

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

TELECONFERENCE DIAL-IN NUMBER
(508)924-5256

- or -

VIDEO CONFERENCE
<https://join.freeconferencecall.com/cmadv>
Online meeting ID: cmadv

AGENDA

BOARD OF TRUSTEES MEETING 1:00 PM

November 15, 2021

1. **ROLL CALL:**
2. **INTRODUCTION OF VISITORS:**
The public may address the Board on each agenda item during consideration of that item.
3. **PUBLIC COMMENTS:**
This is an opportunity for public comment on non-agenda items. The President reserves the right to limit the duration of each speaker to five (5) minutes. It is the policy of the Board not to answer any questions impromptu.
4. **APPROVAL OF OCTOBER MINUTES:**
5. **APPROVAL OF OCTOBER PAYROLL:**
6. **APPROVAL OF OCTOBER BILLS:**
7. **PRESENTATION OF AUDIT REPORT:**
The firm of Sampson, Sampson & Patterson, LLP, will present the audit report of financial statements for the year ended June 30, 2021.
8. **COOPERATIVE AGREEMENT:**
The Cooperative Agreement with the CA Department of Public Health for applying pesticides for public health purposes will be presented for authorization.

9. **DISTRICT PARTICIPATION AT MEETINGS:**

The Board will be asked to authorize District attendance and participation in the following meetings:

- a.) MVCAC planning meeting December 7-8, 2021, in Emeryville, CA;
- b.) MVCAC annual conference February 7-9, 2022, in Sacramento, CA;
- c.) VCJPA annual workshop February 17-18, 2022, in Santa Cruz, CA; and
- d.) AMCA annual meeting February 28 – March 4, 2022, in Jacksonville, FL.

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

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

11. **MEETING REPORTS:**

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

12. **RENEW REMOTE TELECONFERENCE MEETINGS OF THE BOARD:**

Consider finding by a majority vote under Gov. Code § 54953(e)(3) that as a result of the continuing COVID-19 emergency: (i) the Board has reconsidered the circumstances of the state of emergency; (ii) renew prior findings that meeting in person would continue to present imminent risks to the health or safety of attendees; and (iii) the authorization for meetings to be held by teleconference pursuant to Gov. Code, § 54953, subd. (e)(1)(C) is renewed.

13. **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.

14. **STAFF REPORTS:**

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

15. **ADJOURNMENT:**

**MINUTES OF THE BOARD OF TRUSTEES OF
THE CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
OCTOBER 18, 2021**

The regular meeting of the Board of Trustees of the Consolidated Mosquito Abatement District was held at the District Office, in Parlier, and by teleconference at 1:00 PM on October 18, 2021.

1. Roll Call:

Trustees Present at the Parlier Office:

Tok Fukuda	Kingsburg
Joe Reyna	Parlier
Bruce Taylor	County of Fresno
Jennifer Willems	City of Clovis

Trustees Present by Teleconference:

Peggy Brisendine	Fresno	
David Cardenas	Fowler	Arrived 1:07 PM, left 2:54 PM
Pete Esraelian	Selma	
Mary Anne Hill	County of Fresno	
Charles Lockhart	Orange Cove	
Dan Munk	Reedley	
Karen Steinhauer	Sanger	

Others Present at the Parlier Office:

Steve Mulligan	District Manager
Karan Cox	Office Administrator
Amy Garcia	

2. President Fukuda called the meeting to order at 1:04 PM:

3. Public Comments: None.

4. Authorize Remote Teleconference Meetings of the Board: A motion was made by Trustee Cardenas, seconded by Trustee Esraelian and passed by 10 – 1 roll call vote (Taylor oppose) to find, that as a result of the COVID-19 emergency, meeting of the Board in person would present imminent risks to the health or safety of attendees, and the meeting should be held by teleconference as authorized by subdivision (e)(1)(C) of section 54943 of the Government Code.

5. **Approval of September Minutes:** A motion was made by Trustee Reyna, seconded by Trustee Taylor and passed by 10 – 0 – 1 roll call vote (Cardenas abstain) to approve the minutes of the September 20, 2021 Board meeting.
6. **Approval of September Payroll:** A motion was made by Trustee Esraelian, seconded by Trustee Taylor and passed by 11 – 0 roll call vote to approve the September payroll checks having District numbers, 26635 – 26674, 26683 – 26721 and 26727 – 26728 in the total amount of \$142,868.04.
7. **Approval of September Bills:** A motion was made by Trustee Taylor, seconded by Trustee Brisendine and passed by 11 – 0 roll call vote to approve the September commercial checks having District numbers, 26671 – 26672, 26675 – 26682, 26718 – 26719, 26722 – 26726 and 26728 - 26754 in the total amount of \$82,398.63.
8. **Sale of Surplus Vehicles:** Sealed bids for the sale of one 2004 Chevrolet Colorado 4WD truck, one 2005 Ford Ranger 4WD truck, one 2007 Chevrolet Colorado 4WD truck and two 2009 Chevrolet Colorado 4WD trucks were received and opened. These bids are listed in Attachment A. A motion was made by Trustee Taylor, seconded by Trustee Reyna and passed by 11 – 0 roll call vote to accept the highest, qualified bid in chronologic order for each vehicle and to sell the vehicles, as determined by the District Manager.
9. **Policy for Certifying Resolutions and Meeting Minutes:** A motion was made by Trustee Reyna, seconded by Trustee Taylor and passed by 11 – 0 roll call vote to approve and adopt Resolution No. 4-2021 “A Resolution of the Board of Trustees of the Consolidated Mosquito Abatement District Establishing a Policy for Signing and Certifying Board Resolutions and Board Meeting Minutes”, with changes in the resolution that limit persons authorized to sign resolutions and minutes to Board members.
10. **COVID-19 Vaccination Policy:** A motion was made by Trustee Esraelian, seconded by Trustee Cardenas and passed by 10 – 1 roll call vote (Munk oppose) to table the agenda item.
11. **Agreement for Legal Services:** A motion was made by Trustee Reyna, seconded by Trustee Taylor and passed by 11 – 0 roll call vote to approve an Agreement for Legal Services with the law firm of Lozano Smith, LLP, effective January 1, 2022, and to authorize the District Manager to execute the agreement.
12. **Quarterly Investment Report:** A motion was made by Trustee Taylor, seconded by Trustee Lockhart and passed by 11 – 0 roll call vote to accept the investment report for the quarter ending September 30, 2021.

13. **Trustee Term Expiration:** The current terms of trustees Brisendine and Lockhart will expire December 31, 2021. Both trustees expressed an interest in continuing to serve.
14. **Meeting Reports:** Written reports on attendance in the the Society for Vector Ecology annual meeting (virtual) on September 16-17, 2021, were submitted by Associate Biologist Benavides, Vector Biologist Deegan, Science Education Coordinator Ramirez, Superintendent of Operations Holeman and President Fukuda and Manager Mulligan presented an oral report.
15. **Board General Discussion:** None.
16. **Staff Reports:** A Program Report on current activities was provided to the Board.
17. **Adjournment:** The meeting was adjourned at 3:07 PM. The next Board meeting will be held on Monday, November 15, 2021.

Attested
Member, Board of Trustees

**Consolidated Mosquito Abatement District
Payroll Expenses
October 2021**

Check #	Gross Pay	Net Pay	Payee	Description
26755	\$2,603.50	\$1,750.74	Amy Garcia	Full-Time Employee
26756	\$2,112.00	\$1,559.26	Anita Munoz	Seasonal Employee
26757	\$2,861.00	\$1,936.23	Brittany Deegan	Full-Time Employee
26758	\$300.00	\$277.05	Bruce Taylor	Trustee
26759	\$300.00	\$277.05	Charles Lockhart	Trustee
26760	\$2,861.00	\$2,064.23	Chris Monis	Full-Time Employee
26761	\$1,628.00	\$1,468.49	Clarita Ramblas	Seasonal Employee
26762	\$2,417.00	\$1,729.79	Conner Schaak	Full-Time Employee
26763	\$300.00	\$277.05	Dan Munk	Trustee
26764	\$100.00	\$92.35	David Cardenas	Trustee
26765	\$924.00	\$801.29	David Rodriguez	Seasonal Employee
26766	\$3,086.50	\$2,247.21	Derek Hill	Full-Time Employee
26767	\$2,631.00	\$1,813.83	Devon Cornel	Full-Time Employee
26768	\$1,845.75	\$1,456.29	Donald McNiel	Seasonal Employee
26769	\$1,628.00	\$1,260.49	Eric Ferguson	Seasonal Employee
26770	\$2,861.00	\$2,139.82	Gha Vang	Full-Time Employee
26771	\$1,521.00	\$1,296.50	Jacob Uribe	Seasonal Employee
26772	\$709.50	\$655.22	Jesse Hernandez	Seasonal Employee
26773	\$4,698.00	\$3,000.35	Jodi Holeman	Full-Time Employee
26774	\$200.00	\$184.70	Joe Reyna	Trustee
26775	\$2,861.00	\$1,692.41	Jose Moreno	Full-Time Employee
26776	\$2,417.00	\$1,696.48	Jovana Benavides	Full-Time Employee
26777	\$3,154.00	\$2,250.08	Karan Cox	Full-Time Employee
26778	\$300.00	\$277.05	Karen Steinhauer	Trustee
26779	\$3,947.50	\$2,460.42	Katherine Ramirez	Full-Time Employee
26780	\$1,184.00	\$1,093.42	Lewis Nunes	Seasonal Employee
26781	\$200.00	\$184.70	Mary Anne Hill	Trustee
26782	\$1,540.00	\$1,272.37	Melissa Thies	Seasonal Employee
26783	\$1,175.00	\$992.36	Michael Scotty Dunn	Seasonal Employee
26784	\$300.00	\$277.05	Peggy Brisendine	Trustee
26785	\$300.00	\$277.05	Pete Esraelian	Trustee
26786	\$840.00	\$733.57	Ricardo Garcia	Seasonal Employee
26787	\$1,121.25	\$910.21	Robert Martinez	Seasonal Employee
26788	\$1,482.00	\$1,129.29	Ronnie Blunt	Seasonal Employee
26789	\$6,600.00	\$4,395.11	Steve Mulligan	Full-Time Employee
26790	\$300.00	\$277.05	Tokuo Fukuda	Trustee
26791	\$1,657.50	\$1,254.43	Tracy Autrey	Seasonal Employee
26792	\$1,470.00	\$1,219.81	Tuacheng Vang	Seasonal Employee
26818	\$2,603.50	\$1,750.74	Amy Garcia	Full-Time Employee
26819	\$1,920.00	\$1,430.59	Anita Munoz	Seasonal Employee
26820	\$2,861.00	\$1,936.24	Brittany Deegan	Full-Time Employee
26821	\$2,861.00	\$2,064.91	Chris Monis	Full-Time Employee

**Consolidated Mosquito Abatement District
Payroll Expenses
October 2021**

Check #	Gross Pay	Net Pay	Payee	Description
26822	\$740.00	\$681.10	Clarita Ramblas	Seasonal Employee
26823	\$2,417.00	\$1,729.80	Conner Schaak	Full-Time Employee
26824	\$635.25	\$575.66	David Rodriguez	Seasonal Employee
26825	\$3,086.50	\$2,247.22	Derek Hill	Full-Time Employee
26826	\$2,631.00	\$1,813.83	Devon Cornel	Full-Time Employee
26827	\$1,840.00	\$1,452.76	Donald McNeil	Seasonal Employee
26828	\$740.00	\$531.10	Eric Ferguson	Seasonal Employee
26829	\$2,861.00	\$2,139.82	Gha Vang	Full-Time Employee
26830	\$1,335.75	\$1,142.01	Jacob Uribe	Seasonal Employee
26831	\$4,698.00	\$3,000.60	Jodi Holeman	Full-Time Employee
26832	\$2,861.00	\$1,755.65	Jose Moreno	Full-Time Employee
26833	\$2,417.00	\$1,696.49	Jovana Benavides	Full-Time Employee
26834	\$3,154.00	\$2,250.08	Karan Cox	Full-Time Employee
26835	\$3,947.50	\$2,459.95	Katherine Ramirez	Full-Time Employee
26836	\$1,187.50	\$1,002.79	Michael Scotty Dunn	Seasonal Employee
26837	\$1,462.50	\$1,159.81	Robert Martinez	Seasonal Employee
26838	\$1,413.75	\$1,082.03	Ronnie Blunt	Seasonal Employee
26839	\$6,600.00	\$4,395.79	Steve Mulligan	Full-Time Employee
26840	\$1,326.00	\$1,027.68	Tracy Autrey	Seasonal Employee
Total	\$122,035.75	\$88,007.45		

