

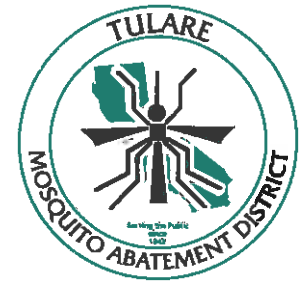
BOARD OF TRUSTEES

**Pat Nunes**  
City of Tulare  
**Robert Uchita**  
County of Tulare  
**Robert Clark**  
County of Tulare  
**Stan Creelman**  
County of Tulare  
**Charlie Pitigliano**  
County of Tulare  
**Charles Mayer**  
City of Visalia

**TULARE MOSQUITO ABATEMENT DISTRICT**

District Headquarters: Mefford Field - Tulare  
6575 Dale Fry Rd Tulare, CA 93274  
PH (559) 686-6628 FAX (559) 686-2013  
Email: TulareMosquito@gmail.com  
www.tularemosquito.com

GENERAL MANAGER  
**John Avila**



The Tulare Mosquito Abatement District Board of Trustees regular Meeting will be held on Tuesday, February 9th at 1:00 p.m. at the District office located at Mefford Field 6575 Dale Fry Rd, Tulare CA.

**AGENDA**

1. Citizen Comments: At this time the Board of Trustees will take input from citizens on items they wish to address that are within the Board's jurisdiction. However the Board cannot legally discuss or take action at this meeting on comments received.
2. Review Minutes of the December 8th, 2020 Board of Trustee Meeting
3. Payment of Check Numbers 6430 - 6467  
Electronic Fund Transfers (EFTPS) from Union Bank to the IRS and EDD for Social Security, Medicare, Federal and State Tax Payments. E Debit payments from the District's Union Bank account. Claim number **21921** Transfer of Funds from Tulare County Fund #778 to the District's Union Bank Account # \*\*\*\*\*4408.
4. Introduction of newly appointed Operations Director Jacob Davis
5. Approval of Acceptance and Appointment of Michelle Dempsey as District Manager of the Tulare Mosquito Abatement District, with a Starting Annual Salary of \$90,267.00, at Step 1, as of March 1, 2021
6. Discussion, decision and possible action to contract with Carmine GPS Systems to provide vehicle tracking service, at a cost of \$ 19.99 per vehicle, per month
7. Discussion and decision to move forward with Inspection Warrant for 2021
8. Discussion and decision to remove John and add Michelle and Jacob as signers to Union Bank account
9. 2020 Annual Report Presentation
10. Employee Handbook discussion
11. Manager's Report
  - a. Status of Board reappointments from BOS
  - b. Adair & Evans letter of fulfillment
  - c. John's gratitude and acknowledgment to the Board
12. Meeting Adjourned.

**MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES OF THE TULARE  
MOSQUITO ABATEMENT DISTRICT, HELD AT THE OFFICES OF THE DISTRICT,  
MEFFORD FIELD, TULARE, CALIFORNIA ON THE 8<sup>th</sup> DAY OF DECEMBER 2020,  
AT THE HOUR OF 1:00 P.M. OF SAID DAY**

Present at the meeting called at 1:00 p.m. at the place above designated were: Charlie Pitigliano, presiding, Robert Clark, Stan Creelman, Pat Nunes, Robert Uchita, and Chuck Mayer. Also present at the Board Meeting were John Avila, District Manager, Michelle Dempsey, Operations Director, Chad M. Lew, counsel for the District, and Garry Riezebos, of Adair & Evans.

**Agenda Item No. 1:** Citizen Comments.

Charlie Pitigliano opened the floor to citizen comments, but there were no comments from the public.

**Agenda Item No. 2:** Review Minutes of November 10, 2020 Board of Trustee Meeting.

The minutes of the meeting held on November 10, 2020, were presented to the board in writing and reviewed. Upon a motion made by Pat Nunes, seconded by, Robert Uchita, and unanimously carried, the minutes of the meeting held on November 10, 2020, were approved as presented.

**Agenda Item No. 3:** Payment of Check Number 6407 - 6429, Electronic Fund Transfers (EFTPS) from Union Bank to the IRS for Social Security, Medicare and Federal Tax Payments, Union Bank Charges and Credits, and Claim Number 21920 a Transfer of Funds form Tulare County Fund #778 to the District's Union Bank Account #\*\*\*\*\*4408.

