

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT

13151 E. Industrial Dr., Parlier, CA 93648
559-896-1085 | www.consolidatedmadca.gov

Board of Trustees Meeting
Monday, November 17, 2025
1:00PM

AGENDA

1. Roll Call:

2. 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.

3. 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 October Minutes**
- B. Approval of October Payroll and Bills**
- C. Quarterly Investment Report**

4. Presentation of the 2024-2025 Audit Report:

The firm of C.J. Brown & Company CPAs will present the audit report of financial statements for the fiscal year ended June 30, 2025.

5. MVCAC SSJV Region Continuing Education Fund - Retroactive Approval of Temporary Advancement: Retroactive approval of the temporary advancement of funds by the District to cover expenses associated with the MVCAC South San Joaquin Valley Regional Continuing Education Program.

6. Meeting Reports:

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

7. Manager's Report:

This is an opportunity for the Manager to report on District activities.

8. 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.

9. Adjournment

**Minutes of a Meeting of the Board of Trustees of the
Consolidated Mosquito Abatement District
October 20, 2025**

A 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 October 25, 2025.

1. **Roll Call:** President Lockhart called the meeting to order at 1:00 PM.

Trustees Present:

Tokuo Fukuda	Kingsburg	
Mary Anne Hill	County of Fresno	
Charles Lockhart	Orange Cove	
Michelle Lopez	Parlier	Arrived at 1:47 PM
Craig Mellon	Fowler	
Ward Scheitrum	Fresno	
Charles Smith	Selma	
Karen Steinhauer	Sanger	
Bruce Taylor	County of Fresno	

Trustees Absent:

Abe Isaak	Reedley
Jennifer Willems	Clovis

Others Present:

Jodi Holeman	District Manager
Karan Cox	Office Administrator
Salman Sakib	GIS/IT Specialist
Connor D’Souza	Mosquito Trapping Assistant/PacVec Intern
Ana Ramirez Perez	Mosquito Trapping Assistant/PacVec Intern

2. **Public Comments:** None.

3. **Announcements, Presentations, and Written Communications:** Presentations were given by GIS/IT Specialist Salman Sakib and PacVec Interns, Connor D’Souza and Ana Ramirez Perez.

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 September Minutes**
- b. **Approval of September Payroll and 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. **2026 Cooperative Agreement:** A motion was made by Trustee Smith, seconded by Trustee Scheitrum, and passed by unanimous vote to approve the 2026 Cooperative Agreement with the California Department of Public Health.
6. **Solar Project Update:** Trustee Lopez arrived. The Board received an update on the completion of the District's solar-covered parking project at the Clovis facility. No action was taken.
7. **Consideration of Full Payment of the Lease for the District's Administrative Building:** A motion was made by Trustee Mellon, seconded by Trustee Fukuda, and passed by unanimous vote to pay off the remaining balance of the lease agreement for the District's administrative building.
8. **Trustee Term Expiration:** The current term of Trustee Lockhart will expire on December 31, 2025. Trustee Lockhart has expressed his interest in serving another term. Notification will be sent to the appointing entity.
9. **Meeting Reports:** Trustee Smith gave an oral report on his attendance at the SOVE International Congress in Crete, Greece, October 12 – 17, 2025.
10. **Manager's Report:** District Manager Holeman presented the September Summary Report and provided updates on disease activity within the District, county, and state. The Manager also discussed the employee appreciation luncheon and informed the Board that Annie Munoz was selected by her peers to receive this year's Golden Mosquito Award.
11. **Board General Discussion:** Trustee Hill expressed concern about the noticeable increase in mosquito activity and inquired about possible causes. Trustee Taylor requested clarification regarding the District's use of interns and their current roles and assignments.
12. **Adjournment:** The meeting ended at 2:36 PM. The next Board meeting will be held on Monday, November 17, 2025.

Attested
Member, Board of Trustees

**Consolidated Mosquito Abatement District
Monthly Expenses
October 2025**

BMO Checks

Check #	Amount	Employee Amount	District Amount	Payee	Description
32766	\$2,383.87			Amy Garcia	Payroll - Full-Time Employee
32767	\$1,706.34			Ana Ramirez Perez	Payroll - Seasonal Employee
32768	\$724.84			Andrew Chavez	Payroll - Seasonal Employee
32769	\$1,933.54			Anita Munoz	Payroll - Seasonal Employee
32770	\$780.86			Anthony Marty Martinez	Payroll - Seasonal Employee
32771	\$1,491.34			Cheng Vang	Payroll - Seasonal Employee
32772	\$3,000.58			Chris Monis	Payroll - Full-Time Employee
32773	\$1,390.38			Chulong Vang	Payroll - Seasonal Employee
32774	\$644.84			Clarita Ramblas	Payroll - Seasonal Employee
32775	\$1,721.11			Connor D'Souza	Payroll - Seasonal Employee
32776	\$1,520.74			David Rodriguez	Payroll - Seasonal Employee
32777	\$1,827.31			Derek Hill	Payroll - Full-Time Employee
32778	\$2,536.29			Devon Cornel	Payroll - Full-Time Employee
32779	\$2,360.72			Donald McNeil	Payroll - Full-Time Employee
32780	\$1,853.72			Eric Ferguson	Payroll - Seasonal Employee
32781	\$1,399.02			Gannon Cox	Payroll - Seasonal Employee
32782	\$2,631.27			Gha Vang	Payroll - Full-Time Employee
32783	\$1,267.26			Heidi Hubbard	Payroll - Seasonal Employee
32784	\$2,183.57			Jacob Uribe	Payroll - Seasonal Employee
32785	\$4,368.55			Jodi Holeman	Payroll - Full-Time Employee
32786	\$713.31			Jorge Rivas Maya	Payroll - Seasonal Employee
32787	\$2,392.13			Jose Moreno	Payroll - Full-Time Employee
32788	\$1,014.18			Joshua Cornelius	Payroll - Seasonal Employee
32789	\$2,413.14			Jovana Benavides	Payroll - Full-Time Employee
32790	\$1,554.43			Justin Lor	Payroll - Seasonal Employee
32791	\$899.34			Kamaljit Bath	Payroll - Seasonal Employee
32792	\$2,961.41			Karan Cox	Payroll - Full-Time Employee
32793	\$2,349.05			Katherine Brisco	Payroll - Full-Time Employee

**Consolidated Mosquito Abatement District
Monthly Expenses
October 2025**

Check #	Amount	Employee Amount	District Amount	Payee	Description
32794	\$3,116.78			Katherine Ramirez	Payroll - Full-Time Employee
32795	\$1,276.38			Leng Xiong	Payroll - Seasonal Employee
32796	\$1,007.76			Lewis Nunes	Payroll - Seasonal Employee
32797	\$1,836.75			Melissa Thies	Payroll - Seasonal Employee
32798	\$1,056.66			Richard Gordon	Payroll - Seasonal Employee
32799	\$1,860.94			Robert Martinez	Payroll - Seasonal Employee
32800	\$1,639.66			Roger Vang	Payroll - Seasonal Employee
32801	\$2,728.95			Salman Sakib	Payroll - Full-Time Employee
32802	\$1,643.29			Tracy Autrey	Payroll - Seasonal Employee
32803	\$3,099.53			EDD	Employee Personal Income Tax
32804	\$22,781.34	\$15,537.67	\$7,243.67	CMAD	Employee & District - Federal, FICA, M/C
32805	\$11,374.74	\$5,224.22	\$6,150.52	CalPERS	Retirement - Employee & District portions
32806	\$2,700.00			MissionSquare	Employee 457 (b) Deferred Compensation
32807	\$250.00			Valley First Credit Union	Employee credit union
32808	\$750.00			Don McNiel	H S A Deductible 4th quarter
32809	\$750.00			Chris Monis	H S A Deductible 4th quarter
32810	\$1,500.00			Jose Moreno	H S A Deductible 4th quarter
32811	\$1,500.00			Gha Vang	H S A Deductible 4th quarter
32812	\$9,000.00			First American Bank	H S A Deductible 4th quarter
32813	\$71.68			American Family Life Assurance C	Disability insurance
32814	\$1,039.79			AT&T	Telephone / internet - Parlier facility
32815	\$782.65			AT&T	Telephone / internet - Clovis facility
32816	\$86.21			PG&E	Electric & gas charges - Selma facility
32817	\$7.84			PG&E	Gas charges - Clovis facility
32818	\$648.40			PG&E	Electric charges - Clovis facility
32819	\$169.67			City of Sanger	Water, sewer, & disposal - Sanger facility
32820	\$18,842.93			SDRMA	Health, dental & vision premium
32821	\$82.00			Vector-Borne Disease Account	Mosquito certification exam
32822	\$2,383.87			Amy Garcia	Payroll - Full-Time Employee

**Consolidated Mosquito Abatement District
Monthly Expenses
October 2025**

Check #	Amount	Employee Amount	District Amount	Payee	Description
32823	\$1,758.63			Ana Ramirez Perez	Payroll - Seasonal Employee
32824	\$1,040.82			Andrew Chavez	Payroll - Seasonal Employee
32825	\$2,067.53			Anita Munoz	Payroll - Seasonal Employee
32826	\$3,000.35			Chris Monis	Payroll - Full-Time Employee
32827	\$1,692.37			Chulong Vang	Payroll - Seasonal Employee
32828	\$1,722.47			Connor D'Souza	Payroll - Seasonal Employee
32829	\$1,459.94			David Rodriguez	Payroll - Seasonal Employee
32830	\$1,827.08			Derek Hill	Payroll - Full-Time Employee
32831	\$2,536.29			Devon Cornel	Payroll - Full-Time Employee
32832	\$2,360.71			Donald McNiel	Payroll - Full-Time Employee
32833	\$1,886.74			Eric Ferguson	Payroll - Seasonal Employee
32834	\$2,631.26			Gha Vang	Payroll - Full-Time Employee
32835	\$2,278.44			Jacob Uribe	Payroll - Seasonal Employee
32836	\$4,368.54			Jodi Holeman	Payroll - Full-Time Employee
32837	\$920.34			Jorge Rivas Maya	Payroll - Seasonal Employee
32838	\$2,393.06			Jose Moreno	Payroll - Full-Time Employee
32839	\$745.27			Joshua Cornelius	Payroll - Seasonal Employee
32840	\$2,413.14			Jovana Benavides	Payroll - Full-Time Employee
32841	\$1,421.75			Kamaljit Bath	Payroll - Seasonal Employee
32842	\$2,961.42			Karan Cox	Payroll - Full-Time Employee
32843	\$2,349.05			Katherine Brisco	Payroll - Full-Time Employee
32844	\$3,116.79			Katherine Ramirez	Payroll - Full-Time Employee
32845	\$2,236.59			Robert Martinez	Payroll - Seasonal Employee
32846	\$2,728.96			Salman Sakib	Payroll - Full-Time Employee
32847	\$1,599.48			Tracy Autrey	Payroll - Seasonal Employee
32848	\$2,955.71			EDD	Employee Personal Income Tax
32849	\$19,676.38	\$13,511.19	\$6,165.19	CMAD	Employee & District - Federal, FICA, M/C
32850	\$11,367.25	\$5,095.33	\$6,271.92	CalPERS	Retirement - Employee & District portions
32851	\$2,700.00			MissionSquare	Employee 457 (b) Deferred Compensation

**Consolidated Mosquito Abatement District
Monthly Expenses
October 2025**

Check #	Amount	Employee Amount	District Amount	Payee	Description
32852	\$250.00			Valley First Credit Union	Employee credit union
32853	\$42.18			AT&T	800 number
32854	\$6,983.00			C.J. Brown & Company	FY 2024 - 2025 audit partial payment
32855	\$1,454.66			City of Clovis	Water sewer disposal - Clovis facility
32856	\$980.00			Mark Woodley Fire Protection	Sprinkler test & permit - Clovis facility
32857	\$43.78			Mid-Valley Disposal	Disposal - Selma facility
32858	\$43.49			Mid-Valley Disposal	Recycling - Clovis facility
32859	\$1,060.70			City of Parlier	Water sewer disposal - Parlier facility
32860	\$0.00			Voided check	void
32861	\$8.11			PG&E	Gas charges - Clovis facility
32862	\$3,139.72			Ruiz Catering	Continuing Education - will be reimbursed
32863	\$14.30			SoCal Gas	Gas charges - Caruthers facility
32864	\$94.35			SoCal Gas	Gas charges - Parlier facility
32865	\$2,069.53			Verizon Wireless	Cell phones & tablets
32866	\$300.00			All-Pro Janitorial Services, Inc.	Janitorial services
32867	\$42.81			AutoZone, Inc.	Repair parts
32868	\$523.08			Battery Systems	Batteries
32869	\$57.27			California Water Service	Water - Selma facility
32870	\$45.95			DoorKing, Inc.	Monthly gate cellular service
32871	\$538.60			East Bay Tire Co	Tires
32872	\$275.00			FedEx	Mosquito sample shipping
32873	\$74.77			Fisher Scientific	Lab Supplies
32874	\$486.16			Fresno Oxygen	Dry ice
32875	\$342.69			Goodsuite	Copier maintenance & repair
32876	\$1,207.93			Jorgensen Company	Safety supplies
32877	\$241.52			Kimball Midwest	Shop supplies
32878	\$48.00			Lee's Service	Tire disposal
32879	\$3,467.82			Linde Gas & Equipment, Inc.	Dry ice
32880	\$1,428.00			Lozano Smith	Legal fees
32881	\$408.80			Matson Alarm Co	Alarm systems

**Consolidated Mosquito Abatement District
Monthly Expenses
October 2025**

Check #	Amount	Employee Amount	District Amount	Payee	Description
32882	\$721.56			Mission Uniform	Uniforms & safety
32883	\$165.11	\$48.10	\$117.01	Mutual of Omaha	Life insurance
32884	\$4,510.00			MVCAC	Mosquito sample testing
32885	\$168.01			Napa	Repair parts / oil / field equipment
32886	\$350.85			Nelson's Ace Hardware	Shop supplies / field equipment / building
32887	\$67.14			O'Reilly Auto Parts	Repair parts
32888	\$283.75			Ono's Auto Repair	Smog certifications
32889	\$1,330.00			Specialized Air Conditioning	A/C Repair - Parlier facility
32890	\$533.60			Target Specialty Products	Field Equipment
32891	\$54.27			Tifco Industries	Shop supplies
32892	\$362.36			Tulare Polaris	Repair parts
32893	\$3,908.98			U.S. Bank Corporate Payment	Credit card statement - see transaction list
32894	\$16,960.00			Westech Systems, LLC	Solar parking structure - Clovis facility
32895	\$9,088.31			Wex Bank - Valero	Fuel
32896	\$0.00			Voided	Void
32897	\$138.08			World Oil Co	Hazardous material recycling
Total	\$300,541.56	\$175,534.63	\$125,006.93		

County of Fresno Checks

Check #	Amount	Payee	Description
311740	\$145,079.29	Consolidated Mosquito	Transfer funds to checking
311741	\$109,331.85	Consolidated Mosquito	Transfer funds to checking
311742	\$46,130.42	Consolidated Mosquito	Transfer funds to checking
	\$300,541.56		

Summary of October Expenses

October 2025 Salaries & Wages	\$175,534.63
October 2025 Maintenance & Operations	\$125,006.93
Total October 2025 Expenditures	\$300,541.56

