

**MINUTES OF THE BOARD OF TRUSTEES OF
THE CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
April 19, 2021**

The regular meeting of the Board of Trustees of the Consolidated Mosquito Abatement District was held at the District Office, in Parlier, and by teleconference at 1:00 PM on April 19, 2021.

1. Roll Call:

Trustees Present at the Parlier Office:

Tok Fukuda Kingsburg

Trustees Present by Teleconference:

Peggy Brisendine	Fresno	
David Cardenas	Fowler	Arrived at 1:15 PM
Pete Esraelian	Selma	
Mary Anne Hill	County of Fresno	
Charles Lockhart	Orange Cove	
Dan Munk	Reedley	
Karl Peterson	Clovis	
Joe Reyna	Parlier	
Karen Steinhauer	Sanger	
Bruce Taylor	County of Fresno	

Others Present at the Parlier Office:

Steve Mulligan	District Manager
Karan Cox	Administrative Assistant

2. President Fukuda called the meeting to order at 1:03 PM:

3. Public Comments: None.

4. Approval of March Minutes: A motion was made by Trustee Reyna, seconded by Trustee Esraelian and passed by 10 – 0 – 1 roll call vote (Cardenas absent) to approve the minutes of the March 15, 2021 Board meeting.

5. Approval of March Payroll: A motion was made by Trustee Munk, seconded by Trustee Taylor and passed by 10 – 0 – 1 roll call vote (Cardenas absent) to approve the March payroll checks having District numbers, 25775 – 25803, 25818 – 25858, 25861 and 25868 in the total amount of \$106,702.16.

6. **Approval of March Bills:** Trustee Cardenas arrived. A motion was made by Trustee Esraelian, seconded by Trustee Hill and passed by 11– 0 roll call vote to approve the March commercial checks having District numbers, 25800, 25804 - 25818, 25855 – 25856, 25859 – 25860 and 25862 – 25903 in the total amount of \$389,186.41.
7. **Quarterly Investment Report:** A motion was made by Trustee Lockhart, seconded by Trustee Esraelian and passed by 11– 0 roll call vote to accept the quarterly investment report for the quarter ending March 31, 2021, as presented by the District Manager.
8. **Workers’ Compensation Coverage for Volunteers:** A motion was made by Trustee Reyna, seconded by Trustee Lockhart and passed by 9 – 2 roll call vote (Steinhauer and Taylor opposed) to approve Resolution No. 3-2021, “A Resolution of the Board of Trustees of the Consolidated Mosquito Abatement District Providing Workers’ Compensation Coverage for Certain District Volunteers”.
9. **Agreement for Mosquito Control Services at Fresno State:** A motion was made by Trustee Esraelian, seconded by Trustee Munk and passed by 11 – 0 roll call vote to approve a contract agreement with CSU Fresno for reimbursement of funds to the District for mosquito control services on the CSUF campus and farm.
10. **Collaboration with UC Mosquito Research Lab:** A motion was made by Trustee Munk, seconded by Trustee Cardenas and passed by 11 – 0 roll call vote to continue to work and collaborate with and support the University of California, Davis Mosquito Research Laboratory in mosquito research projects.
11. **Trustee Board Agenda Packet:** Issues impacting the receipt by trustees of the monthly Board agenda packet and ways implemented to improve delivery were discussed. District management will continue with efforts to provide for timely delivery of the agenda packets by mail.
12. **Board General Discussion:** The District Manager reminded Board members of the requirements and importance of completing Harassment Prevention (AB 1825) and Ethics (AB 1234) training courses and urged them to contact Office Administrator Cox to facilitate registration for online training.
13. **Staff Reports:** The Manager reported that Area Supervisor Dave Parker was resigning from employment with the District effective May 31, 2021.

The District is working to enhance public outreach and information by using giveaways to increase followers on social media.

A Program Report on current activities was provided to the Board.

14. **Adjournment:** The meeting was adjourned at 2:34 PM. The next Board meeting will be held on Monday, May 17, 2021.

Mary Anne Hill
Vice President/Secretary

Consolidated Mosquito Abatement District
Payroll Expenses
April 2021

Check #	Gross Pay	Net Pay	Payee	Description
25904	\$2,410.50	\$1,625.99	Amy Garcia	Full-Time Employee
25905	\$2,004.64	\$1,487.46	Anita Munoz	Seasonal Employee
25906	\$1,008.00	\$867.02	Arthur Velasco	Seasonal Employee
25907	\$1,080.00	\$922.80	Bobby Torres	Seasonal Employee
25908	\$2,649.00	\$1,823.45	Brittany Deegan	Full-Time Employee
25909	\$689.75	\$618.81	Capital Moua	Seasonal Employee
25910	\$1,116.00	\$956.15	Cheng Vang	Seasonal Employee
25911	\$2,649.00	\$1,929.98	Chris Monis	Full-Time Employee
25912	\$2,238.00	\$1,632.32	Conner Schaak	Full-Time Employee
25913	\$2,649.00	\$1,816.69	David Parker	Full-Time Employee
25914	\$1,044.00	\$895.47	David Rodriguez	Seasonal Employee
25915	\$2,186.79	\$1,677.27	Derek Hill	Seasonal Employee
25916	\$2,436.00	\$1,707.07	Devon Cornel	Full-Time Employee
25917	\$1,912.23	\$1,501.82	Donald McNiel	Seasonal Employee
25918	\$1,008.00	\$867.02	Elijah Bojorquez	Seasonal Employee
25919	\$3,000.50	\$1,960.79	Emma Lee	Full-Time Employee
25920	\$1,116.00	\$1,012.15	Eric Ferguson	Seasonal Employee
25921	\$2,649.00	\$1,990.20	Gha Vang	Full-Time Employee
25922	\$1,220.63	\$1,116.86	Heidi Hubbard	Seasonal Employee
25923	\$1,452.00	\$1,336.98	Jacob Uribe	Seasonal Employee
25924	\$1,008.00	\$867.02	Jason Blackmon	Seasonal Employee
25925	\$464.00	\$428.51	Jesse Hernandez	Seasonal Employee
25926	\$4,350.00	\$3,097.87	Jodi Holeman	Full-Time Employee
25927	\$2,649.00	\$1,579.93	Jose Moreno	Full-Time Employee
25928	\$2,238.00	\$1,598.01	Jovana Benavides	Full-Time Employee
25929	\$1,080.00	\$922.80	Justin Lor	Seasonal Employee
25930	\$2,920.50	\$2,003.37	Karan Cox	Full-Time Employee
25931	\$3,655.00	\$2,308.22	Katherine Ramirez	Full-Time Employee
25932	\$1,056.00	\$975.22	Lewis Nunes	Seasonal Employee
25933	\$1,791.65	\$1,506.64	Michael Scotty Dunn	Seasonal Employee
25934	\$1,400.00	\$1,114.69	Robert Martinez	Seasonal Employee
25935	\$1,116.00	\$1,023.63	Roger Vang	Seasonal Employee
25936	\$1,120.00	\$880.25	Ronnie Blunt	Seasonal Employee
25937	\$6,000.00	\$4,076.85	Steve Mulligan	Full-Time Employee
25938	\$1,531.25	\$1,168.84	Tracy Autrey	Seasonal Employee
25961	\$812.00	\$749.88	Jesse Hernandez	Seasonal Employee
25964	\$2,410.50	\$1,626.00	Amy Garcia	Full-Time Employee
25965	\$2,004.64	\$1,487.46	Anita Munoz	Seasonal Employee
25966	\$1,232.00	\$1,038.49	Arthur Velasco	Seasonal Employee
25967	\$1,320.00	\$1,105.88	Bobby Torres	Seasonal Employee
25968	\$2,649.00	\$1,823.46	Brittany Deegan	Full-Time Employee

Consolidated Mosquito Abatement District
Payroll Expenses
April 2021

Check #	Gross Pay	Net Pay	Payee	Description
25969	\$1,364.00	\$1,144.26	Capital Moua	Seasonal Employee
25970	\$1,364.00	\$1,144.26	Cheng Vang	Seasonal Employee
25971	\$2,649.00	\$1,930.21	Chris Monis	Full-Time Employee
25972	\$2,238.00	\$1,632.31	Conner Schaak	Full-Time Employee
25973	\$2,649.00	\$1,817.15	David Parker	Full-Time Employee
25974	\$1,218.00	\$1,028.18	David Rodriguez	Seasonal Employee
25975	\$2,241.09	\$1,715.65	Derek Hill	Seasonal Employee
25976	\$2,436.00	\$1,707.05	Devon Cornel	Full-Time Employee
25977	\$1,962.40	\$1,535.45	Donald Mc Niel	Seasonal Employee
25978	\$1,120.00	\$953.98	Elijah Bojorquez	Seasonal Employee
25979	\$3,000.50	\$1,960.56	Emma Lee	Full-Time Employee
25980	\$1,096.63	\$997.10	Eric Ferguson	Seasonal Employee
25981	\$2,649.00	\$1,989.99	Gha Vang	Full-Time Employee
25982	\$1,240.00	\$1,133.89	Heidi Hubbard	Seasonal Employee
25983	\$1,452.00	\$1,336.97	Jacob Uribe	Seasonal Employee
25984	\$1,232.00	\$1,038.49	Jason Blackmon	Seasonal Employee
25985	\$928.00	\$857.01	Jesse Hernandez	Seasonal Employee
25986	\$4,350.00	\$3,097.42	Jodi Holeman	Full-Time Employee
25987	\$2,649.00	\$1,580.15	Jose Moreno	Full-Time Employee
25988	\$2,238.00	\$1,598.00	Jovana Benavides	Full-Time Employee
25989	\$1,320.00	\$1,105.88	Justin Lor	Seasonal Employee
25990	\$2,920.50	\$2,003.37	Karan Cox	Full-Time Employee
25991	\$3,655.00	\$2,308.47	Katherine Ramirez	Full-Time Employee
25992	\$1,047.75	\$967.60	Lewis Nunes	Seasonal Employee
25993	\$2,123.44	\$1,750.68	Michael Scotty Dunn	Seasonal Employee
25994	\$448.00	\$413.72	Oscar Garcia	Seasonal Employee
25995	\$1,478.75	\$1,172.37	Robert Martinez	Seasonal Employee
25996	\$1,364.00	\$1,225.63	Roger Vang	Seasonal Employee
25997	\$1,540.00	\$1,169.24	Ronnie Blunt	Seasonal Employee
25998	\$6,000.00	\$4,076.38	Steve Mulligan	Full-Time Employee
25999	\$1,540.00	\$1,174.92	Tracy Autrey	Seasonal Employee
26000	\$496.00	\$458.06	Tuacheng Vang	Seasonal Employee
Total	\$143,336.64	\$107,153.72		

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

Employee Deductions and Liabilities

Check #	Amount	Payee	Description
25939	\$2,006.14	EDD	State Income Tax
25940	\$10,808.55	CMAD	Federal, Social Security, Medicare
25941	\$3,703.37	CalPERS	Retirement
25942	\$750.00	ICMA	457K Retirement
25943	\$150.00	Valley First Credit Union	Credit Union
26001	\$2,128.36	EDD	State Income Tax
26002	\$11,607.57	CMAD	Federal, Social Security, Medicare
26003	\$3,764.49	CalPERS	Retirement
26004	\$750.00	ICMA	457K Retirement
26005	\$150.00	Valley First Credit Union	Credit Union
26006	\$277.48	Aflac	Disability Insurance
26019	\$86.96	Mutual of Omaha	Life Insurance
Total Deductions	\$36,182.92		
Total Net Pay	\$107,153.72		
Total Gross Pay	\$143,336.64		

