

**TULARE MOSQUITO
ABATEMENT DISTRICT
2018
ANNUAL REPORT**

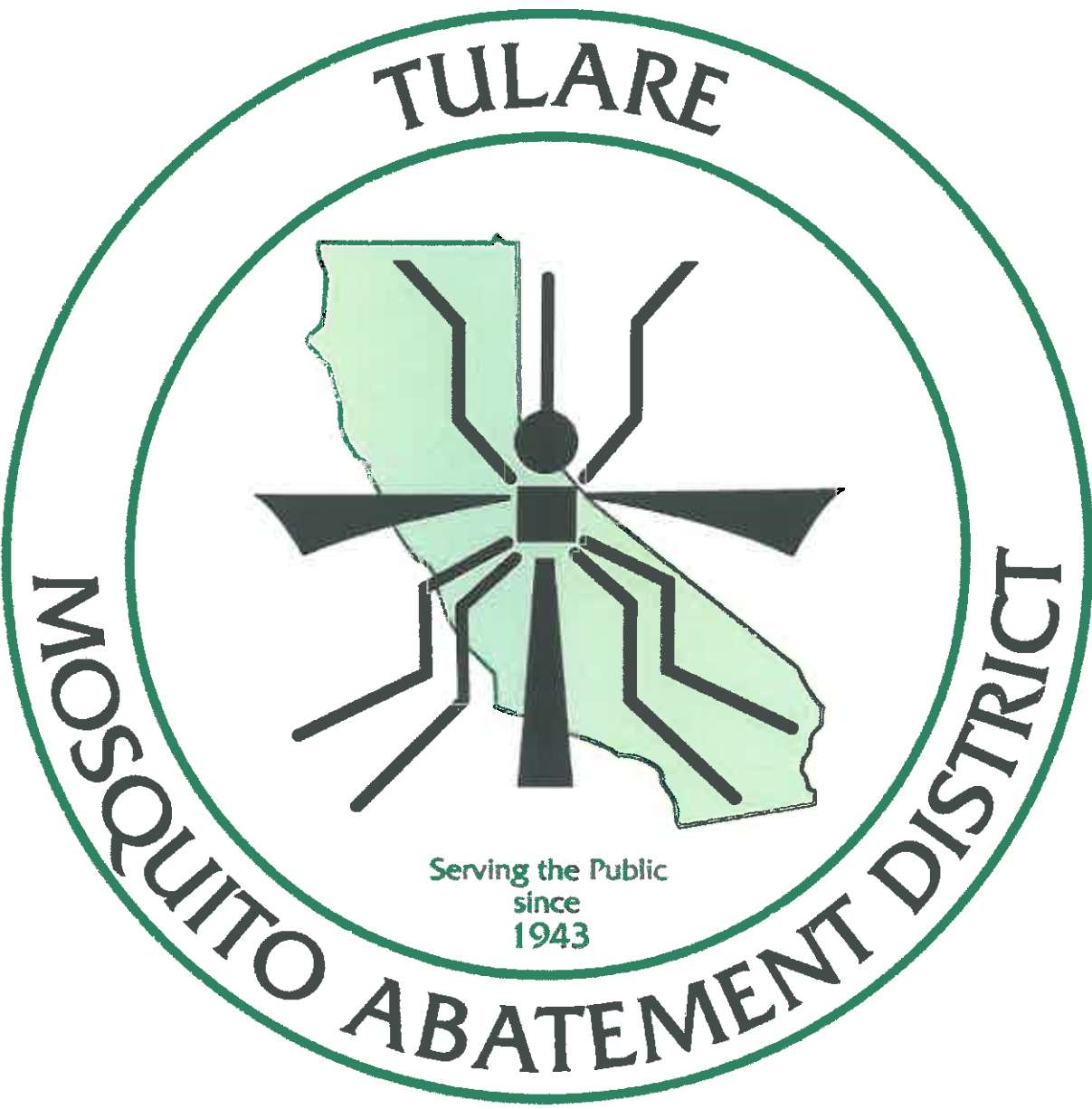


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TULARE MOSQUITO ABATEMENT DISTRICT