**Consolidated Mosquito Abatement District
Monthly Expenditures**

ACCOUNT NUMBER	ACCOUNT NAME	BUDGET FY 2025/2026	SPENT TO DATE	BALANCE OCT 31, 2025
<u>SALARIES, WAGES & EMPLOYEE BENEFITS</u>				
6101-01	Salaried Wages	\$1,340,000.00	\$427,986.64	\$912,013.36
6101-06	Hourly Wages & Extra Help	\$850,000.00	\$396,641.92	\$453,358.08
6101-02	FICA Employers Contribution	\$165,000.00	\$63,160.28	\$101,839.72
6101-03	Unemployment Insurance	\$25,000.00	\$796.48	\$24,203.52
6101-04	Retirement District's Payment	\$150,000.00	\$49,964.68	\$100,035.32
6101-08	CalPERS UAL Payment	\$54,000.00	\$30,754.00	\$23,246.00
6101-05	Group Health Insurance	\$315,000.00	\$103,198.21	\$211,801.79
	TOTALS	\$2,899,000.00	\$1,072,502.21	\$1,826,497.79
<u>OPERATING & MAINTENANCE SUPPLIES & EXPENSE</u>				
6102-01	Insecticides & Herbicides	\$550,000.00	\$276,744.39	\$273,255.61
6102-02	Power Spray & Field Equipment	\$35,000.00	\$4,913.92	\$30,086.08
6102-03	Misc Operating Supplies & Expense	\$10,000.00	\$1,399.81	\$8,600.19
6102-04	Fish Program	\$10,000.00	\$0.00	\$10,000.00
6102-05	Building & Ground Maintenance	\$45,000.00	\$13,540.62	\$31,459.38
6102-06	Airplane Expense	\$1,000.00	\$0.00	\$1,000.00
6102-07	Pre-Employment & Misc. Expenses	\$10,000.00	\$0.00	\$10,000.00
	TOTALS	\$661,000.00	\$296,598.74	\$364,401.26
<u>MOTOR VEHICLE SUPPLIES & EXPENSE</u>				
6103-01	Fuel & Lubricants	\$195,000.00	\$54,367.01	\$140,632.99
6103-02	Repairs & Shop Tools	\$45,000.00	\$11,207.42	\$33,792.58
6103-03	Tires & Batteries	\$20,000.00	\$1,733.66	\$18,266.34
	TOTALS	\$260,000.00	\$67,308.09	\$192,691.91
<u>UTILITIES & COMMUNICATIONS</u>				
6104-01	Heat, Light & Power	\$50,000.00	\$5,984.57	\$44,015.43
6104-04	Water Sewer & Disposal	\$26,000.00	\$8,037.78	\$17,962.22
6105-01	Telephone & Internet	\$30,000.00	\$5,580.52	\$24,419.48
6105-02	Cellular Phones & Tablets	\$35,000.00	\$8,552.62	\$26,447.38
	TOTALS	\$141,000.00	\$28,155.49	\$112,844.51
<u>OFFICE SUPPLIES & EXPENSE</u>				
6106-02	Postage, Printing & Stationery	\$8,000.00	\$2,187.09	\$5,812.91
6106-04	Repairs & Maintenance	\$8,000.00	\$1,104.30	\$6,895.70
6106-05	Misc Office Supplies	\$16,000.00	\$2,688.59	\$13,311.41
6106-06	Office Equipment & Furniture	\$15,000.00	\$842.31	\$14,157.69
	TOTALS	\$47,000.00	\$6,822.29	\$40,177.71
<u>INSURANCE</u>				
6107-01	Liability, Property & Auto	\$120,000.00	\$107,530.00	\$12,470.00
6107-02	Workers Compensation	\$78,000.00	\$73,213.00	\$4,787.00
	TOTALS	\$198,000.00	\$180,743.00	\$17,257.00

**Consolidated Mosquito Abatement District
Monthly Expenditures**

ACCOUNT NUMBER	ACCOUNT NAME	BUDGET FY 2025/2026	SPENT TO DATE	BALANCE OCT 31, 2025
<u>TRAVEL & SUBSISTENCE EXPENSE</u>				
6108-01	Meetings & Travel Allowance	\$105,000.00	\$10,408.03	\$94,591.97
6108-03	Meal Allowance	\$5,000.00	\$820.07	\$4,179.93
	TOTALS	\$110,000.00	\$11,228.10	\$98,771.90
<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	\$42,000.00	\$15,047.93	\$26,952.07
6109-03	Education & Publicity	\$37,000.00	\$6,043.28	\$30,956.72
6109-04	Accounting	\$30,000.00	\$13,383.00	\$16,617.00
6109-05	Legal	\$12,000.00	\$3,576.25	\$8,423.75
6109-06	County Service Charge	\$85,000.00	\$0.00	\$85,000.00
6109-07	Uniforms, Safety Apparel & Equipment	\$30,000.00	\$6,813.20	\$23,186.80
6109-08	Surveillance & Research	\$100,000.00	\$25,836.80	\$74,163.20
6109-09	Other Miscellaneous Expenditures	\$25,000.00	\$6,983.01	\$18,016.99
6109-10	GIS & GPS	\$95,000.00	\$23,206.24	\$71,793.76
	TOTALS	\$458,000.00	\$100,889.71	\$357,110.29
TOTAL OPERATIONAL EXPENDITURES		\$4,774,000.00	\$1,764,247.63	\$3,009,752.37
<u>CAPITAL OUTLAY</u>				
6110-01	Office & Lab Furniture & Equipment	\$25,000.00	\$0.00	\$25,000.00
6110-02	Auto Equipment	\$300,000.00	\$0.00	\$300,000.00
6110-03	Shop Equipment	\$15,000.00	\$0.00	\$15,000.00
6110-04	Field Equipment	\$150,000.00	\$0.00	\$150,000.00
6110-05	Building & Ground Improvement	\$200,000.00	\$16,960.00	\$183,040.00
6110-06	Loan & Lease Purchase Payments	\$290,000.00	\$0.00	\$290,000.00
TOTAL CAPITAL OUTLAY EXPENDITURES		\$980,000.00	\$16,960.00	\$963,040.00
TOTAL EXPENDITURES		\$5,754,000.00	\$1,781,207.63	\$3,972,792.37
<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>		\$500,000.00	\$0.00	\$500,000.00
<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>		\$5,605,000.00	\$0.00	\$5,605,000.00
TOTAL RESERVES		\$8,855,000.00	\$0.00	\$8,855,000.00
TOTAL EXPENDITURES AND RESERVES		\$14,609,000.00	\$1,781,207.63	\$12,827,792.37

**Consolidated Mosquito Abatement District
Monthly Expenditures**

FRESNO COUNTY ACCOUNT- BANK OF THE WEST (BMO)	
CASH ON HAND, SEPTEMBER 30, 2025	\$8,772,993.07
PROPERTY TAXES WITHHELD BY FRS COUNTY	\$0.00
OCTOBER REVENUE	\$0.00
OCTOBER INTEREST	\$2,128.28
TAXES - FRESNO COUNTY / KINGS COUNTY	\$5,943.21
TOTAL REVENUE FOR OCTOBER	<u>\$8,071.49</u>
SUB-TOTAL	\$8,781,064.56
COUNTY ADMIN COST FOR FY W/H BY COUNTY	\$0.00
MONEY TRANSFERRED TO CHECKING	<u>(\$300,541.56)</u>
CASH ON HAND, OCTOBER 31, 2025	\$8,480,523.00

YEARLY REVENUE THROUGH 09-30-25	\$142,623.06
OCTOBER REVENUE	<u>\$8,071.49</u>
YEARLY REVENUE THROUGH 10-31-25	\$150,694.55

CMAD CHECKING ACCOUNT - BANK OF THE WEST (BMO)	
CASH ON HAND, SEPTEMBER 30, 2025	\$135,000.00
MONEY TRANSFERRED FROM FRS CO ACCT	\$300,541.56
OCTOBER EXPENDITURES	<u>(\$300,541.56)</u>
CASH ON HAND, OCTOBER 31, 2025	\$135,000.00

SALE OF REEDLEY DEPOT	\$185,000.00
DOWN PAYMENT	(\$25,000.00)
MONTHLY PAYMENTS PAID TO DATE	<u>(\$46,438.00)</u>
BALANCE DUE AS OF OCTOBER 31, 2025	\$113,562.00

Account Number :
 Unique ID: XXXX XXXX XXXX 6609
 Consolidated Mosquito
 Statement Date : 11-06-2025



Corporate Account Summary	
Previous Balance	\$4,043.86
Purchases and Other Charges	\$3,967.05
Cash Advances	\$0.00
Cash Advance Fees	\$0.00
Late Payment Charges	\$0.00
Credits	\$58.07 CR
Payments	\$4,043.86 PY
New Balance	\$3,908.98
Disputed Amount	\$0.00

Payment Information	
Amount Due	\$3,908.98
Payment due in accordance with your agreement with U.S. Bank.	
QUESTIONS OR TO REPORT A LOST OR STOLEN CARD, CALL CUSTOMER SERVICE 1-800-344-5696	
To overnight or courier a payment, please send to: Corporate Payment Systems 3180 Rider Trail S, Department 790428 Earth City, MO 63045-1518	

Corporate Account Activity

Consolidated Mosquito	Total Corporate Activity
Account Number:	\$4,043.86 CR
Unique ID: XXXX XXXX XXXX 6609	

Post Date	Tran Date	Reference Number	Transaction Description	Amount
10-23	10-23	74798265296529600009451	PAYMENT-THANK YOU Q	4,043.86 PY

New Activity

Katherine Ramirez	Purchases	\$49.96	Total Activity	\$49.96
Account Number:	Cash Advances	\$0.00		
Unique ID: XXXX XXXX XXXX 1403	Cash Advances Fees	\$0.00		
	Credits	\$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
11-03	10-31	24275395304900012910994	UNITED STATES PLASTIC COR 419-2282242 OH	41.20
11-05	11-04	24445005309001063468936	WALGREENS #9815 KINGSBURG CA	8.76

(transactions continued on next page)

☞ Payment may be made electronically or by check made payable to Corporate Payment Systems.

CORPORATE PAYMENT SYSTEMS
 P.O. BOX 6343
 FARGO, ND 58125-6343

Account Number:
 Unique ID: XXXX XXXX XXXX 6609
 Amount Due: \$3,908.98

Amount Enclosed \$

If paying by check, include coupon with payment to address below.

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

106481592905356 S 2

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

New Activity cont

Jovana Benavides	Purchases	\$43.77	Total Activity	\$43.77
Account Number:	Cash Advances	\$0.00		
Unique ID: XXXX XXXX XXXX 4103	Cash Advances Fees	\$0.00		
	Credits	\$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
10-27	10-23	24055235297525460721545	HABIT SELMA 273 HTTPS://PROD. CA	43.77

Karan Cox	Purchases	\$1,276.28	Total Activity	\$1,276.28
Account Number:	Cash Advances	\$0.00		
Unique ID: XXXX XXXX XXXX 5113	Cash Advances Fees	\$0.00		
	Credits	\$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
10-13	10-10	24137465284001547421756	USPS PO 0539540631 KINGSBURG CA	81.00
10-23	10-23	24011345296100057166545	AMAZON MARK* NU10M0NB2 AMAZON.COM/MA WA	173.00
10-24	10-24	24011345297100029872278	AMAZON MARK* N45FI7O51 AMAZON.COM/MA WA	37.04
10-27	10-20	24692165293107705206095	SQ *BELLA BAKERY KINGSBURG CA	45.00
10-29	10-27	24943005301315602524958	HYATT REGENCY SONOMA WIN 7072841234 CA 2388897072841234 ARRIVAL: 10-27-25	182.12
11-03	11-01	24692165305108450086431	AMAZON MKTPL*N483I69F2 AMZN.COM/BILL WA	21.98
11-03	10-30	24943005305318087512072	HYATT REGENCY SONOMA WIN 7072841234 CA 2747137072841234 ARRIVAL: 10-27-25	435.04
11-06	11-05	24011345309100127425280	AMAZON RETA* BT5RZ14Q1 WWW.AMAZON.CO WA	34.06
11-06	11-06	24011345310100036043692	AMAZON MARK* BT2YQ83Q0 AMAZON.COM/MA WA	37.04
11-06	11-05	24943005309320610001116	TOM'S DONUT SHOP KINGSBURG CA	230.00

Jose Moreno	Purchases	\$2,164.61	Total Activity	\$2,106.54
Account Number:	Cash Advances	\$0.00		
Unique ID: XXXX XXXX XXXX 5123	Cash Advances Fees	\$0.00		
	Credits	\$58.07 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
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(transactions continued on next page)



New Activity cont				
10-07	10-06	74692165279104770449182	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	58.07 CR
10-08	10-07	24692165280105671977850	SQ *SAL'S AUTO GLASS PARLIER CA	480.00
10-08	10-07	24801975280506426065737	VALLEY INDUSTRIES DIST 800-864-1649 MN	1,258.02
10-20	10-17	24231685291518535262198	HARBOR FREIGHT TOOLS3551 SANGER CA	88.01
11-03	10-31	24692165305108823369555	THE HOME DEPOT 8529 SELMA CA	237.43
11-05	11-05	24011345309100027219395	AMAZON MARK* BT3IB7OT0 AMAZON.COM/MA WA	101.15

Jodi Holeman	Purchases	\$432.43	Total Activity	\$432.43
Account Number:	Cash Advances	\$0.00		
Unique ID: XXXX XXXX XXXX 5135	Cash Advances Fees	\$0.00		
	Credits	\$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
10-08	10-07	24445005281001026595397	DOLLAR GENERAL #18220 PARLIER CA	32.69
10-14	10-13	24692165286101400987181	AMAZON MKTPL*NM4TW8PG0 AMZN.COM/BILL WA	130.77
10-20	10-18	24692165291105707590955	AMAZON MKTPL*NU0XD0OW1 AMZN.COM/BILL WA	24.07
10-24	10-24	24011345297100028851729	MICROSOFT#G120310561 MICROSOFT.COM WA	210.08
11-03	11-01	24692165305109073034279	AMAZON MKTPL*N41EU2RI2 AMZN.COM/BILL WA	34.82
			Department: 00000	Total: \$3,908.98
			Division: 00000	Total: \$3,908.98