**Consolidated Mosquito Abatement District
Maintenance and Operations Expenses
April 2021
Bank of the West Checks**

Check #	Amount	Payee	Description
25940	\$5,286.55	CMAD	District Social Security & Medicare
25941	\$4,582.31	CalPERS	District Retirement
25944	\$7,438.22	EDD	Unemployment Insurance
25945	\$750.00	Emma Lee	H S A Deductible
25946	\$750.00	Chris Monis	H S A Deductible
25947	\$500.00	David Parker	H S A Deductible
25948	\$7,500.00	Premier Valley Bank	H S A Deductible
25949	\$1,349.00	Fresno County Treasurer	Hazardous Waste Dues
25950	\$253.00	Matson Alarm	Alarm Systems
25951	\$599.03	City of Parlier	Water Sewer Disposal
25952	\$204.90	Petty Cash	Miscellaneous Expenses
25953	\$1,798.72	PG&E	Heat Light Power
25954	\$83.30	City of Reedley	Water Sewer Disposal
25955	\$36.29	Republic Services	Disposal
25956	\$101.18	City of Sanger	Water Sewer Disposal
25957	\$10,860.32	SDRMA	Health Insurance Premium
25958	\$474.17	SoCal Gas	Heat
25959	\$2,755.06	Verizon Wireless	Cell Phones & Tablets
25960	\$38.26	Waste Management	Disposal
26002	\$5,710.57	CMAD	District Social Security & Medicare
26003	\$4,655.64	CalPERS	District Retirement
26007	\$383.14	AT&T	Telephone
26008	\$265.06	AT&T	Telephone
26009	\$882.85	AT&T	Internet
26010	\$161.15	AT&T	Telephone
26011	\$74.45	California Water Service	Water
26012	\$538.11	City of Clovis	Water Sewer Disposal
26013	\$253.00	Matson Alarm	Alarm Systems
26014	\$231.98	PG&E	Heat Light Power
26015	\$83.30	City of Reedley	Water Sewer Disposal
26016	\$193,495.16	Swanson Fahrney Ford	New Vehicles
26017	\$108.10	Wex Bank - Chevron	Fuel
26018	\$38.26	Waste Management	Disposal
26019	\$211.12	Mutual of Omaha	Life Insurance
26020	\$50,007.68	Adapco	Insecticides
26021	\$300.00	All-Pro Janitorial Services, Inc.	Janitorial Services
26022	\$42.67	AutoZone	Repair Parts
26023	\$4.50	Bank of the West	Bank Fees
26024	\$213.74	Battery Systems	Batteries
26025	\$47.79	Bioquip Products	Surveillance Supplies
26026	\$254.23	California Industrial Rubber	Uniforms & Safety
26027	\$4,073.10	CitiBusiness Card	Education & Publicity / Vehicle / Office

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

Check #	Amount	Payee	Description
26028	\$8,777.60	Clarke Mosquito Control	Insecticides
26029	\$151.04	Cromer Equipment	Forklift Maintenance
26030	\$41.95	DoorKing	Gate Service
26031	\$342.82	East Bay Tire Co	Tires
26032	\$27.38	FedEx	Mosquito Sample Shipping
26033	\$295.86	Grainger	Field Equipment
26034	\$1,007.94	Home Depot	Building & Ground / Shop Supplies
26035	\$46.58	Jorgensen Company	First Aid Kit
26036	\$415.00	Kings Industrial Occupational	Pre-Employment Physicals
26037	\$282.76	Lozano Smith	Legal Fees
26038	\$540.04	Mission Uniform Service	Uniforms & Safety
26039	\$299.00	Mobile Sprinkler Repair	Backflow Testing
26040	\$252.46	Napa	Repair Parts / Lubricants
26041	\$131.68	Nelson's Ace Hardware	Field Equipment
26042	\$265.63	Office Depot	Misc Office Supplies
26043	\$108.69	O'Reilly Auto Parts	Repair Parts
26044	\$527.63	PBM Supply & Mfg., Inc.	Field Equipment
26045	\$111.31	Praxair Distribution	Dry Ice
26046	\$373.75	Provost & Prichard Consulting	February Consulting Services
26047	\$135.41	Redneck Trailer Supplies	Repair Parts
26048	\$4,511.97	Target Specialty Products	Insecticides
26049	\$163.16	Tulare Polaris	Repair Parts / Helmet
26050	\$40.93	Uline	Field Equipment
26051	\$322.00	US Postal Service	PO Box Rental Fee
26052	\$3,940.54	Veseris	Insecticides
26053	\$11,422.22	Wex Bank - Valero	Fuel
26054	\$258.94	Wizix Technology Group	Copier Maintenance
Total	\$342,190.20		

County of Fresno Checks

Check #	Amount	Payee	Description
292444	\$109,126.98	Consolidated Mosquito	Transfer funds to checking
292445	\$286,363.78	Consolidated Mosquito	Transfer funds to checking
292446	\$90,036.08	Consolidated Mosquito	Transfer funds to checking
	\$485,526.84		

Summary of April Expenses

April 2021 Salaries & Wages	\$143,336.64
April 2021 Maintenance & Operations	\$342,190.20
Total April 2021 Expenditures	\$485,526.84

Consolidated Mosquito Abatement District Monthly Expenditures

ACCOUNT NUMBER	ACCOUNT NAME	BUDGET FY 2020/2021	SPENT TO DATE	BALANCE APR 30, 2021
<u>SALARIES, WAGES & EMPLOYEE BENEFITS</u>				
6101-01	Salaried Wages	\$1,050,000.00	\$824,305.50	\$225,694.50
6101-06	Hourly Wages & Extra Help	\$615,000.00	\$364,175.30	\$250,824.70
6101-02	FICA Employers Contribution	\$130,000.00	\$91,132.36	\$38,867.64
6101-03	Unemployment Insurance	\$24,000.00	\$15,898.77	\$8,101.23
6101-04	Retirement District's Payment	\$661,147.00	\$589,256.50	\$71,890.50
6101-05	Group Health Insurance	\$220,000.00	\$150,949.00	\$69,051.00
6101-07	Pre-Employment & Misc. Expenses	\$8,000.00	\$2,917.75	\$5,082.25
	TOTALS	\$2,708,147.00	\$2,038,635.18	\$669,511.82
<u>OPERATING & MAINTENANCE SUPPLIES & EXPENSE</u>				
6102-01	Insecticides & Herbicides	\$450,000.00	\$267,339.90	\$182,660.10
6102-02	Power Spray & Field Equipment	\$25,000.00	\$16,546.49	\$8,453.51
6102-03	Misc Operating Supplies & Expense	\$8,000.00	\$3,670.59	\$4,329.41
6102-05	Building & Ground Maintenance	\$35,000.00	\$17,113.73	\$17,886.27
6102-06	Airplane Expense	\$3,000.00	\$0.00	\$3,000.00
	TOTALS	\$521,000.00	\$304,670.71	\$216,329.29
<u>MOTOR VEHICLE SUPPLIES & EXPENSE</u>				
6103-01	Fuel & Lubricants	\$175,000.00	\$67,634.79	\$107,365.21
6103-02	Repairs & Shop Tools	\$50,000.00	\$19,036.16	\$30,963.84
6103-03	Tires & Batteries	\$14,000.00	\$3,872.68	\$10,127.32
	TOTALS	\$239,000.00	\$90,543.63	\$148,456.37
<u>UTILITIES & COMMUNICATIONS</u>				
6104-01	Heat, Light & Power	\$48,000.00	\$25,367.21	\$22,632.79
6104-04	Water Sewer & Disposal	\$20,000.00	\$12,064.14	\$7,935.86
6105-01	Telephone	\$24,000.00	\$16,708.41	\$7,291.59
6105-02	Cellular Phones	\$22,000.00	\$15,107.68	\$6,892.32
	TOTALS	\$114,000.00	\$69,247.44	\$44,752.56
<u>OFFICE SUPPLIES & EXPENSE</u>				
6106-02	Postage, Printing & Stationery	\$4,000.00	\$4,275.05	\$-275.05
6106-04	Repairs & Maintenance	\$8,000.00	\$2,534.51	\$5,465.49
6106-05	Misc Office Supplies	\$15,000.00	\$6,756.07	\$8,243.93
6106-06	Office Equipment & Furniture	\$13,000.00	\$2,777.10	\$10,222.90
	TOTALS	\$40,000.00	\$16,342.73	\$23,657.27
<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 APR 30, 2021
<u>TRAVEL & SUBSISTENCE EXPENSE</u>				
6108-01	Meetings & Travel Allowance	\$65,000.00	\$4,116.00	\$60,884.00
6108-02	Trustee Allowance	\$1,000.00	\$0.00	\$1,000.00
6108-03	Meal Allowance	\$7,000.00	\$661.11	\$6,338.89
	TOTALS	\$73,000.00	\$4,777.11	\$68,222.89
<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	\$17,260.83	\$12,739.17
6109-03	Education & Publicity	\$30,000.00	\$4,269.14	\$25,730.86
6109-04	Accounting	\$5,000.00	\$4,000.00	\$1,000.00
6109-05	Legal	\$12,000.00	\$2,412.86	\$9,587.14
6109-06	County Service Charge	\$0.00	\$0.00	\$0.00
6109-07	Uniforms, Safety Apparel & Equipment	\$23,000.00	\$20,538.97	\$2,461.03
6109-08	Surveillance & Research	\$65,000.00	\$43,735.15	\$21,264.85
6109-09	Other Miscellaneous Expenditures	\$0.00	\$0.00	\$0.00
6109-10	GIS & GPS	\$80,000.00	\$32,312.73	\$47,687.27
	TOTALS	\$250,000.00	\$124,529.68	\$125,470.32
TOTAL OPERATIONAL EXPENDITURES		\$4,099,147.00	\$2,799,489.54	\$1,299,657.46
<u>CAPITAL OUTLAY</u>				
6110-01	Office & Lab Furniture & Equipment	\$10,000.00	\$0.00	\$10,000.00
6110-02	Auto Equipment	\$250,000.00	\$193,495.16	\$56,504.84
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	\$287,590.79	\$2,409.21
	TOTAL CAPITAL OUTLAY EXPENDITURES	\$625,000.00	\$481,085.95	\$143,914.05
TOTAL EXPENDITURES		\$4,724,147.00	\$3,280,575.49	\$1,443,571.51
<u>SPECIAL PROJECTS RESERVE</u>		\$250,000.00	\$0.00	\$250,000.00
<u>CONTINGENT LIABILITY RESERVE</u>		\$148,853.00	\$0.00	\$148,853.00
<u>BUILDING RESERVE</u>		\$500,000.00	\$0.00	\$500,000.00
<u>EQUIPMENT RESERVE</u>		\$50,000.00	\$0.00	\$50,000.00
<u>GENERAL RESERVE</u>		\$3,083,000.00	\$0.00	\$3,083,000.00
	TOTAL RESERVES	\$4,031,853.00	\$0.00	\$4,031,853.00
TOTAL EXPENDITURES AND RESERVES		\$8,756,000.00	\$3,280,575.49	\$5,475,424.51

Consolidated Mosquito Abatement District Monthly Expenditures

FRESNO COUNTY ACCOUNT- BANK OF THE WEST

CASH ON HAND, MARCH 31, 2021	\$5,597,765.93
PROPERTY TAXES WITHHELD BY FRS COUNTY	\$0.00
APRIL REVENUE	\$0.00
APRIL INTEREST	\$1,880.74
TAXES - FRESNO COUNTY / KINGS COUNTY	<u>\$1,558,521.35</u>
TOTAL REVENUE FOR APRIL	<u>\$1,560,402.09</u>
SUB-TOTAL	\$7,158,168.02
COUNTY ADMIN COST FOR FY WITHHELD BY COUNTY	\$0.00
MONEY TRANSFERRED TO CHECKING	<u>(\$485,526.84)</u>
CASH ON HAND, APRIL 30, 2021	\$6,672,641.18

YEARLY REVENUE THROUGH 03-31-21	\$2,311,638.59
APRIL REVENUE	<u>\$1,560,402.09</u>
YEARLY REVENUE THROUGH 04-30-21	\$3,872,040.68

CMAD CHECKING ACCOUNT - BANK OF THE WEST

CASH ON HAND, MARCH 31, 2021	\$135,000.00
MONEY TRANSFERRED FROM FRS CO ACCT	\$485,526.84
APRIL EXPENDITURES	<u>(\$485,526.84)</u>
CASH ON HAND, APRIL 30, 2021	\$135,000.00

SAVINGS ACCOUNT- CITIBANK

CASH ON HAND, MARCH 31, 2021	\$14,110.61
INTEREST EARNED FOR APRIL	\$0.62
CASH ON HAND, APRIL 30, 2021	<u>\$14,111.23</u>



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STEVE MULLIGAN - XXXX-XXXX-XXXX-8590

Statement Balance: \$4,073.10
 Last Payment Amount: \$3,804.76
 Minimal Payment Due on 06/02/21: \$61.00
 Statement/Closing Date: 05/10/2021

6106-02 17.60
 6106-05 325.76
 6109-03 2406.90
 6103-02 848.21
 6109-07 132.88
 6102-02 102.42
 6101-07 105.00
 6102-03 31.09
 6108-03 103.24

4073.10

ACCOUNT SUMMARY

Previous Balance	\$3,804.76
Payments, Credits, and Adjustments	\$3,957.28
Purchases	\$4,225.62
Cash Advances	\$0.00
Fees	\$0.00
Interest Charges	\$0.00
New Balance	\$4,073.10

QUICK REFERENCE

Minimum Payment	\$61.00
New Balance	\$4,073.10
Payment Due Date	06/02/2021
Business Credit Line	\$50,900.00
Cash Advance Line	\$21,500.00
Available Credit Line	\$46,826.00
Available Cash Advance Line	\$21,500.00

STATEMENT MESSAGES

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

Please be sure to pay on time. If you submit your payment by mail, we suggest you mail it no later than 05/26/2021 to allow enough time for regular mail to reach us.