Employee Deductions and Liabilities

Check #	Amount	Payee	Description
26793	\$2,147.93	EDD	State Income Tax
26794	\$10,969.95	CMAD	Federal, Social Security, Medicare
26795	\$3,674.27	CalPERS	Retirement
26796	\$689.00	ICMA	457K Retirement
26797	\$100.00	Valley First Credit Union	Credit Union
26841	\$1,963.28	EDD	State Income Tax
26842	\$9,764.44	CMAD	Federal, Social Security, Medicare
26843	\$3,644.32	CalPERS	Retirement
26844	\$689.00	ICMA	457K Retirement
26845	\$100.00	Valley First Credit Union	Credit Union
26846	\$134.68	Aflac	Disability Insurance
26856	\$151.43	Mutual of Omaha	Life Insurance
Total Deductions	\$34,028.30		
Total Net Pay	\$88,007.45		
Total Gross Pay	\$122,035.75		

**Consolidated Mosquito Abatement District
Maintenance and Operations Expenses
October 2021**

Bank of the West Checks

Check #	Amount	Payee	Description
26794	\$5,098.95	CMAD	District Social Security & Medicare
26795	\$4,438.89	CalPERS	District Retirement
26798	\$750.00	Chris Monis	H S A Deductible
26799	\$1,500.00	Jose Moreno	H S A Deductible
26800	\$8,250.00	Premier Valley Bank	H S A Deductible
26801	\$197.00	AT&T	Telephone
26802	\$410.19	AT&T	Telephone / Internet
26803	\$555.94	City of Clovis	Water Sewer Disposal
26804	\$41.95	DoorKing, Inc.	Gate Service
26805	\$21.50	Mid-Valley Disposal	Disposal
26806	\$666.84	City of Parlier	Water Sewer Disposal
26807	\$2,430.95	PG&E	Heat Light Power
26808	\$36.35	Republic Services	Disposal
26809	\$11,491.71	SDRMA	Health Insurance Premium
26810	\$130.34	SoCal Gas	Heat
26811	\$300.00	Streamline	Website Design & Maintenance
26812	\$1,856.29	Verizon Wireless	Cell Phones / Tablets
26813	\$39.29	Waste Management	Disposal
26814	\$36.00	Vector-Borne Disease Account	Certification Exam
26815	\$1,586.70	Jodi Holeman	Travel Expenses
26816	\$1,545.95	Katherine Ramirez	Travel Expenses
26817	\$1,549.21	EDD	Unemployment Insurance
26842	\$4,268.44	CMAD	District Social Security & Medicare
26843	\$4,402.08	CalPERS	District Retirement
26847	\$255.01	AT&T	Telephone
26848	\$882.85	AT&T	Internet
26849	\$70.79	California Water Service	Water
26850	\$279.00	Matson Alarm Co.	Alarm Systems
26851	\$133.82	PG&E	Heat Light Power
26852	\$36.35	Republic Services	Disposal
26853	\$111.16	City of Sanger	Water Sewer Disposal
26854	\$23.06	SoCal Gas	Heat
26855	\$39.29	Waste Management	Disposal
26856	\$106.40	Mutual of Omaha	Life Insurance - District
26857	\$836.41	Adapco	Insecticides
26858	\$300.00	All-Pro Janitorial Services, Inc.	Janitorial Services
26859	\$180.89	AutoZone, Inc.	Repair Parts
26860	\$83.82	Battery Systems, Inc.	Batteries
26861	\$1,000.00	Central California VCJPA	Annual Dues

**Consolidated Mosquito Abatement District
Maintenance and Operations Expenses
October 2021**

Check #	Amount	Payee	Description
26862	\$907.88	Central California VCJPA	Dental / Vision Premium
26863	\$5,277.10	CitiBusiness Card	Field Equip / Misc Office Exp / Repair Parts
26864	\$291.89	Ernest Packaging	Misc Operating Expenses
26865	\$129.92	FedEx	Mosquito Sample Shipping
26866	\$2,417.83	Jorgensen & Company	Safety Supplies
26867	\$45.00	Lee's Service	Tire Disposal
26868	\$646.98	Lozano Smith	Legal Fees
26869	\$783.21	Mission Uniform Service	Uniforms & Safety
26870	\$704.00	MVCAC	Mosquito Sample Testing
26871	\$100.86	Napa	Repair Parts
26872	\$200.84	Nelson's Ace Hardware	Shop Supplies / Fish Supplies
26873	\$304.70	O'Reilly Auto Parts	Repair Parts
26874	\$814.71	Ono's Auto Repair	Smog Tests & Repairs
26875	\$285.91	PBM Supply & Mfg	Field Equipment
26876	\$6,000.00	Sampson, Sampson & Patterson	Accounting Fees - Progress Billing
26877	\$1,445.64	Starace Mechanical Heating & AC	A/C Repair
26878	\$187.84	Terminal Air Brake Supply	Repair Parts
26879	\$7,822.24	Wex Bank - Valero	Fuel
26880	\$104.06	Wizix Technology Group, Inc.	Copier Maintenance
26881	\$452.00	World Oil Environmental Services	Oil & Filter Recycling
Total	\$84,866.03		

County of Fresno Checks

Check #	Amount	Payee	Description
295069	\$104,541.16	Consolidated Mosquito	Transfer funds to checking
295070	\$70,707.06	Consolidated Mosquito	Transfer funds to checking
295071	\$31,581.56	Consolidated Mosquito	Transfer funds to checking
	\$206,829.78		

Summary of October Expenses

Voided Check # 26631	(\$72.00)
October 2021 Salaries & Wages	\$122,035.75
October 2021 Maintenance & Operations	\$84,866.03
Total October 2021 Expenditures	\$206,829.78

Consolidated Mosquito Abatement District Monthly Expenditures

ACCOUNT NUMBER	ACCOUNT NAME	BUDGET FY 2021/2022	SPENT TO DATE	BALANCE OCT 31, 2021
<u>SALARIES, WAGES & EMPLOYEE BENEFITS</u>				
6101-01	Salaried Wages	\$1,150,000.00	\$349,788.00	\$800,212.00
6101-06	Hourly Wages & Extra Help	\$615,000.00	\$239,662.09	\$375,337.91
6101-02	FICA Employers Contribution	\$135,000.00	\$48,051.18	\$86,948.82
6101-03	Unemployment Insurance	\$24,000.00	\$1,710.41	\$22,289.59
6101-04	Retirement District's Payment	\$150,000.00	\$36,730.23	\$113,269.77
6101-05	Group Health Insurance	\$260,000.00	\$72,575.58	\$187,424.42
6101-07	Pre-Employment & Misc. Expenses	\$8,000.00	\$35.00	\$7,965.00
	TOTALS	\$2,342,000.00	\$748,552.49	\$1,593,447.51
<u>OPERATING & MAINTENANCE SUPPLIES & EXPENSE</u>				
6102-01	Insecticides & Herbicides	\$400,000.00	\$163,120.34	\$236,879.66
6102-02	Power Spray & Field Equipment	\$25,000.00	\$6,537.99	\$18,462.01
6102-03	Misc Operating Supplies & Expense	\$6,000.00	\$1,413.50	\$4,586.50
6102-04	Fish Program	\$10,000.00	\$468.11	\$9,531.89
6102-05	Building & Ground Maintenance	\$40,000.00	\$7,184.12	\$32,815.88
6102-06	Airplane Expense	\$3,000.00	\$0.00	\$3,000.00
	TOTALS	\$484,000.00	\$178,724.06	\$305,275.94
<u>MOTOR VEHICLE SUPPLIES & EXPENSE</u>				
6103-01	Fuel & Lubricants	\$150,000.00	\$53,106.09	\$96,893.91
6103-02	Repairs & Shop Tools	\$45,000.00	\$6,236.62	\$38,763.38
6103-03	Tires & Batteries	\$12,000.00	\$1,349.21	\$10,650.79
	TOTALS	\$207,000.00	\$60,691.92	\$146,308.08
<u>UTILITIES & COMMUNICATIONS</u>				
6104-01	Heat, Light & Power	\$40,000.00	\$12,091.61	\$27,908.39
6104-04	Water Sewer & Disposal	\$18,000.00	\$5,182.27	\$12,817.73
6105-01	Telephone	\$22,000.00	\$7,419.07	\$14,580.93
6105-02	Cellular Phones	\$22,000.00	\$6,051.38	\$15,948.62
	TOTALS	\$102,000.00	\$30,744.33	\$71,255.67
<u>OFFICE SUPPLIES & EXPENSE</u>				
6106-02	Postage, Printing & Stationery	\$6,000.00	\$393.21	\$5,606.79
6106-04	Repairs & Maintenance	\$6,000.00	\$417.99	\$5,582.01
6106-05	Misc Office Supplies	\$13,000.00	\$2,110.73	\$10,889.27
6106-06	Office Equipment & Furniture	\$8,000.00	\$3,391.13	\$4,608.87
	TOTALS	\$33,000.00	\$6,313.06	\$26,686.94
<u>INSURANCE</u>				
6107-01	Liability, Property & Auto	\$87,000.00	\$78,740.00	\$8,260.00
6107-02	Workers Compensation	\$76,000.00	\$67,751.00	\$8,249.00
	TOTALS	\$163,000.00	\$146,491.00	\$16,509.00

**Consolidated Mosquito Abatement District
Monthly Expenditures**

ACCOUNT NUMBER	ACCOUNT NAME	BUDGET FY 2020/2021	SPENT TO DATE	BALANCE OCT 31, 2021
<u>TRAVEL & SUBSISTENCE EXPENSE</u>				
6108-01	Meetings & Travel Allowance	\$50,000.00	\$5,904.65	\$44,095.35
6108-02	Trustee Allowance	\$1,000.00	\$0.00	\$1,000.00
6108-03	Meal Allowance	\$5,000.00	\$930.98	\$4,069.02
	TOTALS	\$56,000.00	\$6,835.63	\$49,164.37
<u>MISCELLANEOUS EXPENDITURES</u>				
6109-01	Rent: Land, Buildings and Equipment	\$2,000.00	\$0.00	\$2,000.00
6109-02	Dues, Subscriptions and Fees	\$28,000.00	\$13,239.99	\$14,760.01
6109-03	Education & Publicity	\$30,000.00	\$2,097.65	\$27,902.35
6109-04	Accounting	\$14,000.00	\$6,000.00	\$8,000.00
6109-05	Legal	\$14,000.00	\$3,094.98	\$10,905.02
6109-06	County Service Charge	\$0.00	\$0.00	\$0.00
6109-07	Uniforms, Safety Apparel & Equipment	\$30,000.00	\$7,976.37	\$22,023.63
6109-08	Surveillance & Research	\$50,000.00	\$20,177.02	\$29,822.98
6109-09	Other Miscellaneous Expenditures	\$20,000.00	\$231.84	\$19,768.16
6109-10	GIS & GPS	\$60,000.00	\$11,472.72	\$48,527.28
	TOTALS	\$248,000.00	\$64,290.57	\$183,709.43
TOTAL OPERATIONAL EXPENDITURES		\$3,635,000.00	\$1,242,643.06	\$2,392,356.94
<u>CAPITAL OUTLAY</u>				
6110-01	Office & Lab Furniture & Equipment	\$15,000.00	\$0.00	\$15,000.00
6110-02	Auto Equipment	\$300,000.00	\$0.00	\$300,000.00
6110-03	Shop Equipment	\$10,000.00	\$0.00	\$10,000.00
6110-04	Field Equipment	\$20,000.00	\$5,106.42	\$14,893.58
6110-05	Building & Ground Improvement	\$50,000.00	\$0.00	\$50,000.00
6110-06	Loan & Lease Purchase Payments	\$290,000.00	\$0.00	\$290,000.00
	TOTAL CAPITAL OUTLAY EXPENDITURES	\$685,000.00	\$5,106.42	\$679,893.58
TOTAL EXPENDITURES		\$4,320,000.00	\$1,247,749.48	\$3,072,250.52
<u>SPECIAL PROJECTS RESERVE</u>		\$250,000.00	\$0.00	\$250,000.00
<u>CONTINGENT LIABILITY RESERVE</u>		\$300,000.00	\$0.00	\$300,000.00
<u>BUILDING RESERVE</u>		\$900,000.00	\$0.00	\$900,000.00
<u>EQUIPMENT RESERVE</u>		\$400,000.00	\$0.00	\$400,000.00
<u>GENERAL RESERVE</u>		\$3,978,000.00	\$0.00	\$3,978,000.00
	TOTAL RESERVES	\$5,828,000.00	\$0.00	\$5,828,000.00
TOTAL EXPENDITURES AND RESERVES		\$10,148,000.00	\$1,247,749.48	\$8,900,250.52

