

**MINUTES OF THE BOARD OF TRUSTEES OF
THE CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
November 16, 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 November 16, 2020.

1. Roll Call:

Trustees Present at the Parlier Office:

Tokuo Fukuda	Kingsburg	
Joe Reyna	Parlier	
Karen Steinhauer	Sanger	Arrived at 1:10 PM
Bruce Taylor	County of Fresno	

Trustees Present by Teleconference:

Peggy Brisendine	Fresno	
David Cardenas	Fowler	Arrived at 1:10 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
Jodi Holeman	Superintendent of Operations – Present by Teleconference
Max Sanborn	Sanborn & Sanborn Accounts – Present by Teleconference

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

3. Public Comments: None.

4. Approval of October Minutes: A motion was made by Trustee Esraelian, seconded by Trustee Hill and passed by a 9 – 0 – 2 roll call vote (Cardenas, Steinhauer absent) to approve the minutes of the October 19, 2020 Board meeting.

5. Approval of October Payroll: A motion was made by Trustee Taylor, seconded by Trustee Fukuda and passed by a 9 – 0 – 2 roll call vote (Cardenas, Steinhauer absent) to approve the October payroll checks having District numbers, 25276 – 25306, 25308 – 25313, 25333 – 25366, and 25373 in the total amount of \$123,526.83.

6. **Approval of October Bills:** Cardenas and Steinhauer arrived. A motion was made by Trustee Cardenas, seconded by Trustee Lockhart and passed by an 11 – 0 roll call vote to approve the October commercial checks having District numbers, 25307 – 25309, 25314 – 25332, 25360 – 25361 and 25367 – 25403 in the total amount of \$71,066.72.
7. **Presentation of Audit Report:** Mr. Max Sanborn, of Sanborn & Sanborn Accountancy, was present by teleconference to answer any questions the Board members had regarding the audit report that was presented at the September 21, 2020 meeting. A motion was made by Trustee Fukuda, seconded by Trustee Reyna and passed by an 11 – 0 roll call vote to approve the Fiscal Year 2019 – 2020 Audit Report as corrected.
8. **Purchase of New Vehicles:** A motion was made by Trustee Esraelian, seconded by Trustee Cardenas and passed by a 10 – 1 roll call vote (Taylor opposed) to approve the specifications and requests for price quotations for the purchase of two (2) 2021 one-half ton 2WD pickup trucks, four (4) 2021 one-half ton 4WD pickup trucks and one (1) 2021 4WD one-ton truck. Requests for price quotations will be sent to local Chevrolet and Ford dealers.
9. **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.
10. **Report from Closed Session:** No reportable action was taken. Trustee Cardenas left the meeting at 2:30 PM.
11. **Meeting Reports:** An oral report was given by Trustee Taylor on his attendance at the VCJPA Board of Directors meeting on October 27, 2020 by teleconference.
12. **Board General Discussion:** Trustee Esraelian asked about the landscaping and overall appearance of the Selma office location.

Trustee Taylor stated he would like to see more trustees join the board meetings by video conference.

13. **Staff Reports:** A monthly Program Report of District activities was provided and presented to the Board.
14. **Adjournment:** The meeting was adjourned at 3:00 PM. The next Board meeting will be held on Monday, December 21, 2020.