FINANCE CHARGE SUMMARY

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

BUSINESS PAYMENTS, CREDITS, AND ADJUSTMENTS

Post Date	Description	Amount
04/27	ONLINE PAYMENT, THANK YOU	(\$3,804.76)

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	\$4,033.86

Transaction Date:	Post Date:	Description:	Charged to:	Amount:
05/08	05/08	Ethernet cable AMZN Mktp US*2L28Q4HD1 Amzn.com/bill	Standard	\$31.60 6106-05

	WA		Purch		
05/07	05/07	AMZN Mktp US*KC0LN7M53 Amzn.com/bill WA <i>Gel Ice Packs for Tablets</i>	Standard Purch	\$65.36	<i>6106-05</i>
05/07	05/07	AMZN Mktp US*2L6JF9MY1 Amzn.com/bill WA <i>Alcohol wipes for Electronics</i>	Standard Purch	\$45.74	<i>6106-05</i>
05/05	05/05	AMZN Mktp US Amzn.com/bill WA <i>Mosquito repellent Wipes</i>	N/A	(\$152.52)	<i>6109-03</i>
05/04	05/04	RPM TRUCKSTUFF #2 FRESNO CA <i>Hitches for 4 new vehicles</i>	Standard Purch	\$842.21	<i>6103-02</i>
05/03	05/03	AMZN MKTP US*CL99B2SM3 AMZN.COM/BILL WA <i>ATV Helmet</i>	Standard Purch	\$87.16	<i>6109-07</i>
05/03	05/03	AMZN Mktp US*000XJ7FD3 Amzn.com/bill WA <i>Helmet Liners</i>	Standard Purch	\$45.72	<i>6109-07</i>
04/30	04/30	4IMPRINT 877-4467746 WI <i>Give away tote bags</i>	Standard Purch	\$1,102.73	<i>6109-03</i>
04/27	04/27	ADOBE *800-833-6687 ADOBE.LY/ENUS CA <i>Software for creating publications</i>	Standard Purch	\$599.88	<i>6109-03</i>
04/26	04/26	AMAZON.COM*ZK17G87P3 A AMZN.COM/BILL WA <i>Buckets for operational staff</i>	Standard Purch	\$54.48	<i>6102-02</i>
04/26	04/26	CHECKR, INC CHECKR.COM SAN FRANCISCO CA <i>Background checks</i>	Standard Purch	\$105.00	<i>6101-07</i>
04/26	04/26	WAL-MART #1882 SELMA CA <i>Coffee</i>	Standard Purch	\$31.09	<i>6102-03</i>
04/25	04/25	MSFT * E0700EEPZT MSBILL.INFO WA <i>Microsoft office - monthly</i>	Standard Purch	\$82.50	<i>6106-05</i>
04/23	04/23	AMZN Mktp US*S08UT25E3 Amzn.com/bill WA <i>Canned Air - PG & E crew</i>	Standard Purch	\$47.94	<i>6102-02</i>
04/22	04/22	AMZN MKTP US*AT40L1NG3 AMZN.COM/BILL WA <i>USB Cables</i>	Standard Purch	\$10.89	<i>6106-05</i>
04/21	04/21	SALS MEXICAN RESTAURAN SELMA CA <i>Lunch meeting</i>	Standard Purch	\$70.00	<i>6108-03</i>
04/20	04/20	KELLY 03- SIGNAL HILL 5626981199 CA <i>door hanger paper</i>	Standard Purch	\$45.84	<i>6106-05</i>
04/15	04/15	AMZN Mktp US*V558552T3 Amzn.com/bill WA <i>rubber bands, storage clip board</i>	Standard Purch	\$24.16	<i>6106-05</i>
04/14	04/14	FREE CONFERENCE CALL G 877- 5531680 CA <i>conference call #</i>	Standard Purch	\$3.95	<i>6106-05</i>
04/13	04/13	The Webstaurant Store 717-392-7472 PA <i>Repellent wipes for outreach events</i>	Standard Purch	\$155.06	<i>6109-03</i>
04/13	04/13	AMZN Mktp US*FL69713L3 Amzn.com/bill WA <i>Mosquito repellent wipes returned</i>	Standard Purch	\$152.52	<i>6109-03</i>
04/13	04/13	USPS PO 0558560648 PARLIER CA <i>Mail Board Packet</i>	Standard Purch	\$17.60	<i>6106-02</i>

Citibank Statement

04/11	04/11	AMZN Mktp US*898J68H63 Amzn.com/bill WA <i>iphone charger</i>	Standard Purch	\$15.72 <i>6106-05</i>	
04/10	04/10	STICKER MULE 8009759465 NY <i>Stickers & coasters for events</i>	Standard Purch	\$474.04 <i>6109-03</i>	
04/09	04/09	STICKER MULE 8009759465 NY <i>Stickers for outreach events</i>	Standard Purch	\$75.19 <i>6109-03</i>	
STEVE MULLIGAN		2859	\$50,900	\$21,500	\$39.24
Transaction Date:	Post Date:	Description:	Charged to:	Amount:	
04/16	04/16	SQ *BELLA ROSE Kingsburg CA <i>Lunch with Board president</i>	Standard Purch	\$33.24 <i>6108-03</i>	
04/16	04/16	ACADEMY AVE <u>CARWASH</u> SANGER CA	Standard Purch	\$6.00 <i>6103-02</i>	

AGENDA ITEM 7: SELECTION OF AUDITOR FOR FISCAL YEAR

Background:

The District is required to perform an audit of financial statements at the close of each fiscal year. The current fiscal year 2020 – 2021 will end June 30, 2021. Sanborn and Sanborn Accountancy Corporation has performed the audit for the past years, but the District will need to contract with another CPA firm to perform this year's audit.

The District Manager has requested proposals from several firms who perform audits for other public agencies. These firms include: Bryant L. Jolley CPA; Hill Renaut Home Hughes; Hudson Henderson & Company Inc.; and Sampson, Sampson & Patterson.

Proposals thus far received for audit of financial statements are attached for review by the Board. Others will be sent by email if and when received.

Action requested:

The Board will select a firm to conduct the audit of financial statements for the fiscal year ended June 30, 2021.



May 4, 2021

Consolidated Mosquito Abatement District
 Attn: Steve Mulligan, District Manager
 13151 E Industrial Dr.
 Parlier, CA 93648

Hudson Henderson & Company, Inc. (HHC) is pleased to provide you with a bid proposal to provide professional auditing services for the Consolidated Mosquito Abatement District (the District) for the year ending June 30, 2021, with the option of four additional years.

Based on our experience performing similar government audit engagements, we propose a not-to-exceed price of \$14,760 to perform the audit of the District's financial statements for the year ending June 30, 2021 and an additional one-time fee of \$1,500 to audit the beginning balances (June 30, 2020). You will only be billed for actual hours worked. Any additional services, as agreed to by both parties prior to the start of such services, will be performed at our quoted hourly rates, which are \$180 for partner, \$160 for manager, \$110 for professional staff, and \$50 for clerical. The following table lists all project tasks for the year(s) ending June 30, 2021 through 2025.

Service	2021	Optional				Total
		2022	2023	2024	2025	
CMAD Audit	\$ 14,760	\$ 14,760	\$ 14,760	\$ 15,500	\$ 15,500	\$ 75,280
Audit of Beginning Balances (June 30, 2020)	1,500	-	-	-	-	1,500
Total	\$ 16,260	\$ 14,760	\$ 14,760	\$ 15,500	\$ 15,500	\$ 76,780

The following table presents the District's audit in further detail, with proposed staff, and details the hours and hourly rate for each, plus project-related expenses for the year ending June 30, 2021.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT

Level of Personnel	Standard Rate	Anticipated Billing Hours	Estimated Amount
1 Partners	\$180	22	\$3,960
2 Professional Staff	\$110	95	\$10,450
3 Clerical	\$50	4	\$200
Estimated Out of Pocket Expense			\$150
	Total Hours	121	
Consolidated Mosquito Abatement District Audit Proposal Price			\$14,760

I will be the engagement partner assigned to your audit. I am an authorized representative of the firm and can be contacted at 7473 N. Ingram Ave., Suite 102, Fresno, CA 93711, or by telephone at (559) 412-7576, and by email at khudson@hhccpas.com.

We are confident that you will find our firm offers the required expertise, technical knowledge, and business understanding to perform an audit of the District. Our past experience provides us with a thorough understanding of the needs and requirements of the District, as well as the technical knowledge to perform such services in accordance with the accounting and auditing guidelines as published by the various authoritative entities.

This proposal is a firm and irrevocable offer for 60 days.

Please call if you need any further clarification on any item contained in this bid proposal. We appreciate the opportunity to provide you with the outstanding level of service you expect.

Sincerely,

HUDSON HENDERSON & COMPANY, INC.

A handwritten signature in black ink, appearing to read "Kip Hudson", written in a cursive style.

By: Kip Hudson, CPA



**PROPOSAL TO PROVIDE
PROFESSIONAL AUDITING SERVICES**

Consolidated Mosquito Abatement District



Bryant L. Jolley, CPA

**901 "N" Street, Suite 104
Firebaugh, Ca 93622
Phone: (559) 659-3045
Fax: (559) 659-0615
FID #94-2706107**

April 28, 2021

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BRYANT L. JOLLEY

CERTIFIED PUBLIC ACCOUNTANTS

Bryant L. Jolley C.P.A.
Ryan P. Jolley C.P.A.
Darryl L. Smith C.P.A.
Luis A. Perez C.P.A.
Lan T. Kimoto
John P. Burt

April 28, 2021

Board of Directors
Consolidated Mosquito Abatement District
Parlier, CA 93648

We are pleased to provide this response to the Consolidated Mosquito Abatement District (the "District"), request for proposal for an independent accounting firm to provide audit and related financial services for the fiscal years ending June 30, 2021, 2022 and 2023.

We understand the scope of work will include Audited Financial Statements, the Annual Financial Transaction Report, and a Management Report. We also understand the audit and reports are to be conducted in accordance with generally accepted auditing standards (GAAS) as set forth by the American Institute of Certified Public Accountants (AICPA), generally accepted government auditing standards (GAGAS) as set forth by the General Accounting Office's (GAO) Government Auditing Standards, U.S. Office of Management and Budget (OMB) Uniform Guidance, and State of California Controller's Minimum Audit Requirements for California Special Districts. Finally, we understand the objective of the services to be performed and commit to performing those services within the time period specified by the Consolidated Mosquito Abatement District.

We have specialized in the auditing of cities, special districts and companies over the past 35 years and have performed over 700 such audits. Our firm consists of four CPA's who have over ninety years combined auditing experience making us premier auditors. We audit 25 special districts annually.

We seek to conduct the District audit because we feel our experience and expertise with auditing makes us a perfect fit for the engagement. We can provide value to the District through the quality of our work, the timeliness of our performance, our knowledge of governments, team consistency, and, most important, a strong relationship among the people on our team.

In the following proposal, you will see that our firm is capable of consistently delivering high levels of value to the District. You will work with an auditor that is stable and responsive. You will receive accurate, reliable, and timely service that is fairly priced. And you will have continual access to senior-level team members who are knowledgeable, qualified, and consistent. Unlike other firms, our Partners participate in all parts of the audit engagement.

Ryan P. Jolley, CPA will serve as the principal contact authorized to make representations on behalf of this bid. This proposal is firm and irrevocable offer for 60 days. He can be reached by phone at 559-287-1527, by e-mail at ryanpjolley@hotmail.com, or by mail at 901 "N" Street, Suite 104, Firebaugh, CA 93622.

We are eager to work with the District and look forward to demonstrating to your Board of Directors our commitment to providing a cost-effective, high-quality audit of the District. We look forward to your response. Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "Bryant L. Jolley". The signature is stylized and cursive.

Bryant L. Jolley, CPA

TECHNICAL PROPOSAL

Our firm is independent of the Consolidated Mosquito Abatement District as defined by the U.S. General Accounting Office's Government Auditing Standards. Our firm is licensed to operate as a certified public accounting firm by the State of California. All professional staff is properly licensed to practice in California.

Our firm consists of four CPA's and two other professionals who have over seventy years combined auditing experience making us premier auditors of local governments. Our firm performs approximately 45 governmental audits annually. Our office is located in Firebaugh, CA and this office will be responsible for the audit.

Our firm is in compliance with all GAO standards for continuing education and we recently completed a peer-review of our work, which included government engagements, by an independent CPA firm for which we received the highest rating of pass (page 9).

