



CONSOLIDATED MOSQUITO ABATEMENT DISTRICT

13151 E. Industrial Dr., Parlier, CA 93648

559-896-1085 | www.mosquitobuzz.net

Board of Trustees Meeting
Monday, December 18, 2023
1:00PM

AGENDA

1. Roll Call:

2. Introduction of Visitors:

The public may address the Board on each agenda item during the 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. Items of General Consent:

The following items are routine in nature and may be approved by one blanket motion upon unanimous consent. The President or any member of the Board of Trustees may request an item be pulled from Items of General Consent for a separate discussion.

A. Approval of November Minutes

B. Approval of November Payroll

C. Approval of November Bills

D. Approval of November 20, 2023, Policy Committee Minutes

5. Presentation of the FY 22/23 Audit Report:

The firm of Sampson, Sampson & Patterson, LLP, will present the audit report of financial statements for the year ended June 30, 2023.

6. Warrant to Inspect and Abate:

The Board will be asked to approve a request to the Fresno County Superior Court for an area-wide Warrant to Inspect and Abate for use in 2024.

7. Ethics and Supervisor Training Requirements:

The Board will review training required to comply with AB 1234 and AB 1825 for Board members.

8. Resolution 03-2023 UAS Authorization:

The Board will consider Resolution 03-2023 authorizing the use of unmanned aerial systems (UAS) for mosquito control.

9. Resolution 04-2023 District Policy Updates:

The Board will consider Resolution 04-2023 to approve amendments recommended by the Policy Committee as presented to the following District policies: Investment Policy, Purchase Policy, and Employee Policy Handbook Sections 2000.2.1, 2020.5, 2040.5.1, 2060.5, and 2120.2-2120.4

10. Change January and February Meeting Dates:

The Board will be asked to cancel the regular January 15, 2024, and February 19, 2024 meetings, which are District holidays, and schedule special meetings of the Board.

11. Meeting Reports:

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

12. 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.

13. Staff Reports:

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

14. Adjournment:

**Minutes of a Meeting of the Board of Trustees of the
Consolidated Mosquito Abatement District
November 20, 2023**

A meeting of the Board of Trustees of the Consolidated Mosquito Abatement District was held at the District Office, in Parlier at 1:00 PM on November 20, 2023.

1. Roll Call:

Trustees Present:

Pete Esraelian	Selma
Tok Fukuda	Kingsburg
Leonard Hammer	Fowler
Mary Anne Hill	County of Fresno
Abe Isaak	Reedley
Michelle Lopez	Parlier
Karen Steinhauer	Sanger
Bruce Taylor	County of Fresno
Jennifer Willems	Clovis

Trustees Absent:

Charles Lockhart	Orange Cove
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Vacancy:

Fresno

Others Present:

Jodi Holeman	District Manager
Karan Cox	Office Administrator
Steve Mulligan	County of Fresno resident
Charles Smith	City of Selma resident

2. President Taylor called the meeting to order at 1:02 PM:

3. Public Comments: None.

4. Items of General Consent: The following items are routine in nature and may be approved by one blanket motion upon unanimous consent. The President or any member of the Board of Trustees may request an item be pulled from Items of General Consent for a separate discussion.

- A. Approval of October Minutes**
- B. Approval of October Payroll**
- C. Approval of October Bills**
- D. Quarterly Investment Report**

A motion was made by Trustee Esraelian, seconded by Trustee Fukuda, and passed by unanimous vote to approve the items from General Consent.

5. **Purchase of an Unmanned Aircraft System (UAS) and Trailer:** A motion was made by Trustee Fukuda, seconded by Trustee Hill and passed by unanimous vote to approve the purchase of an Unmanned Aircraft System (UAS) and all accessories as presented.
6. **Employee Position Classification and Wage Plan:** A motion was made by Trustee Lopez, seconded by Trustee Fukuda, and passed by unanimous vote to approve the addition of a position classification of Vector Management Specialist, to change the title of the Science Education Coordinator to Director of Science and Outreach and changes to the Basic Salary, Wage and Related Benefits Plan.
7. **Trustee Recognition:** A motion was made by Trustee Esraelian, seconded by Trustee Hammer and passed by unanimous vote to authorize the manager to proceed with a wall display recognizing years of service by members of the Board of Trustees.
8. **Meeting Reports:** Trustee Taylor gave an oral report on his attendance at the VCJPA Board of Directors meeting on November 9, 2023 in Sacramento, Ca.
9. **Board General Discussion:** President Taylor reminded trustees of the importance of meeting attendance.

Trustee Lopez requested District Manager Holeman make a statement during the public comment period at the City of Parlier city council meeting on December 7, 2023 at 6:30 pm.

10. **Staff Reports:** The October Program Report was provided to the Board for review.

District Manager Holeman informed the Board that Rural Program Coordinator Devon Cornel has requested to return to the position of Area Supervisor and Area Supervisor Chris Monis has accepted the position of Rural Program Coordinator effective December 1, 2023.

The Manager also informed the Board that GIS Coordinator Conner Schaak has accepted a new position, and his last day with the District was October 31, 2023.

11. **Adjournment:** The meeting ended at 2:39 PM. The next Board meeting will be held on December 18, 2023.

Attested
Member, Board of Trustees

**MINUTES OF A SPECIAL MEETING OF THE BOARD OF TRUSTEES OF
THE CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
November 20, 2023**

A special meeting of the Board of Trustees of the Consolidated Mosquito Abatement District was held at the District Office in Parlier, at 10:12 AM on November 20, 2023.

1. **Roll Call:**

Committee Members Present:

Abe Isaak	Reedley
Karen Steinhauer	Sanger
Bruce Taylor	County of Fresno
Jennifer Willems	Clovis

Committee Members Absent:

Charles Lockhart	Orange Cove
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Others Present:

Jodi Holeman	District Manager
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2. **President Taylor called the meeting to order at 10:00 AM:**

3. **Public Comments:** None.

4. **Approval of April and August Policy Committee Minutes:** A motion was made by Trustee Steinhauer, seconded by Trustee Isaak and passed by 4 – 0 – 1 unanimous vote to approve the minutes of the April 14, 2023 and August 28, 2023 Policy Committee meetings.

5. **Policy Review:** The Policy Review Committee considered updates to the following District policies:

- a. Investment Policy
- b. Purchase Policy
- c. Personnel Policy (2000.2.1, 2020.5, 2040.5.1, 2060.5, 2120.2-2120.4)

6. **Consideration of New Policies:** No new policies were considered.

5. **Adjournment:** The meeting was adjourned at 11:50 AM.

Attested
Member, Board of Trustees

**Consolidated Mosquito Abatement District
Payroll Expenses
November 2023**

Check #	Gross Pay	Net Pay	Payee	Description
29877	\$3,124.00	\$2,114.66	Amy Garcia	Full-Time Employee
29878	\$3,425.50	\$2,288.93	Brittany Deegan	Full-Time Employee
29879	\$3,480.00	\$2,492.24	Chris Monis	Full-Time Employee
29880	\$3,805.50	\$2,739.11	Derek Hill	Full-Time Employee
29881	\$3,625.00	\$2,395.30	Devon Cornel	Full-Time Employee
29882	\$2,940.00	\$2,203.13	Donald McNiel	Full-Time Employee
29883	\$2,332.00	\$1,649.90	Eric Ferguson	Seasonal Employee
29884	\$3,480.00	\$2,459.07	Gha Vang	Full-Time Employee
29885	\$2,173.00	\$1,801.17	Jacob Uribe	Seasonal Employee
29886	\$6,041.67	\$3,818.53	Jodi Holeman	Full-Time Employee
29887	\$3,480.00	\$2,495.05	Jose Moreno	Full-Time Employee
29888	\$2,881.00	\$1,996.58	Jovana Benavides	Full-Time Employee
29889	\$3,777.00	\$2,660.53	Karan Cox	Full-Time Employee
29890	\$3,073.50	\$2,146.56	Katherine Brisco	Full-Time Employee
29891	\$4,726.50	\$2,919.19	Katherine Ramirez	Full-Time Employee
29892	\$1,519.25	\$1,235.31	Michael Scotty Dunn	Seasonal Employee
29893	\$2,053.75	\$1,712.73	Robert Martinez	Seasonal Employee
29894	\$1,430.00	\$1,111.79	Tracy Autrey	Seasonal Employee
29914	\$3,124.00	\$2,114.66	Amy Garcia	Full-Time Employee
29915	\$3,425.50	\$2,288.93	Brittany Deegan	Full-Time Employee
29916	\$3,480.00	\$2,492.24	Chris Monis	Full-Time Employee
29917	\$3,805.50	\$2,739.12	Derek Hill	Full-Time Employee
29918	\$3,625.00	\$2,395.29	Devon Cornel	Full-Time Employee
29919	\$2,940.00	\$2,202.73	Donald McNiel	Full-Time Employee
29920	\$1,060.00	\$790.25	Eric Ferguson	Seasonal Employee
29921	\$3,480.00	\$2,459.07	Gha Vang	Full-Time Employee
29922	\$6,041.67	\$3,818.75	Jodi Holeman	Full-Time Employee
29923	\$3,480.00	\$2,496.43	Jose Moreno	Full-Time Employee
29924	\$2,881.00	\$1,996.58	Jovana Benavides	Full-Time Employee
29925	\$3,777.00	\$2,760.53	Karan Cox	Full-Time Employee
29926	\$3,073.50	\$2,146.57	Katherine Brisco	Full-Time Employee
29927	\$4,726.50	\$2,919.18	Katherine Ramirez	Full-Time Employee
Total	\$106,287.34	\$73,860.11		

**Consolidated Mosquito Abatement District
Payroll Expenses
November 2023**

Employee Deductions and Liabilities

Check #	Amount	Payee	Description
29895	\$2,220.84	EDD	State Income Tax
29896	\$10,312.76	CMAD	Federal, Social Security, Medicare
29897	\$4,158.74	CalPERS	Retirement
29898	\$175.00	Mission Square	457K Retirement
29899	\$150.00	Valley First Credit Union	Credit Union
29900	\$71.68	Aflac	Disability Insurance
29928	\$2,082.08	EDD	State Income Tax
29929	\$9,331.90	CMAD	Federal, Social Security, Medicare
29930	\$3,547.79	CalPERS	Retirement
29931	\$175.00	Mission Square	457K Retirement
29932	\$50.00	Valley First Credit Union	Credit Union
29945	\$151.44	Mutual of Omaha	Life Insurance
Total Deductions	\$32,427.23		
Total Net Pay	\$73,860.11		
Total Gross Pay	\$106,287.34		

