

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT

13151 E. Industrial Dr., Parlier, CA 93648

559-896-1085 | www.mosquitobuzz.net

Board of Trustees Meeting

Monday, May 20, 2024

1:00PM

AGENDA

1. Roll Call:

2. Introduction of Visitors:

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

3. Public Comments:

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

4. Items of General Consent:

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

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

5. Closed Session:

- A. Pursuant to Government Code Section 54957
Public Employee Evaluation: District Manager

6. Report From Closed Session:

7. 2023 Annual Report Approval:

The Board will consider approval of the 2023 Annual Report and distribution list.

8. Employee Assistance Program:

The Board will consider an Employee Assistance Program offered through the Vector Control Joint Powers Agency.

9. Selection of Auditor for Fiscal Year:

The Board will select an auditor to conduct the District's fiscal year 2023-2024 audit.

10. Meeting Date for Budget Committee:

A date will be set for a special meeting of the Budget Committee to consider a proposed fiscal year 2024-2025 budget.

11. Resolution to Transfer Funds:

A resolution to transfer monies from the General Reserve to specific budget line- item accounts will be presented to the Board for approval.

12. Purchase of Aquaculture Filter:

The Board will consider purchasing a new filter to replace the current one in the District's aquaculture system for rearing mosquitofish.

13. Meeting Reports:

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

14. Board General Discussion:

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

15. Staff Reports:

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

16. Adjournment:

**Minutes of the Board of Trustees of the
Consolidated Mosquito Abatement District
April 15, 2024**

The regular meeting of the Board of Trustees of the Consolidated Mosquito Abatement District was held at the District Office, in Parlier at 1:00 PM on April 15, 2024.

1. **Roll Call:**

Trustees Present:

Tokuo Fukuda	Kingsburg
Leonard Hammer	Fowler
Mary Anne Hill	County of Fresno
Charles Lockhart	Orange Cove
Michelle Lopez	Parlier
Ward Scheitrum	Fresno
Charles Smith	Selma
Karen Steinhauer	Sanger
Bruce Taylor	County of Fresno
Jennifer Willems	Clovis

Trustees Absent:

Abe Isaak	Reedley
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Others Present at the Parlier Office:

Jodi Holeman	District Manager
Karan Cox	Office Administrator

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

3. **Public Comments:** None.

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

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

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

5. **Closed Session:** The Board went into closed session at 1:06 PM.
 - a. **Pursuant to Government Code Section 54957 (b)
Public Employee Performance Evaluation
Title: District Manager**

6. **Report from Closed Session:** The Board adjourned from closed session at 1:43 PM.
 - a. No reportable action was taken pursuant to Government Code Section 54957(b).
Public Employment Performance Evaluation, District Manager.

7. **Trustee Representative and San Joaquin Valley alternate on the VCJPA Board:** A motion was made by Trustee Scheitrum, seconded by Trustee Fukuda and passed by unanimous vote to nominate Trustee Taylor for re-election as San Joaquin Valley/Southern CA Trustee Director and to authorize Manager Holeman to participate as an alternate on the VCJPA Board.

8. **District Collaboration with Synvect:** The Board considered a partnership with Synvect to evaluate next-generation Sterile Insect Technique (ngSIT) technology. No action was taken.

9. **District Participation at Meetings:** A motion was made by Trustee Taylor, seconded by Trustee Steinhauer and passed by unanimous vote to approve travel expenses for District Manager Holeman's attendance at Senate Committee hearings for Senate Bill 1251 in Sacramento, CA.

10. **2023 Annual Report Approval:** The Board considered the 2023 Annual Report and distribution list. This item was tabled until the May meeting.

11. **Board General Discussion:** Trustee Willems informed the Board that her employer is hosting a blood drive on Thursday, April 25 and invited all trustees and District employees to attend.

Trustee Taylor asked for and received an update on the Solar parking structures at the Parlier and Clovis facilities and on the status of the new vehicles that have been ordered.

12. **Staff Reports:** District Manager Holeman gave the Board an update on the District's current activities and informed the Board that the District's new drone had been delivered.

The manager reported that the funds that were requested from FEMA in 2023 were approved for distribution.

The manager also gave an update regarding ongoing outside interest in leasing the District's Selma facility.

Written reports were submitted by Rural Program Coordinator Monis and Director of Science and Outreach Ramirez on their attendance at the AMCA Annual Meeting in Dallas, Texas, March 3 – 8, 2024. Director of Science and Outreach Ramirez submitted a report on her virtual attendance at the University of California Agriculture and Natural Resources Statewide Integrated Pest Management Program, Train the Trainer Pesticide Safety Workshop on March 12, 2024.

13. **Adjournment:** The meeting ended at 2:55 PM. The next Board meeting will be held on Monday, May 20, 2024.

Attested
Member, Board of Trustees

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

Check #	Gross Pay	Net Pay	Payee	Description
30367	\$3,124.00	\$2,128.96	Amy Garcia	Full-Time Employee
30368	\$2,280.00	\$1,665.26	Anita Munoz	Seasonal Employee
30369	\$1,248.00	\$1,031.75	Anthony Marty Martinez	Seasonal Employee
30370	\$1,897.44	\$1,397.47	B. Deegan	Full-Time Employee
30371	\$3,625.00	\$2,595.58	Chris Monis	Full-Time Employee
30372	\$1,680.00	\$1,402.39	Chulong Vang	Seasonal Employee
30373	\$1,280.00	\$1,091.99	David Rodriguez	Seasonal Employee
30374	\$3,805.50	\$1,531.62	Derek Hill	Full-Time Employee
30375	\$3,480.00	\$2,305.95	Devon Cornel	Full-Time Employee
30376	\$2,940.00	\$2,137.07	Donald McNiel	Full-Time Employee
30377	\$2,200.00	\$1,525.66	Eric Ferguson	Seasonal Employee
30378	\$3,480.00	\$2,479.59	Gha Vang	Full-Time Employee
30379	\$1,333.50	\$1,173.24	Heidi Hubbard	Seasonal Employee
30380	\$2,200.00	\$1,837.61	Jacob Uribe	Seasonal Employee
30381	\$6,041.67	\$3,863.39	Jodi Holeman	Full-Time Employee
30382	\$994.50	\$867.23	Jorge Rivas Maya	Seasonal Employee
30383	\$3,480.00	\$2,089.28	Jose Moreno	Full-Time Employee
30384	\$3,000.50	\$2,053.33	Jovana Benavides	Full-Time Employee
30385	\$3,965.50	\$2,828.48	Karan Cox	Full-Time Employee
30386	\$3,200.00	\$2,205.31	Katherine Brisco	Full-Time Employee
30387	\$4,726.50	\$2,947.49	Katherine Ramirez	Full-Time Employee
30388	\$1,210.00	\$1,067.43	Lewis Nunes	Seasonal Employee
30389	\$2,116.63	\$1,675.16	Michael Scotty Dunn	Seasonal Employee
30390	\$2,344.38	\$1,958.55	Robert Martinez	Seasonal Employee
30391	\$1,540.00	\$1,193.13	Tracy Autrey	Seasonal Employee
30414	\$3,124.00	\$2,128.98	Amy Garcia	Full-Time Employee
30415	\$2,508.00	\$1,815.41	Anita Munoz	Seasonal Employee
30416	\$1,706.25	\$1,388.89	Anthony Marty Martinez	Seasonal Employee
30417	\$3,478.64	\$2,304.94	Brittany Deegan	Full-Time Employee
30418	\$936.00	\$853.50	Cha Her	Seasonal Employee
30419	\$1,008.00	\$884.99	Cheng Vang	Seasonal Employee
30420	\$3,625.00	\$2,595.11	Chris Monis	Full-Time Employee
30421	\$1,942.50	\$1,600.14	Chulong Vang	Seasonal Employee
30422	\$1,580.00	\$1,319.84	David Rodriguez	Seasonal Employee
30423	\$3,805.50	\$1,531.63	Derek Hill	Full-Time Employee
30424	\$3,480.00	\$2,305.95	Devon Cornel	Full-Time Employee
30425	\$2,940.00	\$2,137.07	Donald McNiel	Full-Time Employee
30426	\$2,200.00	\$1,525.66	Eric Ferguson	Seasonal Employee
30427	\$3,480.00	\$2,479.59	Gha Vang	Full-Time Employee
30428	\$1,669.50	\$1,434.76	Heidi Hubbard	Seasonal Employee
30429	\$2,873.75	\$2,338.40	Jacob Uribe	Seasonal Employee
30430	\$6,041.67	\$3,863.16	Jodi Holeman	Full-Time Employee

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

Check #	Gross Pay	Net Pay	Payee	Description
30431	\$858.00	\$758.17	Jorge Rivas Maya	Seasonal Employee
30432	\$3,480.00	\$2,089.29	Jose Moreno	Full-Time Employee
30433	\$888.00	\$810.21	Jose Resendiz	Seasonal Employee
30434	\$3,000.50	\$2,053.33	Jovana Benavides	Full-Time Employee
30435	\$1,008.00	\$878.39	Justin Lor	Seasonal Employee
30436	\$3,965.50	\$2,800.49	Karan Cox	Full-Time Employee
30437	\$3,200.00	\$2,205.31	Katherine Brisco	Full-Time Employee
30438	\$4,726.50	\$2,947.49	Katherine Ramirez	Full-Time Employee
30439	\$1,408.00	\$1,231.29	Lewis Nunes	Seasonal Employee
30440	\$344.00	\$317.68	Melissa Thies	Seasonal Employee
30441	\$2,773.00	\$2,141.90	Michael Scotty Dunn	Seasonal Employee
30442	\$1,026.00	\$892.63	Rachel Sherman-Castanon	Seasonal Employee
30443	\$888.00	\$810.21	Richard Gordon	Seasonal Employee
30444	\$2,853.13	\$2,389.82	Robert Martinez	Seasonal Employee
30445	\$1,032.00	\$844.17	Rogelio Benavides	Seasonal Employee
30446	\$1,008.00	\$920.88	Roger Vang	Seasonal Employee
30447	\$1,054.50	\$921.92	Sabrina Winter	Seasonal Employee
30448	\$451.00	\$389.60	Tracy Autrey	Seasonal Employee
30449	\$296.00	\$273.36	Victor Clemente	Seasonal Employee
30450	\$888.00	\$782.21	Yicherpe Vang	Seasonal Employee
Total	\$148,740.06	\$106,019.29		

Employee Deductions and Liabilities

Check #	Amount	Payee	Description
30392	\$2,130.77	EDD	State Income Tax
30393	\$11,298.47	CMAD	Federal, Social Security, Medicare
30494	\$2,125.00	Mission Square	457K Retirement
30395	\$150.00	Valley First Credit Union	Credit Union
30407	\$4,324.40	CalPERS	Retirement
30451	\$2,471.64	EDD	State Income Tax
30452	\$13,248.22	CMAD	Federal, Social Security, Medicare
30453	\$4,449.15	CalPERS	Retirement
30454	\$2,125.00	Mission Square	457K Retirement
30455	\$175.00	Valley First Credit Union	Credit Union
30456	\$71.68	Aflac	Disability Insurance
30466	\$151.44	Mutual of Omaha	Life Insurance
Total Deductions	\$42,720.77		
Total Net Pay	\$106,019.29		
Total Gross Pay	\$148,740.06		

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

Bank of the West Checks

Check #	Amount	Payee	Description
30366	\$87,382.76	Fahrney Ford	2 New trucks
30393	\$5,149.47	CMAD	District Social Security & Medicare
30396	\$1,021.88	AT&T	Telephone / Internet - Parlier facility
30397	\$50.00	City of Clovis	Clovis Fest - Outreach event
30398	\$8.11	PG&E	Gas charges - Clovis facility
30399	\$444.86	PG&E	Electric charges - Clovis facility
30400	\$15.58	PG&E	Electric charges - Selma facility
30401	\$206.70	Ricardo's Yard Care	Irrigation repair - Parlier facility
30402	\$102.23	City of Sanger	Water sewer disposal - Sanger facility
30403	\$15,093.20	SDRMA	Health, dental & vision insurance premium
30404	\$14.40	SoCal Gas	Gas charges - Caruthers facility
30405	\$6,361.13	Wex Bank Valero	Fuel charges
30406	\$117.00	Vector-Borne Disease Account	Certification exams
30407	\$5,270.75	CalPERS	Retirement - District portion
30408	\$750.00	Donald McNeil	H S A quarterly deductible
30409	\$750.00	Chris Monis	H S A quarterly deductible
30410	\$1,500.00	Jose Moreno	H S A quarterly deductible
30411	\$1,500.00	Gha Vang	H S A quarterly deductible
30412	\$6,000.00	First American Bank	H S A quarterly deductible
30413	\$250.00	Michelle Lung - Queen Bee	Bee swarm removal
30452	\$6,248.22	CMAD	Social security & medicare - District portion
30453	\$5,359.94	CalPERS	Retirement - District portion
30457	\$1,053.68	AT&T	Telephone / Internet - Parlier facility
30458	\$518.15	Bruce Taylor	Travel expenses - VCJPA Board meeting
30459	\$478.00	Jim's Plumbing of Reedley	Annual backflow testing - Parlier facility
30460	\$427.50	Lozano Smith	Legal fees
30461	\$389.50	Matson Alarm Co.	Alarm systems
30462	\$72.86	PG&E	Electric & gas charges - Selma facility
30463	\$2,143.33	PG&E	Electric charges - Parlier facility
30464	\$2,013.16	Verizon Wireless	Cell phones / tablets service
30465	\$42.34	Waste Management	Disposal - Selma facility
30466	\$168.38	Mutual of Omaha	Life Insurance - District
30467	\$1,078.25	Adapco	Insecticides
30468	\$300.00	All-Pro Janitorial	Janitorial Services
30469	\$38.96	AT&T	800 Number
30470	\$666.58	AT&T	Telephone / Internet - Clovis facility
30471	\$111.99	AutoZone	Repair parts
30472	\$759.99	Battery Systems	Batteries - surveillance / vehicles
30473	\$2,795.63	Bellwether, Inc.	Router upgrade & maintenance plan
30474	\$472.41	California Industrial Rubber	Rubber boots
30475	\$39.26	California Water Service	Water - Selma facility

