

**MINUTES OF THE BOARD OF TRUSTEES OF
THE CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
October 19, 2020**

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 19, 2020.

1. **Roll Call:**

Trustees Present at the Parlier Office:

Tokuo Fukuda	Kingsburg
Joe Reyna	Parlier
Karen Steinhauer	Sanger
Bruce Taylor	County of Fresno

Trustees Present by Teleconference:

Peggy Brisendine	Fresno	
David Cardenas	Fowler	Arrived at 1:09 PM
Pete Esraelian	Selma	
Mary Anne Hill	County of Fresno	
Charles Lockhart	Orange Cove	
Dan Munk	Reedley	
Karl Peterson	Clovis	

Others Present:

Steve Mulligan	District Manager – Present by Teleconference
Karan Cox	Administrative Assistant – Present in Office

2. **President Munk called the meeting to order at 1:05 PM:**

3. **Public Comments:** None.

4. **Approval of September Minutes:** A motion was made by Trustee Esraelian, seconded by Trustee Brisendine and passed by an 11 – 0 roll call vote to approve the minutes of the September 21, 2020 Board meeting.

5. **Approval of September Payroll:** A motion was made by Trustee Reyna, seconded by Trustee Taylor and passed by an 11 – 0 roll call vote to approve the September payroll checks having District numbers in 25125 – 25172, 25181 – 25238, 25243 and 25246 in the total amount of \$154,810.38.

6. **Approval of September Bills:** A motion was made by Trustee Hill, seconded by Trustee Cardenas and passed by an 11 – 0 roll call vote to approve the September commercial checks having District numbers 25165 – 25166, 25173 – 25180, 25233 – 25234, 25239 – 25245, 25247 – 25275 and in the total amount of \$81,031.34.

7. **Presentation of Audit Report:** No action was taken.
8. **Quarterly Investment Report:** A motion was made by Trustee Fukuda, seconded by Trustee Reyna and passed by an 11 – 0 roll call vote to accept the investment report for quarter ending September 30, 2020 as presented.
9. **Automotive Fleet Purchase Option:** The Board directed the Manager to move forward with specifications for purchase of automotive vehicles.
10. **CalPERS Unfunded Liability:** A motion was made by Trustee Taylor, seconded by Trustee Reyna and passed by an 11 – 0 roll call vote to authorize an additional discretionary payment of \$150,000 toward the Unfunded Accrued Liability (UAL) of the District’s CalPERS Classic Miscellaneous Plan, and a payment of \$1,147 toward the UAL of the PEPRA Miscellaneous Plan.
11. **Employee Policy Handbook:** A motion was made by Trustee Cardenas, seconded by Trustee Peterson and passed by a 9 – 2 (Steinhauer, Taylor opposed) roll call vote to approve “Resolution No. 4-2020 “ A Resolution of the Board of Trustees of the Consolidated Mosquito Abatement District Adopting ‘Remote Work’ as a District Policy and Amending Employee Policy Handbook Section 2020.6 “Categories of Appointment’ .”
12. **Cooperative Agreement with CA Dept. of Public Health:** A motion was made by Trustee Taylor, seconded by Trustee Fukuda and passed by an 11 – 0 roll call vote to authorize the District Manager to execute the Cooperative Agreement with the California Department of Public Health.
13. **District Participation in Virtual Meetings:** A motion was made by Trustee Cardenas, seconded by Trustee Brisendine and passed by an 8 – 3 (Reyna, Steinhauer, Taylor opposed) roll call vote to approve District participation in virtual meetings of the Entomological Society of America on November 11 – 25, 2020 and the American Society of Tropical Medicine and Hygiene on November 15 – 19, 2020.
14. **Trustee Term Expiration:** The current terms of Trustees Brisendine and Hill will expire December 31, 2020. Both trustees indicated their interest in continuing to serve.

15. **Closed Session: Conference with Real Property Negotiator under Government Code Section 54956.8.**
 - a. **Property: 1325 I Street, Reedley, CA; APN 368-271-11T.**
 - b. **Agency Negotiator: Steve Mulligan.**
 - c. **Negotiating Parties: Consolidated Mosquito Abatement District and Prospective Buyers.**
 - d. **Under Negotiation: Price and Terms of Sale.**

16. **Report from Closed Session:** No reportable action was taken. Trustee Cardenas left the meeting at 3:15 PM.

17. **Board General Discussion:** None to report.

18. **Staff Reports:** A Program Report on current activities was provided and presented to the Board.

19. **Adjournment:** The meeting was adjourned at 3:46 PM. The next regular Board meeting will be held on Monday, November 16, 2020.

Karen Steinhauer
Vice President/Secretary

**Consolidated Mosquito Abatement District
Payroll Expenses
October 2020**

Check #	Gross Pay	Net Pay	Payee	Description
25276	\$2,410.50	\$1,623.43	Amy Garcia	Full-Time Employee
25277	\$1,931.60	\$1,376.83	Anita Munoz	Seasonal Employee
25278	\$2,774.50	\$1,893.33	Brittany Deegan	Full-Time Employee
25279	\$2,649.00	\$1,926.79	Chris Monis	Full-Time Employee
25280	\$1,364.00	\$1,236.72	Clarita Ramblas	Seasonal Employee
25281	\$2,238.00	\$1,627.75	Conner Schaak	Full-Time Employee
25282	\$2,649.00	\$1,811.01	David Parker	Full-Time Employee
25283	\$2,336.44	\$1,722.31	Derek Hill	Seasonal Employee
25284	\$2,436.00	\$1,702.41	Devon Cornel	Full-Time Employee
25285	\$2,179.83	\$1,438.95	Don McNiel	Seasonal Employee
25286	\$3,000.50	\$1,955.23	Emma Lee	Full-Time Employee
25287	\$570.00	\$521.39	Eric Ferguson	Seasonal Employee
25288	\$2,598.45	\$1,801.77	Gha Vang	Full-Time Employee
25289	\$1,317.50	\$1,169.30	Jacob Uribe	Seasonal Employee
25290	\$420.00	\$337.87	Jeff Carter	Seasonal Employee
25291	\$4,350.00	\$3,087.64	Jodi Holeman	Full-Time Employee
25292	\$2,649.00	\$1,577.15	Jose Moreno	Full-Time Employee
25293	\$2,238.00	\$1,593.35	Jovana Benavides	Full-Time Employee
25294	\$2,920.50	\$2,000.12	Karan Cox	Full-Time Employee
25295	\$3,655.00	\$2,305.43	Katherine Ramirez	Full-Time Employee
25296	\$1,261.50	\$1,087.57	Kou Moua	Seasonal Employee
25297	\$1,188.00	\$1,082.11	Lewis Nunes	Seasonal Employee
25298	\$1,762.44	\$1,346.11	Michael Scotty Dunn	Seasonal Employee
25299	\$1,232.00	\$1,037.05	Michelle Reyes-Leon	Seasonal Employee
25300	\$1,400.00	\$1,112.43	Robert Martinez	Seasonal Employee
25301	\$1,531.25	\$1,118.70	Ronnie Blunt	Seasonal Employee
25302	\$812.00	\$719.89	Selene Hernandez	Seasonal Employee
25303	\$6,000.00	\$4,068.45	Steve Mulligan	Full-Time Employee
25304	\$1,513.75	\$1,156.14	Tracy Autrey	Seasonal Employee
25305	\$1,353.75	\$1,087.11	Tuacheng Vang	Seasonal Employee
25333	\$2,410.50	\$1,623.42	Amy Garcia	Full-Time Employee
25334	\$1,931.60	\$1,376.84	Anita Munoz	Seasonal Employee
25335	\$2,649.00	\$1,818.27	Brittany Deegan	Full-Time Employee
25336	\$2,649.00	\$1,927.25	Chris Monis	Full-Time Employee
25337	\$1,364.00	\$1,236.74	Clarita Ramblas	Seasonal Employee
25338	\$2,238.00	\$1,627.74	Conner Schaak	Full-Time Employee
25339	\$2,649.00	\$1,809.85	David Parker	Full-Time Employee
25340	\$2,232.07	\$1,647.13	Derek Hill	Seasonal Employee
25341	\$2,436.00	\$1,702.41	Devon Cornel	Full-Time Employee
25342	\$1,895.50	\$1,230.99	Don McNiel	Seasonal Employee
25343	\$3,000.50	\$1,956.39	Emma Lee	Full-Time Employee
25344	\$2,315.68	\$1,591.80	Gha Vang	Full-Time Employee

**Consolidated Mosquito Abatement District
Payroll Expenses
October 2020**

Check #	Gross Pay	Net Pay	Payee	Description
25345	\$472.50	\$386.36	Jeffrey Carter	Seasonal Employee
25346	\$4,350.00	\$3,087.19	Jodi Holeman	Full-Time Employee
25347	\$2,649.00	\$1,577.62	Jose Moreno	Full-Time Employee
25348	\$2,238.00	\$1,593.34	Jovana Benavides	Full-Time Employee
25349	\$2,920.50	\$2,000.12	Karan Cox	Full-Time Employee
25350	\$3,655.00	\$2,305.44	Katherine Ramirez	Full-Time Employee
25351	\$1,276.00	\$1,099.34	Kou Moua	Seasonal Employee
25352	\$1,056.00	\$973.22	Lewis Nunes	Seasonal Employee
25353	\$2,040.72	\$1,542.74	Michael Scotty Dunn	Seasonal Employee
25354	\$672.00	\$598.00	Michelle Reyes - Leon	Seasonal Employee
25355	\$980.00	\$804.15	Robert Martinez	Seasonal Employee
25356	\$1,470.00	\$1,077.14	Ronnie Blunt	Seasonal Employee
25357	\$6,000.00	\$4,068.45	Steve Mulligan	Full-Time Employee
25358	\$1,233.75	\$962.46	Tracy Autrey	Seasonal Employee
Total	\$123,526.83	\$88,148.74		

Employee Deductions and Liabilities

Check #	Amount	Payee	Description
25306	\$2,062.45	EDD	State Income Tax
25308	\$11,023.22	CMAD	Federal, Social Security, Medicare
25309	\$3,713.79	CalPERS	Retirement
25310	\$750.00	ICMA	457K Retirement
25311	\$150.00	Valley First Credit Union	Credit Union
25312	\$150.00	California State Disbursement	Garnishment
25313	\$186.50	California State Disbursement	Garnishment
25359	\$1,955.76	EDD	State Income Tax
25360	\$10,124.89	CMAD	Federal, Social Security, Medicare
25361	\$3,660.54	CalPERS	Retirement
25362	\$750.00	ICMA	457K Retirement
25363	\$150.00	Valley First Credit Union	Credit Union
25364	\$150.00	California State Disbursement	Garnishment
25365	\$186.50	California State Disbursement	Garnishment
25366	\$277.48	Aflac	Disability Insurance
25373	\$86.96	Mutual of Omaha	Life Insurance
Total Deductions	\$35,378.09		
Total Net Pay	\$88,148.74		
Total Gross Pay	\$123,526.83		

**Consolidated Mosquito Abatement District
Maintenance and Operations Expenses
October 2020**

Bank of the West Checks

Check #	Amount	Payee	Description
25307	\$3,318.63	EDD	Unemployment Insurance
25308	\$4,965.21	CMAD	District Social Security & Medicare
28309	\$4,596.90	CalPERS	District Retirement
25314	\$7,500.00	Premier Valley Bank	H S A 4th Quarter
25315	\$750.00	Emma Lee	H S A 4th Quarter
25316	\$750.00	Chris Monis	H S A 4th Quarter
25317	\$750.00	David Parker	H S A 4th Quarter
25318	\$300.00	All-Pro Janitorial Service	Parlier Facility Cleaning
25319	\$882.85	AT&T	Internet
25320	\$250.64	AT&T	Telephone
25321	\$800.00	CCVCJPA General Fund	Yearly Dues
25322	\$838.30	Central California VCJPA	Dental / Vision Premium
25323	\$648.68	City of Palier	Water Sewer Disposal
25324	\$231.24	Petty Cash	Misc Operating Expenses
25325	\$3,564.75	PG&E	Heat Light Power
25326	\$9,823.62	SDRMA	Health Insurance Premium
25327	\$257.14	Matson Alarm Co.	Alarm Systems
25328	\$35.29	Republic Service	Disposal
25329	\$103.73	City of Sanger	Water Sewer Disposal
25330	\$130.07	SoCal Gas	Heat
25331	\$155.00	Vector-Borne Disease Account	Certification Exams
25332	\$38.25	Waste Management	Disposal
25360	\$4,508.88	CMAD	District Social Security & Medicare
25361	\$4,531.06	CalPERS	District Retirement
25367	\$199.76	AT&T	Telephone/Internet - Clovis
25368	\$205.80	AT&T	Telephone - 800 Number Parlier
25369	\$251.50	AT&T	Telephone - Parlier
25370	\$882.85	AT&T	Internet - Parlier
25371	\$33.56	California Water Service	Water
25372	\$542.03	City of Clovis	Water Sewer Disposal
25373	\$211.12	Mutual of Omaha	Life Insurance
25374	\$69.44	PG&E	Heat Light Power
25375	\$82.65	City of Reedley	Water Sewer Disposal
25376	\$38.25	Waste Management	Disposal
25377	\$300.00	All-Pro Janitorial Service	Parlier Facility Cleaning
25378	\$65.00	Andersen Brake & Wheel	Vehicle Repairs
25379	\$11.95	Bank of the West	Bank Fees
25380	\$156.74	Battery Systems	Batteries
25381	\$160.67	California Industrial Rubber	Uniforms & Safety

