



# AGENDA

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*This meeting has been noticed according to the Brown Act rules. The Board of Trustees meets regularly on the third Monday of each month but in January and February it is on the third Tuesday because of the holidays. The meetings will begin at 6:00 pm for the months of November through April and begin at 7:00 pm for the months of May through October at the District office.*

**1. Call to Order**

**2. Roll Call**

**3. Public Comment**

*Non-agenda item(s) for discussion only, no action to be taken. The public may address any agenda item at the time it is open for Board discussion.*

**4. Consent Calendar**

*These matters include routine financial and administrative actions. All items on the Consent Calendar will be voted on as a single action without necessary discussion. If the public wishes to discuss an item on the Consent Calendar, please notify the Clerk of the Board prior to the beginning of the meeting or you may speak about the item during Public Comment Period.*

- A. Consideration and approval of the Turlock MAD Board of Trustees meeting minutes for December 19<sup>th</sup>, 2022.
- B. Review of balance sheet and income statement for November 2022.
- C. Review of November 2022 updated chemical inventory.
- D. Review of 2023 Annual Debt Transparency Report

**5. Agenda Items**

- A. Ratify the payment of bills & wages for December 2022 in the amount of \$200,114.40.
- B. Consideration and approval of Resolution 2023 – 01 ‘A Resolution of the Board of Trustees of the Turlock Mosquito Abatement District Amending the District Personnel Rules and Policies’ adjusting District employees standard compensation by 5%, as well as increasing the hourly rate for Vector Biologist Assistant by 5% and increasing Floating Holiday hours from 16 to 24 for all regular employees.
- C. Election of officers to serve for 2023 Calendar Year.

**6. General Managers Report**

- A. Review and discussion of General Manager’s Report.

**7. Adjournment**

**Mission:** *“The Turlock Mosquito Abatement District is dedicated to enhancing the quality of life for our community by providing effective and environmentally sound mosquito control and disease prevention through timely and efficient surveillance, control and public awareness programs.”*

**CONSENT CALENDAR**

**BACKGROUND AND STATUS:**

The Consent Calendar consists of items that require approval or acceptance but are self-explanatory and require no discussion. If the Board would like to discuss any item listed, it may be pulled from the Consent Calendar.

**RECOMMENDATION:**

*Approval of the Consent Calendar.*

**REFERENCE MATERIALS ATTACHED:**

- A. Minutes of the December 19, 2022 Board of Trustees Meeting
- B. November 2022 Balance Sheet & Income Statement
- C. November 2022 Chemical Inventory
- D. Annual Debt Transparency Report, 2021 Pension Obligation Bond



# MINUTES

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*This meeting has been noticed according to the Brown Act rules. The Board of Trustees meets regularly on the third Monday of each month but in January and February it is on the third Tuesday because of the holidays. The meetings will begin at 6:00 pm for the months of November through April and begin at 7:00 pm for the months of May through October at the District office.*

## 1. Call to Order

Meeting called to order at 6:00 p. m.

## 2. Roll Call

Trustees Present: Hunewill, Showen, Rodman, Mitchell, Apland and Hackler

Absent: Peterson

Others Present: General Manager, David Heft, and Clerk of the Board, Ana Rodriguez.

After the meeting was called to order, President Showen requested that an item be added to the Agenda "Consideration and approval of Resolution 2023-01 establishing the Turlock Mosquito Abatement District Board of Trustee meeting schedule for calendar year 2023"

Trustee Hackler motion: Add Item "Consideration and approval of Resolution 2023-1 Establishing the Turlock Mosquito Abatement District Board of Trustee Meeting Schedule for Calendar Year 2023" to Agenda Items. 2<sup>nd</sup>: Apland. Unanimous.

## 3. Public Comment

*Non-agenda item(s) for discussion only, no action to be taken. The public may address any agenda item at the time it is open for Board discussion.*

## 4. Consent Calendar

*These matters include routine financial and administrative actions. All items on the Consent Calendar will be voted on as a single action without necessary discussion. If the public wishes to discuss an item on the Consent Calendar, please notify the Clerk of the Board prior to the beginning of the meeting or you may speak about the item during Public Comment Period.*

A. Consideration and approval of the Turlock MAD Board of Trustees meeting minutes for October 17<sup>th</sup>, 2022.

B. Review of balance sheet and income statement for October 2022.

C. Review of October 2022 updated chemical inventory.

Trustee Hackler motion: Approve all items on the Turlock Mosquito Abatement District Consent Calendar. 2<sup>nd</sup>: Apland. Unanimous.

## 5. Agenda Items

A. Ratify the payment of bills & wages for October 2022 in the amount of \$194,544.84, and for November 2022 in the amount of \$268,983.49

Trustee Hooker Motion: Ratify the payments of bills and wages for October 2022 in the amount of \$194,544.84 and for November 2022 in the amount of \$268,983.49.

B. Presentation by Joanne Berry via zoom of the audited Financial Statements for the Fiscal Year Ended June 30,2022, prepared by Fechter & Company.