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

Check #	Amount	Payee	Description
30476	\$43.95	DoorKing, Inc.	Monthly gate service
30477	\$828.03	Ernest Packaging Solutions	Misc paper products
30478	\$675.00	Fresno County Treasurer	Hazardous material handler fees - Selma facility
30479	\$618.18	Jorgensen & Company	Safety equipment
30480	\$760.00	Kings Industrial Occ Med Ctr	Pre-employment physicals & drug screens
30481	\$713.19	Linde Gas & Equipment	Dry ice for mosquito traps
30482	\$112.50	Lozano Smith	Legal fees
30483	\$1,096.58	Mission Uniform Service	Uniforms, towels & floor mats
30484	\$471.53	Napa	Vehicle repair parts
30485	\$789.45	Nelson's Ace Hardware	Field equipment / shop supplies & tools
30486	\$1,760.00	MVCAC	Mosquito testing - October - December 2023
30487	\$23.16	O'Reilly Auto Parts	Vehicle repair parts
30488	\$87.16	Office Depot	Copy paper
30489	\$816.16	City of Parlier	Water Sewer Disposal
30490	\$844.34	PBM Supply & Mfg	Field equipment
30491	\$511.90	SoCal Gas	Gas charges - Parlier facility
30492	\$570.00	Specialized Air Conditioning	Spring HVAC maintenance - Clovis facility
30493	\$1,896.96	Starace Mechanical Heating & AC	Spring HVAC maint & repair - Parlier facility
30494	\$2,403.48	Verizon	Vehicle GPS & video
30495	\$296.50	Wizix Technology Group	Copier maintenance & repair
30496	\$200.00	World Oil Environmental Services	Oil & filter recycling
30497	\$10,160.30	U.S. Bank Corporate Payment	Credit card statement - see transaction list
Total	\$182,844.57		

County of Fresno Checks

Check #	Amount	Payee	Description
306538	\$87,382.76	Consolidated Mosquito	Transfer funds to checking
306539	\$91,341.72	Consolidated Mosquito	Transfer funds to checking
306540	\$120,598.89	Consolidated Mosquito	Transfer funds to checking
306541	\$32,261.26	Consolidated Mosquito	Transfer funds to checking
	\$331,584.63		

Summary of April Expenses

April 2024 Salaries & Wages	\$148,740.06
April 2024 Maintenance & Operations	\$182,844.57
Total April 2024 Expenditures	\$331,584.63

**Consolidated Mosquito Abatement District
Monthly Expenditures**

ACCOUNT NUMBER	ACCOUNT NAME	BUDGET FY 2023/2024	SPENT TO DATE	BALANCE APR 30, 2024
<u>SALARIES, WAGES & EMPLOYEE BENEFITS</u>				
6101-01	Salaried Wages	\$1,340,000.00	\$956,499.40	\$383,500.60
6101-06	Hourly Wages & Extra Help	\$730,000.00	\$423,604.19	\$306,395.81
6101-02	FICA Employers Contribution	\$162,000.00	\$105,687.85	\$56,312.15
6101-03	Unemployment Insurance	\$24,000.00	\$14,638.61	\$9,361.39
6101-04	Retirement District's Payment	\$475,000.00	\$426,307.25	\$48,692.75
6101-05	Group Health Insurance	\$300,000.00	\$192,035.43	\$107,964.57
6101-07	Pre-Employment & Misc. Expenses	\$8,000.00	\$2,034.92	\$5,965.08
	TOTALS	\$3,039,000.00	\$2,120,807.65	\$918,192.35
<u>OPERATING & MAINTENANCE SUPPLIES & EXPENSE</u>				
6102-01	Insecticides & Herbicides	\$500,000.00	\$455,193.14	\$44,806.86
6102-02	Power Spray & Field Equipment	\$25,000.00	\$15,757.79	\$9,242.21
6102-03	Misc Operating Supplies & Expense	\$5,000.00	\$4,145.01	\$854.99
6102-04	Fish Program	\$25,000.00	\$1,675.69	\$23,324.31
6102-05	Building & Ground Maintenance	\$30,000.00	\$22,236.09	\$7,763.91
6102-06	Airplane Expense	\$50,000.00	\$600.00	\$49,400.00
	TOTALS	\$635,000.00	\$499,607.72	\$135,392.28
<u>MOTOR VEHICLE SUPPLIES & EXPENSE</u>				
6103-01	Fuel & Lubricants	\$180,000.00	\$101,288.87	\$78,711.13
6103-02	Repairs & Shop Tools	\$45,000.00	\$28,294.47	\$16,705.53
6103-03	Tires & Batteries	\$12,000.00	\$9,834.03	\$2,165.97
	TOTALS	\$237,000.00	\$139,417.37	\$97,582.63
<u>UTILITIES & COMMUNICATIONS</u>				
6104-01	Heat, Light & Power	\$40,000.00	\$38,239.63	\$1,760.37
6104-04	Water Sewer & Disposal	\$18,000.00	\$13,140.75	\$4,859.25
6105-01	Telephone	\$25,000.00	\$17,976.14	\$7,023.86
6105-02	Cellular Phones & Tablets	\$30,000.00	\$20,105.00	\$9,895.00
	TOTALS	\$113,000.00	\$89,461.52	\$23,538.48
<u>OFFICE SUPPLIES & EXPENSE</u>				
6106-02	Postage, Printing & Stationery	\$6,000.00	\$2,801.45	\$3,198.55
6106-04	Repairs & Maintenance	\$6,000.00	\$2,474.88	\$3,525.12
6106-05	Misc Office Supplies	\$13,000.00	\$9,687.28	\$3,312.72
6106-06	Office Equipment & Furniture	\$10,000.00	\$4,221.19	\$5,778.81
	TOTALS	\$35,000.00	\$19,184.80	\$15,815.20
<u>INSURANCE</u>				
6107-01	Liability, Property & Auto	\$128,000.00	\$125,066.99	\$2,933.01
6107-02	Workers Compensation	\$80,000.00	\$78,467.01	\$1,532.99
	TOTALS	\$208,000.00	\$203,534.00	\$4,466.00

Consolidated Mosquito Abatement District Monthly Expenditures

ACCOUNT NUMBER	ACCOUNT NAME	BUDGET FY 2023/2024	SPENT TO DATE	BALANCE APR 30, 2024
<u>TRAVEL & SUBSISTENCE EXPENSE</u>				
6108-01	Meetings & Travel Allowance	\$75,000.00	\$41,248.49	\$33,751.51
6108-02	Trustee Allowance	\$1,000.00	\$0.00	\$1,000.00
6108-03	Meal Allowance	\$8,000.00	\$633.37	\$7,366.63
	TOTALS	\$84,000.00	\$41,881.86	\$42,118.14
<u>MISCELLANEOUS EXPENDITURES</u>				
6109-01	Rent: Land, Buildings and Equipment	\$2,000.00	\$0.00	\$2,000.00
6109-02	Dues, Subscriptions and Fees	\$32,000.00	\$21,036.50	\$10,963.50
6109-03	Education & Publicity	\$30,000.00	\$15,944.11	\$14,055.89
6109-04	Accounting	\$14,000.00	\$12,300.00	\$1,700.00
6109-05	Legal	\$12,000.00	\$3,432.76	\$8,567.24
6109-06	County Service Charge	\$63,000.00	\$0.00	\$63,000.00
6109-07	Uniforms, Safety Apparel & Equipment	\$32,000.00	\$16,924.34	\$15,075.66
6109-08	Surveillance & Research	\$65,000.00	\$30,592.76	\$34,407.24
6109-09	Other Miscellaneous Expenditures	\$18,000.00	\$4,919.18	\$13,080.82
6109-10	GIS & GPS	\$82,000.00	\$44,015.40	\$37,984.60
	TOTALS	\$350,000.00	\$149,165.05	\$200,834.95
TOTAL OPERATIONAL EXPENDITURES		\$4,701,000.00	\$3,263,059.97	\$1,437,940.03
<u>CAPITAL OUTLAY</u>				
6110-01	Office & Lab Furniture & Equipment	\$15,000.00	\$0.00	\$15,000.00
6110-02	Auto Equipment	\$500,000.00	\$87,382.76	\$412,617.24
6110-03	Shop Equipment	\$10,000.00	\$8,416.14	\$1,583.86
6110-04	Field Equipment	\$150,000.00	\$77,532.73	\$72,467.27
6110-05	Building & Ground Improvement	\$1,500,000.00	\$501,968.00	\$998,032.00
6110-06	Loan & Lease Purchase Payments	\$290,000.00	\$287,590.79	\$2,409.21
	TOTAL CAPITAL OUTLAY EXPENDITURE	\$2,465,000.00	\$962,890.42	\$1,502,109.58
TOTAL EXPENDITURES		\$7,166,000.00	\$4,225,950.39	\$2,940,049.61
<u>Special Projects Reserve</u>		\$150,000.00	\$0.00	\$150,000.00
<u>MVCAC SSJVR Mutual Aid Reserve</u>		\$100,000.00	\$0.00	\$100,000.00
<u>Contingency Reserve</u>		\$175,000.00	\$0.00	\$175,000.00
<u>Building Reserve</u>		\$2,000,000.00	\$0.00	\$2,000,000.00
<u>Equipment Reserve</u>		\$500,000.00	\$0.00	\$500,000.00
<u>General Reserve</u>		\$3,126,000.00	\$0.00	\$3,126,000.00
	TOTAL RESERVES	\$6,051,000.00	\$0.00	\$6,051,000.00
TOTAL EXPENDITURES AND RESERVES		\$13,217,000.00	\$4,225,950.39	\$8,991,049.61

**Consolidated Mosquito Abatement District
Monthly Expenditures**

FRESNO COUNTY ACCOUNT- BANK OF THE WEST	
CASH ON HAND, MARCH 31, 2024	\$8,297,747.31
PROPERTY TAXES WITHHELD BY FRS COUNTY	\$0.00
APRIL REVENUE	\$0.00
APRIL INTEREST	\$1,832.07
TAXES - FRESNO COUNTY / KINGS COUNTY	\$1,950,662.31
TOTAL REVENUE FOR APRIL	<u>\$1,952,494.38</u>
SUB-TOTAL	\$10,250,241.69
COUNTY ADMIN COST FOR FY WITHHELD BY COUNTY	\$0.00
MONEY TRANSFERRED TO CHECKING	(\$331,584.63)
CASH ON HAND, APRIL 30, 2024	<u>\$9,918,657.06</u>

YEARLY REVENUE THROUGH 03-31-24	\$2,917,778.16
APRIL REVENUE	\$1,952,494.38
YEARLY REVENUE THROUGH 04-30-24	<u>\$4,870,272.54</u>

CMAD CHECKING ACCOUNT - BANK OF THE WEST	
CASH ON HAND, MARCH 31, 2024	\$135,000.00
MONEY TRANSFERRED FROM FRS CO ACCT	\$331,584.63
APRIL EXPENDITURES	(\$331,584.63)
CASH ON HAND, APRIL 30, 2024	<u>\$135,000.00</u>

SALE OF REEDLEY DEPOT	\$185,000.00
DOWN PAYMENT	(\$25,000.00)
MONTHLY PAYMENTS PAID TO DATE	(\$46,438.00)
BALANCE DUE AS OF APRIL 30, 2024	<u>\$113,562.00</u>



P.O. BOX 6343
FARGO ND 58125-6343



ACCOUNT NUMBER 4866 9145 5553 7171
STATEMENT DATE 05-06-2024
AMOUNT DUE \$10,160.30
NEW BALANCE \$10,160.30
 PAYMENT DUE ON RECEIPT



000000379 01 SP 106481028199157 S

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

AMOUNT ENCLOSED
\$

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

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

4866914555537171 001016030 001016030

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY

CONSOLIDATED MOSQUITO 4866 9145 5553 7171	Previous Balance	Purchases And Other + Charges	Cash Advances +	Cash Advance Fees +	Late Payment Charges	- Credits	- Payments	New = Balance
Company Total	\$7,390.41	\$10,195.91	\$0.00	\$0.00	\$0.00	\$35.61	\$7,390.41	\$10,160.30

CORPORATE ACCOUNT ACTIVITY

CONSOLIDATED MOSQUITO
4866-9145-5553-7171

TOTAL CORPORATE ACTIVITY
\$7,390.41 CR

Post Date	Tran Date	Reference Number	Transaction Description	Amount
04-24	04-24	74798264115411500010289	PAYMENT-THANK YOU Q	7,390.41 PY

NEW ACTIVITY

KATHERINE RAMIREZ
4866-9100-2755-0271

CREDITS
\$0.00

PURCHASES
\$2,567.14

CASH ADV
\$0.00

TOTAL ACTIVITY
\$2,567.14

Post Date	Tran Date	Reference Number	Transaction Description	Amount
04-11	04-10	24492164101000029411268	SP MAXWAREHOUSE.COM HTTPSMAXWAREH FL	1,157.14
04-11	04-10	24492164102000000513123	STICKER MULE STICKERMULE.C NY	861.45
04-25	04-24	24692164115108822523387	UPS*1Z611TFY0308694420 800-811-1648 GA	26.76
04-25	04-24	24692164115108822523395	UPS*1Z611TFY0316465037 800-811-1648 GA	26.76
04-25	04-24	24692164115108822523403	UPS*1Z613FTL0321963031 800-811-1648 GA	26.76

CUSTOMER SERVICE CALL

800-344-5696

ACCOUNT NUMBER

4866-9145-5553-7171

ACCOUNT SUMMARY

PREVIOUS BALANCE 7,390.41
PURCHASES & OTHER CHARGES 10,195.91

STATEMENT DATE 05/06/24
DISPUTED AMOUNT .00

CASH ADVANCES .00
CASH ADVANCE FEES .00
LATE PAYMENT CHARGES .00

SEND BILLING INQUIRIES TO:

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

AMOUNT DUE

10,160.30

CREDITS 35.61
PAYMENTS 7,390.41
ACCOUNT BALANCE 10,160.30



Company Name: CONSOLIDATED MOSQUITO
Corporate Account Number: 4866 9145 5553 7171
Statement Date: 05-06-2024

NEW ACTIVITY

Post Date	Tran Date	Reference Number	Transaction Description	Amount
04-25	04-24	24692164115108822523411	UPS*1Z613FTL0323719051 800-811-1648 GA	26.76
04-25	04-24	24692164115108822523429	UPS*1Z613FTL0328304089 800-811-1648 GA	26.76
04-25	04-24	24692164115108822523437	UPS*1Z613FTL0332683260 800-811-1648 GA	26.76
04-25	04-24	24692164115108822523445	UPS*1Z613FTL0335088694 800-811-1648 GA	26.76
04-25	04-24	24692164115108822523452	UPS*1Z613FTL0335408105 800-811-1648 GA	26.76
04-25	04-24	24692164115108822523460	UPS*1Z613FTL0336833644 800-811-1648 GA	26.76
04-25	04-24	24692164115108822523478	UPS*1Z613FTL0337310279 800-811-1648 GA	26.76
04-25	04-24	24692164115108822544987	UPS*295HKE5A51E 800-811-1648 GA	13.90
04-25	04-24	24692164115108822544995	UPS*2953QB7F0BE 800-811-1648 GA	13.90
04-29	04-28	24692164119102125913508	UPS*ADJ00392610141741 800-811-1648 GA	2.17
04-30	04-29	24692164120103239465630	AMZN MKTP US*HY9536RA3 AMZN.COM/BILL WA	120.22
05-01	04-30	24692164121104103746385	AMZN MKTP US*197F29MO3 AMZN.COM/BILL WA	130.76

CHRISTOPHER MONIS	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
4866-9100-2755-0339	\$0.00	\$1,569.20	\$0.00	\$1,569.20

