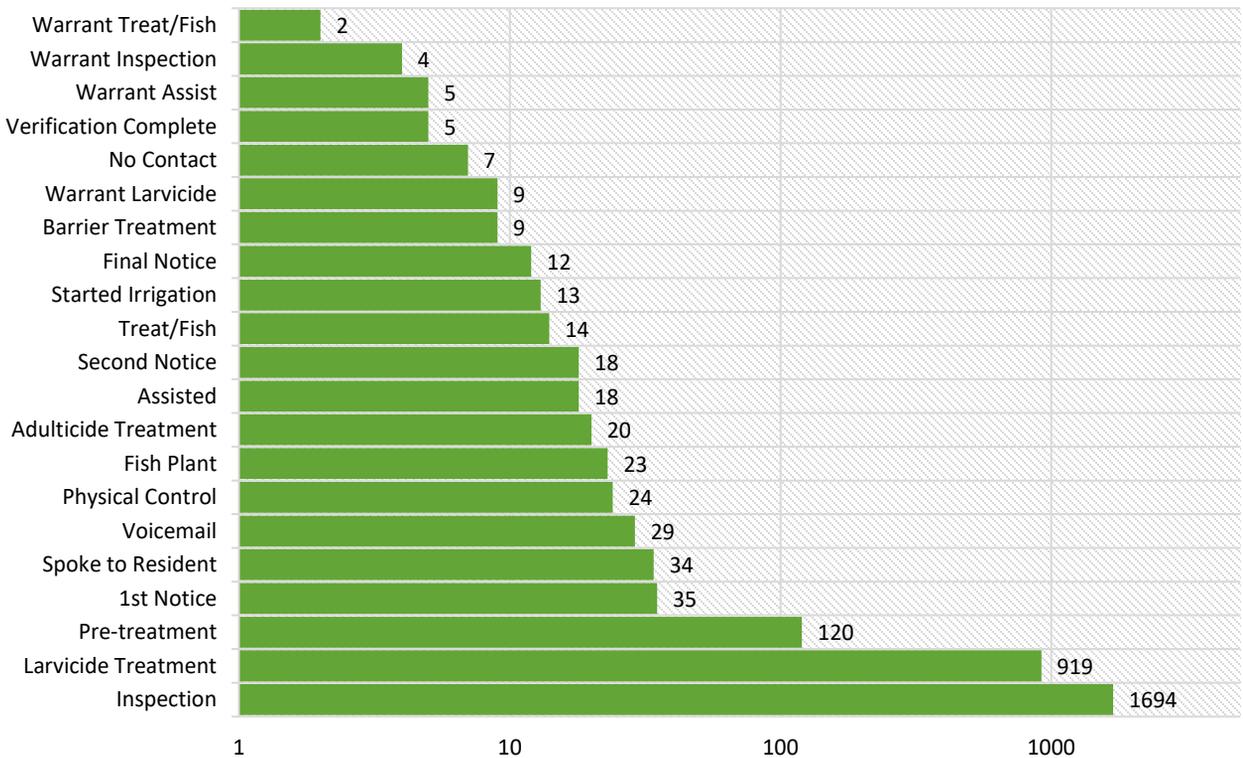


Culex mosquito larvae.