**Consolidated Mosquito Abatement District
Maintenance and Operations Expenses
October 2020**

Check #	Amount	Payee	Description
25382	\$1,362.43	CitiBusiness Card	Safety supplies / Postage / Meetings / Repairs
25383	\$300.00	Digital Deployment	Website Development & Maintenance
25384	\$39.95	DoorKing	Gate Service
25385	\$222.50	Expert Gate Repair	Gate Repair
25386	\$49.63	FedEx	Surveillance
25387	\$417.98	County of Fresno	Accounting System
25388	\$858.39	Jorgensen Company	Safety Equipment
25389	\$663.00	Lozano Smith	Legal Fees
25390	\$585.30	Mission Uniform	Uniforms & Safety
25391	\$28.92	Napa Auto Parts	Repair Parts
25392	\$152.83	Nelson's Ace Hardware	Building & Ground / Field Equipment
25393	\$82.57	Office Depot	Misc Office Supplies
25394	\$550.00	Ono's Auto Repair	Smog Checks
25395	\$761.37	O'Reilly Auto Parts	Repair Parts
25396	\$8.83	PBM Supply & Mfg	Field Equipment
25397	\$1,119.97	Praxair Distribution, Inc.	Dry Ice
25398	\$1,600.00	Specialized Air Conditioning	Fall Service HVAC
25399	\$300.00	Tire Hub	Tires
25400	\$6,843.93	Valero	Fuel
25401	\$1,874.74	Verizon Wireless	Cell Phones
25402	\$90.05	Wizix	Copier Maintenance
25403	\$212.77	World Oil Environmental	Oil Recycling
Total	\$71,066.72		

County of Fresno Checks

Check #	Amount	Payee	Description
289777	\$105,250.59	Consolidated Mosquito	Transfer funds to checking
289778	\$70,523.44	Consolidated Mosquito	Transfer funds to checking
289779	\$18,819.52	Consolidated Mosquito	Transfer funds to checking
	\$194,593.55		

Summary of October Expenses

October 2020 Salaries & Wages	\$123,526.83
October 2020 Maintenance & Operations	\$71,066.72
Total October 2020 Expenditures	\$194,593.55

Consolidated Mosquito Abatement District Monthly Expenditures

ACCOUNT NUMBER	ACCOUNT NAME	BUDGET FY 2020/2021	SPENT TO DATE	BALANCE OCT 31, 2020
<u>SALARIES, WAGES & EMPLOYEE BENEFITS</u>				
6101-01	Salaried Wages	\$1,050,000.00	\$329,375.50	\$720,624.50
6101-06	Hourly Wages & Extra Help	\$615,000.00	\$266,099.57	\$348,900.43
6101-02	FICA Employers Contribution	\$130,000.00	\$45,658.73	\$84,341.27
6101-03	Unemployment Insurance	\$24,000.00	\$3,318.63	\$20,681.37
6101-04	Retirement District's Payment	\$160,000.00	\$57,928.02	\$102,071.98
6101-05	Group Health Insurance	\$220,000.00	\$62,115.56	\$157,884.44
6101-07	Pre-Employment & Misc. Expenses	\$8,000.00	\$302.75	\$7,697.25
	TOTALS	\$2,207,000.00	\$764,798.76	\$1,442,201.24
<u>OPERATING & MAINTENANCE SUPPLIES & EXPENSE</u>				
6102-01	Insecticides & Herbicides	\$450,000.00	\$137,834.72	\$312,165.28
6102-02	Power Spray & Field Equipment	\$25,000.00	\$3,216.85	\$21,783.15
6102-03	Misc Operating Supplies & Expense	\$8,000.00	\$2,160.52	\$5,839.48
6102-05	Building & Ground Maintenance	\$35,000.00	\$5,774.99	\$29,225.01
6102-06	Airplane Expense	\$3,000.00	\$0.00	\$3,000.00
	TOTALS	\$521,000.00	\$148,987.08	372,012.92
<u>MOTOR VEHICLE SUPPLIES & EXPENSE</u>				
6103-01	Fuel & Lubricants	\$175,000.00	\$42,717.26	\$132,282.74
6103-02	Repairs & Shop Tools	\$50,000.00	\$5,468.24	\$44,531.76
6103-03	Tires & Batteries	\$14,000.00	\$2,199.38	\$11,800.62
	TOTALS	\$239,000.00	\$50,384.88	\$188,615.12
<u>UTILITIES & COMMUNICATIONS</u>				
6104-01	Heat, Light & Power	\$48,000.00	\$11,491.56	\$36,508.44
6104-04	Water Sewer & Disposal	\$20,000.00	\$4,851.52	\$15,148.48
6105-01	Telephone	\$24,000.00	\$6,350.51	\$17,649.49
6105-02	Cellular Phones	\$22,000.00	\$7,473.74	\$14,526.26
	TOTALS	\$114,000.00	\$30,167.33	\$83,832.67
<u>OFFICE SUPPLIES & EXPENSE</u>				
6106-02	Postage, Printing & Stationery	\$4,000.00	\$561.00	\$3,439.00
6106-04	Repairs & Maintenance	\$8,000.00	\$420.89	\$7,579.11
6106-05	Misc Office Supplies	\$15,000.00	\$2,626.21	\$12,373.79
6106-06	Office Equipment & Furniture	\$13,000.00	\$1,077.35	\$11,922.65
	TOTALS	\$40,000.00	\$4,685.45	35,314.55
<u>INSURANCE</u>				
6107-01	Liability, Property & Auto	\$76,000.00	\$75,536.06	\$463.94
6107-02	Workers Compensation	\$78,000.00	\$75,207.00	\$2,793.00
	TOTALS	\$154,000.00	\$150,743.06	\$3,256.94

Consolidated Mosquito Abatement District Monthly Expenditures

ACCOUNT NUMBER	ACCOUNT NAME	BUDGET FY 2020/2021	SPENT TO DATE	BALANCE OCT 31, 2020
<u>TRAVEL & SUBSISTENCE EXPENSE</u>				
6108-01	Meetings & Travel Allowance	\$65,000.00	\$346.00	\$64,654.00
6108-02	Trustee Allowance	\$1,000.00	\$0.00	\$1,000.00
6108-03	Meal Allowance	\$7,000.00	\$0.00	7,000.00
	TOTALS	\$73,000.00	\$346.00	\$72,654.00
<u>MISCELLANEOUS EXPENDITURES</u>				
6109-01	Rent: Land, Buildings and Equipment	\$5,000.00	\$0.00	\$5,000.00
6109-02	Dues, Subscriptions and Fees	\$30,000.00	\$14,030.39	15,969.61
6109-03	Education & Publicity	\$30,000.00	\$378.95	\$29,621.05
6109-04	Accounting	\$5,000.00	\$0.00	\$5,000.00
6109-05	Legal	\$12,000.00	\$1,224.00	\$10,776.00
6109-06	County Service Charge	\$0.00	\$0.00	\$0.00
6109-07	Uniforms, Safety Apparel & Equipment	\$23,000.00	\$5,797.98	\$17,202.02
6109-08	Surveillance & Research	\$65,000.00	\$27,155.39	\$37,844.61
6109-09	Other Miscellaneous Expenditures	\$0.00	\$0.00	\$0.00
6109-10	GIS & GPS	\$80,000.00	\$16,815.03	\$63,184.97
	TOTALS	\$250,000.00	\$65,401.74	\$184,598.26
TOTAL OPERATIONAL EXPENDITURES		\$3,598,000.00	\$1,215,514.30	\$2,382,485.70
<u>CAPITAL OUTLAY</u>				
6110-01	Office & Lab Furniture & Equipment	\$10,000.00	\$0.00	\$10,000.00
6110-02	Auto Equipment	\$100,000.00	\$0.00	100,000.00
6110-03	Shop Equipment	\$10,000.00	\$0.00	\$10,000.00
6110-04	Field Equipment	\$15,000.00	\$0.00	\$15,000.00
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	\$475,000.00	\$0.00	\$475,000.00
TOTAL EXPENDITURES		\$4,073,000.00	\$1,215,514.30	\$2,857,485.70
<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>		\$500,000.00	\$0.00	\$500,000.00
<u>EQUIPMENT RESERVE</u>		\$200,000.00	\$0.00	\$200,000.00
<u>GENERAL RESERVE</u>		\$3,433,000.00	\$0.00	\$3,433,000.00
	TOTAL RESERVES	\$4,683,000.00	\$0.00	\$4,683,000.00
TOTAL EXPENDITURES AND RESERVES		\$8,756,000.00	\$1,215,514.30	\$7,540,485.70

Consolidated Mosquito Abatement District Monthly Expenditures

FRESNO COUNTY ACCOUNT- BANK OF THE WEST	
CASH ON HAND, SEPTEMBER 30, 2020	\$4,815,579.88
PROPERTY TAXES WITHHELD BY FRS COUNTY	\$0.00
OCTOBER REVENUE	\$2,066.01
OCTOBER INTEREST	\$0.00
TAXES - FRESNO COUNTY / KINGS COUNTY	\$6,152.30
TOTAL REVENUE FOR OCTOBER	<u>\$8,218.31</u>
SUB-TOTAL	\$4,823,798.19
COUNTY ADMIN COST FOR FY WITHHELD BY COUNTY	\$0.00
MONEY TRANSFERRED TO CHECKING	<u>(\$194,593.55)</u>
CASH ON HAND, OCTOBER 31, 2020	\$4,629,204.64

YEARLY REVENUE THROUGH 09-30-20	\$77,764.84
OCTOBER REVENUE	<u>\$8,218.31</u>
YEARLY REVENUE THROUGH 08-31-20	\$85,983.15

CMAD CHECKING ACCOUNT - BANK OF THE WEST	
CASH ON HAND, SEPTEMBER 30, 2020	\$135,000.00
MONEY TRANSFERRED FROM FRS CO ACCT	\$194,593.55
OCTOBER EXPENDITURES	<u>(\$194,593.55)</u>
CASH ON HAND, OCTOBER 31, 2020	\$135,000.00

SAVINGS ACCOUNT- CITIBANK	
CASH ON HAND, SEPTEMBER 30, 2020	\$14,106.39
INTEREST EARNED FOR OCTOBER	<u>\$0.58</u>
CASH ON HAND, OCTOBER 31, 2020	\$14,106.97

Supporting Documentation

STEVE MULLIGAN - XXXX-XXXX-XXXX-8590

Statement Balance: \$1,362.43
 Last Payment Amount: \$1,945.46
Minimal Payment Due
 on 12/02/20: \$20.00
 Statement/Closing Date: 11/09/2020

6109-07 236.50
6106-02 247.50
6109-03 102.11
6109-08 17.38
6108-01 346.00
6103-02 408.99
6106-05 3.95

ACCOUNT SUMMARY

Previous Balance	\$1,945.46
Payments, Credits, and Adjustments	\$1,945.46
Purchases	\$1,362.43
Cash Advances	\$0.00
Fees	\$0.00
Interest Charges	\$0.00
New Balance	\$1,362.43

QUICK REFERENCE

Minimum Payment	\$20.00
New Balance	\$1,362.43
Payment Due Date	12/02/2020
Business Credit Line	\$50,900.00
Cash Advance Line	\$21,500.00
Available Credit Line	\$49,537.00
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 11/25/2020 to allow enough time for regular mail to reach us.

Thanks for the smart choice of making payments without using the mail! You haven't made a payment by mail in the last 3 or more months- doesn't it feel great not to have to worry about having stamps handy or a mailbox nearby? You can experience the same kind of freedom by going Paperless for statements too. Enroll today at Citi(R) Online or on the Citi Mobile(R) App!