**Consolidated Mosquito Abatement District
Maintenance and Operations Expenses
November 2023**

Bank of the West Checks

Check #	Amount	Payee	Description
29896	\$4,392.76	CMAD	District Social Security & Medicare
29897	\$5,120.68	CalPERS	District retirement
29901	\$39.20	AT&T	800 number
29902	\$1,021.80	AT&T	Telephone / internet - Parlier facility
29903	\$540.00	Lozano Smith	Legal fees
29904	\$801.48	City of Parlier	Water, sewer & disposal
29905	\$655.34	PG&E	Electric charges - Clovis
29906	\$13.89	PG&E	Electric charges - Selma
29907	\$84.18	PG&E	Electric / gas charges - Selma
29908	\$8.11	PG&E	Electric charges - Clovis
29909	\$101.25	City of Sanger	Water, sewer & disposal
29910	\$12,850.28	SDRMA	Health insurance premium
29911	\$175.67	SoCal Gas	Gas charges - Parlier
29912	\$14.30	SoCal Gas	Gas charges - Westside
29913	\$11,330.23	Wex Bank - Valero	Fuel for District vehicles
29929	\$3,744.90	CMAD	District Social Security & Medicare
29930	\$4,437.27	CalPERS	District retirement
29933	\$587.76	AT&T	Telephone / internet - Clovis facility
29934	\$35.81	California Water Service Co	Water - Selma
29935	\$1,833.70	Central California VCJPA	Dental / vision premium - November & December
29936	\$43.95	DoorKing, Inc.	Gate monthly cellular service
29937	\$92.95	Katherine Ramirez	Travel expenses - ESA Conference
29938	\$349.50	Matson Alarm Co.	Alarm systems
29939	\$1,830.46	PG&E	Electric charges - Parlier facility
29940	\$37.73	Republic Services	Disposal - Clovis facility
29941	\$900.00	SSJV Regional Continuing Ed Fun	Regional continuing education training
29942	\$1,729.90	Verizon Wireless	Cell phone / tablet monthly service
29943	\$42.34	Waste Management	Disposal - Selma
29944	\$157.75	Jodi Holeman	Travel per diem - MVCAC planning meeting
29945	\$129.51	Mutual of Omaha	Life insurance - District
29946	\$179.45	AutoZone, Inc.	Repair parts
29947	\$53.11	Battery Systems	Battery for new A1 sprayer
29948	\$19.43	Bobcat of Fresno	Repair parts
29949	\$942.55	East Bay Tire Co	Tires
29950	\$530.68	Ernest Packaging Solutions	Paper towels, toilet paper & misc supplies
29951	\$74.80	Karan Cox	Travel expenses - CSDA conference
29952	\$59.94	Kimball Midwest	Shop supplies
29953	\$30.00	Lee's Service	Tire disposal
29954	\$580.32	Mission Uniform Service	Uniforms & safety mats
29955	\$65.07	Napa	Repair parts

**Consolidated Mosquito Abatement District
Maintenance and Operations Expenses
November 2023**

Check #	Amount	Payee	Description
29956	\$100.00	Navia Benefit Solutions	Cobra Administration
29957	\$207.99	O'Reilly Auto Parts	Repair parts
29958	\$170.25	Ono's Auto Repair	Smog inspections
29959	\$395.94	Tire Hub	Tires
29960	\$273.83	Tulare Polaris	Repair parts
29961	\$120.59	Uline	Buckets with lids - field equipment
29962	\$5,470.36	U.S. Bank Corporate Payment	Credit card statement - see transaction list
29963	\$81.00	Wizix Technology Group, Inc.	Copier maintenance & repair
Total	\$62,458.01		

County of Fresno Checks

Check #	Amount	Payee	Description
304082	\$94,476.97	Consolidated Mosquito	Transfer funds to checking
304083	\$64,474.37	Consolidated Mosquito	Transfer funds to checking
304084	\$9,794.01	Consolidated Mosquito	Transfer funds to checking
	\$168,745.35		

Summary of November Expenses

November 2023 Salaries & Wages	\$106,287.34
November 2023 Maintenance & Operations	\$62,458.01
Total November 2023 Expenditures	\$168,745.35

Consolidated Mosquito Abatement District Monthly Expenditures

ACCOUNT NUMBER	ACCOUNT NAME	BUDGET FY 2023/2024	SPENT TO DATE	BALANCE NOV 30, 2023
<u>SALARIES, WAGES & EMPLOYEE BENEFITS</u>				
6101-01	Salaried Wages	\$1,340,000.00	\$497,764.70	\$842,235.30
6101-06	Hourly Wages & Extra Help	\$730,000.00	\$330,700.81	\$399,299.19
6101-02	FICA Employers Contribution	\$162,000.00	\$63,432.89	\$98,567.11
6101-03	Unemployment Insurance	\$24,000.00	\$1,898.96	\$22,101.04
6101-04	Retirement District's Payment	\$150,000.00	\$54,848.86	\$95,151.14
6101-05	Group Health Insurance	\$300,000.00	\$96,249.33	\$203,750.67
6101-07	Pre-Employment & Misc. Expenses	\$8,000.00	\$1,274.92	\$6,725.08
	TOTALS	\$2,714,000.00	\$1,046,170.47	\$1,667,829.53
<u>OPERATING & MAINTENANCE SUPPLIES & EXPENSE</u>				
6102-01	Insecticides & Herbicides	\$500,000.00	\$324,361.74	\$175,638.26
6102-02	Power Spray & Field Equipment	\$25,000.00	\$5,968.53	\$19,031.47
6102-03	Misc Operating Supplies & Expense	\$5,000.00	\$1,895.92	\$3,104.08
6102-04	Fish Program	\$25,000.00	\$99.81	\$24,900.19
6102-05	Building & Ground Maintenance	\$30,000.00	\$9,343.45	\$20,656.55
6102-06	Airplane Expense	\$50,000.00	\$600.00	\$49,400.00
	TOTALS	\$635,000.00	\$342,269.45	\$292,730.55
<u>MOTOR VEHICLE SUPPLIES & EXPENSE</u>				
6103-01	Fuel & Lubricants	\$180,000.00	\$85,237.19	\$94,762.81
6103-02	Repairs & Shop Tools	\$45,000.00	\$14,909.51	\$30,090.49
6103-03	Tires & Batteries	\$12,000.00	\$6,190.86	\$5,809.14
	TOTALS	\$237,000.00	\$106,337.56	\$130,662.44
<u>UTILITIES & COMMUNICATIONS</u>				
6104-01	Heat, Light & Power	\$40,000.00	\$21,237.09	\$18,762.91
6104-04	Water Sewer & Disposal	\$18,000.00	\$6,718.64	\$11,281.36
6105-01	Telephone	\$25,000.00	\$9,725.20	\$15,274.80
6105-02	Cellular Phones & Tablets	\$30,000.00	\$10,548.67	\$19,451.33
	TOTALS	\$113,000.00	\$48,229.60	\$64,770.40
<u>OFFICE SUPPLIES & EXPENSE</u>				
6106-02	Postage, Printing & Stationery	\$6,000.00	\$385.03	\$5,614.97
6106-04	Repairs & Maintenance	\$6,000.00	\$1,828.99	\$4,171.01
6106-05	Misc Office Supplies	\$13,000.00	\$5,630.56	\$7,369.44
6106-06	Office Equipment & Furniture	\$10,000.00	\$1,425.56	\$8,574.44
	TOTALS	\$35,000.00	\$9,270.14	\$25,729.86
<u>INSURANCE</u>				
6107-01	Liability, Property & Auto	\$128,000.00	\$125,066.99	\$2,933.01
6107-02	Workers Compensation	\$80,000.00	\$78,467.01	\$1,532.99
	TOTALS	\$208,000.00	\$203,534.00	\$4,466.00

**Consolidated Mosquito Abatement District
Monthly Expenditures**

ACCOUNT NUMBER	ACCOUNT NAME	BUDGET FY 2023/2024	SPENT TO DATE	BALANCE NOV 30, 2023
<u>TRAVEL & SUBSISTENCE EXPENSE</u>				
6108-01	Meetings & Travel Allowance	\$75,000.00	\$14,900.80	\$60,099.20
6108-02	Trustee Allowance	\$1,000.00	\$0.00	\$1,000.00
6108-03	Meal Allowance	\$8,000.00	\$288.97	\$7,711.03
	TOTALS	\$84,000.00	\$15,189.77	\$68,810.23
<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	\$32,000.00	\$18,234.50	\$13,765.50
6109-03	Education & Publicity	\$30,000.00	\$10,787.16	\$19,212.84
6109-04	Accounting	\$14,000.00	\$0.00	\$14,000.00
6109-05	Legal	\$12,000.00	\$1,755.00	\$10,245.00
6109-06	County Service Charge	\$63,000.00	\$0.00	\$63,000.00
6109-07	Uniforms, Safety Apparel & Equipment	\$32,000.00	\$6,083.40	\$25,916.60
6109-08	Surveillance & Research	\$65,000.00	\$25,030.34	\$39,969.66
6109-09	Other Miscellaneous Expenditures	\$18,000.00	\$1,412.62	\$16,587.38
6109-10	GIS & GPS	\$82,000.00	\$10,560.00	\$71,440.00
	TOTALS	\$350,000.00	\$73,863.02	\$276,136.98
TOTAL OPERATIONAL EXPENDITURES		\$4,376,000.00	\$1,844,864.01	\$2,531,135.99
<u>CAPITAL OUTLAY</u>				
6110-01	Office & Lab Furniture & Equipment	\$15,000.00	\$0.00	\$15,000.00
6110-02	Auto Equipment	\$500,000.00	\$0.00	\$500,000.00
6110-03	Shop Equipment	\$10,000.00	\$8,416.14	\$1,583.86
6110-04	Field Equipment	\$150,000.00	\$7,104.80	\$142,895.20
6110-05	Building & Ground Improvement	\$1,500,000.00	\$419,255.00	\$1,080,745.00
6110-06	Loan & Lease Purchase Payments	\$290,000.00	\$0.00	\$290,000.00
	TOTAL CAPITAL OUTLAY EXPENDITURE	\$2,465,000.00	\$434,775.94	\$2,030,224.06
TOTAL EXPENDITURES		\$6,841,000.00	\$2,279,639.95	\$4,561,360.05
<u>Special Projects Reserve</u>		\$150,000.00	\$0.00	\$150,000.00
<u>MVCAC SSJVR Mutual Aid Reserve</u>		\$100,000.00	\$0.00	\$100,000.00
<u>Contingency 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>		\$500,000.00	\$0.00	\$500,000.00
<u>General Reserve</u>		\$3,126,000.00	\$0.00	\$3,126,000.00
	TOTAL RESERVES	\$6,376,000.00	\$0.00	\$6,376,000.00
TOTAL EXPENDITURES AND RESERVES		\$13,217,000.00	\$2,279,639.95	\$10,937,360.05