**Consolidated Mosquito Abatement District
Monthly Expenditures**

FRESNO COUNTY ACCOUNT- BANK OF THE WEST

CASH ON HAND, SEPTEMBER 30, 2021	\$5,161,705.33
PROPERTY TAXES WITHHELD BY FRS COUNTY	\$0.00
OCTOBER REVENUE	\$0.00
OCTOBER INTEREST	\$1,803.06
TAXES - FRESNO COUNTY / KINGS COUNTY	\$3,563.36
TOTAL REVENUE FOR OCTOBER	<u>\$5,366.42</u>
SUB-TOTAL	\$5,167,071.75
COUNTY ADMIN COST FOR FY WITHHELD BY COUNTY	\$0.00
MONEY TRANSFERRED TO CHECKING	<u>(\$206,829.78)</u>
CASH ON HAND, OCTOBER 31, 2021	\$4,960,241.97

YEARLY REVENUE THROUGH 09-30-21	\$131,000.46
OCTOBER REVENUE	<u>\$5,366.42</u>
YEARLY REVENUE THROUGH 10-31-21	\$136,366.88

CMAD CHECKING ACCOUNT - BANK OF THE WEST

CASH ON HAND, SEPTEMBER 30, 2021	\$135,000.00
MONEY TRANSFERRED FROM FRS CO ACCT	\$206,829.78
OCTOBER EXPENDITURES	<u>(\$206,829.78)</u>
CASH ON HAND, OCTOBER 31, 2021	\$135,000.00

SAVINGS ACCOUNT- CITIBANK

CASH ON HAND, SEPTEMBER 30, 2021	\$14,114.03
INTEREST EARNED FOR OCTOBER	\$0.60
CASH ON HAND, OCTOBER 31, 2021	<u>\$14,114.63</u>

STEVE MULLIGAN - XXXX-XXXX-XXXX

Statement Balance: \$5,277.10
 Last Payment Amount: \$2,660.78
Minimal Payment Due on 12/02/21: \$79.00
 Statement/Closing Date: 11/08/2021

6102-02 4304.81
 6103-02 154.36
 6106-05 576.50
 6106-02 88.95
 6109-03 87.06
 6102-03 27.82
 6108-03 37.60

 5277.10

ACCOUNT SUMMARY

Previous Balance	\$2,660.78
Payments, Credits, and Adjustments	\$3,153.22
Purchases	\$5,769.54
Cash Advances	\$0.00
Fees	\$0.00
Interest Charges	\$0.00
New Balance	\$5,277.10

QUICK REFERENCE

Minimum Payment	\$79.00
New Balance	\$5,277.10
Payment Due Date	12/02/2021
Business Credit Line	\$50,900.00
Cash Advance Line	\$21,500.00
Available Credit Line	\$45,622.00
Available Cash Advance Line	\$21,500.00

STATEMENT MESSAGES

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

Please be sure to pay on time. If you submit your payment by mail, we suggest you mail it no later than 11/25/2021 to allow enough time for regular mail to reach us.

FINANCE CHARGE SUMMARY

	Nominal APR	Periodic Finance Change	Transaction Fee/Interest Change
Purchases (Standard Purch)	21.240%	\$0.00	\$0.00
Cash Advances (Standard Adv)	21.240%	\$0.00	\$0.00
TOTAL Interest Charge	\$0.00		

BUSINESS PAYMENTS, CREDITS, AND ADJUSTMENTS

Post Date	Description	Amount
10/21	ONLINE PAYMENT, THANK YOU	(\$2,660.78)

CARDHOLDER SUMMARY

Cardholder	Account Number (Last 4 digits)	Employee Credit Line	Employee Cash Advance Line	Total Activity Amount
FRED S MULLIGAN	0151	\$15,100	\$0	\$5,239.50

Transaction Date:	Post Date:	Description:	Charged to:	Amount:
10/29	10/29	Argo Adventure 6057752917 SD <i>Replace rubber tracks on Argo</i>	Standard Purch	\$4,304.81 <i>6102-02</i>
10/25	10/25	JOHNNY GARCIA SNAP ON CLOVIS CA <i>Replace lost or broken tools</i>	Standard Purch	\$154.36 <i>6103-02</i>
10/24	10/24	MSFT * E0700GFA4K 8006427676 WA <i>Microsoft Office</i>	Standard Purch	\$82.50 <i>6106-05</i>
10/21	10/21	USPS KIOSK 0528919550 FRESNO CA <i>postage</i>	Standard Purch	\$17.40 <i>6106-02</i>
10/17	10/17	FACEBK G5TSK6PJ92 Menlo Park CA <i>Face book advertisement</i>	Standard Purch	\$12.06 <i>6109-03</i>
10/15	10/15	AMZN MKTP US*275SQ0YY0 AMZN.COM/BILL WA <i>Conference Speaker phone</i>	Standard Purch	\$475.06 <i>6106-05</i>
10/15	10/15	AMZN MKTP US AMZN.COM/ AMZN.COM/BILL WA <i>order credited</i>	N/A	(\$492.44)
10/14	10/14	FREE CONFERENCE CALL G 877- 5531680 CA <i>Conference call</i>	Standard Purch	\$3.95 <i>6106-05</i>
10/13	10/13	WM SUPERCENTER #1882 SELMA CA <i>Coffee</i>	Standard Purch	\$20.34 <i>6102-03</i>
10/13	10/13	R-N MARKET PARLIER CA <i>Coffee</i>	Standard Purch	\$7.48 <i>6102-03</i>
10/12	10/12	FACEBK HG8CC67J92 Menlo Park CA <i>Facebook advertisement</i>	Standard Purch	\$75.00 <i>6109-03</i>
10/12	10/12	USPS PO 0558560648 PARLIER CA	Standard Purch	\$71.55 <i>6106-02</i>
10/11	10/11	AMZN MKTP US*2702X46D1 AMZN.COM/BILL WA <i>order cancelled</i>	Standard Purch	-\$492.44
10/09	10/09	ADOBE *800-833-6687 ADOBE.LY/ENUS CA <i>Microsoft Adobe</i>	Standard Purch	\$14.99 <i>6106-05</i>
STEVE MULLIGAN		\$50,900	\$21,500	\$37.60

Transaction Date:	Post Date:	Description:	Charged to:	Amount:
10/14	10/14	SQ *BELLA ROSE Kingsburg CA <i>Lunch with Board President</i>	Standard Purch	\$37.60 <i>6108-03</i>

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CONSOLIDATED MOSQUITO ABATEMENT DISTRICT

REPORT ON AUDITED
FINANCIAL STATEMENTS
AND
REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2021

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Sampson, Sampson & Patterson, LLP
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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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable in 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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, 2021, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management’s discussion and analysis on pages 3 through 7 and the schedule of revenues, expenditures and changes in fund balances – budget and actual on page 34 be presented to supplement the basic financial statements. Such information, 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 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 November , 2021 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
November , 2021

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021

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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, 2021, 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, 2021)

Assets of the District (total net position) exceeded its liabilities by \$11,556,530. The total net position at the beginning of the fiscal year was \$10,244,566. There was a change in net position of \$729,702 and prior period adjustments of \$582,262 to account for the end of year net position of \$11,556,530. Of this amount, there is an unrestricted net position of \$7,201,809, which may be used to meet the District's ongoing obligations.

The General Fund of the District showed total revenues of \$4,346,856 and total expenditures of \$3,932,810. The General Fund balance at the beginning of the year was \$5,976,322, with a net change in fund balance of \$414,046 and prior period adjustments of \$611,847, which accounted for an end of year fund balance of \$7,002,215. This represents a 17.2% 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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Fund financial statements: The fund financial statements provide detailed information about each of the District's most significant funds, called major funds. The District only has one major fund, a governmental fund, the General Fund. The fund financial statements report the District's operations in more detail than the government-wide statements and focus primarily on the short-term activities of the District's General Fund. The fund financial statements measure only current revenues and expenditures and fund balances; they exclude capital assets, long-term debt, and other long-term amounts. These statements can provide a more nuanced view of finances involved in District activities and the provision of public health services.

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

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

Government-wide financial analysis: An analysis of the net position serves as a useful indicator of the District's finances over time, and as of June 30, 2021, the District's assets exceeded its liabilities by \$11,556,530. A significant portion of the net position (\$4,354,721) reflects investment in capital assets, net of related debt. 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's Net Position

	Governmental Activities	Prior Year Total
Current assets	\$ 7,319,260	\$ 6,121,204
Capital assets	7,771,013	7,856,664
Deferred outflows	581,472	415,531
	15,671,745	14,393,399
Total assets and deferred outflows		
Current liabilities	219,100	321,197
Noncurrent liabilities	3,893,336	3,755,431
Deferred inflows	2,779	72,205
	4,115,215	4,148,833
Total liabilities and deferred inflows		
Net position:		
Invested in capital assets, net of related debt	4,354,721	4,264,057
Unrestricted	7,201,809	5,980,509
	\$ 11,556,530	\$ 10,244,566
Total net position		

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021

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Consolidated Mosquito Abatement District's Changes in Net Position

	<u>Governmental Activities</u>	<u>Prior Year Total</u>
Program Revenue		
Charges for services	\$ 6,175	\$ 6,097
Operating grants and contributions		489,264
Total Program Revenue	6,175	495,361
Expense		
Mosquito Abatement	3,484,848	3,546,885
Interest on long-term debt	132,571	138,160
Total Expense	3,617,419	3,685,045
Increase/(decrease) in net position before general revenue	(3,611,244)	(3,189,684)
General Revenue	4,340,946	4,038,142
Increase/(decrease) in net position	729,702	848,458
Net position, beginning of year	10,244,566	9,396,108
Prior period adjustment	582,262	
Net position, end of year	\$ 11,556,530	\$ 10,244,566

Capital asset administration: The District investment in capital assets for its governmental activities as of June 30, 2021, amounted to \$7,771,013 (net of accumulated depreciation). This investment in capital assets includes land, building, improvements and equipment. Additional information on the District capital assets can be found in Note 4 – Capital Assets.

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

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021

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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. This allows for use of end of year cash carryover and funding of reserves. The budget for the year ending June 30, 2022, projects a deficit of \$398,000. Total revenue is budgeted to decrease by \$424,997 and total expenses, including capital outlay, are budgeted to increase by \$387,190. Property tax and intergovernmental revenue is budgeted to decrease by \$283,435. Salaries, wages and related costs are budgeted to decrease by \$61,133, while services, supplies and debt service are budgeted to increase by \$253,948. Capital outlay is budgeted to increase by \$194,375.