The people who serve you today will be the people who serve you tomorrow. **Our firm's turnover rate is 0%, which ensures continuity on your engagement. Our firm only consists of senior level members who have significant years of auditing experience.** Your engagement team will not contain staff accountants nor will you have to train new audit team members in succeeding years. We highly emphasize senior level involvement because these are the team members who know the most about you and your operations. Their involvement assures quick resolution of issues, better job management, closer supervision, and expeditious review of work papers. These are the people who will remain consistently committed to your engagement.

The following information outlines the qualifications and experience of the individuals who would be assigned to the engagement.

QUALIFICATIONS OF YOUR AUDIT TEAM

BRYANT JOLLEY, CPA

AUDIT ROLE: CLIENT SERVICE PARTNER/ENGAGEMENT REVIEWER

Bryant Jolley will be the in-charge person for the District audit. He has been a licensed CPA since 1976 and has operated his own firm since 1980. He graduated from Brigham Young University in 1974 and did graduate accounting studies at the University of Southern California. His initial training as an auditor was with Deloitte Touche, an international CPA firm. The first governmental audit he performed was in 1979 and he has been extensively engaged in governmental accounting since that date. He is the in charge person on an average of thirty city or special district audits each year. This experience allows him to have a unique understanding of the accounting and fiscal problems facing governmental units and provide concrete recommendations to improve overall efficiencies. He has received over 80 hours of government-specific continuing professional education over the last two years and is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

RYAN JOLLEY, CPA

AUDIT ROLE: CLIENT SERVICE PARTNER / ENGAGEMENT REVIEWER

Ryan Jolley is a licensed certified public accountant who joined our firm in 2004. He graduated with an undergraduate degree in accounting in 2002 and entered the Masters program in accounting at San Diego State University the same year. During this period he started work as a staff auditor with Moss Adams LLP, a large national CPA firm. He interned with our firm for several summers during college and worked on numerous audits. He was the primary senior not-for-profit auditor for the Moss Adams San Diego office. He has over 16 years of experience with auditing not-for-profits, municipalities, colleges, and commercial entities as well as conducting Single Audits under Uniform Guidance standards.

LUIS PEREZ, CPA

AUDIT ROLE: ENGAGEMENT MANAGER / IN-CHARGE AUDITOR

Luis Perez is a licensed certified public accountant and has 10 years of experience auditing non-profit organizations and cities. Additionally, he has helped many non-profits, cities and districts with temporary accounting projects or other operational emergencies. This has provided him with extensive working knowledge of non-profits and allows him to be available for normal accounting questions or assistance throughout the year. He is a member of the American Institute of Certified Public Accountants.

OUR EXPERIENCE AUDITING ENTITIES

Fresno Mosquito & Vector Control District

Principal Contacts: Ryan McNeil, District Manager (559-268-6565)

Engagement Dates: June 30, 2020

Approximate Staff Hours Expended: 50 hours

Scope of Work: Audited Financial Statements, Annual Financial Transaction Report

Fresno Westside Mosquito Abatement District

Principal Contacts: Conlin Reis, District Manager (559-659-2437)

Engagement Dates: June 30, 2020

Approximate Staff Hours Expended: 50 hours

Scope of Work: Audited Financial Statements, Annual Financial Transaction Report

Merced County Mosquito Abatement District

Principal Contacts: Rhiannon Jones, District Manager (209-722-1527)

Engagement Dates: June 30, 2020

Approximate Staff Hours Expended: 50 hours

Scope of Work: Audited Financial Statements, Annual Financial Transaction Report

Kings Mosquito Abatement District

Principal Contacts: Michael Cavanagh, District Manager (559-584-3326)

Engagement Dates: June 30, 2020

Approximate Staff Hours Expended: 50 hours

Scope of Work: Audited Financial Statements, Annual Financial Transaction Report

Jamestown Sanitary District

Principal Contacts: Patti Ingalls, Finance Officer (209-984-5177)

Engagement Dates: June 30, 2020

Approximate Staff Hours Expended: 50 hours

Scope of Work: Audited Financial Statements, Annual Financial Transaction Report

HOW WE APPROACH YOUR AUDIT

Our effective and efficient audit approach combines knowledge of governmental accounting and auditing with an understanding of the associated risks. We are value-driven and seek to maximize the return on your investment in the audit process through in-depth analysis of your financial statements and your internal controls. Throughout the engagement, our team will collaborate with your staff whenever possible to minimize costs and improve efficiencies. Of course, we will need assistance with preparing schedules, finding documents, explaining processes, and providing sample documentation, budget related materials, organizational charts, and manuals.

Audit Standards

The auditor's opinion will be directed toward the fairness of presentation of the financial statements in accordance with Generally Accepted Auditing Standards (GAAS), generally accepted government auditing standards (GAGAS), and U.S. Office of Management and Budget (OMB) Uniform Guidance. We will prepare the Annual Financial Report in conformity with Government Code Section 26909, Generally Accepted Accounting Principles (GAAP), and Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States General Accounting Office.

Pre-Audit

We are very familiar with the audit issues facing the District. We have adjusted our audit services to incorporate these specialized areas and approach the audit from the following aspects:

- ◆ Where are the District's greatest exposures?
- ◆ How does the District safeguard against risks?
- ◆ How does the District internally evaluate its organization?
- ◆ What are the controls used by the District to measure accountability?

Our approach to the District audit is truly a design that will be as unique as the entity itself and is based on the areas we find to be the most vulnerable. Our focus includes evaluating internal controls that ensure adherence to applicable federal and state laws and regulations. We place a substantial amount of our time reviewing and assessing such high-risk areas during our evaluation. This risk-based approach focuses our efforts on what is important to you and your stakeholders and enables us to present you with meaningful suggestions.

We monitor our performance using a variety of qualitative and quantitative measures. First and foremost, we honor our agreement with you, completing the engagement on-time and on-budget. When you talk to our references, you will find that this sets us apart from most regional and national CPA firms. Typically, in a first year audit engagement, we invest additional time in your audit, which is **not** billed to you as cost over-runs. Rather, we view it as an investment in our long-term professional relationship.

We measure our audit performance in the response we receive from the entity and its staff. In addition, we report directly to management and the Board in face-to-face meetings, providing meaningful information and answering questions directly.

Segmentation of the Audit

Our audit involves a logical sequence of five steps that ensures compliance with the applicable professional standards and the expeditious completion of the audit. We will tailor our audit to the needs and complexity of the District.

1. **Planning** – First, we learn everything we can about the District and its related organizations - from organizational structure to policies and procedures. We read meeting minutes, review budgets, assess manuals and programs, hold discussions with key management staff, and evaluate management information systems. Based on what we learn, we develop our expectations regarding current year results, and then compare our expectations to actual results. This helps us develop risk assessments for each audit segment to determine what level of control testing and/or substantive testing is necessary to address the assessed risk. We then design our audit program accordingly.
2. **Control Testing** – Depending on our risk assessments, we determine specific audit cycles to test for internal controls and we evaluate the results. Based on the results against our expectations, we then determine if any modification is necessary to our planned substantive audit procedures on ending account balances and transactions. Based on the information we have obtained to date, we plan to test controls to obtain moderate to substantial reliance over cash and investments, revenues and related receivables, expenses and related payables, capital outlay, and long-term debt. This is subject to change once we gather more information as part of our audit planning procedures.
3. **Substantive Testing** – Our overall objective is to achieve a low level of risk of error in ending account balances. After we have performed our preliminary analytical and internal control tests and evaluated the results, we determine the nature, timing, and extent of detailed audit procedures on ending account balances and transactions necessary to achieve a low level of risk that errors could be present without detection.
4. **Compliance Testing** – The State requires testing organizational compliance with certain laws and regulations. In addition, we will test your compliance with federal laws. We have specially-designed audit programs that ensure we adequately address both areas.
5. **Report Writing and Review** – After all the fieldwork is complete, we draft our opinions and other reports. As part of our firm’s quality control process, Bryant Jolley is required to review our audit files and audit report to improve the quality of our audits and to ensure optimum quality. We have a requirement that only personnel involved in our audit service team can be involved in the review of our work. This ensures that our clients are served with professionals trained in auditing and accounting standards.

6. Statistical Sampling - Sampling to be used during our audit will include random sampling methods for tests of controls and for substantive tests of details. Sampling will be used throughout the engagement to test most financial statement balances.

We will select the most appropriate sampling technique for a given compliance test, tailored to the type and nature of the test.

7. Analytical Procedures - Analytical procedures are generally performed throughout the audit engagement, and result in substantial discussion with management. Initially, at the planning phase of the audit, comparisons are made between current and prior year results, actual and budgetary information, and to industry benchmarks. We use common size financial statements and trend and ratio analyses to aid us in developing our audit plan and programs. Non-financial data and external information are incorporated in our procedures to enhance their validity, and information is disaggregated as much as possible to improve precision.

During our substantive testing of balances, we typically analyze the detail of changes to certain accounts. For example, this approach is often used with sampling in our testing of capital asset, long-term debt and investment accounts.

At the conclusion of the audit, we again employ analytical procedures similar to those used at the planning phase. The audit team takes a holistic view of the financial statements in light of the results of all other auditing procedures performed. We discuss our observations with management and provide information to the Board as part of our audit result presentation. Our clients find this to be the most important value of their annual audit process. It produces beneficial information far beyond the audit of the financial statements they initially expect.

AUDIT: Documenting internal control structure

- ◆ Obtain copies of all available system and policy/procedure documentation from the District finance, treasury, human resources, information technology, grant management, budget department, and personnel. This will include organization charts, narratives and flowcharts. Copies will be retained in our permanent working paper file. This documentation will be updated annually for any changes.
- ◆ Review the above-described documentation and meet with the District personnel to make inquiries about, and discuss questions that arise from, our review.
- ◆ Document and assess the adequacy of internal controls over the various systems, and develop preliminary risk assessments for each of them. As mentioned earlier in our discussion of audit approach, the framework of this system incorporates the requirements of auditing standards related to internal control and fraud detection.

At the planning phase of our audit and in accordance with Statement on Auditing Standards (SAS) 99, *Consideration of Fraud in a Financial Statement Audit*, we will hold a brainstorming meeting to discuss fraud risks related to the District and design the audit to take those risks into account. Provisions of this new and important auditing standard will be incorporated throughout our audit.

EXHIBIT A

TOTAL MAXIMUM PRICE – RESPONSE TO DISTRICT RFP

Service	2021	2022	2023
District Audit and Related Reports	\$ 9,500	\$ 9,750	\$10,000
State Controller's Reports	\$ 500	\$ 500	\$ 500
Total for Fiscal Year (not-to exceed)	\$10,000	\$10,250	\$10,500

This proposal is made with the assumption that the District's books and records will be in a reasonably balanced condition and reconciled at the start of the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. We agree the District may broaden the scope of our engagement and we agree to hold ourselves available to perform such additional work as the District may desire.

Submitted By:

Firm Name: Bryant L. Jolley, CPA

I hereby certify that the undersigned is authorized to represent the firm stated above, and empowered to submit this bid, and if selected authorized to sign a contract with the District, for the services identified in the Request For Proposal.

Signature: _____



Printed Name: Bryant L. Jolley

Date: April 28, 2021

Grant Bennett Associates

A PROFESSIONAL CORPORATION

Report on the Firm's System of Quality Control

September 18, 2020

To Bryant L Jolley and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Bryant L Jolley (the firm) in effect for the year ended May 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Bryant L Jolley in effect for the year ended May 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Bryant L Jolley has received a peer review rating of *pass*.

Grant Bennett Associates

GRANT BENNETT ASSOCIATES
A PROFESSIONAL CORPORATION
Certified Public Accountants



www.gbacpa.com

1375 Exposition Boulevard, Suite 230
Sacramento, CA 95815
916/922-5109 FAX 916/641-5200

P.O. Box 223096
Princeville, HI 96722
888/769-7323

PROPOSAL FOR INDEPENDENT
AUDIT AND ACCOUNTING
SERVICES FOR
CONSOLIDATED MOSQUITO
ABATEMENT DISTRICT

SAMPSON, SAMPSON & PATTERSON, LLP
Certified Public Accountants

3148 Willow Avenue, Suite 102
Clovis, California 93612
(559) 291-0277

CONTACT: BILL PATTERSON, CPA
bpatterson@sampsoncpa.com

May 10, 2021

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3148 Willow Avenue, Suite 102
Clovis, California 93612-4739
(559) 291-0277 • FAX (559) 291-6411

May 10, 2021

Steve Mulligan, District Manager
Consolidated Mosquito Abatement District
13151 E. Industrial Dr.
Parlier, CA 93648

Dear Mr. Mulligan and Board of Trustees:

We are pleased to respond to your request for services to be provided to the Consolidated Mosquito Abatement District (the District), for the years ending June 30, 2021 through June 30, 2023.