Post Date	Tran Date	Reference Number	Transaction Description	Amount
04-12	04-10	24789304102430102135315	BOOT BARN #43 559-3234895 CA	1,452.11
04-15	04-12	24692164104109953692135	THE HOME DEPOT 8529 SELMA CA	97.11
05-06	05-04	24943004126898000074334	COSTCO WHSE #0657 FRESNO CA	19.98

KATHERINE BRISCO	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
4866-9100-2851-9135	\$0.00	\$358.33	\$0.00	\$358.33

Post Date	Tran Date	Reference Number	Transaction Description	Amount
04-12	04-11	24692164102108133744701	TFS*FISHERSCI ECOM CHI 800-766-7000 IL	31.93
04-25	04-25	24692164116109399708681	ULINE *SHIP SUPPLIES 800-295-5510 WI	118.79
04-26	04-25	24055234116083193208283	WALMART.COM 800-925-6278 AR	118.73
04-29	04-25	24692164118101026516098	THE HOME DEPOT 8529 SELMA CA	88.88

JOVANA BENAVIDES	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
4866-9110-0016-4536	\$0.00	\$17.41	\$0.00	\$17.41

Post Date	Tran Date	Reference Number	Transaction Description	Amount
04-22	04-19	24801974111400470000667	NELSONS ACE HARDWARE KINGSBURG CA	17.41

KARAN COX	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
4866-9123-5638-5899	\$0.00	\$1,337.51	\$0.00	\$1,337.51

Post Date	Tran Date	Reference Number	Transaction Description	Amount
04-10	04-09	24137464101001574822334	USPS PO 0558560648 PARLIER CA	71.55
04-12	04-11	24137464103001569621855	USPS PO 0516560612 CLOVIS CA	204.00
04-15	04-14	24692164105101025612299	AMZN MKTP US*LL5N755Q3 AMZN.COM/BILL WA	112.80
04-17	04-15	24427334107710038634477	SAVEMART #654 KINGS KINGSBURG CA	18.07



Company Name: CONSOLIDATED MOSQUITO
Corporate Account Number: 4866 9145 5553 7171
Statement Date: 05-06-2024

NEW ACTIVITY

Post Date	Tran Date	Reference Number	Transaction Description	Amount
04-23	04-22	24692164113107536859048	AMZN MKTP US*257X62NR3 AMZN.COM/BILL WA	108.90
04-24	04-23	24692164114107880144251	AMZN MKTP US*PU57A7VH3 AMZN.COM/BILL WA	15.03
04-24	04-23	24692164114108309855188	AMZN MKTP US*Z719F5713 AMZN.COM/BILL WA	71.41
04-25	04-24	24692164115108726443153	AMZN MKTP US*G75SK1CC3 AMZN.COM/BILL WA	32.73
04-29	04-26	24801974118200240400038	ARKON RESOURCES INC 310-985-4119 CA	462.31
05-02	05-01	24492164122000058606866	SP QORE PERFORMANCE QOREPERFORMAN VA	115.01
05-03	05-02	24692164123105403303841	AMZN MKTP US*FV5JQ3TZ3 AMZN.COM/BILL WA	64.72
05-03	05-02	24692164123105821893977	AMZN MKTP US*EF0HF88Z3 AMZN.COM/BILL WA	19.60
05-03	05-03	24692164124106204175676	AMZN MKTP US*DY9TH4993 AMZN.COM/BILL WA	21.78
05-06	05-06	24692164127108861029870	AMZN MKTP US*W81GA4EM3 AMZN.COM/BILL WA	19.60

JOSE MORENO	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
4866-9130-3733-4553	\$35.61	\$2,558.64	\$0.00	\$2,523.03

Post Date	Tran Date	Reference Number	Transaction Description	Amount
04-10	04-09	24801974100726220579722	A & B LAWN AND GARDEN 817-732-7156 TX	139.10
04-12	04-11	24692164102108278589853	AMZN MKTP US*S03Z283N3 AMZN.COM/BILL WA	28.12
04-15	04-12	24137464105001509417487	TRACTOR SUPPLY CO #1883 DINUBA CA	444.84
04-19	04-17	24000974109472304412858	KYSAN ELECTRONICS 408-3241638 CA	148.65
04-19	04-17	24137464110001613498327	TRACTOR SUPPLY CO #1883 DINUBA CA	596.72
04-19	04-18	24692164109104201640296	LOWES #01541* CLOVIS CA	466.43
04-22	04-19	24445004111400240483381	WM SUPERCENTER #1882 SELMA CA	61.53
04-22	04-19	24692164110105023039788	SQ *ACADEMY UPHOLSTERY SANGER CA	186.33
04-24	04-23	24011344114000049619747	AMAZON MAR* 113-147501 HTTPSAMAZON.C WA	93.70
04-24	04-23	24692164114108270743793	AMZN MKTP US*747VM7P73 AMZN.COM/BILL WA	41.38
04-26	04-25	24231684117091018443169	HARBOR FREIGHT TOOLS 7 FRESNO CA	129.95
04-29	04-26	24943014118010189449670	THE HOME DEPOT #8529 SELMA CA	71.59
04-30	04-29	24431064120083309080147	AMAZON.COM*DQ2GS5DH3 SEATTLE WA	150.30
05-01	04-30	74692164121104127013627	LOWES #01541* CLOVIS CA	35.61 CR

JODI HOLEMAN	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
4866-9137-6373-6682	\$0.00	\$1,787.68	\$0.00	\$1,787.68

Post Date	Tran Date	Reference Number	Transaction Description	Amount
04-09	04-09	24011344100000009154707	CANVA* I04116-1630496 HTTPSCANVA.CO DE	149.90
04-15	04-12	24801974104839000416613	ON YOUR WAY FOOD STORE DELANO CA	62.83
04-17	04-16	24692164107102644129614	EXPEDIA 72807508436004 EXPEDIA.COM WA	8.82
04-18	04-16	24431064108331900865077	ALASKA AIR 0277033816922 SEATTLE WA HOLEMAN/JODI 05-16-24	335.60
04-18	04-16	24692164108103195967096	IAD AS Q SAN AS V FAT UNITED 0162381141939 UNITED.COM TX HOLEMAN/JODI 05-12-24	187.60
04-19	04-18	24692164109104371405009	FAT UA L SFO UA L IAD EXPEDIA 72809169257201 EXPEDIA.COM WA	174.18
04-24	04-22	24692164114108050446856	CITYOFSAC_PARKNGGARAGE SACRAMENTO CA	14.00
04-25	04-24	24430994115400814134373	MSFT * E0700S07PQ MSBILL.INFO WA	82.50
04-26	04-24	24034544116003296500483	ARCO #47023 AMPM CLOVIS CA	20.15
04-29	04-26	24492154117713317807541	ADOBE INC. 408-536-6000 CA	659.88
05-03	05-02	24071054123627137637073	ESRI 888-3774675 CA	92.22



Company Name: CONSOLIDATED MOSQUITO
Corporate Account Number: 4866 9145 5553 7171
Statement Date: 05-06-2024

Department: 00000 Total:	\$10,160.30
Division: 00000 Total:	\$10,160.30

							CMAD	
Name	Date	Reference Number	Merchant Name	Amount	Item Description	Account #	Purchase Purpose	
K. Ramirez	2024/04/10	24492164101000029411268	SP Max Warehouse	\$1,157.14	OFF! Botanicals Organic wipes	6109-03	Outreach event giveaways	
K. Ramirez	2024/04/10	24492164102000000513123	STICKER MULE	\$861.45	200x Circle stickers, 1000	6109-03	Outreach event giveaways	
K. Ramirez	2024/04/24	24692164115108822523387	UPS*1Z611TFY030869442	\$26.76	shipping charges	6109-08	return traps to Verily	
K. Ramirez	2024/04/24	24692164115108822523395	UPS*1Z611TFY031646503	\$26.76	shipping charges	6109-08	return traps to Verily	
K. Ramirez	2024/04/24	24692164115108822523403	UPS*1Z613FTL032196303	\$26.76	shipping charges	6109-08	return traps to Verily	
K. Ramirez	2024/04/24	24692164115108822523411	UPS*1Z613FTL032371905	\$26.76	shipping charges	6109-08	return traps to Verily	
K. Ramirez	2024/04/24	24692164115108822523429	UPS*1Z613FTL032830408	\$26.76	shipping charges	6109-08	return traps to Verily	
K. Ramirez	2024/04/24	24692164115108822523437	UPS*1Z613FTL033268326	\$26.76	shipping charges	6109-08	return traps to Verily	
K. Ramirez	2024/04/24	24692164115108822523445	UPS*1Z613FTL033508869	\$26.76	shipping charges	6109-08	return traps to Verily	
K. Ramirez	2024/04/24	24692164115108822523452	UPS*1Z613FTL033540810	\$26.76	shipping charges	6109-08	return traps to Verily	
K. Ramirez	2024/04/24	24692164115108822523460	UPS*1Z613FTL033683364	\$26.76	shipping charges	6109-08	return traps to Verily	
K. Ramirez	2024/04/24	24692164115108822523478	UPS*1Z613FTL033731027	\$26.76	shipping charges	6109-08	return traps to Verily	
K. Ramirez	2024/04/24	24692164115108822544987	UPS*295HKE5A51E	\$13.90	shipping charges	6109-08	return traps to Verily	
K. Ramirez	2024/04/24	24692164115108822544995	UPS*2953QB7F0BE	\$13.90	shipping charges	6109-08	return traps to Verily	
K. Ramirez	2024/04/28	24692164119102125913508	UPS*ADJ00392610141741	\$2.17	shipping charges	6109-08	return traps to Verily	
K. Ramirez	2024/04/29	24692164120103239465630	AMZN MKTP	\$120.22	KingCamp Padded Outdoor Di	6109-03	Outreach event equipment	
K. Ramirez	2024/04/30	24692164121104103746385	AMZN MKTP	\$130.76	GREEN PARTY 10x10 ft Pop U	6109-03	Outreach event equipment	
C. Monis	2024/04/10	24789304102430102135315	BOOT BARN #43	\$1,452.11	Fire resistant clothing	6109-07	PG&E vault required PPE	
C. Monis	2024/04/12	24692164104109953692135	THE HOME DEPOT 8529	\$97.11	Leather gloves	6109-07	PG&E vault required PPE	
C. Monis	2024/05/04	24943004126898000074334	COSTCO WHSE #0657	\$19.98	pastries	6108-03	Employee training	
K. Brisco	2024/04/11	24692164102108133744701	TFS*FISHERSCI ECOM	\$31.93	TRIETHYLAMINE 500ML	6109-08	Processing trapped mosquitoes	
K. Brisco	2024/04/25	24692164116109399708681	ULINE *SHIP SUPPLIES	\$118.79	2.5GAL EZ-POUR F-STYLE JUG	6109-08	Carrying gravid water for traps	
K. Brisco	2024/04/25	24055234116083193208283	WALMART.COM	\$118.73	18 gal tote boxes, 45 gal wheeled	6109-08	Surveillance supplies	
K. Brisco	2024/04/25	24692164118101026516098	THE HOME DEPOT 8529	\$88.88	32 gal trash cans with lids	6109-08	Surveillance supplies	
J. Benavides	2024/04/19	24801974111400470000667	NELSONS ACE	\$17.41	glue sticks	6102-04	fish program supplies	
K. Cox	2024/04/09	24137464101001574822334	USPS PO 0558560648	\$71.55	First-Class Lg Env	6106-02	mail Board packet	
K. Cox	2024/04/11	24137464103001569621855	USPS PO 0516560612	\$204.00	metered postage	6106-02	Bulk mail postage fees	
K. Cox	2024/04/14	24692164105101025612299	AMZN MKTP	\$112.80	Legal Pads, pens, battery	6106-05	Miscellaneous office supplies	
K. Cox	2024/04/15	24427334107710038634477	SAVEMART #654 KINGS	\$18.07	pastries	6108-03	refreshment for Board meeting	
K. Cox	2024/04/22	24692164113107536859048	AMZN MKTP	\$108.90	MagiCare 75% Alcohol Hand	6106-05	electronic cleaning	
K. Cox	2024/04/23	24692164114108309855188	AMZN MKTP	\$71.41	Storage container, 3 drawer	6106-05	Miscellaneous office supplies	
K. Cox	2024/04/23	24692164114107880144251	AMZN MKTP	\$15.03	JARLINK Clear Packing Tape	6106-05	Miscellaneous office supplies	
K. Cox	2024/04/24	24692164115108726443153	AMZN MKTP	\$32.73	60w Apple C to C charging cable	6102-02	field equipment	
K. Cox	2024/04/26	24801974118200240400038	ARKON RESOURCES	\$462.31	22" tablet seat rail mount	6102-02	tablet mount for vehicles	
K. Cox	2024/05/01	24492164122000058606866	SP QORE Performance	\$115.01	ICECASE iPad Cooling Case	6102-02	cooling tablet case	
K. Cox	2024/05/02	24692164123105403303841	AMZN MKTP	\$64.72	FOVAL 200W Car Power Inver	6102-02	vehicle charging converter	
K. Cox	2024/05/02	24692164123105821893977	AMZN MKTP	\$19.60	BMK 200W Car Power Inverte	6102-02	vehicle charging converter	
K. Cox	2024/05/03	24692164124106204175676	AMZN MKTP	\$21.78	3 Pack Screen Protector	6102-02	tablet protection	
K. Cox	2024/05/06	24692164127108861029870	AMZN MKTP	\$19.60	MarkDomain P Touch Label Tape	6106-05	label maker replacement tape	
J. Moreno	2024/04/09	24801974100726220579722	A & B LAWN & GARDEN	\$139.10	Fuel tank assembly	6102-02	field equipment repairs	
J. Moreno	2024/04/11	24692164102108278589853	AMZN MKTP	\$28.12	CARLISLE 3L190R Durapower	6103-02	Argo repair parts	