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, 2021

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ASSETS	
Cash	\$ 6,401,831
Cash with fiscal agent	562,181
Receivables:	
Accounts	107,491
Taxes	28,290
Interest	45,884
Inventory	162,723
Prepaid expense	10,860
Capital assets (net of accumulated depreciation)	<u>7,771,013</u>
Total Assets	<u>15,090,273</u>
Deferred outflow of resources	<u>581,472</u>
Total Assets and Deferred Outflow of Resources	<u>\$15,671,745</u>
LIABILITIES	
Accounts payable	\$ 103,767
Accrued payroll and related liabilities	94,038
Accrued interest payable	21,295
Non-Current Liabilities:	
Due within one year	221,016
Due in more than one year	<u>3,672,320</u>
Total Liabilities	<u>4,112,436</u>
Deferred inflow of resources	<u>2,779</u>
NET POSITION	
Invested in capital assets, net of related debt	4,354,721
Unrestricted	<u>7,201,809</u>
Total Net Position	<u>\$11,556,530</u>

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

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

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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	\$3,484,848	\$ 6,175	\$	\$	\$ (3,478,673)
Interest on long-term debt	<u>132,571</u>	_____	_____	_____	<u>(132,571)</u>
Total Governmental Activities	<u>3,617,419</u>	<u>6,175</u>	_____	_____	<u>(3,611,244)</u>
General Revenue					
Property taxes					3,982,412
Intergovernmental					151,506
Interest earnings					121,077
Insurance recoveries and adjustments					85,869
Other					<u>82</u>
Total General Revenue					<u>4,340,946</u>
Change in Net Position					729,702
Net Position, Beginning of Year					10,244,566
Prior Period Adjustments					<u>582,262</u>
Net Position, End of Year					<u>\$11,556,530</u>

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

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
GOVERNMENTAL FUND
BALANCE SHEET
JUNE 30, 2021

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	<u>General Fund</u>
ASSETS	
Cash	\$6,401,831
Cash with fiscal agent	562,181
Receivables:	
Accounts	23,603
Taxes	17,273
Interest	21,549
Inventory	162,723
Prepaid expense	<u>10,860</u>
Total Assets	<u>\$7,200,020</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 103,767
Accrued payroll and related liabilities	<u>94,038</u>
Total Liabilities	<u>197,805</u>
Fund balances:	
Nonspendable	173,583
Committed	4,031,853
Unassigned	<u>2,796,779</u>
Total Fund Balances	<u>7,002,215</u>
Total Liabilities and Fund Balances	<u>\$7,200,020</u>

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

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
RECONCILIATION OF GOVERNMENT FUND BALANCE SHEET
SHEET TO NET POSITION OF GOVERNMENTAL ACTIVITIES
YEAR ENDED JUNE 30, 2021

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

Total fund balances – total governmental funds		\$ 7,002,215
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds		7,771,013
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		119,240
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		581,472
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	(3,416,292)	
Accrued interest payable	(21,295)	
Compensated absences	(87,422)	
Net pension liability	<u>(389,622)</u>	(3,914,631)
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>(2,779)</u>
Net Position of Governmental Activities		<u>\$11,556,530</u>

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
YEAR ENDED JUNE 30, 2021

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	General Fund
REVENUES	
Property taxes	\$4,018,788
Intergovernmental	151,506
Charges for services	6,175
Insurance recoveries and adjustments	73,560
Use of money and property	96,742
Other	85
Total Revenues	4,346,856
EXPENDITURES	
Salaries and wages	1,482,149
Employee benefits	920,984
Supplies and maintenance	394,803
Motor vehicles	122,814
Insurance	186,425
Surveillance and research	46,658
GIS & GPS	51,435
County service charge	56,780
Utilities	42,400
Communications	41,095
Travel and subsistence	4,930
Dues and subscriptions	20,188
Office supplies	20,593
Uniforms	22,755
Legal and accounting	7,722
Education and publicity	7,841
Disposition of capital asset	15,022
Capital outlay	200,625
Debt service	
Principal	154,060
Interest	133,531
Total Expenditures	3,932,810
Net change in fund balance	414,046
Fund balance, beginning of year	5,976,322
Prior period adjustments	611,847
Fund balance, end of year	\$7,002,215

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, 2021

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7/19/21

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

Net change in fund balances – total governmental funds	\$ 414,046
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period	(85,651)
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	154,060
Revenues in the statement of activities that do not provide current financial resources and are not reported as revenues in the funds	47,661
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:	13,742
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.	184,884
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>960</u>
Change in Net Position of Governmental Activities	<u>\$ 729,702</u>

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

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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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, 2021
(continued)

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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 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.

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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.

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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, 2020 measurement period is 3.8 years.

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

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

	<u>2021</u>
Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020

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.

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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.

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F. Budgets and Budgetary Accounting

The District established a budget for its governmental fund for the year ended June 30, 2021. 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 \$(85,651) difference are as follows:

Capital outlay	\$ 200,622
Depreciation expense	<u>(286,273)</u>
Net adjustment to increase net changes in fund balance- total Governmental funds to arrive at changes in net assets-Governmental activities	<u>\$ (85,651)</u>

Note 2 – Cash and Investments

Cash and investments as of June 30, 2021 consist of the following:

Cash on hand	\$ 4,975
Deposits with financial institutions	139,996
Deposits with county treasury	<u>6,256,860</u>
Total Cash and investments	<u>\$6,401,831</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.

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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, 2021 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, 2021, the weighted average maturity of the investments contained in the Fresno County Treasury Investment Pool is 2.17 years. 34.4% of the portfolio matures within 12 months, 26.2% matures between 1 and 3 years, and 39.4% matures between 3 and 5 years.

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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, 2021 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, 2021, 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.

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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, 2021, the District had \$433,406 and \$128,775 on deposit with VCJPA and CCVCJPA, respectively.

Note 4 – Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Government Activities:				
Capital assets not being depreciated:				
Land	\$ 436,875	\$ _____	\$ _____	\$ 436,875
Capital assets being depreciated:				
Buildings and improvements	7,969,803		(6,890)	7,962,913
Equipment	331,143		(19,847)	311,296
Vehicles and trailers	<u>1,624,240</u>	<u>200,625</u>	<u>(14,815)</u>	<u>1,810,050</u>
Total capital assets, being depreciated	<u>9,925,186</u>	<u>200,625</u>	<u>(41,552)</u>	<u>10,084,259</u>
Less accumulated depreciation for:				
Buildings and improvements	(982,834)	(194,565)	6,890	(1,170,509)
Equipment	(189,169)	(18,794)	19,844	(188,119)
Vehicles and trailers	<u>(1,333,394)</u>	<u>(72,914)</u>	<u>14,815</u>	<u>(1,391,493)</u>
Total accumulated depreciation	<u>(2,505,397)</u>	<u>(286,273)</u>	<u>41,549</u>	<u>(2,750,121)</u>
Total capital assets, being depreciated, net	<u>7,419,789</u>	<u>(85,648)</u>	<u>(3)</u>	<u>7,334,138</u>
Governmental activities capital assets, net	<u>\$ 7,856,664</u>	<u>\$ (85,648)</u>	<u>\$ (3)</u>	<u>\$ 7,771,013</u>

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Note 5 – Long-Term Debt

Changes in long-term debt for the year ended June 30, 2021 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	\$3,570,352	\$	\$154,060	\$3,416,292	\$159,821	\$3,256,471
Net pension liability	339,139	50,483		389,622		389,622
Compensated absences	<u>101,164</u>	<u>57,711</u>	<u>71,453</u>	<u>87,422</u>	<u>61,195</u>	<u>26,227</u>
	<u>\$4,010,655</u>	<u>\$108,194</u>	<u>\$225,513</u>	<u>\$3,893,336</u>	<u>\$221,016</u>	<u>\$3,672,320</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, 2021, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 159,821	\$ 127,770	\$ 287,591
2023	165,799	121,792	287,591
2024	172,000	115,591	287,591
2025	178,432	109,159	287,591
2026	185,106	102,485	287,591
2027-2031	1,034,699	403,256	1,437,955
2032-2036	1,243,212	194,742	1,437,954
2037	<u>277,223</u>	<u>10,368</u>	<u>287,591</u>
	<u>\$3,416,292</u>	<u>\$1,185,163</u>	<u>\$4,601,455</u>

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Note 6 – 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	8.794%	7.732%
Unfunded liability payment	\$24,003	\$1,346

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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. During the 2020/21 year, the District made lump sum payments of \$483,701 on its’ unfunded pension liability. That payment is being amortized to pension expense over a 3.8 year period. The unamortized portion of \$357,224 is included in deferred outflow of resources.

For the year ended June 30, 2020, the contributions for the measurement period were as follows:

	<u>Miscellaneous</u>
Contributions – employer	\$605,453

At June 30, 2021 the District reported a net pension liability of \$389,622 for its’ proportionate share of the net pension liability. The net pension liability is measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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, 2020 measurement date was as follows:

	<u>Measurement Date June 30, 2020</u>
Net Pension Liability - District	\$ 389,622
Total Miscellaneous Risk Pool Pension Liability	\$4,218,076,343
District’s Portion of the Total Liability	.009237%

For the year ended June 30, 2021 the District recognized pension expense of \$420,569. 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, 2021 the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 549,820	\$
Difference between expected and actual expenses	20,078	
Net difference between projected and actual earnings on pension plan investments	11,574	
Change of assumptions		<u>2,779</u>
Total	<u>\$ 581,472</u>	<u>\$ 2,779</u>

The \$549,820 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
2021	\$4,464
2022	10,495
2023	8,363
2024	<u>5,551</u>
	<u>\$28,873</u>

Actuarial Assumptions

The total pension liability was determined by rolling forward the total pension liability determined in the June 30, 2019, actuarial accounting valuation to June 30, 2020. The June 30, 2020 total pension liability was based on the following actuarial methods and assumptions:

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

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

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Discount Rate

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

Long-Term Expected Rate of Return

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

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

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

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

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

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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, 2020 measurement date is 3.8 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 as of the measurement date calculated using the discount rate of 7.15 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.15 percent) or 1-percentage point higher (8.15 percent) than the current rate:

	1% Decrease 6.15%	Discount Rate 7.15%	1% Increase 8.15%
District's proportionate share of the net pension plan liability	\$622,197	\$389,622	\$197,455

Pension Fund Fiduciary Net Position

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

Payable to Pension Plan

At June 30, 2021, the District reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2021.

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Note 7 – 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 \$35,897 from VCJPA during the year ended June 30, 2021 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 year ended June 30, 2021 is as follows:

	VCJPA	CCVCJPA
Total assets	\$18,384,698	\$2,103,467
Total liabilities	11,061,840	
Member trust funds		1,814,266
Net position	7,322,858	289,201
Total revenues	6,840,391	87,699
Total expenditures	<u>5,832,165</u>	<u>94,155</u>
Net increase/(decrease) in net position	<u>\$1,008,226</u>	<u>\$ (6,456)</u>

The District’s payments to VCJPA and CCVCJPA for the year ended June 30, 2021 were \$150,743 and \$10,021, respectively.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021
(continued)

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Note 8 – Fund Balance – Nonspendable and Committed

The following is an analysis of nonspendable and designated fund balances as of June 30, 2021:

Nonspendable:	
Inventory	\$ 162,723
Prepaid expense	10,860
	<u>\$ 173,583</u>
Committed:	
General purposes	\$ 3,083,000
Building acquisition	500,000
Contingencies	148,853
Special projects	250,000
Equipment acquisition	50,000
	<u>\$ 4,031,853</u>

Note 9–Intergovernmental Revenue

Intergovernmental revenue consists of the following:

Redevelopment assessments	\$ 121,962
Homeowners property tax relief	29,544
	<u>\$ 151,506</u>

Note 10– Prior Period Adjustments

The beginning fund balances/net position of various funds and activities have been adjusted as follows:

	Government-Wide Statements	General Fund
Net position/fund balance, beginning of the year, as previously reported	\$10,244,566	\$ 5,976,322
Prior Period Adjustments:		
Cash with fiscal agent	525,873	525,873
Compensated Absences		101,164
Receivables	<u>56,389</u>	<u>(15,190)</u>
Net position/fund balances, beginning of the year, restated	<u>\$10,826,828</u>	<u>\$ 6,588,169</u>

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021
(continued)

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Note 11 – Subsequent Events

The District has reviewed the results of operations and evaluated subsequent events for the period of time from its year ended June 30, 2021 through the date of the accountants' report.