Karen Steinhauer
Vice President/Secretary

Consolidated Mosquito Abatement District
Payroll Expenses
November 2020

Check #	Gross Pay	Net Pay	Payee	Description
25404	\$2,410.50	\$1,623.43	Amy Garcia	Full-Time Employee
25405	\$2,649.00	\$1,818.26	Brittany Deegan	Full-Time Employee
25406	\$2,649.00	\$1,927.47	Chris Monis	Full-Time Employee
25407	\$2,238.00	\$1,627.74	Conner Schaak	Full-Time Employee
25408	\$2,649.00	\$1,809.86	David Parker	Full-Time Employee
25409	\$1,855.20	\$1,384.47	Derek Hill	Seasonal Employee
25410	\$2,436.00	\$1,702.41	Devon Cornel	Full-Time Employee
25411	\$1,722.68	\$1,301.98	Don McNiel	Seasonal Employee
25412	\$3,000.50	\$1,955.93	Emma Lee	Full-Time Employee
25413	\$2,285.10	\$1,570.09	Gha Vang	Full-Time Employee
25414	\$4,350.00	\$3,087.88	Jodi Holeman	Full-Time Employee
25415	\$2,649.00	\$1,577.84	Jose Moreno	Full-Time Employee
25416	\$2,238.00	\$1,593.34	Jovana Benavides	Full-Time Employee
25417	\$2,920.50	\$2,000.13	Karan Cox	Full-Time Employee
25418	\$3,655.00	\$2,305.43	Katherine Ramirez	Full-Time Employee
25419	\$869.63	\$699.92	Michael Scotty Dunn	Seasonal Employee
25420	\$420.00	\$359.52	Robert Martinez	Seasonal Employee
25421	\$673.75	\$519.08	Ronnie Blunt	Seasonal Employee
25422	\$6,000.00	\$4,068.45	Steve Mulligan	Full-Time Employee
25423	\$402.50	\$348.20	Tracy Autrey	Seasonal Employee
25438	\$2,410.50	\$1,623.43	Amy Garcia	Full-Time Employee
25439	\$2,649.00	\$1,818.25	Brittany Deegan	Full-Time Employee
25440	\$2,649.00	\$1,928.16	Chris Monis	Full-Time Employee
25441	\$2,238.00	\$1,627.75	Conner Schaak	Full-Time Employee
25442	\$2,649.00	\$1,810.31	David Parker	Full-Time Employee
25443	\$2,436.00	\$1,702.41	Devon Cornel	Full-Time Employee
25444	\$3,000.50	\$1,957.76	Emma Lee	Full-Time Employee
25445	\$2,560.24	\$1,776.20	Gha Vang	Full-Time Employee
25446	\$4,350.00	\$3,087.65	Jodi Holeman	Full-Time Employee
25447	\$2,649.00	\$1,579.45	Jose Moreno	Full-Time Employee
25448	\$2,238.00	\$1,593.35	Jovana Benavides	Full-Time Employee
25449	\$2,920.50	\$2,000.12	Karan Cox	Full-Time Employee
25450	\$3,655.00	\$2,305.43	Katherine Ramirez	Full-Time Employee
25451	\$6,000.00	\$4,068.45	Steve Mulligan	Full-Time Employee
Total	\$90,478.10	\$62,160.15		

Consolidated Mosquito Abatement District
Payroll Expenses
November 2020

Employee Deductions and Liabilities

Check #	Amount	Payee	Description
25424	\$1,731.18	EDD	State Income Tax
25425	\$8,555.47	CMAD	Federal, Social Security, Medicare
25426	\$3,273.06	CalPERS	Retirement
25427	\$750.00	ICMA	457K Retirement
25428	\$150.00	Valley First Credit Union	Credit Union
25429	\$150.00	California State Disbursement	Garnishment
25452	\$1,625.56	EDD	State Income Tax
25453	\$7,770.48	CMAD	Federal, Social Security, Medicare
25454	\$2,897.76	CalPERS	Retirement
25455	\$750.00	ICMA	457K Retirement
25456	\$150.00	Valley First Credit Union	Credit Union
25457	\$150.00	California State Disbursement	Garnishment
25458	\$277.48	Aflac	Disability Insurance
25471	\$86.96	Mutual of Omaha	Life Insurance
Total Deductions	\$28,317.95		
Total Net Pay	\$62,160.15		
Total Gross Pay	\$90,478.10		