**Consolidated Mosquito Abatement District
Monthly Expenditures**

FRESNO COUNTY ACCOUNT- BANK OF THE WEST	
CASH ON HAND, OCTOBER 31, 2023	\$7,288,132.94
PROPERTY TAXES WITHHELD BY FRS COUNTY	\$0.00
NOVEMBER REVENUE	\$0.00
NOVEMBER INTEREST	\$0.00
TAXES - FRESNO COUNTY / KINGS COUNTY	\$7,224.91
TOTAL REVENUE FOR NOVEMBER	<u>\$7,224.91</u>
SUB-TOTAL	\$7,295,357.85
COUNTY ADMIN COST FOR FY WITHHELD BY COUNTY	\$0.00
MONEY TRANSFERRED TO CHECKING	(\$168,745.35)
CASH ON HAND, NOVEMBER 30, 2023	<u>\$7,126,612.50</u>

YEARLY REVENUE THROUGH 10-31-23	\$128,386.46
NOVEMBER REVENUE	\$7,224.91
YEARLY REVENUE THROUGH 11-30-23	<u>\$135,611.37</u>

CMAD CHECKING ACCOUNT - BANK OF THE WEST	
CASH ON HAND, OCTOBER 31, 2023	\$135,000.00
MONEY TRANSFERRED FROM FRS CO ACCT	\$168,745.35
NOVEMBER EXPENDITURES	(\$168,745.35)
CASH ON HAND, NOVEMBER 30, 2023	<u>\$135,000.00</u>

SALE OF REEDLEY DEPOT	\$185,000.00
DOWN PAYMENT	(\$25,000.00)
MONTHLY PAYMENTS PAID TO DATE	(\$41,038.00)
BALANCE DUE AS OF NOVEMBER 30, 2023	<u>\$118,962.00</u>



P.O. BOX 6343
FARGO ND 58125-6343



ACCOUNT NUMBER
STATEMENT DATE 12-06-2023
AMOUNT DUE \$5,470.36
NEW BALANCE \$5,470.36
PAYMENT DUE ON RECEIPT



000000327 01 SP
CONSOLIDATED MOSQUITO
ATTN KARAN COX
13151 E. INDUSTRIAL DR.
PARLIER CA 93648-9661

AMOUNT ENCLOSED
\$

Please make check payable to "U.S. Bank"

U.S. BANK CORPORATE PAYMENT SYSTEMS
P.O. BOX 790428
ST. LOUIS, MO 63179-0428

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY

CONSOLIDATED MOSQUIT	Previous Balance	Purchases And Other + Charges	Cash Advances +	Cash Advance Fees +	Late Payment Charges	- Credits	- Payments	New = Balance
Company Total	\$6,259.65	\$5,494.92	\$0.00	\$0.00	\$0.00	\$24.56	\$6,259.65	\$5,470.36

CORPORATE ACCOUNT ACTIVITY

CONSOLIDATED MOSQUITO				TOTAL CORPORATE ACTIVITY	
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
11-21	11-21	74798263325332500011978	PAYMENT-THANK YOU Q	6,259.65	PY
				\$6,259.65 CR	

NEW ACTIVITY

KATHERINE RAMIREZ		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$1,110.88	\$0.00	\$1,110.88
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
11-10	11-09	24035963314634001118707	AMERICAN AIR0010270228962 FORT WORTH TX RAMIREZ/KATHERINE 11-09-23	30.00	
11-13	11-04	24692163314101499813851	DCA AA Q DFW AA Q FAT GAYLORD NATIONAL F/D OXON HILL MD M31546 ARRIVAL: 11-04-23	1,080.88	

CUSTOMER SERVICE CALL 800-344-5696	ACCOUNT NUMBER		ACCOUNT SUMMARY	
	STATEMENT DATE 12/06/23	DISPUTED AMOUNT .00	PREVIOUS BALANCE	6,259.65
SEND BILLING INQUIRIES TO: U.S. Bank National Association C/O U.S. Bancorp Purchasing Card Program P.O. Box 6335 Fargo, ND 58125-6335	AMOUNT DUE 5,470.36		PURCHASES & OTHER CHARGES	5,494.92
			CASH ADVANCES	.00
			CASH ADVANCE FEES	.00
			LATE PAYMENT CHARGES	.00
			CREDITS	24.56
		PAYMENTS	6,259.65	
		ACCOUNT BALANCE	5,470.36	



Company Name: CONSOLIDATED MOSQUITO
Corporate Account Number:
Statement Date: 12-06-2023

NEW ACTIVITY

DEVON CORNEL	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
	\$24.56	\$628.75	\$0.00	\$604.19

Post Date	Tran Date	Reference Number	Transaction Description	Amount
11-08	11-07	24692163311109262474416	AMZN MKTP US*HJ9OM1S63 AMZN.COM/BILL WA	38.82
11-29	11-29	24692163333106836646739	AMAZON.COM*XT10Q4ZT3 AMZN.COM/BILL WA	381.40
11-30	11-28	74943013333010183222194	THE HOME DEPOT #8529 SELMA CA	24.56 CR
11-30	11-28	24692163333107528371958	THE HOME DEPOT 8529 SELMA CA	90.36
11-30	11-28	24943013333010183221829	THE HOME DEPOT #8529 SELMA CA	118.17

KARAN COX	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
	\$0.00	\$2,416.69	\$0.00	\$2,416.69

Post Date	Tran Date	Reference Number	Transaction Description	Amount
11-10	11-08	24801973313036001457584	HAMPTON INN MONTEREY MONTEREY CA 207482 ARRIVAL: 11-06-23	384.92
11-13	11-10	24137463315001669839817	USPS PO 0528990401 FRESNO CA	39.90
11-14	11-13	24431063317083752089277	AMAZON.COM*DX6U94UY3 SEATTLE WA	13.67
11-22	11-22	24431063326083308214238	AMAZON.COM*863CB9XZ3 SEATTLE WA	28.20
11-24	11-20	24551943326018014717212	MAINSTREET CAFE REEDLEY CA	150.00
12-06	12-04	24426293339018020905221	MOSQUITO & VECTOR CONTROL 916-440-0826 CA	450.00
12-06	12-04	24426293339018020905239	MOSQUITO & VECTOR CONTROL 916-440-0826 CA	450.00
12-06	12-04	24426293339018020905254	MOSQUITO & VECTOR CONTROL 916-440-0826 CA	450.00
12-06	12-04	24426293339018020905262	MOSQUITO & VECTOR CONTROL 916-440-0826 CA	450.00

JOSE MORENO	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
	\$0.00	\$769.25	\$0.00	\$769.25

Post Date	Tran Date	Reference Number	Transaction Description	Amount
11-28	11-27	24692163331105638688875	AMZN MKTP US*TY33Z26Y3 AMZN.COM/BILL WA	17.38
11-28	11-27	24692163331105689485155	AMZN MKTP US*ZQ07N3VV3 AMZN.COM/BILL WA	20.59
11-29	11-28	24692163332106076241770	AMZN MKTP US*N656Y7WY3 AMZN.COM/BILL WA	47.92
11-29	11-28	24692163332106337007366	AMZN MKTP US*MY4EK3S43 AMZN.COM/BILL WA	64.30
11-29	11-28	24692163332106453964002	AMZN MKTP US*JS6PP43L3 AMZN.COM/BILL WA	159.65
11-30	11-29	24692163333107482364122	AMZN MKTP US*S41HT7SK3 AMZN.COM/BILL WA	91.27
11-30	11-28	24943013333010183222827	THE HOME DEPOT #8529 SELMA CA	184.28
12-04	12-01	24943013336010186496425	THE HOME DEPOT #8529 SELMA CA	79.27
12-06	12-05	24801973340091887000021	JACOBSEN TRAILERS FOWLER CA	104.59

JODI HOLEMAN	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
	\$0.00	\$569.35	\$0.00	\$569.35

Post Date	Tran Date	Reference Number	Transaction Description	Amount
11-08	11-07	24692163311109257207482	AMZN MKTP US*UH9F27XE3 AMZN.COM/BILL WA	96.95
11-27	11-24	24430993328400810024961	MSFT * E0700Q373X MSBILL.INFO WA	82.50
11-29	11-28	24011343332000062256425	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	149.90
11-30	11-30	24011343334000009985456	JOINHOMEBASE.COM HTTPSJOINHOME CA	240.00



Company Name: CONSOLIDATED MOSQUITO
Corporate Account Number:
Statement Date: 12-06-2023