						CMAD	
Name	Date	Reference Number	Merchant Name	Amount	Item Description	Account #	Purchase Purpose
J. Moreno	2024/04/12	24137464105001509417487	TRACTOR SUPPLY CO	\$444.84	truck bed locking storage box	6103-02	vehicle storage
J. Moreno	2024/04/17	24137464110001613498327	TRACTOR SUPPLY CO	\$596.72	truck bed locking storage box	6103-02	vehicle storage
J. Moreno	2024/04/17	24000974109472304412858	KYSAN ELECTRONICS	\$148.65	electric motors	6109-08	surveillance trap motors
J. Moreno	2024/04/18	24692164109104201640296	LOWES #01541*	\$466.43	CM SLVR FULL SIZE SADDLE	6103-02	vehicle storage
J. Moreno	2024/04/19	24692164110105023039788	SQ *ACADEMY	\$186.33	seat repair	6103-02	replace worn out seat cushion
J. Moreno	2024/04/19	24445004111400240483381	WM SUPERCENTER	\$61.53	truck bed cargo bar	6103-02	new vehicle equipment
J. Moreno	2024/04/23	24011344114000049619747	AMAZON MAR* 113-	\$93.70	Seat covers	6103-02	new vehicle seat protection
J. Moreno	2024/04/23	24692164114108270743793	AMZN MKTP	\$41.38	Front Center Console tray	6103-02	new vehicle equipment
J. Moreno	2024/04/25	24231684117091018443169	HARBOR FREIGHT	\$129.95	ratcheting cargo bars	6103-02	replace worn out cargo bars
J. Moreno	2024/04/26	24943014118010189449670	THE HOME DEPOT #8529	\$71.59	SAFETY GOGGLES	6102-02	safety equipment
J. Moreno	2024/04/29	24431064120083309080147	AMAZON.COM*DQ2GS5D	\$150.30	COLEMAN 5-GALLON WATER	6102-02	replace worn out water jugs
J. Moreno	2024/04/30	74692164121104127013627	LOWES #01541*	(\$35.61)	returned truck box mount	6103-02	vehicle storage
J. Holeman	2024/04/09	24011344100000009154707	CANVA* I04116-1630496	\$149.90	Canva Pro annual subscription	6106-05	presentation/document software
J. Holeman	2024/04/12	24801974104839000416613	ON YOUR WAY FOOD	\$62.83	fuel	6103-01	travel to Delano - regional mtng
J. Holeman	2024/04/16	24431064108331900865077	ALASKA AIR	\$335.60	airfare	6108-01	AMCA Washington Days
J. Holeman	2024/04/16	24692164108103195967096	UNITED	\$187.60	airfare	6108-01	AMCA Washington Days
J. Holeman	2024/04/16	24692164107102644129614	EXPEDIA	\$8.82	booking fee	6108-01	AMCA Washington Days
J. Holeman	2024/04/18	24692164109104371405009	EXPEDIA	\$174.18	TownePlace Suites by Marriot	6108-01	SB1251 hearing
J. Holeman	2024/04/22	24692164114108050446856	CITYOFSAC_PARKNGGA	\$14.00	parking	6108-01	SB1251 hearing
J. Holeman	2024/04/24	24430994115400814134373	MSFT * E0700S07PQ	\$82.50	Microsoft subscription	6106-05	mntly Microsoft subscription
J. Holeman	2024/04/24	24034544116003296500483	ARCO #47023 AMPM	\$20.15	Fuel	6103-01	travel
J. Holeman	2024/04/26	24492154117713317807541	ADOBE INC.	\$659.88	Adobe annual subscription	6106-05	presentation/document software
J. Holeman	2024/05/02	24071054123627137637073	ESRI	\$92.22	ArcGIS Online Editor	6109-10	annual subscription
			Total	\$10,160.30			
		6102-02	Spray & Field Equipment	\$1,077.14			
		6102-04	Fish program	\$17.41			
		6103-01	Fuel	\$82.98			
		6103-02	Vehicle Repairs & Tools	\$2,013.39			
		6106-02	Postage	\$275.55			
		6106-05	Misc Office Expenses	\$1,220.02			
		6108-01	Travel	\$720.20			
		6108-03	Meals	\$38.05			
		6109-03	Education & Publicity	\$2,269.57			
		6109-07	Uniforms & Safety Equip	\$1,549.22			
		6109-08	Surveillance & Research	\$804.55			
		6109-10	GIS & GPS	\$92.22			
			Total	\$10,160.30			

Consolidated Mosquito Abatement District

Investment Report

Quarter Ending March 31, 2024

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

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

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

Respectfully submitted,



Jodi Holeman
District Manager

Report ID: GLSF9109
 Program: GLSF9109

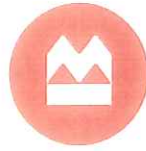
PeopleSoft
 MONTHLY GENERAL LEDGER TRIAL BALANCE
 Fiscal Year 2024
 Through Period 9

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 Run Date 04/03/2024
 Run Time 09:31:39

Fund:	4580	Beginning Balance		Year-to-Date		Transaction		Current Balances	
Consolidated	Mosquito Abtmt	Debit Accts	Credit Accts	Debits	Credits	Debits Accts	Credit Accts	Debits Accts	Credit Accts
SubClass:	10000								
General Subclass									
0110	Cash In Treasury	8,904,523.61	0.00	0.00	566,973.73	8,337,549.88	0.00	0.00	0.00
0315	Interest Receivable	57,285.38	0.00	0.00	57,285.38	0.00	0.00	0.00	0.00
1435	Due To Other Governmental	0.00	8,169,610.01	0.00	33,922.16	0.00	8,203,532.17	0.00	0.00
1450	Deposits Held For Others-T	0.00	1,668.49	0.00	0.00	0.00	1,668.49	0.00	0.00
1480	Fiduciary Closing	0.00	31,453,437.37	0.00	0.00	0.00	31,453,437.37	0.00	1,668.49
2230	Fund Balance - Unassigned	0.00	-30,662,906.88	0.00	0.00	0.00	-34,147,658.77	0.00	31,453,437.37
3005	RDA ABX1 26 Property Tax	0.00	0.00	0.00	102,983.45	0.00	102,983.45	0.00	102,983.45
3006	Redev Tax Increm Reimb	0.00	0.00	0.00	46,366.44	0.00	46,366.44	0.00	46,366.44
3008	Suppl-Prior Secured	0.00	0.00	0.00	2,656.23	0.00	2,656.23	0.00	2,656.23
3009	Suppl-Current Unsecured	0.00	0.00	0.00	945.44	0.00	945.44	0.00	945.44
3010	Property Taxes-Current Sec	0.00	0.00	0.00	2,241,667.37	0.00	2,241,667.37	0.00	2,241,667.37
3011	Suppl-Current Secured	0.00	0.00	0.00	84,415.52	0.00	84,415.52	0.00	84,415.52
3013	Supplemental-Curr Unsec Pr	0.00	0.00	0.00	213,365.41	0.00	213,365.41	0.00	213,365.41
3015	Property Taxes-Current Uns	0.00	0.00	0.00	11,815.49	0.00	11,815.49	0.00	11,815.49
3017	Property Taxes-Curr Unsec	0.00	0.00	0.00	6,573.04	0.00	6,573.04	0.00	6,573.04
3030	Penalties & Costs-Deblig T	0.00	0.00	0.00	1,002.75	0.00	1,002.75	0.00	1,002.75
3046	Joint County Funds	0.00	0.00	0.00	98,798.15	0.00	98,798.15	0.00	98,798.15
3380	Interest	0.00	0.00	0.00	14,095.16	0.00	14,095.16	0.00	14,095.16
3565	State-I/L Homeowners Prop	0.00	0.00	0.00	738.96	0.00	738.96	0.00	738.96
4369	Federal In Lieu - Housing	0.00	0.00	0.00	864.06	0.00	864.06	0.00	864.06
5804	ABX126 Other Revenue	0.00	0.00	0.00	3,484,751.89	0.00	3,484,751.89	0.00	3,484,751.89
	SUB CLASS TOTAL	8,961,808.99	8,961,808.99	3,484,751.89	3,484,751.89	8,337,549.88	8,337,549.88	8,337,549.88	8,337,549.88

End of Report

BMO



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

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

15905

ACCOUNT NUMBER: 0097005029

000970

01 05752

Statement Period
03/01/24 TO 03/31/24
IM0099002900000000

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

PAGE 1 OF 10

0000

EFFECTIVE 2/1/2024: WE HAVE REDUCED THE ACCOUNT BALANCING/RESEARCH FEE FROM \$40 PER HOUR TO \$25 PER HOUR AND THE MINIMUM FEE FROM \$15 TO \$10. WE ARE NO LONGER ASSESSING FEES FOR: ACCOUNT ACTIVITY PRINTOUT, DUPLICATE STATEMENT, COPIES OF CANCELED CHECKS, SPECIAL LETTER/LETTER OF VERIFICATION, AND VERIFICATION OF DEPOSIT FORM FROM THIRD PARTY.

EFFECTIVE 3/1/2024: WE ARE ADDING LANGUAGE TO THE PRODUCT DISCLOSURE TO PROVIDE THE DEFINITION OF A NON-BMO ATM TRANSACTION. A NON-BMO ATM TRANSACTION IS ANY TRANSACTION CONDUCTED AT A NON-BMO ATM, INCLUDING, FOR EXAMPLE, A WITHDRAWAL, TRANSFER, OR BALANCE INQUIRY. THE \$3 NON-BMO ATM TRANSACTION FEE AND THE MANNER IN WHICH IT IS ASSESSED IS NOT CHANGING.

EFFECTIVE 3/17/2024: THE MOBILE DEPOSIT CUT-OFF TIME IN BMO DIGITAL BANKING IS CHANGING FROM 7 P.M. CT TO 8 P.M. CT. SEE THE BMO DIGITAL BANKING AGREEMENT FOR MOBILE DEPOSIT FUNDS AVAILABILITY.

THE DEPOSIT ACCOUNT AGREEMENT HAS BEEN UPDATED ACCORDINGLY. IF YOU HAVE QUESTIONS ABOUT ANY OF YOUR BMO ACCOUNTS, PLEASE CALL US TOLL-FREE AT 1-888-340-2265. BMO BANK N.A. MEMBER FDIC EQUAL HOUSING LENDER. NMLS 401052 VISIT US ONLINE AT WWW.BMO.COM.

CHECKING ACCOUNTS

PUBLIC FUNDS CHECKING
ACCOUNT NUMBER 0097005029 (Checking)

CONSOLIDATED MOSQUITO DISTRICT

DEPOSIT ACCOUNT SUMMARY

Previous Balance as of February 29, 2024	76,223.47
2 Deposits (Plus)	631,029.66
86 Withdrawals (Minus)	171,601.32
Ending Balance as of March 31, 2024	535,651.81

Deposits and Other Credits

Date	Amount	Description
Mar 04	98,978.02	TELLER DEPOSIT
Mar 22	532,051.64	TELLER DEPOSIT

Withdrawals and Other Debits

Date	Amount	Description
Mar 05	12,307.42	ACH DEBIT CCD IRS

USATAXPYMT



Vector Control Joint Powers Agency

Member Contingency Fund

For the Quarter Ended
March 31, 2024

Member District	Balance at Beginning of Quarter	Contribution	(Withdrawals)	Interest Earned	Allocated Admin.	Balance at End of Quarter
Alameda County	320,716			886	(7)	321,595
Burney Basin	36,832			102	(1)	36,933
Butte County	373,889			1,033	(8)	374,914
Coachella Valley	993,943			2,746	(21)	996,668
Coalinga-Huron	8,336			23	0	8,359
Colusa	96,564			267	(2)	96,829
Compton Creek	68,963			191	(1)	69,153
Consolidated	423,923		(7,836)	1,160	(9)	417,238
Contra Costa	1,272,731		(279)	3,515	(27)	1,275,940
Durham	4,911			14	0	4,925
Fresno	232,580			642	(5)	233,217
Glenn County	42,619			118	(1)	42,736
Greater Los Angeles County	1,635,415			4,517	(35)	1,639,898
Lake County	145,195	8,676		413	(3)	154,281
Los Angeles County West	740,993			2,047	(16)	743,024
Marin-Sonoma	840,663			2,322	(18)	842,967
Monterey County	30,552			84	(1)	30,635
Napa County	1,371,032			3,787	(29)	1,374,790
Northwest	290,573			803	(6)	291,370
Orange County	558,748			1,544	(12)	560,280
Pine Grove	33,307			92	(1)	33,398
Placer	268,416			741	(6)	269,151
Sacramento-Yolo	1,816,363			5,018	(39)	1,821,342
San Gabriel Valley	154,466			427	(3)	154,890
San Joaquin County	442,811		(26,269)	1,187	(9)	417,720
San Mateo County	494,980			1,367	(11)	496,336
Santa Barbara County	83,752			231	(2)	83,981
Shasta	257,004			710	(6)	257,708
Sutter-Yuba	305,177			843	(7)	306,013
Tehama County	276,475			764	(6)	277,233
Turlock	38,783		(16,996)	84	(1)	21,870
West Valley	322,984			892	(7)	323,869
Total	13,983,696	8,676	(51,380)	38,570	(300)	13,979,262

Notes:

Yield to maturity rate on the VCJPA portfolio is 2.88% as of the above date. As required by GASB 31, the allocated interest shown also reflects market value changes to the securities held in the portfolio. Therefore, the actual interest allocated to this fund, and all program year funds, may or may not equal the yield to maturity rate from quarter to quarter. However, the average overall allocated interest, over the life of this fund, should provide a close approximation.

CENTRAL CALIFORNIA VECTOR CONTROL JOINT POWERS AGENCY

UNOBLIGATED FUNDS		3rd Quarter 2024 (Ending 3/31/24)					
	BEG. BAL.	ACTIV.	END. BAL.				
CONSOLIDATED-10	\$134,236.76	\$978.55	\$135,215.31				
			FUND SHARE				
FWMAD-19	\$552,838.40	\$4,030.06	\$556,868.46				
KINGS-23	\$222,620.55	\$1,622.85	\$224,243.40				
MADERA-27	\$0.00	\$0.00	\$0.00				
MERCED-29	\$95,346.26	\$695.05	\$96,041.31				
West Side - 47	\$719,630.06	\$5,245.93	\$724,875.99				
OPER. - 60	\$8,227.15	(\$5,940.03)	\$2,287.12				
TOTAL	\$1,732,899.18	\$6,632.41	\$1,739,531.59				
DETAIL SUMMARY OF ACTIVITY (operational fund & life funds)							
CMAD	FWMAD	KINGS	MADERA	MERCED	WEST SIDE	OP FUND	
\$ 978.55	\$ 4,030.06	\$ 1,622.85	\$	\$ 695.05	\$ 5,245.93	\$ 59.97	Interest
						\$ -	Dues
						\$ (6,000.00)	Audit
\$978.55	\$4,030.06	\$1,622.85	\$0.00	\$695.05	\$5,245.93	(\$5,940.03)	

Agenda Item 5: Closed Session

Pursuant to Government Code Section 54957
Public Employee Evaluation: District Manager

Agenda Item 7: 2023 Annual Report Approval

Background:

The 2023 Annual Report was presented to the board for review at the March regular board meeting. Trustees presented their suggested changes at the April regular meeting. A final digital draft that includes the suggested changes has been distributed for approval.

Action requested:

The Board will be asked to approve the 2023 Annual Report and distribution list.

Agenda Item 8: Employee Assistance Program

Background:

The Vector Control Joint Powers Agency (VCJPA) offers an Employee Assistance Program (EAP) to all its members. An EAP can offer several benefits to both employees and the organization as a whole, making it a worthwhile consideration for the Board. The Board should consider implementing an EAP for the following reasons:

An EAP demonstrates that the District cares about the well-being of its employees beyond just their productivity. It provides a support system for employees facing personal or work-related challenges, such as mental health issues, substance abuse, family problems, or financial difficulties. By addressing employees' personal issues and providing resources to help them cope, EAPs can reduce absenteeism, presenteeism (where employees are physically present but not fully productive), and turnover rates. This leads to a more engaged and productive workforce.