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

Bank of the West Checks

Check #	Amount	Payee	Description
25425	\$3,687.47	CMAD	District Social Security & Medicare
25426	\$4,074.34	CalPERS	District Retirement
25430	\$52.05	AT&T	Telephone
25431	\$253.00	Matson Alarm Co.	Alarm Systems
25432	\$623.62	City of Parlier	Water Sewer Disposal
25433	\$2,422.70	PG&E	Heat Light Power
25434	\$35.29	Republic Service	Disposal
25435	\$103.73	City of Sanger	Water Sewer Disposal
25436	\$9,823.62	SDRMA	Health Insurance Premium
25437	\$106.38	SoCal Gas	Heat
25453	\$3,249.48	CMAD	District Social Security & Medicare
25454	\$3,627.53	CalPERS	District Retirement
25459	\$16.38	AT&T	Internet
25460	\$251.50	AT&T	Telephone
25461	\$882.85	AT&T	Internet
25462	\$201.31	AT&T	Telephone - 800 Number
25463	\$204.95	AT&T	Telephone / Internet - Clovis
25464	\$33.59	California Water Service	Water
25465	\$150,000.00	CalPERS	Unfunded Liability Payment - Classic
25466	\$1,103.00	CalPERS	Unfunded Liability Payment - PEPR
25467	\$253.00	Matson Alarm Co.	Alarm Systems
25468	\$151.25	PG&E	Heat Light Power
25469	\$83.30	City of Reedley	Water Sewer Disposal
25470	\$38.25	Waste Management	Disposal
25471	\$211.12	Mutual of Omaha	Life Insurance
25472	\$300.00	All-Pro Janitorial	Janitorial Services
25473	\$699.29	Allsteel, Inc.	Office Furniture
25474	\$22.87	AutoZone, Inc.	Repair Parts
25475	\$16.21	Bank of the West	Bank Fees
25476	\$838.30	Central California VCJPA	Dental / Vision Premium
25477	\$1,530.33	CitiBusiness Card	Misc Office / Safety Equip / Postage
25478	\$218.68	County of Fresno	GIS License - July, August, September
25479	\$300.00	Digital Deployment	Website Development & Maintenance
25480	\$39.95	DoorKing	Gate Service
25481	\$77.73	Gha Vang	Fire Rated Clothing
25482	\$367.54	Home Depot	Building & Ground
25483	\$32.66	Kimball Midwest	Shop Supplies
25484	\$136.00	Lozano Smith	Legal Fees
25485	\$596.10	Mission Uniform Service	Uniforms & Safety

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

Check #	Amount	Payee	November 2020 Description
25486	\$198.00	MVCAC	Mosquito Testing
25487	\$375.00	Napa Auto Parts of Selma	Repair Parts / Lubricants
25488	\$61.99	Nelson's Ace Hardware	Shop Supplies
25489	\$360.89	O'Reilly Auto Parts	Repair Parts
25490	\$103.69	Office Depot	Misc Office Supplies
25491	\$6.70	PBM Supply & Mfg	Field Equipment
25492	\$3,300.00	Provost & Prichard Consulting	Soil Sampling
25493	\$36.32	Redneck Trailer Supplies	Trailer Repairs
25494	\$1,855.74	Tulare Polaris	Repair Parts
25495	\$1,416.97	Valero	Fuel
25496	\$39.78	Wizix Technology Group	Copier Maintenance
25497	\$213.21	World Oil Environmental	Waste Recycling Fees
Total	\$194,633.66		

County of Fresno Checks

Check #	Amount	Payee	Description
292428	\$69,073.34	Consolidated Mosquito	Transfer funds to checking
292429	\$202,596.39	Consolidated Mosquito	Transfer funds to checking
292430	\$13,442.03	Consolidated Mosquito	Transfer funds to checking
	\$285,111.76		

Summary of November Expenses

November 2020 Salaries & Wages	\$90,478.10
November 2020 Maintenance & Operations	\$194,633.66
Total November 2020 Expenditures	\$285,111.76

