

BOARD OF TRUSTEES

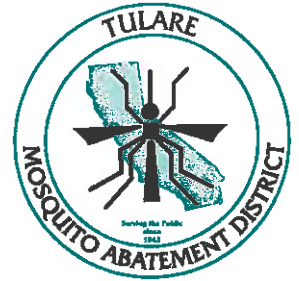
Pat Nunes
City of Tulare
Robert Uchita
County of Tulare
Robert Clark
County of Tulare
Stan Creelman
County of Tulare
Charlie Pitigliano
County of Tulare
Sherry Champagne
City of Visalia

TULARE MOSQUITO ABATEMENT DISTRICT

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

GENERAL MANAGER

John Avila



The Tulare Mosquito Abatement District Board of Trustees regular Meeting will be held on Tuesday, August 14th at 1:00 p.m. at the District office located at Mefford Field in Tulare.

Agenda

1. **Citizen Comments:** At this time the Board of Trustees will take input from citizens on items they wish to address that are within the Board's jurisdiction. However the Board cannot legally discuss or take action at this meeting on comments received.
2. **Review Minutes of the July 10th, 2018 Board of Trustee meeting**
3. **Payment of Check Numbers 5357 - 5417**
Electronic Fund Transfers (EFTPS) from Union Bank to the IRS and EDD for Social Security, Medicare, Federal and State Tax Payments. E Debit payments from the District's Union Bank account
4. **Review and Consideration to adjust the Budget submitted to Tulare County Auditor**
5. **2018 Biennial Review of District's Conflict of Interest Code**
6. **MVCAC Corporate Membership Dues**
7. **2017/2018 Fiscal Year Audit Implementation**
8. **Review and consider purchase of an Ice Machine**
9. **Discussion of District's documentation of lunch and break periods on time cards**
10. **CalPERS Retirement rates for FY 18/19**
11. **Manager's Report**
 - a. **Status of Invasive Aedes in the City of Tulare**
 - b. **Vehicle Printing**
 - c. **MVCAC Summer Meeting Conference Call 07/19/18**
 - d. **Pawnee status update**
12. **Meeting Adjourned**

**MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES OF THE TULARE
MOSQUITO ABATEMENT DISTRICT, HELD AT THE OFFICES OF THE DISTRICT,
MEFFORD FIELD, TULARE, CALIFORNIA ON THE 10th DAY OF JULY 2018, AT
THE HOUR OF 1:00 P.M. OF SAID DAY**

Present at the meeting called at the time and place above designated were: Charlie Pitigliano, presiding, Pat Nunes, Robert Uchita, Sherry Champagne, Robert Clark and Stan Creelman, who arrived at 1:04 p.m. Also present at the Board Meeting were John Avila, District Manager, Michelle Dempsey, District Operations Director, and Chad M. Lew, counsel for the District.

Agenda Item No. 1: Citizen Comments.

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

Agenda Item No. 2: Review Minutes of June 12, 2018, Board of Trustees Meeting.

The minutes of the meeting held on June 12, 2018, were presented to the board in writing and reviewed. Upon a motion made by Pat Nunes, seconded by, Robert Clark, and unanimously carried, the minutes of the meeting held on June 12, 2018, were approved as presented.

Agenda Item No. 3: Payment of Check Number 5304 - 5342 and 5344 - 5356, Electronic Fund Transfers (EFTPS) from Union Bank to the IRS for Social Security, Medicare and Federal Tax Payments and Union Bank Charges and Credits.

The board members reviewed the District's Union Bank checking account, check numbers 5304 - 5342 and 5344 - 5356, the electronic fund transfers (EFTPS) for payment of Social Security, Medicare and Federal Tax Payments to the IRS, and the electronic debit payments from the District's Union Bank account. Upon a motion duly made by Robert Clark, seconded by Robert Uchita, and unanimously carried, the Union Bank checking account, check numbers 5304 - 5342 and 5344 - 5356, the electronic fund transfers (EFTPS) for payment of Social Security, Medicare and Federal Tax Payments to the IRS, and the electronic debit payments from the District's Union Bank checking account were approved.

Agenda Item No. 4: CalPers 2019 Health Insurance Rates.

John advised the board that CalPers rates for the District's plan, PERS Choice, will be increasing by 3.17% for the period from January 1, 2019 through December 31, 2019.

Agenda Item No. 5: CMAS Availability of Regular Cab Trucks.

John reported to the board that he was advised GM will not be making any regular cab truck this year. After some additional research at other truck models, John advised that the purchase of 2019 Chevrolet Silverado 1500 LD for \$25,157.54 from Winner Chevrolet, via the CMAS program, was the best fit for the District's surveillance vehicle. Upon a motion duly made by Pat Nunes, seconded by Sherry Champagne, and unanimously carried, the board authorized the District Manager to purchase a 2019 Chevrolet Silverado 1500 LD 2WD Double Cab from Winner Chevrolet for the sum of \$25,157.54.

Agenda Item No. 6: Review, consideration and discussion on District's employment policies. After some discussion, the board instructed the District's attorney to review the District's employment policies and to address its questions and to report back at the next regular meeting.

Agenda Item No. 7: District's 2018 Surveillance Update by Michelle Dempsey. Michelle provided a surveillance report to the board. She indicated that to date, there have been no human cases of West Nile Virus infection in the District; that eight dead birds were reported to the district; and a total of 372 GRAVID traps and 39 CO2 traps were set in the District that resulted in 51 mosquito pools that yielded six pools that were positive for St. Louis Encephalitis Virus. She also reported that a total of 55 B.G. traps and 46 OVI Cup tests were set throughout the District as part of the District's invasive Aedes surveillance, but to date no invasive Aedes have been found in the District this year. Michelle did report that there was a geographically small outbreak of Culex mosquitos in an approximate one block area near Tulare Union High School. The District discovered that the outbreak is primarily due to the residents storing water and went door to door to educate the residents. The District treated the area and hopes that through the outreach and education that the issue will resolve in the near future. The District will continue to monitor the area.

