

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT

13151 E. Industrial Dr., Parlier, CA 93648

559-896-1085 | www.mosquitobuzz.net

Board of Trustees Special Meeting

Tuesday, February 20, 2024

1:00PM

AGENDA

1. Roll Call:

Introduction of Mr. Ward Scheitrum, new trustee appointment from the City of Fresno, and Mr. Charles Smith, new trustee appointment from the City of Selma.

2. Introduction of Visitors:

The public may address the Board on each agenda item during the consideration of that item.

3. Public Comments:

This is an opportunity for public comment on non-agenda items. The President reserves the right to limit the duration of each speaker to five (5) minutes. It is customary for the Board not to answer any questions impromptu.

4. Items of General Consent:

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

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

5. Authorization of Individuals to Sign District Checks:

The Board will appoint and authorize individuals to sign District checks.

6. Committee Appointments for 2024:

The President will appoint Board members to standing committees.

7. CalPERS Unfunded Liability:

The Board will consider lump sum payments for the reduction of CalPERS Unfunded Accrued Liabilities.

8. Resolution 01-2024 to Transfer Funds:

The Board will consider a resolution to transfer monies from the Contingent Liability Reserve or General Reserve to Budget Account No. 6101-04 Retirement District's Payment.

9. District Aerial Photography Services:

The Board will consider options for an aerial photographic survey of the District's urban/suburban areas for the unmaintained swimming pool program.

10. District Participation in Virtual Meeting:

The Board will be asked to approve registration for Director of Science and Outreach to participate in the Government Social Media (GSM) Professional Association Conference virtually April 16-18, 2024.

11. Resolution 02-2024 Employee Policy Handbook Amendments:

The Board will consider Resolution 02-2024 to approve amendments as presented to the Employee Policy Handbook Sections 2020, 2050, and 2070.

12. District Facilities:

The Board will consider interest in the purchase and lease of the Sanger and Selma facilities, respectively.

13. Meeting Reports:

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

14. Board General Discussion:

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

15. Staff Reports:

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

16. Adjournment:

**Minutes of a Meeting of the Board of Trustees of the
Consolidated Mosquito Abatement District
January 16, 2024**

A special meeting of the Board of Trustees of the Consolidated Mosquito Abatement District was held at the District Office, in Parlier at 1:00 PM on January 16, 2024.

1. Roll Call:

Trustees Present:

| | | |
|------------------|------------------|--------------------|
| Tok Fukuda | Kingsburg | |
| Leonard Hammer | Fowler | |
| Mary Anne Hill | County of Fresno | |
| Abe Isaak | Reedley | |
| Charles Lockhart | Orange Cove | |
| Michelle Lopez | Parlier | |
| Karen Steinhauer | Sanger | Arrived at 1:06 pm |
| Bruce Taylor | County of Fresno | |

Trustees Absent:

| | |
|------------------|----------------|
| Jennifer Willems | City of Clovis |
|------------------|----------------|

Vacancy:

Fresno
Selma

Others Present at the Parlier Office:

| | |
|---------------|------------------------|
| Jodi Holeman | District Manager |
| Karan Cox | Office Administrator |
| Charles Smith | City of Selma resident |

Others Present by Teleconference:

| | |
|---------------|-----------------------------------|
| Allison Gregg | Sampson, Sampson & Patterson, LLP |
|---------------|-----------------------------------|

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

3. Public Comments: None.

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

- A. Approval of December Minutes**
- B. Approval of December Payroll**
- C. Approval of December Bills**

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

5. **Election of Board Officers for 2024:** President Taylor authorized District Manager Holeman to conduct the election of officers for 2024. Officers of the Board are President and Vice President/Secretary.

Trustee Taylor nominated Trustee Lockhart for Board President by unanimous consent. With no further nominations made, Trustee Fukuda made a motion to close nominations and cast a unanimous ballot to elect Trustee Lockhart as Board President.

Trustee Steinhauer arrived. Trustee Lockhart nominated Trustee Hammer for Board Vice-President/Secretary by unanimous consent. With no further nominations, Trustee Fukuda made a motion to close nominations and cast a unanimous ballot to elect Trustee Hammer as Board Vice-President/Secretary.

6. **Committee Appointments for 2024:** President Lockhart will provide the committee assignments at the next meeting.

7. **Statement of Economic Interest:** Each trustee received a Statement of Economic Interest Form 700 and is required to be completed and returned to the District Office by April 1, 2024.

8. **Trustee Attendance Record:** A record of trustee attendance at District meetings during 2023 was presented to the Board.

9. **Approval of FY22/23 Audit Report:** Allison Gregg, of Sampson, Sampson & Patterson, LLP, was present by video teleconference to answer questions regarding the Report on Audited Financial Statements and Required Supplementary Information for Year Ended June 30, 2023 (Audit Report) that was performed by her firm. A motion was made by Trustee Isaak, seconded by Trustee Taylor and passed by unanimous vote to accept and approve the Audit Report as presented.

10. **Professional Development Calendar Update:** A motion was made by Trustee Hammer, seconded by Trustee Hill and passed by unanimous vote to approve revisions to the professional development calendar as presented.

11. **Router Upgrade and Cybersecurity Services:** A motion was made by Trustee Lopez, seconded by Trustee Isaak, and passed by unanimous vote to approve a quote from Bellwether, Inc. for an upgraded router and network security software.

12. **Meeting Reports:** No reports.

13. **Board General Discussion:** District Manager Holeman gave an update on the District's solar project and new vehicles on order.

District Manager Holeman requested guidance from the Board on when to schedule the Manager Performance Evaluation. The Board recommended that the Manager add closed-session items at the regular April and May Board meetings to discuss and complete the evaluation.

14. **Staff Reports:** District Manager Holeman gave the Board an update on the District's current activities and the upcoming MVCAC Annual Conference.

15. **Adjournment:** The meeting ended at 1:48 PM. The next Board meeting will be held on Tuesday, February 20, 2024.

Attested
Member, Board of Trustees

**Consolidated Mosquito Abatement District
Payroll Expenses
January 2024**

| Check # | Gross Pay | Net Pay | Payee | Description |
|----------------|--------------------|--------------------|-------------------|--------------------|
| 30053 | \$3,124.00 | \$2,128.96 | Amy Garcia | Full-Time Employee |
| 30054 | \$3,425.50 | \$2,277.41 | Brittany Deegan | Full-Time Employee |
| 30055 | \$3,625.00 | \$2,597.64 | Chris Monis | Full-Time Employee |
| 30056 | \$3,805.50 | \$2,715.42 | Derek Hill | Full-Time Employee |
| 30057 | \$3,480.00 | \$2,305.95 | Devon Cornel | Full-Time Employee |
| 30058 | \$2,940.00 | \$2,187.07 | Donald McNeil | Full-Time Employee |
| 30059 | \$3,480.00 | \$2,479.59 | Gha Vang | Full-Time Employee |
| 30060 | \$6,041.67 | \$3,863.84 | Jodi Holeman | Full-Time Employee |
| 30061 | \$3,480.00 | \$2,507.29 | Jose Moreno | Full-Time Employee |
| 30062 | \$2,881.00 | \$1,989.75 | Jovana Benavides | Full-Time Employee |
| 30063 | \$3,777.00 | \$2,673.95 | Karan Cox | Full-Time Employee |
| 30064 | \$3,073.50 | \$2,139.22 | Katherine Brisco | Full-Time Employee |
| 30065 | \$4,726.50 | \$2,947.49 | Katherine Ramirez | Full-Time Employee |
| 30104 | \$3,124.00 | \$2,128.96 | Amy Garcia | Full-Time Employee |
| 30105 | \$3,425.50 | \$2,277.41 | Brittany Deegan | Full-Time Employee |
| 30106 | \$3,625.00 | \$2,597.63 | Chris Monis | Full-Time Employee |
| 30107 | \$3,805.50 | \$2,751.42 | Derek Hill | Full-Time Employee |
| 30108 | \$3,480.00 | \$2,305.95 | Devon Cornel | Full-Time Employee |
| 30109 | \$2,940.00 | \$2,187.07 | Donald McNeil | Full-Time Employee |
| 30110 | \$3,480.00 | \$2,479.59 | Gha Vang | Full-Time Employee |
| 30111 | \$6,041.67 | \$3,862.93 | Jodi Holeman | Full-Time Employee |
| 30112 | \$3,480.00 | \$2,089.75 | Jose Moreno | Full-Time Employee |
| 30113 | \$3,120.00 | \$2,126.48 | Jovana Benavides | Full-Time Employee |
| 30114 | \$3,777.00 | \$2,673.95 | Karan Cox | Full-Time Employee |
| 30115 | \$3,073.50 | \$2,139.24 | Katherine Brisco | Full-Time Employee |
| 30116 | \$4,726.50 | \$2,947.47 | Katherine Ramirez | Full-Time Employee |
| Total | \$95,958.34 | \$65,381.43 | | |

**Consolidated Mosquito Abatement District
Payroll Expenses
January 2024**

Employee Deductions and Liabilities

| Check # | Amount | Payee | Description |
|-------------------------|--------------------|---------------------------|------------------------------------|
| 30066 | \$2,004.80 | EDD | State Income Tax |
| 30068 | \$9,140.17 | CMAD | Federal, Social Security, Medicare |
| 30069 | \$3,428.55 | CalPERS | Retirement |
| 30070 | \$175.00 | Mission Square | 457K Retirement |
| 30071 | \$150.00 | Valley First Credit Union | Credit Union |
| 30077 | \$71.68 | Aflac | Disability Insurance |
| 30117 | \$2,004.30 | EDD | State Income Tax |
| 30118 | \$9,152.16 | CMAD | Federal, Social Security, Medicare |
| 30119 | \$3,473.81 | CalPERS | Retirement |
| 30120 | \$675.00 | Mission Square | 457K Retirement |
| 30121 | \$150.00 | Valley First Credit Union | Credit Union |
| 30134 | \$151.44 | Mutual of Omaha | Life Insurance |
| Total Deductions | \$30,576.91 | | |
| Total Net Pay | \$65,381.43 | | |
| Total Gross Pay | \$95,958.34 | | |

**Consolidated Mosquito Abatement District
Maintenance and Operations Expenses
January 2024**

Bank of the West Checks

| Check # | Amount | Payee | Description |
|----------------|---------------|------------------------------|--|
| 30067 | \$2,924.71 | EDD | Unemployment Insurance |
| 30068 | \$3,665.17 | CMAD | District Social Security & Medicare |
| 30069 | \$4,359.37 | CalPERS | District retirement |
| 30072 | \$750.00 | Donald McNiel | H S A Deductible |
| 30073 | \$750.00 | Chris Monis | H S A Deductible |
| 30074 | \$1,500.00 | Jose Moreno | H S A Deductible |
| 30075 | \$1,500.00 | Gha Vang | H S A Deductible |
| 30076 | \$6,000.00 | First American Bank | H S A Deductible |
| 30078 | \$1,021.88 | AT&T | Telephone / Internet - Parlier facility |
| 30079 | \$585.15 | AT&T | Telephone / Internet - Clovis facility |
| 30080 | \$35.81 | California Water Service | Water - Selma facility |
| 30081 | \$816.64 | City of Parlier | Water Sewer Disposal - Parlier facility |
| 30082 | \$5.30 | PG&E | Electric charges - Westside facility |
| 30083 | \$14.57 | PG&E | Electric charges - Westside facility |
| 30084 | \$46.97 | PG&E | Gas charges - Clovis facility |
| 30085 | \$400.17 | PG&E | Electric charges - Clovis facility |
| 30086 | \$14.48 | PG&E | Electric charges - Selma facility |
| 30087 | \$150.35 | PG&E | Electric & gas charges - Selma facility |
| 30088 | \$101.25 | City of Sanger | Water Sewer Disposal - Sanger facility |
| 30089 | \$15,093.20 | SDRMA | Monthly health, dental & vision premium |
| 30090 | \$15.29 | SoCal Gas | Gas charges - Westside facility |
| 30091 | \$857.20 | SoCal Gas | Gas charges - Parlier facility |
| 30092 | \$1,915.91 | Wex Bank - Valero | Fuel |
| 30093 | \$804.60 | Tokuo Fukuda | MVCAC Annual Meeting Travel Expenses |
| 30094 | \$1,087.74 | Mary Anne Hill | MVCAC Annual Meeting Travel Expenses |
| 30095 | \$1,087.74 | Karen Steinhauer | MVCAC Annual Meeting Travel Expenses |
| 30096 | \$1,087.74 | Bruce Taylor | MVCAC Annual Meeting Travel Expenses |
| 30097 | \$1,087.74 | Jennifer Willems | MVCAC Annual Meeting Travel Expenses |
| 30098 | \$225.50 | Jodi Holeman | MVCAC Annual Meeting Travel Expenses |
| 30099 | \$207.00 | Katherine Brisco | MVCAC Annual Meeting Travel Expenses |
| 30100 | \$207.00 | Devon Cornel | MVCAC Annual Meeting Travel Expenses |
| 30101 | \$207.00 | Brittany Deegan | MVCAC Annual Meeting Travel Expenses |
| 30102 | \$207.00 | Derek Hill | MVCAC Annual Meeting Travel Expenses |
| 30103 | \$1,000.00 | CCVCJPA General Fund | Replacement of check # 29556 - Annual dues |
| 30118 | \$3,684.14 | CMAD | District Social Security & Medicare |
| 30119 | \$4,368.55 | CalPERS | District retirement |
| 30122 | \$1,087.68 | California Dept of Tax & Fee | Sales tax for out of state purchases |
| 30123 | \$586.57 | AT&T | Telephone / Internet - Clovis facility |
| 30124 | \$300.00 | All-Pro Janitorial | Monthly janitorial services |
| 30125 | \$36.09 | California Water Service | Water - Selma facility |