C. Review and selection of (3) bids for upgrading the District's security system:

- ADT (\$4,511)
- Alarmco of Modesto (\$6,460)
- Hoffman Electronic Systems (\$7,995)

Trustee Hackler motion: Move forward with the proposal from ADT for \$4,511. 2<sup>nd</sup>: Mitchell. Unanimous

D. Consideration and approval of Resolution 2023-01 establishing the Turlock Mosquito Abatement District Board of Trustee meeting schedule for calendar year 2023.

\*This item was added at the beginning of the meeting by a motion from Trustee Hackler and seconded by Trustee Apland.

Apland motion: Approve Resolution 2023-01 establishing the Turlock Mosquito Abatement District Board of Trustee meeting schedule for calendar year 2023. 2<sup>nd</sup>: Hooker. Unanimous.

## 6. General Managers Report

A. Review and discussion of General Manager's Report.

Discussion included District employees will receive a 5% Cost of Living Adjustment based on the October 2021-2022 CPI-W for the West United States. This will go into effect January 2023 for all employee classifications; a resolution will follow in January. The Board was notified that Trustee Dan Peterson would be stepping down from the board after 27-years of excellent and dedicated civic service.

## 7. Adjournment

Apland Motion: Adjournment of the Turlock Mosquito Abatement District Board of Trustees meeting date December 19<sup>th</sup>, 2022. 2<sup>nd</sup>: Mitchell. Unanimous.

There being no further business, President Showen adjourned the meeting at 6:38 p. m.

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Kevin Showen, President

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Lynn Apland, Secretary

# *Turlock Mosquito Abatement District*

## *Balance Sheet*

	<u>November 2022</u>	<u>November 2021</u>	<u>\$</u> <u>Variance</u>	<u>%</u> <u>Variance</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash				
Cash	2,482,282.47	1,869,049.67	613,232.80	32.8%
Accounts Receivable	64,463.71	34,547.81	29,915.90	86.6%
Petty Cash	200.00	200.00	0.00	0.0%
<b>TOTAL Cash</b>	<b>2,546,946.18</b>	<b>1,903,797.48</b>	<b>643,148.70</b>	<b>33.8%</b>
Chemical Inventory	420,301.72	334,315.32	85,986.40	25.7%
<b>TOTAL Current Assets</b>	<b>2,967,247.90</b>	<b>2,238,112.80</b>	<b>729,135.10</b>	<b>32.6%</b>
<b>Fixed Assets</b>				
Land	7,937.00	7,937.00	0.00	0.0%
Structures & Improvements	315,235.00	315,235.00	0.00	0.0%
Motor Vehicles	286,961.00	286,961.00	0.00	0.0%
Office & Lab Equipment	121,096.00	121,096.00	0.00	0.0%
Spray Equipment	255,883.83	244,076.00	11,807.83	4.8%
Operational & Safety Equipment	4,489.00	4,489.00	0.00	0.0%
Accumulated Depreciation	(864,074.00)	(864,074.00)	0.00	0.0%
<b>TOTAL Fixed Assets</b>	<b>127,527.83</b>	<b>115,720.00</b>	<b>11,807.83</b>	<b>10.2%</b>
<b>Other Assets</b>				
VCJPA Fund	29,224.00	7,256.00	21,968.00	302.8%
<b>TOTAL Other Assets</b>	<b>29,224.00</b>	<b>7,256.00</b>	<b>21,968.00</b>	<b>302.8%</b>
<b>TOTAL ASSETS</b>	<b>3,123,999.73</b>	<b>2,361,088.80</b>	<b>762,910.93</b>	<b>32.3%</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Accounts Payable	5,610.11	6,533.34	(923.23)	-14.1%
Vacation Payable	68,849.56	71,962.99	(3,113.43)	-4.3%
Federal Withholding Payable	(1,240.33)	0.00	(1,240.33)	100.0%
Company SS Payable	(644.80)	0.00	(644.80)	100.0%
Employee SS Payable	(644.80)	0.00	(644.80)	100.0%
Company Medicare Payable	(150.80)	0.00	(150.80)	100.0%
Employee Medicare Payable	(150.80)	0.00	(150.80)	100.0%
Federal Unemployment Payable	168.00	84.00	84.00	100.0%
State Withholding Payable	(464.47)	0.00	(464.47)	100.0%
State Disability Payable	(114.40)	0.00	(114.40)	100.0%
State Unemployment Payable	37.20	18.60	18.60	100.0%
Credit Union Payable	(875.00)	0.00	(875.00)	100.0%
P.E.R.S. Payable	(31,329.83)	(6,433.78)	(24,896.05)	-387.0%
Deferred Compensation Payable	(1,030.00)	40.00	(1,070.00)	-2675.0%
Garnishment Payable	(300.00)	0.00	(300.00)	100.0%
Colonial Pre-Tax Benefit	(35.92)	0.00	(35.92)	100.0%