Department: 00000 Total:	\$5,470.36
Division: 00000 Total:	\$5,470.36

							CMAD	
Name	Date	Reference Number	Merchant Name	Amount	Item Description	Account #	Purchase Purpose	
K. Ramirez	2023/11/04	24692163314101499813851	GAYLORD NATIONAL F/D	\$1,080.88	5 nights hotel room	6108-01	ESA Annual Conference	
K. Ramirez	2023/11/09	24035963314634001118707	AMERICAN AIRLINES	\$30.00	checked baggage	6108-01	ESA Annual Conference	
D. Cornel	2023/11/07	24692163311109262474416	AMZN MKTP US*HJ9OM1S	\$38.82	Plastic Fan Blade 4" Dia.1	6109-08	Surveillance trap parts	
D. Cornel	2023/11/28	24943013333010183221829	THE HOME DEPOT #8529	\$118.17	homer bucket, abs adptr, lid	6109-08	Surveillance trap parts	
D. Cornel	2023/11/28	24692163333107528371958	THE HOME DEPOT 8529	\$90.36	ABS ADPTRS	6109-08	Surveillance trap parts	
D. Cornel	2023/11/28	74943013333010183222194	THE HOME DEPOT #8529	(\$24.56)	ABS ADPTR	6109-08	return - parts unneeded	
D. Cornel	2023/11/29	24692163333106836646739	AMAZON.COM*XT10Q4ZT3	\$381.40	Buyers Products ATVS100 AT	6102-02	pesticide spreader attachment	
K. Cox	2023/11/08	24801973313036001457584	HAMPTON INN MONTEREY	\$384.92	2 nights hotel room	6108-01	CSDA Board Secretary conf.	
K. Cox	2023/11/10	24137463315001669839817	USPS PO 0528990401	\$39.90	First-Class Lg Env	6106-02	postage to mail Board packet	
K. Cox	2023/11/13	24431063317083752089277	AMAZON.COM*DX6U94UY	\$13.67	JONES NEW YORK JONES	6109-07	Safety goggles	
K. Cox	2023/11/20	24551943326018014717212	MAINSTREET CAFE	\$150.00	Boxed lunches	6108-03	Policy review committee lunch	
K. Cox	2023/11/22	24431063326083308214238	AMAZON.COM*863CB9XZ3	\$28.20	Sharpies, Post-it flags	6106-05	office supplies	
K. Cox	2023/12/04	24426293339018020905221	MVCAC	\$450.00	Registration MVCAC registration	6108-01	MVCAC Annual Conf. - Willems	
K. Cox	2023/12/04	24426293339018020905239	MVCAC	\$450.00	Registration MVCAC registration	6108-01	MVCAC Annual Conf. - Taylor	
K. Cox	2023/12/04	24426293339018020905254	MVCAC	\$450.00	Registration MVCAC registration	6108-01	MVCAC Annual Conf. - Fukuda	
K. Cox	2023/12/04	24426293339018020905262	MVCAC	\$450.00	Registration MVCAC registration	6108-01	MVCAC Annual Conf. - Hill	
J. Moreno	2023/11/27	24692163331105689485155	AMZN MKTP US*ZQ07N3V	\$20.59	Polaris Ranger 570 900 100	6103-02	winter service - replace worn parts	
J. Moreno	2023/11/27	24692163331105638688875	AMZN MKTP US*TY33Z26Y	\$17.38	Polaris Ranger Bolt, Genui	6103-02	winter service - replace worn parts	
J. Moreno	2023/11/28	24943013333010183222827	THE HOME DEPOT #8529	\$184.28	HOOK AND PIC, 270 PC MTS	6103-02	shop tools	
J. Moreno	2023/11/28	24692163332106453964002	AMZN MKTP US*JS6PP43L	\$159.65	Polaris screws and piolot shaft	6103-02	winter service - replace worn parts	
J. Moreno	2023/11/28	24692163332106337007366	AMZN MKTP US*MY4EK3	\$64.30	Replacement Part OEM for R	6103-02	winter service - replace worn parts	
J. Moreno	2023/11/28	24692163332106076241770	AMZN MKTP US*N656Y7	\$47.92	24pcs A Arm Short Bushing	6103-02	winter service - replace worn parts	
J. Moreno	2023/11/29	24692163333107482364122	AMZN MKTP US*S41HT7	\$91.27	Dokili Polaris Sway Bar Rear	6103-02	winter service - replace worn parts	
J. Moreno	2023/12/01	24943013336010186496425	THE HOME DEPOT #8529	\$79.27	37pc Master, socket, Ryb wire	6103-02	shop tools	
J. Moreno	2023/12/05	24801973340091887000021	JACOBSEN TRAILERS	\$104.59	2 axle springs	6103-02	winter service - replace worn parts	
J. Holeman	2023/11/07	24692163311109257207482	AMZN MKTP US*UH9F27X	\$96.95	Tripod, lighting & backdrop	6106-05	staff & trustee photos	
J. Holeman	2023/11/24	24430993328400810024961	MSFT * E0700Q373X	\$82.50	Microsoft subscription	6106-05	monthly Microsoft subscription	
J. Holeman	2023/11/28	24011343332000062256425	ZOOM.US 888-799-9666	\$149.90	Standard Pro Annual	6106-05	annual Zoom fee	
J. Holeman	2023/11/30	24011343334000009985456	JOINHOMEBASE.COM	\$240.00	Essentials	6106-05	annual timeclock account fee	

\$5,470.36

6102-02	Field Equipment	\$381.40
6103-02	Repairs & Shop Tools	\$769.25
6106-02	Postage	\$39.90
6106-05	Misc Office Supplies	\$597.55
6108-01	Meetings & Travel	\$3,295.80
6108-03	Meal Allowance	\$150.00
6109-07	Uniforms & Safety	\$13.67
6109-08	Surveillance	\$222.79
		\$5,470.36

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CONSOLIDATED MOSQUITO ABATEMENT DISTRICT

REPORT ON AUDITED
FINANCIAL STATEMENTS
AND
REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2023

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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, 2023, 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, 2023, 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.

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Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 4 through 7, 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated , 2023 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
, 2023

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

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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, 2023, 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, 2023)

Assets of the District (total net position) exceeded its liabilities by \$13,411,584. The total net position at the beginning of the fiscal year was \$13,361,584. There was a change in net position of \$50,000 to account for the end of year net position of \$13,411,584. Of this amount, there is an unrestricted net position of \$9,303,784, which may be used to meet the District's ongoing obligations.

The General Fund of the District showed total revenues of \$4,858,676 and total expenditures of \$3,845,938. The General Fund balance at the beginning of the year was \$8,244,593, and there was a net change in fund balance of \$1,012,816, which accounted for an end of year fund balance of \$9,266,409. This represents a 12% 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

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JUNE 30, 2023

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 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, 2023, the District's assets exceeded its liabilities by \$13,411,584. A significant portion of the net position (\$4,107,800) 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
Current assets	\$ 9,560,332	\$ 9,685,124
Capital assets	7,198,472	7,456,261
Deferred outflows	294,059	435,814
Total assets and deferred outflows	17,052,863	17,577,199
Current liabilities	240,630	251,811
Noncurrent liabilities	3,397,391	3,339,072
Deferred inflows	3,258	624,732
Total liabilities and deferred inflows	3,641,279	4,215,615
Net position:		
Invested in capital assets, net of related debt	4,107,800	4,199,790
Unrestricted	9,303,784	9,161,794
Total net position	\$ 13,411,584	\$ 13,361,584

Updated 12/14/23

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
JUNE 30, 2023

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Consolidated Mosquito Abatement District Governmental Activities Changes in Net Position

	Governmental Activities Current Year Total	Prior Year Total
Program Revenue		
Charges for services	\$ 7,003	\$ 9,963
Total Program Revenue	7,003	9,963
Expense		
Mosquito abatement	4,723,717	2,503,369
Interest on long-term debt	120,242	136,923
Total Expense	4,843,959	2,640,292
Increase/(decrease) in net revenue before general revenue	(4,836,956)	(2,630,329)
Total General Revenue	4,886,956	4,435,383
Increase/(decrease) in net position	50,000	1,805,054
Net position, beginning of year	13,361,584	11,556,530
Net position, end of year	\$13,411,584	\$13,361,584

Capital asset administration: The District investment in capital assets for its governmental activities as of June 30, 2023, amounted to \$7,198,472 (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 5 – 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 6 – Long-Term Debt and Note 7 – Pension Plan.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

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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, 2024, projects a deficit of \$2,340,000. Total revenue is budgeted at \$4,501,000 and total expenses, including capital outlay and debt service, are budgeted at \$6,841,000. The anticipated deficit is the result of onetime capital outlay expenses for planned infrastructure improvements (covered solar parking), new and innovative programs such as an unmanned aircraft system and vehicle purchases. Salaries, wages and related costs are budgeted to increase by \$143,000, while services, supplies, maintenance and miscellaneous expenditures are budgeted to increase by \$242,000. Capital outlay and debt service are budgeted to increase by \$1,750,000, while total reserves are budgeted to decrease by \$490,000.

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, 2023

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ASSETS	
Cash	\$ 8,640,825
Cash with fiscal agent	542,470
Receivables:	
Accounts	25,380
Taxes	50,291
Interest	57,286
Note	142,211
Inventory	89,733
Prepaid expense	12,136
Capital assets (net of accumulated depreciation)	<u>7,198,472</u>
Total Assets	<u>16,758,804</u>
Deferred outflow of resources	<u>294,059</u>
Total Assets and Deferred Outflow of Resources	<u>17,052,863</u>
LIABILITIES	
Accounts payable	96,937
Accrued payroll and related liabilities	114,795
Accrued interest payable	28,898
Non-Current Liabilities:	
Due within one year	236,525
Due in more than one year	<u>3,160,866</u>
Total Liabilities	<u>3,638,021</u>
Deferred inflow of resources	<u>3,258</u>
Total Liabilities and Deferred Inflow of Resources	<u>3,641,279</u>
NET POSITION	
Net investment in capital assets	4,107,800
Unrestricted	<u>9,303,784</u>
Total Net Position	<u>\$13,411,584</u>

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

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

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	<u>Expense</u>	<u>Charges for Services</u>	<u>Program Revenue</u>		<u>Net Revenue/ (Expense)</u>
			<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities					
Mosquito abatement	\$4,723,717	\$ 7,003	\$	\$	\$ (4,716,714)
Interest on long-term debt	<u>120,242</u>	_____	_____	_____	<u>(120,242)</u>
Total Governmental Activities	<u>4,843,959</u>	<u>7,003</u>	_____	_____	<u>(4,836,956)</u>
General Revenue					
Property taxes					4,684,481
Intergovernmental					107,347
Investment income					79,709
Insurance recoveries and adjustments					11,566
Other					<u>3,853</u>
Total General Revenue					<u>4,886,956</u>
Change in Net Position					<u>50,000</u>
Net Position, Beginning of Year					<u>13,361,584</u>
Net Position, End of Year					<u>\$13,411,584</u>

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

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
GOVERNMENTAL FUND
BALANCE SHEET
JUNE 30, 2023

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	General Fund
ASSETS	
Cash	\$ 8,640,825
Cash with fiscal agent	542,470
Receivables:	
Accounts	7,178
Taxes	41,804
Interest	1,784
Note	142,211
Inventory	89,733
Prepaid expense	12,136
Total Assets	\$ 9,478,141
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 96,937
Accrued payroll and related liabilities	114,795
Total Liabilities	211,732
Fund balances:	
Nonspendable	244,080
Committed	6,766,000
Unassigned	2,256,329
Total Fund Balances	9,266,409
Total Liabilities and Fund Balances	\$ 9,478,141