**Consolidated Mosquito Abatement District
Credit Card Transactions - October 2025**

Name	Date	Reference Number	Merchant Name	Amount	Item Description	CMAD Account #	Purchase Purpose
K. Ramirez	2025/10/31	24275395304900012910994	United States Plastics	\$41.20	White polypropylene jars	6109-08	Surveillance
K. Ramirez	2025/11/04	24445005309001063468936	WALGREENS #9815	\$8.76	candy	6109-03	Bingo - continuing education
K. Ramirez	2025/10/23	24055235297525460721545	HABIT SELMA 273	\$43.77	food	6108-03	Lunch - CDPH visit
K. Cox	2025/10/10	24137465284001547421756	USPS PO 0539540631	\$81.00	First-Class Lg Env, stamps	6106-02	Postage
K. Cox	2025/10/20	24692165293107705206095	SQ *BELLA BAKERY	\$45.00	Scone	6108-03	Refreshments - Board meeting
K. Cox	2025/10/23	24011345296100057166545	AMAZON MARK* NU10	\$173.00	permanent markers, toner	6106-05	Office supplies
K. Cox	2025/10/24	24011345297100029872278	AMAZON MARK* N45	\$37.04	envelopes	6106-05	Office supplies
K. Cox	2025/10/27	24943005301315602524958	Hyatt Regency Sonoma	\$182.12	Lodging - 1st night	6108-01	CSDA Board Clerk conference
K. Cox	2025/10/30	24943005305318087512072	Hyatt Regency Sonoma	\$435.04	Lodging & parking	6108-01	CSDA Board Clerk conference
K. Cox	2025/11/01	24692165305108450086431	AMAZON MKTPL*N48	\$21.98	Avery TrueBlock File Folde	6106-05	Office supplies
K. Cox	2025/11/05	24943005309320610001116	TOM'S DONUT SHOP	\$230.00	Donuts	6109-09	Continuing Ed - to be reimbursed
K. Cox	2025/11/05	24011345309100127425280	AMAZON RETA* BT5R	\$34.06	Coffee mate creamer	6102-03	Miscellaneous supplies
K. Cox	2025/11/06	24011345310100036043692	AMAZON MARK* BT2	\$37.04	Space heater	6106-05	replace broken heater
J. Moreno	2025/10/06	74692165279104770449182	AMAZON MKTPLACE	(\$58.07)	returned parts	6103-02	returned parts
J. Moreno	2025/10/07	24801975280506426065737	Valley Industries	\$1,258.02	Assembly fan	6102-02	A-1 Cobra replacement parts
J. Moreno	2025/10/07	24692165280105671977850	SAL'S AUTO GLASS	\$480.00	front windshield	6103-02	Replacement window # 20
J. Moreno	2025/10/17	24231685291518535262198	Harbor Freight Tools	\$88.01	Tiedown strap	6103-02	Replacement worn out equip
J. Moreno	2025/10/31	24692165305108823369555	THE HOME DEPOT	\$237.43	Drill kit	6103-02	Replace worn out tools
J. Moreno	2025/11/05	24011345309100027219395	AMAZON MARK* BT3	\$101.15	Honda motor cylinder head	6103-02	Repair honda motor pump
J. Holeman	2025/10/07	24445005281001026595397	DOLLAR GENERAL	\$32.69	Air freshener	6102-03	Miscellaneous office supplies
J. Holeman	2025/10/13	24692165286101400987181	AMAZON MKTPL*NM4	\$130.77	testo 405i - Anemometer	6109-08	Surveillance
J. Holeman	2025/10/18	24692165291105707590955	AMAZON MKTPL*NU0	\$24.07	Bluetooth Barcode Scanner	6109-09	Continuing Ed - to be reimbursed
J. Holeman	2025/10/24	24011345297100028851729	MICROSOFT#G120310	\$210.08	Microsoft subscription	6106-05	Mntly Microsoft subscription
J. Holeman	2025/11/01	24692165305109073034279	AMAZON MKTPL*N41	\$34.82	Game Buzzer	6109-09	Continuing Ed - to be reimbursed

Total \$3,908.98

6102-02	Field equipment	\$1,258.02
6102-03	Misc operating expense	\$66.75
6103-02	Repairs / shop tools	\$848.52
6106-02	Postage	\$81.00
6106-05	Office supplies	\$479.14
6108-01	Meetings & travel	\$617.16
6108-03	Meals	\$88.77
6109-03	Education & Publicity	\$8.76
6109-08	Surveillance	\$171.97
6109-09	Other misc purchase	\$288.89
	Total	\$3,908.98

Consolidated Mosquito Abatement District

Investment Report

Quarter Ending September 30, 2025

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 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

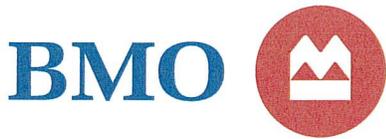
PeopleSoft
 MONTHLY GENERAL LEDGER TRIAL BALANCE

Fiscal Year 2026
 Through Period 3

Page No. 1
 Run Date 10/02/2025
 Run Time 08:03:40

Fund: Subclass: General Subclass	Beginning Balance		Year-to-Date		Transaction		Current Balances	
	Debit Accts	Credit Accts	Debits	Credits	Debits	Credits	Debit Accts	Credit Accts
0110 Cash In Treasury	10,313,705.91	0.00	0.00	1,369,806.89	8,943,899.02	0.00	0.00	
0315 Interest Receivable	74,152.26	0.00	0.00	74,152.26	0.00	0.00	0.00	
1435 Due To Other Governmental	0.00	8,474,646.80	0.00	28,129.35	0.00	8,502,776.15	0.00	
1450 Deposits Held For Others-T	0.00	1,668.49	0.00	0.00	0.00	1,668.49	0.00	
1480 Fiduciary Closing	0.00	42,454,955.20	0.00	0.00	0.00	42,454,955.20	0.00	
2230 Fund Balance - Unassigned	0.00	-40,543,412.32	1,512,429.95	0.00	0.00	-42,055,842.27	0.00	
3008 Suppl-Prior Secured	0.00	0.00	0.00	5,180.33	0.00	5,180.33	0.00	
3011 Suppl-Current Secured	0.00	0.00	0.00	25,101.05	0.00	25,101.05	0.00	
3013 Supplemental-Curr Unsec Pr	0.00	0.00	0.00	416.45	0.00	416.45	0.00	
3017 Property Taxes-Curr Unsec	0.00	0.00	0.00	7,295.33	0.00	7,295.33	0.00	
3030 Penalties & Costs-Dellinq T	0.00	0.00	0.00	1,961.53	0.00	1,961.53	0.00	
3046 Joint County Funds	0.00	0.00	0.00	386.76	0.00	386.76	0.00	
3380 Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUB CLASS TOTAL	10,387,858.17	10,387,858.17	1,512,429.95	1,512,429.95	8,943,899.02	8,943,899.02	0.00	

End of Report



P.O. BOX 94033, PALATINE, IL 60094-4033
Return Service Requested

000043



How to reach us

[bmo.com/contact](https://www.bmo.com/contact)
888-340-2265



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

Date
September 01, 2025 through
September 30, 2025
Primary Account Number
97005029

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. NMLS401052 VISIT US ONLINE AT WWW.BMO.COM.

Statement Summary

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	BALANCE (AS OF SEPTEMBER 30, 2025)
PUBLIC FUNDS CHECKING	97005029	\$169,063.23

Account Summary - PUBLIC FUNDS CHECKING #97005029

BEGINNING BALANCE AS OF AUGUST 31, 2025	NUMBER OF DEPOSITS	DEPOSIT AMOUNT	NUMBER OF WITHDRAWALS	WITHDRAWAL AMOUNT	SERVICE CHARGES	ENDING BALANCE AS OF SEPTEMBER 30, 2025
\$299,552.93	2	\$345,414.29	158	\$475,903.99	\$0.00	\$169,063.23

Monthly Activity Details

Date	Transaction description	Withdrawal	Deposit	Balance
	BEGINNING BALANCE			\$299,552.93

FOR YOUR PROTECTION

Examine this statement promptly. Any discrepancy must be reported within 30 days. Consumer customers: A discrepancy regarding a consumer electronic transfer, consumer card transaction, and consumer overdraft credit line account must be reported within 60 days.

CONTINUED ON NEXT PAGE





Vector Control Joint Powers Agency

Member Contingency Fund

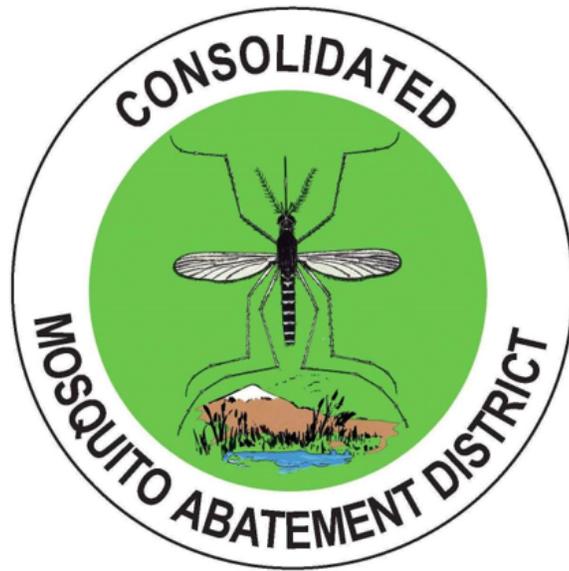
For the Quarter Ended
September 30, 2025

Member District	Balance at Beginning of Quarter	Contribution	(Withdrawals)	Interest Earned	Allocated Admin.	Balance at End of Quarter
Alameda County	341,573			4,889	(6)	346,456
Burney Basin	40,564		(10,479)	506	(1)	30,590
Butte County	421,931			6,039	(8)	427,962
Coachella Valley	1,126,609		(78,806)	15,562	(21)	1,063,344
Coalinga-Huron	9,244			132	0	9,376
Colusa	107,138			1,534	(2)	108,670
Compton Creek	76,198			1,091	(1)	77,288
Consolidated	472,862			6,769	(9)	479,622
Contra Costa	1,371,836		(308)	19,634	(26)	1,391,135
Durham	6,289			90	0	6,379
Fresno	261,100			3,737	(5)	264,832
Glenn County	45,995			658	(1)	46,652
Greater Los Angeles County	1,980,123			28,343	(37)	2,008,429
Lake County	166,054			2,377	(3)	168,428
Los Angeles County West	849,927			12,166	(16)	862,077
Marin-Sonoma	964,796			13,810	(18)	978,588
Monterey County	36,933			529	(1)	37,461
Napa County	1,613,128	26,827		23,282	(31)	1,663,206
Northwest	138,496			1,982	(3)	140,475
Orange County	603,027			8,632	(11)	611,648
Pine Grove	35,800			512	(1)	36,311
Placer	440,512			6,305	(8)	446,809
Sacramento-Yolo	1,984,237			28,402	(38)	2,012,601
San Gabriel Valley	210,691			3,016	(4)	213,703
San Joaquin County	792,999		(318,053)	9,075	(12)	484,009
San Mateo County	534,205			7,647	(10)	541,842
Santa Barbara County	95,807			1,371	(2)	97,176
Shasta	260,593			3,730	(5)	264,318
Sutter-Yuba	344,367			4,929	(7)	349,289
Tehama County	298,384			4,271	(6)	302,649
Turlock	19,253			276	0	19,529
West Valley	370,057			5,297	(7)	375,347
Total	16,020,727	26,827	(407,646)	226,593	(\$300.00)	15,866,201

Notes:

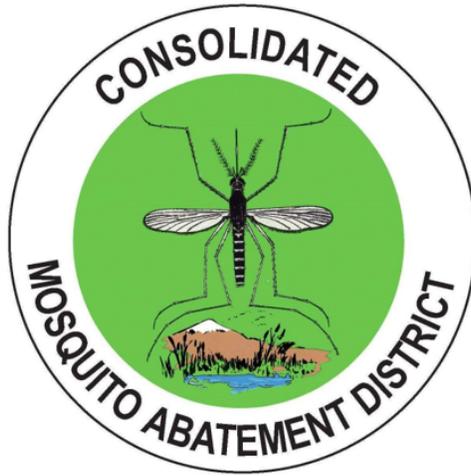
Yield to maturity rate on the VCJPA portfolio is 3.69% as of the above date. As required by GASB 31, the allocated interest shown also reflects market value changes to the securities held in the portfolio. Therefore, the actual interest allocated to this fund, and all program year funds, may or may not 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		4th Quarter 2024-2025 (Ending 06/30/2025)							
		BEG. BAL.	ACTIV.	END. BAL.	(End Bal.)				
					FUND SHARE				
CONSOLIDATED-10		\$138,291.78	\$3,034.22	\$141,326.00	7.772697476				
FWMAD-19		\$569,538.55	\$12,496.07	\$582,034.62	32.01094648				
KINGS-23		\$229,345.47	\$5,032.00	\$234,377.47	12.89037523				
MADERA-27		\$0.00	\$0.00	\$0.00	0				
MERCED-29		\$98,226.48	\$2,155.16	\$100,381.64	5.520825042				
West Side - 47		\$741,368.65	\$16,266.14	\$757,634.79	41.66866691				
OPER. - 60		\$2,428.41	\$53.28	\$2,481.69	0.136488867				
TOTAL		\$1,779,199.34	\$39,036.87	\$1,818,236.21	100.00				
DETAIL SUMMARY OF ACTIVITY (operational fund & life funds)									
	CMAD	FWMAD	KINGS	MADERA	MERCED	WEST SIDE	OP FUND		
\$	3,034.22	\$ 12,496.07	\$ 5,032.00	\$ -	\$ 2,155.16	\$ 16,266.14	\$ 53.28	0	Dues
								-	Audit
								-	
	\$3,034.22	\$12,496.07	\$5,032.00	\$0.00	\$2,155.16	\$16,266.14	\$53.28		



Consolidated Mosquito Abatement District
Annual Financial Report
For the Fiscal Year Ended June 30, 2025

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Our Mission Statement

“To promote community health, comfort and prosperity by the effective and continuous control of disease-carrying and pest mosquitoes”.

Board of Trustees as of June 30, 2025

<u>Name</u>	<u>Area Represented</u>	<u>Title</u>	<u>Term Expiration</u>
Charles Lockhart	City of Orange Cove	President	12/31/2025
Michelle Lopez	City of Parlier	Vice President	12/31/2028
Jennifer Willems	City of Clovis	Trustee	12/31/2026
Craig Mellon	City of Fowler	Trustee	12/31/2026
Ward Scheitrum	City of Fresno	Trustee	12/31/2028
Tokuo Fukuda	City of Kingsburg	Trustee	12/31/2027
Abe Isaak	City of Reedley	Trustee	12/31/2026
Karen Steinhauer	City of Sanger	Trustee	12/31/2027
Charles Smith	City of Selma	Trustee	12/31/2027
Mary Anne Hill	Fresno County	Trustee	12/31/2028
Bruce Taylor	Fresno County	Trustee	12/31/2026

**Consolidated Mosquito Abatement District
 Jodi Holeman, District Manager
 13151 East Industrial Drive
 Parlier, CA 93648 • (559) 896-1085
www.consolidatedmadca.gov**

Consolidated Mosquito Abatement District

Annual Financial Report

For the Fiscal Year Ended June 30, 2025

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**Consolidated Mosquito Abatement District
Annual Financial Report
For the Fiscal Year Ended June 30, 2025**

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Financial Section

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Independent Auditor's Report

Board of Trustees
Consolidated Mosquito Abatement District
Parlier, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities of the Consolidated Mosquito Abatement District (District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Consolidated Mosquito Abatement District as of June 30, 2025, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis-of-Matter

As discussed in Note 10 to the financial statements, the District has adopted the provisions of *GASB Statement No. 101 – Compensated Absences*. As a result, District has restated its net position to reflect the effects of the change in accounting policy. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Independent Auditor's Report, continued

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 8 and the required supplementary information on pages 36 through 39 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Independent Auditor's Report, continued

Report on Summarized Comparative Information

The summarized comparative information presented herein as of and for the fiscal year ended June 30, 2024, derived from those prior auditor's financial statements, has not been audited, reviewed, or compiled by us, and, accordingly, we express no opinion on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 17, 2025, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance. This report can be found on pages 40 and 41.

C.J. Brown & Company, CPAs
Cypress, California
November 17, 2025

Consolidated Mosquito Abatement District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2025

The following Management's Discussion and Analysis (MD&A) of activities and financial performance of the Consolidated Mosquito Abatement District (District), provides an introduction to the financial statements of the District for the fiscal year ended June 30, 2025 (with summarized comparative information for fiscal year ended June 30, 2024). We encourage readers to consider the information presented here with additional information that we have furnished in the accompanying basic financial statements and related notes, which follow this section.

Financial Highlights

- In 2025, the District's net position increased 14% or \$2,062,805 to \$16,824,368.
- In 2025, total revenues from all sources increased 20.3% or \$1,118,984 to \$6,638,707.
- In 2025, total expenses increased 10.6%, or \$436,852 to \$4,575,902.

Using This Financial Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies.