Agenda Item No. 8: Report on Invasive Aedes Teleconference held on June 19, 2018. John advised the board that the District participated on June 19, 2018, on the 1st Invasive Aedes Teleconference 2018. He advised that there was a good presentation as to how district's are implementing treatment when they discover an out break of the invasive Aedes.

Agenda Item No. 9: CalPERS Annual Unfunded Liability. John reported to the board that the District has received correspondence from CalPERS related to the Annual Unfunded Accrued Liability as of June 30, 2016 Actuarial Valuation for Rate Plan Identifier 1234, which has a resulted in a monthly amount due of \$417.56 towards the Unfunded Accrued Liability. John further reported that the the Annual Unfunded Accrued Liability as of June 30, 2016 Actuarial Valuation for Rate Plan Identifier 26798, which has a resulted in a monthly amount due of \$172.67 towards the Unfunded Accrued Liability. As to Rate Plan Identifier 1234, the District has the option to submit the Annual Lump Sum Prepayment amount of \$4,836.00, instead of the monthly amounts, which would result in savings to the District. As to Rate Plan Identifier 26798, the District has the option to submit the Annual Lump Sum Prepayment amount of \$2,000.00, instead of the monthly amounts, which would result in savings to the District. Upon a motion duly made by Stan Creelman, seconded by Robert Uchita, and unanimously carried, the board authorized the District Manager to submit the Annual Lump Sum Prepayment amount of \$4,836.00, related to Rate Plan Identifier 1234, prior to July 31, 2018, and the Annual Limp Sum Prepayment amount of \$2,000.00, related to Rate Plan Identifier 26798, prior to July 31, 2018.

Agenda Item No. 10: Manager's Report.

- a) Tulare County Fair September 12 - 16: John advised the board that the District will again have an educational informational booth at the Tulare County Fair and has secured the same

Page 3 of 3.

- exhibitor location as last year.
- b) Aircraft Status: John reported to the board that the District aircraft is still listed for sale, and that no sale is imminent as of this date.
 - c) Meeting with Dr. Cornel at CMAD: John advised the board that the District has agreed to participate in a study about mosquito chemical/insecticide resistance.

Agenda Item No. 11: Meeting Adjourned.

There being no further business to come before the board, upon a motion duly made by Robert Clark, seconded by Stan Creelman, and unanimously carried, the meeting was adjourned at 1:52 p.m.

SECRETARY

Transfer funds from Fund #778 Tulare County to Union Bank Account #27400034408

6000	Funds for Salaries & Benefits	150,000.00		
7000	Funds for Services & Supplies	150,000.00		

Check #'s

EFTPS

E Debits

Full Time Employees

6001	John Avila		2,566.60	5357
6001	Michelle Dempsey		2,229.86	5358
6001	Andrew Conard		1,943.59	5359
6001	Armando Gonzalez		1,991.92	5360
6001	Quirino Valencia		1,914.15	5361
6005	Jesse Carver		1,107.71	5362
	Loretta Harper		260.86	5363
	Lance James		1,003.65	5364
	Theron Mims		1,037.55	5365
	Rene Rodriguez		1,098.19	5366
	Brandon Ward		906.40	5367
	Victor Zamora		1,684.77	5368
6004	CA Emp Dev Dept	UI, ETT, SDI & PIT	925.53	EFTPS
6004	Choice Builders	Monthly premium for employee Dental Vision & Life Insurance	941.63	5385
6008	Charlie Pitigliano		100.00	5388
6008	Pat Nunes		100.00	5389
6008	Robert Clark		100.00	5390
6008	Stan Creelman		100.00	5391
6008	Sherry Champagne		100.00	5392
6008	Robert Uchita		100.00	5393
6011	CalPERS (Retirement)	PERS Retirement contribution Employer & Employees	2,041.04	EFTPS
6011	CalPERS (Retirement)	Unfunded Liability (Classic)	4,836.00	EFTPS
6011	CalPERS (Retirement)	Unfunded Liability (Pepra)	2,000.00	EFTPS
6011	CalPERS (Employee)	Employee Additional deferred contribution	525.00	EFTPS
6012	Union Bank	Federal Inc Tax., Employee/Employer Medicare & SS	5,243.42	EFTPS
	Services & Supplies (2000)			
7001	ADAPCO	Teknar SC 1 Tote 264 Gallons	9,810.83	11,664.99 5369
		Longray Pioneer Sprayer (Covered by Funding)	1,854.16	
7001	Verizon Wireless	Field Communications	55.17	147.65 5370
7005		Office Phones	92.48	
7001	Lawrence Tractor	Backpack Sprayers (Covered by Funding)		1,936.59 5371
7001	Clarke	Adulticide 10 Gallon Duet		2,388.01 5372
7001	Univar	Aquabac Primary Powder Larvacide		4,546.50 5373
7001	MVCAC	Mosquito Pool Testing - June		1,020.00 5375
7001	Golden State Overnight	Shipping for Pools		4.01 5376
7001	Holt Lumber	Paid with incorrect invoice - erroneous tax rate		20.67 5377
7009	Culligan	Bottle Water		38.75 5378
7010	SDRMA	Insurance for FY 17/18 For Honda Quad & Trailer		19.99 5379
7021	C. P. Phelps	Vehicle Fuel		2,235.29 5380
7021	Big Brand Tire	Tires for Truck #11		716.17 5381
7036	Cline's Business Equipment	IT support/maintenance	60.00	128.82 5382
7036		Monthly maintenance contract - copier	68.82	
7043	McCormick, Kabot, Jenner & Lew	Review and Draft Agendas, emails & Phone Calls wih John regarding District Manager Compensation	360.00	660.00 5374
7043		Board Meeting July	300.00	
7066	Tulare County Fair	Commerical Exhibit Space contrat for 2018 Fair		575.00 5383
7066	Asphalt Sealing & Repair	Asphalt Sealant, Concrete Landing, ADA Stripping & Required Signage		5,577.00 5384
7062	City of Tulare	Land Rent	774.00	890.59 5387