We understand we will perform the following:

- A. Perform an audit in accordance with *Generally Accepted Auditing Standards* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's *Minimum Audit Requirements and Reporting Guidelines for California Special Districts*.
- B. Prepare a report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
- C. Prepare the Special Districts' Financial Transactions Report.

Enclosed you will find a proposal. It contains a profile of our firm, our qualifications, references, a fee schedule, and the methodology to be used to perform the audit.

As indicated by the partial list of clients shown in the References section of this proposal, our firm has had substantial experience in performing audits for several special districts. We have over 80 years of combined experience in governmental auditing. Our firm is unique in that the audit partners are extensively involved in performing the audit fieldwork.

We are committed to a continuing education program which exceeds the education requirements established by the United States General Accounting Office.

Please feel free to contact me at your convenience, and thank you for the opportunity to present this proposal to you.

Very truly yours,

Bill Patterson, CPA

BP: lg
Enclosures

SAMPSON, SAMPSON & PATTERSON, LLP

FIRM QUALIFICATIONS AND EXPERIENCE

Sampson, Sampson & Patterson, LLP is a local C.P.A. firm, with a marketing area primarily in the San Joaquin Valley and Northern California.

Office Location: Willow Professional Center
3148 Willow Avenue, Suite 102
Clovis, California 93612
(559) 291-0277

PROFESSIONAL STAFF:

Partners - Three
Professional Staff – Four
Number of CPA's – Four
Administrative Staff - Two

FIRM EXPERIENCE:

Ranges from certified audits of governmental, institutional (non-profit) and commercial audits, including pension and profit sharing plans, through tax planning and preparation for corporations, farm operations, partnerships, estates and trusts, and individuals.

PARTNERS:

Katy Sampson, Certified Public Accountant
Member AICPA, GASB, CSCPA, GFOA
B.S. in Accounting from Fresno State University, with over forty years accounting experience.
Experience - Partner of this firm for thirty years and supervisor and staff accountant for the former firm of Sampson and Abaci for thirteen years.
Emphasis on auditing engagements, particularly government and non-profit, small business and pension and profit sharing plans.

Daniel T. Sampson, Certified Public Accountant
Member AICPA, GASB, CSCPA, Certified Public Accountant with thirty-five years experience, including experience with the national accounting firm of Price Waterhouse & Co. Emphasis on income taxes and computer accounting installations.

Bill Patterson, Certified Public Accountant
Member AICPA, GASB, CSCPA, GFOA, Certified Public Accountant with thirty-five years experience. Emphasis on auditing of governmental and non-profit organizations. Additional technical expertise in joint power authorities. Graduate of California State University, Fresno with B.S. in Business, emphasis in Accounting.

Four other professional staff members with two to ten years experience in our office.

SAMPSON, SAMPSON & PATTERSON, LLP

FIRM QUALIFICATIONS AND EXPERIENCE

(Continued)

AUDIT TEAM FOR CONSOLIDATED MOSQUITO ABATEMENT DISTRICT:

- **Bill Patterson, CPA - Engagement Partner**

Bill Patterson has thirty-five years of governmental accounting experience and has been the partner in charge of the audits for the San Luis & Delta Mendota Water Authority, Madera Irrigation District, Fresno Irrigation District, Tranquillity Public Utility District, SKF County Sanitation District, City of Selma, Vector Control Joint Powers Agency, Public Agency Risk Sharing Authority of California, Employment Risk Management Authority, Tuolumne Joint Powers Authority, California Affiliated Risk Management Authorities, Marin Schools Insurance Authority, and other governmental and non-profit audits. and other governmental and non-profit audits.

- **Katy Sampson, CPA - Review Partner**

Katy Sampson has specialized for over forty years in the field of governmental and non-profit audits. She would be the review partner for the audit and would be heavily involved in the planning and review process. She has been the partner in charge of the audits for the Municipal Pooling Authority of Northern California, Central San Joaquin Valley Risk Management Authority, Local Agency Workers' Compensation Excess Joint Powers Authority, Vector Control Joint Powers Agency, Santa Cruz/San Benito County Schools Insurance Group, Employment Risk Management Authority, Tuolumne Joint Powers Authority, City of Clovis, City of Dinuba, City of Hanford, City of Lemoore and City of Selma.

- **Allison Gregg – Senior Auditor**

Allison Gregg has over ten years of governmental experience which includes audits of SKF County Sanitation District, Madera Irrigation District, Fresno Irrigation District, Local Agency Workers' Compensation Excess Joint Powers Authority, Employment Risk Management Authority, City of Hanford, City of Dinuba and City of Lemoore. She is a C.P.A. candidate with a degree in Business with emphasis in Accounting from California State University, Fresno.

- **Max Leung, CPA – Staff Accountant**

Max Leung has experience which includes audits of San Luis & Delta Mendota Water Authority, SKF County Sanitation District, Bay Cities Joint Powers Authority, Vector Control Joint Powers Agency, Tuolumne Joint Powers Authority, and Public Agency Risk Sharing Authority of California. He is a C.P.A. with a degree in Business with emphasis in Accounting from California State University, Fresno.

SAMPSON, SAMPSON & PATTERSON, LLP

FIRM QUALIFICATIONS AND EXPERIENCE

(Continued)

We do not anticipate any personnel substitutions during the course of the audit. In the unlikely event that personnel substitutions become necessary, the new audit team member will be equally qualified to perform the audit.

All members of the audit team have met the continuing education requirements of the United States General Accounting Office for Governmental Auditors. Also, they have a combined experience of over 80 years of governmental and not-for-profit auditing.

SAMPSON, SAMPSON & PATTERSON, LLP

INDEPENDENCE AND LICENSING

INDEPENDENCE AND CONFLICT OF INTEREST:

Sampson, Sampson & Patterson, LLP, is independent of Consolidated Mosquito Abatement District, as defined by generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. We do not have any past or current business or any other relationship with Consolidated Mosquito Abatement District, nor do we have any current clients that may have a financial interest in the outcome of the audit.

LICENSE TO PRACTICE IN CALIFORNIA:

Our firm and all key professional staff assigned to your audit are properly licensed to practice auditing in the State of California.

Bill Patterson, CPA
Katy Sampson, CPA
Max Leung, CPA

Engagement Partner
Review Partner
Staff Accountant

SAMPSON, SAMPSON & PATTERSON, LLP

PROFESSIONAL EDUCATION

A partial list of relevant continuing education of professional staff for the past five years includes:

- Government Accounting Conference
- Governmental Financial Reporting Standards and Practices
- Governmental Accounting and Auditing Annual Update (attend every year)
- Governmental Accounting and Auditing
- Advanced Workshops on Current Standards
- Audits of State and Local Governmental Units
- Audits of Public Entity Risk Pools
- Governmental Accounting, Auditing and Financial Reporting Workshop
- GASB Update
- GASB Notes Disclosure Project
- Special Districts: Auditing Overview and Update
- Fraud: Essential Audit Tools and Techniques

SAMPSON, SAMPSON & PATTERSON, LLP

REFERENCES

A partial list of references from audit engagements with other applicable entities performed in the last two years is as follows:

Financial statements for San Luis & Delta-Mendota Water Authority
Director of Finance: Joyce Machado (209) 826-9696
Partner: Bill Patterson

Financial statements for Vector Control Joint Powers Agency
Administrator: Chrissy Mack (916) 244-1177
Partner: Bill Patterson

Financial statements for the City of Selma
Assistant City Manager: Isaac Moreno (559) 891-2200
Partner: Katy Sampson

Financial statements for Selma-Kingsburg-Fowler County Sanitation District.
General Manager: Ben Munoz (559) 897-6500
Partner: Bill Patterson

Financial statements for Tuolumne Joint Powers Authority.
JPA Director: Norma Wallace (209) 536-2035
Partner: Bill Patterson

SAMPSON, SAMPSON & PATTERSON, LLP

FEE SCHEDULE

The following fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for the audit fees will be rendered each month as work progresses and are payable on presentation.

We make every effort to utilize a client's personnel in performing an engagement to minimize the fees. Our estimates of time and dollar costs are at the maximum amount we feel would be needed. Certainly, if time charges were less than the amount quoted, the lower amount would be the cost of the engagement. Any required services in addition to the annual audits will be billed at our standard hourly rates.

Assuming that we do not encounter any circumstances beyond our control that would delay the audit, we will complete the work and deliver the audit report within six weeks from the beginning of the audit fieldwork.

Total all-inclusive fee for the 2020/2021 engagement:

	<u>Hours</u>	<u>Standard Hourly Rates</u>	<u>Quoted Hourly Rates</u>	<u>Total</u>
Partners	30	\$175	\$150	\$ 4,500
Staff	70	\$85	\$80	5,600
Secretarial	25	\$55	\$50	<u>1,250</u>
Sub-Total				11,350
Travel, printing and other out-of-pocket expenses				<u>250</u>
Total all-inclusive fee for 2020/2021 audit				<u>\$11,600</u>

Our all-inclusive audit fee for an additional two years would be as follows:

Year Ended June 30, 2022:

Audit fee	\$11,700
Travel, printing and other out-of-pocket expenses	<u>250</u>

Total all-inclusive fee for 2021/2022 audit \$11,950

Year Ended June 30, 2023:

Audit fee	\$12,050
Travel, printing and other out-of-pocket expenses	<u>250</u>

Total all-inclusive fee for 2022/2023 audit \$12,300



Report on the Firm's System of Quality Control

February 27, 2020

To the Partners of Sampson, Sampson & Patterson LLP and the Peer Review Committee of the CalCPA Peer Review Program

We have reviewed the system of quality control for the accounting and auditing practice of Sampson, Sampson & Patterson LLP (the firm) in effect for the year ended June 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Sampson, Sampson & Patterson LLP in effect for the year ended June 30, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Sampson, Sampson & Patterson LLP has received a peer review rating of *pass*.

Mann, Urrutia, Nelson CPAs & Associates, LLP

AGENDA ITEM 8: PURCHASE OF AUTO EQUIPMENT

Background:

On December 21, 2020, the Board approved the purchase of six new 2021 trucks, including a Ford F350 one-ton truck to be used by the Mechanic. The Ford F350 truck was purchased with the truck bed deleted, so that a utility bed could be purchased and installed after delivery to the District. The truck has arrived and a utility bed needs to be purchased. The District has received price quotations for the purchase and installation of a utility bed from local companies. The companies and price quotations are: Scelzi Truck Bodies, \$8,096.38; and Kingsburg Truck Center, \$10,886.60. These quotations are attached. Note the price from Scelzi included a cost (\$500) to remove existing truck bed, which the chassis does not have, so the final price will be \$7,596.38.

Action requested:

The District Manager recommends that the Board approve the purchase of a utility bed for the 2021 Ford F350 from Scelzi Truck Bodies.



2286 E. Date Ave.
 Fresno, CA 93706
 Phone: 559-237-5541
 Fax: 559-237-5554
 www.SEINC.com

Quotation

211413

Date: 5/4/2021, 11:40:47 AM

User: Parsons, Julie

Bill To: CONSOLIDATED MOSQUITO ABATEMENT DISTRICT

Attn: MORENO, JOSE
 2425 FLORAL AVE
 SELMA, CA 93662
 559-896-1085

Ship To: Fresno Will Call

Attn: Scelzi Enterprises
 2316 E Annadale Ave.
 Fresno, CA 93706

Quote Date:	11/03/2020	Salesman:	Carpenter, Glenn
Expiration Date:	12/03/2020	Ship Via:	WILL CALL, Fresno, CA - Sales Office
Sales Tax	Fresno* @ 7.975%	Terms:	COD
		PO Number:	

Notes:

MOUNT IN FRESNO
 PAINT BODY WHITE
 MID SHIP FUEL TANK

CHASSIS ETA:

NOTE: CUSTOMER MUST BRING WITH THE CHASSIS THE WIRING HARNESS FOR THE LIGHTS AND CAMERA SO THEY CAN BE REWIRED.