FINANCE CHARGE SUMMARY

	Nominal APR	Periodic Finance Change	Transaction Fee/Interest Change
Purchases (Standard Purch)	23.240%	\$0.00	\$0.00
Cash Advances (Standard Adv)	23.240%	\$0.00	\$0.00
TOTAL Interest Charge	\$0.00		

BUSINESS PAYMENTS, CREDITS, AND ADJUSTMENTS

Post Date	Description	Amount
10/21	ONLINE PAYMENT, THANK YOU	(\$1,945.46)

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	\$1,362.43

Transaction Date:	Post Date:	Description:	Charged to:	Amount:
11/06	11/06	AMZN Mktp US*287OF06T1 Amzn.com/bill WA 2 - hands free thermometer	Standard Purch	\$184.26 9-7
11/05	11/05	AMZN Mktp US*289OV4P02 Amzn.com/bill WA 2 - Stands	Standard Purch	\$52.24 9-7
11/04	11/04	USPS PO 0558560648 PARLIER CA postage	Standard Purch	\$165.00 6-2
11/01	11/01	FACEBK PP7J7VWJ92 Menlo Park CA Ads	Standard Purch	\$35.00 9-2
10/31	10/31	AMZN Mktp US*286O73JU0 Amzn.com/bill WA Isoprophyl Alcohol	Standard Purch	\$17.38 9-8
10/29	10/29	ENTOMOLOGIC 3017314535 MD ESA meeting	Standard Purch	\$195.00 8-1
10/29	10/29	ENTOMOLOGIC 3017314535 MD ESA membership	Standard Purch	\$151.00 8-1
10/28	10/28	FACEBK K6Z6JX6K92 Menlo Park CA Ads -	Standard Purch	\$35.00 9-3
10/22	10/22	JIM MANNING DOD CHR JE DINUBA CA Repair parts	Standard Purch	\$43.40 3-2
10/17	10/17	FACEBK 2U999X6K92 Menlo Park CA Ads	Standard Purch	\$32.11 9-3
10/15	10/15	FREECONFERENCECALL.COM 877-216-7555 CA conference call line	Standard Purch	\$3.95 6-5
10/13	10/13	USPS PO 0528910401 FRESNO CA postage	Standard Purch	\$82.50 6-2
10/13	10/13	JIM MANNING DOD CHR JE DINUBA CA Repair Parts	Standard Purch	\$65.88 3-2
10/08	10/09	ARGO ATV PARTS 6057752917 SD Repair Parts	Standard Purch	\$299.71 3-2
STEVE MULLIGAN	2859	\$50,900	\$21,500	\$0.00

! There are no transactions available for this account in this statement.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
REPORT ON AUDIT OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditors' Report	1 - 2
Management's Discussion and Analysis	3 - 6
Government-wide Financial Statements	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements	
Balance Sheet – Governmental Funds	9
Reconciliation of Governmental Funds Balance Sheet to Net Position of Governmental Activities	10
Statement of Revenue, Expenditures and Changes in Fund Balance – Governmental Funds	11
Reconciliation of Governmental Funds Statement of Revenue, Expenditures and Changes in Fund Net Position to Change in Net Position of Governmental Activities	12
Notes to General Purpose Financial Statements	13 - 21
Supplementary Information	
Statement of Revenue, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	22
Schedule of Proportionate Share of Net Pension Liability	23
Schedule of Contributions to Public Employees Retirement System	24
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	25 - 26

SANBORN & SANBORN ACCOUNTANCY CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS

1423 Eleventh Street
P O Box 1057
Reedley CA 93654

(559) 638-8600
(800) 464-5711
Fax (559) 638-8700

INDEPENDENT AUDITOR'S REPORT

September 8, 2020

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 of Consolidated Mosquito Abatement District, State of California, as of and for the year ended June 30, 2020 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. 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 appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the 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 of Consolidated Mosquito Abatement District, State of California, as of June 30, 2020 and the respective changes in financial position and cash flows 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 three through six, the statement of revenue, expenditures and changes in fund balance – budget and actual on page 22 and the schedules of proportionate share of net pension liability and contributions to public employees retirement system on pages 23 and 24 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers them to be essential parts of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 8, 2020 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.

*Sanborn and Sanborn
Accountancy Corporation*

CERTIFIED PUBLIC ACCOUNTANTS

**CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020**

As management of Consolidated Mosquito Abatement District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2020. We encourage readers to consider the information presented here in conjunction with information that is included within the financial statements.

Financial Highlights

- Assets of the District exceeded its liabilities as of June 30, 2020 by \$10,244,566. Of this amount, unrestricted net position of \$5,980,509 may be used to meet the District's ongoing obligations to customers and creditors. As of June 30, 2019, assets exceeded liabilities by \$9,396,109 with unrestricted net position equaling \$5,142,786.
- Total net position increased by \$848,458 during the year ended June 30, 2020. For the year ended June 30, 2019, total net position increased by \$1,060,832.
- As of the close of the current fiscal year, the District's governmental fund reported an ending fund balance of \$5,976,322, an increase of \$818,096 in comparison with the prior year. Of this amount, \$5,810,917 is committed or unassigned and available for spending, with \$3,956,000 designated for specific future use by the Board of Trustees of the District. For the year ended June 30, 2019, the District's governmental fund had an ending fund balance of \$5,158,226, with \$4,978,409 being committed or unassigned and available for spending. There was a increase of \$922,655 in the ending fund balance in the prior year.
- During the current year, the District's capital assets decreased by a net of \$138,697. The decrease was primarily attributable to capital asset acquisition of \$140,516 less depreciation. The most significant capital asset acquisition was professional costs for the new District administrative offices located in Parlier, California. Depreciation expense, the ratable amortization of the cost of capital assets, amounted to \$279,213 for the current year. Prior year depreciation was \$268,261.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Consolidated Mosquito Abatement District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets and liabilities, with the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenue and expense are reported in this statement for some items that will only result in cash flow in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the District that are principally non business in nature (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the District include providing mosquito abatement and control and mosquito-borne disease surveillance. The District has no business-type activities.

The government-wide financial statements include only the District. The District has no component units.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of the District can be divided into two categories: governmental funds and proprietary funds. The District has no proprietary funds and only one governmental fund, the General Fund.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Unlike the government-wide financial statements, governmental fund financial statements focus on near term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenue, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain other supplementary information.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As of June 30, 2020, the District's assets exceeded liabilities by \$10,244,566. A significant portion of the District's net position (42 percent) reflects its investment in capital assets less any related debt used to acquire those assets that is still outstanding. Capital assets are used to provide services to customers and they are not available for future spending.

The following 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	Current Year Total	Prior Year Total
Current assets	\$ 6,121,204	\$ 6,121,204	\$ 5,463,175
Other assets	7,856,664	7,856,664	7,995,362
Deferred outflows	415,531	415,531	358,667
Total assets and deferred outflows	14,393,399	14,393,399	13,817,204
Current liabilities	321,197	321,197	476,636
Noncurrent liabilities	3,755,431	3,755,431	3,874,314
Deferred inflows	72,205	72,205	70,145
Total liabilities deferred inflows	4,148,833	4,148,833	4,421,095
Net position:			
Invested in capital assets, net of related debt	4,264,057	4,264,057	4,253,323
Unrestricted	5,980,509	5,980,509	5,142,786
Total net position	\$ 10,244,566	\$ 10,244,566	\$ 9,396,109

Consolidated Mosquito Abatement District's Changes in Net Position

	Governmental Activities	Current Year Total	Prior Year Total
Program revenue			
Charges for services	\$ 6,097	\$ 6,097	\$ 18,834
Operating grants and contributions	489,264	489,264	684,110
Total revenue	495,361	495,361	702,944
Expense			
Mosquito abatement	3,685,045	3,685,045	3,455,753
Total expense	3,685,045	3,685,045	2,455,753
Increase/(decrease) in net position before general revenue	(3,189,684)	(3,189,684)	(2,752,809)
General revenue	4,038,142	4,038,142	3,813,641
Increase/(decrease) in net position	848,458	848,458	1,060,832
Net position, beginning of year	9,396,108	9,396,108	8,335,277
Net position, end of year	\$ 10,244,566	\$ 10,244,566	\$ 9,396,109

Governmental activities. Governmental activities increased the District's net position by \$848,458, accounting for 100 percent of the total increase in net position.

Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds. The purpose of the District's governmental fund financial statements is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, assigned and unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2020, the District's governmental fund reported ending fund balances of \$5,976,322, an increase of \$818,096 in comparison to the prior year. Of the ending fund balance, \$5,810,917 is committed or unassigned and available for spending at the District's discretion.

Capital Asset and Debt Administration

Capital assets. The District's investment in capital assets for its governmental activities as of June 30, 2020 amounted to \$7,856,664 (net of accumulated depreciation). This investment in capital assets includes land, building, improvements and equipment.

Additional information on the District's capital assets can be found in note three.

Debt administration. The District's long-term debt consists of a capital lease used to finance the acquisition of its central plant and its unfunded California Public Retirement System pension obligation.

Additional information on the District's long-term debt can be found in notes four and ten.

Economic Factors and Next Year's Budgets and Rates

The budget for the year ending June 30, 2021 projects a deficit of \$332,843. Revenue is anticipated to decrease by \$793,346 compared to the current year while expenditures are expected to increase by \$357,593. Property tax revenue is expected to decrease by \$101,339, intergovernmental revenue is expected to decrease by \$124,998, grant revenue is expected to decrease by \$443,220 and all other revenue is expected to decrease by \$123,789 compared to 2019/2020. Salaries, wages and related costs are expected to increase by \$49,720 while services and supplies are expected to increase by \$260,980 compared to 2019/2020. Capital outlay is expected to increase by \$44,484 and debt service is expected to increase by \$2,409.

Requests for Information

This financial report is designed to provide a general overview of Consolidated Mosquito Abatement District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to the District Manager, Consolidated Mosquito Abatement District, P. O. Box 784, Parlier, California 93648.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2020

Assets	
Current assets	
Cash and cash equivalents	\$ 5,910,157
Interest receivable	28,364
Accounts receivable	17,278
Inventory	155,581
Prepaid expense	<u>9,824</u>
Total current assets	<u>6,121,204</u>
Other assets	
Capital assets (net of allowance for depreciation)	<u>7,856,664</u>
Total other assets	<u>7,856,664</u>
Total assets	13,977,868
Deferred outflows - pension plan contributions and adjustments	<u>415,531</u>
Total assets and deferred outflows	<u>14,393,399</u>
Liabilities	
Current liabilities	
Accounts payable and accrued expense	65,973
Current portion of capital lease payable	154,060
Compensated absences payable	<u>101,164</u>
Total current liabilities	321,197
Noncurrent liabilities	
Capital lease payable	3,416,292
Unfunded pension obligation	<u>339,139</u>
Total liabilities	4,076,628
Deferred inflows - pension plan resources	<u>72,205</u>
Total liabilities and deferred inflows	<u>4,148,833</u>
Net Position	
Invested in capital assets	4,264,057
Unrestricted	<u>5,980,509</u>
Total net position	<u>\$ 10,244,566</u>

See accompanying notes to financial statements.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Expense</u>	<u>Program Revenue</u>		<u>Net Revenue/ (Expense)</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental operations				
Mosquito abatement	<u>\$ 3,685,045</u>	<u>\$ 6,097</u>	<u>\$ 489,264</u>	<u>\$ (3,189,684)</u>
General revenue				
Property taxes				3,718,484
Intergovernmental				213,010
Interest				<u>106,648</u>
Total general revenue				<u>4,038,142</u>
Change in net position				848,458
Net position, beginning of year				<u>9,396,108</u>
Net position, end of year				<u>\$ 10,244,566</u>

See accompanying notes to financial statements.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2020 AND 2019

	General Fund	
	2020	2019
Assets		
Cash on hand	\$ 4,975	\$ 250
Cash in bank	14,106	20,866
Cash in county treasury	5,891,076	5,202,084
Taxes receivable		285
Interest receivable	28,364	25,910
Accounts receivable	17,278	33,963
Inventory	155,581	179,817
Prepaid expense	9,824	
	<u>\$ 6,121,204</u>	<u>\$ 5,463,175</u>
Liabilities and Fund Balance		
Liabilities		
Accounts payable	\$ 43,718	\$ 206,916
Compensated absences payable	101,164	98,033
Total liabilities	<u>144,882</u>	<u>304,949</u>
Fund balance		
Nonspendable	165,405	179,817
Committed	4,023,000	3,426,000
Unassigned	1,787,917	1,552,409
Total fund balance	<u>5,976,322</u>	<u>5,158,226</u>
	<u>\$ 6,121,204</u>	<u>\$ 5,463,175</u>

See accompanying notes to financial statements.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE
SHEET TO NET POSITION OF GOVERNMENTAL ACTIVITIES
JUNE 30, 2020

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

Total fund balances – total governmental funds	\$ 5,976,322
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds	7,856,664
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds	(3,592,607)
Pension plan net position and deferred outflows and inflows are not financial resources and, therefore, are not reported in the funds statements	<u>4,187</u>
Net position of governmental activities	<u>\$ 10,244,566</u>

See accompanying notes to financial statements.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	General Fund	
	2020	2019
Revenue		
Property taxes	\$ 3,718,484	\$ 3,527,221
Grants	443,220	673,224
Intergovernmental	213,010	195,784
Interest	106,648	90,636
Insurance cooperative proceeds	41,005	
Charges for current services	6,097	18,834
Proceeds from sale of capital assets	4,725	
Other	314	10,886
Total revenue	4,533,503	4,516,585
Expenditures		
Current		
Salaries and wages	1,637,755	1,680,456
Employee benefits	519,525	536,003
Supplies and maintenance	445,923	263,804
Motor vehicles	163,088	202,342
Insurance	129,738	115,418
Surveillance and research	86,363	100,262
County service charge	50,628	50,351
Utilities	46,109	45,623
Communications	43,244	34,373
Rent	41,822	47,398
Travel and subsistence	37,645	48,727
Dues and subscriptions	28,942	15,053
Office and supplies	21,515	27,635
Uniforms	15,531	11,831
Legal and accounting	11,039	6,413
Education and publicity	8,433	11,307
Miscellaneous		7,081
Capital outlay	140,516	102,262
Debt service	287,591	287,591
Total expenditures	3,715,407	3,593,930
Net change in fund balance	818,096	922,655
Fund balance, beginning of year	5,158,226	4,235,571
Fund balance, end of year	\$ 5,976,322	\$ 5,158,226

See accompanying notes to financial statements.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF
REVENUE, EXPENDITURES AND CHANGES IN FUND NET ASSETS
TO CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

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

Net change in fund balances – total governmental funds	\$ 818,096
Changes in unfunded pension obligation and pension plan deferred outflows and inflows are not current financial resources and, therefore, are not reported in the funds statements. This is the amount of net change in underfunded pension obligation and pension plan deferred outflows and inflows in the current period.	19,627
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.	(138,697)
Repayment of long-term debt is an expenditure in governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount of long-term liabilities principal reduction during the current period.	148,506
Interest on long-term debt is included in the funds statements as it is expended, but is included in the statement of activities as it is incurred. This is the decrease in accrued interest included in the government-wide financial statements	<u>926</u>
Change in net position of governmental activities	<u>\$ 848,458</u>

See accompanying notes to financial statements.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Note 1: Summary of Significant Accounting Policies

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, Kingsburg, 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).