**Consolidated Mosquito Abatement District
Maintenance and Operations Expenses
January 2024**

| Check # | Amount | Payee | Description |
|----------------|--------------------|--------------------------------|---|
| 30126 | \$43.95 | DoorKing, Inc. | Gate monthly cellular service |
| 30127 | \$49.50 | Matson Alarm Co. | Alarm system |
| 30128 | \$2,160.78 | PG&E | Electric charges - Parlier facility |
| 30129 | \$22.15 | PG&E | Electric & gas charges - Sanger facility |
| 30130 | \$37.73 | Republic Services | Disposal - Clovis facility |
| 30131 | \$5,300.00 | Sampson & Sampson LLC | Fiscal Year 22-23 audit |
| 30132 | \$1,748.02 | Verizon Wireless | Cell phone / Tablet monthly service |
| 30133 | \$42.34 | Waste Mangement | Disposal - Selma facility |
| 30134 | \$103.64 | Mutual of Omaha | Life Insurance - District portion |
| 30135 | \$92.09 | AutoZone, Inc. | Repair parts |
| 30136 | \$456.89 | Battery Systems, Inc. | Batteries |
| 30137 | \$387.78 | California Industrial Rubber | Safety equipment - hip waders |
| 30138 | \$99.03 | Dexter Distribution Group | Repair parts |
| 30139 | \$852.22 | County of Fresno | County accounting software use |
| 30140 | \$180.80 | Jorgensen Company | Fire extinguisher service |
| 30141 | \$287.36 | Kimball Midwest | Shop supplies |
| 30142 | \$40.00 | Lee's Service | Tire disposal |
| 30143 | \$287.76 | Lozano Smith | Legal fees |
| 30144 | \$379.50 | Matson Alarm Co. | Alarm systems |
| 30145 | \$707.05 | Midstate Automotive Equipment | Vehicle jack repair |
| 30146 | \$833.23 | Mission Uniform Service | Uniforms, shop towels & floor mats |
| 30147 | \$379.95 | Napa | Repair parts |
| 30148 | \$347.69 | Nelson's Ace Hardware & Lumber | Field equipment, building&ground, shop supplies |
| 30149 | \$395.28 | O'Reilly Auto Parts | Repair parts |
| 30150 | \$1,057.53 | PBM Supply & Mfg, Inc. | Field equipment repairs parts |
| 30151 | \$600.74 | Target Specialty Products | Field equipment repairs parts |
| 30152 | \$218.86 | Tifco Industries | Shop supplies |
| 30153 | \$844.00 | Tire Hub, LLC | Tires |
| 30154 | \$2,240.09 | Tulare Polaris | Field equipment repairs parts |
| 30155 | \$10,141.84 | U.S. Bank Corporate Payment | Credit card statement - see transaction list |
| 30156 | \$53.14 | Wizix Technology Group, Inc. | Copier Maintenance & Supplies |
| Total | \$90,186.45 | | |

**Consolidated Mosquito Abatement District
Maintenance and Operations Expenses
January 2024**

County of Fresno Checks

| Check # | Amount | Payee | Description |
|----------------|---------------------|-----------------------|----------------------------|
| 304088 | \$96,516.28 | Consolidated Mosquito | Transfer funds to checking |
| 304089 | \$67,490.60 | Consolidated Mosquito | Transfer funds to checking |
| 304090 | \$21,137.91 | Consolidated Mosquito | Transfer funds to checking |
| | \$185,144.79 | | |

Summary of January Expenses

| | |
|---|---------------------|
| Voided check from previous period # 29556 | (\$1,000.00) |
| January 2024 Salaries & Wages | \$95,958.34 |
| January 2024 Maintenance & Operations | \$90,186.45 |
| Total January 2024 Expenditures | \$185,144.79 |

**Consolidated Mosquito Abatement District
Monthly Expenditures**

| ACCOUNT NUMBER | ACCOUNT NAME | BUDGET FY 2023/2024 | SPENT TO DATE | BALANCE JAN 31, 2024 |
|--|-----------------------------------|------------------------|-----------------------|-------------------------|
| <u>SALARIES, WAGES & EMPLOYEE BENEFITS</u> | | | | |
| 6101-01 | Salaried Wages | \$1,340,000.00 | \$691,642.68 | \$648,357.32 |
| 6101-06 | Hourly Wages & Extra Help | \$730,000.00 | \$330,700.81 | \$399,299.19 |
| 6101-02 | FICA Employers Contribution | \$162,000.00 | \$78,280.81 | \$83,719.19 |
| 6101-03 | Unemployment Insurance | \$24,000.00 | \$9,991.01 | \$14,008.99 |
| 6101-04 | Retirement District's Payment | \$150,000.00 | \$72,295.52 | \$77,704.48 |
| 6101-05 | Group Health Insurance | \$300,000.00 | \$135,808.93 | \$164,191.07 |
| 6101-07 | Pre-Employment & Misc. Expenses | \$8,000.00 | \$1,274.92 | \$6,725.08 |
| | TOTALS | \$2,714,000.00 | \$1,319,994.68 | \$1,394,005.32 |
| <u>OPERATING & MAINTENANCE SUPPLIES & EXPENSE</u> | | | | |
| 6102-01 | Insecticides & Herbicides | \$500,000.00 | \$324,361.74 | \$175,638.26 |
| 6102-02 | Power Spray & Field Equipment | \$25,000.00 | \$8,489.61 | \$16,510.39 |
| 6102-03 | Misc Operating Supplies & Expense | \$5,000.00 | \$2,083.25 | \$2,916.75 |
| 6102-04 | Fish Program | \$25,000.00 | \$919.25 | \$24,080.75 |
| 6102-05 | Building & Ground Maintenance | \$30,000.00 | \$15,368.96 | \$14,631.04 |
| 6102-06 | Airplane Expense | \$50,000.00 | \$600.00 | \$49,400.00 |
| | TOTALS | \$635,000.00 | \$351,822.81 | \$283,177.19 |
| <u>MOTOR VEHICLE SUPPLIES & EXPENSE</u> | | | | |
| 6103-01 | Fuel & Lubricants | \$180,000.00 | \$90,105.05 | \$89,894.95 |
| 6103-02 | Repairs & Shop Tools | \$45,000.00 | \$23,131.32 | \$21,868.68 |
| 6103-03 | Tires & Batteries | \$12,000.00 | \$7,726.75 | \$4,273.25 |
| | TOTALS | \$237,000.00 | \$120,963.12 | \$116,036.88 |
| <u>UTILITIES & COMMUNICATIONS</u> | | | | |
| 6104-01 | Heat, Light & Power | \$40,000.00 | \$28,069.34 | \$11,930.66 |
| 6104-04 | Water Sewer & Disposal | \$18,000.00 | \$9,475.50 | \$8,524.50 |
| 6105-01 | Telephone | \$25,000.00 | \$12,940.60 | \$12,059.40 |
| 6105-02 | Cellular Phones & Tablets | \$30,000.00 | \$14,275.38 | \$15,724.62 |
| | TOTALS | \$113,000.00 | \$64,760.82 | \$48,239.18 |
| <u>OFFICE SUPPLIES & EXPENSE</u> | | | | |
| 6106-02 | Postage, Printing & Stationery | \$6,000.00 | \$572.20 | \$5,427.80 |
| 6106-04 | Repairs & Maintenance | \$6,000.00 | \$2,024.86 | \$3,975.14 |
| 6106-05 | Misc Office Supplies | \$13,000.00 | \$7,456.66 | \$5,543.34 |
| 6106-06 | Office Equipment & Furniture | \$10,000.00 | \$1,425.56 | \$8,574.44 |
| | TOTALS | \$35,000.00 | \$11,479.28 | \$23,520.72 |
| <u>INSURANCE</u> | | | | |
| 6107-01 | Liability, Property & Auto | \$128,000.00 | \$125,066.99 | \$2,933.01 |
| 6107-02 | Workers Compensation | \$80,000.00 | \$78,467.01 | \$1,532.99 |
| | TOTALS | \$208,000.00 | \$203,534.00 | \$4,466.00 |

**Consolidated Mosquito Abatement District
Monthly Expenditures**

| ACCOUNT NUMBER | ACCOUNT NAME | BUDGET FY 2023/2024 | SPENT TO DATE | BALANCE JAN 31, 2024 |
|--|---|------------------------|-----------------------|-------------------------|
| <u>TRAVEL & SUBSISTENCE EXPENSE</u> | | | | |
| 6108-01 | Meetings & Travel Allowance | \$75,000.00 | \$31,498.61 | \$43,501.39 |
| 6108-02 | Trustee Allowance | \$1,000.00 | \$0.00 | \$1,000.00 |
| 6108-03 | Meal Allowance | \$8,000.00 | \$341.78 | \$7,658.22 |
| | TOTALS | \$84,000.00 | \$31,840.39 | \$52,159.61 |
| <u>MISCELLANEOUS EXPENDITURES</u> | | | | |
| 6109-01 | Rent: Land, Buildings and Equipment | \$2,000.00 | \$0.00 | \$2,000.00 |
| 6109-02 | Dues, Subscriptions and Fees | \$32,000.00 | \$18,344.50 | \$13,655.50 |
| 6109-03 | Education & Publicity | \$30,000.00 | \$12,105.54 | \$17,894.46 |
| 6109-04 | Accounting | \$14,000.00 | \$12,300.00 | \$1,700.00 |
| 6109-05 | Legal | \$12,000.00 | \$2,285.26 | \$9,714.74 |
| 6109-06 | County Service Charge | \$63,000.00 | \$0.00 | \$63,000.00 |
| 6109-07 | Uniforms, Safety Apparel & Equipment | \$32,000.00 | \$8,096.25 | \$23,903.75 |
| 6109-08 | Surveillance & Research | \$65,000.00 | \$25,158.37 | \$39,841.63 |
| 6109-09 | Other Miscellaneous Expenditures | \$18,000.00 | \$4,919.18 | \$13,080.82 |
| 6109-10 | GIS & GPS | \$82,000.00 | \$10,560.00 | \$71,440.00 |
| | TOTALS | \$350,000.00 | \$93,769.10 | \$256,230.90 |
| TOTAL OPERATIONAL EXPENDITURES | | \$4,376,000.00 | \$2,198,164.20 | \$2,177,835.80 |
| <u>CAPITAL OUTLAY</u> | | | | |
| 6110-01 | Office & Lab Furniture & Equipment | \$15,000.00 | \$0.00 | \$15,000.00 |
| 6110-02 | Auto Equipment | \$500,000.00 | \$0.00 | \$500,000.00 |
| 6110-03 | Shop Equipment | \$10,000.00 | \$8,416.14 | \$1,583.86 |
| 6110-04 | Field Equipment | \$150,000.00 | \$8,073.68 | \$141,926.32 |
| 6110-05 | Building & Ground Improvement | \$1,500,000.00 | \$498,968.00 | \$1,001,032.00 |
| 6110-06 | Loan & Lease Purchase Payments | \$290,000.00 | \$0.00 | \$290,000.00 |
| | TOTAL CAPITAL OUTLAY EXPENDITURE | \$2,465,000.00 | \$515,457.82 | \$1,949,542.18 |
| TOTAL EXPENDITURES | | \$6,841,000.00 | \$2,713,622.02 | \$4,127,377.98 |
| <u>Special Projects Reserve</u> | | \$150,000.00 | \$0.00 | \$150,000.00 |
| <u>MVCAC SSJVR Mutual Aid Reserve</u> | | \$100,000.00 | \$0.00 | \$100,000.00 |
| <u>Contingency Reserve</u> | | \$500,000.00 | \$0.00 | \$500,000.00 |
| <u>Building Reserve</u> | | \$2,000,000.00 | \$0.00 | \$2,000,000.00 |
| <u>Equipment Reserve</u> | | \$500,000.00 | \$0.00 | \$500,000.00 |
| <u>General Reserve</u> | | \$3,126,000.00 | \$0.00 | \$3,126,000.00 |
| | TOTAL RESERVES | \$6,376,000.00 | \$0.00 | \$6,376,000.00 |
| TOTAL EXPENDITURES AND RESERVES | | \$13,217,000.00 | \$2,713,622.02 | \$10,503,377.98 |