Qty	Part Number	Description	Total	Tax
1	CUSTOMER TRUCK	2021 FORD F-350, 4X4, REG CAB, SRW, GAS, WHITE, 56"CA VIN# MED49868	\$0.00	
1	SB-98-79-49-38-V CLOSED TOPS	1EA - ALL LIGHTS L.E.D.	\$6,964.00	T
1	BUMPER SIG - 6"	6" DIAMOND PLATE STEP BUMPER POWDER COATED GRAY 1EA - USE FACTORY RECEIVER HITCH 1EA - 7 PRONG RV TRAILER PLUG, #12707 1EA - INSTALL FACTORY REAR VIEW CAMERA	\$0.00	



2286 E. Date Ave.
 Fresno, CA 93706
 Phone: 559-237-5541
 Fax: 559-237-5554
 www.SEINC.com

Quotation

211413

Date: 5/4/2021, 11:40:47 AM

User: Parsons, Julie

1	HAZ MAT - HWD FEE	HAZARDOUS WASTE DISPOSAL FEE	\$37.00
1	WEIGHT CERTIFICATE	WEIGHT CERTIFICATE OF COMPLETED UNIT	\$40.00
1	WILL CALL	CUSTOMER TO PICK-UP COMPLETED UNIT IN FRESNO, CA	\$0.00

[PLEASE NOTE: Your account is C.O.D. a 50% deposit along with signed work order will be required to start production and the remaining balance will be due upon completion

Sub Total \$7,041.00

Sales Tax \$555.38

Total \$7,596.38

DISCLAIMERS

- TERMS:** Standard terms are Net 10 Days, any deviations need to be in writing before production
- CHASSIS:** Scelzi Enterprises, Inc. is not responsible for flashing or modification of any chassis modules due to the installation of a body
 Including but not limited to camera installation, erratic turn signal operation, etc
- CHANGES:** Each change after quote is accepted will constitute a \$500.00 fee in addition to the cost of the change
 No changes will be made to orders 2 weeks prior to production start date
- DRAWINGS:** Any changes to drawings after acceptance and 2 weeks prior to production start date will constitute a \$500.00 fee or more at \$150.00 per hour
 No changes will be made to drawings 2 weeks prior to production start date
- PAINT:** Scelzi Enterprises, Inc. does not guarantee a perfect color match due to inconsistencies in factory paints and procedures

THIS WORK AUTHORIZED BY

Payment in full on completion of job if credit arrangements have not been made in advance

The above quotation is submitted according to specifications submitted by customer. Any alterations or changes increasing production costs will be charged for accordingly.

DATE

Estimate Parsons,
 Prepared By: Julie
 Sales Rep: Carpenter,
 Glenn



KINGSBURG TRUCK CENTER

11652 E Kamm Ave
 Kingsburg, CA 93631
 559-891-7077

Estimate

ADDRESS
 Consolidated Mosquito Abatement District
 PO Box 278 Floral Ave
 Selma, CA 93662

SHIP TO
 Consolidated Mosquito Abatement District
 Consolidated Mosquito Abatement District
 PO Box 278 Floral Ave
 Selma, CA 93662

ESTIMATE 1071
DATE 11/04/2020

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	Parts	Jose CTEC 104-38-VFT-79 Utility Long Bed Body is 104" Long - Vertical configuration with flip tops - 38 inches tall - 79 inches wide - bed width is 49 inches 8' Long Bed Painted White LED Legal Lights Stainless Steel T-Handles Barrel Lock Keys Diamond Plate Lids and Gravel Guards Gas Shocks on all compartments Top lids aluminum tread bright NEW LID DESIGN Step bumper painted silver *See attached drawing for KTC bumper design Bumper and mounting hardware mounted loose No receiver hitch CAB TO AXEL 60"CA F-350 Chassis Fuel Tank in Rear.	1	9,990.00	9,990.00T

SUBTOTAL	9,990.00
TAX (8.975%)	896.60
TOTAL	\$10,886.60

Accepted By

AGENDA ITEM 10: CELEBRATION OF DISTRICT'S 75TH ANNIVERSITY

Background:

The Consolidated Mosquito Abatement District was formed on June 11, 1946. In commemoration of that milestone, the District is planning a 75th anniversary celebration and open house. District staff has formed a committee to develop plans for the event. Since it is the mosquito season and busy time of the year, staff would like to make progress in preparations and to confirm elements of the plan so that decisions can be made.

Action requested:

The Board will be asked to approve the following elements and preparations by the staff 75th anniversary planning committee:

Date for Anniversary Celebration and Open House.

Committee recommendation: October 22, 2021.

Selection of Anniversary Logo.



Jeep fleet and CMAD staff 1946-47

CMAD PROGRAM REPORT MAY 2021

STEVE MULLIGAN,
DISTRICT MANAGER



Anniversary
1946-2021

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



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General Operations



03

Surveillance



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Science Education

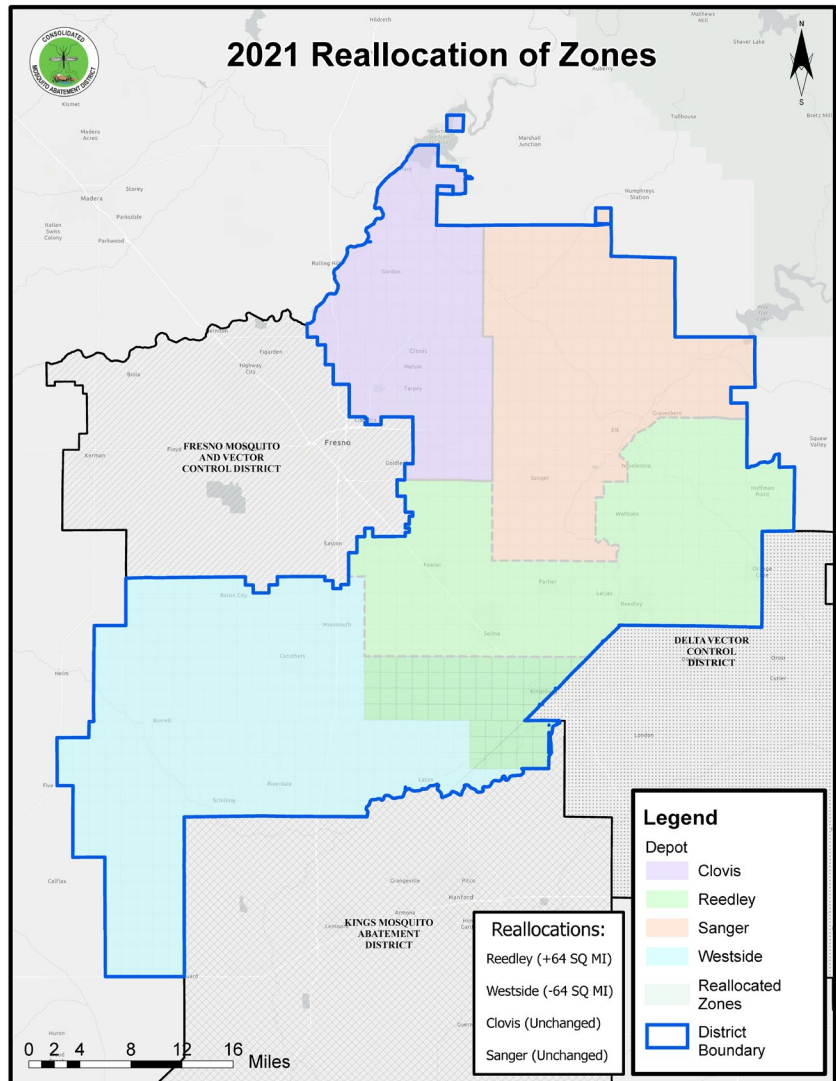
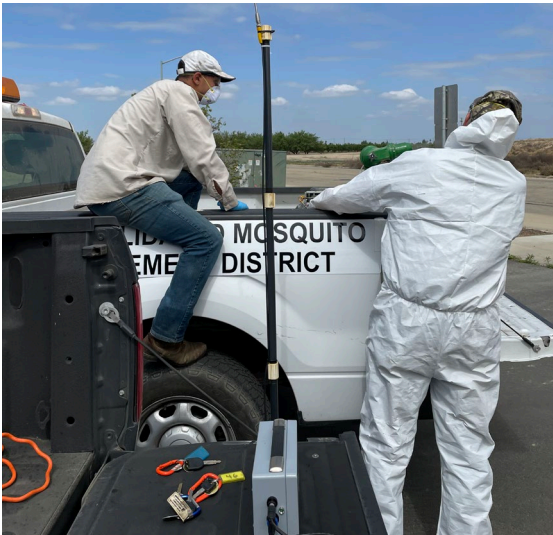


11



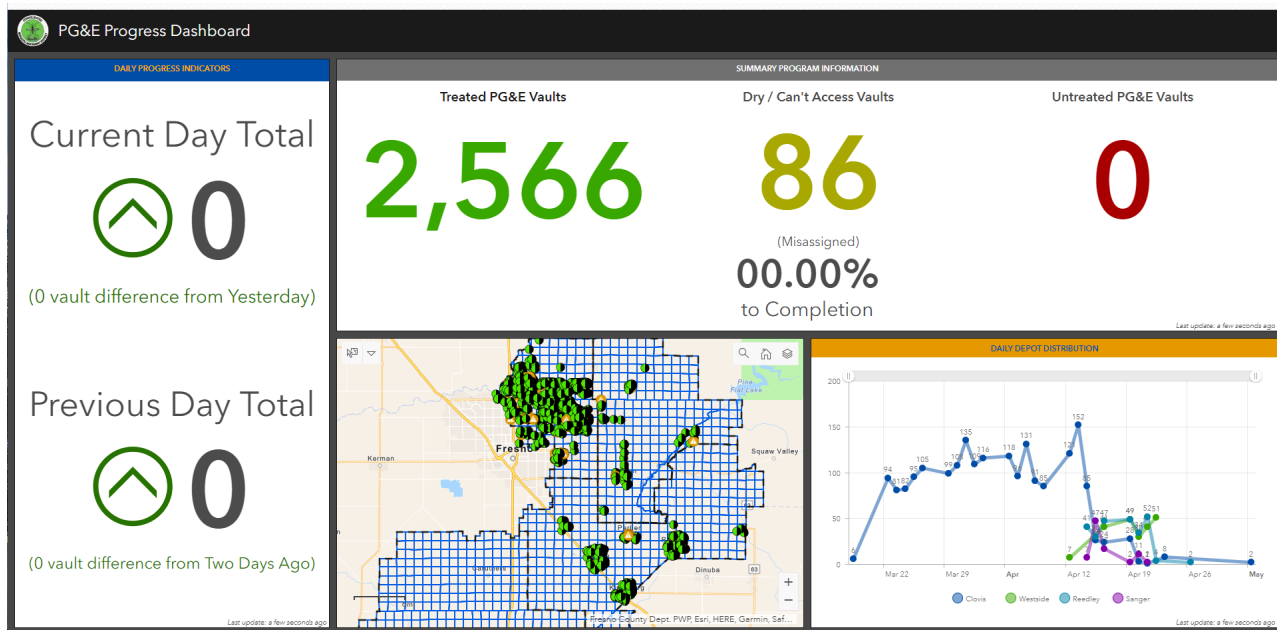
General Operations:

- The District is fully staffed for seasonal mosquito control technicians but continues to advertise for surveillance assistants.
- All truck mounted ULV foggers were calibrated on April 21st with the assistance of Dennis Candito from Adapco.
- Square mile sections, referred to as township range sections (TRs) were reallocated along the Reedley Westside Depot/Area boundary to more evenly distribute the workload among three Area Supervisors.

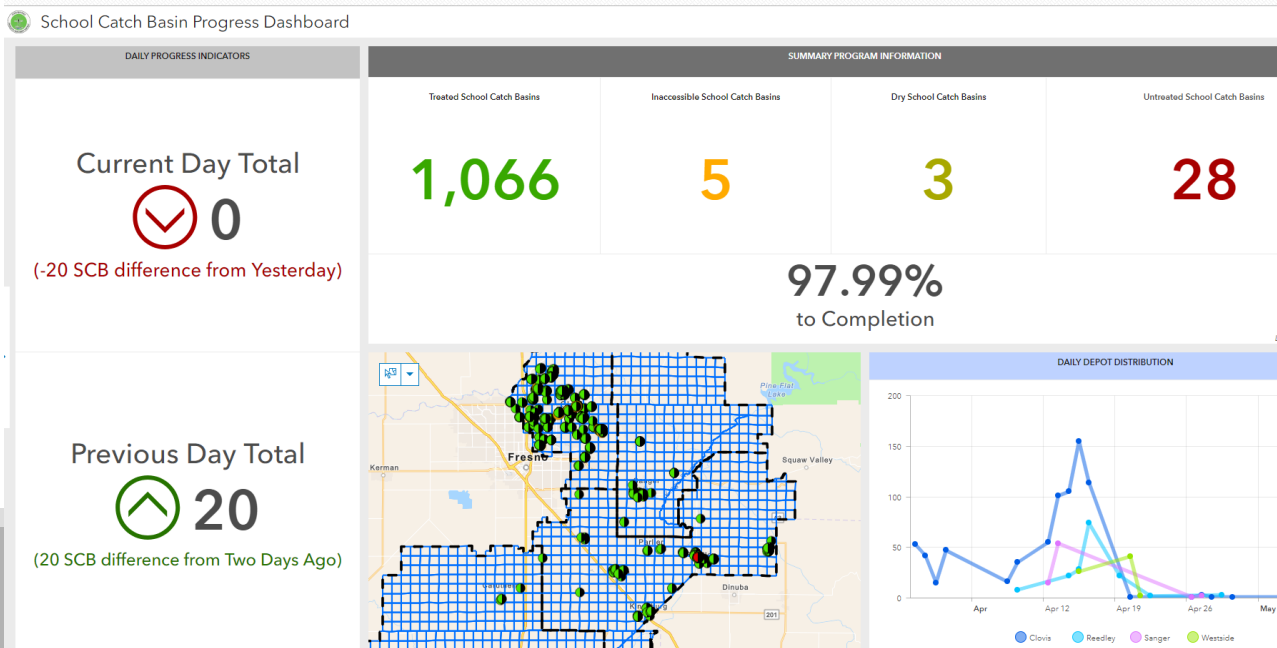


Completion of School and Subsurface Enclosures Programs:

The District has completed the subsurface enclosure program aimed at treating all Pacific Gas and Electric subsurface enclosures. Of the 2,652 targeted enclosures 3% (86) were inaccessible and were not treated.