Continued ↘

7081		Water & Refuse Pickup Service	116.59		
	Union Bank Credit Card			1,745.44	5386
7001		Costco - Yeast	22.45		
7005		ATT*Website - Faxline Monthly Chg	10.60		
7009		Costco - Household Supplies	60.74		
7009		Amazon - Household Supplies	17.31		
7021		Safelite Autoglass - Windshield Replace Trk 5	261.48		
7021		Costco - Oil	60.92		
7021		Amazon - Air Filters	180.37		
7027		American Mosquito Control - AMCA Membership - John	145.00		
7036		Amazon - Office Supplies	44.59		
7036		Paypal - Alenmantrd - Office Supplies	6.99		
7036		Amazon - Office Supplies	56.53		
7036		Amazon - Office Supplies	3.74		
7036		Unwired Broadband	135.97		
7036		Pay pay - Bobsvideo - Office Supplie	10.90		
7036		Amazon - Office Supplies	29.17		
7036		Costco - Office Supplies	54.23		
7036		Amazon - Office Supplies	44.45		
7066		Calif Special District - CSDA Conf Reg - John	600.00		
				<u>69,173.34</u>	

			Union	
			Check #'s	
			EFTPS	
Full Time Employees			E Debits	
6001	John Avila		2,566.61	5394
6001	Michelle Dempsey		2,229.86	5395
6001	Andrew Conard		1,943.59	5396
6001	Armando Gonzalez		1,991.92	5397
6001	Quirino Valencia		1,914.15	5398
6004	CA Emp Dev Dept	UI, ETT, SDI & PIT	960.12	EFTPS
6004	CalPERS (Health)	Monthly Health Premium	12,507.75	EFTPS
6005	Jesse Carver		1,458.55	5399
	Loretta Harper		698.29	5400
	Lance James		1,306.81	5401
	Theron Mims		1,385.93	5402
	Rene Rodriguez		1,429.23	5403
	Brandon Ward		1,119.38	5404
	Victor Zamora		2,168.83	5405
6011	CalPERS (Retirement)	PERS Retirement contribution Employer & Employees	2,041.04	EFTPS
6011	CalPERS (Employee)	Employee Additional Deferred Contribution	525.00	EFTPS
6012	Union Bank	Federal Inc Tax., Employee/Employer Medicare & SS	6,108.36	EFTPS
Services & Supplies (2000)				
7001	Verizon	GPS System Monthly Charge (May)	171.50	5406
7001	Yosemite Linen Supply	Employee uniforms & related laundry service	388.88	5407
7001	ADAPCO	Telnar SC 1 264 Gallon Tote	9,810.83	18,764.94 5408
7001		Deltagard Adulticide 25 Gallons (Covered by Funding)	5,245.80	
7001		(2) Longray Pioneer Sprayers (Covered by Funding)	3,708.31	
7001	BioQuip	Traps & Supplies (Covered by Funding)	2,177.48	5409
7001	Golden State Shipping	Shipping for Pools	4.22	5410
7001	Univar	Kontrol Larvicide Oil 55 Gallons	544.77	5411
7001	Praxair	Dry Ice - Surveillance	369.31	5412
7021	C. P. Phelps	Fuel For Vehicles	2,420.67	5413
7021	MAS Auto Center	A/C Evaporator Repair Trk #10	1,597.79	5414
7027	MVCAC	Annual Corporate Membership Dues	9,500.00	5415
7066	Smith Sign & Decal	Decals for Traps (Covered by Funding)	1,212.40	5416
John Avila - Revolving Fund				
7001		Smart n Final - Baking Soda	7.98	326.46 5417
7001		Smart n Final - Baking Soda	15.96	
7001		Surf-Thru Car Wash - 5 Car Washes	28.00	
7001		Smart N Final - 4 Bus Trays	21.61	
7001		Tractor Supply Co. - Rabbit Chow	15.99	
7009		Walmart - Household Supplies	8.68	
7009		Walmart - Household Supplies	16.24	
7009		Green Rhino - Household Supplies/Cleaner	90.00	
7021		Shell/ Bakersfield - Fuel	10.00	
7036		USPS - Postage Stamps Etc	82.60	
7066		Fugazzis - Pryor Meeting - Dempsey/Harper	29.40	
Union Bank Charges & Credits			399.87	Auto Pay
7081		SC Edison	327.29	
7081		SoCal Gas	17.58	
7036		Union Bank - Positive Pay and monthly maintenance fees -	55.00	