Consolidated Mosquito Abatement District

Monthly Expenditures

ACCOUNT NUMBER	ACCOUNT NAME	BUDGET FY 2020/2021	SPENT TO DATE	BALANCE NOV 30, 2020
<u>SALARIES, WAGES & EMPLOYEE BENEFITS</u>				
6101-01	Salaried Wages	\$1,050,000.00	\$409,064.50	\$640,935.50
6101-06	Hourly Wages & Extra Help	\$615,000.00	\$276,888.68	\$338,111.32
6101-02	FICA Employers Contribution	\$130,000.00	\$52,595.68	\$77,404.32
6101-03	Unemployment Insurance	\$24,000.00	\$3,318.63	\$20,681.37
6101-04	Retirement District's Payment	\$160,000.00	\$216,732.89	(\$56,732.89)
6101-05	Group Health Insurance	\$220,000.00	\$72,988.60	\$147,011.40
6101-07	Pre-Employment & Misc. Expenses	\$8,000.00	\$302.75	\$7,697.25
	TOTALS	\$2,207,000.00	\$1,031,891.73	\$1,175,108.27
<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	\$3,226.55	\$21,773.45
6102-03	Misc Operating Supplies & Expense	\$8,000.00	\$2,373.73	\$5,626.27
6102-05	Building & Ground Maintenance	\$35,000.00	\$6,988.48	\$28,011.52
6102-06	Airplane Expense	\$3,000.00	\$0.00	\$3,000.00
	TOTALS	\$521,000.00	\$150,423.48	370,576.52
<u>MOTOR VEHICLE SUPPLIES & EXPENSE</u>				
6103-01	Fuel & Lubricants	\$175,000.00	\$44,269.74	\$130,730.26
6103-02	Repairs & Shop Tools	\$50,000.00	\$8,153.01	\$41,846.99
6103-03	Tires & Batteries	\$14,000.00	\$2,199.38	\$11,800.62
	TOTALS	\$239,000.00	\$54,622.13	\$184,377.87
<u>UTILITIES & COMMUNICATIONS</u>				
6104-01	Heat, Light & Power	\$48,000.00	\$14,171.89	\$33,828.11
6104-04	Water Sewer & Disposal	\$20,000.00	\$5,769.30	\$14,230.70
6105-01	Telephone	\$24,000.00	\$7,959.55	\$16,040.45
6105-02	Cellular Phones	\$22,000.00	\$7,473.74	\$14,526.26
	TOTALS	\$114,000.00	\$35,374.48	\$78,625.52
<u>OFFICE SUPPLIES & EXPENSE</u>				
6106-02	Postage, Printing & Stationery	\$4,000.00	\$643.50	\$3,356.50
6106-04	Repairs & Maintenance	\$8,000.00	\$460.67	\$7,539.33
6106-05	Misc Office Supplies	\$15,000.00	\$3,116.22	\$11,883.78
6106-06	Office Equipment & Furniture	\$13,000.00	\$1,776.64	\$11,223.36
	TOTALS	\$40,000.00	\$5,997.03	34,002.97
<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 NOV 30, 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	\$14,330.39	15,669.61
6109-03	Education & Publicity	\$30,000.00	\$383.95	\$29,616.05
6109-04	Accounting	\$5,000.00	\$0.00	\$5,000.00
6109-05	Legal	\$12,000.00	\$1,360.00	\$10,640.00
6109-06	County Service Charge	\$0.00	\$0.00	\$0.00
6109-07	Uniforms, Safety Apparel & Equipment	\$23,000.00	\$7,469.72	\$15,530.28
6109-08	Surveillance & Research	\$65,000.00	\$27,353.39	\$37,646.61
6109-09	Other Miscellaneous Expenditures	\$0.00	\$0.00	\$0.00
6109-10	GIS & GPS	\$80,000.00	\$17,033.71	\$62,966.29
	TOTALS	\$250,000.00	\$67,931.16	\$182,068.84
TOTAL OPERATIONAL EXPENDITURES		\$3,598,000.00	\$1,497,329.07	\$2,100,670.93
<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	\$1,497,329.07	\$2,575,670.93
<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	\$1,497,329.07	\$7,258,670.93

**Consolidated Mosquito Abatement District
Monthly Expenditures**

FRESNO COUNTY ACCOUNT- BANK OF THE WEST

CASH ON HAND, OCTOBER 31, 2020	\$4,629,204.64
PROPERTY TAXES WITHHELD BY FRS COUNTY	\$0.00
NOVEMBER REVENUE	\$0.00
NOVEMBER INTEREST	\$0.00
TAXES - FRESNO COUNTY / KINGS COUNTY	\$0.00
TOTAL REVENUE FOR NOVEMBER	<u>\$0.00</u>
SUB-TOTAL	\$4,629,204.64
COUNTY ADMIN COST FOR FY WITHHELD BY COUNTY	\$0.00
MONEY TRANSFERRED TO CHECKING	<u>(\$285,111.76)</u>
CASH ON HAND, NOVEMBER 30, 2020	\$4,344,092.88