A. Financial Reporting Entity

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, which are the statement of net position and the statement of activities, report information on all of the nonfiduciary 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 activity are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or activity. Program revenue include charges to customers and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or activity. Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported in separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The financial statements of the District are presented using the full accrual method of accounting and conform to accounting principles generally accepted in the United States of America and with the policies and procedures of the office of the State Controller, State of California. The District's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements, as well as applicable Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless they conflict with the GASB pronouncements. The District's reporting entity does not apply FASB pronouncements or APB opinions issued after November 30, 1989.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Note 1: Summary of Significant Accounting Policies (continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds financial statements. Revenues are recorded when earned and expenses are recorded when liabilities are incurred, regardless of the timing of related cash flow. Property taxes are recognized as revenue in the year in which they are levied. Grants and similar items are recognized as revenue when 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, District revenues are available if they are collected within 90 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

Investments are reported at fair value. Cash represents cash on hand and in banks. Investments made from pooled cash consist primarily of short-term investments.

2. Marketable Securities

Marketable securities are carried at cost or the current value at the date of acquisition if acquired by means other than purchase.

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.

4. Property, Plant and Equipment

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

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2020

Note 1: Summary of Significant Accounting Policies (continued)

Assets, Liabilities and Net Position or Equity (continued)

the District as assets with an initial individual 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:

	Estimated Useful Life in Years
Buildings	40
Building improvements and storage tanks	15
Machinery and shop equipment	10
Office and laboratory furniture and equipment	7
Vehicles and automotive equipment	7
Field equipment	5

5. Net Position

Net position comprise the various net earnings from operating income, nonoperating revenue and expense and capital contributions. Net position is 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.

6. Fund Equity

In the fund financial statements, governmental funds report fund balance amounts in the following classifications: Nonspendable, restricted, committed, assigned and unassigned. Nonspendable items

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2020

Note 1: Summary of Significant Accounting Policies (continued)

Assets, Liabilities and Net position or Equity (continued)

represent 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.

E. Budgets and Budgetary Accounting

The District established a budget for its governmental fund for the year ended June 30, 2020. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

F. 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.

Note 2: Cash

The District’s deposits as of June 30, 2020, were entirely covered by federal depository insurance or otherwise collateralized. The Government Code of the State of California requires California financial institutions to secure District deposits by pledging government securities as collateral.

The following is an analysis of cash as of June 30, 2020:

	Bank Balance Category*			Carrying Amount
	1	2	3	
Cash on hand	\$ 4,975	\$	\$	\$ 4,975
Cash in bank	14,106			14,106
County of Fresno	_____	5,891,076	_____	5,891,076
	\$ 19,081	\$5,891,076	\$ _____	\$5,910,157

* These categories are as follows:

Category 1: Cash on hand or insured by the Federal Deposit Insurance Corporation or collateralized with securities held by the District or by its agents in the District’s name.

Category 2: Collateralized with securities held by the pledging financial institution’s trust department or agent in the District’s name.

Category 3: Uncollateralized.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Note 3: Property, Plant and Equipment

The following is an analysis of the District's fixed assets as of June 30, 2020:

	<u>Balance</u> <u>July 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2020</u>
Land - not depreciated	\$ 436,875	\$	\$	\$ 436,875
Buildings and improvements	7,940,803	29,000		7,969,803
Equipment	<u>1,893,713</u>	<u>111,516</u>	<u>49,846</u>	<u>1,955,383</u>
Total	10,271,391	140,516	49,846	10,362,061
Depreciation allowance	<u>(2,276,030)</u>	<u>(279,213)</u>	<u>(49,846)</u>	<u>(2,505,397)</u>
	<u>\$ 7,995,361</u>	<u>\$ (138,697)</u>	<u>\$</u>	<u>\$ 7,856,664</u>

* Not currently depreciated

Note 4: Capital Lease Payable

	<u>Balance</u> <u>July 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2020</u>	<u>Due Within</u> <u>One Year</u>
Capital lease	<u>\$ 3,718,858</u>	<u>\$</u>	<u>\$ 148,506</u>	<u>\$ 3,570,352</u>	<u>\$ 154,060</u>

Capital lease payable was obtained to finance the construction of the District's central operating facility. Payments are due annually on May, with the final payment due in 2037. The interest rate on this obligation is 3.74 percent per annum. Interest paid on the lease during the year ended June 30, 2020 amounted to \$149,600. The following is a summary of future debt service requirements as of June 30, 2020:

<u>Due During the Year/Five Years Ending</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
June 30, 2021	\$ 133,531	\$ 154,060	\$ 287,591
June 30, 2022	127,769	159,822	287,591
June 30, 2023	121,792	165,799	287,591
June 30, 2024	115,591	172,000	287,591
June 30, 2025	109,159	178,432	287,591
June 30, 2030	440,557	997,397	1,437,954
June 30, 2035	239,561	1,198,393	1,437,954
June 30, 2037	<u>30,732</u>	<u>544,449</u>	<u>575,181</u>
	<u>\$1,318,692</u>	<u>\$3,570,352</u>	<u>\$4,889,044</u>

Note 5: Subsequent Events

Events affecting the District subsequent to June 30, 2020 through September 8, 2020 have been evaluated and included within these financial statements when applicable.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2020

Note 6: Fund Balance – Nonspendable and Designated

The following is an analysis of nonspendable and designated fund balances as of June 30, 2020:

Nonspendable:	
Inventory	\$ 155,581
Prepaid expense	9,824
Committed:	
General purposes	3,339,000
Building acquisition	370,000
Contingencies	174,000
Special projects	80,000
Equipment acquisition	<u>60,000</u>
	<u>\$4,188,405</u>

Note 7: Intergovernmental Revenue

Intergovernmental revenue consists of the following:

Redevelopment assessments	\$ 124,248
Homeowners' property tax relief	<u>88,762</u>
	<u>\$ 213,010</u>

Note 8: Contingent Liabilities

The District was contingently liable for unfunded employee sick leave benefits in the amount of \$306,468 as of June 30, 2020.

Neither the District's management nor legal counsel is aware of any pending litigation involving the District.

Note 9: Joint Powers Agreements

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

Vector Control Joint Powers Agency (VCJPA) arranges for and provides insurance coverage for its members, all of which are vector abatement districts located within California. The insurance coverage includes property, general liability, automobile and workmen's compensation. 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 districts beyond their representation on the board. Each member district pays a premium commensurate with the level of coverage required and shares surpluses and deficits proportionately to their participation in VCJPA.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Note 9: Joint Powers Agreements (continued)

Central California Vector Control Joint Powers Agency (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, 2019, is as follows:

	<u>CCVCJPA</u>	<u>VCJPA</u>
Total assets	\$ 2,103,467	\$ 17,157,179
Total liabilities	-0-	9,146,635
Member trust funds	1,814,266	1,695,912
Net position	289,201	6,314,632
Total revenue	87,699	5,982,078
Total expenditures	94,155	5,842,896
Net increase/(decrease) in net position	(6,456)	139,182

The District's payments to the JPA's for the year ended June 30, 2020, aggregated \$288,562.

Note 10: Employee Retirement System

The District contributes to the California Public Employees' Retirement System (PERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating public entities within the State of California.

PERS offers three types of benefits. The Service Retirement plan provides monthly income upon retirement of eligible employees. The Non-Industrial (Non-Job Related) Disability Retirement plan provides monthly income to eligible employees who become permanently disabled on or off the job. The Pre-retirement Death Benefits plan provides a lump sum payment to an employee's beneficiary (or estate) should a member die while actively employed. PERS has the authority to amend any one of these plans.

Contributions. District employees are required to contribute seven percent of their annual salary to the System. The District is required to contribute the remaining amounts necessary to fund the benefits for its members, using the actuarial basis adopted by the PERS Board of Administration.

For the year ended June 30, 2020, the District's total payroll for all employees was \$1,637,755. Total covered payroll was \$910,445. Payments by the District to the plan during the year ended June 30, 2020 aggregated \$218,478.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2020

Note 10: Employee Retirement System (continued)

Pension Assets and Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. As of June 30, 2020, the District reported an unfunded pension obligation of \$339,139 for its proportionate share of the net pension obligation. The net pension obligation was measured as of June 30, 2019 and the total pension obligation used to calculate the net unfunded pension obligation was determined by an actuarial valuation as of that date. The District's portion of the net pension obligation was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined.

Pension plan activity and balances reflected in the Statement of Net Position and Statement of Activities reflect activity and balances through June 30, 2019. Pension plan payments to the plan during the year ended June 30, 2020 (\$202,849) are included in deferred outflows pension plan contributions and adjustments.

Additional amounts included in deferred outflows pension plan contributions and adjustments (\$212,682) are adjustments due to differences in proportions.

Deferred inflows pension plan resources (\$72,205) reflect the net difference between projected and actual earnings on pension plan investments. Amounts reported as deferred outflows and deferred inflows of resources related to pensions, other than the employer-specific item, will be recognized in future pension expense over the four years ending June 30, 2023.

The net pension obligation was computed using a 7.15 percent future annual earnings rate on current investments. The following reflects the net pension obligation at various annual earnings rates:

Net overfunded pension obligation using a 6.15 percent annual rate of earnings	\$ 543,997
Net overfunded pension obligation using a 7.15 percent annual rate of earnings	339,139
Net overfunded pension obligation using a 8.15 percent annual rate of earnings	170,043

A summary of principle assumptions and methods used to determine pension obligations is shown below:

Valuation date	June 30, 2019
Actuarial cost method	Entry age normal.
Amortization method/period	For details, see June 30, 2019 Funding Valuation Report.
Asset valuation method	Actuarial value of assets. For details, see June 30, 2019 Funding Valuation Report.
Inflation	2.75 percent.
Salary increases	Varies by entry age and service.
Payroll growth	3.00 percent
Investment rate of return	7.15 percent net of pension plan investment and administrative expenses; includes inflation.
Retirement age	The probabilities of retirement are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2020

Note 10: Employee Retirement System (continued)

Detailed information about the pension plan’s fiduciary net position is available in the separately issued PERS financial report. The components of the net pension liability as of June 30, 2019 are as follows:

Total pension liability	\$6,677,529
Less plan fiduciary net position	<u>6,338,390</u>
 Net pension liability	 <u>\$ 339,139</u>

Note 11: Board of Trustees

Members of the Board of Trustees as of June 30, 2020, were as follows:

Dan Munk	President
Karen Steinhauer	Vice President/Secretary
Peggy Brisendine	Trustee
David Cardenas	Trustee
Pete R. Esraelian	Trustee
Tokuo Fukuda	Trustee
Charles Lockhart	Trustee
Mary Anne Hill	Trustee
Karl Peterson	Trustee
Joe Reyna	Trustee
Bruce Taylor	Trustee

Steve Mulligan is the District Manager.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	General Fund			
	Budget		Actual	Variance
	Original	Amended		
Revenue				
Property taxes	\$ 3,439,276	\$ 3,439,276	\$ 3,718,484	\$ 279,208
Grant			443,220	443,220
Intergovernmental	81,865	81,865	213,010	131,145
Interest	50,000	50,000	106,648	56,648
Insurance cooperative proceeds			41,005	41,005
Charges for current services	10,000	10,000	6,097	(3,903)
Proceeds from sale of capital assets			4,725	4,725
Other			314	314
	<u>3,581,141</u>	<u>3,581,141</u>	<u>4,533,503</u>	<u>952,362</u>
Total revenue				
Expenditures				
Current				
Salaries and wages	1,824,000	1,824,000	1,637,755	186,245
Employee benefits	477,000	603,000	519,525	83,475
Supplies and maintenance	413,000	458,000	445,923	12,077
Motor vehicles	312,000	312,000	163,088	148,912
Insurance	133,000	133,000	129,738	3,262
Surveillance and research	135,000	145,000	86,363	58,637
County service charge	45,000	45,000	50,628	(5,628)
Utilities	63,000	68,000	46,109	21,891
Communications	40,000	46,000	43,244	2,756
Rent	61,000	61,000	41,822	19,178
Travel and subsistence	78,000	78,000	37,645	40,355
Dues and subscriptions	17,000	27,000	28,942	(1,942)
Office and supplies	41,000	41,000	21,515	19,485
Uniforms	23,000	23,000	15,531	7,469
Legal and accounting	21,000	17,000	11,039	5,961
Education and publicity	30,000	30,000	8,433	21,567
Other		25,000		25,000
Capital outlay	173,000	203,000	140,516	62,484
Debt service	290,000	290,000	287,591	2,409
	<u>4,176,000</u>	<u>4,429,000</u>	<u>3,715,407</u>	<u>713,593</u>
Total expenditures				
Revenue over/(under) expenditures	(594,859)	(847,859)	818,096	1,665,955
Fund balance, beginning of year	<u>5,158,226</u>	<u>5,158,226</u>	<u>5,158,226</u>	
Fund balance, end of year	<u>\$ 4,563,367</u>	<u>\$ 4,310,367</u>	<u>\$ 5,976,322</u>	<u>\$ 1,665,955</u>

See accompanying notes to financial statements.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF
NET PENSION LIABILITY
FOR THE THREE YEARS ENDED JUNE 30, 2019

	<u>2018/2019</u>	<u>2017/2018</u>	<u>2016/2017</u>	<u>2015/2016</u>	<u>2014/2015</u>
District's proportion of the net pension liability/(asset)	0.00846895%	0.00806540%	0.01298783%	0.01027972%	(0.00006226)%
District's proportionate share the net pension liability/(asset)	\$ 339,139	\$ 303,962	\$ 511,957	\$ 357,105	\$ (1,708)
District's covered employee payroll	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	38.24%	36.89%	52.17%	33.17%	(0.16)%
Plan fiduciary net position as a percentage of the total pension liability	94.92%	95.15%	91.68%	93.61%	100.03%

The amounts presented for each year were determined as of June 30.