DISTRICT PERSONNEL

**2018
BOARD OF TRUSTEES**

Board Member	Office	Appointed by	Date Appointed	Term Expires
Charlie Pitigliano	President	County of Tulare	01/03/95	12/31/20
Robert Clark	Vice President	County of Tulare	06/28/94	12/31/20
Pat Nunes	Secretary	City of Tulare	12/05/06	08/05/22
Stan Creelman		County of Tulare	01/09/14	12/31/19
Robert Uchita		County of Tulare	01/31/12	12/31/20
Sherry Champagne		City of Visalia	09/21/15	10/10/18
Charles Mayer		City of Visalia	11/05/18	06/30/20

DISTRICT EMPLOYEES

NAME	POSITION	DATE EMPLOYED
<i>Full Time Employees</i>		
John Avila	General Manager	04/15/95
Michelle Dempsey	Operations Director	04/01/17
Andrew Conard	Field Technician	05/16/13
Quirino Valencia	Field Technician	07/01/13
Armando Gonzalez	Field Technician	06/01/15
<i>Seasonal Employees</i>		
		Original Hire Date 2018 Season
Jesse Carver	Seasonal Tech	05/07/13 05/01/18 to 10/12/18
Victor Zamora	Seasonal Fld.Tech	05/05/15 04/04/18 to 10/20/18
Lance James	Seasonal Tech	4/17/2017 05/01/18 to 10/12/18
Rene Rodriguez	Seasonal Tech	7/31/2017 05/01/18 to 10/12/18
Loretta Harper	Secretary	2/28/2018 02/28/18 to 10/31/18
Brandon Ward	Surveillance Tech	4/9/2018 04/09/09 to 08/31/18
Theron Mims	Surveillance Tech	4/30/2018 04/30/18 to 08/31/18

2018 REVENUE

Primary Revenue (Tulare County Account # 778)

(4001) Property Tax - Current Secured	1,262,089.31
(4006) Property Tax - Current Unsecured	77,078.07
(4008) Property Tax - Prior Secured	0.00
(4030) Supplemental Property Tax - Current Secured	15,775.30
(4033) Supplemental Property Tax - Prior Secured	148.56
(4055) Timber Yield	0.11
(4060) Residual Dist	32,048.00
(4069) PT Facilities	25,117.00
(4801) Interest	70,564.78
(5000) I/G Revenues	175.59
(7003) Tax Administration fee (Tulare County)	<u>(35,501.00)</u>

1,447,495.72

Miscellaneous Revenue (Union Bank Account # *****4408)

Heluna Health - Funding for Invasive Aedes	52,000.21
CSDA Annual Conference Scholarship	600.00
Worker's Compensation for Injured Employee	3,154.17
Tulare County Public Health Reimbursements	2,550.00
SDRMA Worker's Comp Adjustment	1,108.65
EDD Payroll Tax Refund	31.50
Wellmark Altosid Rebate	545.92
NPDES Refund from MVCAC	<u>1,895.22</u>

61,885.67

TOTAL REVENUE

1,509,381.39

EXPENDITURES

SALARIES & EMPLOYEE BENEFITS (6000)

Salaries & Wages (6001)	349,045.74
Extra Help (6005)	106,506.84
Director's Fees (6008)	6,200.00
Social Security (6012)	27,926.49
*Retirement - SD Portion (6011)	31,380.02
Disability Insurance (6004)	4,556.76
Health Insurance (6004)	160,712.78
Unemployment Insurance (6004)	5,208.00
Life Insurance (6004)	1,152.92
Worker's Compensation Ins. SDRMA (6015)	<u>22,515.31</u>

TOTAL SALARIES & EMPLOYEE BENEFITS

715,204.86

SERVICES & SUPPLIES (7000)

Agriculture (7001)