YEARLY REVENUE THROUGH 10-31-20	\$85,983.15
NOVEMBER REVENUE	<u>\$0.00</u>
YEARLY REVENUE THROUGH 11-30-20	\$85,983.15

CMAD CHECKING ACCOUNT - BANK OF THE WEST

CASH ON HAND, OCTOBER 31, 2020	\$135,000.00
MONEY TRANSFERRED FROM FRS CO ACCT	\$285,111.76
NOVEMBER EXPENDITURES	<u>(\$285,111.76)</u>
CASH ON HAND, NOVEMBER 30, 2020	\$135,000.00

SAVINGS ACCOUNT- CITIBANK

CASH ON HAND, OCTOBER 31, 2020	\$14,106.97
INTEREST EARNED FOR NOVEMBER	<u>\$0.52</u>
CASH ON HAND, NOVEMBER 30, 2020	\$14,107.49



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STEVE MULLIGAN - XXXX-XXXX-XXXX-8590

Statement Balance: \$1,530.33

Last Payment Amount: \$1,362.43

Minimal Payment Due

on 01/04/21: \$22.00

Statement/Closing Date: 12/08/2020

6106-05 370.11
 6109-07 997.91
 6109-03 5.00
 6106-02 82.50
 6103-01 74.81

ACCOUNT SUMMARY

Previous Balance	\$1,362.43
Payments, Credits, and Adjustments	\$1,379.81
Purchases	\$1,547.71
Cash Advances	\$0.00
Fees	\$0.00
Interest Charges	\$0.00
New Balance	\$1,530.33

QUICK REFERENCE

Minimum Payment	\$22.00
New Balance	\$1,530.33
Payment Due Date	01/04/2021
Business Credit Line	\$50,900.00
Cash Advance Line	\$21,500.00
Available Credit Line	\$49,369.00
Available Cash Advance Line	\$21,500.00

STATEMENT MESSAGES

Good News! We are lowering your Annual Percentage Rate (APR) for new purchases and cash advances. You will see the lower APR on your next statement. Remember to get this new APR you must continue to meet the terms of all Card Agreements you have with us.

Please be sure to pay on time. If you submit your payment by mail, we suggest you mail it no later than 12/28/2020 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
11/30	ONLINE PAYMENT, THANK YOU	(\$1,362.43)

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	\$1,455.52

Transaction Date:	Post Date:	Description:	Charged to:	Amount:
12/08	12/08	NORTON *AP1327818956 8772945265 AZ <i>Antivirus Subscription Auto renewal</i>	Standard Purch	\$59.99 <i>6106-05</i>
12/04	12/04	AMZN Mktp US Amzn.com/bill WA	N/A	(\$17.38) <i>6106-05</i>
11/30	11/30	WWW.JOINHOMEBASE.COM 4159513830 CA <i>Employee time clock system</i>	Standard Purch	\$168.00 <i>6106-05</i>
11/24	11/24	AMZN Mktp US*DK3YG8CT3 Amzn.com/bill WA <i>Webcam</i>	Standard Purch	\$56.55 <i>6106-05</i>
11/18	11/18	CVS/PHARMACY #09129 FRESNO CA <i>Thermometer - no touch</i>	Standard Purch	\$53.98 <i>6109-07</i>
11/17	11/17	FACEBK 8QSNHJKJ92 Menlo Park CA <i>Facebook Ads</i>	Standard Purch	\$5.00 <i>6109-03</i>
11/14	11/14	FREE CONFERENCE CALL G 562- 6245427 CA <i>conference call dedicated phone #</i>	Standard Purch	\$3.95 <i>6106-05</i>
11/10	11/10	SP * LAPCOFR 9853855380 LA <i>Fire rated clothing</i>	Standard Purch	\$943.93 <i>6109-07</i>
11/10	11/10	USPS PO 0528910401 FRESNO CA <i>postage to mail Board packet</i>	Standard Purch	\$82.50 <i>6106-02</i>
11/09	11/10	MSFT * E0100CLWBB 8006427676 WA <i>Microsoft Annual Renewal</i>	Standard Purch	\$99.00 <i>6106-05</i>
STEVE MULLIGAN		2859	\$50,900	\$21,500
				\$74.81 <i>6103-01</i>

Transaction Date:	Post Date:	Description:	Charged to:	Amount:
11/12	11/12	76 - DBA H & S BUSINES SANGER CA	Standard Purch	\$74.81