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, 2023

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

Total fund balances – total governmental funds		\$ 9,266,409
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds		7,198,472
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		82,191
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		294,059
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	(3,090,672)	
Accrued interest payable	(28,898)	
Compensated absences	(64,525)	
Net pension liability	<u>(242,194)</u>	(3,426,289)
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>(3,258)</u>
Net Position of Governmental Activities		<u>\$13,411,584</u>

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
YEAR ENDED JUNE 30, 2023

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	General Fund
REVENUES	
Property taxes	\$ 4,681,262
Intergovernmental	107,347
Charges for services	7,003
Use of money and property	40,241
Insurance retrospective adjustments	18,970
Other	<u>3,853</u>
Total Revenues	<u>4,858,676</u>
EXPENDITURES	
Salaries and wages	1,728,566
Employee benefits	474,179
Supplies and maintenance	590,637
Motor vehicles	188,165
Insurance	166,956
Surveillance and research	33,760
GIS & GPS	41,427
County service charge	62,204
Utilities	54,053
Communications	43,358
Travel and subsistence	45,231
Dues and subscriptions	14,892
Office supplies	20,345
Uniforms	23,636
Legal and accounting	16,398
Education and publicity	18,074
Capital outlay	36,466
Debt service	
Principal	165,799
Interest	<u>121,792</u>
Total Expenditures	<u>3,845,938</u>
Excess of revenues over expenditures	1,012,738
OTHER FINANCING SOURCES	
Interest income	7,409
Insurance proceeds	<u>1,669</u>
Total Other Financing Sources	<u>9,078</u>
Net change in fund balance	1,021,816
Fund balance - beginning of year	<u>8,244,593</u>
Fund balance – end of year	<u>\$ 9,266,409</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, 2023

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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	\$ 1,021,816
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 depreciation exceeded capital outlay in the current period	(257,789)
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	165,799
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	26,207
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:	18,076
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.	(925,659)
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>1,550</u>
Change in Net Position of Governmental Activities	<u>\$ 50,000</u>

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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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, 2023
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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, 2023
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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, 2023
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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, 2022 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.

	2023
Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Measurement Period	July 1, 2021 to June 30, 2022

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, 2023
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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, 2023
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F. Budgets and Budgetary Accounting

The District established a budget for its governmental fund for the year ended June 30, 2023. 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 \$(257,789) difference are as follows:

Capital outlay	\$ 36,466
Depreciation expense	<u>(294,255)</u>
Net adjustment to increase net changes in fund balance- total Governmental funds to arrive at changes in net assets-Governmental activities	<u>\$ (257,789)</u>

Note 2 – Cash and Investments

Cash and investments as of June 30, 2023 consist of the following:

Cash on hand	\$ 4,975
Deposits with financial institutions	135,288
Deposits with county treasury	<u>8,500,562</u>
Total cash and investments	<u>\$8,640,825</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, 2023
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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, 2023 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, 2023, the weighted average maturity of the investments contained in the Fresno County Treasury Investment Pool is 2.36 years. 26.8% of the portfolio matures within 12 months, 28.6% matures between 1 and 3 years, and 44.6% matures between 3 and 5 years.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023
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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, 2023 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, 2023, 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, 2023
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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, 2023, the District had \$409,138 and \$133,332 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, 2023 was \$142,211.

Note 5 – Capital Assets

Capital asset activity for the year ended June 30, 2023 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	\$ 423,375	\$ _____	\$ _____	\$ 423,375
Capital assets being depreciated:				
Buildings and improvements	7,933,713			7,933,713
Equipment	311,296	36,466		347,762
Vehicles and trailers	<u>1,584,466</u>			<u>1,584,466</u>
Total capital assets, being depreciated	<u>9,829,475</u>	<u>36,466</u>		<u>9,865,941</u>
Less accumulated depreciation for:				
Buildings and improvements	(1,334,288)	(192,979)		(1,527,267)
Equipment	(206,909)	(22,438)		(229,347)
Vehicles and trailers	<u>(1,255,392)</u>	<u>(78,838)</u>		<u>(1,334,230)</u>
Total accumulated depreciation	<u>(2,796,589)</u>	<u>(294,255)</u>		<u>(3,090,844)</u>
Total capital assets, being depreciated, net	<u>7,032,886</u>	<u>(257,789)</u>		<u>6,775,097</u>
Governmental activities capital assets, net	<u>\$ 7,456,261</u>	<u>\$(257,789)</u>	\$ _____	<u>\$7,198,472</u>

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023
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Note 6 – Long-Term Debt

Changes in long-term debt for the year ended June 30, 2023 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	\$3,256,471	\$	\$ 165,799	\$3,090,672	\$172,000	\$2,918,672
Net pension liability		242,194		242,194		242,194
Compensated absences	<u>82,601</u>	<u>98,612</u>	<u>116,688</u>	<u>64,525</u>	<u>64,525</u>	
	<u>\$3,339,072</u>	<u>\$340,806</u>	<u>\$ 282,487</u>	<u>\$3,397,391</u>	<u>\$236,525</u>	<u>\$3,160,866</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, 2023, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 172,000	\$ 115,591	\$ 287,591
2025	178,432	109,159	287,591
2026	185,106	102,485	287,591
2027	192,029	95,562	287,591
2028	199,211	88,380	287,591
2029-2033	1,113,542	324,412	1,437,954
2034-2037	<u>1,050,352</u>	<u>100,010</u>	<u>1,150,362</u>
	<u>\$3,090,672</u>	<u>\$ 935,599</u>	<u>\$ 4,026,271</u>

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023
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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	8.63%	7.47%
Unfunded liability payment	\$5,961	\$1,240

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023
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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, 2023, contributions to the plan was \$117,950.

At June 30, 2023 the District reported a net pension liability of \$242,194 for its' proportionate share of the net pension liability. The net pension liability is measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. 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, 2022 measurement date was as follows:

	Measurement Date June 30, 2022
Net Pension Liability - District	\$ 242,194
Total Miscellaneous Risk Pool Pension Liability	\$4,679,227,059
District's Portion of the Total Liability	.005176%

For the year ended June 30, 2023 the District recognized pension expense of \$1,044,308. 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, 2023 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, 2023
(continued)

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 117,950	\$
Changes in assumptions	24,818	
Difference between expected and actual experience	4,864	3,258
Net difference between projected and actual earnings on pension plan investments	44,363	
Unamortized lump sum payments	<u>102,064</u>	
Total	<u>\$ 294,059</u>	<u>\$ 3,258</u>

The \$117,950 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
2023	\$ 18,462
2024	16,177
2025	9,015
2026	<u>27,133</u>
	<u>\$ 70,787</u>

Actuarial Assumptions

The total pension liability was determined by rolling forward the total pension liability determined in the June 30, 2021, actuarial accounting valuation to June 30, 2022. The June 30, 2022 total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions	
Discount Rate	6.90%
Inflation	2.30%
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 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power Applies

- (1) The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023
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Discount Rate

The discount rate used to measure the total pension liability for PERF C was 6.90%. 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 Class(1)</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1-10(1)(2)</u>
Global equity - cap-weighted	30.00%	4.45%
Global equity non-cap-weighted	12.00	3.84
Private Equity	13.00	7.28
Treasury	5.00	0.27
Mortgage-backed Securities	5.00	0.50
Investment Grade Corporates	10.00	1.56
High Yield	5.00	2.27
Emerging Market Debt	5.00	2.48
Private Debt	5.00	3.57
Real Assets	15.00	3.21
Leverage	(5.00)	(0.59)

- (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, 2023
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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, 2022 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 6.90 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 (5.90 percent) or 1-percentage point higher (7.90 percent) than the current rate:

	1% Decrease 5.90%	Discount Rate 6.90%	1% Increase 7.90%
District’s proportionate share of the net pension plan liability (asset)	\$393,539	\$242,194	\$117,675

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, 2023, the District reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2023.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023
(continued)

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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 \$9,728 from VCJPA during the year ended June 30, 2023 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, 2023	June 30, 2021
	VCJPA	CCVCJPA
Total assets	\$20,591,400	\$2,103,467
Total liabilities	11,968,162	
Member trust funds		1,814,266
Net position	8,623,238	289,201
Total revenues	7,232,535	87,699
Total expenditures	<u>6,640,903</u>	<u>94,155</u>
Net increase/(decrease) in net position	<u>\$ 591,632</u>	<u>\$ (6,456)</u>

The District’s payments to VCJPA and CCVCJPA for the year ended June 30, 2023 were \$157,714 and \$10,252, respectively.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023
(continued)

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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, 2023:

Nonspendable:	
Note receivable	\$ 142,211
Inventory	89,733
Prepaid expense	<u>12,136</u>
	<u>\$ 244,080</u>
Committed:	
General purposes	\$ 3,416,000
Building acquisition	2,000,000
Contingencies	500,000
Special projects	250,000
Equipment acquisition	<u>600,000</u>
	<u>\$ 6,766,000</u>

Note 10–Intergovernmental Revenue

Intergovernmental revenue consists of the following:

Redevelopment assessments	\$ 78,817
Homeowners property tax relief	<u>28,530</u>
	<u>\$ 107,347</u>

Note 11 – Subsequent Events

Management has reviewed its June 30, 2023 financial statements and evaluated subsequent events through _____, 2023, 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, 2023
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,							
	2022	2021	2020	2019	2018	2017	2016	2015
District’s proportion of the net pension liability (asset)	.005176%	(.01612)%	.00923%	.00847%	.00807%	.01299%	.01028%	(.00006)%
District’s proportionate share of the net pension liability (asset)	\$242,194	\$(1,163,184)	\$389,622	\$339,139	\$303,962	\$511,957	\$ 357,105	\$ (1,708)
District’s covered-employee payroll	\$ 1,361,256	\$ 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	17.79%	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	96.96%	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,							
	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contribution	\$ 117,950	\$ 102,905	\$ 121,751	\$ 102,849	\$ 89,502	\$ 68,767	\$ 79,607	\$ 70,420
Contributions in relation to the actuarially determined contribution	<u>(117,950)</u>	<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>\$ 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	\$1,361,256	\$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	8.66%	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, 2023
LAST 10 FISCAL YEARS

Notes to Schedule

The actuarial methods and assumptions used to determine contribution rates for fiscal year ended June 30, 2023 was from the June 30, 2020 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, 2023