	<i>November 2022</i>	<i>November 2021</i>	<i>\$ Variance</i>	<i>% Variance</i>
Colonial Post-Tax Benefit	(18.68)	0.00	(18.68)	100.0%
TOTAL Current Liabilities	37,665.04	72,205.15	(34,540.11)	-47.8%
TOTAL LIABILITIES	37,665.04	72,205.15	(34,540.11)	-47.8%
FUND BALANCES				
Compensated Absences	56,530.00	56,530.00	0.00	0.0%
Capital Replacement	428,614.03	428,614.03	0.00	0.0%
Emergency Mosquito Control	323,278.00	323,278.00	0.00	0.0%
Invasive Species Fund	131,203.72	131,203.72	0.00	0.0%
Operations	1,154,433.00	1,154,433.00	0.00	0.0%
Invested in Capital Assets	138,502.72	138,502.72	0.00	0.0%
Unassigned	(384,342.30)	(384,342.30)	0.00	0.0%
Retained Earnings	2,404,057.46	1,741,701.53	662,355.93	38.0%
Net Profit (Loss)	(1,165,941.94)	(1,301,037.05)	135,095.11	10.4%
TOTAL FUND BALANCES	3,086,334.69	2,288,883.65	797,451.04	34.8%
TOTAL LIABILITIES & FUND BALANCES	3,123,999.73	2,361,088.80	762,910.93	32.3%

# Turlock Mosquito Abatement District

## Income Statement

Year-to-Date Variance, November 2022 - current month

	<i>5 Months Ended November 30, 2022</i>	<i>5 Months Ended November 30, 2022 Budget</i>	<i>Variance Fav/&lt;Unf&gt;</i>	<i>% Var</i>
<b>Receipts</b>				
Property Tax Related Revenue				
Property Tax-Current Secured	0.00	2,700,000.00	(2,700,000.00)	-100.0 %
Property Tax-Current/Prior Unsecured	0.00	180,000.00	(180,000.00)	-100.0 %
<b>TOTAL Property Tax Related Revenue</b>	<b>0.00</b>	<b>2,880,000.00</b>	<b>(2,880,000.00)</b>	<b>-100.0 %</b>
Interest	0.00	30,000.00	(30,000.00)	-100.0 %
District Miscellaneous				
Weed Program Billings	49,768.77	90,000.00	(40,231.23)	-44.7 %
Aggressive Source Reduction Billings	15,009.71	0.00	15,009.71	
Abated Property Billings	4,600.00	0.00	4,600.00	
Changes to JPA	(783.00)	0.00	(783.00)	
<b>TOTAL District Miscellaneous</b>	<b>68,595.48</b>	<b>90,000.00</b>	<b>(21,404.52)</b>	<b>-23.8 %</b>
<b>TOTAL Receipts</b>	<b>68,595.48</b>	<b>3,000,000.00</b>	<b>(2,931,404.52)</b>	<b>-97.7 %</b>
<b>NET REVENUE</b>	<b>68,595.48</b>	<b>3,000,000.00</b>	<b>(2,931,404.52)</b>	<b>-97.7 %</b>
<b>GROSS PROFIT</b>	<b>68,595.48</b>	<b>3,000,000.00</b>	<b>(2,931,404.52)</b>	<b>-97.7 %</b>
<b>Expenses</b>				
Wages & Employee Benefits				
Wages	365,722.00	1,000,000.00	634,278.00	63.4 %
Wages-Seasonal Operations	47,133.64	0.00	(47,133.64)	
Change in Vacation Accrual	(3,113.43)	0.00	3,113.43	
Payroll Tax Expense	31,718.68	85,000.00	53,281.32	62.7 %
Pension Obligation Bond	0.00	165,000.00	165,000.00	100.0 %
P.E.R.S.	157,876.66	80,000.00	(77,876.66)	-97.3 %
Deferred Compensation	0.00	17,550.00	17,550.00	100.0 %
Health & Life Insurance	35,424.50	200,000.00	164,575.50	82.3 %
<b>TOTAL Wages &amp; Employee Benefits</b>	<b>634,762.05</b>	<b>1,547,550.00</b>	<b>912,787.95</b>	<b>59.0 %</b>
Interest	21,216.82	0.00	(21,216.82)	
Operating Expenses				
Adulticides	26,587.97	353,000.00	326,412.03	92.5 %
Larvacides	45,617.68	0.00	(45,617.68)	
Herbicides	4,703.16	0.00	(4,703.16)	
Lab Supplies	8,089.96	0.00	(8,089.96)	
Field Supplies	1,115.21	0.00	(1,115.21)	