The board members reviewed the District's Union Bank checking account, check numbers 6407 - 6429, the electronic fund transfers (EFTPS) for payment of Social Security, Medicare and Federal Tax Payments to the IRS, the electronic debit payments from the District's Union Bank account, and claim number 21920 in the sum of \$165,119.38, which is a transfer from the District's Tulare County Fund #778 to the District's Union Bank Account #\*\*\*\*\*4408. Upon a motion duly made by Robert Uchita, seconded by Robert Clark, and unanimously carried, the Union Bank checking account, check numbers 6407 - 6429, the electronic fund transfers (EFTPS) for payment of Social Security, Medicare and Federal Tax Payments to the IRS, the electronic debit payments from the District's Union Bank checking account, and claim number 21920 in the sum of \$165,119.38, which is a transfer from the District's Tulare County Fund #778 to the District's Union Bank Account #\*\*\*\*\*4408 were approved.

**Agenda Item No. 4:** FY 2019/2020 District Audit - Garry Riezebos, Adair & Evans.

Garry Riezebos, of Adair & Evans, reviewed and fielded questions from the board related to the District's audit report for fiscal year 2019/2020. Upon a motion made by Stan Creelman, seconded by Robert Clark, and unanimously carried, the District's Audit Report for fiscal year 2019/2020, prepared by Adair & Evans, was accepted and approved as presented.

**Agenda Item No. 5:** Discussion and Decision to Implement the Carmine GPS System.

John presented to the board the contract with Carmine GPS System for to the board. There were questions from the board as to the cancellation charges, and the board directed John to consult and follow up with Carmine to clarify the contract language. This matter will be agendized again.

**Agenda Item No. 6:** Year End Pesticide Use Report.

John reviewed with the board the District's year end pesticide usage report.

**Agenda Item No. 7:** 2020 Warrant Return Report.

Chad advised the board that the District did not have to utilize the inspection warrant issued, and that a return of warrant is required to be filed. The board directed District counsel and the General Manager to file the Warrant Return with the Tulare County Superior Court.

**Agenda Item No. 8:** Cooperative Agreement with CDPH.

Michelle reported and advised the board with respect to the District execution of the Cooperative Agreement for 2021 with the California Department of Public Health.

Board Convened to Closed Session at 1:53 p.m.

**Agenda Item No. 9:** Public Employee Appointment (Government Code section 54957(b)(1))  
Title: General Manager

Board Re-Convened to Open Session at 2:17 p.m.

There was no reportable action from Closed Session.

**Agenda Item No. 10:** Manager's Report.

- a) Cancellation of Annual Holiday Luncheon Letter - John provided the board with a copy of the letter notifying of the cancellation of the holiday luncheon due to Covid-19.
- b) Status of Board Reappointments from Board of Supervisors - Michelle advised that all required information was submitted to the Tulare County Board of Supervisors for the reappointment of all expiring members of the District Board.

**Agenda Item No. 11:** Meeting Adjourned.

There being no further business to come before the board, upon a motion duly made by Charles Mayer, seconded by Stan Creelman, and unanimously carried, the meeting was adjourned at 2:19 p.m.

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SECRETARY

# Item # 3 - Financials

<b>Expenses</b>	<b>12/15/2020</b>				
		6000	Transfer Funds from Salaries and Benefits FY 20/21 Budget	121,421.64	
		7000	Transfer Funds from Services and Supplies FY 20/21 Budget	43,697.74	Union
				165,119.38	Check #s
					EFTPS
					E Debits
	Full Time Employees				
6001	John Avila			3,110.76	DD1202
6001	Michelle Dempsey			2,531.87	DD1203
6001	Andrew Conard			1,830.33	DD1204
6001	Armando Gonzalez			1,973.03	DD1205
6001	Quirino Valencia			1,834.35	DD1206
6001	Sherry Laskie			491.40	6430
6004	CA Emp Dev Dept		UI, ETT, SDI & PIT	533.36	EFTPS
6004	Choice Builders		Monthly premium for employee Dental Vision & Life Insurance	1,109.25	6431
6008	Robert Clark		Board Meeting 12/08/2020	100.00	6432
6008	Stan Creelman		Board Meeting 12/08/2020	100.00	6433
6008	Charles Mayer		Board Meeting 12/08/2020	100.00	6434
6008	Patrick Nunes		Board Meeting 12/08/2020	100.00	6435
6008	Charlie Pitigliano		Board Meeting 12/08/2020	100.00	6436
6008	Robert Uchita		Board Meeting 12/08/2020	100.00	6437
6011	CalPERS (Employee)		Employee Additional 457 Roth	450.00	EFTPS
6011	CalPERS (Employee)		Employee Additional deferred contribution	550.00	EFTPS
6011	CalPERS (Retirement)		PERS Retirement contribution Employer & Employees	2,613.92	EFTPS
6012	Office State Social Security Administrator		Social Security Administration 218 - Annual Fee	250.00	EFTPS
6012	Union Bank		Federal Inc Tax. Empe, Empr Medicare & SS	3,807.98	EFTPS
7001	Verizon (Verizon Wireless Fleet)		GPS System monthly charge (Oct)	285.00	6438
7021	G.V. Burrows, Inc		Vehicle Fuel	143.81	6439
7043	McCormick, Kabot, Jenner & Lew		Board Meeting 12/08/2020	300.00	6440
7043	Adair & Evans		Audit Services for 6/30/2020	7,500.00	6441
7062	City of Tulare		Land Rent	774.00	923.90
7081			Water & Refuse Pickup Service	149.90	
8300	Frontier Precision		Field Seeker Software & Licensing		11,873.22
7036	Union Bank		Direct Deposit Fee		8.75
				42,720.94	