EAPs can lead to cost savings for the organization by reducing healthcare costs associated with untreated mental health issues, substance abuse, and stress-related illnesses. They can also help mitigate legal and reputational risks for the organization by providing support for employees dealing with issues such as harassment, discrimination, or workplace conflicts. They can also offer proactive interventions to address potential problems before they escalate.

Offering support services through an EAP can contribute to a positive organizational culture that values employee well-being and fosters a sense of belonging. This can lead to higher morale, increased job satisfaction, and stronger employee retention.

Overall, an EAP can contribute to a more resilient, productive, and supportive organizational culture, benefiting both employees and the organization as a whole.

Fiscal Impact:

\$2.91 per eligible employee per month

13 full-time employees would cost \$453.96 per year (\$113.49 billed quarterly) under line item 6101.07 Pre-Employment & Misc. Expenses (Salaries, Wages & Employee Benefits).

Action requested:

The Board will be asked to approve the enrollment of all full-time staff into the Employee Assistance Program offered through the VCJPA.



SimpleEAP

Dear VCJPA Employee:

Managing work and your home life can sometimes be a challenge. We are pleased to announce that SimpleEAP is available with emotional wellbeing and work-life balance resources to keep you at your best. Administered by SimpleTherapy, the program offers guidance to help you address and resolve everyday issues at no cost to you or your family. Features include:



In-the-moment support & short-term counseling. A licensed clinician answers 24/7/365 when you call for assistance with work-related pressures, depression, stress, anxiety, grief, relationship problems, substance abuse or other emotional health concerns. You and your immediate household members may also receive up to **6 sessions** (3 per 6 months, in-person or via video).



Legal consultation. Receive a free, 30-minute legal consultation per issue with a local attorney, by phone or in-person.



Convenience resources. Knowledgeable specialists provide referrals that help address a wide range of challenges such as child or elder care, adoption, pet care, home repair, education and housing needs.



Financial expertise. Consultation and planning with an experienced financial professional is available, providing pressure-free, personalized guidance until your issue is resolved.



Web platform. Your one-stop shop for program support, resources, information and more. Discover on-demand training to boost wellbeing. Find discounted gym memberships, financial calculators, self-assessments and career resources. Visit the Savings Center for a variety of discounts. Or complete a search to explore articles and tip sheets.



Mobile app. Get confidential support and guidance on the go from a licensed counselor via live chat, as well as expert content and resources – all from the convenience of your phone or tablet.



Text therapy. Exchange text messages, voicenotes and resources Monday – Friday with a licensed counselor through the Textcoach® mobile and desktop app.



Animo. Strengthen your mental health and overall wellbeing at your own pace using Animo’s self-guided content, practical resources and daily inspiration to foster meaningful and lasting behavior change.



Virtual Support Connect. This digital group support platform offers moderated sessions hosted by licensed counselors on topics such as grief, mindfulness, preventing burnout and more.



Navigator. Take the guesswork out of your emotional fitness! Click the Mental Health Navigator icon on the web portal or mobile app, complete a short survey and receive personalized guidance for accessing program support and resources.

All requests for information or assistance are free of charge and completely confidential. You can contact SimpleEAP 24 hours a day, 365 days a year. Access support whenever needed, wherever is most convenient for you, using the information below.



1-888-425-4800



simpleeap.com

group code: **TO BE PROVIDED UPON JOINING**



support@mysupportportal.com



Download the mobile app today!

Support for everyday issues. Every day.



VCJPA

Get Ready To Elevate Your Health & Wellness

Your Wellness Journey Begins on INSERT DATE

Looking to maintain a healthy lifestyle? Manage your health and wellness with confidence. Participate in our free and comprehensive employee wellness program and make a lasting impact. Align your goals, stay motivated, celebrate successes, and redefine what health and wellness means to *you*.

Resources at your fingertips to balance both work and wellness!

- **Wellness Portal & Mobile App:** Technology at your fingertips
- **Unlimited Access to Health Coaches:** Experts answering your questions & helping you reach your goals
- **Wellbeing Place Blog:** Weekly posts focused on trending health and wellness topics
- **On-Demand Wellness Videos:** Learn to cook, meditate, or workout when it's convenient for you
- **Personal Health Assessments:** Questionnaires to help identify health risk areas
- **Wellness Challenges:** Opportunities to compete against your coworkers with wellness-focused goals
- **Monthly Webinars:** Educate yourself on how to make the best decisions for your well-being
- **Gym Membership Discounts:** Access to discounts at gyms nationwide

How Do I Get Started?

1. Log into mysimplewellbeing.com or scan the QR code below to download the MyWellPortal app.
2. Select 'Register for a new account,' and enter the company code 'INSERT CODE' to create a personal profile.



SCAN ME



Agenda Item 9: 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 2023 – 2024 will end June 30, 2024. Sampson, Sampson & Patterson, LLP has performed the audit for the past three years on a three-year agreement.

The District Manager requested proposals from several firms that perform audits for other public agencies. These firms include Jaribu W. Nelson CPA, Price Paige & Company, Ryan Jolley CPA, HHC Inc, Hill Renaut Homen & 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 received after the board packet is mailed.

Action requested:

The Board will select a firm to conduct the audit of financial statements for the fiscal year ending June 30, 2024.



May 7, 2024

Consolidated Mosquito Abatement District
 Attn: Jodi Holeman, 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 (CMAD) for the year ending June 30, 2024, with the option of four additional years.

Based on our experience performing similar government audit engagements, we propose a not-to-exceed price of \$17,985 to perform the audit of the CMAD's financial statements for the year ending June 30, 2024. 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 \$225 for partner, \$160 for senior staff, \$120 for professional staff, and \$60 for clerical. The following table lists all project tasks for the year(s) ending June 30, 2024, through 2028.

Service	2024	Optional				Total
		2025	2026	2027	2028	
CMAD Audit	\$ 16,920	\$ 16,920	\$ 16,920	\$ 17,800	\$ 17,800	\$ 86,360
Total	\$ 16,920	\$ 16,920	\$ 16,920	\$ 17,800	\$ 17,800	\$ 86,360

The following table presents the CMAD 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, 2024.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT

Level of Personnel	Standard Rate	Anticipated Billing Hours	Estimated Amount
1 Partners	\$225	18	\$4,050
2 Senior Staff	\$160	45	\$7,200
3 Professional Staff	\$120	45	\$5,400
4 Clerical	\$60	2	\$120
Estimated Out of Pocket Expense			\$150
	Total Hours	110	
Consolidated Mosquito Abatement District Audit Proposal Price			\$16,920

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) 475-8910, 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 CMAD. Our experience provides us with a thorough understanding of the needs and requirements of the CMAD, 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,

HHC, 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



Jaribu W. Nelson, CPA

250 W. Spruce Ave, Suite 105 Clovis, Ca 93611

Phone: (559) 286-7546 Fax: (559) 326-7873

April 29, 2024

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Jaribu W. Nelson, CPA

P.O. Box 1105, Clovis, CA 93613 • Ph: (559) 286-7546 • Email: jaribucpa@gmail.com

April 29, 2024

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

I am 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 year ended June 30, 2024. The all-inclusive fee for June 30, 2024 is \$13,500. (see Exhibit A for detail of all-inclusive fee).

I understand the scope of work will include Audited Financial Statements for the year ending June 30, 2024. I also understand the audit and reports are to be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance. Finally, I understand the objective of the services to be performed and commit to performing those services within the time period specified by Consolidated Mosquito Abatement District.

I have audited special districts and non-profit Organizations and companies over the past 23 years and have performed over 100 such audits. My firm consists of a CPA and professional staff who have over 25 years combined auditing experience making us proficient auditors.

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

In the following proposal, you will see that my 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 myself and team members who are knowledgeable, qualified, and consistent. I will participate in all parts of the audit engagement.

Jaribu W. Nelson, CPA will serve as the principle contact authorized to make representations on behalf of this bid. This proposal is firm and an irrevocable offer for 60 days. He can be reached by phone at 559-286-7546, by e-mail at jaribucpa@gmail.com, or by mail at 250 W. Spruce Ave, Suite 105 Clovis, CA 93611.

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

Sincerely,

Jaribu W. Nelson, CPA

Jaribu W. Nelson

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 a CPA and two other professionals who have over twenty-seven years combined auditing experience making us premier auditors of special districts. Our firm performs approximately 30 audits annually. Because of the size of our firm and the experience of the individuals, all members of our firm will be involved in this engagement. Our office is located Clovis, CA and this office will be responsible for the audit.

Our firm is in compliance with all standards for continuing education and we recently completed a peer-review of our work, which included government and non-profit engagements, by an independent CPA firm (see page 12).

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

JARIBU NELSON, CPA

AUDIT ROLE: CLIENT SERVICE PARTNER/ENGAGEMENT REVIEWER

Jaribu Nelson, CPA is a graduate of Fresno State University with a B.S. in Business Administration with an emphasis in Accounting. He has a broad area of experience in accounting and auditing as he has serviced clients in a public accounting setting for over 15 years. He has also worked with private companies for 8 years providing technical and management services.

GARRETT NINNIS, CPA

AUDIT ROLE: Staff Accountant

Garrett Ninnis graduated from Fresno State University and worked for private organizations for the last 3 years. He joined our team in 2021 and assists on audit engagements and prepares financial statements.

OUR EXPERIENCE AUDITING ENTITIES

Second Harvest Food Bank Santa Cruz County

Principal Contacts: Donna Sheppard, Chief Financial Officer (831-498-4113)

Engagement Dates: June 30, 2018

Approximate Staff Hours Expended: 100 hours

Scope of Work: Audited Financial Statements

Riverdale Public Utility District

Principal Contacts: Vincent Romero, General Manager (559-852-3727)

Engagement Dates: June 30, 2021

Approximate Staff Hours Expended: 80 hours

Scope of Work: Audited Financial Statements, Special District's Report

Caruthers Community Services District

Principal Contacts: David McIntyre, General Manager (559-864-8189)

Engagement Dates: June 30, 2021

Approximate Staff Hours Expended: 90 hours

Scope of Work: Audited Financial Statements

Firebaugh Canal Water District

Principal Contacts: Jeff Bryant (559-655-4761)

Engagement Dates: December 31, 2018

Approximate Staff Hours Expended: 50 hours

Scope of Work: Audited Financial Statements

Root Creek Water District

Principal Contacts: Julia Berry, General Manager (559-326-222)

Engagement Dates: December 31, 2018

Approximate Staff Hours Expended: 50 hours

Scope of Work: Audited Financial Statements

HOW WE APPROACH YOUR AUDIT

My 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), and if necessary generally accepted government auditing standards (GAGAS), and U.S. Office of Management and Budget Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations. We will prepare the Annual Financial Report in conformity with Government Code Section 26909, Generally Accepted Accounting Principles (GAAP), and if necessary, 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 your 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 itself?
- ◆ What are the controls used by the Organization 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 District 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, Jaribu W. Nelson 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

	2024	2025	2026
Organizational Audit	\$ 13,500	\$ 14,000	\$ 14,500
Financial Transactions Report	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Grand Total	<u>\$ 14,500</u>	<u>\$ 15,000</u>	<u>\$ 15,500</u>

****There will be no additional out-of-pocket expenses. Total all-inclusive hours is expected to be approximately 75 hours.**

Submitted By:

Firm Name: Jaribu W. Nelson, 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.

Jaribu W. Nelson, CPA

Signature: _____

Printed Name: Jaribu W. Nelson

Date: April 29, 2024

EXHIBIT B

SUPPLEMENTAL DETAILED SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE FINANCIAL AUDIT OF THE JUNE 30, 2024 FINANCIAL STATEMENTS

	Hours		Hourly Rates		Total
Partner	25	\$	200	\$	5,000
Staff Accountant	45	\$	175	\$	7,875
Administrative Staff	<u>5</u>	\$	125	\$	<u>625</u>
Grand Total	<u>75</u>			\$	<u>13,500</u>

Submitted By: Jaribu W. Nelson, CPA

Firm Name: Jaribu W. Nelson, CPA

Report on the Firm's System of Quality Control

October 14, 2021

To the Owner of Jaribu W. Nelson, CPA and the Peer Review Committee of the California Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Jaribu W. Nelson, CPA (the firm) in effect for the year ended March 31, 2021. 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 Jaribu W. Nelson, CPA in effect for the year ended March 31, 2021, 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*. Jaribu W. Nelson, CPA has received a peer review rating of *pass*.

Grant Bennett Associates

GRANT BENNETT ASSOCIATES
A PROFESSIONAL CORPORATION
Certified Public Accountants



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Together as One. Grant Bennett Associates is a Member of the Alliott Global Alliance of independent professional firms.



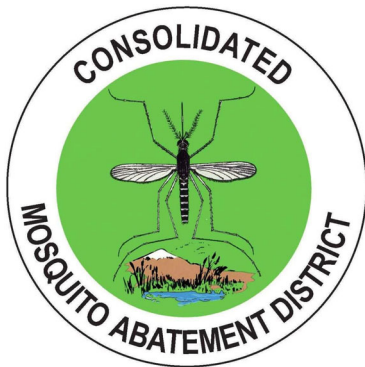
PRICE PAIGE & COMPANY
Certified Public Accountants

PROPOSAL FOR PROFESSIONAL AUDIT SERVICES

FOR

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT

FOR THE YEAR ENDING
JUNE 30, 2024



Submitted
April 16, 2024

By

Fausto Hinojosa, CPA, CFE
Managing Partner
Price Paige & Company
Certified Public Accountants

570 N. Magnolia Ave., Ste. 100
Clovis, California 93611
Phone: 559-299-9540
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Website: www.ppc.cpa
License No: 66479
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April 16, 2024

Jodi Holeman, District Manager
Consolidated Mosquito Abatement District
13151 E. Industrial Dr.
Parlier, CA 93648

Dear Ms. Holeman and Auditor Selection Committee,

Thank you for considering Price Paige & Company for your audit services. It is our pleasure to present to you our proposal to provide professional audit services to Consolidated Mosquito Abatement District (the District) for the year ending June 30, 2024. When presented with viable alternatives, it is not always easy for entities such as the District to identify the accounting firm that can best meet their overall auditing needs. Over the past 40 years, we have developed significant expertise in governmental accounting. Our knowledge of the governmental environment and, more specifically, special district operations has allowed us to develop more robust analytical procedures that enhance the quality of our audits.