	<i>5 Months Ended November 30, 2022</i>	<i>5 Months Ended November 30, 2022</i>	<i>Variance Fav/&lt;Unf&gt;</i>	<i>% Var</i>
		<i>Budget</i>		
Operating Supplies	2,427.54	0.00	(2,427.54)	
Aerial Applications	141,262.75	125,800.00	(15,462.75)	-12.3 %
Uniforms	5,128.12	11,000.00	5,871.88	53.4 %
Aerial Pesticide	18,171.05	270,000.00	251,828.95	93.3 %
Vehicle Maintenance	7,182.19	0.00	(7,182.19)	
Spray Equipment Maintenance	725.63	0.00	(725.63)	
Other Equipment Maintenance	706.85	20,000.00	19,293.15	96.5 %
Other Employee Benefits	0.00	500.00	500.00	100.0 %
Vehicle Lease	49,539.81	115,000.00	65,460.19	56.9 %
Gas & Oil	22,945.48	40,000.00	17,054.52	42.6 %
Rent-Equipment	0.00	1,000.00	1,000.00	100.0 %
Small Tools	0.00	1,000.00	1,000.00	100.0 %
<b>TOTAL Operating Expenses</b>	<b>334,203.40</b>	<b>937,300.00</b>	<b>603,096.60</b>	<b>64.3 %</b>
<b>Insurance</b>				
Liability & Auto Insurance	103,042.00	100,000.00	(3,042.00)	-3.0 %
<b>TOTAL Insurance</b>	<b>103,042.00</b>	<b>100,000.00</b>	<b>(3,042.00)</b>	<b>-3.0 %</b>
<b>Administrative Expenses</b>				
Legal & Accounting Fees	667.00	0.00	(667.00)	
Auditor Fees	9,231.75	0.00	(9,231.75)	
Other Professional Services	39,852.56	125,000.00	85,147.44	68.1 %
Permits & Fees	420.16	0.00	(420.16)	
Computer & Software Expenses	1,630.70	0.00	(1,630.70)	
Dues & Subscriptions	1,845.00	0.00	(1,845.00)	
Public Education	7,738.40	35,000.00	27,261.60	77.9 %
Telephone	5,528.67	14,000.00	8,471.33	60.5 %
Janitorial Expenses	2,884.76	6,500.00	3,615.24	55.6 %
Maintenance-Structure	40,746.79	15,000.00	(25,746.79)	-171.6 %
Memberships	18,916.00	17,000.00	(1,916.00)	-11.3 %
Office Supplies	2,520.95	10,000.00	7,479.05	74.8 %
Judgements & Damages	0.00	500.00	500.00	100.0 %
Utilities	3,201.11	5,000.00	1,798.89	36.0 %
Travel	1,790.22	15,000.00	13,209.78	88.1 %
Miscellaneous	0.00	5,000.00	5,000.00	100.0 %
District Special Expenses	0.00	500.00	500.00	100.0 %
<b>TOTAL Administrative Expenses</b>	<b>136,974.07</b>	<b>248,500.00</b>	<b>111,525.93</b>	<b>44.9 %</b>
<b>Capital Outlay</b>				
Structures & Improvements	0.00	29,000.00	29,000.00	100.0 %
Motor Vehicles	0.00	120,000.00	120,000.00	100.0 %
Office & Lab Equipment	0.00	7,000.00	7,000.00	100.0 %
Spray Equipment	4,339.08	0.00	(4,339.08)	
Operational & Safety Equipment	0.00	2,000.00	2,000.00	100.0 %
<b>TOTAL Capital Outlay</b>	<b>4,339.08</b>	<b>158,000.00</b>	<b>153,660.92</b>	<b>97.3 %</b>
<b>TOTAL Expenses</b>	<b>1,234,537.42</b>	<b>2,991,350.00</b>	<b>1,756,812.58</b>	<b>58.7 %</b>



	<i>5 Months Ended November 30, 2022</i>	<i>5 Months Ended November 30, 2022 Budget</i>	<i>Variance Fav/&lt;Unf&gt;</i>	<i>% Var</i>
TOTAL OPERATING BUDGET	(1,165,941.94)	8,650.00	(1,174,591.94)	-13579.1 %
PROFIT BEFORE TAXES	(1,165,941.94)	8,650.00	(1,174,591.94)	-13579.1 %
NET PROFIT (LOSS)	(1,165,941.94)	8,650.00	(1,174,591.94)	-13579.1 %

Chemical Inventory Report as of December 7th, 2022

<u>Material</u>	<u>Ending Count</u>	<u>UOM</u>	<u>Price</u>	<u>Value</u>
Altosid P35	585.5	lbs	\$18.61	\$10,896.16
Altosid A.L.L.	14.75	gals	\$272.94	\$4,025.87
XR Briquets	926	each	\$3.45	\$3,194.70
Altosid XR-G Ultra	680	lbs	\$12.41	\$8,438.80
AquaBac	0	lbs	\$2.27	\$0.00
CocoBear	6596.30	gals	\$16.53	\$109,036.84
Duplex-G	1280	lbs	\$15.37	\$19,673.60
FourStar MBG	0	lbs	\$8.45	\$0.00
Mavrik	64	oz	\$4.22	\$270.08
Natular 2EC	22.75	gals	\$1,196.65	\$27,223.79
Natular G30	710	lbs	\$16.75	\$11,892.50
Natular DT	1405	each	\$0.50	\$702.50
Natular XRT	0	each	\$4.23	\$0.00
Sumilarv	0	lbs	\$20.88	\$0.00
VectoBac 12AS	239.7	gals	\$46.76	\$11,208.37
Vectobac G	2970	lbs	\$2.97	\$8,820.90
VectoBac WDG	231	lbs	\$42.68	\$9,859.08
VectoLex WDG	132.5	lbs	\$61.80	\$8,188.50
VectoLex WSP	10465	each	\$1.15	\$12,034.75
VectoMax WSP	0	each	\$1.89	\$0.00
METALARV XRP	4555	each	\$2.38	\$10,840.90
Dibrom Concentrate	185	gals	\$249.26	\$46,113.10
MGK 12%	0	gals	\$404.26	\$0.00
DeltaGard	15.6	gals	\$173.43	\$2,705.51
Pyronyl Crop Spray	344.4	gals	\$252.77	\$87,053.99
BVA Diluent Oil	53.6	gals	\$11.73	\$628.73
OxyStar 2E	149.03	gals	\$59.33	\$8,841.95
Lifeline Herbicide	121.37	gals	\$64.51	\$7,829.58
Sunphosate	0	gals	\$11.59	\$0.00
Cornerstone Plus	227.2	gals	\$47.63	\$10,821.54