See accompanying notes to financial statements.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
SCHEDULE OF CONTRIBUTIONS TO
PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE THREE YEARS ENDED JUNE 30, 2020

	<u>2019/2020</u>	<u>2018/2019</u>	<u>2017/2018</u>	<u>2016/2017</u>	<u>2015/2016</u>
Contractually required contribution	\$ 102,849	\$ 89,502	\$ 68,767	\$ 79,607	\$ 70,420
Contributions in relation to the contractually required contribution	<u>218,478</u>	<u>206,854</u>	<u>223,328</u>	<u>79,607</u>	<u>70,420</u>
Contribution deficiency/(excess)	<u>\$ (115,629)</u>	<u>\$ (117,352)</u>	<u>\$ (154,561)</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
District's covered employee payroll	\$ 910,445	\$ 886,779	\$ 823,946	\$ 1,076,538	\$ 1,058,057
Contributions as a percentage of covered employee payroll	24.00%	23.33%	27.10%	7.39%	6.66%

See accompanying notes to financial statements.

SANBORN & SANBORN ACCOUNTANCY CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS

1423 Eleventh Street
P O Box 1057
Reedley CA 93654

(559) 638-8600
(800) 464-5711
Fax (559) 638-8700

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*

INDEPENDENT AUDITOR'S REPORT

September 8, 2020

Board of Trustees
Consolidated Mosquito
Abatement District
Parlier, California

We have audited, in accordance with the 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-type activities of Consolidated Mosquito Abatement District as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 8, 2020.

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 entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant 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.

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.

*Sanborn and Sanborn
Accountancy Corporation*

CERTIFIED PUBLIC ACCOUNTANTS



Consolidated Mosquito Abatement District

13151 E. INDUSTRIAL DR
MAIL: P.O. BOX 784
PARLIER, CALIFORNIA 93648
(559) 896-1085
FAX (559) 896-6425
www.mosquitobuzz.net

NOVEMBER 16, 2020

REQUEST FOR PRICE QUOTATIONS FOR TWO TRUCKS

The Board of Trustees of the Consolidated Mosquito Abatement District will accept price quotations for two (2) 2021 one-half ton 2WD trucks. **Quotations are to be submitted on or before 12:00 noon, Monday, December 21, 2020**, at the District office, 13151 E. Industrial Dr., Parlier, California. Quotations will be opened at the District office December 21, 2020, at or shortly after 1:00 P.M. Quotations shall have **“BID”** plainly marked on the outside of the envelope.

SPECIFICATIONS NO. 2020 – 1

Specifications for two (2) 2021 one-half ton, two door, regular cab, short bed, 2WD trucks are:

- 2 Wheel Drive – Ford or Chevrolet – regular cab, standard bed – 6.3 feet minimum
- Ford F150 XL or Chevrolet Silverado 1500 Work Truck
- Fleet side / style side body
- Minimum Engine Size: standard V-6 gas engine**
- California emissions equipment
- Automatic transmission with overdrive
- Power equipment package: including power windows, power doors
- Axle, locking / limited slip rear differential – Axle ratio to be determined after bid award
- Radio – factory AM-FM stereo
- Factory air conditioning
- Tinted glass
- Tan or grey vinyl interior, with matching vinyl bench seat
- Standard wheels and tires
- 1-full size spare tire and wheel
- Rear step bumper
- Paint: white, solid color
- Delete On-Star ©, XM ©, or other satellite radio if included in standard equipment
- All other standard equipment to be included

Dealer shall add destination charges, State and city taxes to price quotation.

Federal excise taxes and California license are exempt.

The Board of Trustees reserves the right to reject any or all quotations.

Contact person: Steve Mulligan, District Manager
Phone: (559) 896-1085

**Vehicle Price Quotation
Consolidated Mosquito Abatement District**

**Two (2) 2021 One-half ton 2WD Trucks
As per CMAD Vehicle Specification No. 2020 – 1**

<u>Item</u>	<u>Unit Price</u>	<u>Total Price 2 Vehicles</u>
One-half ton, 2WD truck	_____	_____
Applicable sales tax & fees	_____	_____
Total Price	_____	_____

Dealer Name _____

Address: _____

Phone: _____ FAX: _____

Representative Name: _____

Signature: _____ Date: _____

Please mail or fax quotes to Steve Mulligan
Consolidated Mosquito Abatement District
13151 E. Industrial Dr.
PO Box 784
Parlier, CA 93648
896-1085 phone
896-6425 fax



Consolidated Mosquito Abatement District

13151 E. INDUSTRIAL DR
MAIL: P.O. BOX 784
PARLIER, CALIFORNIA 93648
(559) 896-1085
FAX (559) 896-6425
www.mosquitobuzz.net

NOVEMBER 16, 2020

REQUEST FOR PRICE QUOTATIONS: Four (4) 4WD trucks

The Board of Trustees of the Consolidated Mosquito Abatement District will accept price quotations for four (4) 2021 one-half ton 4WD trucks. **Quotations are to be submitted on or before 12:00 noon, Monday, December 21, 2020**, at the District office, 13151 E. Industrial Dr., Parlier, California. Quotations will be opened at the District office December 21, 2020, at or shortly after 1:00 P.M. Quotations shall have **“BID”** plainly marked on the outside of the envelope.

SPECIFICATIONS NO. 2020 – 2

Specifications for four (4) 2021 one-half ton, two door, regular cab, short bed, 4WD trucks are:

4 Wheel Drive – Ford or Chevrolet – regular cab, standard bed – 6.3 feet minimum
Ford F150 XL or Chevrolet Silverado 1500 Work Truck
Fleet side / style side body
Minimum Engine Size: standard V-6 gas engine
California emissions equipment
Automatic transmission with overdrive
Power equipment package: including power windows, power doors
Axle, locking / limited slip rear differential – Axle ratio to be determined after bid award
Radio – factory AM-FM stereo
Factory air conditioning
Tinted glass
Tan or grey vinyl interior, with matching vinyl bench seat
Standard wheels and tires
1-full size spare tire and wheel
Rear step bumper
Paint: white, solid color
Delete On-Star ©, XM ©, or other satellite radio if included in standard equipment
All other standard equipment to be included

Dealer shall add destination charges, State and city taxes to price quotation.

Federal excise taxes and California license are exempt.

The Board of Trustees reserves the right to reject any or all quotations.

Contact person: Steve Mulligan, District Manager
Phone: (559) 896-1085

**Vehicle Price Quotation
Consolidated Mosquito Abatement District**

**Four (4) 2021 One-half ton 4WD Trucks
As per CMAD Vehicle Specification No. 2020 – 2**

<u>Item</u>	<u>Unit Price</u>	<u>Total Price 4 Vehicles</u>
One-half ton, 4WD truck	_____	_____
Applicable sales tax & fees	_____	_____
Total Price	_____	_____

Dealer Name _____

Address: _____

Phone: _____ FAX: _____

Representative Name: _____

Signature: _____ Date: _____

Please mail or fax quotes to Steve Mulligan
Consolidated Mosquito Abatement District
13151 E. Industrial Dr.
PO Box 784
Parlier, CA 93648
896-1085 phone
896-6425 fax



Consolidated Mosquito Abatement District

2425 FLORAL AVENUE
MAIL: P.O. BOX 278
SELMA, CALIFORNIA 93662
(559) 896-1085
FAX (559) 896-6425
www.mosquitobuzz.net

NOVEMBER 16, 2020

REQUEST FOR PRICE QUOTATIONS FOR ONE (1) ONE TON 4WD TRUCK

The Board of Trustees of the Consolidated Mosquito Abatement District will accept price quotations on one (1) 2021 one-ton 4WD pickup. **Quotations are to be submitted on or before 12:00 noon, Monday, November 16, 2020**, at the District office, 13151 E. Industrial Dr., Parlier, California. Quotations will be opened at the District office November 16, 2020, at or shortly after 1:00 P.M. Quotations shall have “**BID**” plainly marked on the outside of the envelope.

SPECIFICATIONS NO. 2020-3

Specifications for one (1) 2021 two door regular cab 4WD SRW one-ton truck; pickup-box delete:

- Ford F350 Super Duty or Chevrolet Silverado 3500 Truck
- Four-wheel drive (4WD) with manual transfer case
- Pickup-box delete
- 8 Cylinder, 6.2 liter engine
- California emissions equipment
- Automatic transmission with overdrive
- Power equipment package: including power windows, power door locks
- Rear axle, limited slip/locking differential, 3.73 axle ratio
- Wheelbase 137 inches
- Trailer tow mirrors
- Standard trailer tow package
- Factory air conditioning
- Power steering – Power brakes
- Radio – factory AM-FM stereo
- Standard tinted glass
- Tan or grey vinyl interior, with matching vinyl bench seat
- Standard wheels and tires
- 1-full size spare tire and wheel
- Paint: white, solid color
- Delete On-Star ©, XM ©, or other satellite radio if included in standard equipment
- All other standard equipment to be included

Dealer shall add state and city taxes to price quotation.

Federal excise taxes and California license are exempt.

The Board of Trustees reserves the right to reject any or all quotations.

Contact person: Steve Mulligan, District Manager
Phone: (559) 896-1085

Vehicle Price Quotation
Consolidated Mosquito Abatement District

One (1) 2021 One-ton 4WD Truck
As per CMAD Vehicle Specification No. 2020 – 3

<u>Item</u>	<u>Unit Price</u>
One-half ton, 4WD truck	_____
Applicable sales tax & fees	_____
Total Price	_____

Dealer Name _____

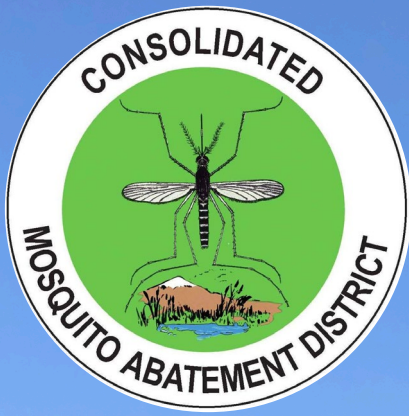
Address: _____

Phone: _____ FAX: _____

Representative Name: _____

Signature: _____ Date: _____

Please mail or fax quotes to Steve Mulligan
Consolidated Mosquito Abatement District
13151 E. Industrial Dr.
PO Box 784
Parlier, CA 93648
896-1085 phone
896-6425 fax



CMAD PROGRAM REPORT OCTOBER 2020

**STEVE MULLIGAN, DISTRICT
MANAGER**

Jodi Holeman,
Superintendent of Operations

Katherine Ramirez,
Science Education Coordinator

B. Deegan,
Vector Biologist
Jovana Benavides,
Associate Biologist

Conner Schaak,
GIS Coordinator

Karan Cox,
Administrative Assistant
Amy Garcia,
Data Management Assistant
Jose Moreno,
Mechanic

Emma Lee,
Urban Program Specialist
Devon Cornel,
Area Supervisor
Chris Monis,
Area Supervisor
David Parker,
Area Supervisor
Gha Vang,
Area Supervisor

TABLE OF CONTENTS

Operations



03

Surveillance



06

Science Education



10

October SERVICE REQUESTS: 252 (-130 decrease from September)