TULARE MOSQUITO ABATEMENT DISTRICT

FY 18/19 Budget

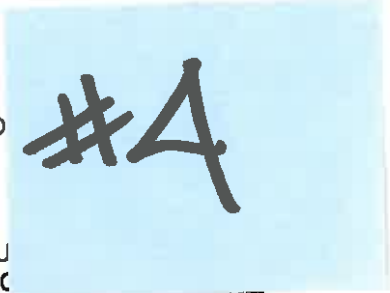
July 31, 2018

	<i>Appropriations</i>	<i>Expenditures</i>	<i>Remaining</i>
Salaries & Employees Benefits (1000)			
6001 Regular Salaries *	367,940.00	29,681.18	338,258.82
6004 Benefits			-
Health Insurance	177,698.00	13,348.39	164,349.61
EDD Unemployment Insurance 6.2% X 7,000 of employees pay	5,486.00	304.06	5,181.94
EDD Disability Insurance 1.0% X of employees salary	5,099.00	495.93	4,603.07
EDD Employment Training Tax rate 0%	-		-
Life Insurance	1,260.00	100.99	1,159.01
6005 Extra Help	120,544.00	19,911.72	100,632.28
6008 Directors Fees	7,200.00	600.00	6,600.00
6011 Retirement PERS	26,856.00	8,977.15	17,678.85
Classic members 7.2% X Gross Salary			-
New Public Employee Pension Reform Act (PEPRA) members (6.533% X Gross Pay)			-
6012 Social Security (7.65% of employee pay)	37,788.00	3,793.87	33,994.13
6015 Workers' Compensation Insurance	23,100.00	-	23,100.00
	<u>772,771.00</u>	<u>77,213.29</u>	<u>695,557.71</u>
Services & Supplies (2000)			
7001 Agriculture	494,276.00	44,169.03	450,106.97
7005 Telecommunications	2,502.00	103.08	2,398.92
7009 Household Expense	5,292.00	231.72	5,060.28
7010 Insurance	33,000.00	19.99	32,980.01
7021 Maintenance of Equipment	107,000.00	7,482.69	99,517.31
7024 Maintenance - Bldg & Improvements	17,055.00	-	17,055.00
7027 Memberships	14,198.00	9,645.00	4,553.00
7036 Office Expense	8,412.00	652.99	7,759.01
7043 Professional & Special Expense	11,359.00	660.00	10,699.00
7059 Publications and Legal Notices	296.00	-	296.00
7061 Rents & Leases - Equipment	262.00	-	262.00
7062 Rent & Leases - Bldg & Improvements	12,216.00	774.00	11,442.00
7065 Small Tools & Instruments	2,297.00	-	2,297.00
7066 District Special Expense	15,682.00	7,993.80	7,688.20
7074 Transportation & Travel	7,593.00	-	7,593.00
7081 Utilities	5,284.00	461.46	4,822.54
	<u>736,724.00</u>	<u>72,193.76</u>	<u>664,530.24</u>
Other Charges (3000)			
7407 Contributions to other Agencies	2,500.00	-	2,500.00
7425 Taxes & Assessments	38,000.00	-	38,000.00
	<u>40,500.00</u>	<u>-</u>	<u>40,500.00</u>
Fixed Assets (8000-8300)			
Purchase of Surveillance Vehicle	25,000.00	-	25,000.00
	<u>25,000.00</u>	<u>-</u>	<u>25,000.00</u>
Working Budget			
* Appropriation for Contingencies	1,574,995.00	149,407.05	1,425,587.95
Total Appropriations	<u>1,811,244.00</u>	<u>149,407.05</u>	<u>1,661,836.95</u>
** General Reserves	5,384,500.00		5,384,500.00
Reserve for Asphalt Removal & Replacement	125,000.00		125,000.00
Reserve for Emergency Invasive Aedes Outbreak	250,000.00		250,000.00
Reserve for Replacement of Vehicles/Tablets	215,000.00		215,000.00
Total Budget	<u>7,785,744.00</u>		<u>7,636,336.95</u>
Tulare County Account # 778 Balance	5,397,582.68		
Union Bank Account # 2740034408 Balance	<u>166,661.27</u>		
TMAD Current cash balance	<u>5,564,243.95</u>		

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

** There is no requirement to fund General Reserves at any set amount to be in compliance

APPROVED BUDGET - SPECIAL DISTRICTS
FINAL BUDGET FOR FISCAL YEAR 2018-2019
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DISTRICT NAME: TULARE MOSQUITO ABATEMENT DISTRICT

FUND NO

(USE WHOLE DOLLARS ONLY-NO CENTS)

	ACCOUNT NUMBER	AMOUNT WHOLE DOLLARS
APPROPRIATIONS		
CONTINGENCIES (See your monthly B801TC report for a listing of your expenditure accts.)		
87.	Appropriation for Contingencies	7432 *** -0-
88.		
89.		
90.		
91.	Total Contingencies (Lines 87 thru 90)	Total \$ -0-
*** Contingencies cannot exceed 15% to total expenditures.		
92.	Total Appropriations (Lines 40,66,75,86,91)	Total \$ 1,574,995
93.	Diff. Between Resources and Appropriations (Line 28 minus Line 92 should be zero)	\$ -0-

Board Approval Date August 14th, 2018

Board President Signature _____

Contact Person John Avila, Manager

Telephone Number 559-686-6628 or 804-5529

County of Tulare



#5

Clerk of the Board
Michael C. Spata
County Administrative Officer
Clerk of the Board

Melinda Benton
Chief Clerk

June 28, 2018

TO: Tulare County Special Districts, School Districts and Boards

FROM: Melinda Benton, Chief Clerk
Tulare County Board of Supervisors

RE: **NOTICE: 2018 Biennial Review of Your Conflict of Interest Code (ACTION REQUIRED)**

Dear Special Districts, School Districts and Boards:

The Political Reform Act (Gov. Code, § 81000 *et seq.*), which is administered by the State Fair Political Practices Commission (FPPC), requires local governmental agenciesⁱ to adopt a conflict of interest code and update it from time-to-time to reflect changes in the decision-making employment positions of the agency.ⁱⁱ More specifically, local government agencies are required to conduct a review of their conflict of interest codes at least every even-numbered year, and report to their code reviewing body whether amendments are necessary. If amendments are necessary, the agency also must submit amendments for approval to the applicable code reviewing body within a specified period of time.ⁱⁱⁱ

The Tulare County Board of Supervisors is the code-reviewing body for all local government agencies whose jurisdiction is determined to be solely within the Tulare County. The FPPC is the code-reviewing body for local government agencies with jurisdiction covering more than one county.¹

In accordance with the Political Reform Act, this letter directs all local government agencies for which the Board of Supervisors is the code reviewing body to conduct a biennial review of the agencies' conflict of interest codes. Local government agencies must notify the Clerk of the Board of Supervisors whether an amendment to the code will be necessary by filing a **"2018 Local Agency Biennial Notice"** with the Clerk of the Board of Supervisors at the following location no later than **September 14, 2018**:

Clerk of the Board of Supervisors
Attn: Melinda Benton
2800 W. Burrel Avenue
Visalia, CA 93291

If the local government agency determines that an amendment is necessary, the agency must also submit an amended conflict of interest code to the Board of Supervisors for approval, as required by the Act.