31973.7

\$420,301.72

All Chemical Orders for Fiscal Year 2022 - 2023

<u>Vendor</u>	<u>Order Date</u>	<u>Material</u>	<u>Amount</u>	<u>Value</u>	<u>Status</u>
Veseris	9/10/2022	PYRONYL	55 GL	\$9,651.95	PAID
Veseris	10/31/2022	PYRONYL	550 GL	\$996,519.50	PAID
Veseris	12/14/2022	ALTOSID INGOT	5500UNITS	\$19,690.00	PAID
Target	12/30/2022	Delta Guard	50 GL	\$10,250.00	
Button Willow	1/9/2023	Cornerstone +	265 GL	\$7,637.30	



Information as of Reporting Year End: 06/30/2022

## Issuance Information

Issuer Name:	Turlock Mosquito Abatement District
Issue Name:	Pension Obligation Bonds, Series 2021 (Federally Taxable)
Project Name:	Insurance & Pension Funds
Actual Sale Date:	06/24/2021
Settlement Date:	07/13/2021
Original Principal Amount:	\$1,576,731.00
Net Original Issue Premium/Discount:	\$0.00
Proceeds Used to Acquire Local Obligations (Marks-Roos Only):	\$0.00
Total Reportable Proceeds:	\$1,576,731.00
Total cost of issuance from Report of Final Sale:	\$80,000.00

## Issuance Authorization

Authorization (1):	
Authorization Name:	Resolution No 2021-04
Original Authorized Amount:	\$2,200,000.00
Authorization Date:	06/21/2021
Amount Authorized - Beginning of the Reporting Period:	\$0.00
Amount Authorized - During the Reporting Period:	\$1,576,731.00
Total Debt Authorized:	\$1,576,731.00
Debt Issued During the Reporting Period:	\$1,576,731.00
Replenishment Reported During the Reporting Period:	\$0.00
Total Debt Authorized but Unissued:	\$0.00
Authorization Lapsed:	\$0.00
Total Authorization Remaining - End of Reporting Period:	\$0.00

## Principal Outstanding



**ANNUAL DEBT TRANSPARENCY REPORT**  
 California Debt and Investment Advisory Commission, 915 Capitol Mall,  
 Room 400, Sacramento, CA 95814 P.O. Box 942809, Sacramento, CA  
 94209-0001 Tel.: (916) 653-3269 Fax: (916) 654-7440

CDIAC # : 2021-1243  
 01/06/2023

Principal Balance Upon Sale or at Beginning of the Reporting Period:	\$1,576,731.00
Accreted Interest – During Reporting Period:	\$0.00
Total Principal and Accreted Interest:	\$1,576,731.00
Principal Paid with Proceeds from Other Debt Issues – During the Reporting Period:	\$0.00
Principal Payments - During the Reporting Period (not reported as payments above):	\$55,805.60
Principal Outstanding – End of Reporting Period:	\$1,520,925.40

Refunding/Refinancing Issues

CDIAC #	Refunding/refinancing Amount	Redemption/Payment Date
No data available to display.		

**Use of Proceeds**

Report End Date	Begin Amount	Spent Amount	Remain Amount
06/30/2022	\$1,576,731.00	\$1,576,731.00	\$0.00

Proceeds Spent/Unspent (Fund Level)

Fund Category	Total Reportable Proceeds Available	Proceeds Spent Current Reporting Period	Proceeds Spent Prior Reporting Period(s)	Proceeds Unspent / Remaining
COST OF ISSUANCE	\$80,000.00	\$80,000.00	\$0.00	\$0.00
REFUNDING ESCROW ACCOUNT	\$1,496,731.00	\$1,496,731.00	\$0.00	\$0.00
<b>TOTAL:</b>	\$1,576,731.00	\$1,576,731.00	\$0.00	\$0.00

Expenditures of Current Reporting Period

Fund Category	Purpose	Expenditure Amount
COST OF ISSUANCE	COSTS OF ISSUANCE	\$80,000.00
REFUNDING ESCROW ACCOUNT	PAYOFF PORTION OF CALPERS UAL	\$1,496,731.00
<b>TOTAL:</b>		\$1,576,731.00

Expenditure Summary



**ANNUAL DEBT TRANSPARENCY REPORT**  
 California Debt and Investment Advisory Commission, 915 Capitol Mall,  
 Room 400, Sacramento, CA 95814 P.O. Box 942809, Sacramento, CA  
 94209-0001 Tel.: (916) 653-3269 Fax: (916) 654-7440

CDIAC # : 2021-1243  
01/06/2023

Fund Category	Purpose	Expenditure In Current Reporting Period	Expenditure In Prior Reporting Period(s)	Total Expenditure All Periods
COST OF ISSUANCE	COSTS OF ISSUANCE	\$80,000.00	\$0.00	\$80,000.00
REFUNDING ESCROW ACCOUNT	PAYOFF PORTION OF CALPERS UAL	\$1,496,731.00	\$0.00	\$1,496,731.00
<b>TOTAL:</b>		\$1,576,731.00	\$0.00	\$1,576,731.00

Refunded/Refinanced Issues

CDIAC #	Refunding/refinancing Amount	Redemption/Payment Date
No data available to display.		