The District has also completed the school catch basin treatment program, treating all school catch basins with an extended control product (Sumilary). School catch basins will be monitored during the season for product efficacy. Ongoing construction at one school, will require a follow up visit to address untreated catch basins.



GENERAL OPERATIONS

APRIL SERVICE REQUESTS

Service Requests: 121	
Fish	11
Mosquito	67
Swimming Pools	22

Service Requests by City	
Caruthers	0
Clovis	39
Del Rey	1
Fowler	1
Fresno	39
Kingsburg	2
Laton	0
Orange Cove	0
Parlier	1
Reedley	6
Riverdale	2
Sanger	22
Selma	7

Appointments (by depot): 208	
Clovis	197
Reedley	5
Sanger	5
Westside	1

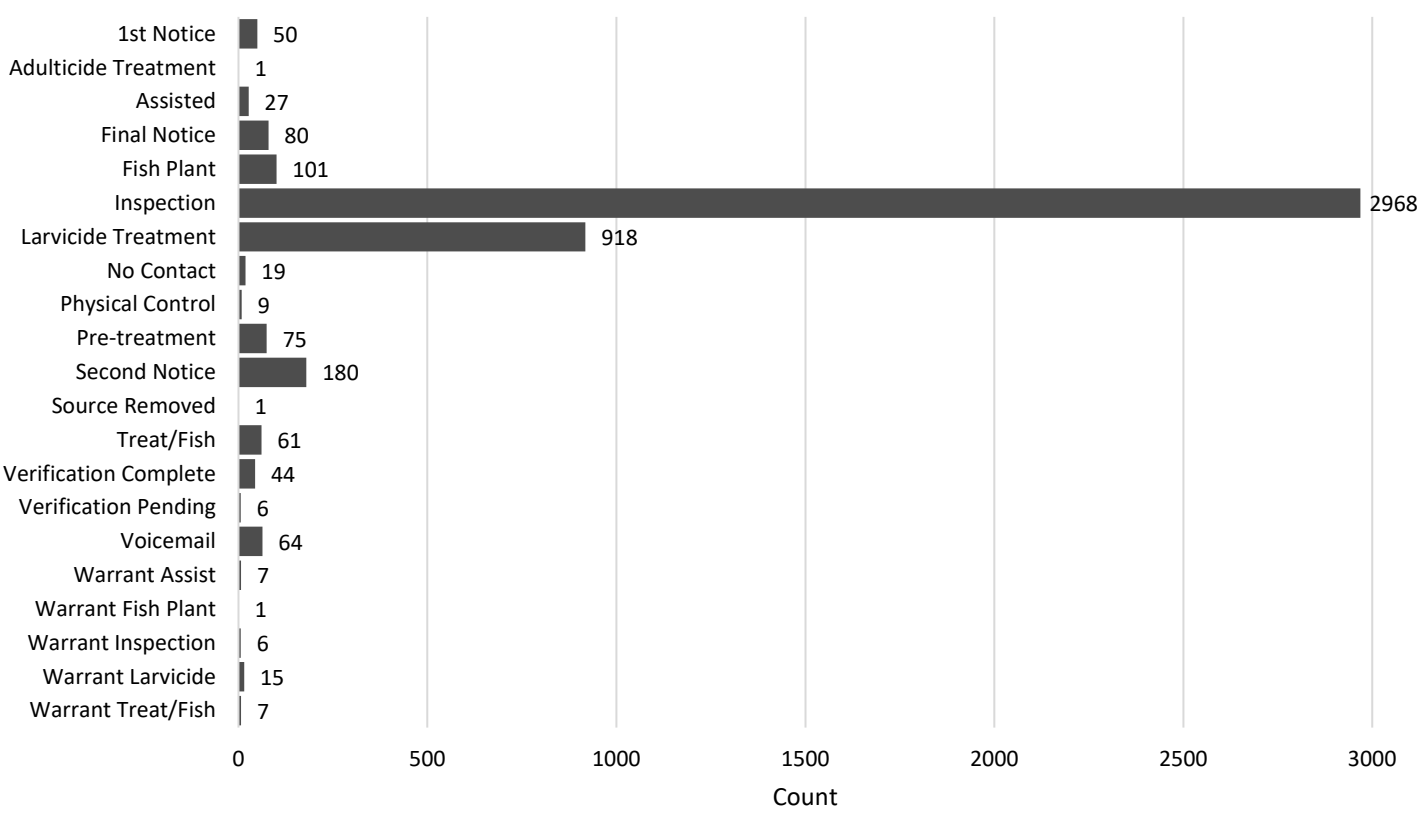


Operator, Art Velasco

GENERAL OPERATIONS



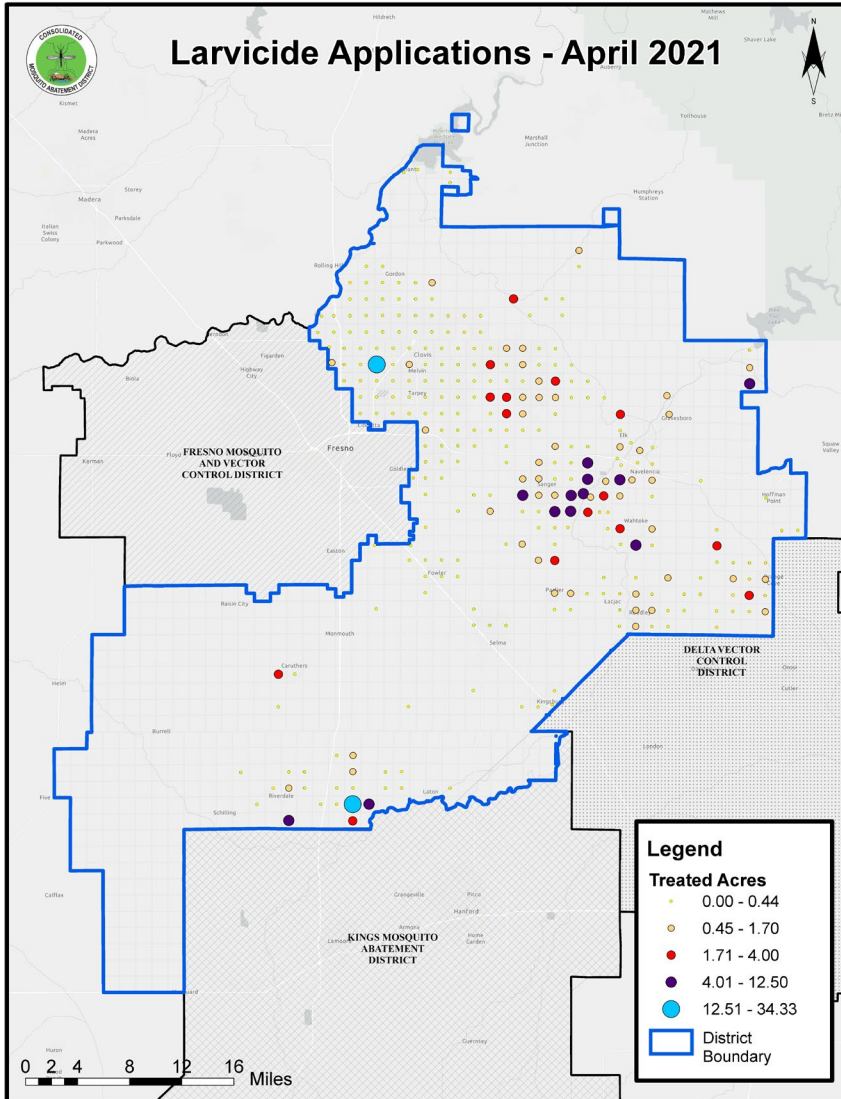
April 2021 Field Activity



Mosquito Control Applications: 7,666

Acres Treated

- Larvicide applications: 241.7 acres
- Mosquito fish plants: 2.7 acres



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

Product	Applications	Acres Treated
Altosid WSP	3403	7.765
Altosid XR Briquet	55	0.105
Altosid XRG	3	1.945
Aqua-Kontrol 30-30	3	2.615
BVA-2	395	43.606
Cocobear MLO	247	1.633
Fish	171	2.656
FourStar Bti Briquet 45	45	0.104
FourStar CRG	18	9.825
Natular G30	351	45.097
Natular G30 WSP	40	0.086
Natular XRT	154	0.354
Sumilarv	2580	5.916
VectoBac 12AS	34	53.556
VectoBac GR	47	21.356
VectoLex FG	87	23.632

VECTOR AND DISEASE SURVEILLANCE

The District does limited surveillance at the start of the season as conditions are typically not conducive to effective trapping. While some trapping is conducted it's limited and on an as needed basis to meet field staff needs. The District will continue to increase surveillance efforts as the weather warms up and seasonal surveillance assistants are onboarded in April and May.



Mosquitoes: No mosquitoes collected in the month of April were submitted for testing.