				Union
				Check #'s
				EFTPS
				E Debits
Full Time Employees				
6001	John Avila		3,110.77	DD1197
6001	Michelle Dempsey		2,531.86	DD1198
6001	Andrew Conard		1,830.31	DD1199
6001	Armando Gonzalez		1,973.04	DD1200
6001	Quirino Valencia		1,834.34	DD1201
6001	Sherry Laskie		847.91	6444
6004	CA Emp Dev Dept	UI, ETT, SDI & PIT	547.80	EFTPS
6004	CalPERS (Health)	Monthly Health Premium - January 2021	14,111.47	EFTPS
6004	AFLAC (Employee)	Employee Additional Health Pre-Tax	627.12	6445
		Employee Additional Life After Tax	37.60	
6011	CalPERS (Employee)	Employee Additional 457 Roth	450.00	EFTPS
6011	CalPERS (Employee)	Employee Additional deferred contribution	550.00	EFTPS
6011	CalPERS (Retirement)	PERS Retirement contribution Employer & Employees	2,683.48	EFTPS
6012	Union Bank	Federal Inc Tax. Empe, Empr Medicare & SS	3,926.52	EFTPS
7001	Safety - Kleen Systems, Inc.	Wash Rack clean-out	897.99	6451
			VOID	6446
7021	G.V. Burrows, Inc	Vehicle Fuel	57.22	6447
7043	McCormick, Kabot, Jenner & Lew	Dictate interview questions for General Manager position; e-mails to and from John Avila re November agenda; review proposed agenda	200.00	375.00
		Review agenda; telephone conference with John re employee issue	50.00	
		E-mails to and from John Avila re return of inspection warrant	25.00	
		E-mail from John; telephone conference with John Avila re appointment and agenda	100.00	
8300	Elk Grove Auto / Winner Chevrolet	2021 4 x 2 3/4 Ton Pk Truck	30,788.65	57,651.07
8300	Elk Grove Auto / Winner Chevrolet	2021 4 x 2 1/2 Ton Pk Truck	26,862.42	6449
	Union Bank Charges	12/31/2020 Statement	441.72	E debit
7081		S.C. Edison	303.66	
7081		SoCalGas	74.31	
7036		Direct Deposit Fee	8.75	
7036		Union Bank - Positive Pay monthly maintenance fees	55.00	
U.S. Bank Charges & Credits		12/19/2020 Statement	13,885.81	6450
7001	DIGITAL DEPLOYMENT	Internet - November	200.00	
7001	YOSEMITE LINEN	Employee Uniforms/Laundry	380.35	
7001	Amazon.com	iPad Screen Protectors (10)	119.00	
7001	Amazon.com	iPad Screen Protectors (2)	11.90	
7001	Sacramento Koi	Fish Tank Sweeper	171.33	
7001	Amazon.com	Sulfuric Acid for fish tank	10.81	
7001	Carminie	GPS -December (Jan/Feb free)	339.83	
7001	MVCAC	June Pool testing	1,430.00	
7001	MVCAC	October Pool testing	264.00	
7001	Amazon.com	Water test kit for fish tank	25.14	
7001	Verizon Wireless	Field Phones	75.63	
7005	Verizon Wireless	Office Phones	115.54	
7005	AT&T	Monthly Faxline	10.60	
7009	Costco	Cleaning supplies	29.27	
7009	WalMart	Misc supplies	15.87	
7009	Amazon.com	Water Filters for Ice Machine	84.98	
7009	Amazon.com	Face Masks	18.38	
7009	Amazon.com	Disposal cleaner	6.15	
7009	CVS	Mouse traps	9.06	
7009	Home Depot	Floor Sweep	24.30	
7009	Costco	Towels	22.77	
7009	CULLIGAN	Water	23.25	
7021	WalMart	Washer fluid	1.93	
7021	MidValley Pipe	Angle iron	30.09	
7021	Big Brand Tire	Tires for vehicles	289.17	
7021	Big Brand Tire	Tires for vehicles	400.43	
7021	National Tank Outlet	Tank for WALS applicator	304.99	
7021	Amazon.com	Cabin air filters	206.01	
7021	Amazon.com	Vehicle numbers	14.48	
7021	Amazon.com	Part for vehicle #7	24.89	
7021	Government Connection	Pedestal Mount for vehicles	603.59	
7021	Government Connection	Pedestal Mount for vehicles	497.78	
7021	Akron.com	Table mounts for vehicles	122.03	
7021	Akron.com	Table mounts for vehicles	36.51	
7021	CP Phelps	Vehicle Parts	54.07	
7021	CP Phelps	Vehicle Parts	67.10	
7021	CP Phelps	Vehicle Parts	100.45	
7021	CP Phelps	Propane for Forklift	53.60	
7021	CP Phelps	Vehicle Parts	87.66	
7024	Lowe's	Remodel Insecticide Shed	289.56	
7024	High Sierra Lumber	Materials for Insecticide shed	423.52	
7024	Home Depot	Cabinets for Board room	1,358.55	
7036	Clines Bus. Equipment	Copy Count	57.39	
7036	Clines Bus. Equipment	Monthly Contract Nov	60.00	
7036	Costco	Copy Paper	34.71	
7036	USPS	Stamps & Return part	63.30	
7036	UNWIRED	Monthly Internet	135.97	
7066	AMCA	Virtual Conference - Michelle	219.00	
7066	MVCAC	Virtual Conference - Staff x3	225.00	
7066	MVCAC	Virtual Conference - John	75.00	
8300	Government Connection	8 iPads for Field Techs	4,660.87	