Supporting Documentation

**Consolidated Mosquito Abatement District
Vehicle Price Quotations
2020**

2 - 2021 1/2 ton 2WD pickup

[illegible]

**Consolidated Mosquito Abatement District
Vehicle Price Quotations
2020**

4 - 2021 1/2 ton 4WD pickup

[illegible]

1 - 2021 1 ton 4WD pickup

[illegible]



California Public Employees' Retirement System

Actuarial Office

400 Q Street, Sacramento, CA 95811 | Phone: (916) 795-3000 | Fax: (916) 795-2744

888 CalPERS (or **888-225-7377**) | TTY: (877) 249-7442 | www.calpers.ca.gov

November 19, 2020

CalPERS ID: 1965051103
Employer Name: CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
Rate Plan: MISCELLANEOUS PLAN [3366]

Re: Lump Sum Payment to reduce the Unfunded Accrued Liability

Dear Requestor:

As requested, information on the fiscal year 2021-22 employer contribution requirement following your lump sum payment is shown below.

If you are aware of others interested in this information (i.e. payroll staff, county court employees, port districts, etc.), please inform them.

The information is based on the most recent annual valuation and assumes payment by *December 2, 2020* and no further contractual or financing changes taking effect before June 30, 2021. The Unfunded Accrued Liability (UAL) will be reduced or eliminated by a lump sum payment in the amount of **\$150,000**. The payment will be applied to the Fresh Start 06/30/2015 and Investment (Gain)/Loss 06/30/2016 base(s).

There will be no change to your FY 2020-21 contributions.

Valuation as of June 30, 2019	Pre-Payment	Post-Payment
Projected 6/30/2021 Total Unfunded Liability	\$ 497,153	
Payment on December 2, 2020	\$ 150,000	
Revised 6/30/2021 Total Unfunded Liability		\$ 341,203
FY 2021-22 Employer Contributions		
Base Total Normal Cost for Formula	15.57%	15.57%
Surcharges for Class 1 Benefit		
None	0.00%	0.00%
Phase out of Normal Cost Difference	<u>0.00%</u>	<u>0.00%</u>
Plan's Total Normal Cost	15.57%	15.57%
Formula's Expected Employee Contribution Rate	<u>6.92%</u>	<u>6.92%</u>
Employer Normal Cost Rate	8.65%	8.65%
Payment on Fresh Start 06/30/2015	\$ 9,552	\$ 0
Payment on Investment (Gain)/Loss 06/30/2016	\$ 6,011	\$ 5,774
Payment on all other bases	<u>\$ 15,655</u>	<u>\$ 15,655</u>
Employer Unfunded Liability Payment	\$ 31,218	\$ 21,429

The attached schedule of the plan's amortization bases includes the additional discretionary payment(s) listed above.

		Fiscal Year
Required Employer Contribution		2021-22
Employer Normal Cost Rate		8.65%
<i>Plus Either</i>		
1) Monthly Employer Dollar UAL Payment	\$	1,785.75
<i>Or</i>		
2) Annual UAL Prepayment Option*	\$	20,716

*The total minimum required employer contribution is the **sum** of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) **plus** the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly in dollars).*

** Only the UAL portion of the employer contribution can be prepaid (**which must be received in full no later than July 31**). Any prepayment totaling over \$5 million requires a 72-hour notice email to FCSD_public_agency_wires@calpers.ca.gov. Plan Normal Cost contributions will be made as part of the payroll reporting process. If there is contractual cost sharing or other change, this amount will change.*

In accordance with Sections 20537 and 20572 of the Public Employees' Retirement Law, if a contracting agency fails to remit the required contributions when due, interest and penalties may apply.

To initiate this payment, the enclosed Lump Sum Payment Request must be completed and returned to the CalPERS Fiscal Services Division with payment by Electronic Funds Transfer (EFT) or wire transfer by December 2, 2020. A copy should be sent to us.

If you have questions, please call (888) CalPERS (225-7377).