The Statement of Net Position includes all of the District's investments in resources (assets), deferred outflows of resources, the obligations to creditors (liabilities), and deferred inflows of resources. They also provide the basis for computing a rate of return, evaluating the capital structure of the District, and assessing the liquidity and financial flexibility of the District. All of the year's revenues and expenses are accounted for in the Statement of Activities. This statement measures the success of the District's operations over the past year and can be used to determine the District's net operating reserves and credit worthiness.

District Activities

The District is an independent special district (local government entity) which is funded through a portion of the local property tax. The District was organized June 11, 1946 by action of the Fresno County Board of Supervisors after petitions from residents and chambers of commerce in the cities of Fowler, Kingsburg, Sanger and Selma. The District was formed to provide relief from the nuisance of biting mosquitoes and to protect the public from the threat of mosquito-borne diseases, such as encephalitis and malaria. After formation, the District encompassed about 242 square miles of area. Within three years, and following additional petitions, the District was expanded through annexations to include the cities of Clovis, Orange Cove, Parlier, Reedley and adjacent areas; the communities of Caruthers, Del Rey, Friant, Laton, Riverdale and surrounding areas; and approximately eighteen square miles in Kings County. Currently, the District covers 1,058 square miles, including part of the City of Fresno. Legal authority for the formation and powers of the District and its function is found in the California Health and Safety Code Sections 2000 et seq.

Government-wide Financial Statements

Statement of Net Position and Statement of Activities

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The Statement of Net Position and the Statement of Activities report information about the District in a way that helps answer this question. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the *accrual basis of accounting*, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

Consolidated Mosquito Abatement District
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2025

Government-wide Financial Statements, continued

Statement of Net Position and Statement of Activities, continued

These two statements report the District's *net position* and changes in it. Think of the District's net position – the difference between assets and deferred outflows of resources, less liabilities and deferred inflows of resources – as one way to measure the District's financial health, or *financial position*. Over time, *increases or decreases* in the District's net position are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other non-financial factors, such as changes in the District's property tax and assessment base to assess the *overall health* of the District.

Governmental Fund Financial Statements

Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 17 through 35.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources of the District exceeded liabilities and deferred inflows of resources by \$16,824,368 as of June 30, 2025.

A large portion of the District's net position (32.85% or \$5,526,463), reflects its investment in capital assets (net of accumulated depreciation) less any debt used to acquire those assets that are still outstanding. The District uses these capital assets for operations; consequently, these assets are *not* available for future spending. At the end of fiscal year 2025, the District reflected a positive balance in its unrestricted net position of \$11,297,905 that may be utilized in future years. (See note 8 for further information)

**Consolidated Mosquito Abatement District
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2025**

Government-wide Financial Analysis, continued

Condensed Statements of Net Position

	2025	As Restated 2024	Change
Assets:			
Current assets	\$ 11,398,579	9,806,130	1,592,449
Non-current assets	8,364,885	7,752,408	612,477
Total assets	19,763,464	17,558,538	2,204,926
Deferred outflows of resources	393,089	1,273,581	(880,492)
Liabilities:			
Current liabilities	585,449	536,677	48,772
Non-current liabilities	2,647,345	3,207,583	(560,238)
Total liabilities	3,232,794	3,744,260	(511,466)
Deferred inflows of resources	99,391	326,296	(226,905)
Net position:			
Net investment in capital assets	5,526,463	4,720,506	805,957
Unrestricted	11,297,905	10,041,057	1,256,848
Total net position	\$ 16,824,368	14,761,563	2,062,805

The statement of activities shows how the District's net position changed during the fiscal year. In the case of the District, net position increased 14% or \$2,062,805 to \$16,824,368, which is comprised of an increase from ongoing operations.

The District's total revenues from all sources increased 20.3% or \$1,118,984 to \$6,638,707. Program revenues increased \$10,201, primarily due to the increase in intergovernmental revenues. General revenues increased \$1,108,783, primarily due to an increase in property taxes compared to the prior year.

The District's total expenses increased 10.60%, or \$436,852 to \$4,575,902, primarily due to an increase of \$361,091, in salaries and benefits as a result of an increase in non-cash actuarial pension expense adjustment of \$278,455 from CalPERS, and \$68,282 in depreciation expense.

Condensed Statements of Activities

	2025	As Restated 2024	Change
Expenses:			
Mosquito and vector control	\$ 4,575,902	4,139,050	436,852
Total expenses	4,575,902	4,139,050	436,852
Program revenues	134,913	124,712	10,201
General revenues	6,503,794	5,395,011	1,108,783
Total revenues	6,638,707	5,519,723	1,118,984
Changes in net position	2,062,805	1,380,673	682,132
Net position, beginning of year, as restated (note 10)	14,761,563	13,380,890	1,380,673
Net position, end of year	\$ 16,824,368	14,761,563	2,062,805

Consolidated Mosquito Abatement District
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2025

Governmental Funds Financial Analysis

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balance of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, the *unreserved fund balance* may serve as a useful measure of the government's net resource for spending at the end of the fiscal year.

As of June 30, 2025, the District's General Fund reported a fund balance of \$10,983,188. The amount of \$3,833,486 constitutes unassigned fund balance which is available for future District operations. The amount of \$6,958,000 constitutes committed fund balance that are reserved for specific uses and require Board approval for access. These committed funds include: Special Projects Reserve, MVCAC SSJVR Mutual Aid Reserve, Contingency Reserve, Building Reserve, Equipment Reserve and General Reserve. The remaining fund balance of \$191,702 is not available for future spending because it has already been used to pay for materials and supplies inventory, and prepaid expenses.

General Fund Budgetary Highlights

For the year ended June 30, 2025, the final actual expenditures for the General Fund at year-end were \$935,596 less than budgeted. The variance is due primarily to salaries, wages and employee benefits, capital outlay, and motor vehicle expenses being less than the anticipated budget by \$367,893, \$249,318, and \$193,399, respectively.

For the year ended June 30, 2025, actual revenues were \$2,731,163 more than budgeted. The variance is due primarily to property taxes, investment earnings, and grant revenues being more than anticipated budget by \$1,535,999, \$886,398, and \$248,524, respectively (See Budgetary Comparison Schedule – General Fund under Required Supplementary Information section on page 36).

Capital Asset Administration

The change in capital assets for 2025, was as follows:

	<u>Balance 2024</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Balance 2025</u>
Non-depreciable assets	\$ 423,375	-	-	423,375
Depreciable assets	10,603,609	1,010,682	(211,992)	11,402,299
Accumulated depreciation	<u>(3,387,806)</u>	<u>(383,157)</u>	<u>211,992</u>	<u>(3,558,971)</u>
Total capital assets, net	<u>\$ 7,639,178</u>	<u>627,525</u>	<u>-</u>	<u>8,266,703</u>

The District's investment in capital assets (net of accumulated depreciation) amounted to \$8,266,703. This investment in capital assets includes buildings and improvements, vehicles, and furniture and equipment. See note 4 for further information.

Debt Administration

The change in long-term debt for 2025, was as follows:

	<u>Balance 2024</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Balance 2025</u>
Long-term debt:				
Loan payable	\$ 2,918,672	-	(178,432)	2,740,240
Total long-term debt	<u>\$ 2,918,672</u>	<u>-</u>	<u>(178,432)</u>	<u>2,740,240</u>

The District's long term debt decreased \$178,432, primarily due to principal payments. See note 6 for further information.

Consolidated Mosquito Abatement District
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2025

Conditions Affecting Current Financial Position

Management is unaware of any other conditions, which could have a significant impact on the District's current financial position, net position, or operating results in terms of past, present, and future.

Requests for Information

The financial report is designed to provide the District's present users with a general overview of the District's basic finances and to demonstrate the District's accountability with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional information, please contact the Office Administrator, Karan Cox, at the Consolidated Mosquito Abatement District, 13151 E Industrial Dr. Parlier, CA 93648 or (559) 896-1085.

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Basic Financial Statements

DRAFT

**Consolidated Mosquito Abatement District
Statement of Net Position
June 30, 2025**

	2025
Current assets:	
Cash and cash equivalents (note 2)	\$ 11,029,000
Accounts receivable	58,725
Property tax receivable	7,102
Accrued interest receivable	74,152
Notes receivable (note 3)	15,048
Accounts receivable - other	22,850
Inventory - materials and supplies	172,859
Prepaid expenses	18,843
Total current assets	11,398,579
Non-current assets:	
Notes receivable (note 3)	98,182
Capital assets, not being depreciated (note 4)	423,375
Capital assets, being depreciated (note 4)	7,843,328
Total non-current assets	8,364,885
Total assets	19,763,464
Deferred outflows of resources:	
Deferred pension outflows (note 7)	393,089
Total deferred outflows of resources	\$ 393,089

Continued on next page

See accompanying notes to the basic financial statements

**Consolidated Mosquito Abatement District
Statement of Net Position, continued
June 30, 2025**

	2025
Current liabilities:	
Accounts payable	\$ 63,695
Accrued payroll	108,462
Accrued interest payable	25,621
Long-term liabilities – due within one year:	
Compensated absences (note 5)	202,565
Loan payable (note 6)	185,106
Total current liabilities	585,449
Non-current liabilities:	
Long-term liabilities – due in more than one year:	
Loan payable (note 6)	2,555,134
Net pension liability (note 7)	92,211
Total non-current liabilities	2,647,345
Total liabilities	3,232,794
Deferred inflows of resources:	
Deferred pension inflows (note 7)	99,391
Total deferred inflows of resources	99,391
Net position: (note 8)	
Net investment in capital assets	5,526,463
Unrestricted	11,297,905
Total net position	\$ 16,824,368

See accompanying notes to the basic financial statements

Consolidated Mosquito Abatement District
Statement of Activities
June 30, 2025

	2025
Expenses:	
Mosquito and vector control:	
Salaries, wages and employee benefits	\$ 2,671,562
Operating and maintenance	551,820
Motor vehicle	166,601
Utilities and communication	112,306
Office supplies and expense	21,830
Insurance	186,912
Travel & subsistence	53,927
Interest	107,864
Depreciation	383,157
Other	319,923
Total expenses	4,575,902
Program revenues:	
Charges for services	30,268
Intergovernmental revenues	104,645
Total program revenues	134,913
Net program expense	(4,440,989)
General revenues:	
Property taxes	5,331,446
Investment earnings	872,083
Gain on sale of capital assets	42,576
Grant revenues	248,524
Other	9,165
Total general revenues	6,503,794
Changes in net position	2,062,805
Net position, beginning of year, as restated (note 10)	14,761,563
Net position, end of year	\$ 16,824,368

See accompanying notes to the basic financial statements

Consolidated Mosquito Abatement District
Balance Sheet
June 30, 2025

	<u>General Fund</u>	<u>Reclassifications & Eliminations</u>	<u>Statement of Net Position</u>
Current assets:			
Cash and cash equivalents	\$ 11,029,000	-	11,029,000
Accounts receivable	58,725	-	58,725
Property tax receivable	7,102	-	7,102
Accrued interest receivable	74,152	-	74,152
Notes receivable	-	15,048	15,048
Accounts receivable - other	22,850	-	22,850
Inventory - materials and supplies	172,859	-	172,859
Prepaid expenses	18,843	-	18,843
Total current assets	<u>11,383,531</u>	<u>15,048</u>	<u>11,398,579</u>
Non-current assets:			
Notes receivable	-	98,182	98,182
Capital assets, not being depreciated	-	423,375	423,375
Capital assets, being depreciated	-	7,843,328	7,843,328
Total non-current assets	<u>-</u>	<u>8,364,885</u>	<u>8,364,885</u>
Total assets	<u>11,383,531</u>	<u>8,379,933</u>	<u>19,763,464</u>
Deferred outflows of resources:			
Deferred pension outflows	-	393,089	393,089
Total deferred outflows of resources	<u>\$ -</u>	<u>393,089</u>	<u>393,089</u>

Continued on next page

See accompanying notes to the basic financial statements

Consolidated Mosquito Abatement District
Balance Sheet, continued
June 30, 2025

	<u>General Fund</u>	<u>Reclassifications & Eliminations</u>	<u>Statement of Net Position</u>
Current liabilities:			
Accounts payable	\$ 63,695	-	63,695
Accrued payroll	108,462	-	108,462
Accrued interest payable	25,621	-	25,621
Long-term liabilities – due within one year:			
Compensated absences	202,565	-	202,565
Loan payable	-	185,106	185,106
Total current liabilities	<u>400,343</u>	<u>185,106</u>	<u>585,449</u>
Non-current liabilities:			
Long-term liabilities – due in more than one year:			
Loan payable	-	2,555,134	2,555,134
Net pension liability	-	92,211	92,211
Total non-current liabilities	<u>-</u>	<u>2,647,345</u>	<u>2,647,345</u>
Total liabilities	<u>400,343</u>	<u>2,832,451</u>	<u>3,232,794</u>
Deferred inflows of resources:			
Deferred pension inflows		99,391	99,391
Total deferred inflows of resources	<u>-</u>	<u>99,391</u>	<u>99,391</u>
Fund balance: (note 9)			
Non-spendable	191,702	(191,702)	-
Committed	6,958,000	(6,958,000)	-
Unassigned	3,833,486	(3,833,486)	-
Total fund balance	<u>10,983,188</u>	<u>(10,983,188)</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 11,383,531</u>		
Net position:			
Net investment in capital assets		\$ 5,526,463	5,526,463
Unrestricted		11,297,905	11,297,905
Total net position		<u>\$ 16,824,368</u>	<u>16,824,368</u>

Continued on next page

See accompanying notes to the basic financial statements

**Consolidated Mosquito Abatement District
 Reconciliation of the Balance Sheet of Governmental Type Funds
 to the Statement of Net Position
 June 30, 2025**

Reconciliation:

Fund balance of governmental funds \$ 10,983,188

Amounts reported for governmental activities in the statements of net position are different because:

Non-current assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental fund balance sheet.