Total 108,371.03

Expenses 1/15/2021

				Union
				Check #'s
				EFTPS
Full Time Employees				E Debits
6001	John Avila		3,110.76	DD1212
6001	Michelle Dempsey		2,531.87	DD1213
6001	Andrew Conard		1,830.32	DD1214
6001	Armando Gonzalez		1,975.28	DD1215
6001	Quirino Valencia		1,834.35	DD1216
6001	Sherry Laskie		669.61	6452
6004	CA Emp Dev Dept	UI, ETT, SDI & PIT	1,600.05	EFTPS
6004	Choice Builders	Monthly premium for employee Dental Vision & Life Insurance	1,109.25	6453
6011	CalPERS (Employee)	Employee Additional 457 Roth	450.00	EFTPS
6011	CalPERS (Employee)	Employee Additional deferred contribution	550.00	EFTPS
6011	CalPERS (Retirement)	PERS Retirement contribution Employer & Employees	2,648.70	EFTPS
6012	Union Bank	Federal Inc Tax. Empe, Empr Medicare & SS	3,864.76	EFTPS
7001	Heluna Health	Chicken Sero Testing 2020	137.75	6454
7010	SDRMA	Addition of new Vehicles to Policy	1,973.95	6455
7021	G.V. Burrows, Inc	Vehicle Fuel	112.41	6456
7024	Giotto's Alarm-tech,, ,Inc.	Annual Monitoring -Basic Service 1/01/2021 - 12/31/2021	264.00	456.00 6457
		Cellular Monitoring Service 1/01/2021-12/31/2021	192.00	
7036	Central Valley Business Forms	Letterhead	200.48	6458
7043	McCormick, Kobot, Jenner & Lew	Draft warrant return; telephone conference with John Avila	150.00	275.00 6459
		Conference with Charlie Pitigliano and Michelle Dempsey; e-mails to and from Michelle Dempsey	125.00	
7062	City of Tulare	Land Rent	774.00	921.55 6460
7081		Water & Refuse Pickup Service	147.55	
7036	Union Bank	Direct Deposit Fee		8.75 E debit
			<u>26,260.85</u>	