Type	Total
Fish	8
Inspection & Traps	4
Mosquito	84
Swimming Pools	18
Traps*	138

* 31% (43) required a follow up on-site inspection

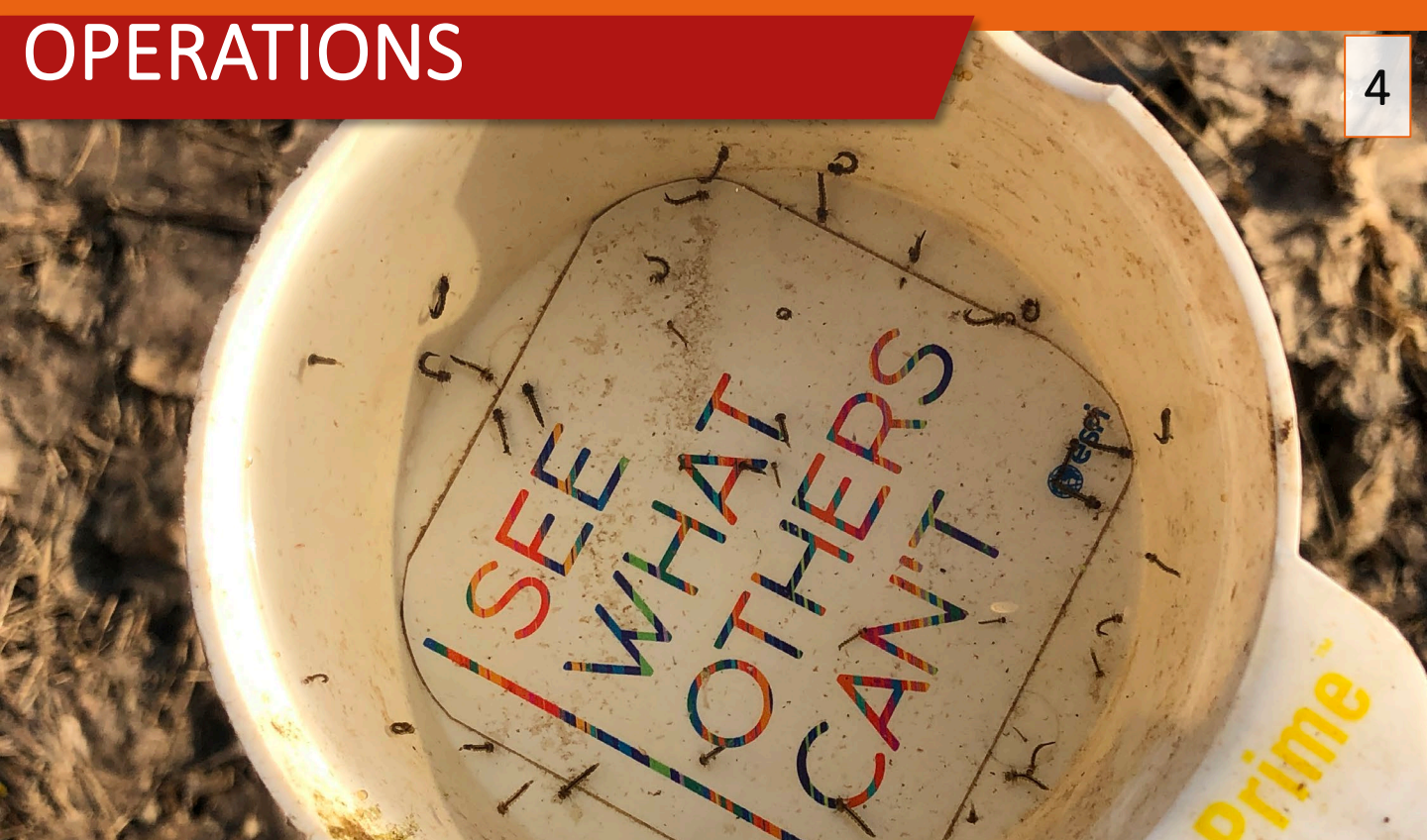
City	Total
Caruthers	2
Clovis	84
Del Rey	1
Friant	1
Fresno	127
Kingsburg	3
Laton	4
Orange Cove	1
Parlier	3
Reedley	8
Riverdale	1
Sanger	11
Selma	6

APPOINTMENTS: 32 (-11)

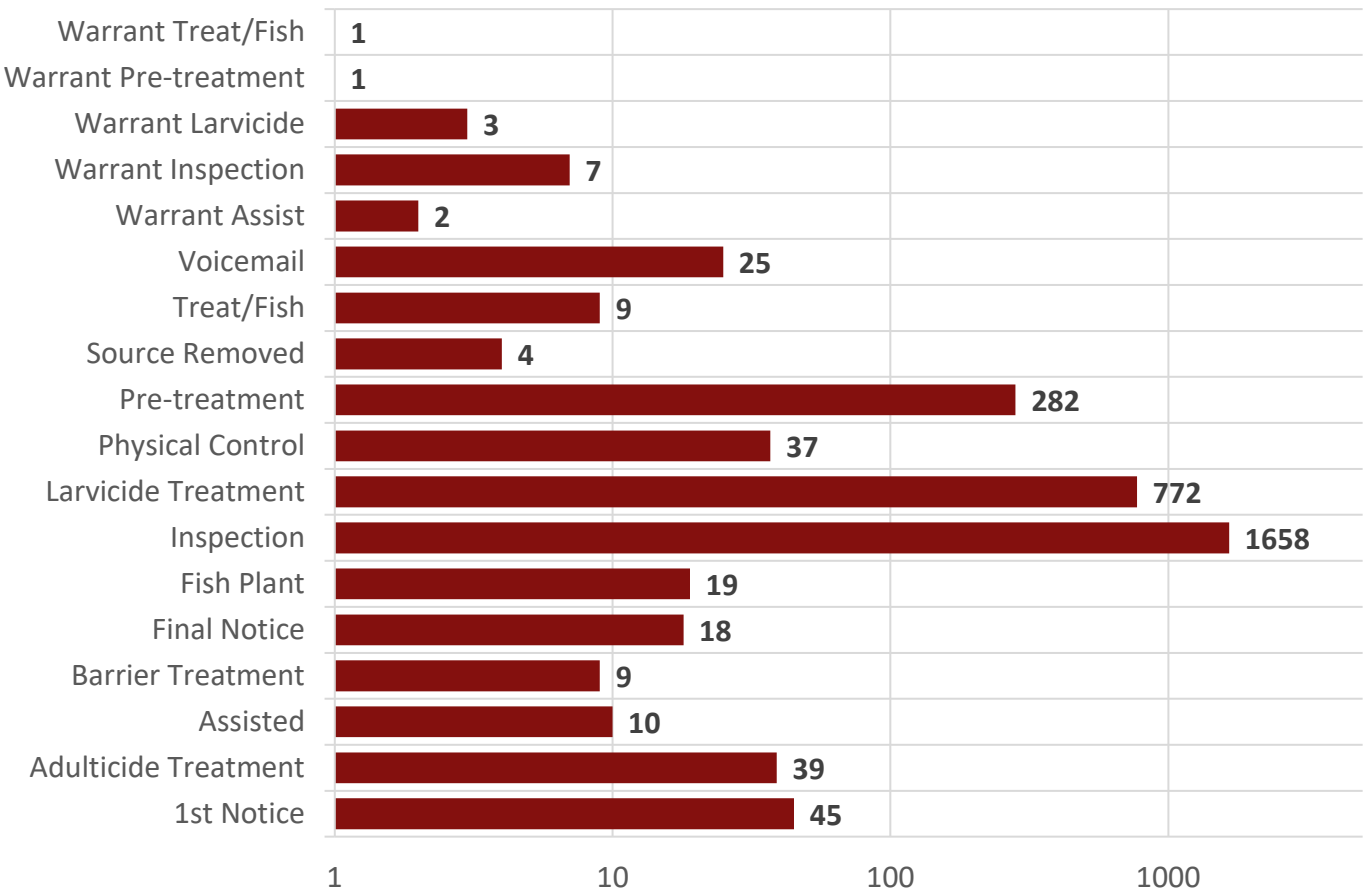
Depot	Total
Clovis	26
Reedley	4
Sanger	2
Westside	0



Sprinkler valve



October 2020 Field Activity

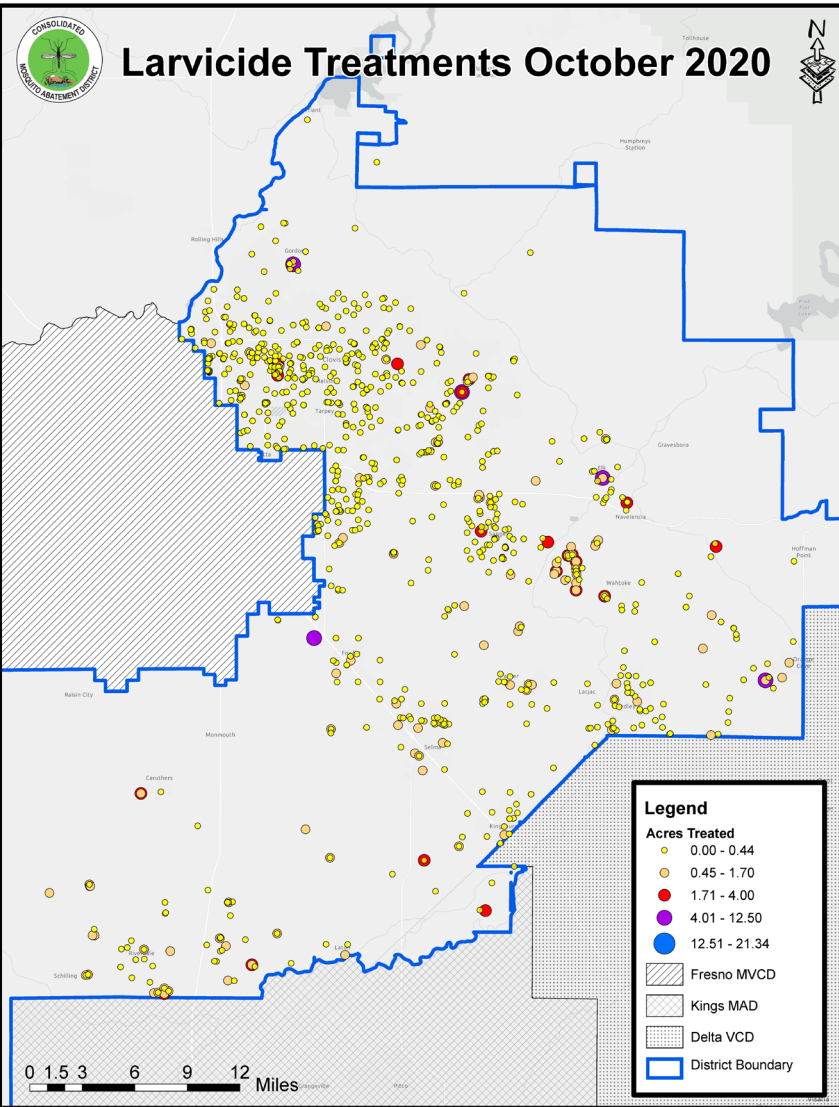


Mosquito Control Applications: 5,139

Acres Treated

- Larvicide applications: 329 acres
- Adulticide applications*: 2,709 acres
- Mosquito fish plants: 0.84 acres

Product	Applications	Acres Treated
Altosid Liquid	5.00	7.17
Altosid WSP	123.00	3.09
Altosid XR Briquet	18.00	0.001
Altosid XRG	3.00	1.55
Aqua-Kontrol 30-30*	4.00	3.00
BVA-2	446.00	109.84
Cocobear MLO	129.00	1.38
DeltaGard*	24.00	1229.31
Fish	29.00	0.84
FourStar Bti Briquet 45	10.00	0.001
FourStar CRG	11.00	3.14
Fyfanon ULV*	14.00	1476.39
Metalarv S-PT	3.00	10.70
Natular G30	252.00	21.36
Natular G30 WSP	3797.00	8.61
Sumilarv	63.00	0.13
Suspend SC*	6.00	0.62
VectoBac 12AS	47.00	77.72
VectoBac GR	45.00	36.13
VectoLex FG	91.00	35.20
VectoLex WDG	19.00	13.01



Map does not include adulticide or catch basin treatments

VECTOR AND DISEASE SURVEILLANCE

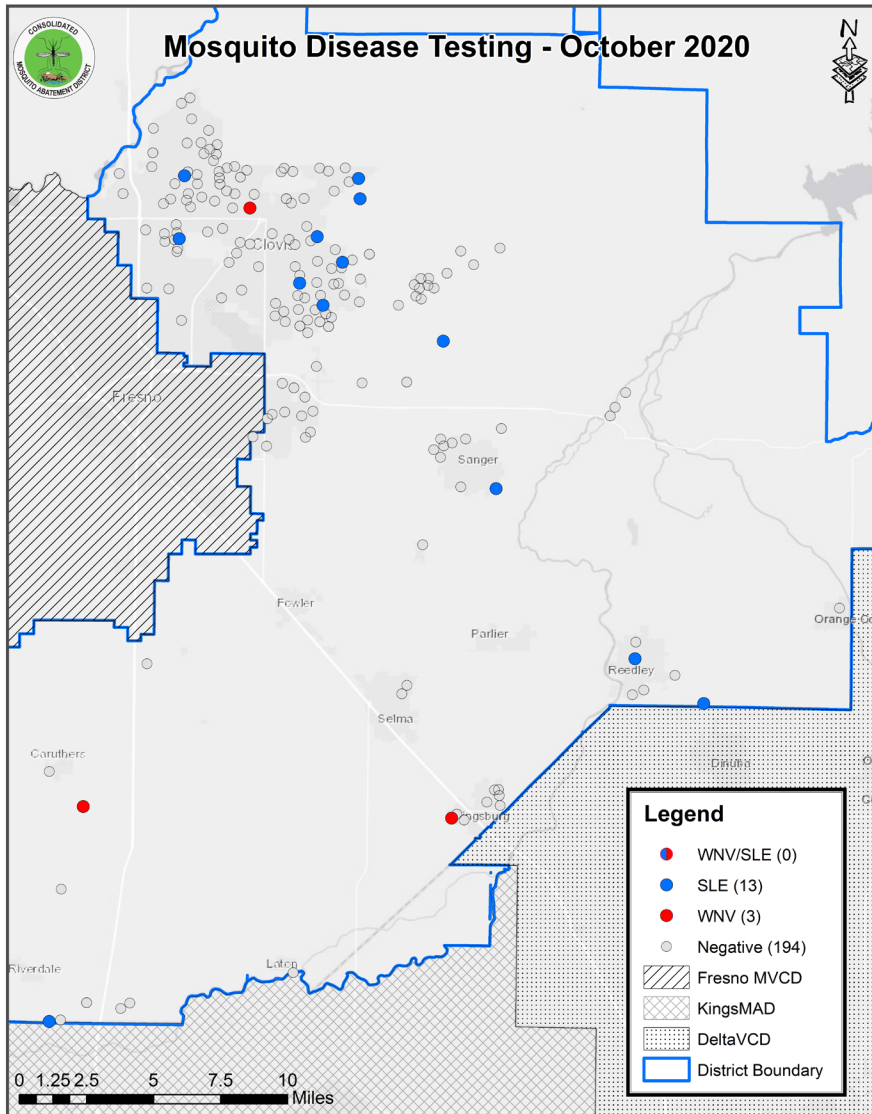


Humans: There were 3 new probable WNV-positive cases reported in Fresno County bringing the total to 14 reported cases. Six of the reported cases have been confirmed by the California Department of Public Health (CDPH).