TONY CUNY, ASA, MAAA
Associate Pension Actuary, CalPERS

Schedule of Amortization Bases

Reason for Base	Date Established	Ramp Up/Down 2021-22	Escalation Rate	Amortization Period	Balance 6/30/19	Expected Payment 2019-20	Balance 6/30/20	Expected Payment 2020-21	Balance 6/30/21	Scheduled Payment for 2021-22
FRESH START	06/30/15	No Ramp	2.75%	26	\$149,558	\$9,200	\$150,511	\$155,690	\$0	\$0
NON-INVESTMENT (GAIN)/LOSS	06/30/16	80% ↗	2.75%	27	\$(44,329)	\$(1,198)	\$(46,193)	\$(1,815)	\$(47,549)	\$(2,487)
INVESTMENT (GAIN)/LOSS	06/30/16	80% ↗	2.75%	27	\$176,701	\$74,853	\$111,641	\$8,756	\$110,399	\$5,774
ASSUMPTION CHANGE	06/30/16	80% ↗	2.75%	17	\$113,291	\$4,182	\$116,895	\$6,364	\$118,495	\$8,719
NON-INVESTMENT (GAIN)/LOSS	06/30/17	60% ↗	2.75%	28	\$(9,014)	\$(125)	\$(9,516)	\$(253)	\$(9,920)	\$(390)
INVESTMENT (GAIN)/LOSS	06/30/17	60% ↗	2.75%	28	\$(210,781)	\$(2,928)	\$(222,507)	\$(5,915)	\$(231,964)	\$(9,116)
ASSUMPTION CHANGE	06/30/17	60% ↗	2.75%	18	\$124,826	\$2,358	\$131,125	\$4,782	\$135,357	\$7,369
NON-INVESTMENT (GAIN)/LOSS	06/30/18	40% ↗	2.75%	29	\$26,087	\$26,985	\$0	\$0	\$0	\$0
INVESTMENT (GAIN)/LOSS	06/30/18	40% ↗	2.75%	29	\$(64,102)	\$0	\$(68,589)	\$(937)	\$(72,421)	\$(1,925)
METHOD CHANGE	06/30/18	40% ↗	2.75%	19	\$51,226	\$(446)	\$55,273	\$1,031	\$58,076	\$2,118
ASSUMPTION CHANGE	06/30/18	40% ↗	2.75%	19	\$185,465	\$(6,746)	\$205,426	\$3,830	\$215,844	\$7,871
NON-INVESTMENT (GAIN)/LOSS	06/30/19	No Ramp	0.00%	20	\$26,146	\$0	\$27,976	\$0	\$29,934	\$2,732
INVESTMENT (GAIN)/LOSS	06/30/19	20% ↗	0.00%	20	\$30,528	\$0	\$32,665	\$0	\$34,952	\$764
TOTAL					\$555,602	\$106,135	\$484,707	\$171,533	\$341,203	\$21,429

This schedule assumes an additional discretionary payment is made in the amount and by the date stated on page 1 of this letter.



California Public Employees' Retirement System

Actuarial Office

400 Q Street, Sacramento, CA 95811 | Phone: (916) 795-3000 | Fax: (916) 795-2744

888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

November 20, 2020

CalPERS ID: 1965051103
Employer Name: CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
Rate Plan: PEPR MISCELLANEOUS PLAN [27250]

Re: Lump Sum Payment to reduce the Unfunded Accrued Liability

Dear Requestor:

As requested, information on the fiscal year 2021-22 employer contribution requirement following your lump sum payment is shown below.

If you are aware of others interested in this information (i.e. payroll staff, county court employees, port districts, etc.), please inform them.

The information is based on the most recent annual valuation and assumes payment by *December 2, 2020* and no further contractual or financing changes taking effect before June 30, 2021. The Unfunded Accrued Liability (UAL) will be eliminated by a lump sum payment in the amount of **\$1,103**.

There will be no change to your FY 2020-21 contributions.

Valuation as of June 30, 2019	Pre-Payment	Post-Payment
Projected 6/30/2021 Total Unfunded Liability	\$ 1,147	
Payment on December 2, 2020	\$ 1,103	
Revised 6/30/2021 Total Unfunded Liability		\$ 0
FY 2021-22 Employer Contributions		
Base Total Normal Cost for Formula	14.34%	14.34%
Surcharges for Class 1 Benefit		
None	0.00%	0.00%
Phase out of Normal Cost Difference	<u>0.00%</u>	<u>0.00%</u>
Plan's Total Normal Cost	14.34%	14.34%
Formula's Expected Employee Contribution Rate	<u>6.75%</u>	<u>6.75%</u>
Employer Normal Cost Rate	7.59%	7.59%
Employer Unfunded Liability Payment	\$ 270	\$ 0

The attached schedule of the plan's amortization bases includes the additional discretionary payment(s) listed above.