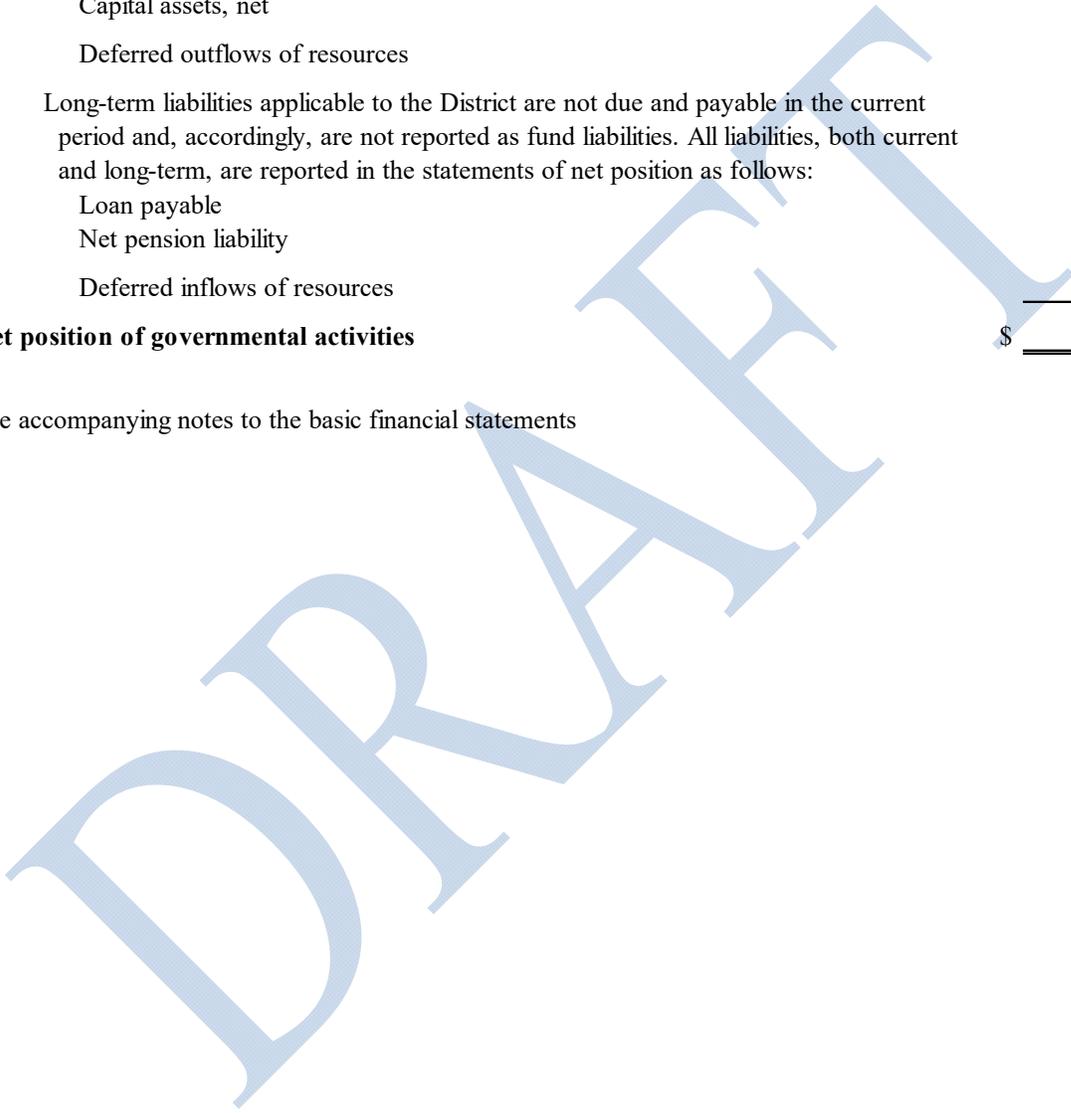
Notes receivable	113,230
Capital assets, net	8,266,703
Deferred outflows of resources	393,089

Long-term liabilities applicable to the District are not due and payable in the current period and, accordingly, are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statements of net position as follows:

Loan payable	(2,740,240)
Net pension liability	(92,211)
Deferred inflows of resources	(99,391)

Net position of governmental activities \$ 16,824,368

See accompanying notes to the basic financial statements



Consolidated Mosquito Abatement District
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2025

	<u>General Fund</u>	<u>Reclassifications & Eliminations</u>	<u>Statement of Activities</u>
Expenditures/Expenses:			
Mosquito and vector control:			
Salaries, wages and employee benefits	\$ 2,393,107	278,455	2,671,562
Operating and maintenance	551,820	-	551,820
Motor vehicle	166,601	-	166,601
Utilities and communication	112,306	-	112,306
Office supplies and expense	21,830	-	21,830
Insurance	186,912	-	186,912
Travel & subsistence	53,927	-	53,927
Interest	286,296	(178,432)	107,864
Capital outlay	1,010,682	(1,010,682)	-
Depreciation	-	383,157	383,157
Other	319,923	-	319,923
Total expenditures/expenses	<u>5,103,404</u>	<u>(527,502)</u>	<u>4,575,902</u>
Program revenues:			
Charges for services	30,268	-	30,268
Intergovernmental revenues	104,645	-	104,645
Total program revenues	<u>134,913</u>	<u>-</u>	<u>134,913</u>
Net program expense			<u>4,440,989</u>
General revenues:			
Property taxes	5,331,446	-	5,331,446
Investment earnings	886,398	(14,315)	872,083
Gain on sale of capital assets	42,576	-	42,576
Grant revenues	248,524	-	248,524
Other	9,165	-	9,165
Total general revenues	<u>6,518,109</u>	<u>(14,315)</u>	<u>6,503,794</u>
Total revenues	<u>6,653,022</u>	<u>(14,315)</u>	<u>6,638,707</u>
Excess of revenues over expenditures	1,549,618	513,187	-
Changes in net position	-	(513,187)	2,062,805
Fund balance/Net position, beginning of period	<u>9,433,570</u>	<u>-</u>	<u>14,761,563</u>
Fund balance/Net position, end of period	<u>\$ 10,983,188</u>	<u>-</u>	<u>16,824,368</u>

Continued on next page

See accompanying notes to the basic financial statements

**Consolidated Mosquito Abatement District
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balance of Governmental Type Funds to the Statement of Activities
June 30, 2025**

Reconciliation:

Net change in fund balance of governmental fund	\$	1,549,618
<p>Amounts reported for governmental activities in the statements of activities is different because:</p> <p>Governmental funds report capital outlay as expenditures. However, in the statements of activities, the cost of those assets are included as capital assets and allocated over their estimated useful lives as depreciation expense; and gain and losses resulting from the disposal of the capital assets are recognized. The effects of capital assets to the governmental funds are as follows:</p>		
Notes receivable		(14,315)
Capital outlay		1,010,682
Depreciation expense		(383,157)
<p>Some expenses reported in the statements of activities do not require the use of current financial resources and, therefore, are not reported as expenses in the governmental funds as follows:</p>		
Change in loan payable		178,432
Change in net pension liability		375,132
Change in deferred outflows (inflows) of resources		<u>(653,587)</u>
Changes in net position of governmental activities	\$	<u><u>2,062,805</u></u>

See accompanying notes to the basic financial statements

Consolidated Mosquito Abatement District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2025

(1) Reporting Entity and Summary of Significant Accounting Policies

A. Organization and Operations of the Reporting Entity

The Consolidated Mosquito Abatement District is located in Parlier, CA. The District was formed pursuant to Section 2200 et. Seq., of the California Health and Safety Code and formed in the State of California in June 1946. The District covers approximately 1,058 square miles within Parlier County and includes the cities of Fowler, Kingsburg, Sanger and Selma. The District's operations expanded into Kings County and has plant locations in Selma, Sanger, Caruthers, Reedley, Parlier and Clovis. The purpose of the District is to promote community health, comfort and prosperity by effective and continuous control of disease-carrying and pest mosquitoes.

The District is an autonomous Special District of the State of California, formed in accordance with the Health and Safety Codes, Chapter 5, Article 2, Division 3, and is governed by a five (11) member Board of Trustees. The District is governed by a Board of Trustees, which consists of 11 members, one member from each city and two from the county-at-large.

The District's financial statements include all transactions for which the District is financially accountable. Financial accountability is defined as appointment of a majority of a component unit's Board and either the ability to impose the will of the District or the possibility that the component unit will provide a financial benefit to or impose a financial burden on the District. Based on these criteria, the District has determined that there are no component units that come under the criteria for inclusion. The District is not a component unit of any other government entity.

B. Basis of Accounting and Measurement Focus

The *basic financial statements* of the District are comprised of the following:

- Government-wide financial statements
- Governmental Fund financial statements
- Fiduciary Fund financial statements
- Notes to the basic financial statements

Government-wide Financial Statements

These statements are presented on an *economic resources* measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets, are included in the accompanying Statements of Net Position. The Statements of Activities present changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which the liability is incurred. The Statements of Activities demonstrate the degree to which direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. The types of transactions reported as program revenues for the District are to be reported in three categories, if applicable: 1) charge for services, 2) operating grants and contributions, and 3) capital grants and contributions. Charge for services include revenues from customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function. Grants and contributions include revenues restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Consolidated Mosquito Abatement District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2025

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

B. Basis of Accounting and Measurement Focus, continued

Governmental Fund Financial Statements

These statements include the Balance Sheet and the Statement of Revenues, Expenditures, and Changes in Fund Balance for all major governmental funds. Incorporated into these statements is a schedule to reconcile and explain the difference in fund balance as presented in these statements to the net position presented in the Government-wide Financial Statements. The District has presented its General Fund as its major fund in these statements to meet the qualifications of GASB Statement No. 34.

Governmental funds are accounted for on a spending or *current financial resources* measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balance presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) of net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60-days after year-end) are recognized when due. The primary sources susceptible to accrual for the District are property taxes and assessments, interest earnings, investment revenue, and operating and capital grant revenues. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred. However, exceptions to this rule include principal and interest on debt, which are recognized when due.

The District reports the following major governmental fund:

General Fund – is a government’s primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund when necessary.

C. Financial Reporting

The District’s basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to governmental funds. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The District has adopted the following GASB pronouncement in the current year:

In June 2022, the GASB issued Statement No. 101 – *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled.

In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

**Consolidated Mosquito Abatement District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2025**

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

C. Financial Reporting

In December 2023, the GASB issued Statement No. 102 – Certain Risk Disclosures. The primary objective of this Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact to have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position/Fund Balance

1. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, and disclosures of contingent assets, deferred outflows of resources, liabilities, and deferred inflows of resources at the date of the financial statements and the reported changes in District net position during the reporting period. Actual results could differ from those estimates.

2. Cash and Cash Equivalents

Substantially all of the District’s cash is invested in interest bearing cash accounts. The District considers all highly liquid investments, with initial maturities of three months or less, to be cash equivalents.

3. Investments and Investment Policy

The District has adopted an investment policy directing the District Manager, acting as chief fiscal officer for the District to deposit funds in financial institutions. The investment in public funds should provide maximum security while providing sufficient liquidity to meet the daily cash flow demands of the District; and to achieve a reasonable rate of return while minimizing potential for capital losses arising from market change or issue default.

Changes in fair value that occur during a fiscal year are recognized as unrealized gains or losses and reported for that fiscal year. Investment income comprises interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

4. Property Taxes and Assessments

The Fresno County Assessor’s Office assesses all real and personal property within the County each year. The Fresno County Tax Collector’s Office bills and collects the District’s share of property taxes and assessments. The Fresno County Treasurer’s Office remits current and delinquent property tax collections to the District throughout the year. Property tax in California is levied in accordance with Article 13A of the State Constitution at one percent (1%) of countywide assessed valuations.

Property taxes and special assessments receivable at year-end are related to property taxes collected by Fresno County which have not been credited to the District’s cash balance as of June 30th. The property tax calendar is as follows:

Lien date	January 1
Levy date	July 1
Due dates	November 1 and February 1
Collection dates	December 10 and April 10

Consolidated Mosquito Abatement District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2025

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position/Fund Balance, continued

5. Materials and Supplies Inventory

Materials and supplies inventory consists primarily of pesticides and chemicals used to eradicate certain vectors. Inventory is valued at cost using the first-in, first-out (FIFO) cost method. Inventory items are charged to expense at the time that individual items are withdrawn from inventory or consumed.

6. Prepaid expenses

Certain payments to vendors reflect costs or deposits applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements.

7. Capital Assets

Capital assets are recorded in the government-wide financial statements. Included in capital assets are land, building and improvements, vehicles, and furniture and equipment. District policy has set the capitalization threshold for reporting capital assets at \$5,000. Donated assets are recorded at estimated fair market value at the date of donation. Capital outlay is recorded as expenditures of the General Fund and as assets in the government-wide financial statements to the extent the District's capitalization threshold is met. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

- Buildings – 40 years
- Building improvements and storage tanks – 15 years
- Machinery and shop equipment – 10 years
- Office and laboratory furniture and equipment – 7 years
- Vehicles and automotive equipment – 7 years
- Field equipment – 5 years

8. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of resources that is applicable to future periods.

9. Deferred Inflows of Resources

Deferred inflows of resources represent the acquisition of resources that is applicable to future periods.

10. Compensated Absences

The District's compensated leave policy allow full-time employees to accumulate vacation, compensatory time off, and sick leave. Vacation leave is accrued and credited on a monthly basis. Each eligible employee shall accrue vacation leave at varying rates depending on the employee's years of service. Vacation leave may be accumulated to a maximum based on years of service and determination of total accumulated vacation time will be made on January 2 of each year. Once this accrual limit is reached at March 1, vacation no longer accrues until vacation is taken.

Each eligible employee shall accrue sick leave at the rate of one working day (8 hours) per month. There is no limit to the amount of sick leave that can be accrued by regular employees.

Consolidated Mosquito Abatement District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2025

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position/Fund Balance, continued

10. Compensated Absences, continued

Per Donation of Accrued Time for Catastrophic Leave policy, any employee who wishes to contribute may authorize that a portion of his/her accrued vacation or compensatory time be deducted from those account(s) and credited to the Catastrophic Leave Bank. Employees may donate any amount of accrued vacation in 8 hour (1 day) increments provided that a minimum of 40 hours (5 days) is retained by donor. Employees may donate any amount of accrued sick leave in 8 hour (1 day) increments provided that a minimum of 480 hours (60 days) is retained by the donor. No employee will receive pay in lieu of vacation except on the termination of his or her employment. No vacation accrues during a layoff, disability leave or other unpaid leave of absence. Vacation accruals recommence when the employee returns to work and/or paid status. On termination of employment, the employee shall be paid all accrued but unused vacation at the employee's regular rate of pay at the time of his or her termination.

In lieu of paid overtime, non-exempt employees may elect to receive compensatory time off (CTO). CTO is provided at the rate of one and one-half (1.5) hours of paid time off for each hour of overtime worked. Accumulated compensatory time off must be used by April 1, of the following year.

11. Pension

For purposes of measuring net pension liability and deferred outflows/inflows of resources related to pension and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans (Plans) and addition to/deduction from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB 68 requires that the reported results must pertain to the liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

- Valuation Date: June 30, 2023
- Measurement Date: June 30, 2024
- Measurement Period: July 1, 2023 to June 30, 2024

12. Net Position

The financial statements utilize a net position presentation. Net position is categorized as follows:

- **Net investment in capital assets** – consists of capital assets, net of accumulated depreciation and reduced by any debt outstanding against the acquisition, construction, or improvement of those assets.
- **Unrestricted** – consists of the net amount of assets and deferred outflows of resources, less liabilities and deferred inflows of resources that are not included in the determination of the *net investment in capital assets* or *restricted* (if applicable) components of net position.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, and then unrestricted resources as they are needed.

Consolidated Mosquito Abatement District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2025

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position/Fund Balance, continued

13. Fund Balance

The governmental fund financial statements report fund balance as non-spendable, restricted, committed, assigned, or unassigned, based primarily on the extent to which the District is bound to honor constraints on how specific amounts can be spent. In the fund financial statements, the District has implemented the requirements of *GASB No. 54 – Fund Balance Reporting and Governmental Fund Type Definitions*.

The Board of Trustees formally adopted the following fund balance classifications:

- **Non-spendable fund balance** – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.
- **Committed fund balance** – amounts that can only be used for specific purposes determined by formal action of the District’s highest level of decision-making authority (the Board of Trustees) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- **Unassigned fund balance** – the residual classification for the District’s general fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

Fund Balance Policy

The Board of Trustees establishes, modifies, or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year.

When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, followed by the unrestricted, committed, assigned, and unassigned resources as they are needed.

The District believes that sound financial management principles require sufficient funds to be retained by the District, to provide a stable financial base at all time. To retain this stable financial base, the District needs to maintain an unrestricted fund balance sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. Committed, assigned, and unassigned fund balance classifications are considered unrestricted.

The purpose of the District’s fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures.