Mosquito fish tank

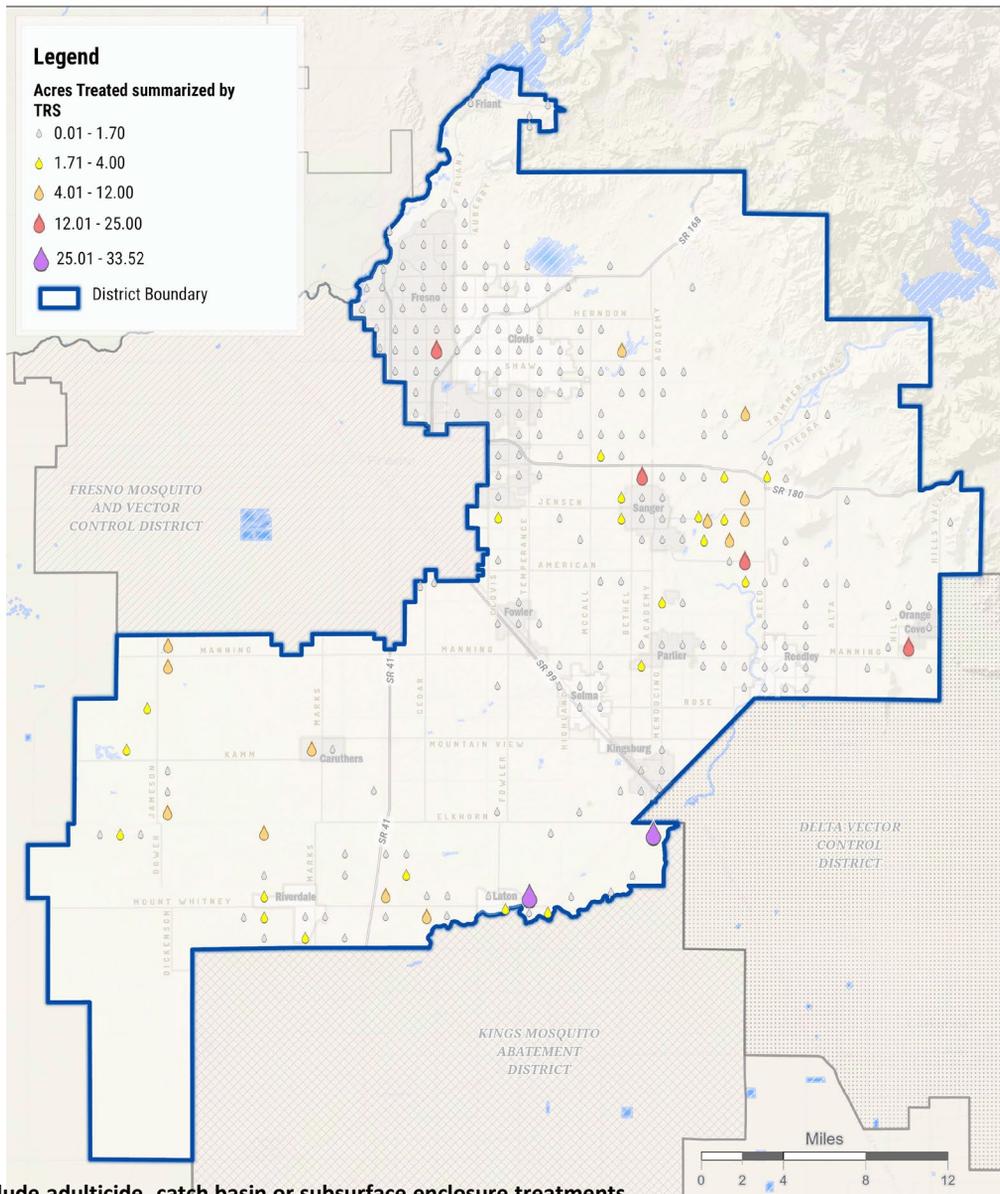
October 2022 Field Activity



Mosquito Control Applications: 8,768



Larvicide Applications | October 2022



Map does not include adulticide, catch basin or subsurface enclosure treatments.

MOSQUITO AND DISEASE SURVEILLANCE



Mosquitoes: 59 mosquito pools* were submitted for disease testing in October. Of those two tested positive for WNV, and two tested positive for SLE bringing the total to 99 positive mosquito pools 2022.



Total number of mosquitoes (male and female) collected and processed by the lab in September: 16,599.



Total number of trap nights conducted by surveillance staff in October: 602.



Human Cases: No additional human WNV cases were confirmed in the month of October keeping the total number of human cases in Fresno County at 14.