Required Employer Contribution		Fiscal Year
		2021-22
Employer Normal Cost Rate		7.59%
<i>Plus Either</i>		
1) Monthly Employer Dollar UAL Payment	\$	0.00
<i>Or</i>		
2) Annual UAL Prepayment Option*	\$	0

*The total minimum required employer contribution is the **sum** of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) **plus** the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly in dollars).*

** Only the UAL portion of the employer contribution can be prepaid (**which must be received in full no later than July 31**). Any prepayment totaling over \$5 million requires a 72-hour notice email to FCSD_public_agency_wires@calpers.ca.gov. Plan Normal Cost contributions will be made as part of the payroll reporting process. If there is contractual cost sharing or other change, this amount will change.*

In accordance with Sections 20537 and 20572 of the Public Employees' Retirement Law, if a contracting agency fails to remit the required contributions when due, interest and penalties may apply.

To initiate this payment, the enclosed Lump Sum Payment Request must be completed and returned to the CalPERS Fiscal Services Division with payment by Electronic Funds Transfer (EFT) or wire transfer by December 2, 2020. A copy should be sent to us.

If you have questions, please call (888) CalPERS (225-7377).



TONY CUNY, ASA, MAAA
Associate Pension Actuary, CalPERS

Schedule of Amortization Bases

Reason for Base	Date Established	Ramp Up/Down	Escalation Rate	Amortization Period	Balance 6/30/19	Expected Payment 2019-20	Balance 6/30/20	Expected Payment 2020-21	Balance 6/30/21	Scheduled Payment for 2021-22
FRESH START	06/30/19	No Ramp	0.00%	5	\$4,923	\$(1,751)	\$1,072	\$1,109	\$0	\$0
TOTAL					\$4,923	\$(1,751)	\$1,072	\$1,109	\$0	\$0

This schedule assumes an additional discretionary payment is made in the amount and by the date stated on page 1 of this letter.



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

Entomological Society of America Annual Conference, Virtual, November 11-20, 2020

The Entomological Society of America (ESA) held its annual conference online this year due to the COVID-19 pandemic. People from all around the world gathered virtually to present their research. This conference's focus was "Entomology for All" and it was attended by over 3,000 people from 87 different countries. This meeting allowed attendees to view hundreds of on-demand presentations and posters; livestream plenary and symposia; networking video chats; an online exhibit hall; robust student competition; and a demonstration video library filled with instructional videos including cooking and origami.

This was the first conference that I attended virtually, so I did not know what to expect. This platform allowed me the flexibility to view previously recorded content along with participating in livestream content. The most difficult part of attending this conference was the time zone difference. All talks were scheduled in eastern time, so I needed to convert to pacific time in order to see all the talks on my schedule. However, during the plenary session, ESA president Simmons announced the livestream content was to be recorded and made available for viewing until November 30th. This was a great benefit since I could rewatch talks and see talks I had missed.

A great deal of the content I focused my time on was centered around outreach and education. One take-away I learned was to be successful in any training or educational program there must be a "learn by doing" experience. Incorporating hands on activities that reinforce the points you are teaching is the most successful way all people, not just children, learn. I also learned everyone is struggling with outreach during this pandemic and everyone had to switch to an online presence instead of having live events, so a "learn by doing" approach is more challenging. Many of the presenters were members of university extension programs. They each had different experiences with posting on social media and producing educational webinars instead of holding live events. One extraordinary result of this pandemic was people from all around the world could view the online content which could not happen if they held a live event.

Overall the ESA annual conference was very informative. The presentations were excellent and I benefited from them being recorded and available for later viewing. I offer my thanks to the District Manager and the Board of Trustees for so graciously allowing me to attend the virtual ESA Annual Conference.

Katherine Ramirez
Science Education Coordinator