Our accounting professionals are highly qualified and have extensive experience and expertise in governmental auditing and accounting. The firm has been a member of the AICPA Government Audit Quality Center for several years, and all our accountants take a minimum of 80 hours of continuing professional education every two years, specifically related to the auditing and accounting services we provide. This commitment to learning yields a direct benefit to the clients with which we work. Additionally, our firm has a well-earned reputation for ensuring its audit engagements are performed in accordance with professional standards and, just as importantly, on time. We are committed to communicating effectively to ensure that we address your questions comprehensively. As demonstrated by our resumes and considerable involvement by the firm's managing partner, we feel that our firm has the resources, knowledge and expertise to meet and service the needs of the District. We can assure you that we fully understand the scope of work to be performed, and we wish to emphasize our commitment to meeting and exceeding all your expectations. Additional information about our firm's audit department and the services we offer can be found on our website at www.ppc.cpa.

We trust that this bid to provide professional auditing services will adequately summarize our approach to client service and identify those attributes that set Price Paige & Company apart from others. We appreciate the opportunity to submit this proposal to serve you and would be pleased to furnish any additional information regarding our firm or answer any other specific questions or concerns you may have. I am the managing partner for our firm, and I am authorized to make representations regarding this proposal. I may be reached at (559) 299-9540 or via email at fausto@ppcpas.com.

Sincerely,

Fausto Hinojosa, CPA, CFE
Managing Partner
Price Paige & Company
Certified Public Accountants

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
fax 559.299.2344

FIRM HISTORY AND QUALIFICATIONS

Established in 1976 and located in Clovis, California, Price Paige & Company consists of five partners, each of whom is a Certified Public Accountant. The partners of the firm have more than 90 years of combined experience in public accounting. Our firm is comprised of over 60 professional, paraprofessional and administrative staff. More than 50% of Price Paige & Company's practice is in auditing and attestation services, primarily in the governmental and not-for-profit sectors. In addition, we provide services to many businesses in accounting, tax and management consultation in all areas.

Price Paige & Company is recognized in the community and by our peers as experts in the areas of governmental and not-for-profit auditing, attestation and accounting. Our proven commitment to excellence allows us to work with clients in the timeliest and most cost-effective manner possible. Our auditors are not seasonal; that is, they are not "tax accountants" who perform audits in the "off-season." They focus exclusively on providing audit services, and they receive over 80 hours of continuing education every two years, specifically related to improving their audit skills. The experience of our team allows us to conduct efficient and effective audits.

We currently provide auditing, attestation and accounting services to more than 60 governmental agencies, 75 not-for-profit organizations annually, many of which are Federal Single Audits. The breadth and scope of Single Audits we have conducted is significant, and we have experience auditing organizations with an excess of \$100 million dollars of federal funding.

We will assign a team of personnel from our firm to your account to provide the range of services you have requested. This team is kept abreast of any significant developments that arise through our normal association with you. The most important aspect of this approach is to provide continuity to the engagement. We understand that the audit process requires two-way communication, and we accept our responsibility to listen to our client's concerns and deliver timely and effective solutions.

Proactive Rather than Reactive Approach to Client Service

A primary objective of our client service is to make positive contributions to our client's profitable operations, organizational efficiency and productivity. We work hard at anticipating problems and ensuring there are no surprises. We are creative and will always present alternative solutions for our client's evaluation rather than relying on the "textbook" solution. We will schedule frequent meetings and utilize our management recommendation letters as tools for communication with you.

Smart Technologies

We use sophisticated data analysis software (IDEA) that allows us to perform specific fraud-detection tests on large amounts of data; in some cases, testing 100% of the transaction population. Some of the specific tests we perform include the following: duplicate payment tests, matching of employee and vendor addresses to identify potential conflicts and review of purchase orders to identify potential bid splitting. We believe our creative use of this value-added software tool allows us to perform more effective audits and gives our clients increased confidence in their financial reporting. For example, we have successfully implemented this data analysis software and testing at Fresno Unified School District, which is the third largest school district in the state, with a budget in excess of \$800 million dollars.

All our audit engagements are performed utilizing a paperless and digital approach. Our auditing software allows us to increase our efficiency and provide a streamlined workflow. Documents and files can easily be retrieved and forwarded to our clients without the need for photocopying.

External Peer Review

The successful peer reviews our firm has received and our Engagement Quality Control Review program serve as evidence of our commitment to meeting the standards of care and performance applicable to our auditing, attestation and accounting practice, which demonstrate the extra measures we take to ensure continued successful compliance with our client's expectations about our quality and competence.

For your consideration, a copy of the firm's Peer Review Report is included in this proposal as listed on the table of contents. The firm received a "pass" report, and the review included specifically not-for-profit, governmental and Uniform Guidance engagements.

We Conduct Peer Reviews

In addition to receiving successful peer reviews, **Price Paige & Company also conducts peer reviews** of other accounting firms. Essentially, we "audit" other auditors to ensure auditing and accounting standards are met. Being a peer reviewer requires us to understand the technical accounting rules, especially in the governmental and not-for-profit environments. We leverage our experience as technical peer reviewers in our audit engagements so that we can perform effective and efficient audits for all our clients.

Mandatory Qualifications

Licensure and Certification — The associates of Price Paige & Company are licensed Certified Public Accountants, certified by the California State Board of Accountancy (License #PART 8241). All team members assigned to the engagement comply with the 80-hour continuing education requirements promulgated by *Government Auditing Standards* issued by the U.S. Government Accountability Office.

Independence — Our firm is independent with respect to the District as defined by applicable standards generally accepted in the United States as well as *Government Auditing Standards* issued by the U.S. Government Accountability Office.

No Conflict of Interest — Our firm's established policy is that we do not submit proposals for auditing, attestation or accounting services if there is a known conflict of interest with the potential client. There are no current or potential conflicts of interest with anyone (employees, management, officers or directors) within the District.

No Disciplinary Actions — Price Paige & Company has **never had any disciplinary actions** taken nor are any pending with the federal or state regulatory bodies or professional Districts. In addition, we are pleased to affirm that we have never had an unresolved dispute related to accounting or auditing matters that resulted in disengagements. We work closely with our clients to develop solutions that are consistent with the accounting rules and auditing standards issued by the U.S. Government Accountability Office.

Additional Confirmations of Understanding

File Retention — We will retain working papers for seven (7) years following the completion of the audit.

Equal Opportunity Employer — Price Paige & Company is an equal opportunity employer. All employees are treated on their merits, without regard to race, age, sex, marital status or other factors not applicable to their position. Employees are valued according to how well they perform their duties, their demonstrated abilities and their enthusiasm toward maintaining the firm's standards of service.

Liability Coverage — Price Paige & Company maintains comprehensive General Liability Coverage and Errors and Omissions Insurance with a limit of at least \$3,000,000. All required certificates of insurance will be provided to the District's management, should our firm be the successful bidder.

VALUE-ADDED SERVICES AND SUPPORT

The role of accountants has evolved over time in response to the client's needs. Our firm has made it a practice to be proactive with clients by providing value-added services, all of which are included as part of our audit engagement. Below are some of the value-added benefits that we provide to our clients at **no additional charge**.

Consultation on Accounting Matters

We provide our clients with guidance on technical accounting matters. We encourage our clients to communicate with us regarding any technical accounting matter, as it allows us to be proactive in the audit process. If the technical accounting questions are outside the scope of the audit or require significant research, we will communicate with management the appropriate cost for their approval before proceeding with any additional services.

Client Training

We believe it is important to give our clients access to a full range of information to help them stay aware of current accounting developments and financial reporting issues. As part of our client service program, we will periodically hold client training seminars and summary courses aimed at providing our clients with an understanding of relevant accountancy issues. Training sessions we have offered included the following topics: understanding and mitigating the risk of fraud, reading and understanding governmental and non-profit financial statements and understanding the impact of unrelated business taxable income activities.

At the request of our clients, we expect to offer more client training sessions on some of the following topics in the future:

- current and pending government accounting pronouncements,
- differences in grant accounting vs. GAAP accounting,
- understanding the risk of fraud in an organization.

As part of the value-added service included in our client engagements, we invite our clients and their board members to attend the training sessions, which we anticipate offering remotely through webinar or digital conferences.

Approach to Communication and Expectations of Our Clients

In order to meet and exceed your expectations, we are diligent about maintaining open communication throughout the entire engagement. In our experience, this results in a more effective engagement. Our approach depends on the timely response and assistance of the District. This cooperation will further ensure our work is completed in an efficient and cost-effective manner.

Additional Services Provided

In addition to financial statement audits, we also offer the following services: Internal Control Reviews, Forensic Accounting, Fraud Investigations, Agreed-Upon Procedures, Financial Statement Reviews and Financial Statement Compilations.

TEAM QUALIFICATIONS AND EXPERIENCE

We have an outstanding team of professionals who have established themselves as qualified competent individuals. We can assure you that each of our professionals is experienced in governmental special districts accounting and GASB accounting pronouncements. Following is a brief overview of their experience. Detailed experience for each of these professionals can be found in Team Resumes as listed on the table of contents.

Years of Auditing / Accounting Experience

Managing Partner Fausto Hinojosa, CPA, CFE	34
Quality Control Partner Joshua Giosa, CPA	17
Audit Manager Osvaldo Gutierrez, CPA	16
Audit Supervisor Jasmine Logee, CPA	9

Availability of Personnel and Time Requirements

Our level of staffing is more than sufficient to ensure that you receive a timely, efficient service. Should any of the above members of our team become unavailable, we will provide another equally qualified individual from our firm.

Continuity of Professional Staff and Succession Planning

Continuity of staff on engagements is as important to us as it is to our clients. Continuity promotes a thorough understanding of your needs and goals and helps us help you. A smooth transition from your existing firm to our firm will be accomplished as follows:

Communication — We stress communication early on with your staff to determine expectations, time frame for delivery of information and our extent and availability of assistance. We provide a written list of detailed information needed during our engagement, including critical due dates.

Experience — Members of our engagement team are very experienced in the operational, administrative and accounting and compliance issues related to governmental special districts.

Quality — Our firm maintains a rigorous quality control review process that includes not only a detailed review by a quality control manager and engagement partner but also an Engagement Quality Control Review (EQCR) as defined by AICPA standards.

Audit Approach — Our audit approach emphasizes effective up-front planning to identify issues for timely resolution.

TEAM RESUMES



FAUSTO HINOJOSA

Certified Public Accountant
Certified Fraud Examiner
California License # 66479

Present Position

Managing Partner

Education and Experience

Fausto is Managing Partner in charge of audit and forensic consulting engagements for Price Paige & Company. For over thirty years his practice has focused on audit and accounting, fraud investigation, forensic consulting, and litigation support services. Fausto serves as the Managing Partner for the firm and is responsible for providing strategic leadership. He has worked professionally in the accounting field since graduating from California State University, Fresno in 1990. He became a Certified Public Accountant in 1994 and a shareholder with Price Paige & Company in 1997. A Certified Fraud Examiner, Fausto has investigated numerous allegations of fraud and has been designated a fraud expert in various legal proceedings.

After more than 30 years in the profession, Fausto has developed significant expertise specifically in the areas of audit risk assessment, governmental and not-for-profit auditing, fraud detection and prevention, federal/state grant compliance and internal controls.

Fausto is the former Chair of the local Government Accounting and Auditing District for the California Society of CPAs and currently serves on the state District. In addition, Fausto is a reviewer for the Government Finance Officers Association “Certificate of Achievement for Excellence in Financial Reporting” program. As the former Chair for the State Board of Accountancy Qualifications District, Fausto conducted audit workpaper reviews of CPA candidates in order to make licensure recommendations to the District.

Fausto is a former Adjunct Professor at Fresno Pacific University, where he taught an upper-division auditing course. He is a frequent lecturer to the California Society of CPAs and other professional organizations, business and civic groups on governmental and not-for-profit accounting and auditing, preventative fraud measures and the unique audit requirements for federal award programs under the Single Audit Act.

Professional Districts and Community Involvement

- California Board of Accountancy Peer Review Oversight District — Vice Chair
- State Board of Accountancy Qualifications District — Past Chair
- Fresno Chapter of California Society of CPAs — Past President
- Association of Certified Fraud Examiners — Member
- American Institute of Certified Public Accountants — Member
- Government Accounting and Auditing District of the Fresno Chapter — Past Chair
- State Government Accounting and Auditing District of the California Society of CPAs — Member
- Government Finance Officers Association — ACFR Reviewer



JOSHUA GIOSA

Certified Public Accountant
California License # 119801

Present Position

Quality Control Partner

Education and Experience

Joshua began his accounting career at Price Paige & Company in January 2007 after graduating from California State University, Fresno. In June 2005, he received a Bachelor of Science in Business Administration with an option in Accountancy and became a Certified Public Accountant in 2013.

Joshua is a partner for many of the firm's municipal audits and all its consultation clients. Although his governmental auditing background dates to 2007, since 2011 he has worked almost exclusively with governmental agencies, including the planning, performing, and reviewing of financial statement audits, which often also includes the compilation of their financial statements. He has performed and overseen substantial grant compliance work on both federal and state programs, has conducted multiple Single Audits, and has prepared numerous State Controller reports.

Beginning in 2017, Joshua shifted his focus from auditing to consulting governmental agencies, including counties, municipalities, and special districts. During this time, he has worked very closely with finance department personnel to support their primary objective of providing timely and accurate information to the decision-makers of a given entity. Responsibilities have included assisting clients with closing their financial records and preparing audit schedules in preparation for their annual audits, preparing monthly bank reconciliations and any other reconciliations requested by management for internal purposes, providing guidance for implementing new accounting pronouncements, and providing guidance for improving internal controls. Additionally, he has assisted municipalities in implementing new accounting software and developing a new chart of accounts and fund structures. Joshua has extensive knowledge of the Government Accounting Standards Board pronouncements and has assisted his clients in the most complex of transactions. His background also includes significant experience auditing not-for-profit entities and 401(k) pension plans. Joshua has expertise in the use of IDEA data analysis software and has used this software to conduct fraud detection procedures as a part of the many municipal audits he manages.

Community and Affiliations

Joshua is a member of the American Institute of Certified Public Accountants, the California Society of CPAs and the Government Finance Officers Association. He is currently serving on the Board of Directors as the Treasurer for North Fresno Rotary Endowment and president of Bullard Youth Softball League. He was formerly on the Board of Directors as the Treasurer for Big Brothers Big Sisters of Central California and Fresno's Rotary Storyland/Playland. Joshua is also an honorary member of the North Fresno Rotary Club.

Continuing Education

Joshua is in compliance with the continuing education requirements of the AICPA and Government Auditing Standards. Josh recently developed a training program for Price Paige & Company staff and conducted training in courses such as *Accounting and Auditing of GASB 54*, *Auditing Enterprise Revenue and Receivables*, and *Risk Assessment for Government Agencies*. Recently attended courses include: *Governmental Auditing and Accounting Update*, *Advanced Financial Report*, and *Advanced Governmental Accounting*.



OSVALDO GUTIERREZ

Certified Public Accountant
California License # 122553

Present Position

Audit Manager

Education and Experience

Osvaldo began his accounting career after graduating with an accounting degree from California State University, Fresno in 2008 and became a Certified Public Accountant in 2014.

Prior to joining Price Paige & Company as an audit manager, Osvaldo worked with a large local public accounting firm at varying levels of responsibility up to and including audit manager and also spent two years in the private industry.