2022 WEST NILE VIRUS ACTIVITY IN CALIFORNIA

LAST UPDATED: NOV 06, 2022 6:54PM PST



109

HUMAN CASES



189

DEAD BIRDS



3,151

MOSQUITO
SAMPLES



145

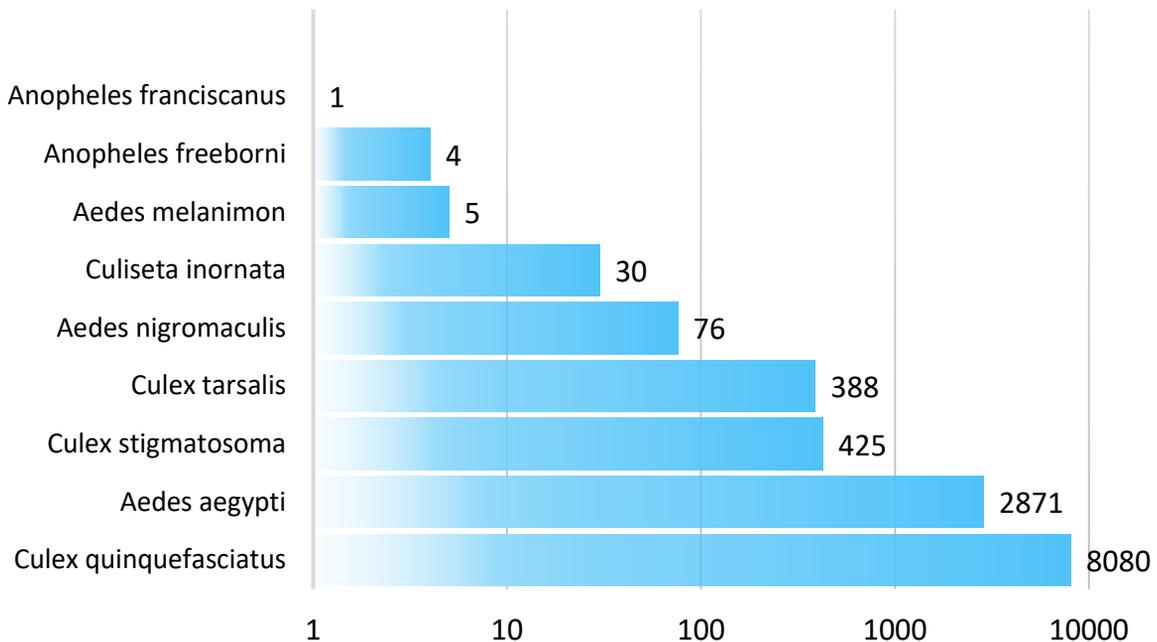
SENTINEL
CHICKENS



16

HORSES

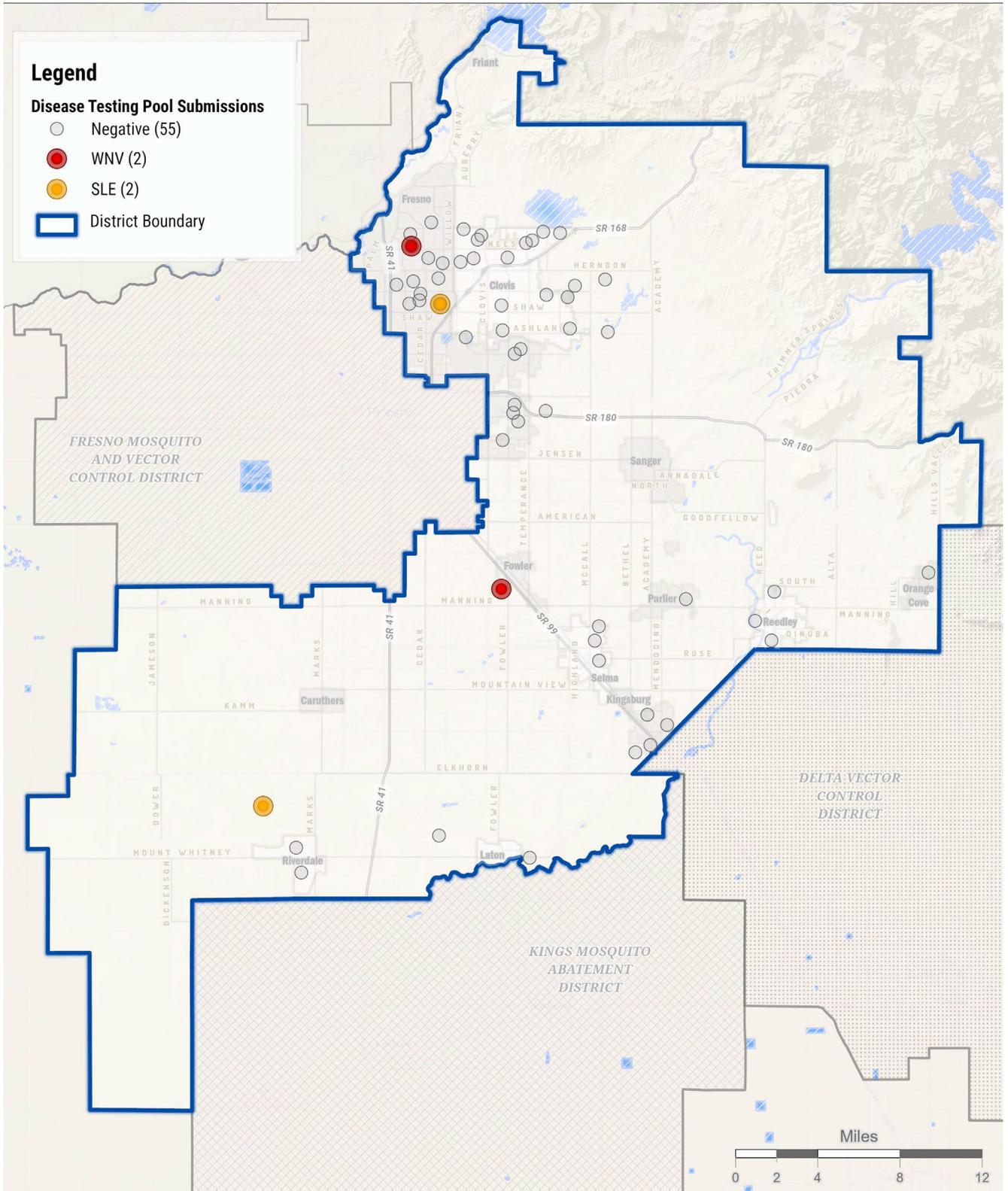
TOTAL FEMALE MOSQUITOES COLLECTED



* Mosquito pools consist of 12-50 adult female mosquitoes tested by the Davis Arbovirus Research and Training Laboratory