**Filing Contact**

Filing Contact Name: Christopher Terry  
 Agency/Organization Name: Capitol Public Finance Group  
 Address: 2436 Professional Drive Suite 300  
 City: Roseville  
 State: CA  
 Zip Code: 95661  
 Telephone: 916-6412734  
 Fax Number:  
 E-mail: cterry@capitolpfg.com

**Comments**

Issuer Comments:

**ADTR Reportable**

Principal Outstanding – End of Reporting Period: \$1,520,925.40  
 Proceeds Unspent – End of Reporting Period: \$0.00  
 ADTR Reportable Next Reporting Year: Yes

**BILLS & WAGES**

**BACKGROUND AND STATUS:**

This month's Bills & Wages section contains the check register for the month of December (\$200,114.40).

Notable December 2022 Warrants:

- 39403 IRS \$3,995.04 (COVID credit took in 2020 determined by IRS to not be eligible)
- 39436 ES OPCO USA LLC \$103,999.76 (10 drums Pyronyl 525 delivered to McClellan)

**RECOMMENDATION:**

*Ratify the payment of bills & wages for December 2022 in the amount of \$200,114.40.*

**REFERENCE MATERIALS ATTACHED:**

- A. December 2022 Check Register

**Turlock Mosquito Abatement District**

11:10 am

**Check Register (Checks of Type(s): Cleared, Outstanding, Other)**

(EFTs: Cleared, Outstanding, Voided), Sorted by Check Number

December 2022 Checks/EFTs

Check Number	Date	EFT #/ Vendor	Name	Discounts	Net Amount
			Cash Account #1 [Checking]		
1	12/19/22	PAYROLL	US Tax Deposit		5031.61
1	12/01/22	PAYROLL	US Tax Deposit		8609.24
2	12/07/22	PAYROLL	CA Tax Deposit		1465.58
2	12/19/22	PAYROLL	CA Tax Deposit		819.51
39367	12/02/22	PAYROLL	Alexander J Avila		Voided: Reprinted
39368	12/02/22	PAYROLL	Alexander J Avila		1931.62
39369	12/02/22	PAYROLL	Brandon C Barker		1679.96
39370	12/02/22	PAYROLL	Timothy T Cundiff		1671.28
39371	12/02/22	PAYROLL	David E Heft		3673.75
39372	12/02/22	PAYROLL	Francisco Lemus		1835.77
39373	12/02/22	PAYROLL	Ivan Maya		1564.75
39374	12/02/22	PAYROLL	Richard Oberholtzer		2477.65
39375	12/02/22	PAYROLL	James J Oliveira Jr.		1753.09
39376	12/02/22	PAYROLL	Monica S Patterson		2008.34
39377	12/02/22	PAYROLL	Melvin E Pinney		1806.16
39378	12/02/22	PAYROLL	Ronald Reforma		1751.67
39379	12/02/22	PAYROLL	Ana Rodriguez		2313.79
39392	12/02/22	COLONIAL LIF	Colonial Life Processing Center	0.00	36.64
39393	12/02/22	COMPLETE	Complete Welder's Supply Inc	0.00	84.70
39394	12/02/22	EMPOWER	Empower Retirement	0.00	1070.00
39395	12/02/22	GOLDEN 1	Golden 1 Credit Union - Attn: ACH pymts	0.00	875.00
39396	12/02/22	HILMAR LUMBE	Hilmar Lumber	0.00	629.11
39397	12/02/22	OLIVEIRA, C	Christy Oliveira	0.00	300.00
39398	12/02/22	STAN GLASS	Stanislaus Glass Tinting	0.00	60.00
39399	12/02/22	SUNFLOWER	SUNFLOWER CLEANING	0.00	260.00
39400	12/02/22	UNIFIRST	Unifirst Corporation: ATTN: A/R	0.00	367.50
39401	12/02/22	VSP	Vision Service Plan - CA	0.00	280.20
39402	12/02/22	XEROX	Xerox Corporation	0.00	74.13
39403	12/02/22	IRS	Internal Revenue Service	0.00	3995.04
39404	12/19/22	PAYROLL	Alexander J Avila		1931.61
39405	12/19/22	PAYROLL	Brandon C Barker		1679.98
39406	12/19/22	PAYROLL	Timothy T Cundiff		1671.30
39407	12/19/22	PAYROLL	David E Heft		4113.92
39408	12/19/22	PAYROLL	Francisco Lemus		1835.79
39409	12/19/22	PAYROLL	Ivan Maya		1564.75
39410	12/19/22	PAYROLL	Richard Oberholtzer		2477.65
39411	12/19/22	PAYROLL	James J Oliveira Jr.		1753.09
39412	12/19/22	PAYROLL	Monica S Patterson		2008.34
39413	12/19/22	PAYROLL	Melvin E Pinney		1806.17
39414	12/19/22	PAYROLL	Ronald Reforma		1751.68
39415	12/19/22	PAYROLL	Ana Rodriguez		2313.80
39416	12/19/22	10 MINUTE	10 Minute Lube 'N' Oil	0.00	86.12
39417	12/19/22	ADTECH	Adtech-IT	0.00	473.55
39418	12/19/22	AMAZON BUS	Amazon Capital Services	0.00	42.03
39419	12/19/22	COLONIAL LIF	Colonial Life Processing Center	0.00	36.64
39420	12/19/22	COMPLETE	Complete Welder's Supply Inc	0.00	58.74