Aquabac Primary Powder (mosquito larvacide)	4,546.50
Aqua Duet (fogging adulticide)	3,582.01
Barrier Treatments (mosquito adulticide)	424.05
Biomist 4+12 (mosquito adulticide)	472.00
Delta Guard (mosquito adulticide)	5,245.80
Kontrol Oil (mosquito larvacide)	1,089.54
Natular 2EC (mosquito adulticide)	5,651.29
Natular 30G (mosquito larvacide)	17,161.48
Natular XRT Tablets (storm drain treatments)	16,079.89
Teknar SC (mosquito larvacide)	74,835.26
Sand for Chemical Mixing	2,236.88
Spraying Equipment (purchased through funding)	10,519.89
Mosquito Surveillance (pool testing, traps, batteries, dry ice, ect.)	14,475.79
Honda Quad, Trailer and accessories	9,332.11
Frontier/ESRI (sentinel maintenance fees)	1,781.50
Verizon (communication radios)	883.20
Verizon (GPS Tracking System)	5,043.62
Airsprays (Lakeland Dusters)	2,666.00
Aerial Survey (green pool surveillance)	3,617.25
Vehicle Lettering for Invasive Aedes	757.75
Yosemite Linen	4,671.11
Misc. field supplies	<u>2,195.16</u>

187,268.08

Telecommunications (7005)

AT&T (faxline)	127.22
Verizon (office phones)	<u>1,598.54</u>

1,725.76

Household Expense (7009)

Bottled water - Culligan	279.00
Miscellaneous household	<u>1,463.33</u>

1,742.33

Insurance (7010)

**Coverage and cost of Insurance with current carrier
Special Districts Risk Management Association (SDRMA)**

Anniversary date of Policy 07/01/19

Type of Coverage	Deductible	Limits	Cost of Coverage
Property	1000	Per Occurrence	
property			1,000,000,000
boiler & machinery			100,000,000
pollution			2,000,000
cyber			limits on file
Mobile Equipment		Per Occurrence	
mobile/contractors equipment			1,000,000,000
General Liability	None	Per Occurrence	
bodily injury			5,000,000
property damage			5,000,000
public officials personal			500,000
employment benefits			5,000,000
employee/public officials errors and omissions			5,000,000
employment practices liability			5,000,000
employee/public officials dishonesty			1,000,000
Auto Liability	None		
auto bodily injury			5,000,000
auto property damage			5,000,000
uninsured motorist			limits on file
Auto Physical Damage		Per Occurrence	
comprehensive	1000		limits on file
collision	500		limits on file
high dollar vehicles			limits on file
Trailer	None	Per Occurrence	limits on file
Worker's Compensation		Per Occurrence	
Employees Liability Coverage	None		5,000,000
workers' compensation	None		Statutory
			33,809.95
Aircraft: LIABILITY - Non Chemical - Hardy Aviation Insurance			893.00
Bodily Injury	None	Each Person	100,000
Bodily Injury	None	Per Occurrence	300,000
Property Damage	None	Each Occurrence	100,000
CSDA Membership Annual Dues (7027)			4,348.00
			39,050.95

Maintenance of Equipment (7021)

Vehicle Fuel	31,589.28
Vehicle Maintenance	10,735.00
Aircraft Maintenance	3,747.94
Shop supplies	2,603.53
Vehicle spray system replacement parts	1,401.78
Fire Extinguisher service	193.38
Forklift Repair & Service	2,091.76
Waste disposal - wash rack (Safety Kleen)	688.91
Praxair (welding supplies)	<u>215.26</u>

53,266.84

Maintenance of Buildings & Improvements (7024)

Giotto's Alarm annual fee & repairs	549.13
A/C service, replacement	6,274.65
Asphalt - repaving & striping	5,577.00
Office Remodel - Blueprints, permits, supplies	<u>7,873.12</u>

20,273.90

Memberships (7027)

MVCAC Annual Corporate Dues	9,500.00
AMCA - John & Michelle Individual Membership	290.00
SOVE - Membership	140.00
Costco	<u>60.00</u>

9,990.00

Office Expense (7036)

Quick Books Subscription & Checks	819.95
Office supplies and postage	3,373.26
Office Copier service contract & maintenance	1,644.86
Amazon Prime Annual Membership	128.82
Positive Pay- Union Bank	730.00
Internet access - Unwired Broadband	<u>1,415.70</u>