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	Budgeted Amounts		Actual	Variance
	Original	Final		Final Budget- Positive (Negative)
REVENUES				
Property taxes	\$4,046,301	\$ 4,046,301	\$4,681,262	\$ 634,961
Intergovernmental	99,629	99,629	107,347	7,718
Charges for services	10,000	10,000	7,003	(2,997)
Use of money and property	70,000	70,000	40,241	(29,759)
Insurance recoveries and adjustments			18,970	18,970
Other			3,853	3,853
Total Revenues	<u>4,225,930</u>	<u>4,225,930</u>	<u>4,858,676</u>	<u>632,746</u>
EXPENDITURES				
Current:				
Salaries and wages	1,939,000	1,939,000	1,728,566	210,434
Employee benefits	647,000	647,000	474,179	172,821
Supplies and maintenance	484,000	484,000	590,637	(106,637)
Motor vehicles	237,000	237,000	188,165	48,835
Insurance	168,000	168,000	166,956	1,044
Surveillance and research	50,000	50,000	33,760	16,240
GIS & GPS	65,000	65,000	41,427	23,573
County service charge	55,000	55,000	62,204	(7,204)
Utilities	58,000	58,000	54,053	3,947
Communications	55,000	55,000	43,358	11,642
Rent	2,000	2,000		2,000
Travel and subsistence	84,000	84,000	45,231	38,769
Dues and subscriptions	28,000	28,000	14,892	13,108
Office supplies	37,000	37,000	20,345	16,655
Uniforms	30,000	30,000	23,636	6,364
Legal and accounting	24,000	24,000	16,398	7,602
Education and publicity	30,000	30,000	18,074	11,926
Capital outlay	425,000	425,000	36,466	388,534
Debt service:				
Loan and lease purchase payments	290,000	290,000	287,591	2,409
Total Expenditures	<u>4,708,000</u>	<u>4,708,000</u>	<u>3,845,938</u>	<u>862,062</u>
Excess (deficit) of revenues over expenditures	<u>(482,070)</u>	<u>(482,070)</u>	<u>1,012,738</u>	<u>1,494,808</u>
OTHER FINANCING SOURCES				
Interest income			7,409	7,409
Insurance proceeds			1,669	1,669
Total Other Financing Sources			<u>9,078</u>	<u>9,078</u>
Net change in fund balance	(482,070)	(482,070)	1,021,816	1,503,886
Fund Balance, Beginning of Year	<u>8,244,593</u>	<u>8,244,593</u>	<u>8,244,593</u>	<u>8,244,593</u>
Fund Balance, End of Year	<u>\$7,762,523</u>	<u>\$7,762,523</u>	<u>\$9,266,409</u>	<u>\$1,503,886</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, 2023 and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated _____, 2023.

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
, 2023

Agenda Item 6: Warrant to Inspect and Abate

Background:

The District has been able to obtain an area-wide Warrant to Inspect and Abate through the Fresno County Superior Court annually since May 2010. The Warrant allows District employees to enter the exterior of any property within the District's jurisdiction when the District has reasonable cause for purposes of inspecting and treating for mosquitoes capable of transmitting mosquito-borne disease. Warrants have been issued on a single-year basis, the most current commenced on March 7, 2023 and extended through November 30, 2023; it is attached. It sets the parameters for its use, and it allows the District to access properties where the District has been unable to receive consent or cooperation from the property owner to inspect and/or treat for mosquito breeding. A warrant is often used for vacant or foreclosed properties, and on occasion, the District has been assisted by law enforcement when deemed necessary. Many inspections involve unmaintained or "green" swimming pools, which can constitute severe public nuisances for entire neighborhoods.

At the end of the term of the Warrant, the District files a Warrant Return listing where and when the Warrant was used during the year. During the 2023 mosquito season, the District used the Warrant 218 times to access a total of 93 properties, with 71 properties requiring treatment for mosquitoes.

Each year, it is necessary to re-apply for a Warrant. The District does so by filing an Application for Area Inspection and Abatement Warrant and a Memorandum and Authorities in Support of Application for Area Inspection and Abatement Warrant.

Action requested:

It is requested that the Board approve and authorize the District Manager to work with legal counsel to prepare and file the necessary documents to apply for and obtain an area-wide Warrant to Inspect and Abate for the 2024 mosquito season and to authorize its use by District staff.

Updated 12/14/2023

FILED

MAR -7 2023

SUPERIOR COURT OF CALIFORNIA
COUNTY OF FRESNO
BY _____ DEPUTY

1 Dale E. Bacigalupi, State Bar # 97197

2 **LOZANO SMITH**

3 7404 N. Spalding Avenue

4 Fresno, CA 93720-3370

5 Telephone: (559) 431-5600

6 Facsimile: (559) 261-9366

7 E-mail: dbacigalupi@lozanosmith.com

8 Attorneys for Consolidated Mosquito Abatement District

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FRESNO COUNTY SUPERIOR COURT

By: I. Herrera, Deputy

9 SUPERIOR COURT OF THE STATE OF CALIFORNIA

10 COUNTY OF FRESNO

11 In Re:

Case No. 23CECG00782

12 CONSOLIDATED MOSQUITO
13 ABATEMENT DISTRICT,

WARRANT TO INSPECT AND ABATE

14 Petitioner.

15
16
17 **INSPECTION AND ABATEMENT**

18 TO COMPLIANCE AGENTS, OFFICERS, AND/OR EMPLOYEES OF THE CONSOLIDATED
19 MOSQUITO ABATEMENT DISTRICT ("DISTRICT"), ANY REPRESENTATIVE THEREOF, AND
20 ANY SHERIFF, POLICEMAN, OR PEACE OFFICER IN THE COUNTY OF FRESNO:

21 Proof by Declaration of Jodi J. Holeman of the District, having been made before the above-
22 entitled Court that there is probable cause to believe that all pools, spas, water features, and other water-
23 holding containers (e.g., buckets, pots (with or without plants), pot bases, ornamental ponds, decorative
24 fountains, birdbaths, animal water dishes, bowls, toys, plastic containers, broken appliances, discarded
25 tires, portable pools, cisterns, leaking water supplies, evaporative coolers, gutters, yard drains, drain
26 pipes, and utility company vaults and subsurface structures, among others) on the properties within the
27 District are potential mosquito breeding sources for vectors of West Nile virus (WN), Saint Louis
28 encephalitis virus (SLE), Western equine encephalomyelitis virus (WEE), Dengue (DEN), Chikungunya

WARRANT TO INSPECT AND ABATE

LOZANO SMITH
7404 N. Spalding Avenue Fresno, CA 93720-3370
Tel 559-431-5600 Fax 559-261-9366

1 virus (CHIK), Zika virus, and other mosquito-borne diseases and must be inspected and treated and that
2 the risk of public health danger is imminent and will last through November 30, 2023, the Court issues
3 the Warrant to Inspect and Abate as herein contained. By this reference, the Declaration of Jodi J.
4 Holeman, which accompanies this warrant, is incorporated herein as if stated in full herein.

5 The District's jurisdiction includes the incorporated areas of the following municipalities:
6 Clovis, Fowler, Kingsburg, Orange Cove, Parlier, Reedley, Sanger, Selma and a portion of the City of
7 Fresno, and the communities of Caruthers, Del Rey, Friant, Laton, Raisin City and Riverdale, all within
8 Fresno County (collectively hereinafter, the "District's Jurisdiction").

9 This warrant is an area-warrant, authorizing the District to enter all properties within the
10 District's Jurisdiction for purposes of inspecting and abating health and safety conditions described
11 more fully in the Declaration of Jodi J. Holeman. Area warrants of this type were upheld in the case of
12 *Camara v. Municipal Court of San Francisco* (1967) 387 U. S. 523. As the United States Supreme
13 Court recognized in that case, when health and safety issues arise, an agency's need "to conduct an area
14 inspection is unavoidably based on its appraisal of conditions in the area as a whole, not on its
15 knowledge of conditions in each particular building. (*Id.* at 536.) For this reason, the Court further
16 noted that area warrants have historically been used to prevent epidemics and are therefore of
17 "indispensable importance to the maintenance of community health." (*Id.* at 537.)

18 **THE MANAGEMENT AND STAFF OF THE CONSOLIDATED MOSQUITO**
19 **ABATEMENT DISTRICT ARE THEREFORE COMMANDED AND AUTHORIZED:**

20 Commencing on March 1, 2023, or as soon thereafter as practicable, and for a period extended
21 through and including November 30, 2023, to enter the exterior of any property in the District's
22 Jurisdiction when the District has reasonable cause to believe that said property contains a pool, spa,
23 water feature, other water-holding container, or any residential mosquito breeding source or mosquito
24 harborage. You may enter the exterior area of these properties for the purpose of inspecting for the
25 presence of immature or adult stages of mosquitoes, including eggs, larvae or pupae, that are potentially
26 capable of transmitting West Nile virus, Saint Louis encephalitis virus, Western equine
27 encephalomyelitis virus, Dengue, Chikungunya virus, Zika virus, and other mosquito-borne diseases
28 once they become adults. Once it is determined by you that mosquito breeding or harborage is

1 occurring, you may identify the various mosquito stages that are present and utilize insecticides,
2 mosquitofish, source elimination methods, and any and all other authorized control measures. A peace
3 officer may use reasonable force to enter a property to be inspected.

4 Prior to entering each said property, you shall knock on the front door of the property and request
5 voluntary consent to enter the property. If you do not receive consent for any reason, you may
6 immediately enter the exterior of the property to conduct the inspection, testing, evaluation and
7 treatment. You may use minimal reasonable force to enter an area (e.g., opening, unlocking, or
8 otherwise entering into areas behind locked fences and gates) of any property within the District's
9 Jurisdiction if you have reasonable cause to believe that said area contains a pool, spa, water feature,
10 other water-holding container or any residential mosquito breeding source, or that harbors mosquitoes.

11 Upon identification of mosquitoes that are potentially capable of transmitting West Nile virus,
12 Saint Louis encephalitis virus, Western equine encephalomyelitis virus, Dengue, Chikungunya, Zika
13 virus, or other mosquito-borne diseases, once they become adults, you may take any and all necessary
14 actions to inspect, evaluate, test, treat, remediate, and abate such conditions consistent with applicable
15 Federal, State and local regulations.

16 This warrant may only be executed between the hours of 6:30 a.m. and 6:30 p.m. each day it is in
17 effect.

18 You shall file a return with this Court by December 30, 2023, which sets forth for the Court
19 proof that your actions under this Inspection and Abatement Warrant were consistent with the terms and
20 conditions of the Warrant.