Consolidated Mosquito Abatement District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2025

(2) Cash and Cash Equivalents

Cash and cash equivalents as of June 30, are classified in the accompanying financial statements as follows:

	2025
Cash and cash equivalents	\$ 11,029,000
Total cash and cash equivalents	\$ 11,029,000

Cash and cash equivalents for governmental activities as of June 30, consist of the following:

	2025
Cash on hand	\$ 4,975
Deposit with financial institutions	139,343
Deposits held with Fresno County Treasury	10,270,494
Deposits held with VCJPA and CCVCJPA	614,188
Total cash and cash equivalents	\$ 11,029,000

As of June 30, the District's authorized deposits had the following maturities:

	2025
Deposits held with Fresno County Treasury	730 days

Authorized Deposits and Investments

Under the provisions of the District's investment policy and in accordance with Section 53601 of the California Government Code, the District may invest in certain types of investments in accordance with Note 1 (D)(3) of the financial statements. Authorized investments below are permitted by the District, but only when yields of these instruments may become exceptionally or significantly higher than those noted above are fiscally advantageous to the District:

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base value	None
Medium-Term Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	None
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
JPA Pools (other investment pools)	N/A	None	None

Consolidated Mosquito Abatement District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2025

(2) Cash and Cash Equivalents, continued

Investment in Fresno County Treasury Investment Pool

The District is a voluntary participant in the Fresno County Treasury Investment Pool that is regulated by the California Government Code under the oversight of the Fresno County Board of Supervisors, and administered by the Fresno County Treasurer. The balance available for withdrawal is based on the accounting records maintained by the Treasury Investment Pool, which are recorded on an amortized cost basis. The District may withdraw monies upon one day notice. The District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by the Treasury Investment Pool for the entire Treasury Investment Pool portfolio (in relation to the amortized cost of that portfolio).

Deposits held with Vector Control Joint Powers Authority

The District has funds on deposit with Vector Control Joint Powers Authority (VCJPA) and Central California Vector Control Joint Powers (CCVCJPA). These funds can be used to pay for future insurance premiums or can be withdrawn at the discretion of the District. At June 30, 2025, the District had \$472,862, and \$141,326, on deposit with VCJPA and CCVCJPA, respectively.

Custodial Credit Risk

The custodial credit risk for *deposits* is the risk that, in the event of failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as Fresno County Treasury).

The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision: The California Government Code requires that a financial institution secure deposit made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by public agencies.

Of the District's bank balance, up to \$250,000 is federally insured and the remaining balance (if applicable) is collateralized in accordance with the Code; however, the collateralized securities are not held in the District's name.

Interest Rate Risk

Interest rate risk is the risk that the change in market interest rates will adversely affect the fair value of an investment. The longer the maturity an investment has the greater its fair value has sensitivity to the change in market interest rates. The District's follows the Code as it relates to limits on investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This risk is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's Cash in Fresno County pool consisted of debt securities and an average dollar weighted quality ratings of AA+ by S&P.

Consolidated Mosquito Abatement District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2025

(2) Cash and Cash Equivalents, continued

Concentration of Credit Risk

The District's investment policy contains no limitations on the amounts that can be invested in any one issuer as beyond that stipulated by the California Government Code. There were no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and/or external investment pools) that represent 5% or more of the District's total investments as of June 30, 2025.

(3) Note Receivable

Note receivable at June 30, consists of the following:

	Balance 2024	Additions	Principal Payments	Balance 2025
Note receivable				
Reedley Facility	\$ 127,545	-	(14,315)	113,230
Total note receivable	127,545	-	(14,315)	113,230
Less: current portion	(14,315)			(15,048)
Non-current portion	\$ 113,230			98,182

Note Receivable – Reedley Facility

In August 2021, the District carried back an installment note in the amount of \$160,000 related to the sale of the Reedley facility. The agreement provides for monthly payments of \$1,697, including interest at 5%, beginning December 1, 2021 and continuing through November 1, 2026, at which time the remaining balance of principal and interest are due.

Future payments to be received are as follows:

Fiscal Year		Principal	Interest	Total
2026	\$	15,048	5,317	20,365
2027		98,182	1,990	100,172
Total		113,230	7,307	120,537
Less current		(15,048)		
Non-current	\$	98,182		

Consolidated Mosquito Abatement District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2025

(4) Capital Assets

	<u>Balance 2024</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Balance 2025</u>
Non-depreciable assets:				
Land	\$ 423,375	-	-	423,375
Total non-depreciable assets	<u>423,375</u>	<u>-</u>	<u>-</u>	<u>423,375</u>
Depreciable assets:				
Building and improvements	8,440,686	674,106	-	9,114,792
Equipment	437,087	28,287	-	465,374
Vehicles and trailers	<u>1,725,836</u>	<u>308,289</u>	<u>(211,992)</u>	<u>1,822,133</u>
Total depreciable assets	<u>10,603,609</u>	<u>1,010,682</u>	<u>(211,992)</u>	<u>11,402,299</u>
Less accumulated depreciation:				
Building and improvements	(1,741,772)	(224,423)	-	(1,966,195)
Equipment	(256,666)	(32,714)	-	(289,380)
Vehicles and trailers	<u>(1,389,368)</u>	<u>(126,020)</u>	<u>211,992</u>	<u>(1,303,396)</u>
Total accumulated depreciation	<u>(3,387,806)</u>	<u>(383,157)</u>	<u>211,992</u>	<u>(3,558,971)</u>
Total depreciable assets, net	<u>7,215,803</u>	<u>627,525</u>	<u>-</u>	<u>7,843,328</u>
Total capital assets, net	<u>\$ 7,639,178</u>			<u>8,266,703</u>

Major depreciable capital asset additions during the year include additions to building and improvements, and vehicles and trailers.

(5) Compensated Absences

The District recognizes liability for compensated absences in accordance with GASB Statement No. 101, "Compensated Absences". Compensated absences include unpaid vacation leave, sick leave and compensating time off which is accrued as earned, which are expected to be settled through paid time off or cash payments upon termination or retirement.

As of June 30, 2025, the liability for compensated absences was calculated based on employees' pay rates at the fiscal year-end and historical usage data, considering employment policies. The liability represents amounts that are more likely than not be used or paid out.

The total liability for compensated absences amounted to \$202,565, as current liability in the statement of net position as of June 30, 2025.

The net change in the compensated absences liability for the fiscal year ended June 30, 2025 was \$13,123, reflecting a net increase due to changes in employee leave balances, pay rates, and usage patterns. The liability is reported in government-wide financial statements and governmental-type fund financial statements.

Consolidated Mosquito Abatement District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2025

(6) Long-Term Debt

The change in long-term debt for the year ended June 30, 2025, are as follows:

	<u>Balance</u> <u>2024</u>	<u>Additions</u>	<u>Principal</u> <u>Payments</u>	<u>Balance</u> <u>2025</u>
Loan payable				
Municipal Finance Corporation	\$ 2,918,672	-	(178,432)	2,740,240
Total long-term debt	2,918,672	-	(178,432)	2,740,240
Less: current portion	(178,432)			(185,106)
Non-current portion	\$ 2,740,240			2,555,134

Municipal Finance Corporation Loan

On April 1, 2017, the District entered into a loan agreement with Municipal Finance Corporation (Corporation) to finance the construction, acquisition and installation of certain capital improvements to the District's central operating facility at a rate of 3.74% maturing on April 1, 2037. The District makes annual payment of \$287,591, including principal and interest on April 1st of each year.

Annual debt service requirements for the loan are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 185,106	102,485	287,591
2027	192,029	95,562	287,591
2028	199,211	88,380	287,591
2029	206,661	80,930	287,591
2030	214,390	73,201	287,591
2031-2035	1,198,393	239,561	1,437,954
2036-2037	544,450	30,731	575,181
Total	2,740,240	710,850	3,451,090
Less current	(185,106)		
Non-current	\$ 2,555,134		

(7) Defined Benefit Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Pension Plan (Plan or PERF C) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of a miscellaneous risk pool and a safety risk pool, which are comprised of individual employer miscellaneous and safety plans, respectively. Benefit provisions under the Plan are established by State statute and the District's resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information and can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits.

Consolidated Mosquito Abatement District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2025

(7) Defined Benefit Pension Plan, continued

Benefits Provided, continued

All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: The Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the Plan are applied as specified by the Public Employees' Retirement Law.

On September 12, 2012, the California Governor signed the California Public Employees' Pension Reform Act of 2013 (PEPRA) into law. PEPRA took effect January 1, 2013. The new legislation closed the District's CalPERS 2.5% at 55 Miscellaneous Risk Pool Retirement Plan to new employee entrants effective December 31, 2012. All employees hired after January 1, 2013, are eligible for the District's CalPERS 2.0% at 62 Miscellaneous Risk Pool Retirement Plan under PEPRA.

The District participates in the Plan's miscellaneous risk pool. The Plan's provision and benefits in effect at June 30, 2025, are summarized as follows:

	Miscellaneous Pool	
	Classic	PEPRA
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years of service	
Benefit payments	monthly for life	
Retirement age	50 - 55	52 - 67
Monthly benefits, as a % of eligible compensation	2.0% to 2.5%	1.0% to 2.5%
Required contribution rates:		
Employee	6.93%	7.75%
Employer	10.15%	7.87%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that employer contribution rates for all public employers be determined on an annual basis by an actuary and shall be effective on July 1, following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30, by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2025, the contributions recognized as part of pension expense for the Plan was as follows:

	2025
Contributions – employer	\$ 137,588

Consolidated Mosquito Abatement District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2025

(7) Defined Benefit Pension Plan, continued

Net Pension Liability

As of the fiscal year ended June 30, 2025, the District reported net pension liabilities for its proportionate share of the net pension liability of the Plan as follows:

	2025
Proportionate share of net pension liability	\$ 92,211

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2024 (the measurement date), and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023 (the valuation date), rolled forward to June 30, 2024, using standard update procedures. The District's proportion of the fiduciary net position was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of the measurement date June 30, 2024, was as follows:

	Miscellaneous
Proportion – June 30, 2022	0.00210%
Changes in proportion	0.00165%
Proportion – June 30, 2023	0.00375%
Change in proportion	-0.00299%
Proportion – June 30, 2024	0.00076%

Deferred Pension Outflows(Inflows) of Resources

For the fiscal year ended June 30, 2025, the District recognized pension expense of \$278,455.

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

Description	2025	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	\$ 137,588	-
Differences between actual and expected experience	7,661	-
Changes in assumptions	2,370	-
Net difference between projected and actual earnings on plan investments	5,308	-
Differences between actual contribution and proportionate share of contribution	-	(99,391)
Net adjustment due to differences in proportions of net pension liability	240,162	-
Total	\$ 393,089	(99,391)

Consolidated Mosquito Abatement District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2025

(7) Defined Benefit Pension Plan, continued

Deferred Pension Outflows(Inflows) of Resources, continued

As of June 30, 2025, the District reported \$137,588 as deferred outflows of resources related to contributions subsequent to the measurement date and will be recognized as a reduction of net position liability for the year ended June 30, 2026.

As of June 30, 2025, the District will recognized other amounts of deferred outflows and inflows as follows:

Fiscal Year Ending June 30,	Deferred Outflows/ (Inflows) of Resources
2026	\$ 157,697
2027	(4,506)
2028	4,738
2029	(1,819)

Actuarial Assumptions

The total pension liabilities in the June 30, 2023 and 2022, actuarial valuations were determined using the following actuarial assumptions and methods:

Valuation dates	June 30, 2023 and 2022
Measurement dates	June 30, 2024 and 2023
Actuarial cost method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Discount rate	6.90%
Inflation	2.30%
Salary increases	Varies by entry age and service
Mortality Rate Table*	Derived using CalPERS' Membership Data for all Funds
Period upon which actuarial experience survey assumptions were based	1997 – 2015
Post retirement benefit increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on purchasing power applies

* The mortality table was developed based on CalPERS specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study that can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability. This discount rate is not adjusted for administrative expenses.

Consolidated Mosquito Abatement District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2025

(7) Defined Benefit Pension Plan, continued

Discount Rate, continued

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

The table below reflects the expected real rates of return by asset class.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return 1-10^{1,2}</u>
Global Equity - Cap-weighted	30.00%	4.54%
Global Equity Non-Cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%

¹ An expected inflation of 2.30% used for this period.

² Figures are based on the 2021-22 Asset Liability Management Study.

Sensitivity of the Proportionate Share of Net Pension Liability to Changes in the Discount Rate

The following table presents the District's proportionate share of the net position liability for the Plan calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage point lower or one-percentage point higher than the current rate.

As of June 30, 2025, the District's net pension liability at the current discount rate, using a discount rate that is one-percentage point lower, and using a discount rate that is one-percentage point higher, are as follows:

	<u>Discount Rate - 1%</u>	<u>Current Discount Rate</u>	<u>Discount Rate + 1%</u>
	<u>5.90%</u>	<u>6.90%</u>	<u>7.90%</u>
District's net pension liability	\$ <u>1,382,095</u>	<u>92,211</u>	<u>(969,554)</u>

Pension Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in separately issued CalPERS financial reports. See pages 37 through 39 for the Required Supplementary Information.

Consolidated Mosquito Abatement District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2025

(8) Net Position

Calculation of the net position as of June 30 was as follows:

	2025
Net investment in capital assets	
Capital assets, not being depreciated	\$ 423,375
Capital assets, being depreciated	7,843,328
Loan payable, current	(185,106)
Loan payable, non-current	(2,555,134)
Total net investment in capital assets	5,526,463
Unrestricted	
Non-spendable net position	
Materials and supplies inventory	172,859
Prepaid expenses	18,843
Total non-spendable net position	191,702
Spendable net position	
Unrestricted	
Designated for vector control	11,106,203
Total spendable net position	11,106,203
Total unrestricted net position	11,297,905
Total net position	\$ 16,824,368

(9) Fund Balance

Fund balance is presented in the following categories: nonspendable, committed, and unassigned.

A detailed schedule of fund balance and their funding composition at June 30 is as follows:

	2025
Fund balance:	
Non-spendable:	
Materials and supplies inventory	\$ 172,859
Prepaid expenses	18,843
Total non-spendable	191,702
Committed:	
Special Projects Reserve	150,000
MVCAC SSJVR Mutual Aid Reserve	100,000
Contingency Reserve	1,000,000
Building Reserve	2,000,000
Equipment Reserve	500,000
General Reserve	3,208,000
Total committed	6,958,000
Unassigned	3,833,486
Total fund balance	\$ 10,983,188

Consolidated Mosquito Abatement District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2025

(10) Prior Period Adjustment

Compensated absences

In fiscal year 2025, the District implemented *GASB Statement No. 101, Compensated Absences*. The nature, justification, and an explanation of the change are included in note 1.C. As a result of the implementation, the District recorded a prior period adjustment of \$124,692, to restate beginning balances as of July 1, 2024.

Accounts receivable

In fiscal year 2025, the District determined that several receivables as of June 30, 2024 should not have been recognized in the current year. As a result, the District adjusted prior year’s accounts receivable and recorded prior period adjustments in the amount of \$28,508, to restate beginning balances as of July 1, 2024.

Accumulated depreciation

In fiscal year 2025, the District determined that the accumulated depreciation balance is overstated in comparison with the District’s depreciation roll forward schedule. As a result, the District adjusted its prior year’s accumulated depreciation balance and recorded prior period adjustments in the amount of \$17,911, to restate beginning balances as of July 1, 2024.

The adjustment to net position is as follows:

Net position at June 30, 2024, as previously stated		\$	14,896,852
Effect of adjustment to record:			
Compensated absences	\$		124,692
Accounts receivable			28,508
Accumulated depreciation			<u>(17,911)</u>
Total adjustments to net position			<u>(135,289)</u>
Net position at July 1, 2024, as restated		\$	<u><u>14,761,563</u></u>

(11) Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District, as a member of the Vector Control Joint Powers Authority (VCJPA), a public entity risk pool operating a common risk management insurance program and organized pursuant to the provisions of the California Government Code, has purchased various insurance policies to manage the potential liabilities that may occur from the previously named sources.