8,112.59

Professional & Specialized Expense (7043)

Legal services		9,150.00	
Audit (paid for in 2019)	4,600.00		
GASB 68 Report for Audit		<u>700.00</u>	
			9,850.00

Rent & Leases - Bldg. & Improvements (7062)

Land rent (City of Tulare)		<u>9,288.00</u>	
			9,288.00

Small Tools & Instruments (7065)

	<u>325.91</u>	
		325.91

District Special Expense (7066)

MVCAC Conference Registration Fees	795.00	
MVCAC Conference Lodging & Meals	1,124.96	
SOVE Conference Registration Fees	350.00	
SOVE Conferences Lodging & Meals	927.33	
CSDA Annual Conference	600.00	
CSDA Annual Conference Lodging/Parking	722.08	
CalPERS Health Fair Registration & Lodge	822.58	
CA Department of Health License Renewals	1,128.00	
Continued Education Workshops	560.00	
Educational Workshops and Webinars	1,115.18	
Board Ethics training expenses	93.72	
Decals for Trucks (invasive aedes)	1,212.40	
Pawnee - Trade A Plane Advertising	250.70	
Tulare County Fair	4,102.27	
File Share Computer Drive	151.54	
Ice Machine	<u>6,200.99</u>	
		20,156.75

Utilities (7081)

Electrical service-hanger & office complex	2,392.76
Gas service-hanger & office complex	488.00
City Water & Refuse pickup	<u>1,354.65</u>

4,235.41

FIXED ASSETS (8000 - 8300)

New Equipment (8300)

1/2 Ton Chevy	<u>25,157.54</u>
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25,157.54

TOTAL SERVICES & SUPPLIES

390,444.06

SUMMARY OF EXPENDITURES

SALARIES & EMPLOYEE BENEFITS (6000) **715,204.86**

SERVICES & SUPPLIES (7000)

Agriculture (7001)	187,268.08
Telecommunications (7005)	1,725.76
Household expense (7009)	1,742.33
Insurance (7010)	39,050.95
Maintenance of Equipment (7021)	53,266.84
Maintenance of Buildings & Improvements(7024)	20,273.90
Memberships (7027)	9,990.00
Office Expense (7036)	8,112.59
Professional & Specialized Expense (7043)	9,850.00
Rent & Leases Bldg. & Improvements (7062)	9,288.00
Small Tools & Instruments (7065)	325.91
District Special Expense (7066)	20,156.75
Utilities (7081)	4,235.41
Fixed Assets (8300)	<u>25,157.54</u>

390,444.06

TOTAL EXPENDITURES \$ 1,105,648.92

VEHICLE MAINTENANCE

&

OPERATIONAL COST

2018

Vehicle #	Year	Repair cost parts	Miles Driven 2018	Cost per Mile	Total Miles on Vehicle
1	2006 Chevy 1/2 Ton	51.75	665	0.0013	40,859
2	2015 Chevy 1/2 Ton	457.81	8,731	0.0077	59,297
3	2018 Chevy ClubCab	153.46	7,504	0.0174	8,834
4	2010 Chevy 1/2 Ton	347.72	9,992	0.0042	82,385
5	2013 Chevy 1/2 Ton	232.70	9,496	0.0047	49,475
6	2006 Jeep Wrangler		1,057		40,833
7	2013 Chevy 3/4 Ton	287.14	13,157	0.0033	87,444
8	2018 Chevy 1/2 Ton	153.46	11,270	0.0111	13,870
9	2006 Chevy 1/2 Ton	214.41	4,598	0.0033	65,024
10	2008 Chevy 1 Ton	2,146.83	6,469	0.0281	76,533
11	2006 Chevy 1 Ton	922.55	4,437	0.0093	98,837
12	2006 Chevy 1 Ton	903.45	7,793	0.0129	70,188
13	2006 Chevy 1/2 Ton	539.30	424	0.0230	23,402
14	2009 Chevy 1 Ton	567.29	8,215	0.0107	52,984
15	2017 Honda ATV	-			
17	2019 Chevy Dbl Cab	-	606		606
Total Parts & Repair		6,977.87		Gallons of gasoline	9,673
Gasoline		31,519.24		Total miles driven	94,414
Insurance		13,799.21		Avg. Miles per gallon	9.8
Total Operational Cost		52,296.32		Average cost per mile	0.55