ⁱ If your agency's jurisdiction extends beyond the boundaries of Tulare County, you may disregard this letter.

To assist your local government agency with the code-reviewing process, this letter also provides some additional information on the code reviewing process. Please be advised that this letter is not legal advice, and if you have any questions regarding your duties during the biennial review process, you are advised to consult your legal counsel or the FPPC.

CONFLICT OF INTEREST CODE REVIEW

A conflict-of-interest code identifies positions in a local agency (including members of boards, committees and similar bodies, and administrative employees) **that make, or participate in making, government decisions which may foreseeably have a material effect on that government official's financial interest.**^{iv} Persons holding positions designated in their agency's Conflict of Interest Code are required to periodically file a Statement of Economic Interests (Form 700) to assist that person, as well as the public, in identifying potential conflicts of interest that may arise when the person is making, or participating in the making of, governmental decisions.^v

An agency's conflict of interest code must reflect the current structure of the agency and properly identify all officials and employees who should be reporting financial interests on a form called Statement of Economic Interests (Form 700). This imposes upon the agency a duty to update the code to include new decision-making positions created since the last conflict of interest code update, delete positions that no longer exist, and rename the titles of positions that have changed, if necessary.^{vi} This also includes evaluating whether there have been any changes in the duties assigned to currently designated positions in order to update the disclosure categories, if appropriate.

If you answer yes, to any of the questions below, your agency's code probably needs to be amended.

- Is the current code more than five years old?
- Have there been any substantial changes to the agency's organizational structure since the last code was approved?
- Have any positions been eliminated or re-named since the last code was approved?
- Have any new positions been added since the last code was approved?
- Have there been any substantial changes in duties or responsibilities for any positions since the last code was approved?

DESIGNATING POSITIONS

Members of decision-making bodies, employees, and consultants with whom your agency has an ongoing relationship, who make or participate in making government decisions should be included in your agency's Conflict of Interest Code. These are referred to herein as designated positions.^{vii} According to FPPC regulations, agencies should include employee and consultant positions that make purchases or negotiate on behalf of your agency, or that advise or make recommendations to agency decision-makers by conducting research or investigation, or preparing or presenting a report, analysis, or opinion that requires the exercise of judgment on their part.^{viii} Designated positions should also include decision-making committees or bodies that are part of your agency, but a committee or agency that is established by law and has a legal status that is independent

of your agency. Under certain circumstances, purely advisory committees or bodies may be exempt from these requirements.

Employee or consultant positions that do not exercise discretionary authority (i.e., merely carry out clerical or ministerial tasks to implement decisions already made by other decision makers) should not be designated in the agency's conflict of interest code. Employees who exercise limited discretionary authority that is subject to significant substantive review by superiors before a recommendation is made to a decision-making body or official might also be excluded. The level of autonomy that the employee or consultant possesses, and the degree to which a decision-maker or superior relies on the employee are factors you should consider. FPPC staff has the authority to provide you with direction regarding whether certain employees or consultants should be designated in your agency's code, and we recommend you consult with them when necessary.

DISCLOSURE CATEGORIES

Each designated position in your code must also be assigned one or more disclosure categories. Sample disclosure categories that agencies may use are included in **APPENDIX B** of the FPPC's "model" code which can be downloaded from the FPPC's website. Disclosure categories describe the types of personal financial interests that the official must disclose in his or her Statement of Economic Interests (Form 700).

The disclosure categories must be tailored to the financial interests implicated by the position's decision-making authority, and must not require public officials to disclose private financial information that does not relate to their public employment. For board members and other positions with broad decision-making authority you should assign full disclosure responsibilities. For other positions, only require a level of disclosures that is commensurate with and may be affected by the decision-making authority and duties of the position.

Example: If the duties of the position do not entail making or participating in making decisions affecting interests in real property, the position should not be required to fully disclose private interests in real property (see sample disclosure categories 1 vs. 2).

FILE BIENNIAL NOTICE WITH THE CLERK OF THE BOARD OF SUPERVISORS

Once you determine whether your agency must adopt or amend its conflict of interest code, your agency must file with the Clerk of the Tulare County Board of Supervisors a "2018 Local Agency Biennial Notice" indicating whether any adoption or amendments to the code are necessary. The "2018 Local Agency Biennial Notice" is attached.

All local agencies must file the "2018 Local Agency Biennial Notice" no later than SEPTEMBER 14, 2018.

ADOPTING OR AMENDING YOUR CONFLICT-OF-INTEREST CODE

Once your agency files the 2018 Local Agency Biennial notice, please proceed with the necessary steps to adopt or amend your agency's code in accordance with all applicable laws. If amendments to an agency's conflict of interest code are necessary, the amended

code must be forwarded to the code reviewing body for approval within 90 days.^{ix} Your amended code, or new code, must be approved by the Board of Supervisors and will become effective upon such approval.^x

Please note that applicable law requires that adequate notice be given to affected persons before a conflict-of-interest code is adopted or amended, along with a fair opportunity for such persons to present their views. Affected persons include those officers, employees, members and consultants of your agency affected by your code, as well as residents who reside within the agency's jurisdiction.

AFTER YOUR AGENCY'S CODE OR AMENDMENT IS APPROVED

After your code is approved, your agency should be sure to do the following:

- Provide the Statement of Economic Interests (Form 700) to those employees in newly designated positions, if any, along with the employee's disclosure category. Such employees must file an "initial" statement within 30 days of the effective date of the new or amended code.
- Provide those employees that held deleted positions, if any, with Form 700 and their applicable disclosure categories, as they must file a "leaving office" statement within 30 days of the effective date.

Those employees currently holding a designated position that are affected by a title change, reclassification, or a change in disclosure category in the new Conflict of Interest Code will not have additional filing obligations beyond the annual filing obligations, though the filer may need to disclose additional information at the time of filing, depending on the changes made to the position.^{xi}

The agency should also ensure thereafter that all persons holding positions included in the agency's updated Conflict of Interest Code file Form 700 (1) within 30 days of first assuming a designated position, (2) within 30 days of leaving a designated position, *and* (3) annually by the applicable deadlines (usually April 1).