Mosquitoes: 210 mosquito samples were tested in the month of October; 16 were positive for WNV or SLEV:

- Samples positive for West Nile virus (WNV) = 3
- Samples positive for Saint Louis Encephalitis virus (SLEV) = 13



Species Testing Positive

WNV:

- *Culex quinquefasciatus*

SLEV:

- *Culex quinquefasciatus*



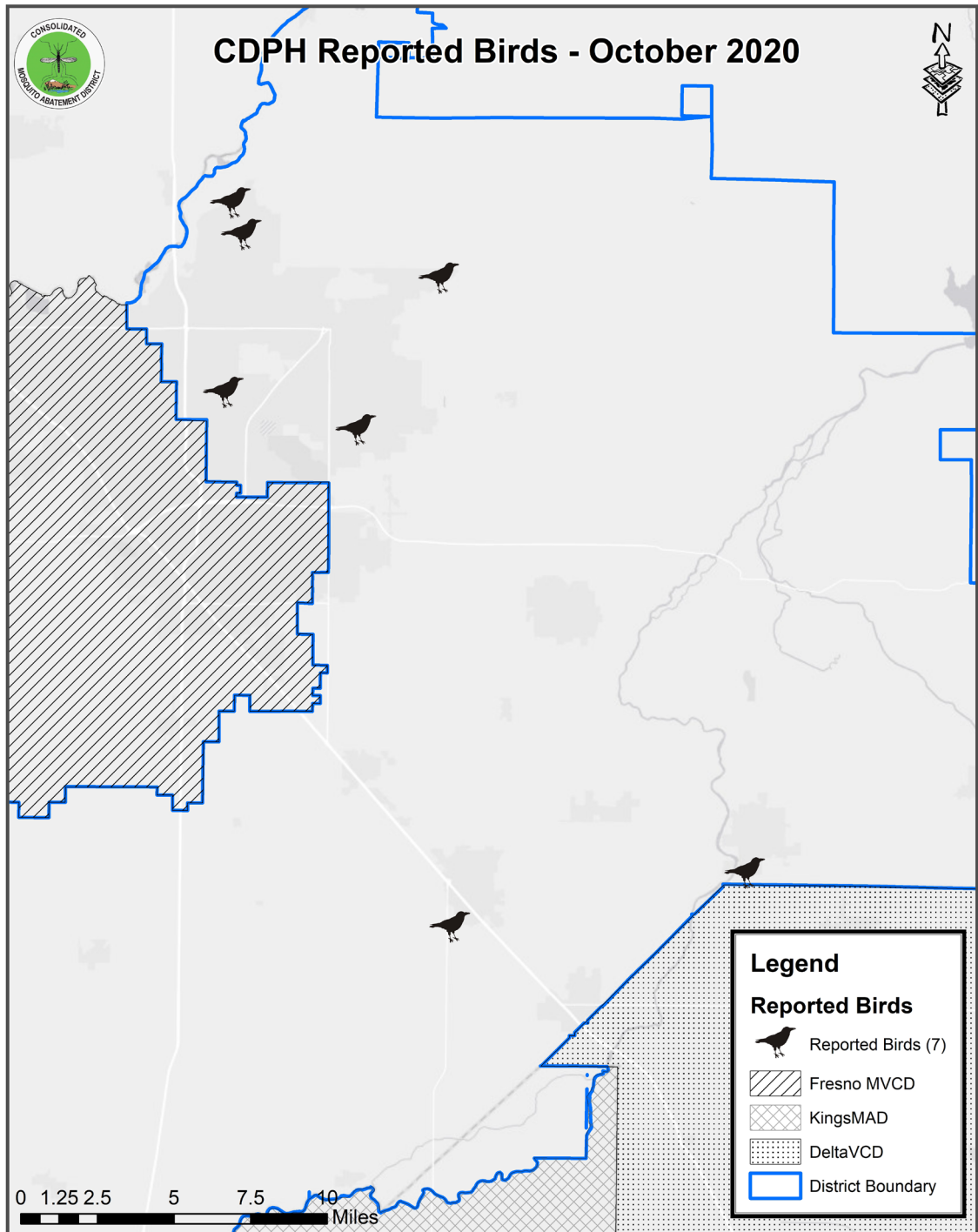
Gravid trap

Service Layer Credits: Esri, HERE, Garmin, (c) OpenStreetMap contributors, and the GIS user community

VECTOR AND DISEASE SURVEILLANCE



Birds: 7 birds were reported from within the District to the CDPH West Nile virus dead bird hotline. One of the birds reported was sent out for submission and required follow up surveillance.



Service Layer Credits: Esri, HERE, Garmin, (c) OpenStreetMap contributors, and the GIS user community

MOSQUITO COLLECTION DATA

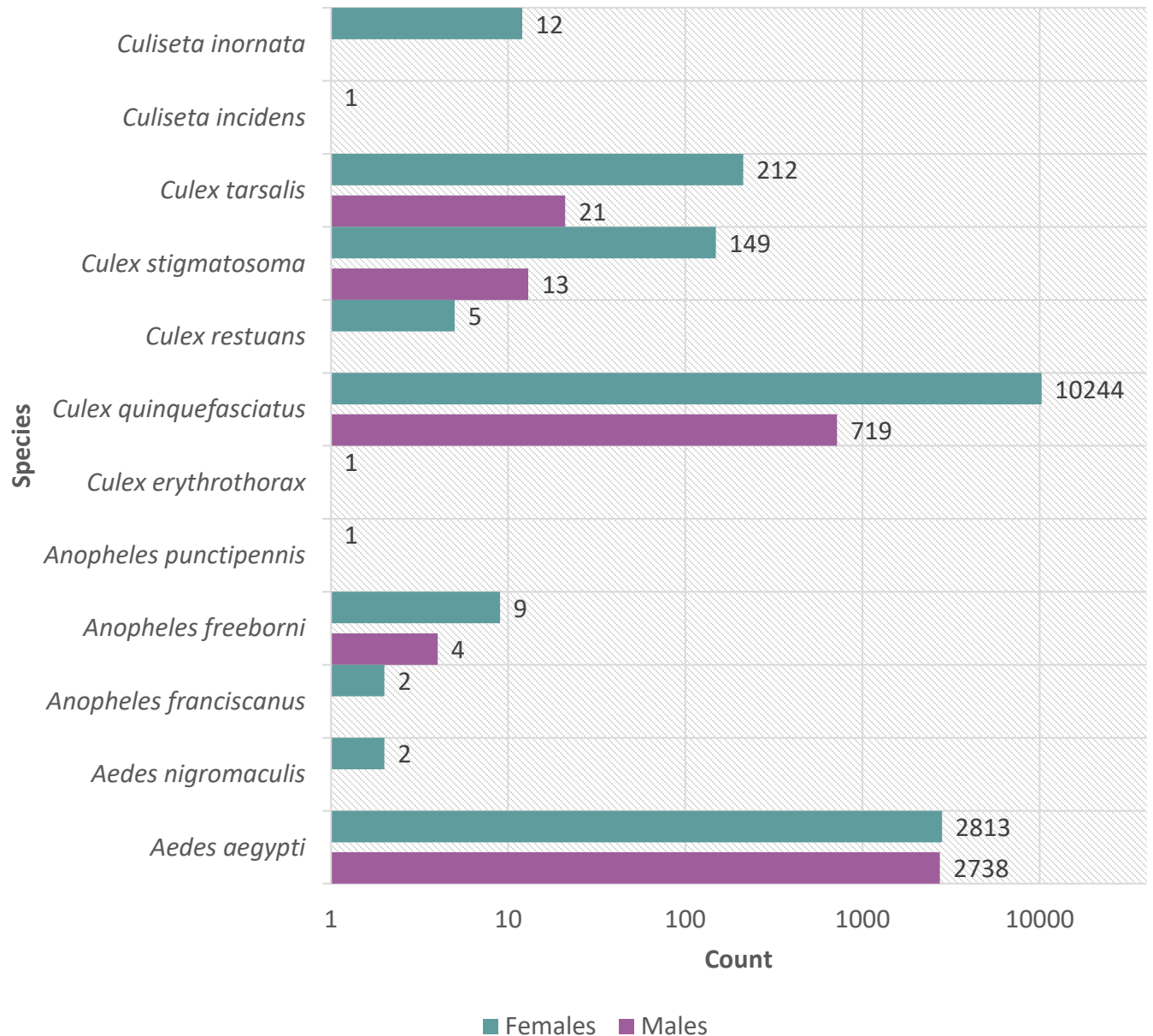


Total number of mosquitoes collected and processed in October: 16,946 (3,495 male and 13,451 female)



Total number of trap nights conducted in October: 621

Mosquitoes Collected October 2020

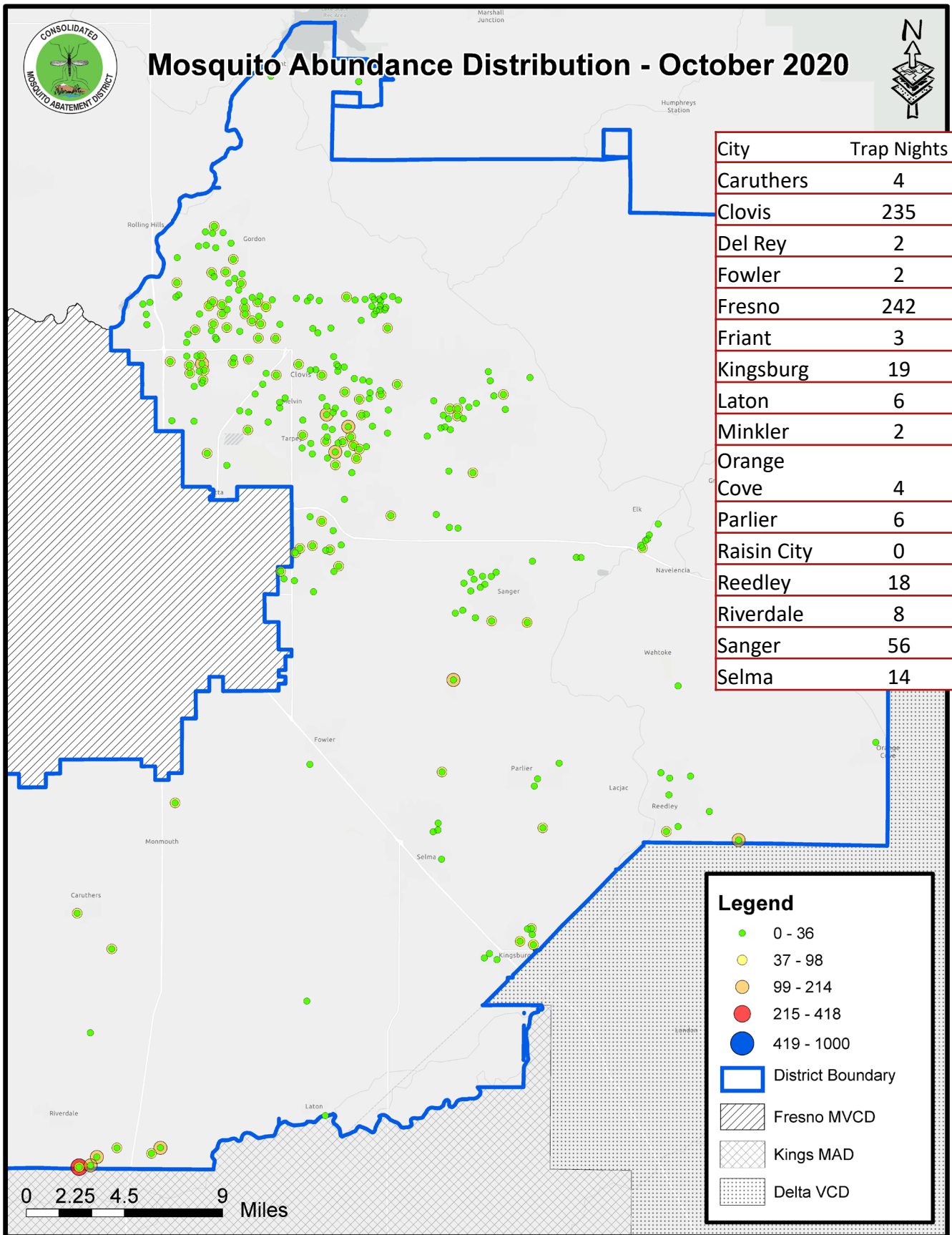




Mosquito Abundance Distribution - October 2020



City	Trap Nights
Caruthers	4
Clovis	235
Del Rey	2
Fowler	2
Fresno	242
Friant	3
Kingsburg	19
Laton	6
Minkler	2
Orange Cove	4
Parlier	6
Raisin City	0
Reedley	18
Riverdale	8
Sanger	56
Selma	14