Osvaldo's extensive governmental accounting experience includes many years working directly with some of the largest municipalities in the Central Valley, including various counties, cities, special districts and transportation authorities. Osvaldo's specific experience includes managing multiple team members in the conduction of financial statements and Federal Single Audits. Osvaldo has extensive knowledge of new and existing GASB pronouncements and prides himself on teaching and training clients as a part of the normal audit process. Osvaldo has performed audits and reviews for clients in a variety of industries, ensuring that all aspects of the engagement are completed from the planning process through the drafting, review and issuance of the financial statements.

Community and Affiliations

Osvaldo is a member of the American Institute of Certified Public Accountants, the Government Finance Officers Association (GFOA) and the California Society of Certified Public Accountants, where he served as the Fresno chapter President (2020/2021).

Continuing Education

Osvaldo is in compliance with the continuing education requirements of the AICPA and Government Auditing Standards and continues to take courses to stay up-to-date on all relevant matters. He also serves as an instructor for in-house continuing education seminars.



JASMINE LOGEE

Certified Public Accountant
California License # 136473

Present Position

Audit Supervisor

Education and Experience

Jasmine began her accounting career after receiving a Bachelor of Science in Business Administration with an emphasis in Accounting and graduating from California State University, Fresno in December 2013. Jasmine practiced in private accounting prior to joining Price Paige & Company in February of 2017. She became a Certified Public Accountant in August 2018.

Jasmine has been a staff auditor for numerous governmental and not-for-profit audits, which include Single Audit compliance, State Controller's reports, and preparing financial statements that comply with Yellow Book and required GASB standards. In addition, Jasmine has been the in-charge auditor for various governmental and not-for-profit audit projects. She also has experience preparing and auditing calculations of pension-related and other post-employment benefit liabilities, deferred outflows, and deferred inflows in accordance with GASB 68 and GASB 75. Her background includes governmental and not-for-profit entities which are performed in accordance with GAAP and Single Audits in accordance with OMB Uniform Guidance 2 CFR 200 Subpart F.

Community and Affiliations

Jasmine is a member of the American Institute of Certified Public Accountants and the California Society of CPAs.

Continuing Education

Jasmine is maintaining continuing professional education requirements to meet current standards of the General Accounting Office of the United States of America. Continuing professional education courses and seminars recently attended include: *Overview of Governmental Accounting (AICPA)*, *Single Audit Fundamentals (AICPA)*, *SAS 134 – Auditor Reporting and Amendments Overview*, *GASB 87 – Leases, Governmental Assets and Liabilities*, and *Fraud Detection*.

RELEVANT PRIOR EXPERIENCE

After evaluating our relevant experience, we are certain you will agree that Price Paige & Company is qualified to serve you. We have been successfully performing audit and attestation engagements since 1976. We have since continued to build on our reputation as a well-respected firm in and around the San Joaquin Valley and throughout California, with the qualifications and experience necessary to provide unequalled performance. Following is a list of several of our clients for whom we have provided similar services and our primary contact for each:

Reference Name: San Joaquin Valley Air Pollution Control District
Contact: Ryan Buchanan, Director of Administrative Services
Address: 1990 E. Gettysburg Avenue, Fresno, CA 93726
Phone: (559) 230-6021
Email: ryan.buchanan@valleyair.org
Service Provided: Financial Statement Audit/Single Audit (Uniform Guidance)
Dates: June 30, 2013 through 2014 and June 30, 2019 through Present

Reference Name: First 5 Fresno County
Contact: Alix Hillis, Project Director
Address: 2405 Tulare Street, Suite 200, Fresno, CA 93721
Phone: (559) 558-4910
Email: ahillis@first5fresno.org
Service Provided: Financial Statement Audit (Yellow Book)
Dates: June 30, 2020 through Present

Reference Name: Kings River Conservation District
Contact: Binu Brar, Director of Finance
Address: 4886 E. Jensen Avenue, Fresno, CA 93725
Phone: (559) 237-5567 x128
Email: btrevarrow@krcd.org
Service Provided: Financial Statement Audit (GAAS), Consulting Services
Dates: June 30, 2011 through Present

Reference Name: City of Kingsburg
Contact: Alma Colado, Finance Director
Address: 1401 Draper Street, Kingsburg, CA 93631
Phone: (559) 897-5821
Email: acolador@cityofkingsburg-ca.gov
Service Provided: Financial Statement Audit/Single Audit (Uniform Guidance), State Controller's Reports, Consulting Services
Dates: June 30, 2017 through Present

SCOPE OF SERVICES

As our experience indicates, we clearly understand the scope of services to be provided. You can be assured that we will design a specific service approach to ensure compliance with all applicable standards and ensure that the District receives high-quality, efficient and effective service.

Standards/Publications to be Followed

The financial and compliance audits will be performed in accordance with the following auditing standards:

- ♦ Generally Accepted Auditing Standards (AICPA)
- ♦ *Government Auditing Standards* (U.S. Comptroller General)
- ♦ All other applicable federal, state and local laws and regulations

Services to be Performed

The following services will be provided to the District for the year ending June 30, 2024.

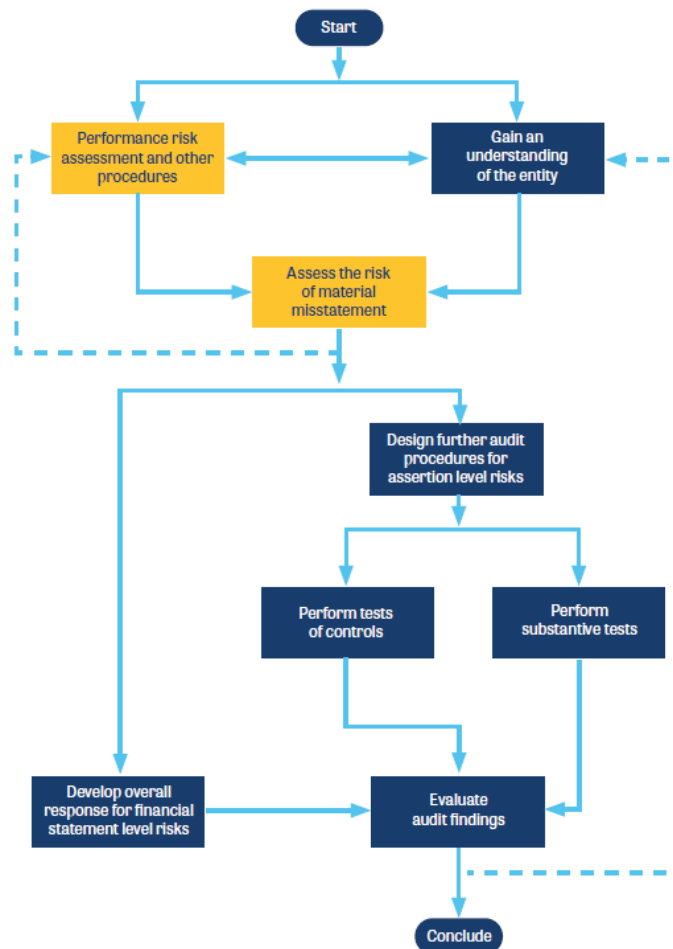
1. We will audit the financial statements for the District in accordance with generally accepted auditing standards in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.
2. We will express an opinion on the financial statements as to whether they present fairly, in all material respects, the financial position of the special district and the changes in financial position in conformity with generally accepted accounting principles (GAAP), and issue an independent auditor's report stating this opinion.
3. We will apply limited procedures related to the Required Supplementary Information (RSI), Management's Discussion and Analysis (MD&A) and budgetary comparison information.
4. We will prepare and present to the District and Management a report that identifies control deficiencies, significant deficiencies and material weaknesses, if any, and our recommendations for improvements in accounting and administrative controls.
5. We will communicate immediately and in writing all irregularities and illegal acts, or indications of illegal acts, of which we become aware, to the District.
6. We will retain, at the firm's expense, audit working papers for seven (7) years, unless the firm is notified in writing by the District of the need to extend the retention period. In addition, the firm shall respond to reasonable inquiries of the District and successor auditors and allow the District and successor auditors to review working papers relating to matters of continuing accounting significance.
7. We will present the audited financial statements to the District and the Board of Trustees.
8. We will prepare a written letter of communication to the District or Board of Trustees that will include the following:
 - 1) auditor's responsibility under generally accepted auditing standards, 2) significant accounting policies, 3) management judgments and accounting estimates, 4) significant audit adjustments, 5) disagreements with management, 6) management consultation with other accountants and 7) difficulties encountered in performing the audit.

AUDIT APPROACH

We are confident that we will provide high-quality services based on our experience in working with municipalities and other governmental special districts of similar size and scope to yours. Our high client satisfaction rate can be attributed to our effective communication and our efficient proprietary audit methodology.

Audit Procedures and Phases of the Engagement

Price Paige & Company provides value to our clients by creating a custom audit approach that is based on a client's specific needs, risks and opportunities. Our audit approach under generally accepted audit standards is depicted in the graphic below.



Our professional responsibility is to obtain sufficient audit evidence before an opinion is rendered on any financial statement. To achieve this, we will conduct our work in the following phases:

- ♦ Audit Planning and Risk Assessment
- ♦ Year-End Fieldwork
- ♦ Reporting
- ♦ Audit Focus
- ♦ Closing Conferences and Formal Presentation

Details about each of these phases are listed on the on the following pages.

Audit Planning and Risk Assessment

No other phase of the process affects the success of an engagement more than the time spent on planning the general scope and direction of the audit, including assessing the risks of financial statement misstatements. We will schedule audit planning and interim fieldwork to be done prior to final fieldwork with your personnel.

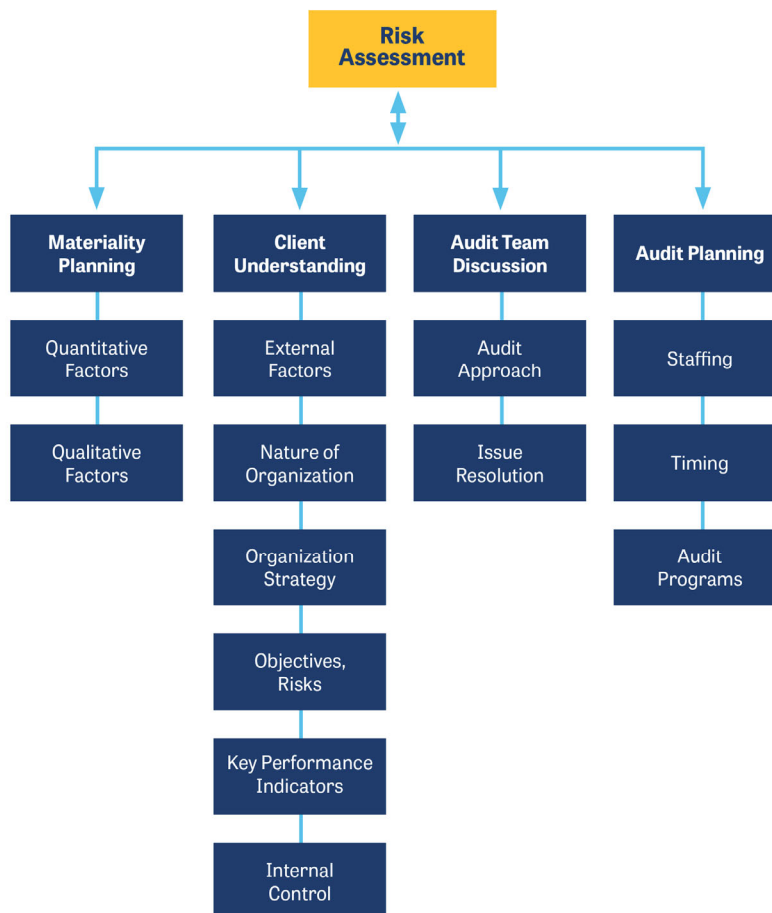
We will hold a planning session with the key members of our engagement team and your personnel.

During our planning session with management, we will also address *Statement on Auditing Standards (SAS) No. 99, "Consideration of Fraud in a Financial Statement Audit."* This auditing standard requires that we conduct certain meetings and interviews and perform and document certain procedures for identifying and responding to fraud risks.

As part of the audit planning and risk assessment phase of the audit, we will request a meeting with management to discuss our planned audit approach and any significant audit and accounting issues, as well as address any concerns.

As part of that process, we will conduct a pre-audit conference with appropriate management personnel to discuss the scope and timing of the audit.

The risk assessment audit standards require assessments based on an understanding of the internal controls over your financial reporting and our determination of the areas that present risks of material misstatement to your financial statements. We will then design our audit approach to include tests of the specific internal controls and substantive audit procedures that are tailored to the identified risks. Our risk assessment includes consideration of the factors depicted on the chart below.



Year-End Fieldwork

During the year-end phase of our audit, we will complete our audit work based on the audit programs designed specifically for the District. This will include the results of our risk assessment and interim testing results, and we will issue a report on the financial statements in a timely and efficient manner.

Reporting

This phase will include the following:

- ♦ reviewing the financial statements and reconciling them to underlying audited records,
- ♦ evaluating the financial statements for compliance with GAAP requirements,
- ♦ formulating an opinion as to the fair presentation of the financial statements and
- ♦ preparing management letter with recommendations and communication letter to management.

We will immediately submit to management a written report of all irregularities and illegal acts, or indications of illegal acts, of which we become aware.

Audit Focus

Based on our audit experience with similar governmental entities, the primary areas of the audit on which we will focus include:

- ♦ Cash and investments
- ♦ Receivables/Revenue
- ♦ Capital assets
- ♦ Accounts payable and expenditures
- ♦ Leases
- ♦ Net position
- ♦ Implementation of pronouncements of the Governmental Accounting Standards Board (GASB)

Closing Conferences and Formal Presentation

We believe regular communication with management will be a critical part of the success of our audit engagement. Therefore, we will provide regular updates to management regarding the progress of the audit during meetings with key personnel.

Additionally, the engagement partner will meet with management to review any potential adjusting journal entries, drafts of the management comment letter, communication with those charged with governance (SAS 114) letter and a draft of the financial statements.

We will complete our work in sufficient time to meet the applicable deadlines. If required, we will make a formal presentation of the audit results and reports to management and will remain available to respond to their questions.

COST PROPOSAL

Description of Services	Total \$	(Optional) Total \$	(Optional) Total \$
	FY 2023-24	FY 2024-25	FY 2025-26
Financial Statement Audit	\$ 25,000	\$ 25,000	\$ 27,000
First-Year Setup	7,500	-	-
Total All-Inclusive Maximum Fee	\$ 32,500	\$ 25,000	\$ 27,000

Our proposed fees are based upon our current understanding of the work to be performed outlined under Scope of Services, and we give you a “Total All-Inclusive Maximum Fee” for these services. In the event disclosures in the audit engagement indicate extraordinary circumstances that warrant more intensive and detailed services, we will provide to management in advance all pertinent facts relative to the extraordinary circumstances and discuss additional fees. The fee above also anticipates that the District’s accounting team will draft the annual financial statements and related footnote disclosures.