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REQUIRED SUPPLEMENTARY INFORMATION

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
FOR THE YEAR ENDED JUNE 30, 2021
LAST 10 FISCAL YEARS*

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

Measurement Period	June 30,					
	2020	2019	2018	2017	2016	2015
District’s proportion of the net pension liability (asset)	.00009%	.00847%	.00807%	.01299%	.01028%	(.00006)%
District’s proportionate share of the net pension liability (asset)	\$389,622	\$339,139	\$303,962	\$511,957	\$ 357,105	\$ (1,708)
District’s covered-employee payroll	\$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	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	94.50%	94.92%	95.15%	91.68%	93.61%	100.03%

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

	June 30,					
	2021	2020	2019	2018	2017	2016
Actuarially determined contribution	\$ 121,751	\$ 102,849	\$ 89,502	\$ 68,767	\$ 79,607	\$ 70,420
Contributions in relation to the actuarially determined contribution	<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>\$ (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	\$1,188,828	\$886,779	\$823,946	\$981,244	\$1,076,538	\$1,058,057
Contributions as a percentage of covered-employee payroll	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.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
FOR THE YEAR ENDED JUNE 30, 2021
LAST 10 FISCAL YEARS

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Notes to Schedule

The actuarial methods and assumptions used to determine contribution rates for fiscal year ended June 30, 2021 was from the June 30, 2018 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, 2021

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	Budgeted Amounts		Actual	Variance
	Original	Final		Final Budget- Positive (Negative)
REVENUES				
Property taxes	\$3,617,145	\$3,736,517	\$4,018,788	\$ 282,271
Intergovernmental	88,012	88,012	151,506	63,494
Charges for services	10,000	10,000	6,175	(3,825)
Insurance recoveries and adjustments			73,560	73,560
Use of money and property	25,000	25,000	96,742	71,742
Other			85	85
Total Revenues	3,740,157	3,859,529	4,346,856	487,327
EXPENDITURES				
Current:				
Salaries and wages	1,665,000	1,665,000	1,482,149	182,851
Employee benefits	542,000	1,043,147	920,984	122,163
Supplies and maintenance	521,000	521,000	394,803	126,197
Motor vehicles	239,000	239,000	122,814	116,186
Insurance	154,000	154,000	186,425	(32,425)
Surveillance and research	65,000	65,000	46,658	18,342
GIS & GPS	80,000	80,000	51,435	28,565
County service charge			56,780	(56,780)
Utilities	68,000	68,000	42,400	25,600
Communications	46,000	46,000	41,095	4,905
Rent	5,000	5,000		5,000
Travel and subsistence	73,000	73,000	4,930	68,070
Dues and subscriptions	30,000	30,000	20,188	9,812
Office supplies	40,000	40,000	20,593	19,407
Uniforms	23,000	23,000	22,755	245
Legal and accounting	17,000	17,000	7,722	9,278
Education and publicity	30,000	30,000	7,841	22,159
Disposition of capital asset			15,022	(15,022)
Capital outlay	185,000	335,000	200,625	134,375
Debt service:				
Loan and lease purchase payments	290,000	290,000	287,591	2,409
Total Expenditures	4,073,000	4,724,147	3,932,810	791,337
Net Change in Fund Balance	(332,843)	(864,618)	414,046	1,278,664
Fund Balance, Beginning of Year	5,976,322	5,976,322	5,976,322	
Prior Period Adjustments	611,847	611,847	611,847	
Fund Balance, End of Year	\$6,255,326	\$5,723,551	\$7,002,215	\$1,278,664



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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, 2021 and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November , 2021.

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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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
November , 2021

COOPERATIVE AGREEMENT
(PURSUANT TO SECTION 116180, HEALTH AND SAFETY CODE)

Date 11-15-2021

This Agreement between the California Department of Public Health and

Consolidated Mosquito Abatement District, PO Box 784, Parlier, CA 93648
(name and address of local vector control agency)

is effective on January 1, 2022 or on the subsequent date shown above, and expires December 31, 2022. It is subject to renewal by mutual consent thereafter.

Operator ID and/or license number to be listed on Monthly Summary Pesticide Use Reports (PR-ENF-060) for 2022:

Operator ID # 10-22-10-VC011 License # _____

This agreement may be canceled for cause by either party by giving 30 days advance notice in writing, setting forth the reasons for the termination.

Part I. Pesticides

The vector control agency named herein agrees:

1. To calibrate all application equipment using acceptable techniques before using, and to maintain calibration records for review by the County Agricultural Commissioner.
2. To seek the assistance of the County Agricultural Commissioner in the interpretation of pesticide labeling.
3. To maintain for at least two years for review by the County Agricultural Commissioner a record of each pesticide application showing the target vector, the specific location treated, the size of the source, the formulations and amount of pesticide used, the method and equipment used, the type of habitat treated, the date of the application, and the name of the applicator(s).
4. To submit to the County Agricultural Commissioner each month a Pesticide Use Report, on Department of Pesticide Regulation form PR-ENF-060. The report shall include the manufacturer and product name, the EPA registration number from the label, the amount of each pesticide used, the number of applications of each pesticide, and the total number of applications, per county, per month.
5. To report to the County Agricultural Commissioner and the California Department of Public Health, in a manner specified, any conspicuous or suspected adverse effects upon humans, domestic animals and other non-target organisms, or property from pesticide applications.
6. To require appropriate certification of its employees by the California Department of Public Health in order to verify their competence in using pesticides to control pest and vector organisms, and to maintain continuing education unit information for those employees participating in continuing education.
7. To be inspected by the County Agricultural Commissioner on a regular basis to ensure that local agency activities are in compliance with state laws and regulations relating to pesticide use.

Part II. Environmental Modification

The vector control agency named herein agrees:

To comply with requirements, as specified, of any general permit issued to the California Department of Public Health as the lead agency, pertaining to physical environmental modification to achieve pest and vector prevention.

For California Department of Public Health

Vicki Kramer, Ph.D.
Chief, Vector-Borne Disease Section

For Local Agency

Steve Mulligan, District Manager
Print Name and Title

Signature



TOMÁS J. ARAGÓN, M.D., Dr.P.H.
Director and State Public Health Officer

State of California—Health and Human Services Agency
California Department of Public Health



GAVIN NEWSOM
Governor

October 14, 2021

TO: Agencies Signatory to the Cooperative Agreement with the California Department of Public Health

SUBJECT: COOPERATIVE AGREEMENT WITH THE DEPARTMENT OF PUBLIC HEALTH

Please find enclosed a copy of the Cooperative Agreement between local agencies applying pesticides for public health purposes and the California Department of Public Health. The current Cooperative Agreement between our agencies shall expire on December 31, 2021. If your agency is interested in renewing this Cooperative Agreement for another year (through December 31, 2022), please return the enclosed form by December 31, 2021 to the Vector-Borne Disease Section (VBDS). Include the agency manager's signature in the appropriate space and the operator ID and/or license number to be listed on Monthly Summary Pesticide Use Reports (PR-ENF-060) for 2022. Please send to:

Department of Public Health
Vector-Borne Disease Section
1616 Capitol Avenue, MS-7307
P.O. Box 997377
Sacramento, CA 95899-7377

VBDS will endorse the Cooperative Agreement and return a copy to your agency immediately. If your agency is not interested in continuing the Cooperative Agreement, please notify VBDS as soon as possible.

Thank you for your cooperation in this matter. If you require additional information or clarification, please contact your VBDS regional office or the Sacramento headquarters at (916) 552-9730.

Vicki L. Kramer, Ph.D., Chief
Vector-Borne Disease Section

Enclosure



AGENDA ITEM 9: DISTRICT PARTICIPATION AT MEETINGS

Background: The Mosquito and Vector Control Association of California (MVCAC) has set dates for two upcoming meetings. A planning meeting is scheduled for December 7-8, 2021, in Emeryville, CA, during which members of the MVCAC Board of Directors (current and 2022 incoming directors) and MVCAC Committee chairs will meet to plan the business and direction for the MVCAC. The MVCAC annual conference will be held February 7-9, 2022, in Sacramento, CA. The MVCAC South San Joaquin Region has appointed Superintendent of Operations Holeman as Regional Director and it is expected that she would attend and participate in the MVCAC planning meeting as an incoming regional director. The MVCAC annual conference offers a program that provides presentations, posters and information on mosquito and vector surveillance, control strategies and products. It has been customary that the District participate in the MVCAC annual conference with the attendance of the District Manager, selected staff and interested trustees. All trustees are eligible to attend the State conference.

The Vector Control Joint Powers Agency (VCJPA) has scheduled an annual workshop and Board of Directors meeting for February 17-18, 2022, in Santa Cruz, CA. Trustee Taylor is the current President of the VCJPA, Manager Mulligan is an alternate VCJPA Board director and Office Administrator Cox deals with VCJPA programs and issues for the District.

The American Mosquito Control Association (AMCA) will hold its annual meeting February 28 – March 4, 2022, in Jacksonville, FL. AMCA annual meeting provide an expanded opportunity to interact with mosquito researchers, mosquito control professionals and industry representatives and attend symposia and presentations, and it offers broad education and outreach components. District participation has included the District Manager, key staff, other selected staff, as well as up to four trustees in accordance with the Trustee Conference Attendance Policy.

Action requested:

District Manager Mulligan requests that the Board approve and authorize the following:

- a.) Superintendent Holeman to attend the MVCAC planning meeting December 7-8, 2022, in Sacramento, CA;
- b.) Superintendent Holeman, Science Education Coordinator Ramirez, four additional selected staff members and any interested trustees to attend the MVCAC annual conference February 7-9, 2021 in Sacramento, CA;
- c.) Trustee Taylor, Office Administrator Cox and the District Manager to attend the VCJPA annual workshop February 17-18, 2021 in Santa Cruz, CA; and
- d.) District Manager, Superintendent Holeman, Science Ed. Coord. Ramirez, two additional selected staff members and up to four trustees to attend the AMCA annual meeting February 28, 2021, in Jacksonville, FL.

Board Policy Conference Attendance

Attendance at National and State Mosquito and Vector Control Association meetings and conferences are not only beneficial to the growth in experience and education of the Board of Trustees of the District. It is a highly held belief that it helps to make a trustee a more active participant and knowledgeable member of our Board.

It is therefore the policy of the Consolidated Mosquito Abatement District that members of the Board be allowed and encouraged to attend and participate in these meetings and conferences with the following conditions:

1. All members are eligible to attend conferences held within the state.
2. That (3) three members of the Board be allowed to attend out of state conferences as they become eligible on a rotating basis.
3. The rotation will commence by order of seniority on the Board and the order of rotation be kept by the District's secretary from then on.
4. The Board President will be eligible to attend all conferences exclusive of the rotation schedule. And if the President cannot attend the VP/Secretary can attend in his place without loss of his/her position on the rotation list.
5. Eligible members on the rotation schedule who elect not to attend a conference will stay at the top of the rotation schedule and the next member on the list will become eligible in order to fulfill the required three member attendance amount.
6. Any Board member that is replaced by another representative because of resignation or other reasons will be put on the rotation list after one year of serving on the Board and will be placed at the bottom of the rotation list.
7. All members will be required to make a brief report to the Board after attending any conferences. Reports will be given on the following regular Board meeting of the conference.
8. Two consecutive absences and/or a total of three absences from regular Board meetings in the (12) twelve months prior to an out of state conference will cause a member to become ineligible to participate in that event.

Board members attending meetings or conferences will be reimbursed for their travel, lodging, and meals as per District policies.

**Consolidated Mosquito Abatement District
Trustee Attendance at AMCA Meetings**

Year	Venue	Trustee Attendance
1999	St. Louis, MO	Davis, Esraelian (Aalto)
2000	Atlantic City, NJ	Esraelian (Aalto)
2001	Dallas, TX	Davis, Esraelian (Aalto)
2002	Denver, CO	(Aalto)
2003	Minneapolis, MN	Esraelian
2004	Savannah, GA	Esraelian (Aalto)
2005	Vancouver, BC	Neri, Taylor, Fukuda (Aalto)
2006	Detroit, MI	None
2007	Orlando, FL	Esraelian, Fukuda, Neri
2008	Sparks, NV	Cardenas, Reyna (Esraelian)
2009	New Orleans, LA	Fukuda (Esraelian)
2010	Lexington, KY	Fukuda* (Taylor)
2011	Anaheim, CA	(Esraelian, Fukuda, Munk, Reyna Steinhauer, Taylor)
2012	Austin, TX	Esraelian (Fukuda)
2013	Atlantic City, NJ	Hill
2014	Seattle, WA	Esraelian
2015	New Orleans, LA	Fukuda, Reyna, Taylor (Cardenas)
2016	Savannah, GA	Fukuda
2017	San Diego, CA	Fukuda, Munk, Steinhauer (In State)
2018	Kansas City, MO	None
2019	Orlando, FL	Fukuda, (Munk)
2020	Portland, OR	CANCELLED
2021	Salt Lake City, UT	Virtual
2022	Jacksonville, FL	
2023	Reno, NV	
2024	Dallas, TX	

Rotation schedule:

Cardenas, Munk, Steinhauer, Hill, Esraelian, Reyna, Taylor, Fukuda, Brisendine,
Lockhart, Willems

* invited Memorial Lecturer - no loss of position on rotation list

Staff Report

To: Board of Trustees
From: District Manager
Re: Agenda Item No. 12
Date: November 15, 2021

For renewal: Consider finding by a majority vote under Gov. Code § 54953(e)(3) that as a result of the continuing COVID-19 emergency: (i) the Board has reconsidered the circumstances of the state of emergency; (ii) has renewed prior findings that meeting in person would continue to present imminent risks to the health or safety of attendees; and (iii) the authorization for meetings to be held by teleconference pursuant to Gov. Code, § 54953, subd. (e)(1)(C) is renewed.