21
22
23 Dated: _____

3/7/23



Judge of the Superior Court

Agenda Item 8: Resolution 03-2023 UAS Authorization

Background: At the November Board meeting, the Board approved the purchase of an Unmanned Air System (UAS) and accessories needed to start a drone program. The Vector Control Joint Powers Agency (VCJPA) Liability Program Memorandum of Coverage excludes drone coverage unless the following criteria are met.

1. Claims arising out of the ownership, operation, use, maintenance, or entrustment to others of an Unmanned Aircraft System. However, this exclusion shall not apply if all of the following conditions are met with respect to any use or operation of an Unmanned Aircraft System which gives rise to a claim:
 - a. The Unmanned Aircraft System is operated in compliance with applicable federal, state, and local laws, rules and regulations, including but not limited to Federal Aviation Administration (FAA) rules and regulations.
 - b. The operation of the Unmanned Aircraft System is in the course of legitimate activity which was approved by a member employee or official, which employee or official was acting in a management or supervisory role when approving the operation of the Unmanned Aircraft System.
 - c. The Governing Body of the member before use has approved use of Unmanned Aircraft Systems.

Resolution 03-2023 will keep the District in compliance with requirement “c”.

Action requested:

The Board will be asked to approve Resolution 03-2023 authorizing the District's use of a UAS.

RESOLUTION NO. 03-2023

**A RESOLUTION OF THE BOARD OF TRUSTEES
OF THE CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
AUTHORIZING THE USE OF UNMANNED AERIAL SYSTEMS (UAS) FOR MOSQUITO
CONTROL AND SURVEILLANCE**

WHEREAS, unmanned aerial systems (UAS) technology advancement has made integration into mosquito control operations applicable; and

WHEREAS, the District acknowledges that the commercial use of UAS is a rapidly advancing field that demonstrated great potential for increasing efficacy in mosquito control and surveillance; and

WHEREAS, the use of UAS will enhance mosquito control by allowing treatment and inspection of areas that are otherwise inaccessible; and

WHEREAS, the use of UAS can reduce the risk associated with traditional methods of treatment in hazardous environments and significantly improve employee safety in remote areas; and

WHEREAS, the use of UAS will lessen the effect of mosquito control equipment on the environment during treatment activities through reduced rut creation in pastures and other irrigated crops; and

WHEREAS, District staff will obtain all necessary certifications and licensing required to legally operate UAS equipment in the furtherance of the mission of the Consolidated Mosquito Abatement District.

NOW, THEREFORE BE IT RESOLVED that the Consolidated Mosquito Abatement District Board of Trustees hereby support and authorize the District's use of UAS technology, in accordance with all applicable federal and state laws, for the purpose of protecting public health and quality of life.

PASSED AND ADOPTED by the Board of Trustees of the Consolidated Mosquito Abatement District on December 18, 2023, by the following vote:

AYES
NOES
ABSTAIN
ABSENT

Member, Board of Trustees
Consolidated Mosquito Abatement District

Member, Board of Trustees
Consolidated Mosquito Abatement District

Agenda Item 9: Resolution 04-2023 District Policy Updates

Background: The Policy Committee met on April 14th, August 28th, and November 20th, 2023, to review all existing District policies and consider new ones. The following policies had suggested amendments by the Policy Committee:

1. Investment Policy: Reviewed and updated by CSDA Finance and Administration Director in addition to Policy Committee review.
2. Purchase Policy: updated to reflect inflation and the use of CalCards. This policy has not been updated since it was adopted in 1978.
3. Personnel System Rules and Regulations (Employee Policy Handbook)
 - i. Section 2000 General: error correction.
 - ii. Section 2020 Employment: updated to include background checks.
 - iii. Section 2040 Compensation, Benefits, Work Periods, and Holidays: Eliminate health benefit tiers, providing for equal access to health benefits.
 - iv. Section 2060 Vacation Leave: updated to better align with how vacation requests are managed.
 - v. Section 2120 Communication Device Usage: eliminate push-to-talk (no longer used) and update language for clarity and consistency.

Amendments address outdated language or information and provide additional guidance and clarification. All proposed policy amendments have been reviewed by legal.

Action requested:

The Board will be asked to approve Resolution 04-2023 amending District policies.

RESOLUTION NO. 04-2023

**A RESOLUTION OF THE BOARD OF TRUSTEES
OF THE CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
AMENDING INVESTMENT AND PURCHASING AND EMPLOYEE POLICY
HANDBOOK SECTION 2000 “GENERAL”, SEC 2020 “EMPLOYMENT”, SEC. 2040
“COMPENSATION, BENEFITS, WORK PERIODS AND HOLIDAYS”, SEC. 2060
“VACATION LEAVE”, AND SEC. 2120 “COMMUNICATION DEVICE USAGE” AS
DISTRICT POLICIES**

WHEREAS, the BOARD OF TRUSTEES (Board) of the CONSOLIDATED MOSQUITO ABATEMENT DISTRICT (District) is determined to regularly review District policies and to update and amend policies when deemed necessary, and in order to comply with current federal and State law; and

WHEREAS, the District maintains purchase and investment policies to guide financial decisions; and

WHEREAS, it is deemed necessary to make certain amendments to the existing purchase and investment policies for the betterment of the District’s financial management;

WHEREAS, the Board wishes to clarify and update language in the Personnel System Rules and Regulations (Employee Policy Handbook); and

NOW, THEREFORE, BE IT RESOLVED, that the BOARD OF TRUSTEES of the CONSOLIDATED MOSQUITO ABATEMENT DISTRICT does hereby approve and adopt amendments to the investment policy, purchase policy, and sections of the Personnel System Rules and Regulations (Employee Policy Handbook) as follows:

1. Investment Policy as amended, and as attached and incorporated herein as Exhibit A, as a policy of the District; and
2. Purchase Policy as amended, and as attached and incorporated herein as Exhibit B, as a policy of the District; and
3. Section 2000 “General” as amended, and as attached and incorporated herein as Exhibit C, as a policy of the District; and
4. Section 2020 “Employment” as amended, and as attached and incorporated herein as Exhibit D, as a policy of the District; and
5. Section 2040 “Compensation, Benefits, Work Periods and Holidays” as amended, and as attached and incorporated herein as Exhibit E, as a policy of the District; and
6. Section 2060 “Vacation Leave” as amended, and as attached and incorporated herein as Exhibit F, as a policy of the District; and
7. Section 2120 “Communication Device Usage” as amended, and as attached and incorporated herein as Exhibit G, as a policy of the District; and

8. The new and revised policies approved by the Board in this Resolution shall become effective on December 18, 2023.

PASSED AND ADOPTED by the Board of Trustees of the Consolidated Mosquito Abatement District on the 18th day of December 2023, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

President, Board of Trustees
Consolidated Mosquito Abatement District

Secretary, Board of Trustees
Consolidated Mosquito Abatement District

EXHIBIT A

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT

INVESTMENT POLICY

PURPOSE

The Board of Trustees of the Consolidated Mosquito Abatement District (District) has a fiduciary responsibility to maximize the use of public funds entrusted to its care and to manage those monies wisely and prudently. The purpose of this policy is to provide guidelines with regard to the investment of District funds.

The District shall be guided by and comply with the applicable rules of Government Code Sections 53601 through 53610 regarding the investment of surplus money not required for the immediate necessities of the District, and Government Code Sections 53630 through 53684 regarding the deposit and investment of other District funds.

For these reasons, and to ensure prudent and responsible management of the public's funds, it is the policy of the District to invest funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all statutes governing the investment of District funds as defined in GC §53600 et seq.

This policy shall apply to all funds and investment activity under the direct authority of the District. If there is any inconsistency between a provision of this policy and an applicable statutory provision, the statute will govern.

ALLOWABLE INVESTMENT INSTRUMENTS

The Fresno County Treasury. All funds collected by the County of Fresno are placed in the Treasury in an account in the name of the District. This shall be the primary investment instrument utilized by the District. District funds may also be invested in the Treasury as Member Trust Funds through the Central California Vector Control Joint Powers Agency (CCVCJPA).

The State of California's Local Agency Investment Fund (LAIF). Funds may be invested in LAIF.

Vector Control Joint Powers Agency (VCJPA) Investment Pool. Funds may be invested in the VCJPA Member Contingency Fund.

~~**FDIC Insured Banks or Savings and Loan Associations.** Funds may be deposited in Certificates of Deposits or in Passbook Deposits in FDIC insured banks or savings and loan associations, providing that the total amount deposited in each bank or savings and loan association does not exceed the amount of insurance, and the other investment requirements of Government Code Sections 53601 through 53610 and 53630 through 53684 are met.~~

SCOPE

This investment policy applies to all financial assets of the District. These funds are accounted for in the annual audited financial statements of the District.

PRUDENCE

The Board and persons authorized to make investment decisions subject to these policies are fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a fiduciary shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the District.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of capital as well as the probable income to be derived.

Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from policy or expectations are reported in the next issued quarterly treasury report and appropriate actions are taken to control adverse developments. When a deviation poses a significant risk to the District's financial position, the fiscal officer shall notify the Board immediately.

OBJECTIVES

As specified in GC §53600.5, when investing, reinvesting, purchasing, acquiring, exchanging, selling or managing public funds, the primary objectives of the investment activities, in priority order, shall be:

- 1) Safety: Safety of principal is the foremost objective of the investment program. Investments of the District shall be undertaken in a manner that seeks to ensure the preservation of capital in the whole portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
- 2) Liquidity: The secondary objective shall be to meet the liquidity needs of the District.
- 3) Yield: The third objective shall be to achieve a return on the funds under the District's control.

REPORTING REQUIREMENTS

The District Manager, acting as chief fiscal officer for the District, shall submit a quarterly investment report to the Board of Trustees within ~~45~~30 days following the end of each quarter. The report shall contain those reporting requirements listed in ~~Government Code Section GC~~§53646, but not less than the following:

- 1) A statement indicating that all cash and investments are in conformity with this investment policy.
- 2) A statement indicating that there are sufficient funds to meet the next six months' expected expenditures.

A copy of the most recent statement or statements from the institutions listed as "Allowable Investment Instruments" in which the District has funds invested.

INVESTMENT POLICY REVISION

This investment policy shall be reviewed at least annually at a regular public meeting of the Board of Trustees of the Consolidated Mosquito Abatement District. Revision of the investment policy may be made at the time or at any other Board meeting when properly placed on the agenda according to law.