**Consolidated Mosquito Abatement District
Monthly Expenditures**

| | |
|--|------------------------------|
| FRESNO COUNTY ACCOUNT- BANK OF THE WEST | |
| CASH ON HAND, DECEMBER 31, 2023 | \$9,183,844.77 |
| PROPERTY TAXES WITHHELD BY FRS COUNTY | \$0.00 |
| JANUARY REVENUE | \$0.00 |
| JANUARY INTEREST | \$1,510.81 |
| TAXES - FRESNO COUNTY / KINGS COUNTY | \$185,804.00 |
| TOTAL REVENUE FOR JANUARY | <u>\$187,314.81</u> |
| SUB-TOTAL | \$9,371,159.58 |
| COUNTY ADMIN COST FOR FY WITHHELD BY COUNTY | \$0.00 |
| MONEY TRANSFERRED TO CHECKING | (\$185,144.79) |
| CASH ON HAND, JANUARY 31, 2024 | <u>\$9,186,014.79</u> |

| | |
|--|------------------------------|
| YEARLY REVENUE THROUGH 12-31-23 | \$2,436,513.26 |
| JANUARY REVENUE | \$187,314.81 |
| YEARLY REVENUE THROUGH 01-31-24 | <u>\$2,623,828.07</u> |

| | |
|---|----------------------------|
| CMAD CHECKING ACCOUNT - BANK OF THE WEST | |
| CASH ON HAND, DECEMBER 31, 2023 | \$135,000.00 |
| MONEY TRANSFERRED FROM FRS CO ACCT | \$185,144.79 |
| JANUARY EXPENDITURES | (\$185,144.79) |
| CASH ON HAND, JANUARY 31, 2024 | <u>\$135,000.00</u> |

| | |
|---|----------------------------|
| SALE OF REEDLEY DEPOT | \$185,000.00 |
| DOWN PAYMENT | (\$25,000.00) |
| MONTHLY PAYMENTS PAID TO DATE | (\$44,638.00) |
| BALANCE DUE AS OF JANUARY 31, 2024 | <u>\$115,362.00</u> |



P.O. BOX 6343
FARGO ND 58125-6343



ACCOUNT NUMBER
STATEMENT DATE 02-06-2024
AMOUNT DUE \$10,141.84
NEW BALANCE \$10,141.84
PAYMENT DUE ON RECEIPT



000000322 0 SP

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

AMOUNT ENCLOSED
\$

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

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

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY

| CONSOLIDATED MOSQUIT | Previous Balance | Purchases And Other Charges | Cash Advances | Cash Advance Fees | Late Payment Charges | Credits | Payments | New Balance |
|----------------------|------------------|-----------------------------|---------------|-------------------|----------------------|---------|-------------|-------------|
| Company Total | \$10,404.25 | \$10,216.84 | \$0.00 | \$0.00 | \$0.00 | \$75.00 | \$10,404.25 | \$10,141.84 |

CORPORATE ACCOUNT ACTIVITY

| CONSOLIDATED MOSQUITO | | | | TOTAL CORPORATE ACTIVITY |
|-----------------------|-----------|-------------------------|-------------------------|--------------------------|
| Post Date | Tran Date | Reference Number | Transaction Description | Amount |
| 01-19 | 01-19 | 74798264019401900008170 | PAYMENT-THANK YOU Q | 10,404.25 PY |
| | | | | \$10,404.25 CR |

NEW ACTIVITY

| KATHERINE RAMIREZ | | CREDITS | PURCHASES | CASH ADV | TOTAL ACTIVITY |
|-------------------|-----------|-------------------------|--|----------|----------------|
| | | \$0.00 | \$1,204.34 | \$0.00 | \$1,204.34 |
| Post Date | Tran Date | Reference Number | Transaction Description | Amount | |
| 01-15 | 01-12 | 24755424012270122638392 | HCM*FRESNO HOME ANDAMP GA 877-6435246 CA | 1,102.50 | |
| 01-30 | 01-30 | 24492154030719320923419 | SHUTTERFLY, INC. 650-610-5200 CA | 22.86 | |
| 01-31 | 01-30 | 24692164030105556042404 | AMAZON.COM*R206C8CC2 AMZN.COM/BILL WA | 76.27 | |
| 02-01 | 01-31 | 24445004032000919428133 | DOLLAR TREE SELMA CA | 2.71 | |

CUSTOMER SERVICE CALL

800-344-5696

ACCOUNT NUMBER

ACCOUNT SUMMARY

STATEMENT DATE

DISPUTED AMOUNT

02/06/24

.00

PREVIOUS BALANCE 10,404.25

PURCHASES & OTHER CHARGES 10,216.84

CASH ADVANCES .00

CASH ADVANCE FEES .00

LATE PAYMENT CHARGES .00

CREDITS 75.00

PAYMENTS 10,404.25

AMOUNT DUE

10,141.84

ACCOUNT BALANCE 10,141.84

SEND BILLING INQUIRIES TO:

U.S. Bank National Association

C/O U.S. Bancorp Purchasing Card Program
P.O. Box 6335
Fargo, ND 58125-6335



| |
|-------------------------------------|
| Company Name: CONSOLIDATED MOSQUITO |
| Corporate Account Number: |
| Statement Date: 02-06-2024 |

NEW ACTIVITY

| DEVON CORNEL | | | | |
|--------------------------|------------------|-------------------------|--|-----------------------|
| | CREDITS | PURCHASES | CASH ADV | TOTAL ACTIVITY |
| | \$0.00 | \$849.79 | \$0.00 | \$849.79 |
| Post Date | Tran Date | Reference Number | Transaction Description | Amount |
| 01-12 | 01-10 | 24943014011010182112661 | THE HOME DEPOT #8529 SELMA CA | 17.06 |
| 01-22 | 01-21 | 24692164021108769229066 | AMZN MKTP US*R047H2TL0 AMZN.COM/BILL WA | 27.94 |
| 01-22 | 01-18 | 24943014019010181399600 | THE HOME DEPOT #8529 SELMA CA | 158.46 |
| 01-26 | 01-24 | 24000974025003902584532 | PORTOLA HOTEL AND SPA MONTEREY CA 0000002267 ARRIVAL: 01-21-24 | 646.33 |
| BRITTANY DEEGAN | | | | |
| | CREDITS | PURCHASES | CASH ADV | TOTAL ACTIVITY |
| | \$0.00 | \$655.75 | \$0.00 | \$655.75 |
| Post Date | Tran Date | Reference Number | Transaction Description | Amount |
| 01-26 | 01-24 | 24000974025003902587493 | PORTOLA HOTEL AND SPA MONTEREY CA 0000002199 ARRIVAL: 01-21-24 | 655.75 |
| CHRISTOPHER MONIS | | | | |
| | CREDITS | PURCHASES | CASH ADV | TOTAL ACTIVITY |
| | \$0.00 | \$460.02 | \$0.00 | \$460.02 |
| Post Date | Tran Date | Reference Number | Transaction Description | Amount |
| 01-24 | 01-23 | 24755424024130242913941 | MID VALLEY DISPOSAL ENCOR 559-8432467 CA | 459.62 |
| 01-31 | 01-30 | 24035964031634001127096 | AMERICAN AIR0012112273104 FORT WORTH TX MONIS/CHRISTOPHER 03-04-24 FAT AA N DFW AA N FAT | 0.40 |
| DEREK HILL | | | | |
| | CREDITS | PURCHASES | CASH ADV | TOTAL ACTIVITY |
| | \$0.00 | \$655.75 | \$0.00 | \$655.75 |
| Post Date | Tran Date | Reference Number | Transaction Description | Amount |
| 01-26 | 01-24 | 24000974025003902584144 | PORTOLA HOTEL AND SPA MONTEREY CA 0000002105 ARRIVAL: 01-21-24 | 655.75 |
| JOVANA BENAVIDES | | | | |
| | CREDITS | PURCHASES | CASH ADV | TOTAL ACTIVITY |
| | \$0.00 | \$1,215.49 | \$0.00 | \$1,215.49 |
| Post Date | Tran Date | Reference Number | Transaction Description | Amount |
| 02-01 | 01-31 | 24323004031200325600238 | MEMPHIS NET & TWINE 800-238-6380 TN | 396.05 |
| 02-02 | 02-01 | 24275394032900010007118 | AQUACULTURE SYSTEMS TECHN 800-9393659 LA | 368.08 |
| 02-05 | 02-04 | 24692164035109956743178 | AMAZON.COM*R23MM7XS1 AMZN.COM/BILL WA | 15.44 |
| 02-06 | 02-05 | 24692164036100329593035 | AMZN MKTP US*R200R0RR2 AMZN.COM/BILL WA | 435.92 |



| |
|-------------------------------------|
| Company Name: CONSOLIDATED MOSQUITO |
| Corporate Account Number: |
| Statement Date: 02-06-2024 |

| NEW ACTIVITY | | | | | |
|--------------|-----------|-------------------------|---|----------|----------------|
| KARAN COX | | CREDITS | PURCHASES | CASH ADV | TOTAL ACTIVITY |
| | | \$75.00 | \$895.90 | \$0.00 | \$820.90 |
| Post Date | Tran Date | Reference Number | Transaction Description | Amount | |
| 01-11 | 01-09 | 74426294010018019027242 | MOSQUITO & VECTOR CONTROL SACRAMENTO CA | 75.00 CR | |
| 01-11 | 01-09 | 24137464011001440644820 | USPS KIOSK 0528999550 FRESNO CA | 18.63 | |
| 01-15 | 01-12 | 24692164012102152922578 | INTUIT *CHECKS / FORMS CL.INTUIT.COM CA | 227.72 | |
| 01-15 | 01-12 | 24692164013102710347028 | THE HOME DEPOT 8529 SELMA CA | 80.95 | |
| 01-17 | 01-17 | 24692164017105289421682 | AMZN MKTP US*RT9FP2KL1 AMZN.COM/BILL WA | 58.60 | |
| 01-19 | 01-19 | 24692164019106842544679 | AMZN MKTP US*R83DIOW20 AMZN.COM/BILL WA | 25.17 | |
| 01-22 | 01-19 | 24137464020001434986244 | USPS PO 0528990401 FRESNO CA | 132.00 | |
| 01-22 | 01-18 | 24323034019207179300131 | INTERNATIONAL AGRICENTER 559-358-0156 CA | 126.00 | |
| 01-22 | 01-22 | 24692164022109112729819 | AMZN MKTP US*R84ZU9ML1 AMZN.COM/BILL WA | 36.12 | |
| 01-25 | 01-24 | 24692164024100801720951 | AMZN MKTP US*R89QP49S1 AMZN.COM/BILL WA | 22.53 | |
| 01-26 | 01-25 | 24492154025745601981773 | VISTAPRINT 866-207-4955 MA | 114.38 | |
| 02-01 | 01-31 | 24692164031106200808553 | AMZN MKTP US*R29119ZZ2 AMZN.COM/BILL WA | 33.31 | |
| 02-01 | 01-31 | 24692164031106504171286 | AMZN MKTP US*R27OB93R2 AMZN.COM/BILL WA | 20.49 | |
| JOSE MORENO | | CREDITS | PURCHASES | CASH ADV | TOTAL ACTIVITY |
| | | \$0.00 | \$887.98 | \$0.00 | \$887.98 |
| Post Date | Tran Date | Reference Number | Transaction Description | Amount | |
| 01-12 | 01-10 | 24692164011101108171521 | THE HOME DEPOT 8529 SELMA CA | 226.68 | |
| 01-15 | 01-12 | 24427334013120003106993 | STAR 1 FOOD MART PARLIER CA | 39.15 | |
| 01-19 | 01-18 | 24692164018106338257555 | AMZN MKTP US*RT22K7W31 AMZN.COM/BILL WA | 216.81 | |
| 01-26 | 01-25 | 24445004026600110087154 | SUMMIT RACING MAIL ORDER 800-230-3030 OH | 372.66 | |
| 02-06 | 02-05 | 24692164036100570349996 | AMZN MKTP US*RB77W3EM0 AMZN.COM/BILL WA | 32.68 | |
| JODI HOLEMAN | | CREDITS | PURCHASES | CASH ADV | TOTAL ACTIVITY |
| | | \$0.00 | \$3,391.82 | \$0.00 | \$3,391.82 |
| Post Date | Tran Date | Reference Number | Transaction Description | Amount | |
| 01-12 | 01-11 | 24116414011962292672054 | 2CO.COM*ACCUWEBHO 650-249-5280 OH | 89.88 | |
| 01-22 | 01-21 | 24692164021108886078065 | CHEVRON 0352963 MADERA CA | 64.36 | |
| 01-24 | 01-24 | 24492154024719323370863 | UBER TRIP HELP.UBER.COM CA | 13.94 | |
| 01-24 | 01-24 | 24492154024745345335006 | UBER TRIP HELP.UBER.COM CA | 14.90 | |
| 01-24 | 01-23 | 24502814023900010141068 | FASTSIGNS 559-7654513 CA | 1,552.05 | |
| 01-25 | 01-24 | 24430994024400818055806 | MSFT * E0700QV8SI MSBILL.INFO WA | 82.50 | |
| 01-26 | 01-24 | 24000974025003902587790 | PORTOLA HOTEL AND SPA MONTEREY CA 0000001946 ARRIVAL: 01-21-24 | 641.83 | |
| 02-05 | 02-02 | 24011344033000063866495 | AMCA* CA HTTPSWWW.MOSQ CA | 535.00 | |
| 02-06 | 02-05 | 24692164036100786160237 | EXPEDIA 72753609203018 EXPEDIA.COM WA | 397.36 | |