ACRES AIR SPRAYED

2011 - 2018

Year	2018	2017	2016	2015	2014	2013	2012	2011
JAN	0	0	0	0	0	0	0	0
FEB	0	0	0	0	0	0	0	0
MAR	0	393	10	0	0	0	0	125
APR	0	290	310	0	0	0	0	1163
MAY	200	190	4	0	34	10	0	225
JUN	0	265	23	0	54	10	0	120
JUL	0	0	1875	1200	2751	3	188	930
AUG	0	15	1226	2622	3766	258	2741	2002
SEP	0	10	952	2414	2027	4116	1786	1475
OCT	0	0	0	3	15	1836	92	49
NOV	0	0	0	0	4	0	0	0
DEC	0	0	0	0	0	0	0	0
Total	200	1,163	4,400	6,239	8,651	6,232	4,807	6,089

SERVICE REQUESTS

2011 - 2018

Year	2018	2017	2016	2015	2014	2013	2012	2011
JAN	0	0	1	1	0	0	0	1
FEB	1	1	4	9	1	0	0	1
MAR	2	12	10	9	4	6	2	2
APR	5	12	8	19	3	3	3	17
MAY	4	12	13	6	8	7	9	18
JUN	6	12	6	10	6	8	7	17
JUL	15	13	8	3	13	13	8	13
AUG	23	41	17	1	19	10	11	12
SEPT	25	44	5	12	11	8	6	6
OCT	29	8	9	11	8	2	10	7
NOV	7	2	4	2	0	1	0	1
DEC	0	2	2	0	1	0	0	1
TOTALS	117	159	87	83	74	58	56	96

YEAR-END CHEMICAL REPORTED USAGE

2018	AGNIQUE	ALTOSID A.L.L.	ALTOSID WSP	AQUA DUET	DUET	AQUABAC POWDER	BIOMIST 4+12	BTI TEKNAR	CO.BEAR OIL	DELTA GARD	KONTROL OIL	NATUFAR 2EC	NATUFAR G	NATUFAR G30	NATUFAR XRT	One Guard	PYRONYL 525	SUSPEND SC	VECTOBAC GS
FEB																			
MAR	0.119	0.008	15.015					0.257	45.750										
APR	0.279		33.210				69.030	196.915	113.590				40.000		165.352			0.005	155.000
MAY	0.314		0.540				447.331	261.858	3.360				80.000		190.872			0.043	
JUN	0.366		0.450	3.906			476.738	171.151				0.027	90.000	120.000	1.056		1.093	0.031	
JUL	0.257		0.195	1.210			556.713	245.660	1.117			0.015	200.000	80.000	0.176		0.290	0.136	
AUG	0.157		1.395	8.035		1.785	0.345	575.915	313.005				80.000				1.000	0.355	
SEP	0.103		1.410	3.500	0.656	6.248	0.007	418.007	305.220	16.828			40.000		0.088			0.289	
OCT	0.125		0.315		1.171	0.596	0.235	302.815	106.175	0.312	6.500					0.133		0.074	
NOV	0.009		0.06				0.227	25.527	5.29	0.25		0.068				0.109		0.016	
DEC																			
TOTALS:	1.729	0.008	52.590	16.651	1.827	8.629	0.931	2872.533	1651.024	18.507	123.450	0.110	410.000	320.000	357.544	0.242	2.383	0.949	155.000

Actual: 1973.000

ACRES TREATED VS PAST 10 YEARS

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
GROUND	18,326	29,352	18,938	23,416	20,449	22,934	13,215	12,257	11,751	18,784	17,794
AIR	200	1,163	4,400	6,239	8,651	6,232	4,807	6,089	6,101	12,514	11,766
TOTALS	18,526	30,516	23,338	29,655	29,100	29,166	18,022	18,346	17,852	31,298	29,560