TULARE MOSQUITO ABATEMENT DISTRICT

FY 20/21 Budget

January 31, 2021

	<i>Appropriations</i>	<i>Expenditures</i>	<i>Remaining</i>
<b>Salaries &amp; Employees Benefits ( 1000 )</b>			
6001 Regular Salaries *	485,000.00	245,085.68	239,914.32
6004 Benefits			
Health Insurance	200,000.00	102,318.15	97,681.85
EDD Unemployment Insurance 6.2% X 7,000 of employees pay	6,500.00	2,755.32	3,744.68
EDD Disability Insurance 1.0% X of employees salary	6,500.00	3,254.20	3,245.80
EDD Employment Training Tax rate 0%	-	-	-
Life Insurance	2,000.00	871.09	1,128.91
6005 Extra Help	140,000.00	80,332.44	59,667.56
6008 Directors Fees	7,200.00	3,400.00	3,800.00
6011 Retirement PERS	50,000.00	35,060.76	14,939.24
Classic members 8.081% X Gross Salary			
New Public Employee Pension Reform Act (PEPRA)			
members ( 6.985% X Gross Pay )			
Unfunded Liability	15,000.00	-	15,000.00
6012 Social Security ( 7.65% of employee pay )	49,000.00	24,808.69	24,191.31
6015 Workers' Compensation Insurance	25,000.00	23,234.70	1,765.30
	<u>986,200.00</u>	<u>521,121.03</u>	<u>465,078.97</u>
<b>Services &amp; Supplies ( 2000 )</b>			
7001 Agriculture	250,000.00	100,996.77	149,003.23
7005 Telecommunications	1,600.00	864.08	735.92
7009 Household Expense	3,000.00	780.36	2,219.64
7010 Insurance	55,000.00	2,973.95	52,026.05
7021 Maintenance of Equipment	55,000.00	27,192.25	27,807.75
7024 Maintenance - Bldg & Improvements	8,000.00	3,990.90	4,009.10
7027 Memberships	17,500.00	14,529.00	2,971.00
7036 Office Expense	10,000.00	6,687.41	3,312.59
7043 Professional & Special Expense	20,000.00	14,175.00	5,825.00
7059 Publications and Legal Notices	500.00	-	500.00
7061 Rents & Leases - Equipment	500.00	-	500.00
7062 Rent & Leases - Bldg & Improvements	10,000.00	5,418.00	4,582.00
7065 Small Tools & Instruments	1,000.00	-	1,000.00
7066 District Special Expense	5,000.00	1,272.60	3,727.40
7074 Transportation & Travel	5,000.00	-	5,000.00
7081 Utilities	6,500.00	3,443.84	3,056.16
	<u>448,600.00</u>	<u>182,324.16</u>	<u>266,275.84</u>
<b>Other Charges ( 3000 )</b>			
7407 Contributions to other Agencies	2,500.00	-	2,500.00
7425 Taxes & Assessments	38,500.00	-	38,500.00
	<u>41,000.00</u>	<u>-</u>	<u>41,000.00</u>
<b>Fixed Assets ( 8000-8300 )</b>			
Transition to new OS (Software & Hardware)	17,000.00	37,092.74	(20,092.74)
WALS A1 Applicator	17,000.00	-	17,000.00
Replacement of 3/4 ton vehicle	30,789.00	30,788.65	0.35
Additional 1/2 ton Surveillance Vehicle	26,862.00	26,862.42	(0.42)
	<u>91,651.00</u>	<u>94,743.81</u>	<u>(3,092.81)</u>
<b>Working Budget</b>	<b>1,567,451.00</b>	<b>798,189.00</b>	<b>769,262.00</b>
* Appropriation for Contingencies	235,118.00	-	235,118.00
<b>Total Appropriations</b>	<b>1,802,569.00</b>	<b>798,189.00</b>	<b>1,004,380.00</b>
<b>** General Reserves</b>			
Reserve for Asphalt Removal & Replacement	5,384,500.00	-	5,384,500.00
Reserve for OPEB Liability	150,000.00	-	150,000.00
Reserve for OPEB Liability	1,216,776.00	-	1,216,776.00
Reserve for Property/Building Purchase	3,500,000.00	-	3,500,000.00
Reserve for Emergency Incasive Aedes Outbreak	300,000.00	-	300,000.00
Reserve for Replacement of Vehicles/Tables	225,000.00	-	225,000.00
<b>Total Budget</b>	<b>12,578,845.00</b>	<b>798,189.00</b>	<b>11,780,656.00</b>
Tulare County Account # 778 Balance	6,702,638.24		
Union Bank Account # 2740034408 Balance	<u>235,137.57</u>		
<b>TMAD Current cash balance</b>	<b><u>6,937,775.81</u></b>		

\* 15% of our Working Budget ( Tulare County permits us to carry 15% of our working budget as Appropriations for Contingencies )

\*\* There is no requirement to fund General Reserves at any set amount to be in compliance with the CA Health and Safety Code.