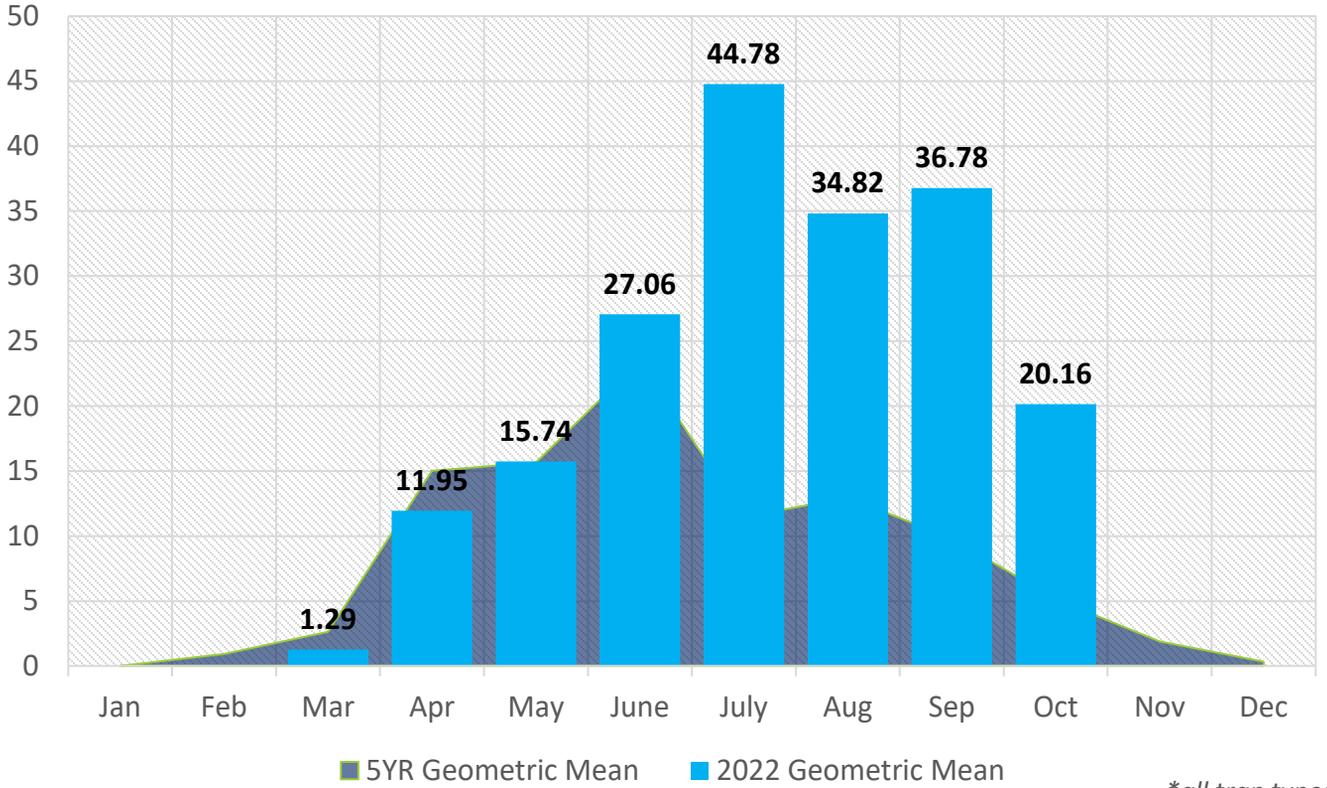


Mosquito Disease Testing | October 2022



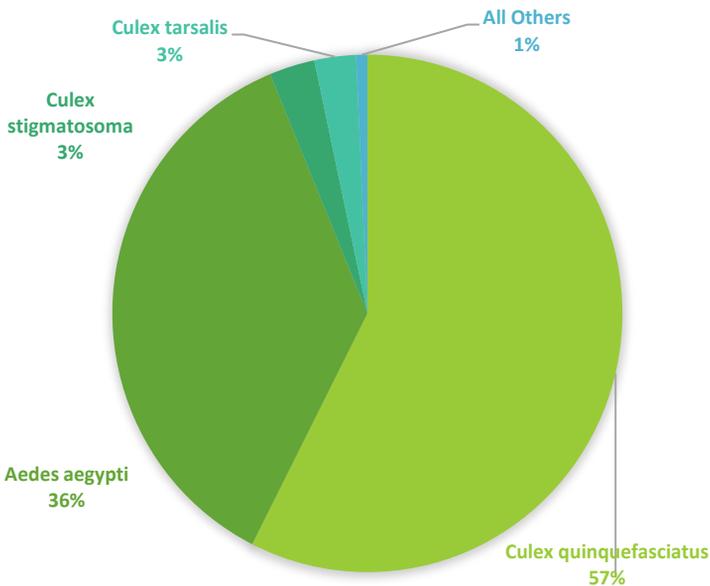
MOSQUITO AND DISEASE SURVEILLANCE

Female Mosquitoes Collected*



*all trap types