Department: 00000 Total: \$10,141.84
 Division: 00000 Total: \$10,141.84

| | | | | | | | CMAD | |
|--------------|------------|-------------------------|--------------------------|------------|----------------------------------|-----------|-----------------------------|--|
| Name | Date | Reference Number | Merchant Name | Amount | Item Description | Account # | Purchase Purpose | |
| K. Ramirez | 2024/01/12 | 24755424012270122638392 | FRESNO HOME ANDAMP | \$1,102.50 | Sales or marketing progra | 6109-03 | Table-Home & Garden show | |
| K. Ramirez | 2024/01/30 | 24692164030105556042404 | AMAZON.COM*R206C8CC2 | \$76.27 | Toshiba 2TB external hard drive | 6106-05 | data back-up | |
| K. Ramirez | 2024/01/30 | 24492154030719320923419 | SHUTTERFLY, INC. | \$22.86 | ceramic mug | 6109-09 | trustee appreciation | |
| K. Ramirez | 2024/01/31 | 24445004032000919428133 | DOLLAR TREE | \$2.71 | plastic cups, storage containers | 6109-08 | emergence containers | |
| D. Cornel | 2024/01/10 | 24943014011010182112661 | THE HOME DEPOT #8529 | \$17.06 | rubber coupler & flange | 6102-02 | calibration barrel repair | |
| D. Cornel | 2024/01/18 | 24943014019010181399600 | THE HOME DEPOT #8529 | \$158.46 | sign posts, concrete | 6102-05 | no dumping signs | |
| D. Cornel | 2024/01/21 | 24692164021108769229066 | AMZN MKTP US*R047H2TL0 | \$27.94 | HUNTPAL Tree Camo Leg Gait | 6109-07 | boot gaiters - safety equip | |
| D. Cornel | 2024/01/24 | 24000974025003902584532 | PORTOLA HOTEL AND SPA | \$646.33 | lodging | 6108-01 | MVCAC Annual Meeting | |
| B. Deegan | 2024/01/24 | 24000974025003902587493 | PORTOLA HOTEL AND SPA | \$655.75 | lodging | 6108-01 | MVCAC Annual Meeting | |
| C. Monis | 2024/01/23 | 24755424024130242913941 | MID VALLEY DISPOSAL | \$459.62 | WASTE SERVICES | 6102-05 | dumpster - for trash dumped | |
| C. Monis | 2024/01/30 | 24035964031634001127096 | AMERICAN AIR0012112273 | \$0.40 | flight change | 6108-01 | Change flight to AMCA | |
| D. Hill | 2024/01/24 | 24000974025003902584144 | PORTOLA HOTEL AND SPA | \$655.75 | hotel room | 6108-01 | MVCAC Annual Meeting | |
| J. Benavides | 2024/01/31 | 24323004031200325600238 | MEMPHIS NET & TWINE | \$396.05 | fish seining nets | 6102-02 | replace worn out nets | |
| J. Benavides | 2024/02/01 | 24275394032900010007118 | Aquaculture Systems Tech | \$368.08 | replacement bulbs, seal kits | 6102-04 | maint & repair fish pumps | |
| J. Benavides | 2024/02/04 | 24692164035109956743178 | AMAZON.COM*R23MM7XS1 | \$15.44 | Non-Dairy Coffee Creamer | 6102-04 | fish program supplies | |
| J. Benavides | 2024/02/05 | 24692164036100329593035 | AMZN MKTP US*R200R0RR2 | \$435.92 | Air pump, water testing kits | 6102-04 | fish program supplies | |
| K. Cox | 2024/01/09 | 24137464011001440644820 | USPS KIOSK 0528999550 | \$18.63 | postage | 6106-02 | mail Board packets | |
| K. Cox | 2024/01/09 | 74426294010018019027242 | MVCAC | (\$75.00) | credit for trustee session | 6108-01 | cancellation | |
| K. Cox | 2024/01/12 | 24692164012102152922578 | INTUIT *CHECKS / FORMS | \$227.72 | W-2 tax forms, 1099 tax forms | 6106-05 | annual form filing | |
| K. Cox | 2024/01/12 | 24692164013102710347028 | THE HOME DEPOT 8529 | \$80.95 | bowl brushes, cleaning supplies | 6102-05 | cleaning & maintenance | |
| K. Cox | 2024/01/17 | 24692164017105289421682 | AMZN MKTP US*RT9FP2K | \$58.60 | SmartSign "No Dumping | 6102-05 | discourage trash dumping | |
| K. Cox | 2024/01/18 | 24323034019207179300131 | International Agricenter | \$126.00 | tickets to World Ag Expo | 6109-03 | 6 staff tickets | |
| K. Cox | 2024/01/19 | 24137464020001434986244 | USPS PO 0528990401 | \$132.00 | 2 rolls of stamps US Flag | 6106-02 | postage | |
| K. Cox | 2024/01/19 | 24692164019106842544679 | AMZN MKTP US*R83DI0W20 | \$25.17 | Brownline 2024 calendars | 6106-05 | 2024 desk calendars | |
| K. Cox | 2024/01/22 | 24692164022109112729819 | AMZN MKTP US*R84ZU9ML1 | \$36.12 | 2024-2025 Large Wall calendar | 6106-05 | 2024 wall calendars | |
| K. Cox | 2024/01/24 | 24692164024100801720951 | AMZN MKTP US*R89QP49S1 | \$22.53 | Coffee mate creamer singles | 6102-03 | miscellaneous expenses | |
| K. Cox | 2024/01/25 | 24492154025745601981773 | VISTAPRINT | \$114.38 | business cards | 6106-05 | employee business cards | |
| K. Cox | 2024/01/31 | 24692164031106200808553 | AMZN MKTP US*R29119ZZ2 | \$33.31 | Rubber Finger, post-its, pens | 6106-05 | misc office supplies | |
| K. Cox | 2024/01/31 | 24692164031106504171286 | AMZN MKTP US*R27OB93R | \$20.49 | 100 Pk 16 oz. Kraft Paper cups | 6102-03 | miscellaneous expenses | |
| J. Moreno | 2024/01/10 | 24692164011101108171521 | THE HOME DEPOT 8529 | \$226.68 | Shop vacuum | 6102-05 | replace Clovis shop-vac | |
| J. Moreno | 2024/01/12 | 24427334013120003106993 | STAR 1 FOOD MART | \$39.15 | 8 gallons propane | 6103-01 | forklift fuel | |
| J. Moreno | 2024/01/18 | 24692164018106338257555 | AMZN MKTP | \$216.81 | Polaris Right side panel | 6103-02 | off road vehicle repair | |
| J. Moreno | 2024/01/25 | 24445004026600110087154 | Summit Racing Mail order | \$372.66 | STEERING SHAFT | 6103-02 | replace worn out parts | |
| J. Moreno | 2024/02/05 | 24692164036100570349996 | AMZN MKTP US*RB77W3E | \$32.68 | Brake Master Cylinder | 6103-02 | replace worn out parts | |
| J. Holeman | 2024/01/11 | 24116414011962292672054 | 2CO.COM*ACCUWEBHO | \$89.88 | Fresno Co. Vector Control | 6109-03 | education | |
| J. Holeman | 2024/01/21 | 24692164021108886078065 | CHEVRON 0352963 | \$64.36 | UNLEADED FUEL | 6103-01 | MVCAC Annual Meeting | |
| J. Holeman | 2024/01/23 | 24502814023900010141068 | FASTSIGNS | \$1,552.05 | Dedication wall | 6109-09 | Trustee years of service | |
| J. Holeman | 2024/01/24 | 24000974025003902587790 | PORTOLA HOTEL AND SPA | \$641.83 | lodging | 6108-01 | MVCAC Annual Meeting | |

| | | | | | | CMAD | |
|------------|------------|-------------------------|------------------------|--------------------|----------------------------|-----------|-------------------------------|
| Name | Date | Reference Number | Merchant Name | Amount | Item Description | Account # | Purchase Purpose |
| J. Holeman | 2024/01/24 | 24430994024400818055806 | MSFT * E0700QV8SI | \$82.50 | Microsoft subscription | 6106-05 | mntly Microsoft subscription |
| J. Holeman | 2024/01/24 | 24492154024745345335006 | UBER TRIP | \$14.90 | Transportation | 6108-01 | MVCAC Annual Meeting |
| J. Holeman | 2024/01/24 | 24492154024719323370863 | UBER TRIP | \$13.94 | Transportation | 6108-01 | MVCAC Annual Meeting |
| J. Holeman | 2024/02/02 | 24011344033000063866495 | AMCA* CA | \$535.00 | AMCA 90th Annual Meeting . | 6108-01 | registration - Trustee Fukuda |
| J. Holeman | 2024/02/05 | 24692164036100786160237 | EXPEDIA 72753609203018 | \$397.36 | Inn Off Capitol Park, Asce | 6108-01 | MVCAC Legislative days |
| | | | | \$10,141.84 | | | |

| | | |
|---------|-------------------------|--------------------|
| 6102-02 | Spray, Field Equipment | \$413.11 |
| 6102-03 | Misc Operating Expenses | \$43.02 |
| 6102-04 | Fish Program | \$819.44 |
| 6102-05 | Building & Ground Maint | \$984.31 |
| 6103-01 | Fuel | \$103.51 |
| 6103-02 | Repairs & Shop Supplies | \$622.15 |
| 6106-02 | Postage | \$150.63 |
| 6106-05 | Misc office Expenses | \$595.47 |
| 6108-01 | Meetings & Travel | \$3,486.26 |
| 6109-03 | Education & Publicity | \$1,318.38 |
| 6109-07 | Uniforms & Safety Equip | \$27.94 |
| 6109-08 | Surveillance & Research | \$2.71 |
| 6109-09 | Other Misc Expenditures | \$1,574.91 |
| | | \$10,141.84 |

Consolidated Mosquito Abatement District

Investment Report

Quarter Ending December 31, 2023

A review of the financial statements indicates there are sufficient funds to meet the expected requirements for the next six months.