The fees are made with the following assumptions: 1) the District’s books will be properly closed and reconciled, 2) records will be complete and readily available at the start of the engagement and 3) representations made to us during this proposal process will remain effective throughout the engagement.



Report on the Firm's System of Quality Control

Price, Paige & Company A C

Clovis, California;

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 Price, Paige & Company A C (the firm) in effect for the year ended April 30, 2021. 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 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.

CPAs ■ Advisors

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 gyl@gylcpa.com
 www.gylcpa.com

CPAmerica
Member  Crowe Global

PEER REVIEW REPORT (Continued)

Peer Review Report
Page 2 of 2

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Price, Paige & Company A C in effect for the year ended April 30, 2021, 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*. Price, Paige & Company A C has received a peer review rating of *pass*.

GYL LLP

Ontario, California
November 19, 2021

GYL

Agenda Item 11: Resolution to Transfer Funds

Background:

Each year the Board approves a fiscal year budget to plan and account for District expenditures which are separated under broad categories into specific line item accounts. At times and for various reasons, fiscal year expenses may result in expenditures above the budgeted amounts within certain line item accounts. In order to account for these expenditures within the current budget it is necessary that monies be transferred into the respective line item accounts. Monies are held in reserve accounts within the fiscal budget for various defined purposes and can be made available for expenditure through transfer to respective line item accounts when authorized by the Board. This action is taken by Board resolution.

According to the current Fiscal Year 2023-2024 Budget, expenses are estimated to exceed the allocated budget for the Heat, Light, and Power line item account 6104-1 by approximately \$6,000. Although the District budgets above anticipated expenses, the increase in energy costs this year is higher than anticipated, with a 12% overall rise in energy costs compared to the previous year.

Additional funds of \$7,000 are requested to be transferred from the General Reserve.

Action Requested:

The Board will be asked to adopt Resolution No. 3-2024 “A Resolution of the Board of Trustees of the Consolidated Mosquito Abatement District to Transfer Monies from the General Reserve to Heat, Light & Power Telephone (6104-01)”. Resolution No. 3-2024 with exhibits is attached.

RESOLUTION NO. 3-2024

**A RESOLUTION OF THE BOARD OF TRUSTEES
OF THE CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
TO TRANSFER MONIES FROM THE GENERAL RESERVE TO HEAT, LIGHT &
POWER (6104- 01).**

WHEREAS, the BOARD OF TRUSTEES (Board) of the CONSOLIDATED MOSQUITO ABATEMENT DISTRICT (District) has determined that current fiscal year expenses will result in necessary expenditures above budgeted amounts in certain line-item accounts; and

WHEREAS, monies are held in the General Reserve and made available for District expenditures and transferred to respective line item accounts, when such expenditure is authorized by the Board; and

WHEREAS, it is necessary, in order to expend and account for such monies, that these monies be transferred to respective line-item accounts.

NOW, THEREFORE, BE IT RESOLVED, that the BOARD OF TRUSTEES of the CONSOLIDATED MOSQUITO ABATEMENT DISTRICT does hereby approve and authorize the following:

1. The transfer of Seven Thousand Dollars (\$7,000) from the General Reserve to Heat, Light & Power line-item account no. 6104 – 01.

PASSED AND ADOPTED by the BOARD OF TRUSTEES of the CONSOLIDATED MOSQUITO ABATEMENT DISTRICT on the 20th day of May 2024 by the following vote:

AYES:

NOES:

ABSENT:

Member, Board of Trustees

Member, Board of Trustees

Aquaculture Systems Technologies, LLC2120 North 3rd. Street
Baton Rouge, LA 70802

Quote

PH# 504-837-5575

FAX 504-837-5585

Customer No.: 559-896-1085

Quote No.: 10773

Quote To: **Consolidated Mosquito Abatement District**PO Box 784
Parlier, CA 93648Ship To: **Jovana Benavides**13151 East Industrial Drive
Parlier, CA 93648

Phone:559-896-1085

Fax:

Email: jovanacmad@gmail.com

Date	Ship Via	F.O.B.	Terms	
05/16/2024		Origin	C.O.D.	
Purchase Order Number	Sales Person		Required	
	Garrett Keney		05/16/2024	
Qty	Item Number	Description	Unit Price	Amount
1	PG6000-PK	Polygeyser Kit includes air pump and suflo kit	4595.00	4595.00

Quote subtotal	4595.00
Freight charges	410.30
Quote total	5005.30

This Quote is valid for thirty (30) days.



POLYGEYSER® FILTERS

ASTFILTERS.COM

- Superior Solids Removal
- Excellent Biofiltration
- Automatic Backwashes
- Low Water Loss
- Air Operated



PolyGeyser® Bead Filters are the newest addition to Aquaculture Systems Technologies' line of Bead Filter Technologies. The patented PolyGeyser® stands apart from AST's other bead filter technologies primarily through its automatic pneumatic backwash mechanism.

The PolyGeyser® utilizes the same filtration mechanism as all of our bead filters, namely upward water flow through a packed bed of plastic beads. Simultaneously, air is pumped into the charge chamber at a constant controlled rate to achieve the desired backwash frequency. Once the charge chamber has reached capacity, the pneumatic trigger fires, releasing the entrained air from the charge chamber below the media bed. The sudden release of air from the charge chamber causes the beads to mix, roll and "drop" as the air agitates the beads. As the beads drop, the bed expands downward while water simultaneously rushes through the beads, effectively sweeping the solids away and into the air charge chamber below. Once in the charge chamber, the solids settle out from the backwash water and are later removed from the filter.

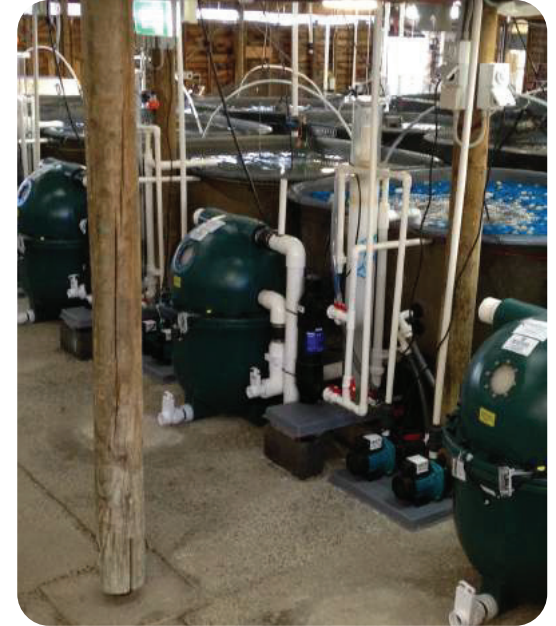
The pneumatic backwash strategy breaks the linkage between backwash frequency and water loss. Research has shown these filters are capable of handling biological loads greater than our other filters with a high degree of reliability and minimal water loss.

INSTALLATIONS

PG filters in an aquaculture facility



University of Tasmania, Australia



POLYGEYSER SIZING RECOMMENDATIONS:

MODELS	Max Flow Rate (gpm)	Cubic Feet Bead Media	Tank Volume (gallons)		Peak Feed Rate (lbs/day)		Fish Supported (lbs)*	
			Fingerling	Growout	Fingerling	Growout	Fingerling	Growout
PG-6000	45	3	900	600	2	4	70	400
PG-12000	90	6	1800	1200	5	10	170	900

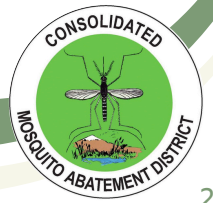
Table based on TAN levels below 1.5 and .5 for growout and fingerling production respectively
 * Based upon a 1% and 3% daily feed rate for growout and fingerling production respectively

Max PSI = 10



PG-6000 Skid System

March



2024

Summary Report



Staff attending training.



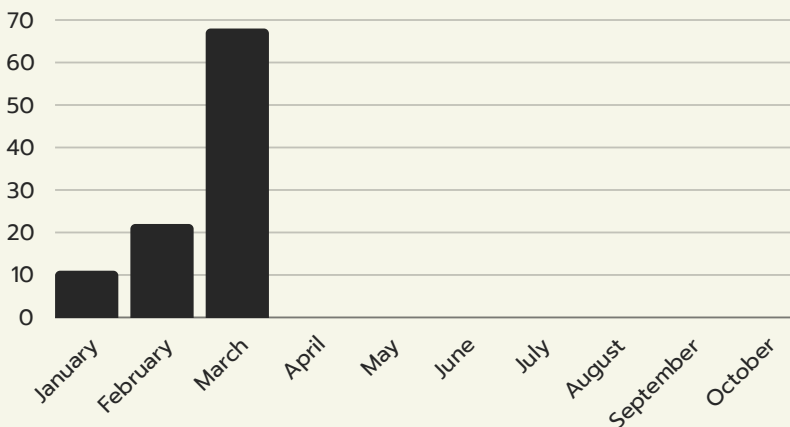
PrecisionVision 40X drone.

The District started its first group of field technicians for urban and rural programs. Staff attend a 2-3 day training covering policies, pesticide handling, injury and illness prevention as well as mosquito biology and control. Staff were able to conduct fieldwork more frequently in March compared to last year.

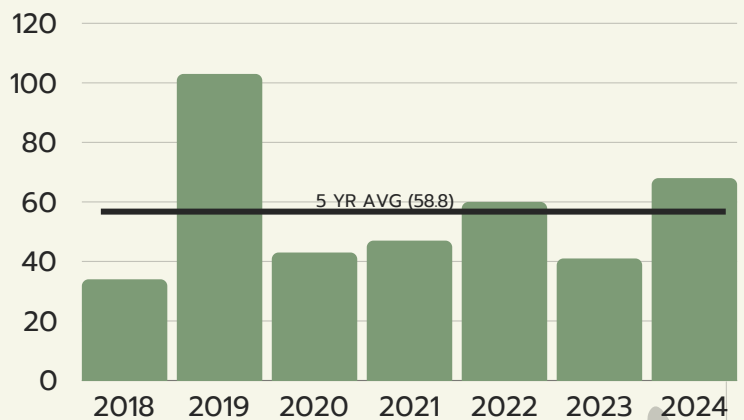
The District received its drone for mosquito control applications. Drone applications are expected to commence in mid to late July due to regulatory requirements and the certification process.

A total of sixty-eight (68) requests for service were called in during the month of March, bringing the year total to 101.

2024 Service Requests



March Service Requests 2018-2024



2,196

Inspections

739

Treatments

33%

Inspections requiring treatment

April

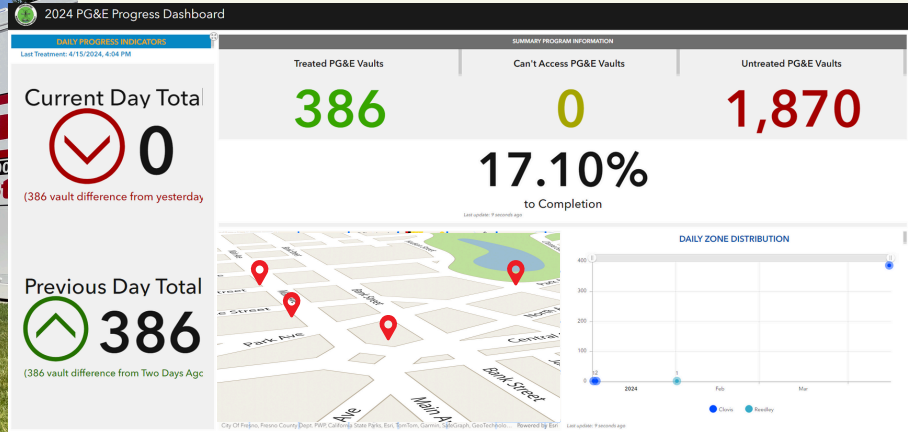
Summary Report



2024



Area Supervisor Devon Cornel and PG&E treating a utility enclosure.



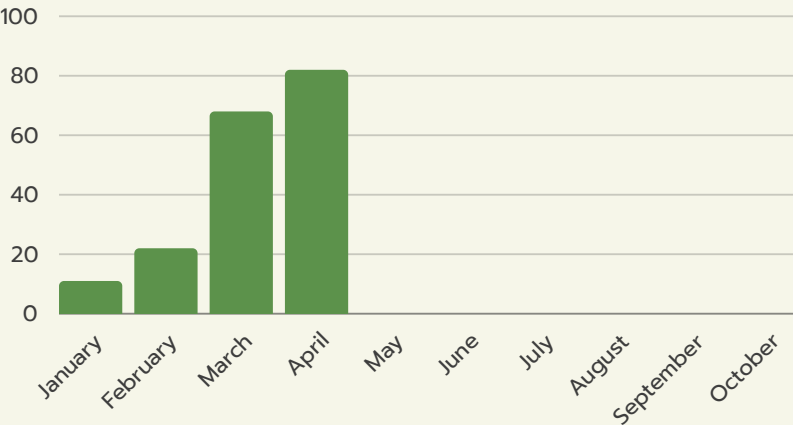
Utility enclosure program progression dashboard.

In April, the District hired most of the remaining seasonal field technicians, two surveillance personnel, and an outreach assistant. First notices were sent to all existing properties within the District's data management system that required inspection in 2023 for an unmaintained swimming pool. The District completed its subsurface utility enclosure treatment program by treating 2,244 enclosures in just over a week. ATV/ROHVA safety training was conducted on April 2nd and 4th for staff from districts within the region.

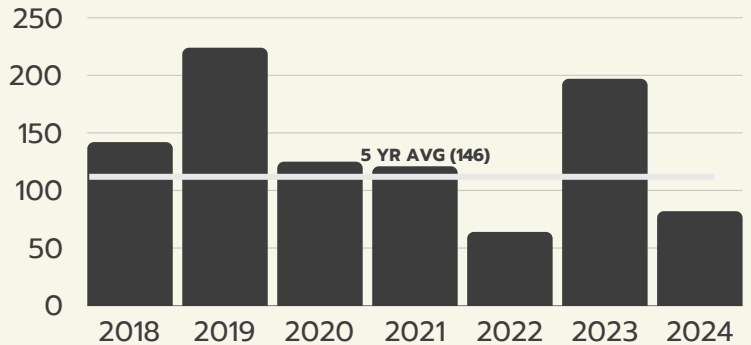
Surveillance staff increased trapping efforts to monitor adult mosquito populations. April populations were 43% below the five-year average.

Service requests were also well below average for this time of year, likely due to the mild temperatures experienced during the month. Eighty-two (82) requests for service were made, bringing the year total to 183. Staff participated in three outreach events in the cities of Sanger, Fresno and Kingsburg.

2024 Service Requests



April Service Requests 2018-2024



4,302

Inspections

1,882

Treatments

43%

Percent of inspections requiring treatment