The VCJPA was established in 1979, for the purpose of funding and developing programs to provide various insurance coverages for its member mosquito abatement and vector control districts in California. VCJPA is a Joint Powers Agency of 34 mosquito abatement and/or vector control districts in the State of California.

At June 30, 2025, the District participated in the Pooled Liability and Worker’s Compensation, Auto and Physical Damage, Property Programs of the VCJPA, and group purchase insurance as follows:

Consolidated Mosquito Abatement District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2025

(11) Risk Management, continued

Pooled Liability Program: provides general and automobile liability, public officials and employees' errors and omissions. Annual deposits are paid by member districts and are adjusted retrospectively to cover costs. The District has a \$10,000 self-insured retention in this program. The first \$1 million in coverage is pooled in a risk sharing plan with other agencies in the VCJPA. Additional coverage purchased by the VCJPA includes up to \$29.5 million in excess liability coverage, via VCJPA's participation in the California Risk Management Authorities. Employment practices liability (EPL) coverage is also provided by VCJPA's Liability Program up to \$25,000; excess EPL coverage up to \$4 million is purchased via the District's participation in the Employment Risk Management Authority.

Pooled Workers' Compensation Program: provides coverage to member district's employees for medical expenses and lost wages for work related injuries/illnesses. Employer's liability coverage is also provided in the event the member district is accused of negligence resulting in employee injury/illness. The District has a \$25,000 self-insurance in this program. The first \$500,000 in coverage is pooled in a risk sharing plan with other agencies in VCJPA. Excess coverage up to statutory limits is provided via VCJPA's participation in the Local Agency Workers' Compensation Excess Joint Powers Authority.

Pooled Auto Physical Damage Program: provides the lesser of repair or replacement cost coverage for the District's owned/leased vehicles and trailers licensed for on-road use and watercraft. Unmanned aircraft systems (drones) are covered if scheduled. The District's deductible in this program is \$1,000 and provides up to \$75,000 in limits. Excess limits may be purchased in \$75,000 increments.

Pooled Property Program: provides repair and replacement cost coverage for district owned real property (buildings), personal property (contents), contractors' equipment, vehicles stored on premises, cyber liability, and boiler & machinery. The District's deductible in this program is \$500 and VCJPA self-insures up to \$25,000. Excess property coverage is group purchased up to \$400 million, various sublimits apply, via VCJPA's participation in the Alliant Property Insurance Program.

Alliant Deadly Weapon Response Program: provides coverage for crisis management, counseling, funeral expenses, demolition, clearance, memorialization, and medical expenses after an active shooter incident. The District has a \$10,000 deductible per event and up to \$500,000 limits, various sublimits apply.

Business Travel Accident Program: provides life and accidental death and dismemberment coverage for business related travel for managers, trustees, and other designated employees, but does not cover travel to/from work. The District does not have a deductible in this program and up to \$150,000 limits with a reduced benefit limit for individuals age 70 and older.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the District's insurance coverage during the year ended June 30, 2025. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There was no IBNR claims payable as of June 30, 2025.

Consolidated Mosquito Abatement District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2025

(12) Governmental Accounting Standards Board Statements Issued, Not Yet Effective

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to the issue date, that have effective dates that may impact future financial presentations.

Governmental Accounting Standards Board Statement No. 103

In April 2024, the GASB issued Statement No. 103 – *Financial Reporting Model Improvements*. The primary objective of this Statement is to improve key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government’s accountability. Also, this Statement: (1) continues the requirement that the basic financial statements be preceded by management’s discussion and analysis (MD&A), which is presented as required supplementary information (RSI); (2) describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence; (3) requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses; (4) requires governments to present each major component unit separately in the reporting entity’s statement of net position and statement of activities if it does not reduce the readability of the statements; and (5) requires governments to present budgetary comparison information using a single method of communication—RSI.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

Governmental Accounting Standards Board Statement No. 104

In September 2024, the GASB issued Statement No. 104 – *Disclosure of Certain Capital Assets*. The primary objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement No. 34, *Basic Financial Statements and Management Discussion and Analysis for State and Local Governments*. Also, this Statement establishes requirements for capital assets held for sale, including additional disclosures for those capital assets. The requirements of this Statement apply to the financial statements of all state and local governments.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

(13) Commitments and Contingencies

Litigation

The District accounts for material liability claims and judgments in accordance with GASB standards. When it is probable that a claim liability has been incurred at year end, and the amount of the loss can be reasonably estimated, the District records the estimated loss net of insurance coverage. The District had no material claims that would require loss provision in the financial statements during this reporting period.

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

(14) Subsequent Event

Events occurring after June 30, 2025, have been evaluated for possible adjustment to the financial statements or disclosure as of November 17, 2025, which is the date the financial statements were available to be issued. The District is not aware of any further subsequent events that would require recognition or disclosure in the financial statements.

Required Supplementary Information

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**Consolidated Mosquito Abatement District
Budgetary Comparison Schedule – General Fund, continued
For the Fiscal Year Ended June 30, 2025**

	<u>Adopted Original Budget</u>	<u>Board Approved Changes</u>	<u>Revised Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
Expenditures/Expenses:					
Mosquito and vector control operations:					
Salaries, wages and employee benefits	\$ 2,764,000	(3,000)	2,761,000	2,393,107	367,893
Operating and maintenance	578,000	-	578,000	551,820	26,180
Motor vehicle	360,000	-	360,000	166,601	193,399
Utilities and communication	129,000	(5,000)	124,000	112,306	11,694
Office supplies and expense	36,000	-	36,000	21,830	14,170
Insurance	205,000	-	205,000	186,912	18,088
Travel & subsistence	81,000	-	81,000	53,927	27,073
Debt Service Payment	290,000	-	290,000	286,296	3,704
Capital outlay	1,240,000	20,000	1,260,000	1,010,682	249,318
Other	371,395	(27,395)	344,000	319,923	24,077
Total expenditures	<u>6,054,395</u>	<u>(15,395)</u>	<u>6,039,000</u>	<u>5,103,404</u>	<u>935,596</u>
Program revenues:					
Charges for services	10,000	-	10,000	30,268	20,268
Intergovernmental revenues	116,412	-	116,412	104,645	(11,767)
Total program revenues	<u>126,412</u>	<u>-</u>	<u>126,412</u>	<u>134,913</u>	<u>8,501</u>
General revenues:					
Property taxes	3,795,447	-	3,795,447	5,331,446	1,535,999
Investment earnings	-	-	-	886,398	886,398
Gain on sale of capital assets	-	-	-	42,576	42,576
Grant revenues	-	-	-	248,524	248,524
Other	-	-	-	9,165	9,165
Total general revenues	<u>3,795,447</u>	<u>-</u>	<u>3,795,447</u>	<u>6,518,109</u>	<u>2,722,662</u>
Total revenues	<u>3,921,859</u>	<u>-</u>	<u>3,921,859</u>	<u>6,653,022</u>	<u>2,731,163</u>
Excess(Deficiency) of revenues over expenditures	<u>(2,132,536)</u>	<u>15,395</u>	<u>(2,117,141)</u>	<u>1,549,618</u>	<u>3,666,759</u>
Fund balance – beginning of year	<u>9,433,570</u>		<u>9,433,570</u>	<u>9,433,570</u>	
Fund balance – end of year	<u>\$ 7,301,034</u>		<u>7,316,429</u>	<u>10,983,188</u>	

Notes to Required Supplementary Information

(1) Budgets and Budgetary Data

Per Government Code Section 61110, on or before July 1 of each year, an annual nonappropriated budget, which establishes the total spending authority for the District's General Fund is adopted by the Board of Trustees. The Board of Trustees may authorize amendments to the budget during the year as deemed necessary. Budgeted amounts are reported as amended. or the board of directors may adopt a preliminary budget that conforms to generally accepted accounting and budgeting procedures for special districts.

The budgetary basis of accounting is consistent with generally accepted accounting principles applicable to the District's financial statements.

Consolidated Mosquito Abatement District
Schedules of the District's Proportionate Share of the Net Pension Liability
As of June 30, 2025
Last Ten Years

Description	Measurement Dates									
	6/30/24	6/30/23	6/30/22	6/30/21	6/30/20	6/30/19	6/30/18	6/30/17	6/30/16	6/30/15
District's proportion of the net pension liability	0.00076%	0.00375%	0.00210%	-0.02151%	0.00358%	0.00331%	0.00315%	0.00516%	0.00413%	-0.00002%
District's proportionate share of the net pension liability	\$ 92,211	467,343	242,194	(1,163,184)	389,622	339,139	303,962	511,957	357,105	(1,708)
District's covered payroll	\$ 1,330,327	1,447,847	1,237,050	1,237,431	1,302,485	1,191,520	1,194,969	1,092,798	1,129,297	989,393
District's proportionate share of the net pension liability as a percentage of its covered payroll	6.93%	32.28%	19.58%	-94.00%	29.91%	28.46%	25.44%	46.85%	31.62%	-0.17%
District's proportionate share of fiduciary net position as a percentage of total pension liability	78.08%	76.21%	76.68%	88.29%	75.10%	75.26%	75.26%	73.31%	74.06%	78.40%

Notes to the Schedules of the District's Proportionate Share of the Net Pension Liability

Changes in Benefit Terms

Public agencies can make changes to their plan provisions, and such changes occur on an ongoing basis. A summary of the plan provisions that were used for a specific plan can be found in the plan's annual valuation report.

Change of Assumptions and Methods

In fiscal year 2024 and 2023, there were no changes to actuarial assumptions or methods.

In fiscal year 2022, the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term.

The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

In fiscal year 2021, there were no changes to actuarial assumptions or methods.

The CalPERS Board of Administration adopted a new amortization policy effective with the June 30, 2019, actuarial valuation. The new policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount. In addition, the new policy does not utilize a five-year ramp-up and ramp-down on UAL bases attributable to assumption changes and non-investment gains/losses. The new policy also does not utilize a five-year ramp-down on investment gains/losses.

Consolidated Mosquito Abatement District
Schedules of the District's Proportionate Share of the Net Pension Liability, continued
As of June 30, 2025
Last Ten Years*

Notes to the Schedules of the District's Proportionate Share of the Net Pension Liability, continued

Change of Assumptions and Methods, continued

These changes will apply only to new UAL bases established on or after June 30, 2019. In fiscal year 2020, no changes have occurred to the actuarial assumptions in relation to financial reporting.

In fiscal year 2020, CalPERS implemented a new actuarial valuation software system for the June 30, 2018 valuation. This new system has refined and improved calculation methodology.

In December 2017, the CalPERS Board adopted new mortality assumptions for plans participating in the PERF. The new mortality table was developed from the December 2017 experience study and includes 15 years of projected ongoing mortality improvement using 90% of scale MP 2016 published by the Society of Actuaries. The inflation assumption is reduced from 2.75% to 2.50%.

The assumptions for individual salary increases and overall payroll growth are reduced from 3.00% to 2.75%. These changes will be implemented in two steps commencing in the June 30, 2017 funding valuation. However, for financial reporting purposes, these assumption changes are fully reflected in the results for fiscal year 2018.

In fiscal year 2017, the financial reporting discount rate for the PERF C was lowered from 7.65% to 7.15%. In December 2016, the CalPERS Board approved lowering the funding discount rate used in the PERF C from 7.50% to 7.00%, which is to be phased in over a three-year period (7.50% to 7.375%, 7.375% to 7.25%, and 7.25% to 7.00%) beginning with the June 30, 2016, valuation reports. The funding discount rate includes a 15 basis-point reduction for administrative expenses, and the remaining decrease is consistent with the change in the financial reporting discount rate.

In fiscal year 2015, the financial reporting discount rate was increased from 7.50% to 7.65% resulting from eliminating the 15 basis-point reduction for administrative expenses. The funding discount rate remained at 7.50% during this period, and remained adjusted for administrative expenses.

**Consolidated Mosquito Abatement District
Schedules of Pension Plan Contributions
As of June 30, 2025
Last Ten Years**

<u>Description</u>	<u>Fiscal Years Ended</u>									
	<u>6/30/25</u>	<u>6/30/24</u>	<u>6/30/23</u>	<u>6/30/22</u>	<u>6/30/21</u>	<u>6/30/20</u>	<u>6/30/19</u>	<u>6/30/18</u>	<u>6/30/17</u>	<u>6/30/16</u>
Actuarially determined contribution	\$ 137,588	447,539	117,505	102,510	605,268	215,527	205,959	245,378	78,873	70,420
Contributions in relation to the actuarially determined contribution	<u>(137,588)</u>	<u>(447,539)</u>	<u>(117,505)</u>	<u>(102,510)</u>	<u>(605,268)</u>	<u>(215,527)</u>	<u>(205,959)</u>	<u>(245,378)</u>	<u>(78,873)</u>	<u>(70,420)</u>
Contribution deficiency (excess)	\$ -	-	-	-	-	-	-	-	-	-
District's covered payroll	\$ 1,538,664	1,330,327	1,447,847	1,237,050	1,237,431	1,302,485	1,191,520	1,194,969	1,092,798	1,129,297
Contributions as a percentage of covered payroll	8.94%	33.64%	8.12%	8.29%	48.91%	16.55%	17.29%	20.53%	7.22%	6.24%

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Report on Internal Controls and Compliance

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**Independent Auditor’s Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Board of Trustees
Consolidated Mosquito Abatement District
Parlier, California

We have audited, in accordance with the auditing standards generally accepted 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, the financial statements of the Consolidated Mosquito Abatement District (District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated November 17, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Independent Auditor’s Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*, continued**

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C.J. Brown & Company, CPAs
Cypress, California
November 17, 2025

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Consolidated Mosquito Abatement District

Management Report

June 30, 2025

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Consolidated Mosquito Abatement District

Management Report

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Board of Trustees
Consolidated Mosquito Abatement District
Parlier, California

Dear Members of the Board:

In planning and performing our audit of the financial statements of the governmental activities and each major fund of the Consolidated Mosquito Abatement District (District) as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted 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, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in internal control to be significant deficiencies.

Accrual Basis of Accounting

During the course of our audit, we noted that the District's accounting records are not maintained on the accrual basis of accounting. Discussions with Management indicated that the District has historically relied on the auditor to provide required accounting and bookkeeping assistance to convert the District's accounting records to the accrual basis of accounting necessary to prepare the annual financial statements. During the current audit, and in conjunction with District staff, we performed additional procedures with regards to capital assets, accruals, pension liabilities, and compensated absences.

As auditing standards require that the auditor not be considered part of an entity's internal control system and must be considered independent in both fact and perception, we recommend that the District review current accounting procedures and fully implement the accrual basis of accounting.

Current Year Comments and Recommendations

Disclosure of Audit Adjustments and Reclassification

As your external auditor, we assume that the books and records of the District are properly adjusted before the start of the audit. In many cases, however, audit adjustments and reclassifications are made in the normal course of the audit process to present the District's financial statements in conformity with accounting principles generally accepted in the United States of America. For the Board of Trustees to gain a full and complete understanding and appreciation of the scope and extent of the audit process we have presented these audit adjustments and reclassification as an attachment to this letter. There can be very reasonable explanations for situations of having numerous adjustments as well as having no adjustments at all. However, the issue is simply disclosure of the adjustments and reclassifications that were made and to provide the Board of Trustees with a better understanding of the scope of the audit.

Management's Response

We have reviewed and approved all of the audit adjustment and reclassification entries provided by the auditor and have entered those entries into the District's accounting system to close-out the District's year-end trial balance.