The County of Fresno Treasury is the primary investment instrument for District funds, including the District's unobligated funds maintained by the Central California Vector Control Joint Powers Agency (CCVCJPA). A business checking account at BMO (recent name change) is maintained by the District for payment of District payroll and bills. District funds are also invested as member contingency funds in the Vector Control Joint Powers Agency (VCJPA). Copies of the most recent financial statements from these institutions are attached.

The foregoing accounts, cash and investments of the Consolidated Mosquito Abatement District are in conformity with the District's Investment Policy.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Jodi Holeman', with a long horizontal flourish extending to the right.

Jodi Holeman
District Manager

Report ID: GISFP9109
 Program: GISFP9109

PeopleSoft
 MONTHLY GENERAL LEDGER TRIAL BALANCE

Fiscal Year 2024
 Through Period 6

Page No. 1
 Run Date 01/03/2024
 Run Time 09:16:53

| Fund: | 4580 | Beginning Balance | | Year-to-Date | | Transaction | | Current | |
|------------------|----------------------------|-------------------|----------------|--------------|--------------|--------------|----------------|--------------|--------------|
| Consolidated: | Mosquito Adeptmt | Debit Accts | Credit Accts | Debits | Credits | Debits | Credits | Debits | Credits |
| Subclass: | 10000 | | | | | | | | |
| General Subclass | | | | | | | | | |
| 0110 | Cash In Treasury | 8,904,523.61 | 0.00 | 0.00 | 166,101.03 | 8,738,422.58 | 0.00 | 0.00 | 0.00 |
| 0315 | Interest Receivable | 57,285.38 | 0.00 | 0.00 | 57,285.38 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1435 | Due To Other Governmental | 0.00 | 8,169,610.01 | 0.00 | 11,665.47 | 0.00 | 8,181,275.48 | 0.00 | 0.00 |
| 1450 | Deposits Held For Others-T | 0.00 | 1,668.49 | 0.00 | 0.00 | 0.00 | 1,668.49 | 0.00 | 0.00 |
| 1480 | Fiduciary Closing | 0.00 | 31,453,437.37 | 0.00 | 0.00 | 0.00 | 31,453,437.37 | 0.00 | 0.00 |
| 2230 | Fund Balance - Unassigned | 0.00 | -30,662,906.88 | 2,602,614.29 | 0.00 | 0.00 | -33,265,521.17 | 0.00 | 0.00 |
| 3008 | Suppl-Prior Secured | 0.00 | 0.00 | 0.00 | 2,656.23 | 0.00 | 2,656.23 | 0.00 | 0.00 |
| 3010 | Property Taxes-Current Sec | 0.00 | 0.00 | 0.00 | 2,241,667.37 | 0.00 | 2,241,667.37 | 0.00 | 0.00 |
| 3011 | Suppl-Current Secured | 0.00 | 0.00 | 0.00 | 56,119.51 | 0.00 | 56,119.51 | 0.00 | 0.00 |
| 3013 | Supplemental-Curr Unsec Pr | 0.00 | 0.00 | 0.00 | 283.15 | 0.00 | 283.15 | 0.00 | 0.00 |
| 3017 | Property Taxes-Curr Unsec | 0.00 | 0.00 | 0.00 | 11,815.49 | 0.00 | 11,815.49 | 0.00 | 0.00 |
| 3030 | Penalties & Costs-Delinq T | 0.00 | 0.00 | 0.00 | 1,002.75 | 0.00 | 1,002.75 | 0.00 | 0.00 |
| 3046 | Joint County Funds | 0.00 | 0.00 | 0.00 | 343.39 | 0.00 | 343.39 | 0.00 | 0.00 |
| 3380 | Interest | 0.00 | 0.00 | 0.00 | 52,446.62 | 0.00 | 52,446.62 | 0.00 | 0.00 |
| 4369 | Federal In Lieu - Housing | 0.00 | 0.00 | 0.00 | 363.84 | 0.00 | 363.84 | 0.00 | 0.00 |
| 5804 | ABX126 Other Revenue | 0.00 | 0.00 | 0.00 | 864.06 | 0.00 | 864.06 | 0.00 | 0.00 |
| | SUB CLASS TOTAL | 8,961,808.99 | 8,961,808.99 | 2,602,614.29 | 2,602,614.29 | 8,738,422.58 | 8,738,422.58 | 8,738,422.58 | 8,738,422.58 |

End of Report

BMO



P.O. Box 4320
Carol Stream, Illinois 60197-4320

BMO BANK N.A.
P.O. BOX 94033
PALATINE, IL 60094-4033

16619

ACCOUNT NUMBER: 0097005029

001091

01 05752

Statement Period
12/01/23 TO 12/31/23
IM0099002900000000

CONSOLIDATED MOSQUITO DISTRICT
P O BOX 784
PARLIER CA 93648-0784

PAGE 1 OF 11

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EFFECTIVE 2/1/24: FOR ZELLE DEPOSITS RECEIVED INTO AN INTEREST-BEARING ACCOUNT AFTER 5:00 P.M. CENTRAL TIME, INTEREST WILL BEGIN TO ACCRUE ON THE NEXT BUSINESS DAY. THE DEPOSIT ACCOUNT AGREEMENT WILL BE UPDATED TO REFLECT THIS CHANGE. YOUR CONTINUED USE OF THIS ACCOUNT AFTER 2/1/24 CONFIRMS YOUR ACCEPTANCE OF THIS CHANGE.

EFFECTIVE 3/17/24 ("EFFECTIVE DATE"): "AAA" AND "AAA RULES" ARE DELETED FROM THE GLOSSARY OF THE BMO HANDBOOK. SECTION 7.EE ARBITRATION PROVISION OF THE DEPOSIT ACCOUNT AGREEMENT IS DELETED AND REPLACED IN ITS ENTIRETY WITH A NEW SECTION 7.EE, A COPY OF WHICH IS EITHER ENCLOSED WITH THIS STATEMENT OR AVAILABLE AT BMO.COM/CHANGEINTERMS UNTIL 6/30/24. PLEASE REVIEW THESE CHANGES CAREFULLY. WITHIN 60 DAYS OF THE EFFECTIVE DATE, YOU CAN CHOOSE TO NOT AGREE TO THE ARBITRATION PROVISION BY SENDING US A SIGNED, WRITTEN OPT OUT NOTICE MEETING THE REQUIREMENTS IN THE NEW SECTION 7.EE.

REMINDER: WE WILL CLOSE BMO DEBIT/ATM CARDS AFTER 12 CONSECUTIVE MONTHS OF INACTIVITY. TO KEEP YOUR CARD ACTIVE, USE IT ONCE AT LEAST EVERY 12 MONTHS. IF YOU HAVE QUESTIONS ABOUT ANY OF YOUR BMO ACCOUNTS, PLEASE CALL US TOLL-FREE AT 1-888-340-2265. BMO BANK N.A. MEMBER FDIC
EQUAL HOUSING LENDER. NMLS 401052 VISIT US ONLINE AT WWW.BMO.COM.

CHECKING ACCOUNTS

PUBLIC FUNDS CHECKING
ACCOUNT NUMBER 0097005029 (Checking)

CONSOLIDATED MOSQUITO DISTRICT

DEPOSIT ACCOUNT SUMMARY

| | |
|---|-------------------|
| Previous Balance as of November 30, 2023 | 57,528.43 |
| 3 Deposits (Plus) | 359,814.67 |
| 94 Withdrawals (Minus) | 251,085.43 |
| Ending Balance as of December 31, 2023 | 166,257.67 |

Deposits and Other Credits

| Date | Amount | Description |
|--------|------------|----------------|
| Dec 04 | 128,941.75 | TELLER DEPOSIT |
| Dec 19 | 64,474.37 | TELLER DEPOSIT |
| Dec 20 | 166,398.55 | TELLER DEPOSIT |

Withdrawals and Other Debits

| Date | Amount | Description | |
|--------|----------|-------------|------|
| Dec 01 | 5,043.95 | ACH DEBIT | |
| | | CCD CALPERS | 3100 |



Vector Control Joint Powers Agency

Member Contingency Fund

For the Quarter Ended
December 31, 2023

| Member District | Balance at Beginning of Quarter | Contribution | (Withdrawals) | Interest Earned | Allocated Admin. | Balance at End of Quarter |
|----------------------------|---------------------------------|----------------|---------------|-----------------|------------------|---------------------------|
| Alameda County | 308,734 | | | 11,989 | (7) | 320,716 |
| Burney Basin | 34,686 | 785 | | 1,362 | (1) | 36,832 |
| Butte County | 340,342 | 19,951 | | 13,604 | (8) | 373,889 |
| Coachella Valley | 900,527 | 57,353 | | 36,084 | (21) | 993,943 |
| Coalinga-Huron | 7,734 | 296 | | 306 | 0 | 8,336 |
| Colusa | 89,755 | 3,262 | | 3,549 | (2) | 96,564 |
| Compton Creek | 66,386 | | | 2,578 | (1) | 68,963 |
| Consolidated | 408,085 | | | 15,847 | (9) | 423,923 |
| Contra Costa | 1,225,456 | | (279) | 47,583 | (28) | 1,272,731 |
| Durham | 4,727 | | | 184 | 0 | 4,911 |
| Fresno | 212,743 | 11,360 | | 8,482 | (5) | 232,580 |
| Glenn County | 41,027 | | | 1,593 | (1) | 42,619 |
| Greater Los Angeles County | 1,574,314 | | | 61,136 | (34) | 1,635,415 |
| Lake County | 139,770 | | | 5,428 | (3) | 145,195 |
| Los Angeles County West | 713,309 | | | 27,700 | (16) | 740,993 |
| Marin-Sonoma | 809,255 | | | 31,426 | (18) | 840,663 |
| Monterey County | 22,019 | 7,533 | | 1,001 | (1) | 30,552 |
| Napa County | 1,311,117 | 8,858 | | 51,087 | (30) | 1,371,032 |
| Northwest | 258,931 | 21,182 | | 10,466 | (6) | 290,573 |
| Orange County | 537,873 | | | 20,887 | (12) | 558,748 |
| Pine Grove | 32,063 | | | 1,245 | (1) | 33,307 |
| Placer | 239,433 | 19,316 | | 9,673 | (6) | 268,416 |
| Sacramento-Yolo | 1,695,241 | 54,276 | | 66,885 | (39) | 1,816,363 |
| San Gabriel Valley | 109,179 | 40,268 | | 5,022 | (3) | 154,466 |
| San Joaquin County | 415,968 | 10,495 | | 16,357 | (9) | 442,811 |
| San Mateo County | 476,488 | | | 18,503 | (11) | 494,980 |
| Santa Barbara County | 80,623 | | | 3,131 | (2) | 83,752 |
| Shasta | 247,403 | | | 9,607 | (6) | 257,004 |
| Sutter-Yuba | 280,654 | 13,371 | | 11,158 | (6) | 305,177 |
| Tehama County | 266,146 | | | 10,335 | (6) | 276,475 |
| Turlock | 37,334 | | | 1,450 | (1) | 38,783 |
| West Valley | 309,735 | 1,205 | | 12,051 | (7) | 322,984 |
| Total | 13,197,056 | 269,511 | (279) | 517,709 | (300) | 13,983,696 |

Notes:

Yield to maturity rate on the VCJPA portfolio is 2.57% as of the above date. As required by GASB 31, the allocated interest shown also reflects market value changes to the securities held in the portfolio. Therefore, the actual interest allocated to this fund, and all program year funds, may or may not equal the yield to maturity rate from quarter to quarter. However, the average overall allocated interest, over the life of this fund, should provide a close approximation.