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

The Centers for Disease Control indicates that COVID-19 is a highly transmissible virus that is spread when an infected person breathes out droplets and very small particles that contain the virus, and such droplets and particles are breathed in by other people.¹ Since June of 2021, a more infectious variant of the virus, known as the Delta Variant, has emerged and now accounts for the vast majority of COVID-19 cases.

Although effective vaccines have been approved by the U.S. Food and Drug Administration for emergency use, vaccination rates are slow and have not yet reached a point to significantly control community transmission. As of November 9, 2021, just 72.5% of Californians who are eligible to be vaccinated are fully vaccinated², and only 64.9% of Fresno County residents and 48.3% of Kings County residents eligible to be vaccinated are fully vaccinated (<https://covid.cdc.gov/covid-data-tracker>).

Those who become infected with COVID-19 are at risk of serious illness and death. As of November 9, 2021, over 753,000 Americans have died from the virus.³ Many more have been hospitalized with serious illness. As of November 1, 2021, in Fresno County, 291 people are hospitalized with COVID-19, with 62 of these patients in intensive care unit (ICU) beds and only 15 additional ICU beds are available in Fresno County.

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

² State of California Covid-19 Dashboard <https://covid19.ca.gov/vaccination-progress-data/>

³ Johns Hopkins University Coronavirus Resource Center <https://coronavirus.jhu.edu/>

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

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

Recommendation:

For renewal: Move that the Board, after it has reconsidered the state of the COVID-19 emergency, find that meeting in person continues to present imminent risks to the health or safety of attendees, and that the Board renews the prior authorization for meetings to be held by teleconference as authorized by subdivision (e)(1)(C) of section 54943 of the Government Code.



1996 Board of Trustees at the District's 50th Anniversary: (Back) Wilbert "Bozo" Aalto, Bruce Taylor, Vernon Barkmon, Pete Esraelian and Henry Gustafson, (Front) Patricia Gillies, Jo Capel-Fagan, Martha Cardoso, Fred Davis and Joe Reyna

Program Report



November 2021 Board Meeting

**Steve Mulligan
District Manager**

Jovana Benavides,
Associate Biologist
Devon Cornel,
Area Supervisor
Karan Cox,
Office Administrator
B. Deegan,
Vector Biologist
Amy Garcia,
Data Management Associate
Derek Hill,
Urban Program Specialist
Jodi Holeman,
Superintendent of Operations
Chris Monis,
Area Supervisor
Jose Moreno,
Mechanic
Katherine Ramirez,
Science Education Coordinator
Conner Schaak,
GIS Coordinator
Gha Vang,
Area Supervisor



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General Operations

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Surveillance

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Science Education

GENERAL OPERATIONS

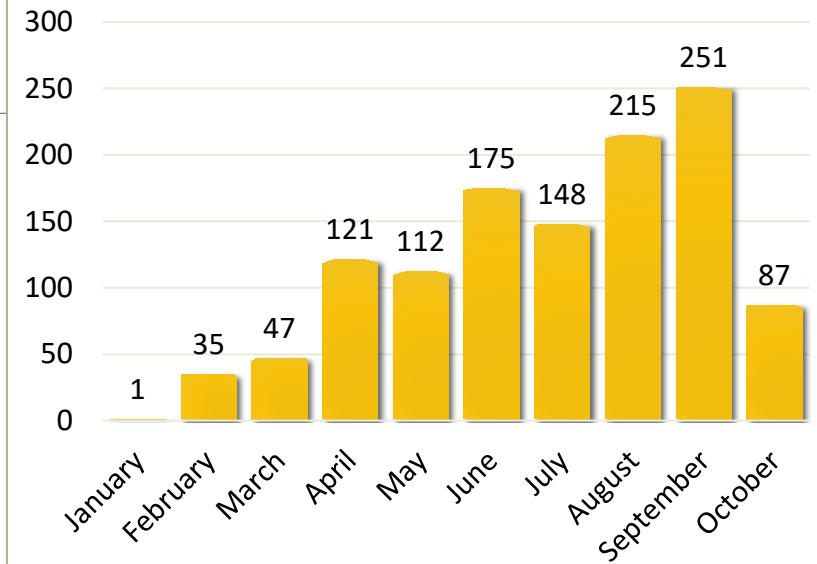
OCTOBER SERVICE REQUESTS

Service Requests: 87	
Fish	3
Mosquito	69
Swimming Pools	15

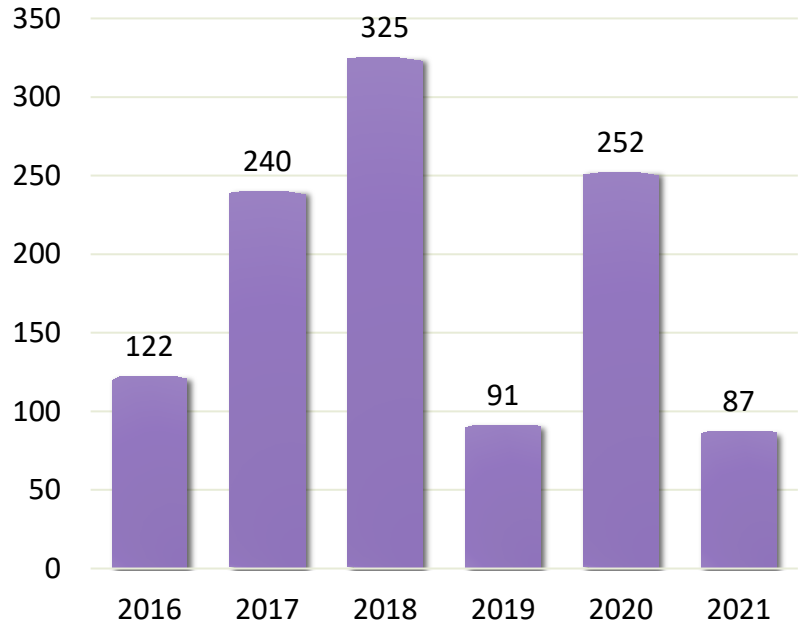
Service Requests by City	
Caruthers	0
Clovis	30
Del Rey	0
Fowler	1
Fresno	33
Friant	0
Kingsburg	4
Laton	0
Orange Cove	0
Parlier	0
Reedley	5
Riverdale	2
Sanger	11
Selma	1

Appointments (by depot): 78	
Clovis	67
Reedley	2
Sanger	5
Westside	4

2021 Service Requests

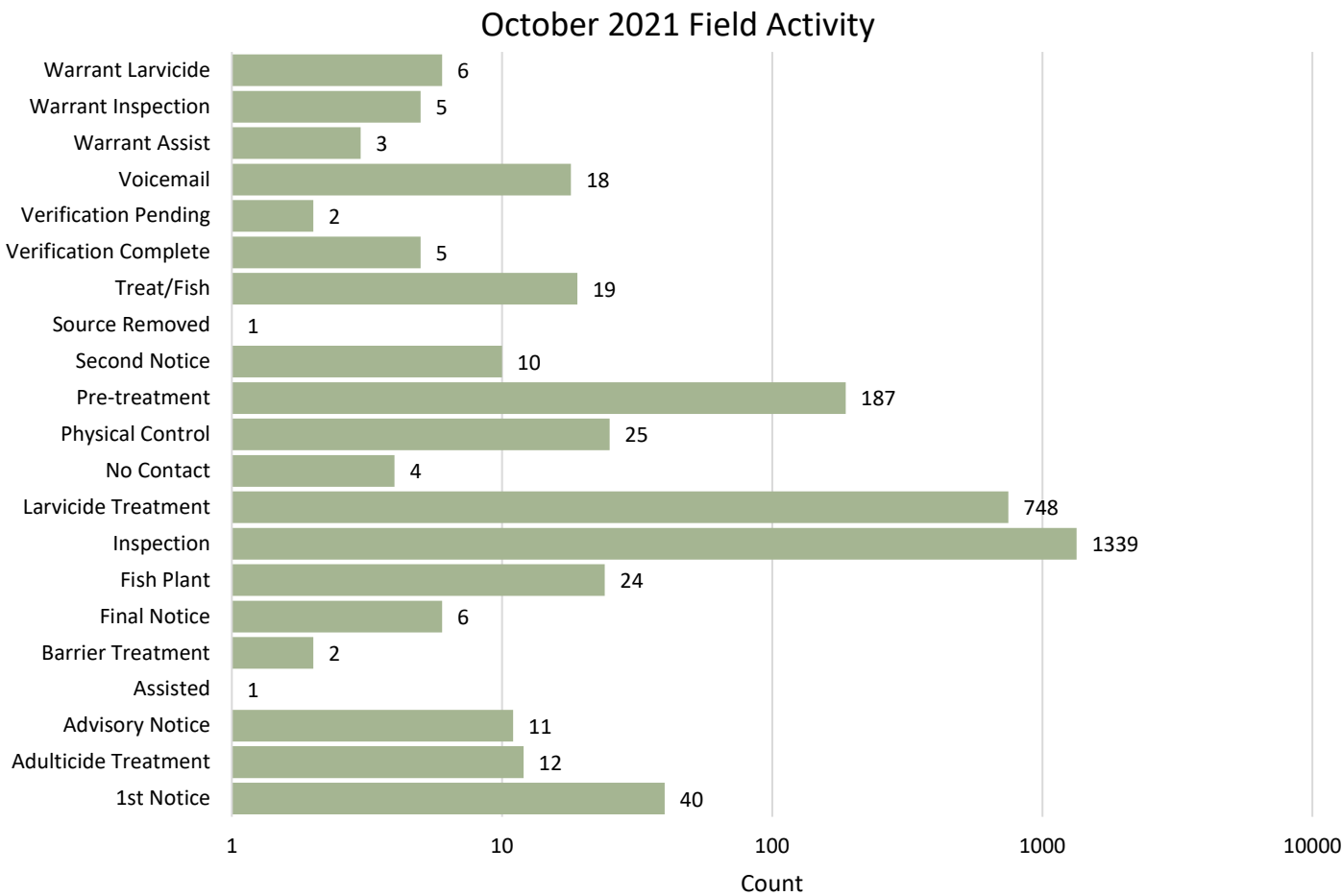


October Service Requests 2016-2021





Female *Culex quinquefasciatus* laying a “raft” of mosquito eggs

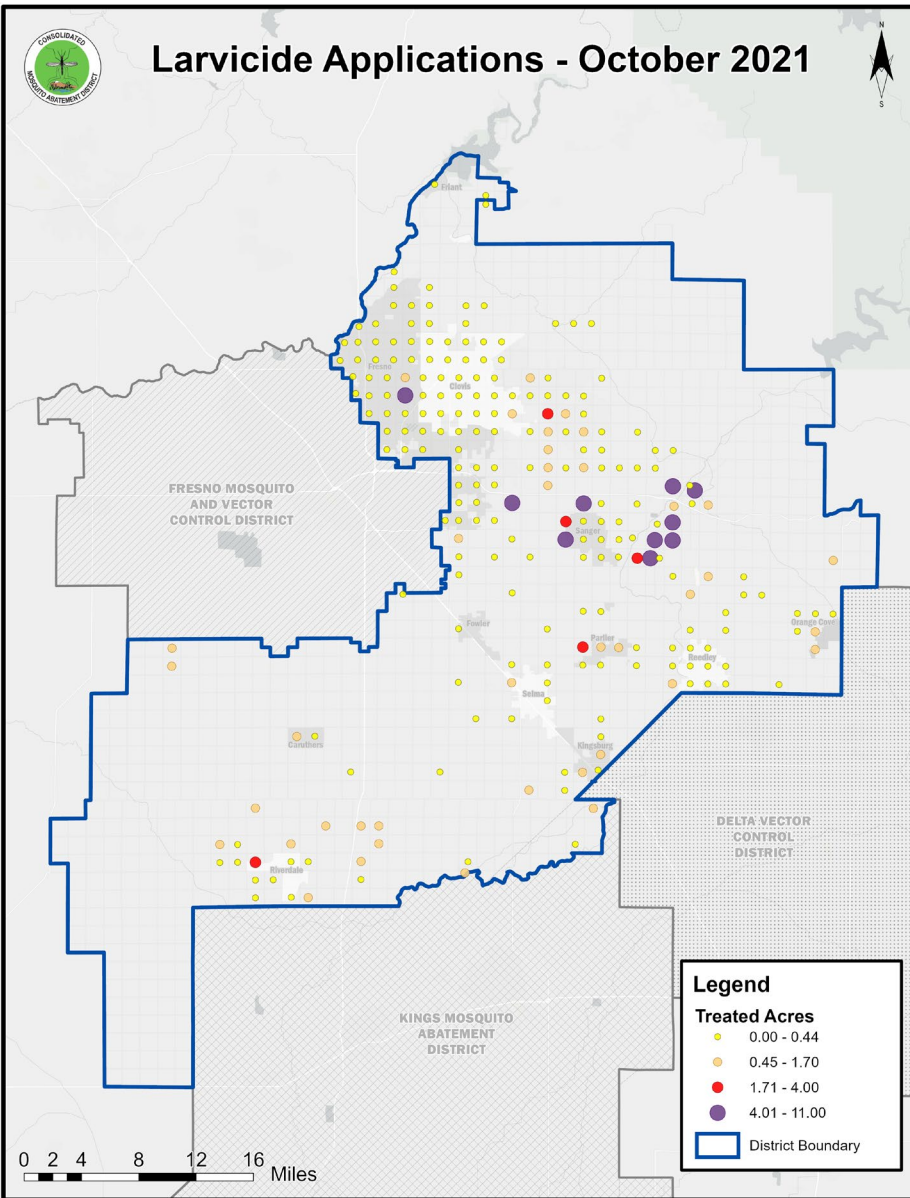


GENERAL OPERATIONS

Mosquito Control Applications: 5,251

Acres Treated

- Larvicide applications: 161.94 acres
- Mosquito fish plants: 0.67 acres
- Adulticide applications: 480.15 acres