CHEMICAL

PRICE LIST

Chemical	Price per Gallon / Per Pound (#)	Price per Gallon / Per Pound (#)
Agnique		37.66
Alkosid		273.87
AquaBac Primary Powder		45.47 #
Aqua Duet	ULV	273.00
BIOMIST 4+12	ULV	94.40
DeltaGard (deltamethrin)	\$1.52/oz	194.29
Duet (Oil-Based)	ULV \$1.86/oz	238.80
Four Star SBG		2.79 #
Kontrol Oil	6,000 gallons	8.45
Natufar G	5#/ac = 30.65/ac	6.13 #
Natufar G30	5#/ac = \$86/acre	17.16 #
Natufar 2EC	\$6.83/oz \$7.51/ac	1,130.00
One Guard	\$2.66/oz	340.00
Evergreen EC Crop Spray		365.34
Pyrocid 525	ULV	211.15
Suspend SC	\$ 2.91/Oz	373.40
Teknar SC	Per Tote	37.16
Teknar SC	Per 2 1/2 gallons	49.90
Vectobac Granules (Pound)		2.08 #

Surveillance Trapping 2018

MONTH	# TRAPS	POOLS SUBMITTED	WNV + POOLS	SLEV+ POOLS	LOCATIONS OF POSITIVE POOLS
APRIL	120				
MAY	513				
JUN	786	68	2	6	Plainview (2), South Visalia (5), Tulare (1)
JUL	825	49	3	11	South Visalia (5), Tulare (3)(6)
AUG	823	28	1	7	Tulare (1)(7)
SEP	327				
OCT	125				
NOV	106				
DEC	25				
Totals	3650	145	6	24	

TRAPS

	Gravid	CO2	BG	Ovi	Total Traps	Y.T.D.
April	87	3	20	10	120	120
May	428	31	24	30	513	633
June	490	65	21	210	786	1419
July	527	24	24	250	825	2244
August	477	23	23	300	823	3067
September	63	26	28	210	327	3394
October	42		23	60	125	3519
November	24		22	60	106	3625
December			5	20	25	3650
	2138	172	190	1150	3650	

VIRUS

	WNV +	Human WNV+	SLEV+	Zika +	Denge +
April					
May					
June	2		6		
July	3		11		
August	1	1	7		
September					
October					
November					
December					
	6	1	24	0	0

Note: Stopped testing at the end of August

The Tulare Mosquito Abatement District was established in 1943 to provide mosquito control in the District. The District covers an area of 562 square miles in Tulare County. The District office and operations site is located at 6575 Dale Fry Dr., Tulare, CA. This discussion of the Tulare Mosquito Abatement District's financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2018. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

As a public operation, the District receives an allocation of property tax revenue from Tulare County. The District received \$1,485,127 in the current fiscal year in property tax allocations.

Discussion of the basic financial statements:

Government Wide Statements

The government wide statements present the financial picture of the District as measured by its total economic resources using the accrual basis of accounting. This is similar to that used by private sector companies. These statements provide both short term and long term information about the District's financial status as a whole. The statement of net position and statement of activities include all the assets of the District (including its infrastructure), deferred outflows of resources, all liabilities (including any long-term debt), and deferred inflows of resources. All of the current year's revenue and expenses are accounted for in the statement of activity regardless of when cash is received or paid.

The government wide statements report the District's net position and how they have changed. Net position, the difference between the District's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, are one way to measure the District's financial health or position. Over time, increase or decrease in the District's net position are indicators of whether its financial position is improving or deteriorating. To further assess the overall health of the District, one needs to consider additional non-financial factors such as changes in the District's population, the ability to adjust service charges and the impact of changes in laws and regulations that may apply to the District.

The government wide financial statements in these financial statements include only governmental type activities.

Fund Financial Statements

The fund financial statements present the financial picture of the District in more detail than the government wide statements by describing the individual parts or funds. Funds are used to keep track of specific sources of funding and spending on particular programs. Some funds are required by State law and the District itself may establish other funds to control and manage assets for particular purposes at its discretion.