CENTRAL CALIFORNIA VECTOR CONTROL JOINT POWERS AGENCY

| UNOBLIGATED FUNDS | | | | 1st Quarter (Ending 9/30/23) | | | |
|--|----------------|--------|----------------|------------------------------|------------|---------|----------|
| | BEG. BAL. | ACTIV. | END. BAL. | (End Bal.) | FUND SHARE | | |
| CONSOLIDATED-10 | \$133,332.02 | \$0.00 | \$133,332.02 | 6,840,689.151 | | | |
| FWMAD-19 | \$549,112.32 | \$0.00 | \$549,112.32 | 28,172,577.68 | | | |
| KINGS-23 | \$221,120.11 | \$0.00 | \$221,120.11 | 11,344,716.28 | | | |
| MADERA-27 | \$233,842.14 | \$0.00 | \$233,842.14 | 11,997,428.6 | | | |
| MERCED-29 | \$94,703.63 | \$0.00 | \$94,703.63 | 4,858,833.567 | | | |
| West Side - 47 | \$714,779.83 | \$0.00 | \$714,779.83 | 36,672,260.93 | | | |
| OPER. - 60 | \$2,212.11 | \$0.00 | \$2,212.11 | 0.113493794 | | | |
| TOTAL | \$1,949,102.16 | \$0.00 | \$1,949,102.16 | 100.00 | | | |
| DETAIL SUMMARY OF ACTIVITY (operational fund & life funds) | | | | | | | |
| CMAD | FWMAD | KINGS | MADERA | MERCED | WEST SIDE | OP FUND | |
| | | | | | | | Interest |
| | | | | | | | Dues |
| | | | | | | | Audit |
| \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |

Unobligated

Agenda Item 5: Authorization of Individuals to Sign District Checks

Background:

Trustees listed on the Fresno County Special District Organization Data Sheet (enclosure) were authorized to sign checks in 2023. The number of trustees listed is sufficient to ensure the timely completion of check signing when needed. It is the bank's recommendation that the District limit the number of trustees authorized to sign checks as a best practice.

Action Requested:

It is requested that the Board approve current trustees authorized in 2023 to be authorized in 2024 to sign checks.

COUNTY OF FRESNO
AUDITOR - CONTROLLER / TREASURER - TAX COLLECTOR
SPECIAL ACCOUNTING DIVISION
SPECIAL DISTRICT / ORGANIZATION DATA SHEET

FUND: 4580
SUBCLASS: 10000
DATE: 2/20/2024

Special District/Organization: Consolidated Mosquito Abatement District

ADDRESS: Mailing: PO Box 784 Physical: 13151 E. Industrial Dr.
Parlier, CA 93648 Parlier, Ca 93648

CUSTODIAN: Of Records: Karan Cox Of Checks: Karan Cox
Name Name
kcox@mosquitobuzz.net kcox@mosquitobuzz.net
Email address Email address
(559)896-1085 (559)896-1085
Phone Number Phone Number
PO Box 784 PO Box 784
Address Address
Parlier, CA 93648 Parlier, Ca 93648

| <u>BOARD MEMBER NAME</u> | <u>TITLE</u> | <u>SIGNATURE</u> |
|--------------------------|--------------|------------------|
| Charles Lockhart | President | |

| | | |
|----------------|----------------------------|--|
| Leonard Hammer | Vice-President / Secretary | |
|----------------|----------------------------|--|

When are regular meetings of the governing board held: The third Monday of each month at 1:00pm

AUTHORIZED SIGNATURES

The following individuals are authorized to sign checks on the Fresno County Treasury by statute or resolution of the governing board:

| <u>NAME</u> | <u>TITLE</u> | <u>SIGNATURE</u> |
|------------------|------------------|------------------|
| Tokuo Fukuda | Trustee | |
| Leonard Hammer | Trustee | |
| Mary Anne Hill | Trustee | |
| Abe Isaak | Trustee | |
| Charles Lockhart | Trustee | |
| Karen Steinhauer | Trustee | |
| Bruce Taylor | Trustee | |
| Jennifer Willems | Trustee | |
| Jodi Holeman | District Manager | |

How many signatures are required on checks? Two (2)

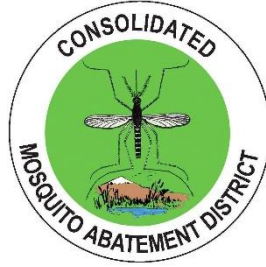
The employees listed below are authorized to pick up:

VALIDATED CHECKS

Jodi Holeman
Karan Cox

BLANK CHECK STOCK

Jodi Holeman
Karan Cox



CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
Board of Trustees Committee Appointments

| | 2022 | 2023 | 2024 |
|------------------|-------------|-------------|-------------|
| Budget | Esraelian | Esraelian | Fukuda |
| | Fukuda | Fukuda | Hammer |
| | Hill | Hill | Lockhart* |
| | Reyna | Lockhart | Steinhauer |
| | Taylor* | Taylor* | Taylor |
| | | | |
| Building | Fukuda | Fukuda | Fukuda |
| | Hill | Hill | Isaak |
| | Reyna | Steinhauer | Hill |
| | Steinhauer | Taylor* | Lockhart* |
| | Taylor* | | Willems |
| | | | |
| Equipment | Brisendine | Brisendine | Isaak |
| | Cardenas | Hammer | Lopez |
| | Lockhart | Isaak | Lockhart* |
| | Willems | Willems | Hill |
| | Taylor* | Taylor* | |
| | | | |
| Policy | N/A | Isaak | Hammer |
| | N/A | Lockhart | Lockhart* |
| | N/A | Steinhauer | Steinhauer |
| | N/A | Willems | Taylor |
| | | Taylor* | Willems |

*Board President, Vice President/Secretary

Trustee Seniority (years): Taylor (31); Fukuda (19); Steinhauer (14); Hill (12); Lockhart (4); Willems (3); Isaak (2); Hammer (1); Michelle Lopez (<1).

Committee Assignments 2023: Brisendine (1); Esraelian (1) Fukuda (2); Hammer (1); Hill (2); Isaak (2); Lockhart (2); Steinhauer (2); Taylor (4), Willems (2)

Agenda Item 7: CalPERS Unfunded Liability

Background:

At the October 2023 regular board meeting, the District Manager presented the Board with the Annual Valuation Reports as of June 30, 2022, for each of the District's Plans. A review of the actuarial valuation report for the District's Classic Miscellaneous Plan shows an unfunded accrued liability (UAL) of \$552,472 as of June 30, 2022, with a funding ratio of 93.1%. The projected amortized UAL payment for fiscal year 2024-2025 is \$22,429. Likewise, the District's PEPRA Miscellaneous Plan actuarial report shows the plan to be funded below the contribution rate with a funding ratio of 89.9% and a UAL of \$46,268 with a projected amortized UAL payment of \$1,787.

Action Requested:

It is requested that the Board approve a lump sum payment of \$300,000 to reduce the District's CalPERS Classic Miscellaneous Plan unfunded liability and a lump sum payment of \$25,000 to reduce the District's CalPERS PEPRA Plan unfunded liability.

Required Contributions

| | Fiscal Year 2024-25 |
|---|------------------------|
| Required Employer Contributions | |
| Employer Normal Cost Rate | 10.15% |
| <i>Plus</i> | |
| Required Payment on Amortization Bases ¹ | \$22,429 |
| <i>Paid either as</i> | |
| 1) Monthly Payment | \$1,869.08 |
| <i>Or</i> | |
| 2) Annual Prepayment Option* | \$21,703 |
| <i>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll and paid as payroll is reported) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly (1) or prepaid annually (2) in dollars).</i> | |
| <i>* Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31).</i> | |

| | Fiscal Year 2023-24 | Fiscal Year 2024-25 |
|--|------------------------|------------------------|
| Development of Normal Cost as a Percentage of Payroll | | |
| Base Total Normal Cost for Formula | 17.03% | 17.08% |
| Surcharge for Class 1 Benefits ² | | |
| None | 0.00% | 0.00% |
| Phase out of Normal Cost Difference ³ | 0.00% | 0.00% |
| Plan's Total Normal Cost | 17.03% | 17.08% |
| Offset Due to Employee Contributions | 6.93% | 6.93% |
| Employer Normal Cost Rate | 10.10% | 10.15% |

¹ The required payment on amortization bases does not take into account any additional discretionary payment made after April 28, 2023.

² Section 2 of this report contains a list of Class 1 benefits and corresponding surcharges.

³ When a rate plan joins the pool, the difference in normal cost between the pool and the rate plan is phased out over a five-year period in accordance with the CalPERS contribution allocation policy.

Schedule of Amortization Bases

Below is the schedule of the plan's amortization bases. Note that there is a two-year lag between the valuation date and the start of the contribution year.

- The assets, liabilities, and funded status of the plan are measured as of the valuation date: June 30, 2022.
- The required employer contributions determined by the valuation are for the fiscal year beginning two years after the valuation date: FY 2024-25.

This two-year lag is necessary due to the amount of time needed to extract and test the membership and financial data, and the need to provide public agencies with their required employer contribution well in advance of the start of the fiscal year.

The Unfunded Accrued Liability (UAL) is used to determine the employer contribution and therefore must be rolled forward two years from the valuation date to the first day of the fiscal year for which the contribution is being determined. The UAL is rolled forward each year by subtracting the expected payment on the UAL for the fiscal year and adjusting for interest. The expected payment for the first fiscal year is determined by the actuarial valuation two years ago and the contribution for the second year is from the actuarial valuation one year ago. Additional discretionary payments are reflected in the Expected Payments column in the fiscal year they were made by the agency.

| Reason for Base | Date Est. | Ramp Level 2024-25 | Ramp Shape | Escalation Rate | Amort. Period | Balance 6/30/22 | Expected Payment 2022-23 | Balance 6/30/23 | Expected Payment 2023-24 | Balance 6/30/24 | Minimum Required Payment 2024-25 |
|----------------------------|-----------|--------------------|------------|-----------------|---------------|-----------------|--------------------------|-----------------|--------------------------|-----------------|----------------------------------|
| Non-Investment (Gain)/Loss | 6/30/22 | No Ramp | | 0.00% | 20 | 112,296 | 0 | 119,932 | 0 | 128,087 | 11,518 |
| Partial Fresh Start | 6/30/22 | 20% | Up Only | 0.00% | 20 | 440,176 | (5,033) | 475,309 | 0 | 507,630 | 10,911 |
| Total | | | | | | 552,472 | (5,033) | 595,241 | 0 | 635,717 | 22,429 |

The (gain)/loss bases are the plan's allocated share of the risk pool's (gain)/loss for the fiscal year as disclosed in "Allocation of Plan's Share of Pool's Experience/Assumption Change" earlier in this section. These (gain)/loss bases will be amortized in accordance with the CalPERS amortization policy in effect at the time the base was established.

The partial fresh start base established June 30, 2022 is the sum of the UAL balance from the June 30, 2021 valuation (projected to June 30, 2022) and the June 30, 2022 investment loss, as shown on the previous page.

Required Contributions

| | Fiscal Year 2024-25 |
|---|------------------------|
| Required Employer Contributions | |
| Employer Normal Cost Rate | 7.87% |
| <i>Plus</i> | |
| Required Payment on Amortization Bases ¹ | \$1,787 |
| <i>Paid either as</i> | |
| 1) Monthly Payment | \$148.92 |
| <i>Or</i> | |
| 2) Annual Prepayment Option* | \$1,729 |
| Required PEPRA Member Contribution Rate | 7.75% |
| <i>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll and paid as payroll is reported) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly (1) or prepaid annually (2) in dollars).</i> | |
| <i>* Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31).</i> | |
| <i>For additional detail regarding the determination of the required contribution rate for PEPRA members, see "PEPRA Member Contribution Rates" section.</i> | |

| | Fiscal Year 2023-24 | Fiscal Year 2024-25 |
|--|------------------------|------------------------|
| Development of Normal Cost as a Percentage of Payroll | | |
| Base Total Normal Cost for Formula | 15.43% | 15.62% |
| Surcharge for Class 1 Benefits ² | | |
| None | 0.00% | 0.00% |
| Phase out of Normal Cost Difference ³ | 0.00% | 0.00% |
| Plan's Total Normal Cost | 15.43% | 15.62% |
| Offset Due to Employee Contributions | 7.75% | 7.75% |
| Employer Normal Cost Rate | 7.68% | 7.87% |

¹ The required payment on amortization bases does not take into account any additional discretionary payment made after April 28, 2023.

² Section 2 of this report contains a list of Class 1 benefits and corresponding surcharges.

³ When a rate plan joins the pool, the difference in normal cost between the pool and the rate plan is phased out over a five-year period in accordance with the CalPERS contribution allocation policy.

Schedule of Amortization Bases

Below is the schedule of the plan's amortization bases. Note that there is a two-year lag between the valuation date and the start of the contribution year.

- The assets, liabilities, and funded status of the plan are measured as of the valuation date: June 30, 2022.
- The required employer contributions determined by the valuation are for the fiscal year beginning two years after the valuation date: FY 2024-25.

This two-year lag is necessary due to the amount of time needed to extract and test the membership and financial data, and the need to provide public agencies with their required employer contribution well in advance of the start of the fiscal year.