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

Product	Applications
Altosid WSP	2433
Altosid XR Briquet	25
BVA-2	383
Cocobear MLO	139
FourStar Bti Briquet 45	24
FourStar CRG	1
MetaLarv S-PT	2
Natular DT	1
Natular G30	240
Natular G30 WSP	1675
Natular XRT	3
Sumilarv	6
Sumilarv WSP	154
VectoBac 12AS	15
VectoBac GR	25
VectoLex FG	66
Fish	43
DeltaGard*	7
Fyfanon ULV*	1
Suspend SC*	2
Aqua-Kontrol 30-30*	4

*Adulticide products

MOSQUITO AND DISEASE SURVEILLANCE

Mosquitoes: Twelve mosquito pools* were submitted for disease testing. No pools tested positive for WNV or SLEV (113 total positive pools for 2021).

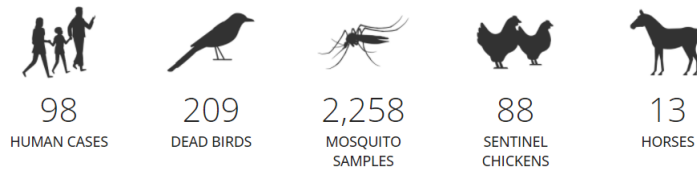
Total number of mosquitoes collected and processed by the lab in October: 5,428

Total number of trap nights conducted by surveillance staff in October: 447

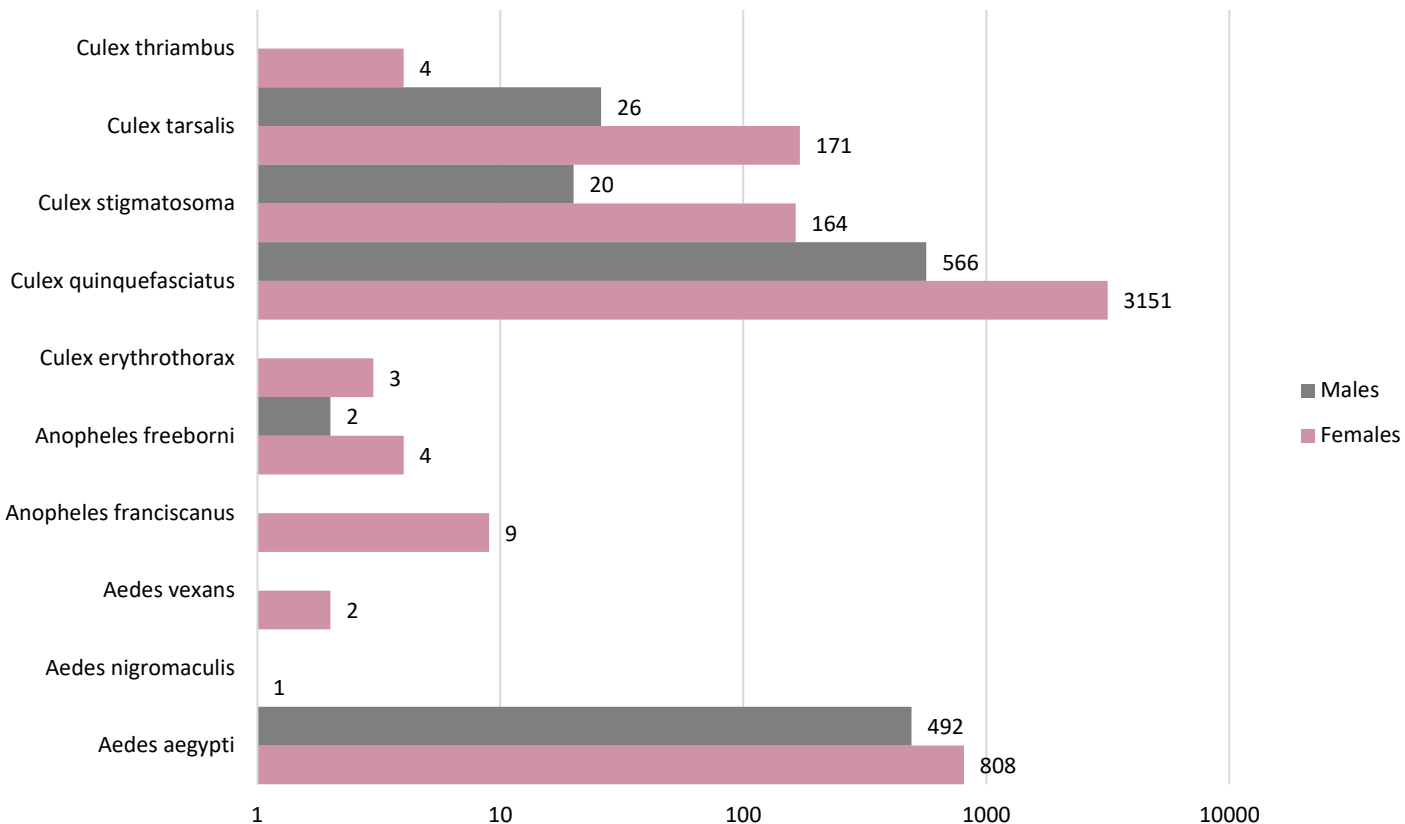
Human Cases: Fresno County reported and confirmed four WNV cases in October (eight WNV cases and one SLEV case confirmed for 2021).