Completed forms are to be filed with your agency.^{xii} Please note that once filed, each Form 700 becomes a public record that must be made available upon request, and the statements must be retained for at least seven years by your agency.^{xiii}

AVAILABILITY OF FORMS

You will find on our website all necessary forms and a checklist for the purpose of adopting or amending your agency's code. Additional copies of this notice and all forms you will need to complete your adoption or amendment of a conflict of interest code can also be obtained from our website at:


<http://tularecounty.ca.gov/clerkoftheboard/index.cfm/conflict-of-interest/>

An interactive version of Statement of Economic Interests (Form 700) may be found on the Fair Political Practices Commission website at the following link:
<http://www.fppc.ca.gov/index>

FURTHER ASSISTANCE

All persons holding decision-making positions designated in your conflict-of-interest code should be familiar with the provisions of your code. Such persons must remain vigilant to any possible conflict between their personal financial interests and any future government decisions they might make or participate in making. Specific questions concerning conflict-of-interest prohibitions and requirements should be referred to the Fair Political Practices Commission at 1-866-ASK-FPPC or your agency's legal counsel. Information about how to contact the FPPC is also available on its website at the following address: <http://www.fppc.ca.gov/index>

We look forward to receiving the required filing from your agency. Thank you for your attention to this very important matter.

By 
Melinda Benton, Chief Clerk

Enclosures:

2018 Local Agency Biennial Notice
Sample Disclosure Categories
2018 Checklist to Adopt or Amend
2018 Sample Notice to Adopt or Amend
How to Review a Conflict of Interest Code

ⁱ "Local government agency" means a county, city or district of any kind including school district, or any other local or regional political subdivision, or any department, division, bureau, office, board, commission or other agency of the foregoing. (Gov. Code, § 82041; see also Gov. Code, § 82003)

ⁱⁱ Gov. Code, §§ 87300, 87306. New local government agencies must adopt and submit a conflict of interest code to the applicable code reviewing body no later than 6 months after coming into existence. Gov. Code, § 87303.

ⁱⁱⁱ Gov. Code, § 87306.

^{iv} Gov. Code, § 87302.

^v Gov. Code, §§ 82019; 87302, subd. (b).

^{vi} Gov. Code, § 87306.

^{vii} The Act refers to persons holding positions designed by a conflict of interest code as "designated employees". See Gov. Code, § 82019, subd. (a)(3). The FPPC sometimes refer to them as "code filers" (see Form 700); Cal. Code of Regulations, title 2, § 18940(d) (referring to "code filers").

^{viii} Cal. Code of Regulations, title 2, § 18704.2.

^{ix} Gov. Code, § 87306.

^x Gov. Code, § 87303.

^{xi} See Cal. Code of Regulations, Title 2, §18735.

^{xii} Gov. Code, § 87500.

^{xiii} Gov. Code, §§ 81008 and 81009.

APPENDIX B

2018 CONFLICT OF INTEREST CODE DISCLOSURE CATEGORIES

1. Full Disclosure:

All interests in real property located entirely or partly within this Agency's jurisdiction or boundaries, or within two miles of this Agency's jurisdiction or boundaries or of any land owned or used by this Agency. Such interests include any leasehold, ownership interest or option to acquire such interest in real property.

All investments, business positions, and sources of income, including gifts, loans and travel payments.

(Intended for board members and high-level decision-making employees with broad duties)

2. Full Disclosure (excluding interests in real property):

All investments, business positions, and sources of income, including gifts, loans and travel payments.

3. Interests in Real Property (only):

All interests in real property located entirely or partly within this Agency's jurisdiction or boundaries, or within two miles of this Agency's jurisdiction or boundaries or of any land owned or used by this Agency. Such interests include any leasehold, ownership interest or option to acquire such interest in real property.

4. General Contracting (two options):

A. All investments, business positions, and sources of income, including gifts, loans and travel payments, from sources that provide, or have provided in the last two years, leased facilities, goods, supplies, materials, equipment, vehicles, machinery, services, or the like, including training or consulting services, of the type utilized by the County.

(Intended for employees whose duties and decisions involve contracting and purchasing for the entire County)

B. All investments, business positions, and sources of income, including gifts, loans and travel payments, from sources that provide, or have provided in the last two years, leased facilities, goods, supplies, materials, equipment, vehicles, machinery, services, or the like, including training or consulting services, of the type utilized by the employee's department or agency.

(Intended for employees whose duties and decisions involve contracting and purchasing for a specific department or agency of the County)

5. **Regulatory, Permit or Licensing Duties:**

All investments, business positions, and sources of income, including gifts, loans and travel payments, from sources that are subject to the regulatory, permit or licensing authority of, or have an application for a license or permit pending before, the employee's department or agency, or the County.

6. **Grant/Service Providers/Agencies that Oversee Programs (two options):**

- A. All investments, business positions, and sources of income, including gifts, loans and travel payments, or income from a nonprofit organization, if the source is of the type to receive grants or other monies from or through the specific department or agency of the County.

(Intended for employees whose duties and decisions involve awards of monies or grants to organizations or individuals)

- B. All investments, business positions, and sources of income, including gifts, loans and travel payments, or income from a nonprofit organization, if the source is of the type to offer or provide consulting, rehabilitative or educational services concerning the prevention, treatment or rehabilitation of persons.

(Intended for employees who also approves programs for rehabilitative services)

CHECKLIST TO ADOPT OR AMEND CONFLICT OF INTEREST CODE

This "checklist" is provided as a convenience to local governmental agencies, and does not constitute legal advice. If you have any questions regarding your agency's conflict of interest code review obligations or the process for adopting or amending your agency's code, please contact your legal counsel or the FPPC.