**Turlock Mosquito Abatement District**

11:10 am

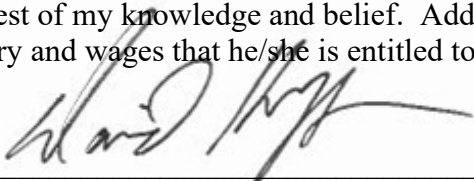
**Check Register (Checks of Type(s): Cleared, Outstanding, Other)**

(EFTs: Cleared, Outstanding, Voided), Sorted by Check Number

December 2022 Checks/EFTs

Check Number	Date	EFT #/ Vendor	Name	Discounts	Net Amount
39421	12/19/22	EMPOWER	Empower Retirement	0.00	1070.00
39422	12/19/22	ENTERPRISE	Enterprise FM Trust	0.00	15100.55
39423	12/19/22	FECHTER	Fechter & Company	0.00	900.00
39424	12/19/22	GOLDEN 1	Golden 1 Credit Union - Attn: ACH pymts	0.00	875.00
39425	12/19/22	GRIFFITH & M	Griffith & Masuda	0.00	322.00
39426	12/19/22	HILMAR LUMBE	Hilmar Lumber	0.00	4.50
39427	12/19/22	HILMAR RENT	HILMAR RENTALS	0.00	99.13
39428	12/19/22	KAMPS	Kamps Propane Inc.	0.00	989.88
39429	12/19/22	OLIVEIRA, C	Christy Oliveira	0.00	300.00
39430	12/19/22	SJCMVCD	San Joaquin County MVCD	0.00	85.75
39431	12/19/22	SUNFLOWER	SUNFLOWER CLEANING	0.00	260.00
39432	12/19/22	TID	Turlock Irrigation Dist.	0.00	492.30
39433	12/19/22	TURLOCK SCAV	Turlock Scavenger Co.	0.00	142.38
39434	12/19/22	UNIFIRST	Unifirst Corporation: ATTN: A/R	0.00	512.91
39435	12/19/22	VERIZON	Verizon	0.00	720.32
39436	12/19/22	VESERIS	ES OPCO USA LLC	0.00	103999.76
39437	12/19/22	XEROX	Xerox Corporation	0.00	208.67
Cash account Total				0.00	200114.40
Report Total				0.00	200114.40

I hereby certify that the checks as presented in this list were for services rendered or materials received and are correct to the best of my knowledge and belief. Additionally, each person employed by the District, has received a salary and wages that he/she is entitled to.



\_\_\_\_\_  
David Heft, General Manager



*Agenda Item 5.B.*

**A Resolution of the Board of Trustees of the Turlock Mosquito Abatement District Amending the District Personnel Rules and Policies**

**BACKGROUND AND STATUS:**

At the December 2022 board meeting, the Board unanimously voted to apply a 5% COLA to the District salary schedules and grant each employee (1) additional Floating Holiday as a benefit (8 hours). This resolution makes the necessary changes to District policies to accommodate this change.

In addition, District staff is recommending the board increase the hourly salary range of the Vector Ecology Assistant position by an additional 5%.

**RECOMMENDATION:**

*Staff recommends the Board approve Resolution 2023-01 and approves the attached Salary Schedule changes.*

**REFERENCE MATERIALS ATTACHED:**

- A. Resolution 2023-01
- B. Operations Salary Schedule
- C. Administrative Salary Schedule

**Resolution No. 2023 - 01**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE TURLOCK MOSQUITO  
ABATEMENT DISTRICT AMENDING THE DISTRICT PERSONNEL RULES AND  
REGULATIONS**

The Turlock Mosquito Abatement District (“TMAD”), of Turlock, California, County of Stanislaus, does hereby resolve as follows:

WHEREAS, TMAD has previously duly adopted and approved the TMAD Personnel Rules and Regulations and various appendices thereto, as amended from time to time; and

WHEREAS, it is in the best interests of TMAD to revise and the current TMAD Personnel Rules and Regulations and all appendices thereto, which are incorporated herein by this reference.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees:

1. In accordance with Rule 1301 (Standard Compensation Ranges) the TMAD standard compensation range schedule shall be increased in all categories by 5% (five percent). This compensation increase shall be retroactive to January 1, 2023 and remain in effect until amended by the TMAD Board.
2. The position of Vector Biologist Assistant hourly rate shall be increased by an additional 5% (five percent).
3. Rule 1502 (Floating Holiday Hours) shall be amended as set forth below:

Regular employees will receive 24 hours of floating holiday time per calendar year. This time will be credited to regular employees the first full pay period in January. Regular part-time employees shall receive floating holiday time on a pro-rated basis.

Newly hired employees will receive pro-rated floating holidays based on their start date:

- a. If the start date falls after January but before July 31, the new employee will receive 24 hours of floating holiday time.
- b. If the start date falls after July 31 but before December 31, the new employee will receive 12 hours of floating holiday time.