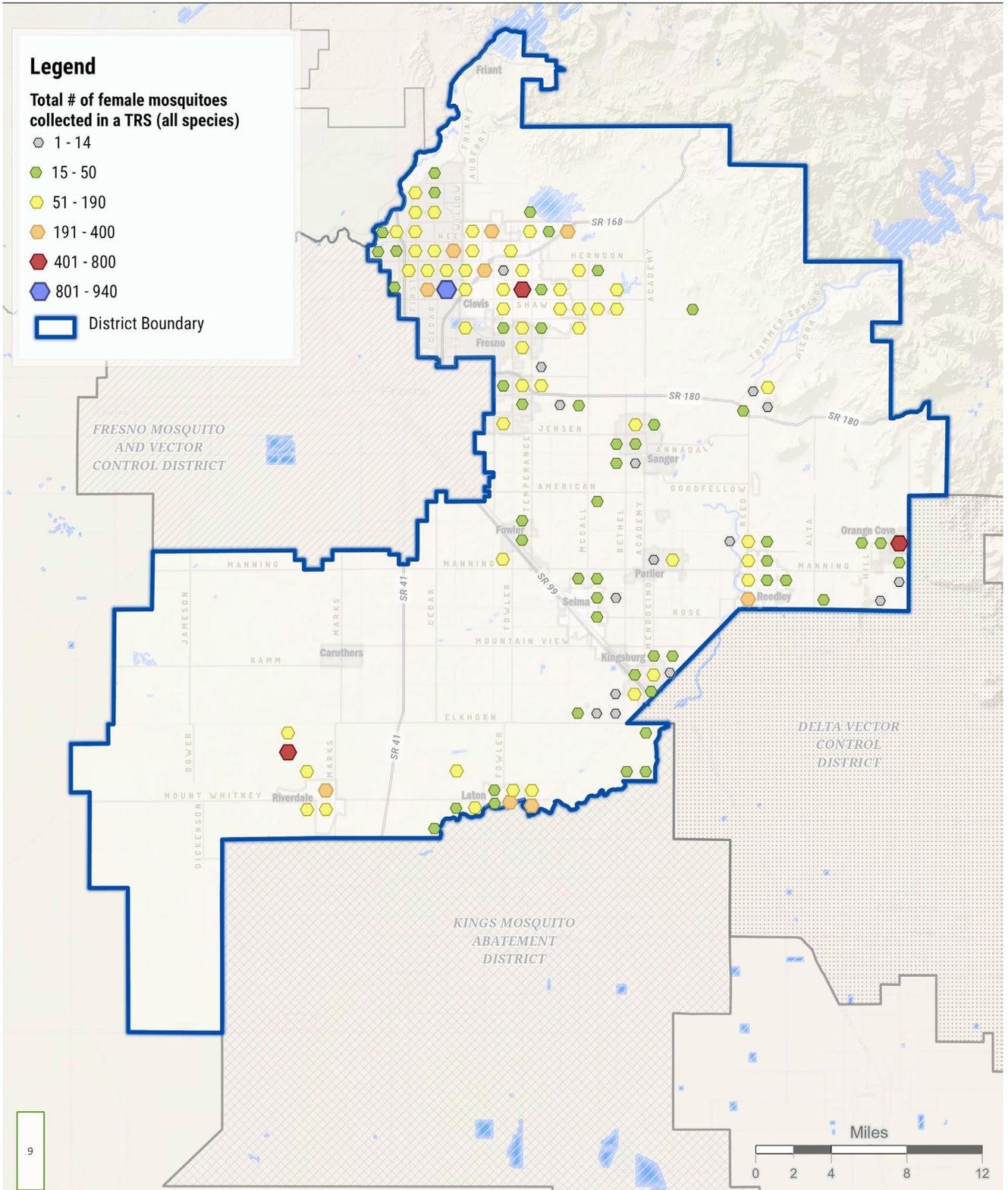
SPECIES COLLECTED



Mosquitoes collected in the 2022 season



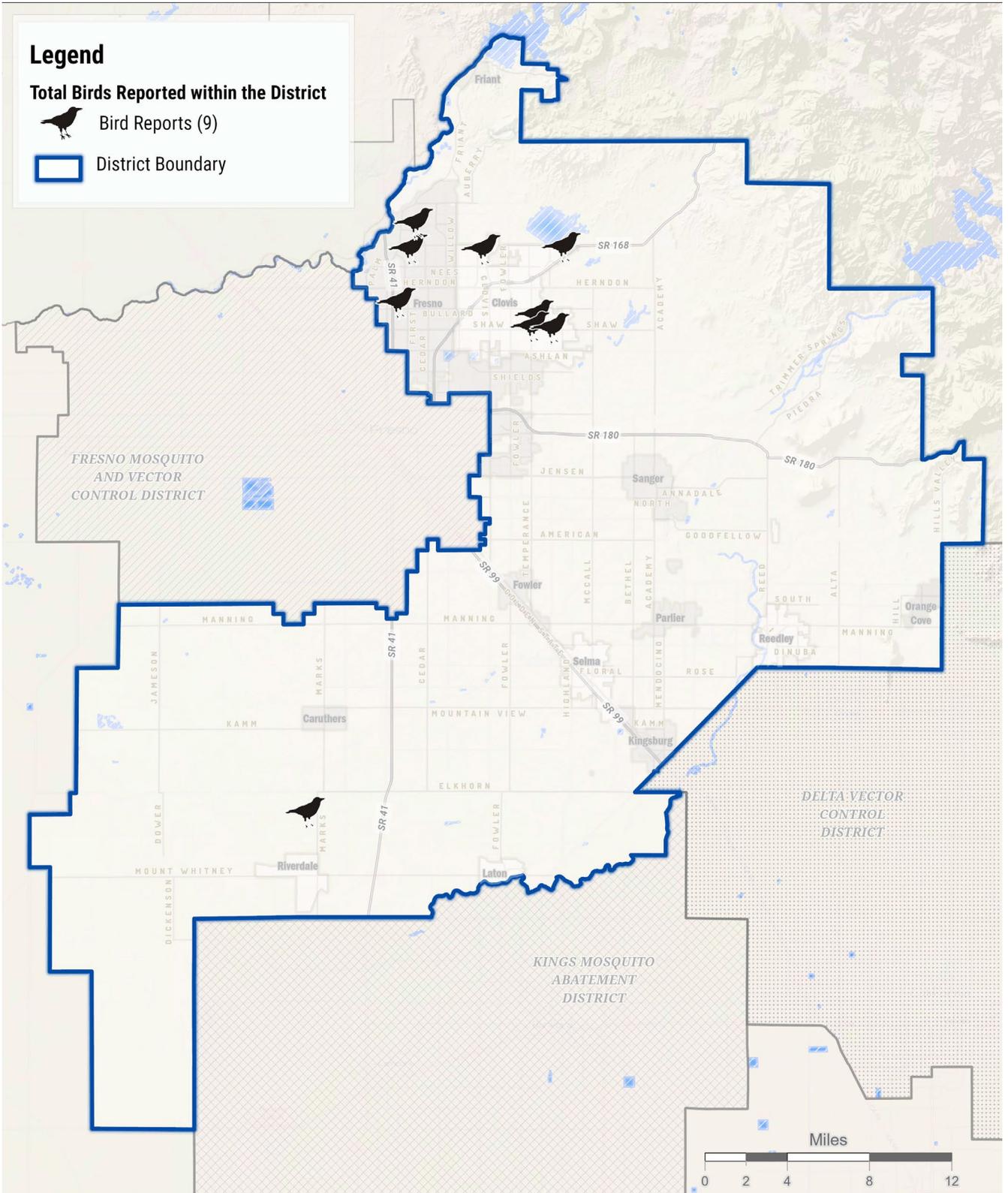
Mosquito Abundance Distribution | October 2022





CDPH Bird Reports

October 2022



Website (October)

During October, there were 629 visitors to the District website. Website analytics were used to gather performance data about the education pages combined as compared to a combined look at the standard website pages.