The Unfunded Accrued Liability (UAL) is used to determine the employer contribution and therefore must be rolled forward two years from the valuation date to the first day of the fiscal year for which the contribution is being determined. The UAL is rolled forward each year by subtracting the expected payment on the UAL for the fiscal year and adjusting for interest. The expected payment for the first fiscal year is determined by the actuarial valuation two years ago and the contribution for the second year is from the actuarial valuation one year ago. Additional discretionary payments are reflected in the Expected Payments column in the fiscal year they were made by the agency.

| Reason for Base | Date Est. | Ramp Level 2024-25 | Ramp Shape | Escalation Rate | Amort. Period | Balance 6/30/22 | Expected Payment 2022-23 | Balance 6/30/23 | Expected Payment 2023-24 | Balance 6/30/24 | Minimum Required Payment 2024-25 |
|----------------------------|-----------|--------------------|------------|-----------------|---------------|-----------------|--------------------------|-----------------|--------------------------|-----------------|----------------------------------|
| Non-Investment (Gain)/Loss | 6/30/22 | No Ramp | | 0.00% | 20 | 6,414 | 0 | 6,850 | 0 | 7,316 | 658 |
| Partial Fresh Start | 6/30/22 | 20% | Up Only | 0.00% | 20 | 39,854 | (6,415) | 49,194 | 0 | 52,539 | 1,129 |
| Total | | | | | | 46,268 | (6,415) | 56,044 | 0 | 59,855 | 1,787 |

The (gain)/loss bases are the plan's allocated share of the risk pool's (gain)/loss for the fiscal year as disclosed in "Allocation of Plan's Share of Pool's Experience/Assumption Change" earlier in this section. These (gain)/loss bases will be amortized in accordance with the CalPERS amortization policy in effect at the time the base was established.

The partial fresh start base established June 30, 2022 is the sum of the UAL balance from the June 30, 2021 valuation (projected to June 30, 2022) and the June 30, 2022 investment loss, as shown on the previous page.

Consolidated Mosquito Abatement District Miscellaneous Classic Plan Summary 1965051103

| Report Available | Actuarial Valuation Date | Projected for FY | Employer Normal Cost | Funded Ratio | Accrued Liability (AL) | Market Value Assests (MVA) | Unfunded Liability Balance (AL-MVA) | Payment UAL or ADP | Paid Date |
|------------------|--------------------------|------------------|----------------------|--------------|------------------------|----------------------------|-------------------------------------|---------------------|------------|
| Oct, 2014 | 6/30/2013 | 2015/2016 | 6.71% | 76.40% | \$4,533,778.00 | \$3,463,567.00 | \$1,070,211.00 | \$1,085,938.00 | 5/31/2015 |
| Nov, 2015 | 6/30/2014 | 2016/2017 | 7.16% | 81.40% | \$5,110,508.00 | \$4,159,849.00 | \$950,659.00 | \$0.00 | |
| Aug, 2016 | 6/30/2015 | 2017/2018 | 7.20% | 97.60% | \$5,378,411.00 | \$5,247,552.00 | \$130,859.00 | \$9,039.00 | 4/30/2017 |
| | | | | | | | | \$150,000.00 | 4/25/2018 |
| Aug, 2017 | 6/30/2016 | 2018/2019 | 7.63% | 90.20% | \$5,653,700.00 | \$5,098,615.00 | \$555,085.00 | \$14,054.00 | 7/31/2018 |
| | | | | | | | | \$100,000.00 | 4/25/2019 |
| Aug, 2018 | 6/30/2017 | 2019/2020 | 8.08% | 91.60% | \$5,867,005.00 | \$5,371,384.00 | \$495,621.00 | \$15,629.00 | 7/15/2019 |
| | | | | | | | | \$100,000.00 | 6/5/2020 |
| July, 2019 | 6/30/2018 | 2020/2021 | 8.79% | 91.20% | \$6,409,967.00 | \$5,849,022.00 | \$560,945.00 | \$20,079.00 | 7/15/2020 |
| | | | | | | | | \$150,000.00 | 11/30/2020 |
| | | | | | | | | \$333,701.00 | 2/28/2021 |
| July, 2020 | 6/30/2019 | 2021/2022 | 8.65% | 91.80% | \$6,775,031.00 | \$6,219,429.00 | \$555,602.00 | \$0.00 | |
| July, 2021 | 6/30/2020 | 2022/2023 | 8.63% | 90.80% | \$7,143,580.00 | \$6,486,646.00 | \$656,934.00 | \$5,961.00 | 8/1/2022 |
| July, 2022 | 6/30/2021 | 2023/2024 | 10.14% | 109.30% | \$7,422,428.00 | \$8,110,855.00 | (\$688,427) | \$0.00 | |
| Aug, 2023 | 6/30/2022 | 2024/2025 | 10.15% | 93.10% | \$7,990,388.00 | \$7,437,916.00 | \$552,472.00 | TBD | FY 24-25 |

Total UAL 2014-2022* Balance Summary \$4,839,961.00

2015-2023 Total ADP **\$833,701.00**

2015-2023 Total UAL \$1,150,700.00

2015-2023 Total ADP + UAL \$1,984,401.00

Amortized over 8 years \$250,853.75

| Report Available | Actuarial Valuation Date | Projected for FY | Employer Normal Cost | Funded Ratio | Accrued Liability (AL) | Market Value Assests (MVA) | Unfunded Liability Balance (AL-MVA) | Payment UAL or ADP | Paid Date |
|------------------|--------------------------|------------------|----------------------|--------------|------------------------|----------------------------|-------------------------------------|--------------------|-----------|
| Aug, 2023 | 6/30/2022 | 2024/2025 | 10.15% | 93.10% | \$7,990,388.00 | \$7,437,916.00 | \$552,472.00 | TBD | FY 24-25 |
| | | | | | | Needed MVA | New Balance | Payment | |
| | | | | 95% | \$7,990,388.00 | \$7,590,868.60 | \$399,519.40 | \$152,952.60 | |
| | | | | 97% | \$7,990,388.00 | \$7,750,676.36 | \$239,711.64 | \$312,760.36 | |
| | | | | 98% | \$7,990,388.00 | \$7,830,580.24 | \$159,807.76 | \$392,664.24 | |
| | | | | 100% | \$7,990,388.00 | \$7,990,388.00 | \$0.00 | \$552,472.00 | |

RESOLUTION NO. 1-2024

**A RESOLUTION OF THE BOARD OF TRUSTEES
OF THE CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
TO TRANSFER MONIES FROM THE CONTINGENT LIABILITY RESERVE TO THE
RETIREMENT DISTRICT'S PAYMENT ACCOUNT NO. 6101-04**

WHEREAS, the BOARD OF TRUSTEES (Board) of the CONSOLIDATED MOSQUITO ABATEMENT DISTRICT (District) on February 20, 2024 approved and authorized expenditure of funds for lump sum payments to reduce the District's California Public Employees Retirement System (CalPERS) Unfunded Accrued Liability (UAL) of \$300,000 for Classic Miscellaneous Plan and \$25,000 for PEPRA Miscellaneous Plan; and

WHEREAS, monies are held in the Contingent Liability Reserve and made available for specific District expenditure and transferred to respective line item accounts, when such expenditure is approved and authorized by the Board.

NOW, THEREFORE, BE IT RESOLVED, that the BOARD OF TRUSTEES of the CONSOLIDATED MOSQUITO ABATEMENT DISTRICT does hereby approve and authorize the Transfer of Three Hundred Twenty-Five Thousand Dollars (\$325,000) from the Contingent Liability Reserve to the Retirement District's Payment Account No. 6101-04.

PASSED AND ADOPTED by the Board of Trustees of the Consolidated Mosquito Abatement District on the 20th day of February 2024, by the following vote:

AYES:

NOES:

ABSENT:

Member, Board of Trustees

Member, Board of Trustees

Agenda Item 9: Aerial Photographic Services

Background:

The District utilizes photographic images of residential neighborhoods in urban and suburban areas to identify unmaintained swimming pools (green pools) within individual properties to locate potential mosquito breeding sources. These surveys have been taken by various aerial service vendors. In 2023, the District leveraged services from two separate providers; NearMap and Aerial Services.

NearMap provides current and historical high-resolution imagery over 52% of the District. The image quality of NearMap exceeds all other imagery providers and provides two new captures each year in addition to access to years of historical imagery. This imagery is utilized for early and late season unmaintained pool verification. The first captured is typically in February and the second in July.

Aerial Services provides aerial imagery targeted at a certain time of the year to maximize mosquito control efforts by the District. Imagery is captured in May/June after all known unmaintained pools have been inspected, any seasonal pools have been cleaned up, and prior to peak mosquito borne disease season. Imagery is also captured approximately two weeks apart to minimize turnaround time from imagery capture to a technician site visit. In 2023 the District identified 1,134 unmaintained swimming pools that were not in our system, up from 703 identified in the 2022 aerial survey.

In the past the District has contracted for two flights a year with a single service provider. The cost of Aerial Services and NearMap is the same or less and provides a valuable third imagery capture.

NearMap was recently purchased by another company and has started to increase its investment in its camera systems and technology improvements. As a result, there is a price increase for all Nearmap customers to work towards this long-term investment goal in Nearmap improvements.

2023 Price was \$9,000 (included Nearmap AI) for 12 months. The prices below do not include AI but are not necessary for District use. The District has the option to commit to a 12, 24, 36, 48 or 60 month contract. There are no current plans to reduce the coverage area or number of flights for Fresno County; however, that is not guaranteed each year of commitment. Quotes for a 12 and 60 month term are enclosed for consideration.

| Term Length | 12 Months | 24 Months | 36 Months | 48 Months | 60 Months |
|-----------------------------------|-----------|--------------|--------------|--------------|--------------|
| Price Increase % | 25% | 18% | 14% | 12% | 10% |
| Cost per year | \$ 10,000 | \$ 9,440.00 | \$ 9,120.00 | \$ 8,960.00 | \$ 8,800.00 |
| Total Cost for term length | \$ 10,000 | \$ 18,880.00 | \$ 27,360.00 | \$ 35,840.00 | \$ 44,000.00 |

NearMap Imager Sample: Same swimming pool in late winter and early summer.



Action requested:

The Board will be asked to approve 2024 aerial photographic survey services to include a mid-season capture from Aerial Services as quoted and a contract term as decided by the Board to renew the District’s subscription to NearMap.



RENEWAL QUOTE

Nearmap US, Inc.
1850 W Ashton Blvd, Suite 500
Lehi, UT 84043, USA
Phone: +1 (801) 609 7250

| | | | |
|--------------------------------|---|-----------------------|---|
| Customer Name | Consolidated Mosquito Abatement District | Quote Number | Q097788 |
| Contract Commencement | Contract commences upon signing of quote. | Quote Expiry | 03/07/2024 |
| Subscription Term | 12 Month | Account Rep | Jason Theis jason.theis@nearmap.com |
| Subscription Start Date | 03/07/2024 | Payment Term | Net 30 |
| | | Payment Method | Invoice |
| Bill To | Consolidated Mosquito Abatement District Jodi Holeman 13151 E Industrial Dr, Parlier, California, 93648 5598961085 jholeman@mosquitobuzz.net | Ship To | Consolidated Mosquito Abatement District Jodi Holeman 13151 E Industrial Dr, Parlier, California, 93648 5598961085 jholeman@mosquitobuzz.net |

| PRODUCT | ALLOWANCE | COVERAGE | SEATS |
|---------------------------------|-----------|------------|------------------------|
| ArcGIS Integration | NA | NA | NA |
| Nearmap Vertical for Government | NA | Nationwide | Unlimited |
| Subtotal | | | \$10,000.00 |
| *Estimated Tax | | | \$0.00 |
| Total | | | USD \$10,000.00 |

*The Total includes applicable sales tax for the state which the Licensee is located. If an exemption from sales tax is applicable to the Licensee, the Licensee shall provide to Nearmap, in accordance with state law, relevant tax-exemption documentation. It will be the responsibility of the Licensee to ensure proof of tax-exempt status remains current for subsequent renewals of the Agreement.

ACCEPTANCE OF Q097788 will constitute an Agreement with Nearmap

By selecting "Yes" or **signing below**, you acknowledge that (a)(i) the Additional Terms and Conditions of the previous Agreement between the Licensee and Nearmap applies to this Renewal Quote, unless otherwise specified in Schedule 1 of this Renewal Quote, and (ii) the Product-Specific Terms set out in <https://www.nearmap.com/us/en/legal/product-agreements> applies to this Renewal Quote, (b) you have the authority to agree to this Renewal Quote, (c) you agree to pay the fees set forth herein. You acknowledge that the Coverage Area by Nearmap is outlined at <https://www.nearmap.com/us/en/current-aerial-maps-coverage>.