The District has only one fund type known as a governmental fund. Governmental fund types are presented on the modified accrual basis of accounting and a current resources focus. Assets expected to be used up, deferred outflows of resources and deferred inflows of resources in existence, and liabilities that come due during the year or soon thereafter are reflected. Capital assets acquisitions are treated as expenditures. Revenues for which cash is received during the year or soon thereafter are included. Expenditures for goods and services that have been received and for which payment is due during the year or soon thereafter are included.

The statements are presented using a *combination approach*, reflecting both the fund financial statements and the government-wide statements. The adjustments reconciling the different methods are disclosed in the notes to the financial statements.

The District received more property tax revenue than anticipated. Expenditures were substantially less than budgeted for, especially in repairs and maintenance costs and chemical purchases.

The District's planned budget for the next fiscal year of operations is very conservative regarding anticipated revenue from property tax and miscellaneous sources of income. In addition, anticipated carryover from the previous budget is very conservative. In turn, the anticipated spending for the next fiscal year budget included high anticipated costs in all categories of the budget. This is done to assure operations will not have a shortfall in any category. We feel the nature of our operations is unpredictable enough to warrant this approach to our budget process.

Management comments on the investment of District funds:

The responsibility for the accounting and investment of District funds resides with the Board of Directors. The Board is limited in its investment choices. Currently the District keeps its excess funds with the County of Tulare. These funds are managed by the County to achieve an adequate return with minimal risk.

Management comments on capital assets and long term-debt:

The District's capital assets consist of buildings and equipment. The buildings include the District office and miscellaneous other service structures. The District has various types of equipment to provide mosquito abatement services, including ground spray vehicles and a Piper Pawnee 235 aircraft for aerial application.

Overall analysis

The District is in a healthy financial condition. Our cash carryover has increased this year as well as in the past several years. Growth of the tax base in our District has given the District additional revenue despite changes in the allocations of revenue sharing for Special Districts at the County level.

John Avila, Manager

Tulare Mosquito Abatement District
Statement of Governmental Fund Revenues, Expenditures, and
Changes in Fund Net Position / Statement of Activities
For the Year Ended June 30, 2018

	General Fund	Adjustments (Note 4)	Statement of Activities
REVENUES			
Property taxes, including penalties and interest	\$ 1,485,127	\$ 0	\$ 1,485,127
Other	27,659	0	27,659
Total revenues	<u>1,512,786</u>	<u>0</u>	<u>1,512,786</u>
EXPENSES			
Salaries, employee benefits and payroll taxes	720,622	14,093	734,715
Agricultural	209,483	0	209,483
Telecommunications	1,175	0	1,175
Household Expense	1,405	0	1,405
Insurance	39,026	0	39,026
Repairs and maintenance, equipment	43,294	0	43,294
Repairs and maintenance, structures	9,224	0	9,224
Memberships	11,500	0	11,500
Office supplies	8,422	0	8,422
Professional fees	10,300	0	10,300
Rent	9,288	0	9,288
District Special Expense	8,430	0	8,430
Utilities	3,828	0	3,828
Travel	229	0	229
Other	35,501	0	35,501
Capital outlay	54,727	(54,727)	0
Depreciation	0	47,449	47,449
Total expenses	<u>1,166,454</u>	<u>6,815</u>	<u>1,173,269</u>
Operating income	<u>346,332</u>	<u>(6,815)</u>	<u>339,517</u>
NON-OPERATING REVENUE AND EXPENSES			
Use of money - interest	77,640	0	77,640
Grant income	23,776	0	23,776
Pension income	29,447	0	29,447
Total non-operating revenue and expenses	<u>130,863</u>	<u>0</u>	<u>130,863</u>
EXCESS OF REVENUES OVER EXPENSES	477,195	(477,195)	0
Change in net position	0	470,380	470,380
Fund balances / Net position, beginning of year	<u>5,135,403</u>	<u>\$ 0</u>	<u>5,275,875</u>
Fund balances / Net position, end of year	<u>\$ 5,612,598</u>	<u>\$ 0</u>	<u>\$ 5,746,255</u>