An additional webpage was added to the website that includes links to the 2022 media releases along with helpful links to disease information and adult mosquito treatments throughout the District.

Category	Percentage of pages viewed from total pages viewed	Most viewed page in category	Percentage of time a visitor entered our website through a page	Average amount of minutes a visitor viewed content on a page
Education website pages combined	19%	How to screen your yard drains	27%	01:05
Standard website pages combined*	81%	Homepage	73%	01:16

*A standard web page would be a page that is not part of the education section, such as the homepage.

Social Media (October)

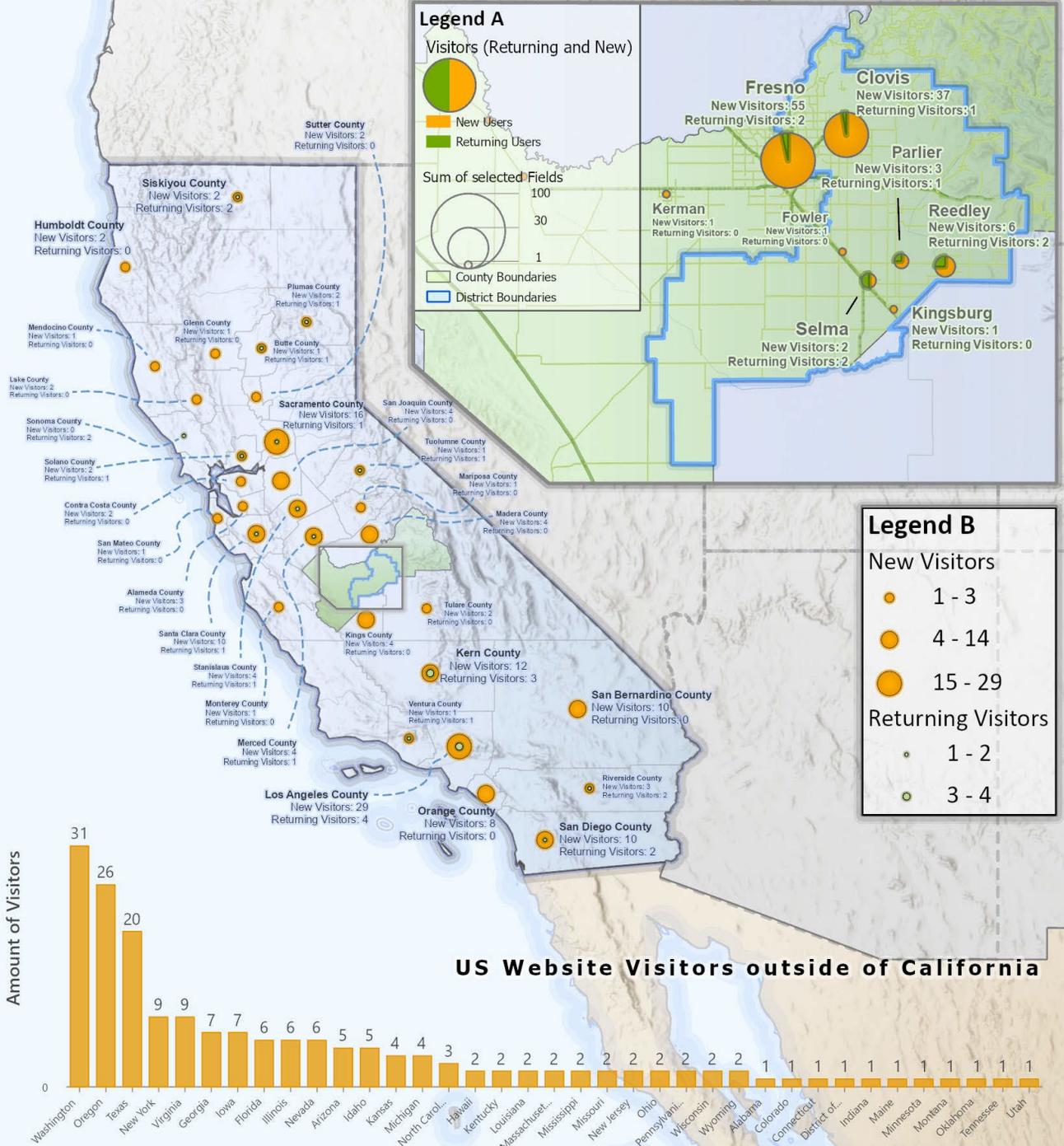
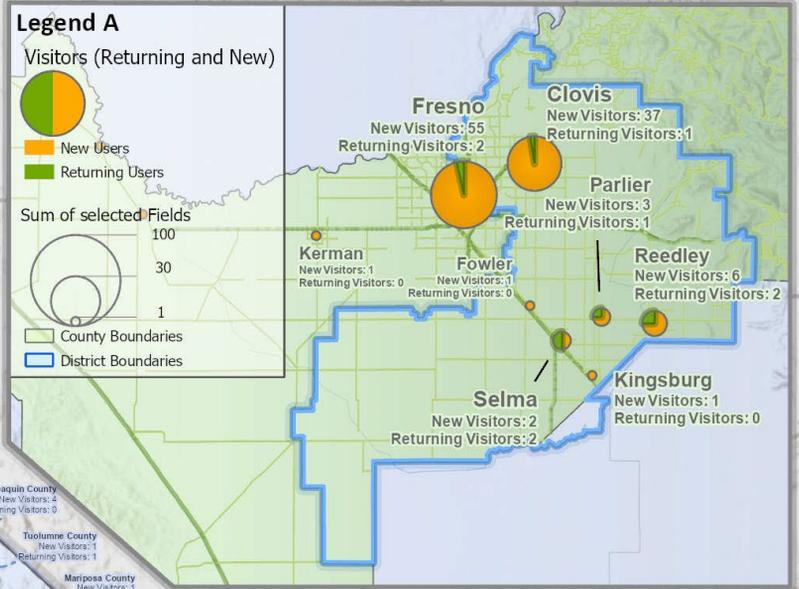
Social Media Platform	Number of Subscribers (change from previous month)	Number of posts	Engagement Rate
Facebook	431 (↑1)	31	7.3%
Twitter	333 (↑9)	32	4.8%
Nextdoor	122,329 (↑1132)	3	8%
Instagram	185 (↑1)	31	89%