2021 WEST NILE VIRUS ACTIVITY IN CALIFORNIA

LAST UPDATED: NOV 05, 2021 4:21PM PST

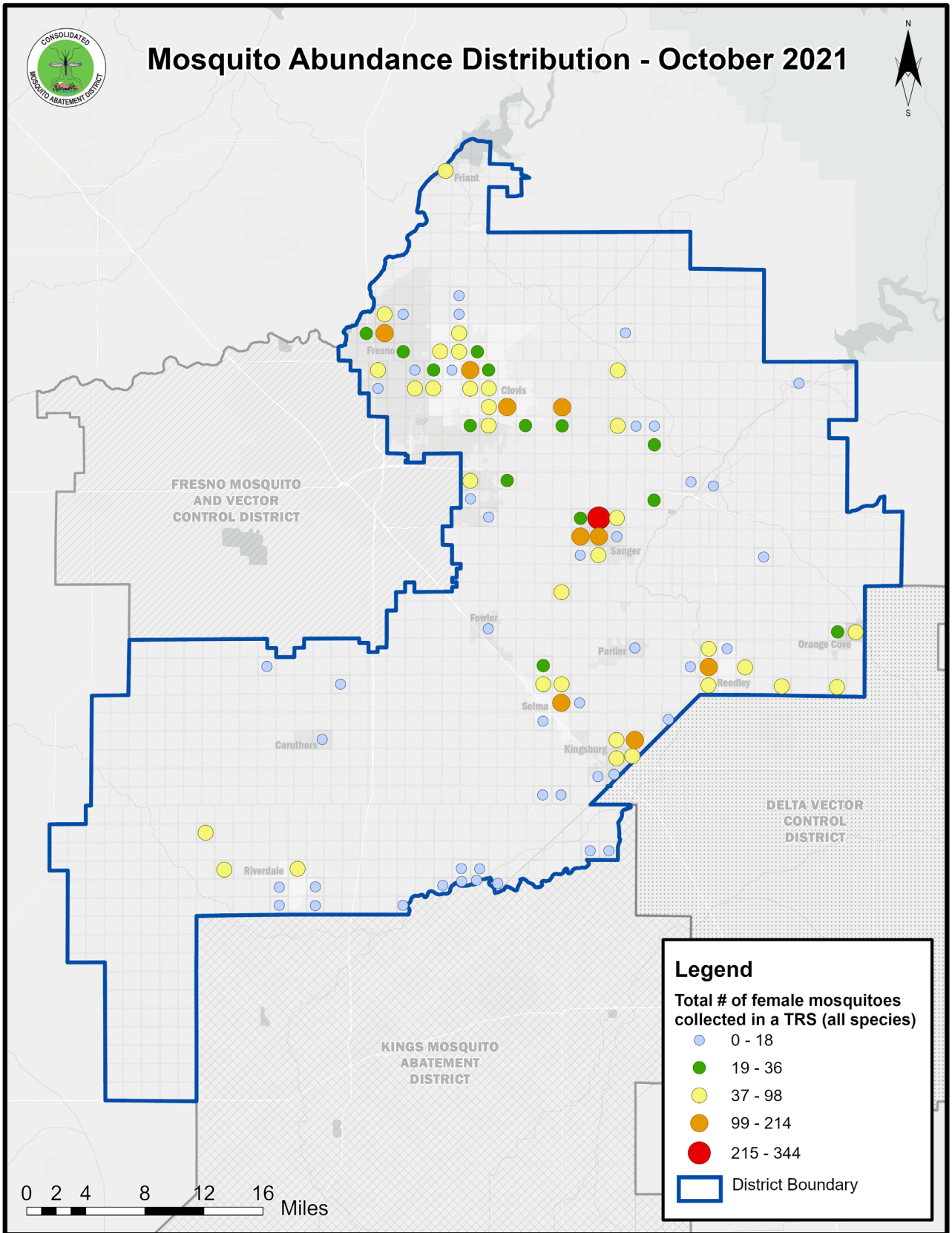


October Mosquito Collections

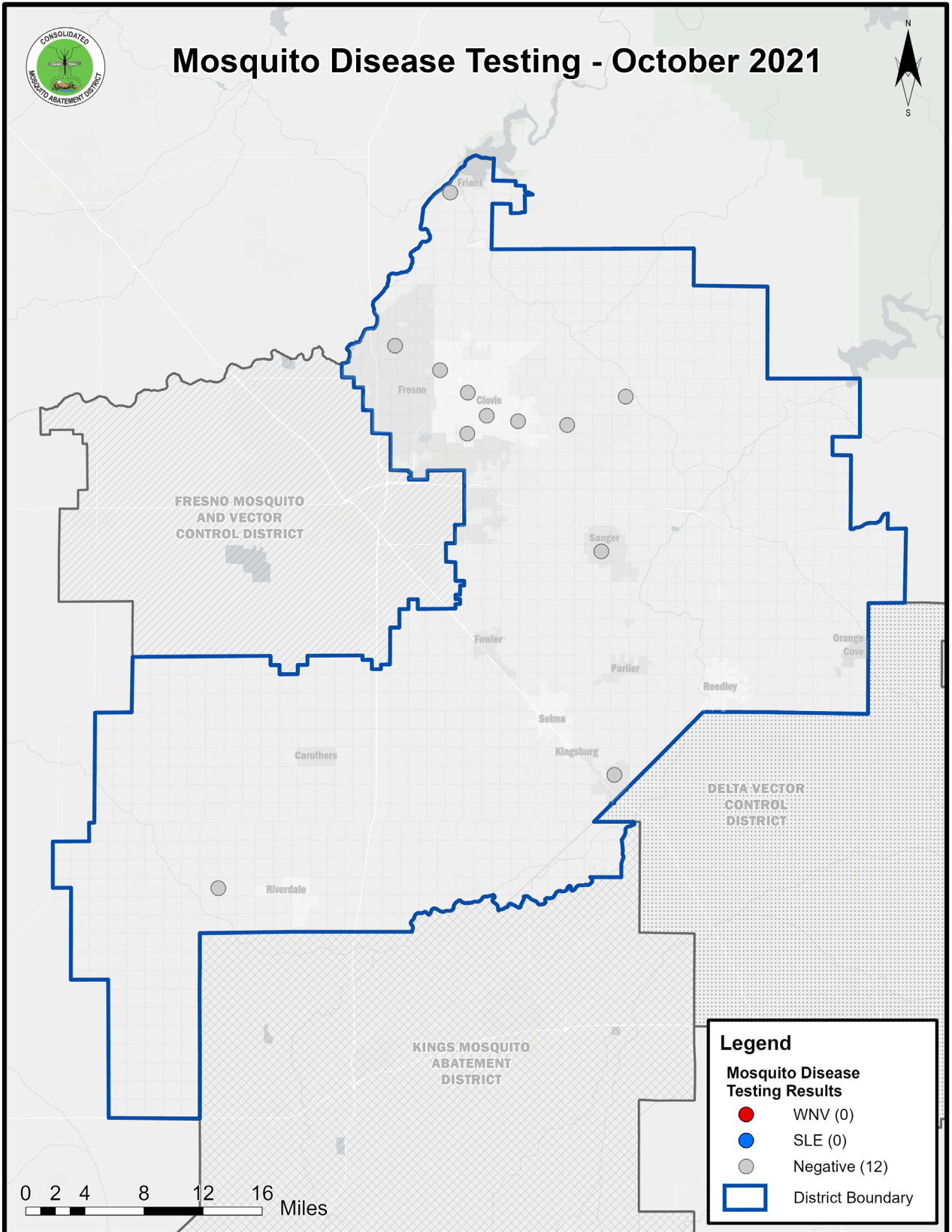


* Mosquito pools consist of 12-50 adult female mosquitoes tested by the Davis Arbovirus Research and Training Laboratory.

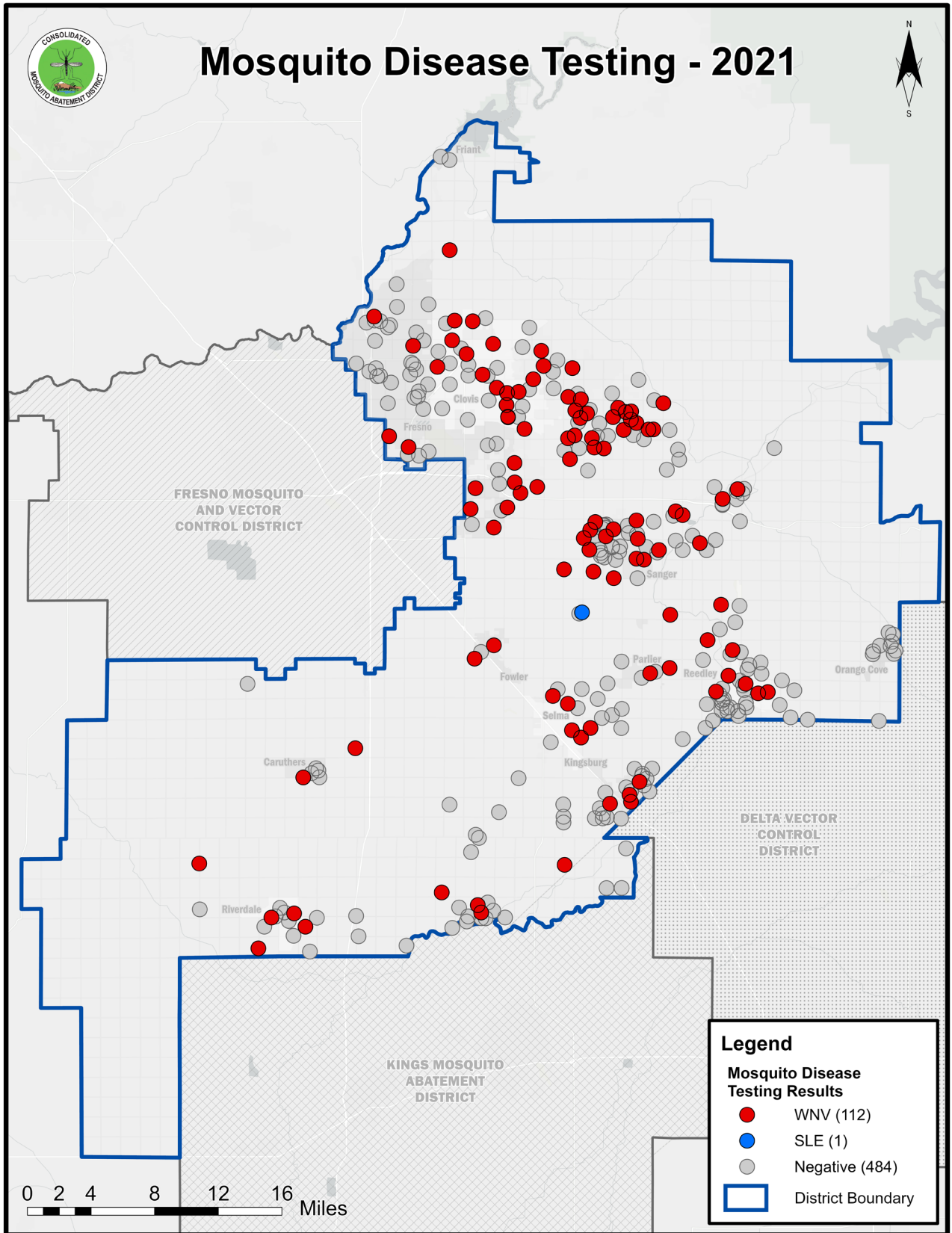
MOSQUITO COLLECTION DATA



MOSQUITO DISEASE TESTING IN OCTOBER



MOSQUITO DISEASE TESTING TO DATE



Community Partners

In October, community partners contacted included Gettysburg Elementary School in Clovis and a property management company in Fresno. The City of Reedley also shared the District's "Prevent Mosquito Bites" message via the City of Reedley newsletter.

Digital Outreach

In October, 512 people visited the District website. Of those who visited the website, 89% were new visitors.

CITY OF REEDLEY

MISSION STATEMENT: We, the members of the Reedley City Council and employees of the City of Reedley, ensure a high quality of life for our entire community by providing an environment of open communication, progressive participation, economic opportunities and the ability of all to prosper and fulfill their dreams.

Updated street sweeper map
The updated street sweeper map can be found on the City website at www.reedley.com under Public Works Department.

Important Recreation Dates:
- **Parent Night:** Dec. 21 & Jan. 8
- **Open Case:** Saturday, November 20
- **Thanksgiving Day Camp:** Nov. 22-24
- **Christmas Day Camp:** Dec. 20-21, 27 & 28
- **Winter:** Every Friday & Thursday (except Dec. 21, 27 & 28)

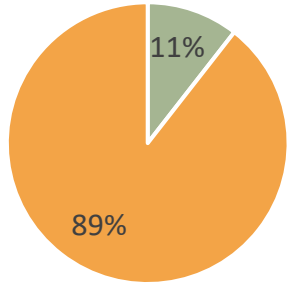
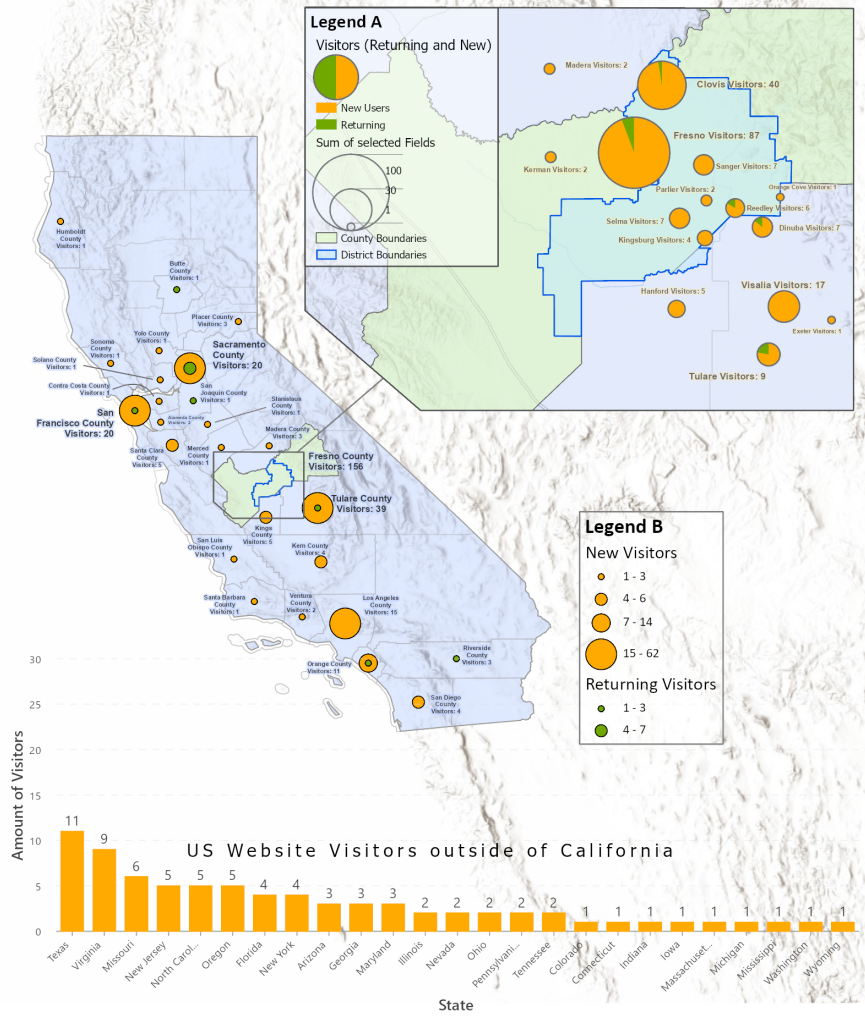
Adult Newsletter: Recreational leagues in June. Register on-line. www.reedley.com or call 512-2131 for more information.

Winter Watering Schedule: November 1st - April 1st (ONE DAY ONLY, Wednesday or Sunday)

Prevent mosquito bites: Cover all exposed skin OR Wear an insect repellent with one of the following active ingredients: DEET, Picaridin, Oil of Lemon Eucalyptus.

HOW TO CONTACT US:
City Director: 512-690-1000
Village Mayor: 512-213-1000
Planning: 512-213-1000
Development: 512-213-1000
Administration: 512-213-1000
Code Compliance: 512-213-1000
Public Works: 512-213-1000
Community Services: 512-213-1000
District Office: 512-213-1000

Website Visitors — October 2021



■ Returning Visitors
■ New Visitors

(90 new visitors and 0 returning visitor from Outside of the United States)

Digital Outreach

Website Analytics are used to gather performance data for various groups of pages. The District has calculated metrics for all education pages, in contrast to the total traffic received on standard website pages.

Category	Percentage of pages viewed from total pages viewed	Most viewed page in category	Percentage of time a visitor entered our website through a page	Average amount of minutes a visitor viewed content on a page
Education website pages combined	26%	How to screen your yard drains	34%	0:45
Standard website pages combined*	74%	Homepage	66%	1:20

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

Social Media

Social Media Platform	Number of Subscribers (change from previous month)	Number of posts	Engagement Rate
Facebook	415 (↑1)	5	8.8%
Twitter	255 (↑9)	4	0%
Nextdoor	109,902 (↑1166)	2	0.6%
Instagram	149 (↑1)	4	91.3%



Nextdoor



Digital Advertising

In October, the District boosted three posts on Facebook. During the advertising period, 46% of website users came to the District website directly from Facebook.

Boosted post topic*	Clicks** (all)	CTR*** (all)	Cost per result^
Personal protection	35	3.17%	\$0.39
Mosquito development prevention	107	4.18%	\$0.28
Screen yard drains	174	7.34%	\$0.27

*A boosted post is content that is promoted by Facebook to users that do not follow our page. **The number of all clicks on the boosted post. ***Click-Through Rate - the percentage of times people saw the boosted post and performed any type of click. ^The number of times the boosted post achieved an outcome, based on the objective and settings that were selected.

Outreach Events

On October 2nd Area Supervisor, Chris Monis participated in the Fowler Fall Festival Parade driving a District ULV spray truck.