<b>TMAD Revenue &amp; Cash Balance Status</b>						Date of
<b>FY 20/21</b>						last r'cvd
	FY 17/18	FY 18/19	FY 18/19	FY 19/20	FY 20/21	revenue:
Tax Income					<i>Actual to Date</i>	<b>12/30</b>
4001 Property Tax Current Secured	1,263,060	1,316,348	1,316,348	1,378,597	<b>696,135</b>	
4006 Property Tax Current Unsecured	74,679	78,374	78,374	82,946	<b>85,984</b>	
4008 Property Tax Prior Secured	24,790	24,820	24,820	24,774		
4009 Property Tax Prior Unsecured	2,281	1,185	1,185	1,375		
4030 Supp Tax Current Secured	22,729	24,962	24,962	26,261	<b>(19)</b>	
4033 Supp Tax Prior Secured	2,405	3,509	3,509	5,086		
4055 Timber Yield	-	0.12	0.12	0.01		
4060 Residual Dist	55,021	62,559	62,559	65,992	<b>34,261</b>	
4069 PT Facilities	25,053	25,757	25,757	27,299	<b>16,085</b>	
4801 Interest	77,640	115,075	115,075	157,651	<b>60,611</b>	
5000 I/G Revenues	216	377	377	174		
5050 Property Tax Relief	11,738	11,657	11,657	11,415		
<b>Property Tax (County) Revenue:</b>	<b>1,559,612</b>	<b>1,664,623</b>	<b>1,664,623</b>	<b>1,781,570</b>	<b>893,057</b>	
<b>Misc Income</b>						
5805 Misc. Revenue	3,154	-	-	-		
5838 Insurance Proceeds/Rec	23,843	-	-	-		
7000 Miscellaneous Revenue	6,424	62,428	62,428	7509	<b>162.72</b>	
7003 Tax Administration Fee						
Health Dept Funding	<b>23,776</b>	42,530	42,530			
<b>Total Revenue</b>			<b>1,471,281</b>	<b>1,789,081</b>	<b>893,220</b>	
<b>CASH BALANCE</b>						
County Cash Balance (01/31/21)			<b>6,702,638</b>			
Union Bank Balance (01/31/21)			<b>235,138</b>			
Cash Balance	7/1/2020 >	6,842,745	<b>6,937,776</b>			
Expense to date >		798,521				

# TMAD REVENUE FY 12/13 TO CURRENT

COUNTY ONLY																													
	JUL	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTALS																	
FY 12/13	175.37	12,801.24			445,529.18	178,311.63	49.00	17,879.55	250,974.97	203,038.09	70,207.26	\$ 1,178,966.29																	
FY 13/14	164.48	8,687.11			505,624.92	186,889.42		8,804.79		485,353.45	77,398.42	\$ 1,272,922.59																	
FY 14/15	193.41	10,546.58			634,250.15	102,057.92		11,684.59	323,771.23	128,194.06	86,034.56	\$ 1,296,732.50																	
FY 15/16		11,414.30			561,763.68	166,163.55		13,226.79	338,365.27	174,106.53	104,248.50	\$ 1,369,288.62																	
FY 16/17		14,375.79			669,779.44	148,919.29		14,818.38	374,452.94	163,895.56	72,446.29	\$ 1,458,687.69																	
FY 17/18	215.82	16,144.25		0.01	705,873.30	172,282.82	3,154.17	20,549.87	418,286.37	144,763.77	81,496.01	\$ 1,562,766.39																	
FY 18/19	175.59		23547.36	541.47	709,908.45	187,108.21		30,860.87	451335.40	166,233.47	94,912.79	\$ 1,664,623.61																	
FY 19/20		32,339.58			779,131.93	187,584.55		39,619.00	463,031.00			\$ 1,501,706.06																	
FY 20/21		36,928.70			856,128.20							\$ 893,056.90																	
Averages:																													

**SPECIAL DISTRICT ORDER TO DISBURSE FUNDS**

District Name: TULARE MOSQUITO ABATEMENT DISTRICT

Fund: 778

It is hereby ordered that the County of Tulare Auditor draw his warrants on the above district fund for payment of the attached vouchers no. 21921 through no. \_\_\_\_\_ inclusive in the amounts indicated.

The attached vouchers have been audited by the district (including totals, vendor numbers, and vendor information) and any corrections are shown on the voucher.