Awareness and informational content was shared daily through Facebook, Twitter, and Instagram. The District’s messages of mosquito bite protection and mosquito development prevention were repeated throughout the month of October. Towards the end of the month, our message focused on the continued need for mosquito bite protection and mosquito development prevention even with the drop in daily average temperatures and the expected natural reduction in mosquito activity.





Website Visitors — October 2022



US Website Visitors outside of California



(98 new visitors and 3 returning visitor from Outside of the United States)

Outreach events

On October 8th the District staffed an informational table and participated in the Fall Festival and Parade in Fowler. At the informational table, we spoke with over 120 Fowler residents and handed out tote bags, Heard the Buzz brochures, and repellent wipes; crayons and color pages were also handed out to kids visiting the table.

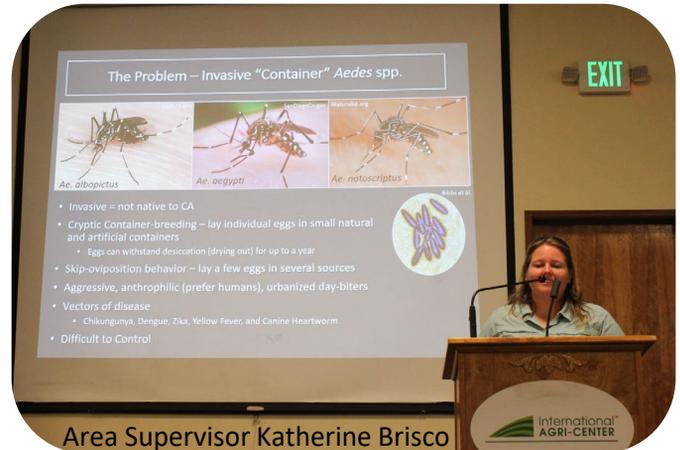


Area Supervisor Chris Monis

On October 29th the District participated in the Rotary Parade in Selma.

In-person Regional Education Program

The District had 13 full-time staff and 4 seasonal staff attend the program. The program was held at the International Agri Center in Tulare. Certified staff received 5.5 hours of continuing education credits. A few District staff had added responsibilities for the program. Science Education Coordinator Katherine Ramirez is currently the Regional Training Coordinator and was responsible for program scheduling, development, and approval. Operations Director Jodi Holeman was responsible for moderating the program. Area Supervisor Katherine Brisco provided a 30-minute presentation on work done using the In-2-Care trap. GIS Coordinator Conner Schaak provided a 30-minute presentation on how data can be managed and displayed to staff and the public.



Area Supervisor Katherine Brisco

Resident Advocacy

Eleven packets of information were sent to a resident in Fresno for distribution to their neighbors. The packets of information included a Heard the Buzz brochure, a yard drain card, and a window screen sample.