Note: The terms of your Agreement remain the same unless varied by this Renewal Quote. The total in this Renewal Quote is only an estimate of your next invoice. Final credits and amendments to the subscription is dependent upon the date this Renewal Quote is accepted.

Signature / Digital Acceptance:

Date:

Full Name:

Position:

PO Number (if required):

If printed, please sign, scan and email to: orders.us@nearmap.com

Schedule 1

Additional Terms and Conditions



RENEWAL QUOTE

Nearmap US, Inc.
1850 W Ashton Blvd, Suite 500
Lehi, UT 84043, USA
Phone: +1 (801) 609 7250

| | | | |
|--------------------------------|---|-----------------------|---|
| Customer Name | Consolidated Mosquito Abatement District | Quote Number | Q097789 |
| Contract Commencement | Contract commences upon signing of quote. | Quote Expiry | 03/07/2024 |
| Subscription Term | 60 Month | Account Rep | Jason Theis jason.theis@nearmap.com |
| Subscription Start Date | 03/07/2024 | Payment Term | Net 30 |
| | | Payment Method | Invoice |
| Bill To | Consolidated Mosquito Abatement District Jodi Holeman 13151 E Industrial Dr, Parlier, California, 93648 5598961085 jholeman@mosquitobuzz.net | Ship To | Consolidated Mosquito Abatement District Jodi Holeman 13151 E Industrial Dr, Parlier, California, 93648 5598961085 jholeman@mosquitobuzz.net |

| PRODUCT | ALLOWANCE | COVERAGE | SEATS |
|---------------------------------|-----------|------------|------------------------|
| ArcGIS Integration | NA | NA | NA |
| Nearmap Vertical for Government | NA | Nationwide | Unlimited |
| Subtotal | | | \$44,000.00 |
| *Estimated Tax | | | \$0.00 |
| Total | | | USD \$44,000.00 |

*The Total includes applicable sales tax for the state which the Licensee is located. If an exemption from sales tax is applicable to the Licensee, the Licensee shall provide to Nearmap, in accordance with state law, relevant tax-exemption documentation. It will be the responsibility of the Licensee to ensure proof of tax-exempt status remains current for subsequent renewals of the Agreement.

ACCEPTANCE OF Q097789 will constitute an Agreement with Nearmap

By selecting "Yes" or **signing below**, you acknowledge that (a)(i) the Additional Terms and Conditions of the previous Agreement between the Licensee and Nearmap applies to this Renewal Quote, unless otherwise specified in Schedule 1 of this Renewal Quote, and (ii) the Product-Specific Terms set out in <https://www.nearmap.com/us/en/legal/product-agreements> applies to this Renewal Quote, (b) you have the authority to agree to this Renewal Quote, (c) you agree to pay the fees set forth herein. You acknowledge that the Coverage Area by Nearmap is outlined at <https://www.nearmap.com/us/en/current-aerial-maps-coverage>.

Note: The terms of your Agreement remain the same unless varied by this Renewal Quote. The total in this Renewal Quote is only an estimate of your next invoice. Final credits and amendments to the subscription is dependent upon the date this Renewal Quote is accepted.

Signature / Digital Acceptance:

Date:

Full Name:

Position:

PO Number (if required):

If printed, please sign, scan and email to: orders.us@nearmap.com

Additional Terms and Conditions

Amounts payable each year (Excluding Tax)

Year 1: \$8,800.00 Year 2: \$8,800.00 Year 3: \$8,800.00 Year 4: \$8,800.00 Year 5: \$8,800.00

TeamBuilders, Inc.
 17605 Chateau Court
 Castro Valley, CA 94552

Invoice

| DATE | INVOICE # |
|----------|-----------|
| 02/07/24 | 211577 |

| BILL TO |
|--|
| Consolidated Mosquito Abatement District 13151 E Industrial Dr Parlier, CA 93648 |

| DUE DATE | P.O. NUMBER |
|----------|-------------|
| 03/08/24 | |

| ITEM | DESCRIPTION | QTY | RATE | AMOUNT |
|----------------------------|--|--------|-------|----------|
| Abatement Survey Flight | 2 Survey Flights per prior year KML as 135.94 square miles | 135.94 | 66.62 | 9,056.32 |

| | |
|-------------|----------|
| Subtotal | 9,056.32 |
| 0% Tax | 0.00 |
| Total | 9,056.32 |
| Balance Due | 9,056.32 |

Agenda Item 10: District Participation at Virtual Meetings

Background:

The Government Social Media (GSM) Professional Association is a professional association for public sector social media professionals. Their GSM Conference 2024 is a training opportunity for public sector employees to learn how to leverage social media while keeping public trust and avoiding embarrassing social media fails. The conference will host over 35 speakers representing local, city, state and federal agencies and private industry. The District utilizes social media platforms such as NextDoor, Instagram, Facebook and X to connect and communicate with District residents. The opportunity to learn from and interact with other public sector professionals on social media use would be highly beneficial. The in-person conference is sold out, but virtual tickets are still available at a cost of \$449. There is no additional travel expense to participate in this conference.

Event website: governmentsocialmedia.com/gsmcon

Action Requested:

It is requested that the Board approve funds to register the District Director of Science and Outreach to attend GSM Conference 2024 virtually.

Agenda Item 11: Resolution 02-2024 District Policy Updates

Background: Several new laws take effect this year. Assembly Bill 2188 (AB2188) prohibits discrimination in employment on the use of cannabis. The law further defines that drug testing for marijuana to be limited to screen only for the psychoactive tetrahydrocannabinol (THC). Senate Bill 616 (SB616) requires employers to provide up to 5 days (40 hours) of paid sick leave in a 12-month period. Senate Bill 848 (SB848) requires employers to provide eligible employees to take up to 5 days of reproductive loss leave following a reproductive loss event as defined.

1. Personnel System Rules and Regulations (Employee Policy Handbook)
 - i. Section 2020 Employment: updated language to specify the type of drug test used for pre-employment drug screens.
 - ii. Section 2050 Sick Leave: increase sick leave from 24 to 40 hours
 - iii. Section 2070 Other Leaves of Absence: The addition of unpaid leave for a reproductive loss event as defined.

Links to each bill can be found below:

[AB2188](#)

[SB616](#)

[SB848](#)

Amendments bring all district policies in compliance with California law. All proposed policy amendments have been reviewed by legal.

Action requested:

The Board will be asked to approve Resolution 02-2024 amending District policies.

RESOLUTION NO. 2-2024

**A RESOLUTION OF THE BOARD OF TRUSTEES
OF THE CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
AMENDING EMPLOYEE POLICY HANDBOOK SECTION 2050 SICK LEAVE.**

WHEREAS, the BOARD OF TRUSTEES (Board) of the CONSOLIDATED MOSQUITO ABATEMENT DISTRICT (District) is determined to regularly review the District’s Personnel System Rules and Regulations (Employee Policy Handbook) and to update and amend policies when deemed necessary; and

WHEREAS, the Board wishes to amend District policies to comply with law regarding provision of sick leave for seasonal and temporary employees.

WHEREAS, the Board wishes to amend District policies to comply with law regarding provision of reproductive loss leave for regular employees.

WHEREAS, the Board wishes to amend District policies to comply with law regarding drug testing for all employees.

NOW, THEREFORE, BE IT RESOLVED, that the BOARD OF TRUSTEES of the CONSOLIDATED MOSQUITO ABATEMENT DISTRICT does hereby approve and adopt amendment to a specific section of the Personnel System Rules and Regulations (Employee Policy Handbook) as follows:

1. Section 2020 “Employment” as amended and as attached and incorporated herein as “Exhibit A”, as a policy of the District.
2. Section 2050 “Sick Leave” as amended and as attached and incorporated herein as “Exhibit B”, as a policy of the District.
3. Section 2070 “Other Leaves of Absence” as amended and as attached and incorporated herein as “Exhibit C”, as a policy of the District.
4. Foregoing action approved by the Board in this Resolution shall become effective on February 20, 2024.

PASSED AND ADOPTED by the Board of Trustees of the Consolidated Mosquito Abatement District on the 20th day of February 2024, by the following vote:

AYES:

NOES:

ABSENT:

Member, Board of Trustees

Member, Board of Trustees

EXHIBIT A

SECTION 2020 – EMPLOYMENT

2020.1 CITIZENSHIP: Employment is open to qualified men and women of legal age to work who are citizens of the United States, or who have valid permits to work in the United States.

2020.2 AT WILL EMPLOYMENT: Either the District or the employee may terminate any employee's employment at will, subject to any due process requirements imposed by law or these rules.

2020.3 RECRUITMENT: Recruitment for qualified applicants will be carried on as necessary in order to insure that the District will have available applications of interested, qualified persons for possible employment.

2020.4 APPLICATION: All candidates for employment shall file an application on an official District application form.

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

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

2020.5.1.1 The District's pre-employment drug screen will not utilize common testing methods for non-psychoactive cannabis metabolites.

2020.5.1.2 If available, pre-employment drug screen for cannabis will be conducted through methods that do not screen for non-psychoactive metabolites such as oral saliva swab, blood or THC breathalyzer.

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

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

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

2020.5.5 All test results shall be kept confidential.

EXHIBIT B

SECTION 2050 - SICK LEAVE

2050.5 ACCRUAL: SEASONAL AND TEMPORARY EMPLOYEES: Seasonal or Temporary Employees who work 30 or more days in a year shall be entitled to paid sick leave.

2050.5.1 Eligible Seasonal/Temporary Employees shall accrue sick leave at the rate of one day (8 hours) per month worked, up to a maximum of ~~three-five~~ 240 days (240 hours) per calendar year and accrual or carryover of sick leave to the following year shall be limited to ~~ten-six~~ 480 days (480 hours).

2050.5.2 Seasonal or Temporary Employees shall be entitled to use accrued sick leave after completing one month of employment and shall be limited to the use of no more than ~~24-40~~ 24-40 hours in each calendar year.

EXHIBIT C

SECTION 2070 - OTHER LEAVES OF ABSENCE

2070.6 REPRODUCTIVE LOSS LEAVE This policy shall apply to all Regular and Probationary Employees.

2070.6.1 Employees are eligible for reproductive loss leave if they have been working for the employer for at least 30 days prior to the leave's start and suffer a qualifying event. Eligible employees may take leave for up to five days when they suffer a reproductive loss event, which is the day, or the final day for a multiple day event, of one of the following:

2070.6.1.1 Failed Adoption: The dissolution or breach of an adoption agreement with the birth mother or legal guardian, or an adoption that is not finalized because it is contested by another party.

2070.6.1.2 Failed Surrogacy: The dissolution or breach of surrogacy agreement, or a failed embryo transfer to the surrogate.

2070.6.1.3 Miscarriage: May be a miscarriage by a person, by the person's current spouse or domestic partner, or by another individual who would have been a parent as a result of the pregnancy.

2070.6.1.4 Stillbirth: May be a stillbirth resulting from a person's pregnancy, the pregnancy of a person's current spouse or domestic partner, or another individual that would have been a parent as a result of the pregnancy.

2070.6.1.5 Unsuccessful Assisted Reproduction: An unsuccessful round of intrauterine insemination or of an assisted reproductive technology procedure (i.e. artificial insemination or an embryo transfer, including gamete and embryo donation). Assisted reproduction does not include reproduction through sexual intercourse. This event applies to a person, the person's current spouse or domestic partner, or another individual, if the person would have been a parent of a child born as a result of the pregnancy.

2070.6.2 The five (5) days of leave do not need to be consecutive.

2070.6.3 If an employee experiences more than one reproductive loss event within a 12-month period, an employee can receive another five days of leave, not to exceed 20 days within a 12-month period.

2070.6.4 Generally, reproductive loss leave must be taken within three (3) months of the reproductive loss event; however, if prior to or immediately following a reproductive loss event, an employee is on or chooses to go on leave under another leave entitlement (e.g. PDL, CFRA, etc.), then the employee may complete their reproductive loss leave within three months of the end of the other leave.

2070.6.5 Reproductive loss leave is unpaid, but employees can use available sick leave, vacation, or CTO.

2070.6.6 The District may not request documentation to certify reproductive loss leave. The District must maintain the confidentiality of any employee requesting reproductive loss leave and cannot terminate, discriminate or retaliate against employees for exercising their rights under the law.