The total amount ordered to pay on this date is \$ 165,125.24



**John Avila**  
**General Manager**  
**01/15/2021**

President

Secretary

Board Member

Board Member

Board Member

**COUNTY AUDITOR'S USE ONLY**

Vouchers \_\_\_\_\_

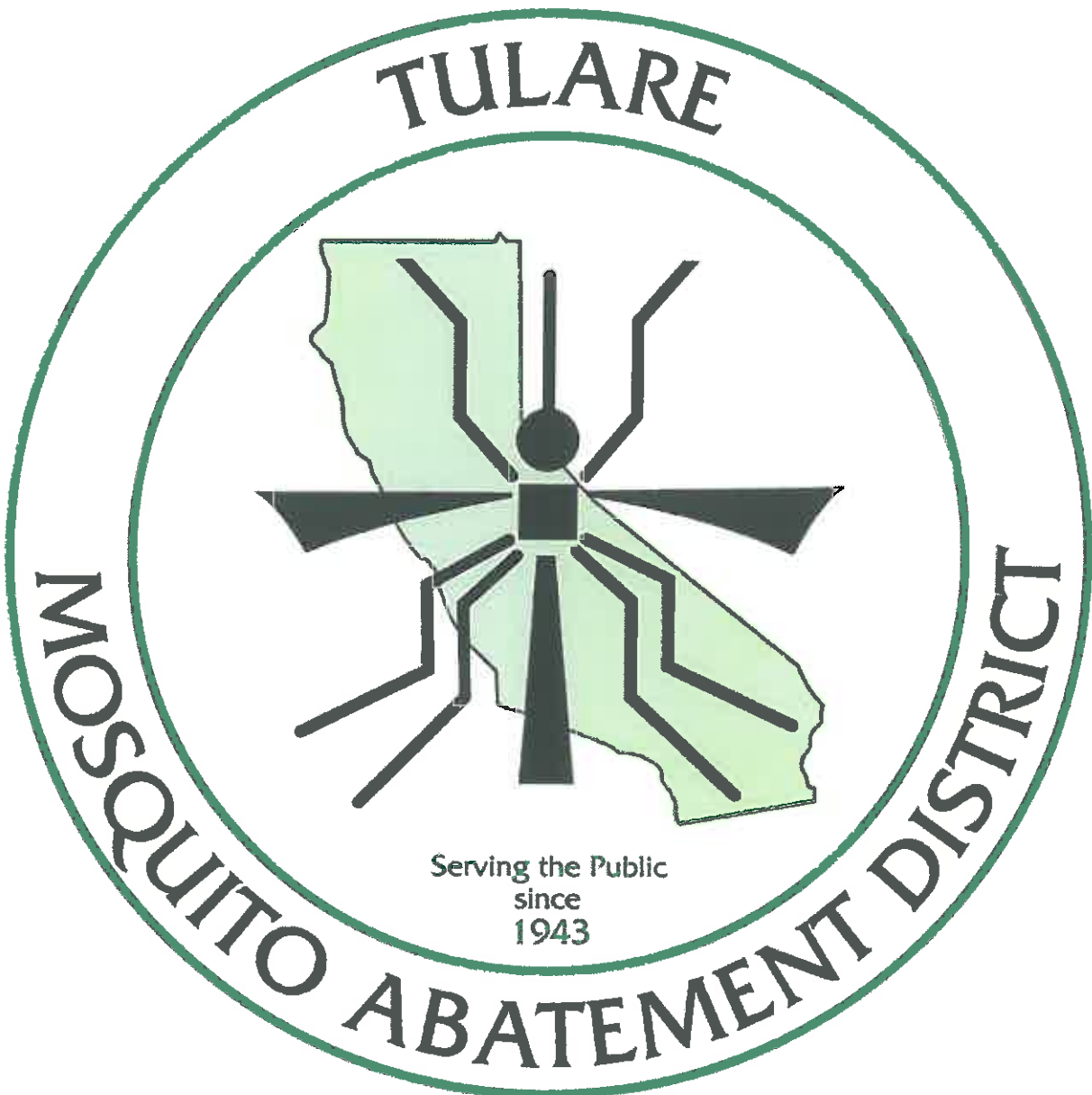
Checks \_\_\_\_\_

EFT \_\_\_\_\_

Scheduled Pay Date \_\_\_\_\_

Reviewed by \_\_\_\_\_ Date entered \_\_\_\_\_

# TULARE MOSQUITO ABATEMENT DISTRICT 2020 ANNUAL REPORT





# PACIFIC EMPLOYERS' MEMBER SERVICES PRICE LIST

October 7, 2020

## Monthly membership fee of \$85 for the listed services and benefits:

- Unlimited "over-the-phone" telephone consultation on all labor relations & safety matters;
- Quarterly newsletter "MANAGEMENT ADVISOR;"
- "Management Alerts by E-Mail" on developing Labor News;
- "Facebook Page" for current news and activities;
- "All-In-1" Labor Posters - in English and Spanish;
- Personalized Employment Applications and Forms;
- Resources at Internet Web-site [www.pacificemployers.com](http://www.pacificemployers.com)
- Admittance to specialized Seminars and Workshop programs;
- Consultation on all labor relation & safety matters; and,
- Toll free telephone access.

<input type="checkbox"/> Membership:	
Monthly Fee	\$ 85. <sup>00</sup>
Initiation Fee (One Time Fee)	250. <sup>00</sup>
Hourly for Members	185. <sup>00</sup>

More services such as Office Consultation, Employee Handbooks and

Safety Programs are available at prices as listed.