Legend

- 0 - 36
- 37 - 98
- 99 - 214
- 215 - 418
- 419 - 1000
- District Boundary
- Fresno MVCD
- Kings MAD
- Delta VCD

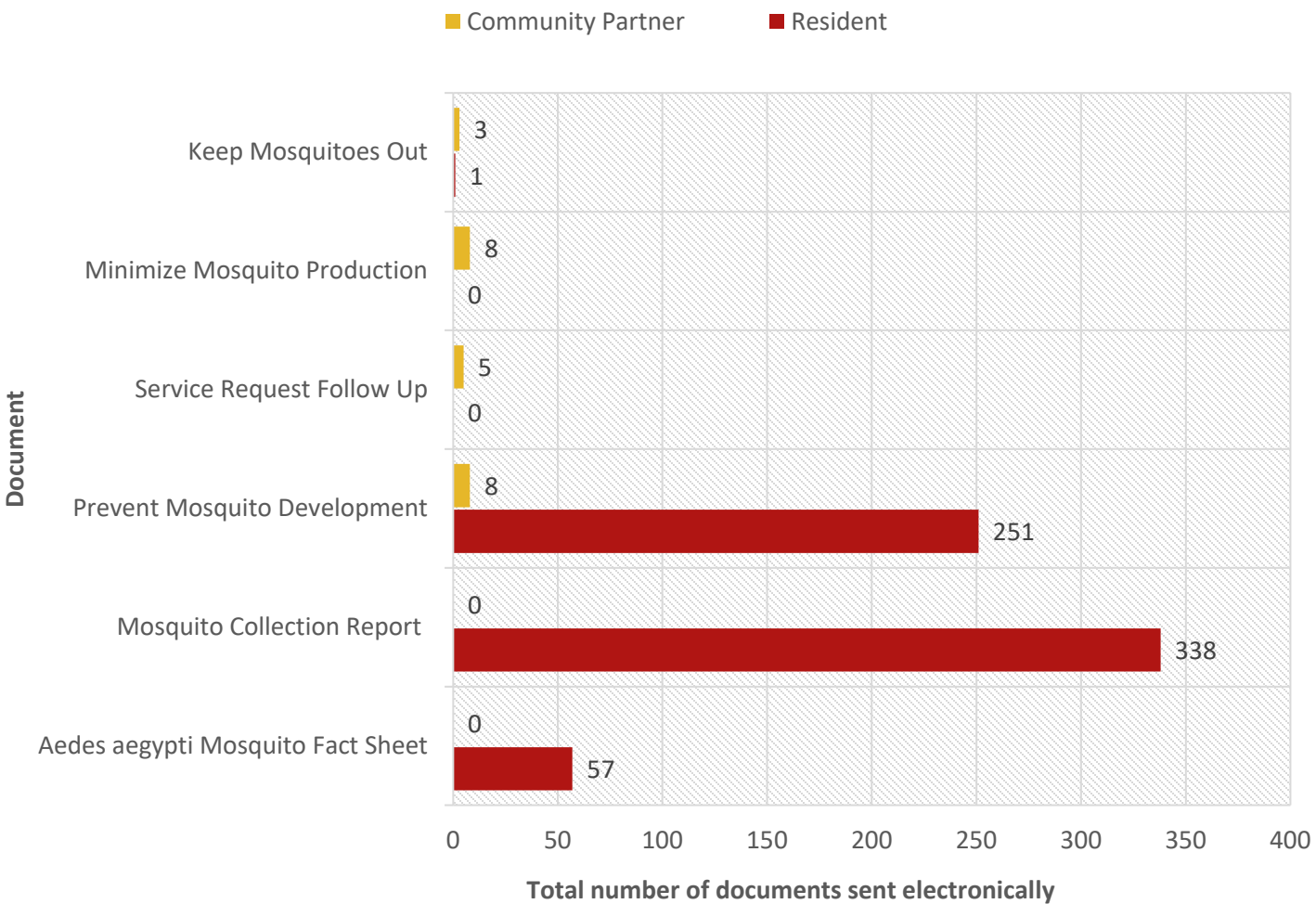
* Multiple traps are placed at a single location and locations are often re-trapped.

Education Document Distribution

During October 238 residents* received 647 education documents along with 9 community partners receiving 24 education documents. These documents help residents and property managers prevent mosquito development and mosquito bites.

*Majority are residents who requested service by reporting a mosquito problem and had mosquito surveillance traps set at their property.

Electronic documents sent to residents in October 2020



* Some follow up contact was from service requests generated in September that were contacted in October

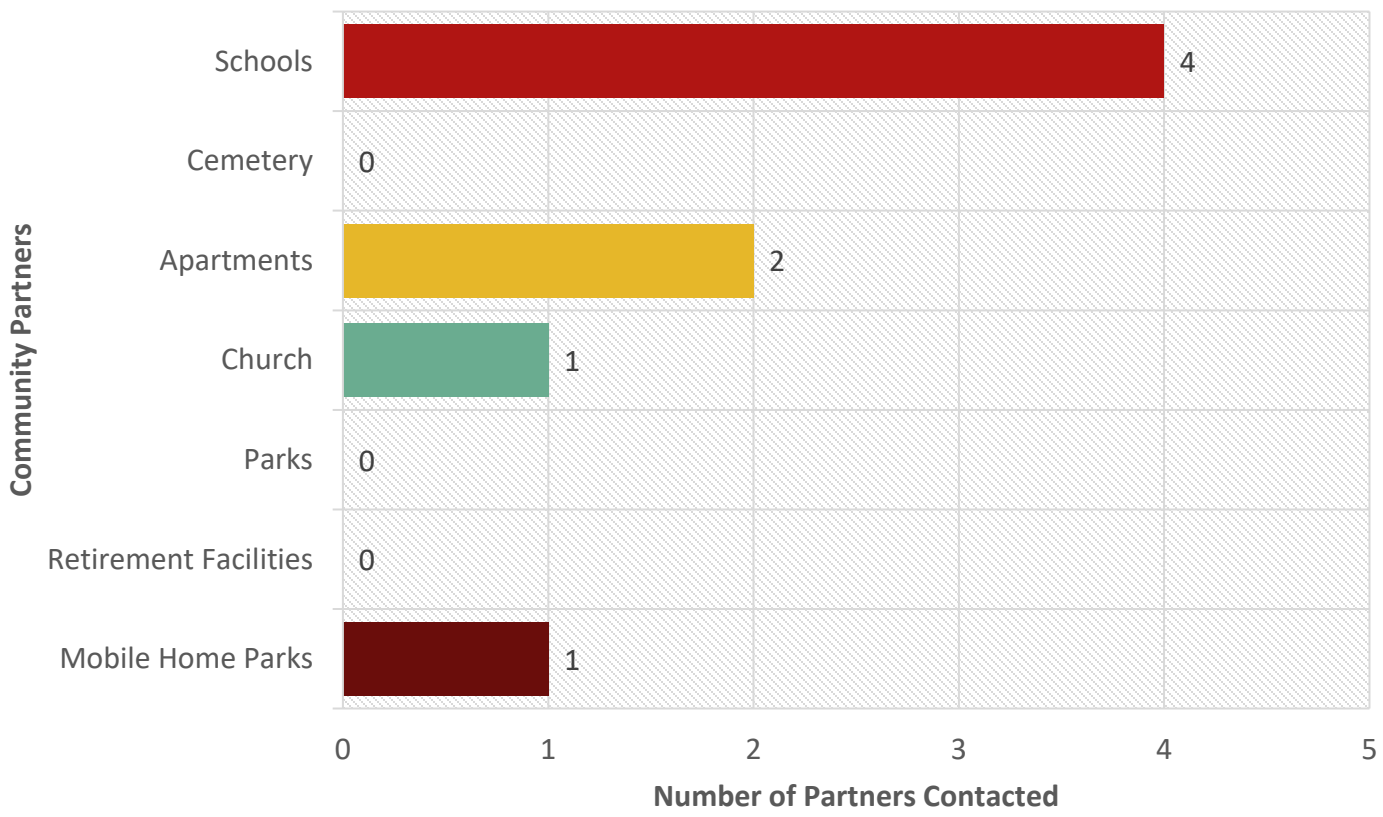
Staff Training/Education

Adapco West Virtual Education Event. Full time staff attended this full day event that was hosted virtually by Adapco for Continuing Education credits.

Community Outreach/Presentations

Community partners distribute educational documents on the District's behalf and are a valuable resource. During October, 77.8% of the outreach to community partners was to new partners.

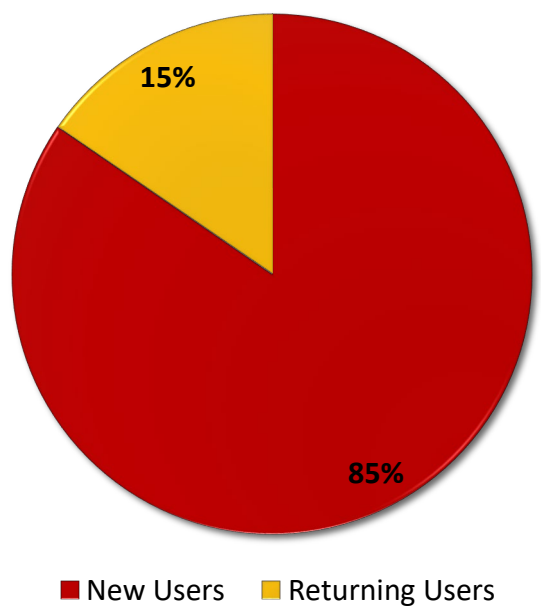
Community Partners Contacted in October



Website

The District had 655 visitors to the website in October. This is a 36% decrease in visitors from September.

Website Users in October 2020



Website analytics is used to gather performance data about the education pages combined as compared to a combined look at the standard website pages. A standard web page would be a page that is not part of the education section, such as the homepage.

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	13%	How to Screen yard drains	13%	3.15
Standard website pages combined	87%	Homepage	87%	1.42

Social Media

Social Media Platform	Number of Subscribers (change from previous month)	Number of posts	Engagement Rate
Facebook	343 (↑18)	4	5.4%
Twitter	213 (↑8)	3	4.5%
Nextdoor *	96,821 (↑935)	32	1%
Instagram	78 (↑12)	2	6.8%

*Used exclusively for neighborhood spray notifications during October.

The District boosted one post on Facebook in October.

Advertisement/boosted post topic*	Link clicks** (all)	CTR*** (all)	Cost per result^
Boosted Post - Personal protection	277	10.24%	\$0.12
Boosted Post - Screen yard drains	429	8.79%	\$0.08
Boosted Post - Dump sources	72	5.65%	\$0.47
Boosted Post - Personal protection	98	8.59%	\$0.33

*An advertisement and a boosted post are content promoted by Facebook to users that do not follow our page.

**The number of all clicks on the ad/post.

***Click-Through Rate - the percentage of times people saw the ad/post and performed any type of click.

^The number of times the ad/post achieved an outcome, based on the objective and settings that were selected.

Consolidated Mosquito Abatement District
Published by Katherine Ramirez · October 15 at 11:35 AM

Yard drains are the perfect breeding grounds for mosquitoes. They are DARK, WET, & OVERLOOKED! For help visit <https://www.mosquitobuzz.net/how-to-screen-your-yard-drains>

KEEP mosquitoes OUT of your YARD DRAINS by adding:

window screen **or** foam insert

under the drain cap.

5,549 People Reached | 541 Engagements

Insights
Last 28 days: Oct 16 - Nov 12

- People Reached: 6,914 (↑101%)
- Post Engagements: 780 (↑37%)
- Page Likes: 10 (↓17%)

Consolidated Mosquito Abatement District
Published by Katherine Ramirez · October 8

Cover skin or use insect repellent to reduce mosquito bites. All it can take is one mosquito bite to transmit the West Nile virus or St. Louis Encephalitis virus. <https://www.mosquitobuzz.net/prevent-mosquito-bites>

PROTECT YOURSELF FROM

West Nile virus (WNV) | St. Louis encephalitis virus (SLE)

Cover skin.

Use insect repellent.

DEET, Picaridin, Oil of Lemon Eucalyptus.

According to the CDC, higher percentages of active ingredient provide longer protection.

www.mosquitobuzz.net

2,573 People Reached | 347 Engagements

Insights
Last 28 days: Oct 16 - Nov 12

- People Reached: 6,914 (↑101%)
- Post Engagements: 780 (↑37%)
- Page Likes: 10 (↓17%)