Floating holidays may not be accumulated or carried over into the next calendar year. Floating holidays may be taken at a time mutually agreeable to the employee and supervisor.

4. All other provisions in the TMAD Personnel Rules and Regulations and appendices not amended by this Resolution are restated and shall remain in full force and effect.

5. The General Manager is hereby authorized to take all acts to update the TMAD Personnel Rules and Regulations, and to disseminate and enforce the above amendment as required in his discretion.

The foregoing resolution was introduced at a regular meeting of the Turlock Mosquito Abatement District Board of Trustees by \_\_\_\_\_, who moved its adoption, which motion being duly seconded by \_\_\_\_\_, was upon roll call carried and the resolution adopted by the following votes:

**Ayes:**

**Noes:**

**Abstain:**

**Absent:**

\_\_\_\_\_  
President

**Attest:**

\_\_\_\_\_  
Secretary

# Turlock Mosquito Abatement District

2023

## Admin. Salary Schedule

### Administrative Personnel

Approved:

Effective: 1/1/2023

Increase 5.0%

<u>Classification</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>
General Manager	13,851					
Vector Biologist	6,704	7,039	7,391	7,761		
Mosquito Control Supervisor	6,407	6,727	7,064	7,417		
Assistant Mosquito Control Supervisor	5,496	5,770	6,059	6,362	6,680	7,014
Administrative Asst./Clerk of the Board	5,496	5,771	6,059	6,362	6,680	7,014
Administrative Assistant	18.32					
Vector Biologist Asst. (Seasonal)	19.24					

# Turlock Mosquito Abatement District

## 2023 Salary Schedule

**Shop Personnel**

**Approved:**

**Effective: 1/1/2023**

**Increase 5.0%**

<u>Classification</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>
<b>Mechanic</b>	<b>5,496</b>	<b>5,770</b>	<b>6,059</b>	<b>6,362</b>		
<b>Mosquito Control Operator</b>	<b>4,332</b>	<b>4,549</b>	<b>4,776</b>	<b>5,015</b>	<b>5,266</b>	<b>5,529</b>
<b>Seasonal Control Operator</b>	<b>24.97</b>	<b>26.22</b>	<b>27.53</b>	<b>28.90</b>	<b>30.35</b>	<b>31.87</b>
<b>Seasonal Control Assistant</b>	<b>18.32</b>					

**GENERAL MANAGER REPORT**

**BACKGROUND AND STATUS:**

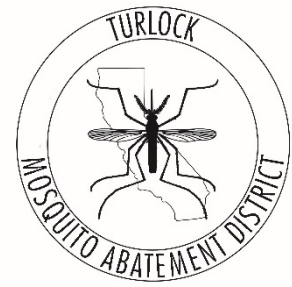
Monthly report summarizing status updates for District activities and services.

**RECOMMENDATION:**

*None*

**REFERENCE MATERIALS ATTACHED:**

- A. District Administration Report



# General Manager's Report

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## **Administration**

### *General Update*

The following vehicles have been picked up by Enterprise for auction:

18-1; 18-2; 18-3; 18-4; 18-5; 18-6

These vehicles were the first vehicles on the lease program, sales amounts will go towards paying off any remaining lease amount on the vehicles with the remainder being applied towards the most recent vehicles on the program.

Off-Season Projects:

*Annual Report:* All staff are working on compiling the Annual Report summarizing all significant events for 2022.

*Employee Evaluations:* Management and supervisory staff are compiling and working to complete evaluations for all District employees for 2022.

*Records Retention:* Administration staff will be going through our annual review of all District records in accordance with the District's Record Retention Policy.

*NPDES Annual Report:* Administration staff will be compiling all treatments made in or near NPDES sites in accordance with our NPDES permit with the State Water Control Resources Board.

*Overview Regarding Other/Miscellaneous Revenue:*

### **Weed Control Program**

Billable Hours: 295 (\$36,945.05)

Billable Materials: \$13,330.63

Weed Control Billings 2022: \$50,275.68

Billable Hours: 436 (\$32,264)

Billable Materials: \$13,970

Weed Control Billings 2021 Total: \$47,311

**Aggressive Source Reduction/MOU Program**

May 2022	\$1,355.78
June 2022	\$2,430.33
July 2022	\$3,947.24
August 2022	\$10,748.95
September 2022	\$2,483.20
2022 TOTAL	\$20,965.50

2021 Total: \$17,368.40

2020 Total: \$16,387.32

*Borroel Property:* A lien was placed on this property in 2021 for \$3,029.18. Since this lien, additional charges have accrued:

Inv #3224 09/30/2021 \$698.43

Inv #3547 2022 \$5,064.22

Inv #3548 2022 \$164.88

Total: \$5,927.53

Recommending another lien be placed on the property in this amount. A memo from David Hobbs is included in this report for Board review.

**Leased Property Revenue**

Total: \$1,200

**Central Life Chemical Rebate:**

Total \$8,984 (would be \$709)

**2022 TOTAL: \$31,149.50**

**2021 TOTAL: \$25,822.44**



*District December Work Hours*

Department	Total	Regular	Overtime
Administration	318	318	0
Vector Ecology	52	52	0
Operations	791	791	0