Adopted: September 16, 1996

Amended: September 20, 1999

Amended: August 17, 2015

Amended: September 17, 2018

Amended: December 18, 2023

EXHIBIT B

PURCHASING POLICY

SECTION I. PURCHASING AGENT

The District Manager shall act as Purchasing Agent, unless another one is designated by the Board of Trustees, and ~~they~~he shall have power to appoint an Assistant Purchasing Agent to act ~~in-on their/his~~ behalf.

The Purchasing Agent shall, within the limits provided in the budget approved by the Board of Trustees and except as hereinafter provided, purchase for the District all materials, supplies, furnishings, equipment, and other property of whatever kind and nature, and except as hereinafter provided, no purchase of property by any person other than the Purchasing Agent shall be binding upon the District or constitute a lawful charge against any District Funds.

SECTION II. PURCHASING REGULATIONS

1. The Purchasing Agent may purchase pesticides without the necessity of notice, advertisement, or the securing of competitive bids and without the approval of the Board of Trustees of said District. The Purchasing Agent shall exercise prudence in the purchase of pesticides to the end that the quality, effectiveness and cost is in the best interest of the District.
2. District vehicles, aircraft and equipment may be purchased by informal sealed bid without the necessity of newspaper advertisement. In either case, Board approval shall first be secured.
3. Prices being equal or lower for comparable quality, purchases should be made ~~within Fresno County~~locally.
4. Any supplies or equipment costing ~~\$51,000.00~~ or less may be purchased without the necessity of notice, advertisement, or the securing of competitive bids or quotations and without the approval of the Board of Trustees of said District. Supplies or equipment costing over ~~\$51,000.00~~ up to ~~\$1,53,000.00~~ may be purchased without the necessity of notice, advertisement, or the securing of competitive bids or quotations. This does not preclude the Purchasing Agent from first securing the approval of the Board of Trustees or from securing informal bids without notice, if on occasions ~~they~~he deems it advisable and for the best interest of the District to do so.
5. Any supplies or equipment costing more than ~~\$1,53,000.00~~ may be purchased in the same manner after approval by the Board of Trustees, unless the Board instructs the Purchasing Agent to obtain competitive bids. In this event, informal sealed bids shall be secured, without the necessity of news- paper advertisement, from at least three-bidders whenever possible, or as specified by the Board.

SECTION III. ENGAGE INDEPENDENT CONTRACTORS

The Purchasing Agent may engage independent contractors to perform services, with or without the furnishing of materials, within the limits provided by law, provided that prospective bidders are given full opportunity to submit their qualifications and estimates of cost to render the desired service.

SECTION IV. EMERGENCY PURCHASING

Emergency purchasing may be made by the Purchasing Agent or Assistant Purchasing Agent when the item or items so purchased are immediately necessary for the continued operation of the District, or are immediately necessary for the preservation of life or property. Such emergency purchases shall be

subsequently approved and confirmed by the Purchasing Agent, or, if ~~he~~they refuses such confirmation, the Board of Trustees may subsequently approve and confirm such purchase. Unless such purchases are so approved and confirmed by either the Purchasing Agent or the Board of Trustees, the costs thereof shall not constitute a legal charge against the District.

SECTION V. CONSOLIDATING PURCHASES

The Purchasing Agent shall exercise diligence in consolidating and scheduling orders to the end that the District may benefit from quantity prices and the most favorable market.

~~**SECTION VI. SMALL CASH PURCHASES**~~

~~Small cash purchases not exceeding \$25.00 for a single purchase may be made from the Petty Cash Fund. All such cash purchases shall be supported by a sales receipt or other evidence describing each purchase. Approval of the Purchasing Agent is mandatory; unless such purchases are so approved, the costs thereof shall not constitute a legal charge against the District.~~

SECTION VI. PURCHASING PROCEDURES

1. Small cash purchases not exceeding \$25100.00 for a single purchase may be made from the Petty Cash Fund. All such cash purchases shall be supported by a sales receipt or other evidence describing each purchase. Approval of the Purchasing Agent is mandatory; unless such purchases are so approved, the costs thereof shall not constitute a legal charge against the District.
2. Purchase requests shall be made directly to the Purchasing Agent and subject to approval.
3. CAL-Card purchases are limited to staff authorized by the Purchasing Agent and strictly for business use only. All CAL-Card purchases must be accompanied by an Expense Report Form and require prior approval. Using the CAL-Card for personal purchases is strictly prohibited. A CAL-Card may be issued only to regular employees.

SECTION VII. FAILURE TO COMPLY

Any transaction failing to comply with this Policy in any respect is voidable in the discretion of the Board of Trustees.

SECTION VIII. SALE OF SURPLUS PROPERTY

The Purchasing Agent may sell, as directed by the Board of Trustees, any property belonging to the District and found by the Board not to be required for public use, or ~~he~~they may when purchasing property accept advantageous trade-in allowance for such property not further required for public use.

Amended: December 18, 2023

EXHIBIT C

PERSONNEL SYSTEM RULES AND REGULATIONS

SECTION 2000 - GENERAL

2000.2.1 As a management employee and the chief administrative and executive officer of the District, the Manager is specifically included ~~from~~in these Rules and Regulations, except as otherwise set forth in an employment agreement.

EXHIBIT D

PERSONNEL SYSTEM RULES AND REGULATIONS

SECTION 2020 – EMPLOYMENT

2020.5 PRE-EMPLOYMENT PHYSICAL EXAMINATION, ~~AND DRUG SCREEN~~ AND BACKGROUND CHECK: All job applicants who have received a conditional offer of employment, including seasonal and temporary employment, shall be required to submit to a physician's examination, ~~and drug screen~~ and background check at District expense.

2020.5.1 Employment with the District cannot begin until a negative drug screen result is obtained and a qualified physician has certified the applicant is physically qualified to do the type of work required by the position being applied for.

2020.5.2 A job applicant who receives a conditional offer of employment and who refuses to cooperate in the examination and testing shall not be considered further for employment.

2020.5.3 Job applicants seeking reemployment who have received a conditional offer of employment shall be subject to the same pre-employment testing as new job applicants.

2020.5.4 Appointments with the medical facility providing the examination and drug testing shall be made by the District at least one day prior to testing, if possible, with the applicant provided minimal advance notice.

2020.5.5 All test results shall be kept confidential.

EXHIBIT E

PERSONNEL SYSTEM RULES AND REGULATIONS

SECTION 2040 – COMPENSATION, BENEFITS, WORK PERIODS AND HOLIDAYS

2040.5 RELATED BENEFITS

2040.5.1 Regular and Probationary Employees qualify for and receive the following benefits as part of their compensation package and as defined and implemented in the District's policies: paid sick leave, vacation leave; holidays; group health insurance, covering employee, spouse, and qualified dependents ~~with coverage as defined and provided in Section 2040.5.1.1~~; and participation in a retirement plan through contract with the California Public Employee Retirement System (CalPERS).

2040.5.1.1 Group health insurance includes accident, health, hospital, dental and vision insurance to cover non-occupational injuries and illness and shall be provided by the District ~~based upon the following tiered system:~~

- ~~—— Tier 1: Coverage to include employee, spouse and qualified dependents;~~
- ~~—— Tier 2: Coverage to include employee only; and~~
- ~~—— Tier 3: No coverage provided to employee, spouse or dependents.~~

The District may limit the extent of coverage or payment of costs or premiums ~~within tiers for employee classes or job classifications, or based upon date of hire or date of enrollment of dependents, as approved by the Board and delineated in the Salary and Related Benefits Schedule.~~ The scope of coverage and the payment of premiums are subject to periodic review by the Board.

EXHIBIT F

PERSONNEL SYSTEM RULES AND REGULATIONS

SECTION 2060 - VACATION LEAVE

2060.5 All vacation leave shall be taken at such time or times as may be approved by the Manager or designee. ~~It is the intent that vacation leave is to be taken during the “off season” (October through February). Limited vacation leave during the season may be granted at the Manager’s discretion.~~

EXHIBIT G

PERSONNEL SYSTEM RULES AND REGULATIONS

SECTION 2120 - COMMUNICATION DEVICE USAGE

2120.1 The District has ~~telephone and other~~ telecommunication devices and service for use in the ongoing daily business of the District. Personal ~~tele~~phone calls, both incoming and outgoing, are discouraged.

2120.1.1 The District recognizes that there may be occasional times when personal ~~telephone~~ calls must be made or received during business hours. Such personal ~~telephone~~ calls shall be held to a minimum and must not interfere with the employee's work. The District reserves the right to electronically monitor ~~telephone~~ usage.

2120.2 The District provides cellular phone (~~cellular phone and/or push to talk phone~~) devices for employees to enable them to communicate with each other, their Supervisor and the office in order to ensure their safety and supervision while on the job and to facilitate the efficient completion of their job duties.

2120.3 District cellular phones, ~~and/or push to talk phones~~, have a limited number of minutes per month for District use. Any personal overages on the phone are the financial responsibility of the employee.

2120.4 The use of any wireless cellular telephone (~~cellular phone or push to talk phone~~) by a District employee while operating a District motor vehicle is prohibited. ~~The use of an approved hands-free device may be allowed while driving, provided that the user and the device have been individually and specifically approved by the Manager.~~

2120.4.1 Before answering or sending any calls (~~phone, push to talk~~) while driving, District employees shall first carefully and safely pull off the road and park the vehicle in a safe location.

2120.4.2 Vehicle passengers may make and receive cellular phone calls while another employee is driving, provided that it does not distract the driver.

2120.4.3 Failure of a District employee to comply with this directive shall result in disciplinary action. In addition, an employee who is cited by a law enforcement officer for use of a cellular phone while operating a District motor vehicle will be responsible for payment of any resultant fines.

2120.5 Personal cellular ~~tele~~phones may be used by employees during hours of work only for essential personal calls, or for an occasional personal business call.

2120.5.1 Essential personal calls are defined as calls of minimal duration and frequency that are urgent in nature and cannot be made at another time or from a different ~~telephone~~. Examples of essential personal calls are calls to arrange for care of a child or other family emergency, to alert a family member of an unexpected delay due to a change in work schedule, or to arrange for transportation or service in the event of car trouble, etc.

2120.5.2 To the extent possible, personal cellular ~~tele~~phone usage should be confined to rest and lunch breaks, and in locations such that the conversation is not disrupting to other employees or District business.

| 2120.6 Camera's on telecommunication devices ~~phones~~ shall not be used in situations where any individual may have an expectation of privacy.