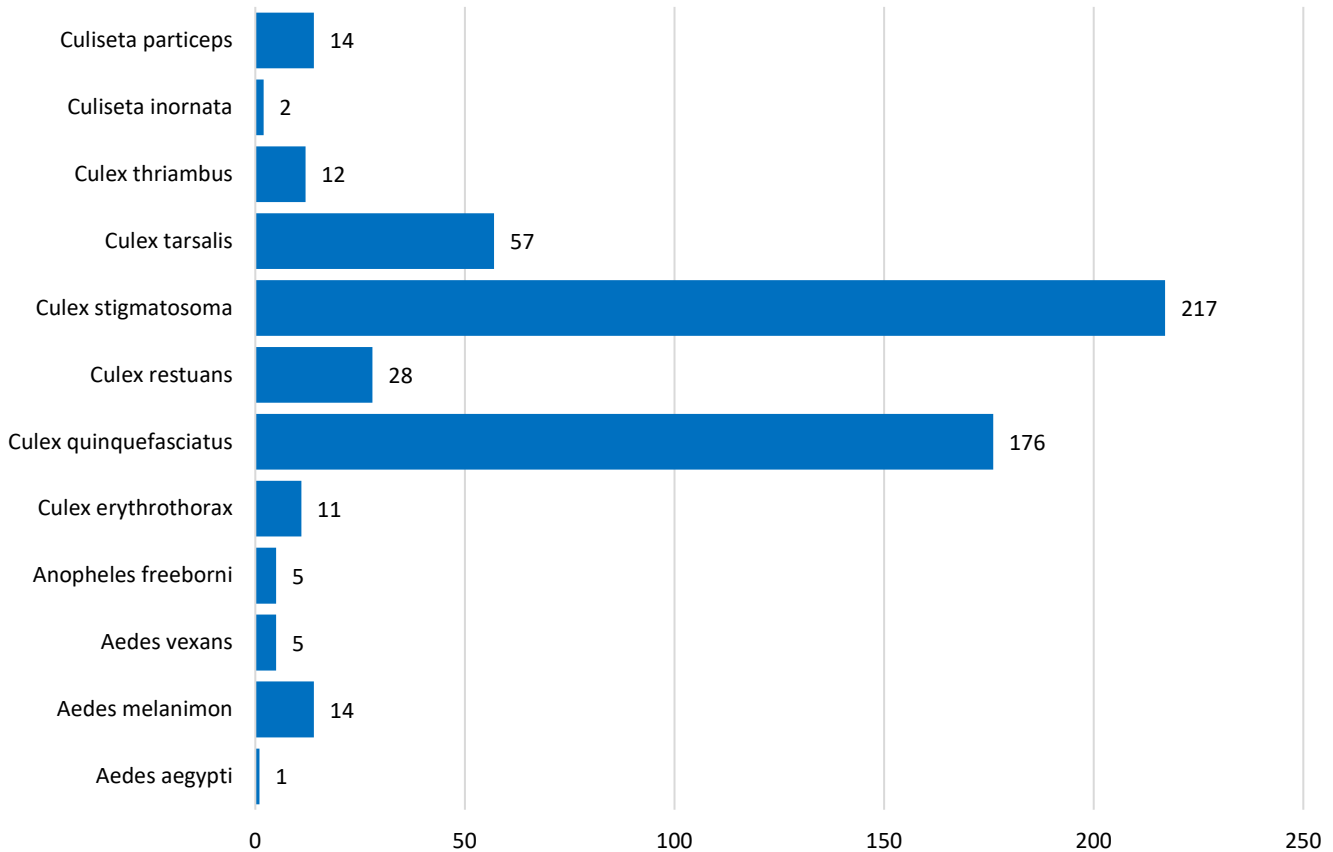


Total number of mosquitoes* collected and processed in April: 567



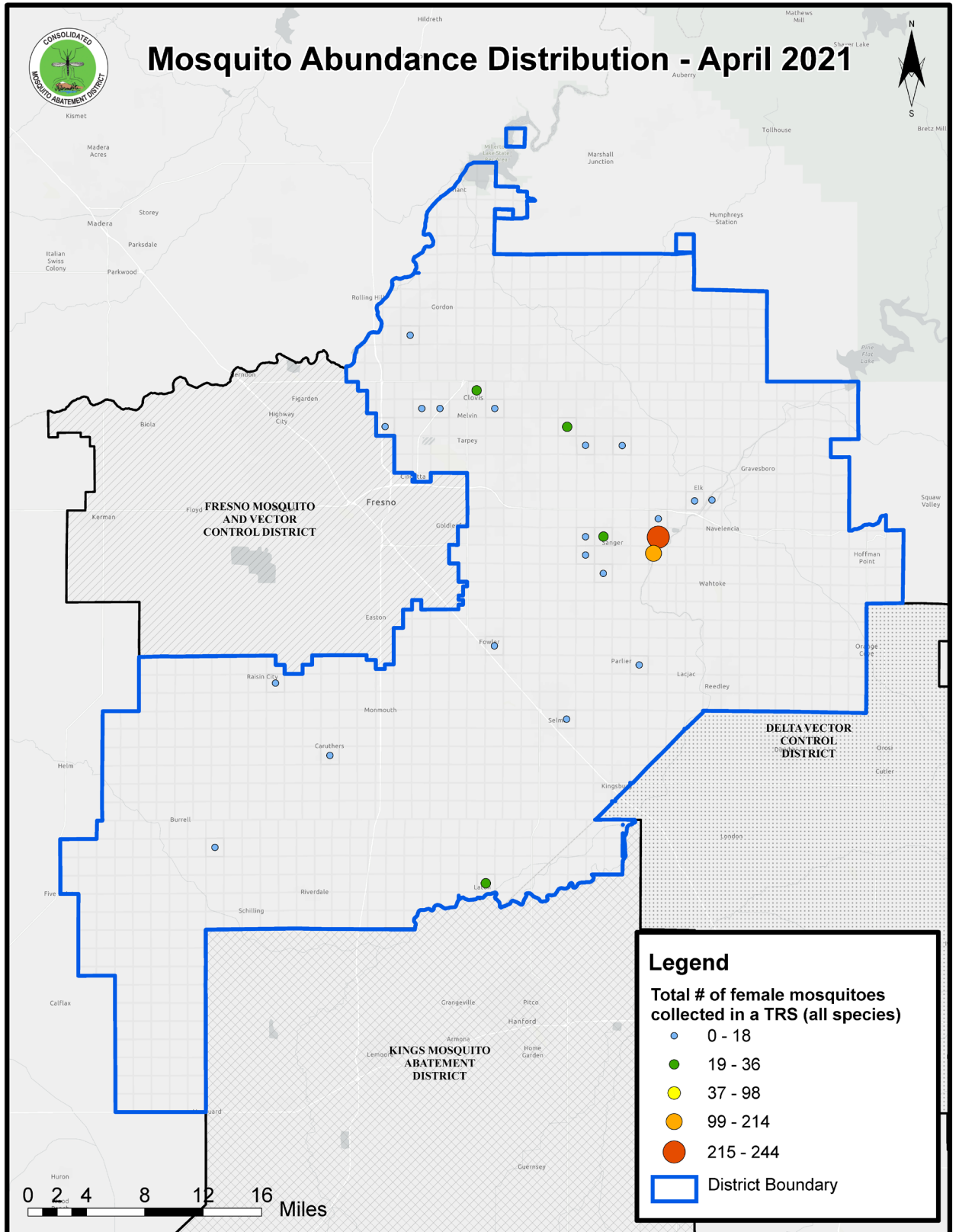
Total number of trap nights conducted in April: 56

Total Females Collected



*Includes male mosquitoes

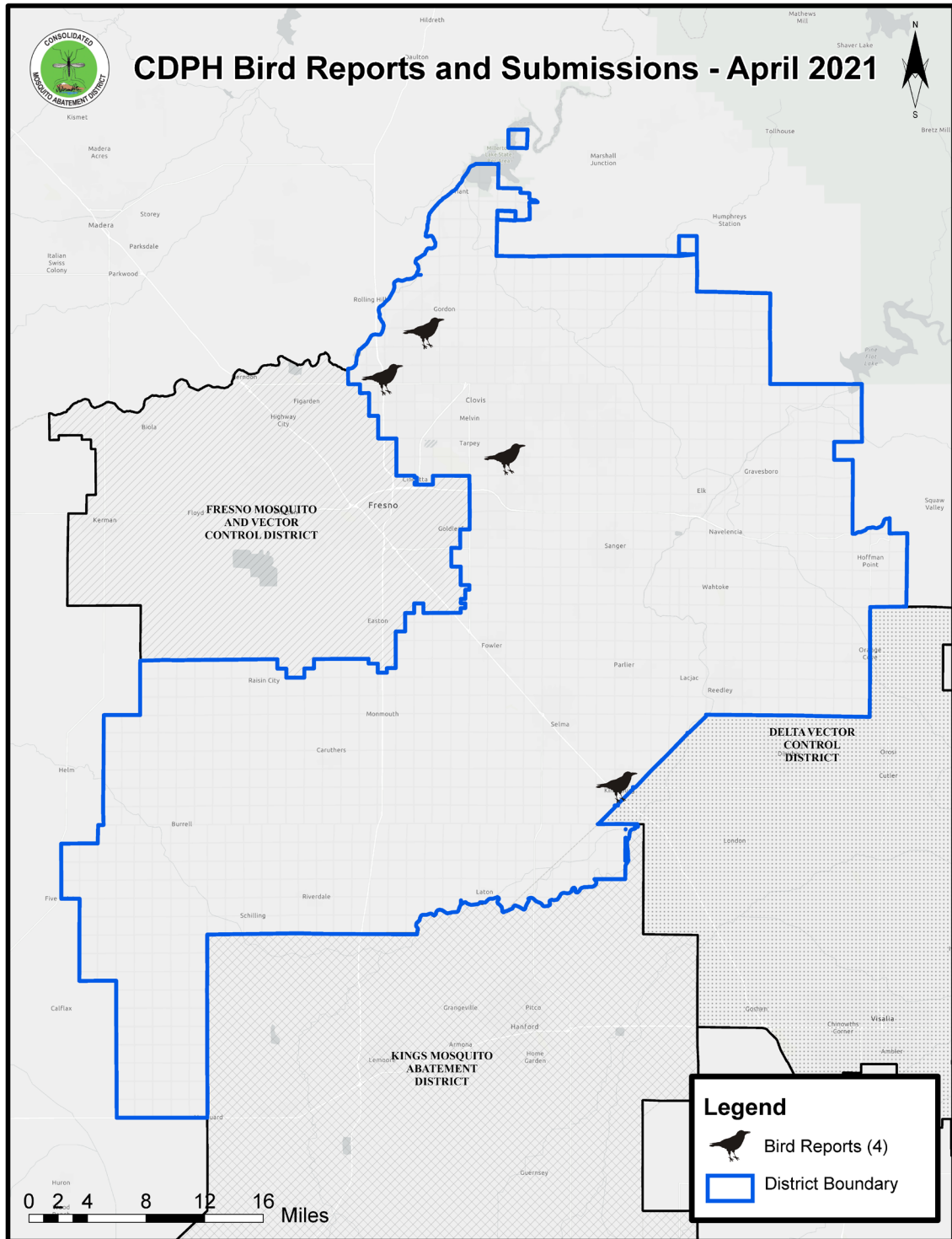
MOSQUITO COLLECTION DATA



VECTOR AND DISEASE SURVEILLANCE



Birds: Four birds were reported to the California Department of Public Health West Nile virus dead bird hotline within the District. Birds reported did not meet the criteria for follow up surveillance. No further action was taken.



Staff Education

Pesticide safety and handling, heat illness and valley fever prevention training:

- Thirteen seasonal and one full-time employee.

Community Partners

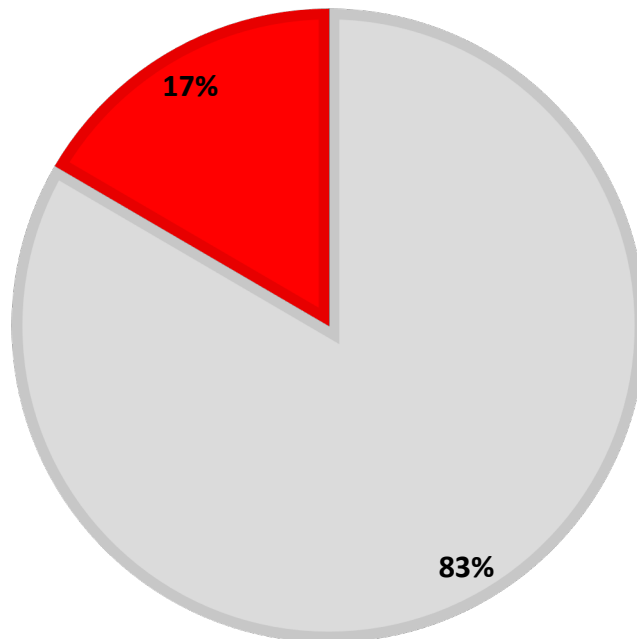
Community partners are a valuable resource that partner with us to distribute education documents on our behalf. During April 67% of this outreach was to a new community partner. Partners contacted in April included one Apartment complex in Fresno, one Homeowners Association in Clovis and the City of Reedley.

Website

During April there were 790 visitors to the District website.

WEBSITE USERS IN APRIL

■ New Visitors ■ Returning Visitors



Website

Website analytics is used to gather performance data about the education pages combined as compared to a combined look at the standard website pages.

Category	Percentage of pages viewed from total pages viewed	Most viewed page in category	Percentage of time a visitor entered our website through a page	Average amount of minutes a visitor viewed content on a page
Education website pages combined	10%	How to screen your yard drains	13%	1.21
Standard website pages combined*	90%	Homepage	87%	1.02

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

Social Media

Social Media Platform	Number of Subscribers (change from previous month)	Number of posts	Engagement Rate
Facebook	346 (↓1)	6	9.2%
Twitter	218 (↑2)	6	3.7%
Nextdoor	102,860 (↑817)	0	0%
Instagram	108 (0)	6	90%



Nextdoor



April Social Media Posts:



Outreach Events Giveaways:

In addition to educational documents the District also provides giveaways to event participants and residents that talk to staff.

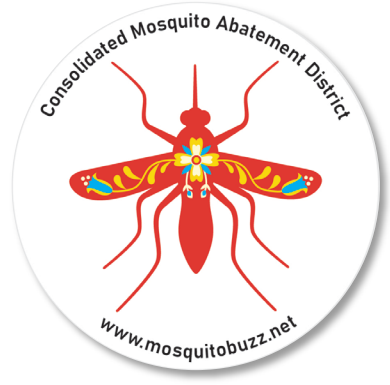
The District will be providing the following giveaways at the upcoming Kingsburg Swedish Festival.

- Dala mosquito sticker
- Dala mosquito coaster
- 75th Anniversary tote bag

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT



YEARS OF PROTECTING PUBLIC HEALTH
WWW.MOSQUITOBUZZ.NET



Items were included in Trustee board packets