* * * * *

Conclusion

This communication is intended solely for the information and use of management, the audit committee, the Board of Trustees, and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

We appreciate the courtesy and cooperation extended to us during our examination. We would be pleased to discuss the contents of this letter with you at your convenience. Please do not hesitate to contact us.

C.J. Brown & Company, CPAs
Cypress, California
November 17, 2025

APPENDIX

Consolidated Mosquito Abatement District

Audit/Finance Committee Letter

June 30, 2025

DRAFT

Board of Trustees
Consolidated Mosquito Abatement District
Parlier, California

We have audited the financial statements of the governmental activities of the Consolidated Mosquito Abatement District (District) for the year ended June 30, 2025, and have issued our report thereon dated November 17, 2025.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 25, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

If any, we have provided our findings regarding significant control deficiencies over financial reporting and material noncompliance, and other matters noted during our audit in a separate letter to you dated November 17, 2025.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

An auditor that is not involved in the engagement performed an independent review of the financial statements that was prepared by us based on the information provided by management. This safeguard reduces the threat of self-review risk to an acceptable level.

Required Risk Assessment Procedures per Auditing Standards

As auditors of the District, we are required per AU-C Section 240, “Consideration of Fraud in a Financial Statement Audit”, to “ordinarily” presume and consider the following risks in designing our audit procedures:

- Management override of controls
- Revenue recognition

Qualitative Aspects of the Entity’s Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no other changes in significant accounting policies or their application during 2025. No other matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management’s current judgments. The most sensitive accounting estimates affecting the financial statements are as follows:

Management’s estimate of the fair value of cash and investments which is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of cash and investments in determining that it is reasonable in relation to the financial statements taken as a whole.

Management’s estimate of capital assets depreciation which is based on historical estimates of each capitalized item’s useful life expectancy or cost recovery period. We evaluated the key factors and assumptions used to develop the capital asset depreciation calculation in determining that they are reasonable in relation to the financial statements taken as a whole.

Management’s estimate of the defined benefit pension plan’s deferred outflows of resources, net pension liability, and deferred inflows of resources which are based on an actuarial valuation conducted by a third-party actuary. We evaluated the basis, methods, and assumptions used by the actuary to calculate these amounts for the District to determine that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District’s financial statements relate to:

The disclosure of fair value of cash and investments in Note 2 to the basic financial statements which represents amounts susceptible to market fluctuations.

The disclosure of capital assets, net of accumulated depreciation in Note 4 to the basic financial statements which is based on historical information which could differ from actual useful lives of each capitalized item.

Financial Statement Disclosures, continued

The disclosure of the District's defined benefit pension plan in Note 7 to the basic financial statements which is based on actuarial assumptions which could differ from actual costs.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. No significant unusual transactions were identified as a result of our audit procedures that were brought to the attention of management:

Identified or Suspected Fraud

We have not identified or have not obtained information that indicates that fraud may have occurred.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The attached schedule on page 5 through 9 presents the material journal entries that we identified as a result of our audit procedures and were brought to the attention of, and corrected by, management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. There were no circumstances that affect the form and content of the auditor's report.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated November 17, 2025.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District’s auditors.

Other Matters

We applied certain limited procedures to the Management Discussion and Analysis, Budgetary Comparison Schedule – General Fund, Schedules of the District’s Proportionate Share of the Net Pension Liability, and Schedules of Pension Plan Contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This report is intended solely for the information and use of the Board of Trustees and management and is not intended to be, and should not be, used by anyone other than the specified parties. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

Conclusion

We appreciate the cooperation extended to us by Jodi Holeman, District Manager, and Karan Cox, Office Administrator, in the performance of our audit testwork.

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to the District.

C.J. Brown & Company, CPAs
Cypress, California
November 17, 2025

**Consolidated Mosquito Abatement District
Schedule of Audit Adjusting Journal Entries
June 30, 2025**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1			
To adjust member contingency fund per year-end statements.			
1375-00	Member Contingency Fun	\$ 55,828.94	
4000-23	Fresno County FMV Adjus		55,828.94
Adjusting Journal Entries JE # 2			
To adjust FMV in Cash in Treasury at year-end.			
1000-01	County FMV Adjustments	544,925.24	
4000-23	Fresno County FMV Adjus		544,925.24
Adjusting Journal Entries JE # 3			
To adjust property tax receivable per County Statement at year-end.			
1210-00	Taxes Receivable	7,102.47	
4000-01	TAXES - FRESNO COUNTY	19,335.03	
1210-00	Taxes Receivable		19,335.03
4000-01	TAXES - FRESNO COUNTY		7,102.47
Adjusting Journal Entries JE # 4			
To adjust inventory per count at year-end.			
6102-01	INSECTICIDES, HERB.	36,580.35	
1350-00	Materials and Supplies		36,580.35
Adjusting Journal Entries JE # 5			
To reconcile net position at year-end.			
3230-00	Fixed Assets	314,875.00	
1590-00	Allow for Depreciation		314,875.00
Adjusting Journal Entries JE # 6			
To reconcile ending audited net position to current beginning net position.			
3800-00	Retained Earnings	1,785.40	
9000-01	Deferred Outflows	1,207,516.00	
1240-00	Interest Receivable		1,785.40
3800-00	Retained Earnings		678,174.00
9000-00	Net Pension Liability		242,194.00
9000-02	Deferred Inflows		287,148.00
Adjusting Journal Entries JE # 7			
To adjust depreciation at year-end.			
1590-00	Allow for Depreciation	211,992.00	
3230-02	Depreciation	68,281.87	
1530-00	Auto Equipment		211,992.00
1590-00	Allow for Depreciation	\$	68,281.87

Consolidated Mosquito Abatement District
Schedule of Audit Adjusting Journal Entries, continued
June 30, 2025

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 8			
To capitalize fixed asset at year-end.			
1510-00	Buildings & Improvement	\$ 674,104.55	
1520-00	Office Equipment	8,454.92	
1530-00	Auto Equipment	308,289.36	
1550-00	Field Equipment	19,833.32	
3230-01	FA Current Year		1,010,682.15
1540-00	Shop Equipment		
Adjusting Journal Entries JE # 9			
To record interest receivable at year-end.			
1240-00	Interest Receivable	74,152.26	
4000-03	Interest - Fresno Co	1,830.18	
1240-00	Interest Receivable		1,830.18
4000-03	Interest - Fresno Co		74,152.26
Adjusting Journal Entries JE # 10			
To reclassify principal payments received on note receivable at year-end.			
4000-50	Sale of Reedley Depot	14,315.30	
1250-00	Note Receivable		14,315.30
Adjusting Journal Entries JE # 11			
To record prepaid expense at year-end.			
1361-00	Prepaid Expense	18,842.93	
6101-05	GROUP HEALTH INS		18,842.93
Adjusting Journal Entries JE # 12			
To reclassify FEMA funds as capital contributions.			
4000-07	MISC INCOME & VOIDS	248,523.80	
CJB-01	Capital Contributions		248,523.80
Adjusting Journal Entries JE # 13			
To record capital asset disposals at year-end.			
1220-00	Other Receivable	3,800.00	
1220-00	Other Receivable	3,250.00	
1220-00	Other Receivable	5,000.00	
1220-00	Other Receivable	3,500.00	
1220-00	Other Receivable	3,550.00	
1220-00	Other Receivable	3,750.00	
CJB-02	Gain on Sale of Capital Assets		22,850.00
Adjusting Journal Entries JE # 14			
To reclassify gain on sale of capital assets to its proper account.			
4000-07	MISC INCOME & VOIDS	19,726.00	
CJB-02	Gain on Sale of Capital Assets	\$	19,726.00

Consolidated Mosquito Abatement District
Schedule of Audit Adjusting Journal Entries, continued
June 30, 2025

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 15			
To write off long outstanding receivables at year-end.			
3800-00	Retained Earnings	\$ 28,508.78	
1201-00	Accounts Receivable		28,508.78
Adjusting Journal Entries JE # 16			
To adjust accumulated depreciation at year-end.			
1590-00	Allow for Depreciation	17,912.67	
3800-00	Retained Earnings		17,912.67
Adjusting Journal Entries JE # 17			
To accrue expenses incurred at year-end.			
6102-01	INSECTICIDES, HERB.	2,604.51	
6102-02	POWER SPRAY, FIELD EQP	2,963.75	
6103-01	FUEL & LUBRICANTS	14,731.65	
6103-03	TIRES, BATTERIES	1,318.26	
6103-03	TIRES, BATTERIES	1,074.88	
6104-01	HEAT, LIGHT & POWER	1,405.84	
6104-04	WATER, SEWER & DISPOSAL	1,079.64	
6104-04	WATER, SEWER & DISPOSAL	1,108.10	
6105-02	2-WAY RADIOS	2,167.49	
6109-05	LEGAL	1,463.44	
6109-07	UNIFORMS, SAFETY EQUIP	1,051.58	
6109-07	UNIFORMS, SAFETY EQUIP	1,521.23	
6109-08	SURVEILLANCE & RESEARCH	4,094.98	
6109-08	SURVEILLANCE & RESEARCH	4,136.00	
6109-10	GIS & GPS	2,501.56	
6109-10	GIS & GPS	2,450.61	
6109-10	GIS & GPS	9,056.32	
2000-00	Accounts Payable		54,729.84
Adjusting Journal Entries JE # 18			
To accrue expenses from credit card purchases incurred at year-end.			
6101-07	PRE-EMPLOY, MISC EXP	164.97	
6102-02	POWER SPRAY, FIELD EQP	2,116.09	
6102-05	BUILDING & GR. MAINT	187.78	
6106-02	POSTAGE, PRINTING, STN	106.35	
6106-05	MISC OFFICE SUPPLIES	583.08	
6108-01	MEETINGS & TRAVEL ALLOW	2,605.00	
6108-03	MEAL ALLOWANCE	230.00	
6109-07	UNIFORMS, SAFETY EQUIP	102.71	
6109-08	SURVEILLANCE & RESEARCH	469.15	
6109-10	GIS & GPS	2,400.00	
2000-00	Accounts Payable	\$	8,965.13

Consolidated Mosquito Abatement District
Schedule of Audit Adjusting Journal Entries, continued
June 30, 2025

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 19			
To remove prior year state unemployment tax accrual at year-end.			
2280-00	SUTA	\$ 10,353.48	
6101-03	UNEMPLOY. INS		10,353.48
Adjusting Journal Entries JE # 20			
To accrue state unemployment taxes payable at year-end.			
6101-03	UNEMPLOY. INS	11,749.11	
2280-00	SUTA		11,749.11
Adjusting Journal Entries JE # 21			
To remove prior year accrued payroll liabilities at year-end.			
2020-00	Payroll Liabilities	166,852.72	
6101-01	SALARIES AND WAGES	50,575.00	
6101-01	SALARIES AND WAGES	5,000.00	
6101-04	PERS DISTRICT PAYMENT	104,504.42	
6101-05	GROUP HEALTH INS	2,327.62	
2230-00	Retirement		104,504.42
2240-00	Cancer/Disability Ins		2,327.62
2250-00	Deferred Compensation		50,575.00
2260-00	Credit Union		5,000.00
6101-01	SALARIES AND WAGES		166,852.72
Adjusting Journal Entries JE # 22			
To accrue payroll liabilities at year-end.			
6101-01	SALARIES AND WAGES	2,800.00	
6101-01	SALARIES AND WAGES	225.00	
6101-01	SALARIES AND WAGES	80,358.55	
6101-01	SALARIES AND WAGES	6,707.63	
6101-01	SALARIES AND WAGES	1,568.72	
6101-04	PERS DISTRICT PAYMENT	4,981.33	
6101-05	GROUP HEALTH INS	71.68	
2020-00	Payroll Liabilities		80,358.55
2210-00	SS Employee		6,707.63
2212-00	MC Employee		1,568.72
2230-00	Retirement		4,981.33
2240-00	Cancer/Disability Ins		71.68
2250-00	Deferred Compensation		2,800.00
2260-00	Credit Union		225.00
Adjusting Journal Entries JE # 23			
To restate compensated absences per GASB 101.			
3800-00	Retained Earnings	124,692.57	
2010-00	Compensated Absences	\$	124,692.57

Consolidated Mosquito Abatement District
Schedule of Audit Adjusting Journal Entries, continued
June 30, 2025

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 24			
To accrue compensated absences per GASB 101.			
6101-01	SALARIES AND WAGES	\$ 13,123.05	
2010-00	Compensated Absences		13,123.05
Adjusting Journal Entries JE # 25			
To record Fresno County tax service charge at year-end.			
6109-06	COUNTY SERVICE CHARGE	73,395.00	
4000-01	TAXES - FRESNO COUNTY		73,395.00
Adjusting Journal Entries JE # 26			
To reclassify capital outlay in the prior year to its proper account.			
3230-01	FA Current Year	737,668.32	
3230-00	Fixed Assets		737,668.32
Adjusting Journal Entries JE # 27			
To reclass loan payment at year-end.			
2295-00	Capital Lease Payble	178,432.09	
6110-06	Loan & Lease Payments		178,432.09
Adjusting Journal Entries JE # 28			
To adjust accrued interest payable at year-end.			
2200-00	Accrued Interest	1,294.50	
6110-06	Loan & Lease Payments		1,294.50
Adjusting Journal Entries JE # 30			
To adjust net pension liability at year-end.			
6101-04	PERS DISTRICT PAYMENT	278,455.00	
9000-00	Net Pension Liability	375,132.00	
9000-02	Deferred Inflows	226,905.00	
9000-01	Deferred Outflows	\$	880,492.00



October Summary Report



INSPECTIONS

3,924

Change from previous month

↓ 26%



TREATMENTS

2,077

Change from previous month

↓ 14%



WNV POSITIVE SAMPLES

2

Total for the year

68

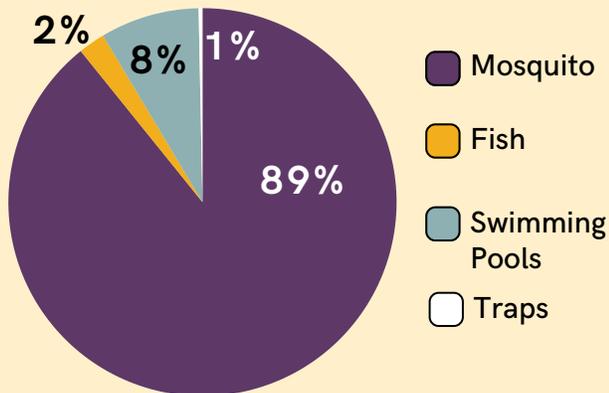
In October, the District experienced a substantial increase in service requests. Rain events at the end of September led to higher mosquito abundance across the District, prompting a surge in resident calls. To accommodate the increased demand, staff assignments were adjusted—an added challenge given that this period typically marks the time when seasonal staff are laid off.

A large portion of service requests were submitted through the District's website; however, many follow-up attempts by staff—via phone, email, or text—to schedule site visits went unanswered.

Despite the rise in mosquito activity (140% above the 5-year average), there was no corresponding increase in disease detections. While some mosquito samples continued to test positive for West Nile virus, there was no significant increase, and none tested positive for St. Louis encephalitis virus.

The District also collaborated with Dr. Anthony Cornel on late-season ULV (ultra-low volume) trials to assess droplet penetration into sentinel cages. Although environmental conditions are highly variable this time of year, disease transmission risk can persist, and ULV applications remain warranted. Evaluating field parameters under late-season conditions continues to provide valuable operational insights.

SERVICE REQUEST TYPE



Kestrel weather meter; measuring temperature, humidity, wind speed, and other environmental conditions for ULV applications.

2025 Request for Service