# #10

## SERVICES

<input type="checkbox"/> Employee Handbook - Complete	
Member	850. <sup>00</sup>
Non-Member	1,250. <sup>00</sup>
<input type="checkbox"/> Employee Handbook - Update	
Member	425. <sup>00</sup>
Non-Member	625. <sup>00</sup>
<input type="checkbox"/> Employee Handbook Copy	20. <sup>00</sup> - 80. <sup>00</sup> ea.
<input type="checkbox"/> Employee Handbook Review	Hourly
<input type="checkbox"/> Safety Program - Injury & Illness Prevention Program (IIPP)	
Member	Non-Member
High Risk	1,500. <sup>00</sup> - 2,000. <sup>00</sup>
Low Risk	750. <sup>00</sup> - 1,000. <sup>00</sup>
<input type="checkbox"/> Safety Program - Injury & Illness Prevention Program Update	
Member	Non-Member
High Risk	750. <sup>00</sup> - 1,000. <sup>00</sup>
Low Risk	375. <sup>00</sup> - 500. <sup>00</sup>
TRAINING	
<input type="checkbox"/> Sexual Harassment Prevention Training	
<input type="checkbox"/> Management Training	
Team Building, Communications, Customer Service, Work Place Manners, and Conflict Management.	
Member	Non-Member
On-Site	550. <sup>00</sup> - 950. <sup>00</sup>
Off-Site	40. <sup>00</sup> - 50. <sup>00</sup> Per Person (Held Monthly)

A

**BEFORE THE BOARD OF SUPERVISORS  
COUNTY OF TULARE, STATE OF CALIFORNIA**

**IN THE MATTER OF REAPPOINTMENT )  
TO THE TULARE MOSQUITO ) Resolution No. 2021-0033  
ABATEMENT DISTRICT )**

UPON MOTION OF SUPERVISOR VALERO SECONDED BY SUPERVISOR TOWNSEND, THE FOLLOWING WAS ADOPTED BY THE BOARD OF SUPERVISORS, AT AN OFFICIAL MEETING HELD JANUARY 12, 2021, BY THE FOLLOWING VOTE:

AYES: SUPERVISORS MICARI, VANDER POEL, SHUKLIAN, VALERO AND TOWNSEND  
NOES: NONE  
ABSTAIN: NONE  
ABSENT: NONE



ATTEST: JASON T. BRITT  
COUNTY ADMINISTRATIVE OFFICER/  
CLERK, BOARD OF SUPERVISORS

BY:   
Deputy Clerk

Reappointed Robert S. Uchita to the Trustee Seat; Robert D. Clark to the Trustee Seat; Charlie Pitigliano to the Trustee Seat on the Tulare Mosquito Abatement District for a term ending January 2, 2023.

BOS  
Deputy Clerk

KB  
1/25/2021

***Tulare Mosquito Abatement District***  
*Tulare, California*



December 18, 2020

Adair & Evans  
P. O. Box 150  
Tulare, CA 93275

We are providing this letter in connection with your audit of the balance sheet of the Tulare Mosquito Abatement District as of June 30, 2020, and the related statements of income, retained earnings, and cash flows for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position of the Tulare Mosquito Abatement District in conformity with U.S. generally accepted accounting principles. We confirm that we are responsible for the fair presentation in the financial statements of financial position, results of operations, and cash flows in conformity with generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control, and preventing and detecting fraud.

We confirm to the best of our knowledge and belief, as of October 31, 2019, the following representations made to you during your audit.

**Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 12, 2020, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. generally accepted accounting principles and include all properly classified funds and other financial information to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. There are no uncorrected misstatements.
9. The effects of all known or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

**Information Provided**

11. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the fair presentation of the financial statements, such as records, documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the District from who you determined it necessary to obtain audit evidence.
  - d. Minutes of meetings of directors, and committees of directors, or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We have no knowledge of any fraud or suspected fraud that affects the District and involves:
  - a. Management
  - b. Employees who have significant roles in internal control, or
  - c. Others where the fraud could have a material effect on the financial statements.



14. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
15. We have no knowledge of instances of noncompliance or suspected noncompliance with provision of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
16. We have discussed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

**District**

17. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
18. We are responsible for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and contracts, and legal and contractual provision for reporting specific activities in separate funds.
19. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provision of laws and regulations that we believe have a material effect on the financial statements or other financial data signification to the audit objectives and any other instances that warrant the attention of those charged with governance.
20. There are no-
  - a. Violations or possible violations of budget ordinances, or laws or regulations (including those pertaining to adopting and amending budgets) whose effect should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
  - b. Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed.
  - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed.
21. The Tulare Mosquito Abatement District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged.
22. The Tulare Mosquito Abatement District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Tulare Mosquito Abatement District  
December 18, 2020  
Page 4

Signed:  \_\_\_\_\_

Title: General Manager