1. Fill in the name of your agency in the blank space of the form titled "**CONFLICT-OF-INTEREST CODE.**" This form along with "**APPENDIX A**" and "**APPENDIX B**" constitutes your agency's conflict-of-interest code.
2. List the board member, employee and consultant positions within your agency that make or participate in the making of decisions, and include those positions in **APPENDIX A**. Determine the "Disclosure Categories" described in **APPENDIX B** that apply to these positions based on the duties of the position.¹
3. Set a time and date for your governing board to consider adoption of your code or amendment. Post the enclosed "**NOTICE OF INTENTION TO ADOPT/AMEND A CONFLICT-OF-INTEREST CODE**" at least 45 days before that date. Post this notice at your agency's offices so your officers and employees see the notice. Also, provide a personal copy of the notice to all board members, employees and consultants who are or will be governed by the code, or who have requested a copy of proposed changes to the agency's conflict of interest code. Finally, post the notice at three public places within your jurisdiction or boundaries so that members of the public are made aware of the notice.
4. Provide officers, employees and consultants affected by the code a fair opportunity to present their views; receive any written comments from affected persons regarding the proposed code or amendment.
5. Notice a public hearing *only if* an interested person requests a public hearing no less than 15 days prior to the date set to consider the adoption of the proposed code or amendment.
6. Have the governing body of your agency adopt the code or amended code at a properly noticed board meeting, following a public hearing if one was requested.

A proposed code or amendment that has been changed or modified after being made available to the public, may be adopted if the revised code or amendment is substantially similar to the code or amendment initially proposed. If the code or amendment is *not* substantially similar to the initial code, then your agency will need to give a new public notice and establish a new time period to allow for affected persons and the public opportunity to respond to the revised code.
7. Prepare a document that shows the entire code and amendments in strikeout/underscore format.

- 8. Have the appropriate officer complete a REQUEST FOR APPROVAL AND DECLARATION OF COMPLIANCE FOR CONFLICT-OF-INTEREST CODE AMENDMENT/ADOPTION.
- 9. Forward the above documents along with **three copies** of your conflict-of-interest code or amendment, including **APPENDIX A** and **APPENDIX B**, to:

**Clerk of the Board of Supervisors
2800 West Burrel Avenue
Visalia, California 93291**

In the transmittal letter, discuss areas of controversy, if any, and manner of resolution. Also, include a written explanation of all changes, the duty statements/job descriptions of newly-designated positions, and an organizational chart for your agency.

A conflict-of-interest code or amendment is not effective until it has been approved by the Tulare County Board of Supervisors.² The Board of Supervisors is the code reviewing body for all local agencies whose territorial jurisdiction is located *entirely* within Tulare County.³ The Fair Political Practices Commission is the code reviewing body for all local agencies whose territorial jurisdiction is within two or more counties.⁴ A new agency must submit its conflict-of-interest code no later than 6 months after it comes into existence.⁵ Amendments or revisions of your code must be submitted to the code reviewing body within 90 days after changed circumstances necessitating amendments have become apparent.⁶

Your code or amendment will become effective upon approval by the Board of Supervisors.⁷ After approval, provide those employees in new designated positions, if any, with the Statement of Economic Interests (Form 700) and the employee's disclosure category. Such employees must file an "initial" statement within 30 days of the effective date. Also, provide those employees holding deleted positions with the Form 700 and their disclosure categories, as they must file a "leaving office" statement within 30 days of the effective date. Those employees holding designated positions with title changes, reclassifications, or disclosure category changes do not have additional filing obligations, other than the annual filing obligation.

¹ See Gov. Code, § 87309, subd. (c).

² Gov. Code, § 87303.

³ Gov. Code, § 82011.

⁴ *Id.*

⁵ Gov. Code, § 87303.

⁶ Gov. Code, § 87306.

⁷ Gov. Code, § 87303.

NOTICE OF INTENTION TO ADOPT AMEND

A CONFLICT-OF-INTEREST CODE

(Name of Agency)

1. This agency intends to adopt amend its conflict-of-interest code pursuant to the Political Reform Act of 1974. Pursuant to Government Code section 87302, the code designates those officers, employees and consultants of the agency who, by virtue of their participation in decision-making, must disclose certain of their personal investments, income, interests in real property and business positions, and who must disqualify themselves from making or participating in the making of governmental decisions affecting those interests. The code must be updated and amended as positions in this agency are added, deleted or changed.

2. Copies of the proposed code are available to interested persons. Copies may be obtained, and inquiries may be made concerning the proposed code or amendment, by calling

_____ at _____.
(designated person) (Telephone Number)

3. A 45-day comment period has been established prior to adoption of the proposed code or amendment commencing on _____, 2018, and ending on _____, 2018. Any interested person may present written comments concerning the proposed code no later than _____, 2018 (final day of 45-day comment period) to _____ (designated person), at _____ (address). No public hearing on this matter will be held unless any interested person or his or her representative requests a public hearing no later than 15 days prior to the close of the written comment period.

Date: _____

Signature and Printed Title

(Instructions on Reverse)

INSTRUCTIONS FOR COMPLETING AND USING NOTICE OF INTENT TO ADOPT/AMEND CONFLICT OF INTEREST CODE

This notice is intended to satisfy the requirements of the Political Reform Act, in particular Government Code section 87311 which states, in pertinent part:

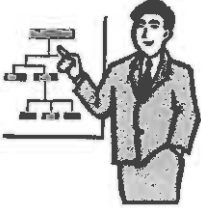
“The review and preparation of conflict-of-interest codes by local government agencies shall be carried out under procedures which guarantee to officers, employees, members, and consultants of the AGENCY and to residents of the jurisdiction adequate notice and a fair opportunity to present their views.” (Emphasis added)

You should complete the form as follows:

- If your AGENCY is adopting a conflict-of-interest code, check the appropriate box at the top of the form. If your AGENCY is amending its conflict-of-interest code, check that box. Also be sure to type or print clearly the name of your AGENCY on the line below.
- For item #1 check the appropriate box.
- For item #2 type or print clearly the name and telephone number of the person to whom requests for copies of, and questions about, the proposed code or amendment may be directed.
- For item #3 type or print clearly the commencement and ending dates of the 45 day comment period, and the name and mailing address of the person to whom written comments concerning your proposed code or amendment can be submitted. A public hearing is not required unless requested by any interested person no later than 15 days prior to the date of adoption. If you receive such a request, you should proceed to set a public hearing in accordance with your usual procedures.
- You should post this notice where your AGENCY's notices are normally posted at least 45 days before the date of adoption.
- In addition, you should provide a copy of this notice to all employees of the AGENCY affected by the proposed code or amendment by serving them individually, or by posting on an employee bulletin board, or by publication in an employee newsletter, at least 45 days before the date of adoption. During this 45 day period, comments from members of the AGENCY and the public can be submitted to the AGENCY in writing.
- The comments that are received (if any) should be included with your written request for approval of your code by the Board of Supervisors.

How to Review a Conflict-of-Interest Code¹

Who is a Designated Employee?



Designate these Positions:

High level positions that have authority to vote on a matter, appoint a person, obligate or commit his or her agency to a course of action, or enter into any contractual agreement on behalf of his or her agency.

Mid-level positions that have authority to negotiate decisions on behalf of the agency, without significant substantive review; or

Positions that advise or make recommendations to the decision-maker by conducting research or an investigation, preparing or presenting a report, analysis or opinion that requires the exercise of judgment on the part of the employee and the employee is attempting to influence the decision.

A designated employee is an officer, employee, member, or consultant of an agency whose position is designated in the code because the position entails the making or participation in the making of governmental decisions that may foreseeably have a material effect on his or her financial interest. (*Government Code Section 82019.*)

Who Should Not be Designated?



Do Not Designate these Positions:

- Board of Supervisors
- Chief Administrative Officers
- District Attorneys
- County Counsels
- County Treasurers
- Planning Commissioners
- City Council Members
- Mayors
- City Managers
- City Attorneys
- City Treasurers
- Other city, county, and local agency public officials who manage public investments
- Solely clerical, ministerial, or manual positions
- Unsalaries members of boards or commissions that are solely advisory

Review:

First, eliminate positions outlined above that are not designated employees.

Second, evaluate the remaining employees, committees, officers, or consultants. Top level management personnel are normally broad policy makers and should be designated. Beyond that, read duty statements and talk to supervisors. Each position should be analyzed to determine if it makes decisions. Be sure all positions that have authority to authorize contracts are designated.

Next, review the disclosure categories. Employees should only disclose economic interests that relate to their job. Do not assign the same disclosure to every position as jobs are different. The disclosure category assignments must adequately differentiate between positions.

Contact other cities or counties for examples and guidance. The FPPC also posts model disclosure categories on its website.

Check Duty Statements Review Disclosure Categories



¹ This information sheet should not be used to determine whether an agency is required to adopt a conflict-of-interest code. Contact the FPPC for assistance in making that determination.



MVCAC
Mosquito and Vector Control Association of California

#6

CORPORATE MEMBER FISCAL STATUS REPORT
FOR THE PERIOD OF FY 2018 (JULY 1, 2018 – JUNE 30, 2019)

TULARE MOSQUITO ABATEMENT DISTRICT
MVCAC Member District

This information is for use in calculating Corporate Member dues for FY 2018-2019.

Total district income/revenue for 2017-2018 year. \$ 1,586,590.00

Submitted by (Print Name): John Avila, General Manager

Signature  Date 07/18/18

Your 2017-2018 Income/Revenue multiplied by 0.010 (not to exceed tiers of \$9,500, \$10,500, \$11,000, \$11,500, and not less than \$500) will be the amount of your MVCAC dues for the fiscal year 2018-2019. Invoices will be mailed on receipt of your completed FISCAL STATUS REPORT.

Corporate Dues are due by July 1, 2018. If not paid by September 1, 2018 a late fee of \$50.00 will be added to your dues balance. If dues are not received by October 31, 2018 your Corporate Membership with MVCAC will be dropped.

Please fax to the executive office at 916-444-7462 or send by email to mvcac@mvcac.org no later than September 1, 2018.

#7



ADAIR & EVANS

an Accountancy Corporation

Tulare Office:

Eric M. White, CPA
Lance E. Morris, CPA
David T. Eddy, CPA
John M. Oppedyk, CPA
Kathy L. Hamada, CPA
Racquel Avila, CPA
Lucas R. Tos, CPA
Garry W. Riezebos, CPA
Amanda Burlingame, CPA

Hanford Office:

Tim A. Dodson, CPA
Michael J. Semas, CPA
Amy Deschenes, CPA

Consultant:

Michael L. Erwin

April 18, 2018

Tulare Mosquito Abatement
6575 Dale Fry Road
Tulare, California 93274-9073

We are pleased to confirm our understanding of the services we are to provide Tulare Mosquito Abatement for the year ended June 30, 2018. We will audit the basic financial statements of Tulare Mosquito Abatement as of and for the year ended June 30, 2018. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Tulare Mosquito Abatement's basic financial statements. Such information, 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 the financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Tulare Mosquito Abatement's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist principally 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 statement. We will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Proportion share of Net Pension Liability
3. Schedule of Contributions

We have also been engaged to report on the supplementary information other than RSI that accompanies Tulare Mosquito Abatement's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provided an opinion on it in relation to the financial statements as a whole:

1. Property Tax Revenues
2. Services and Fees Revenue
3. Budgetary Comparison Schedules

Audit Objective

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements taken as a whole. Our audit will be conducted in accordance with U.S. generally accepted auditing standards established by the Auditing Standards Board (United States) and the State Controller's *Minimum Audit Requirements for California Special Districts*. Our audit will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will

issue a written report upon completion of our audit of the District's financial Statement. Our report will be addressed to the Board of Directors of the District. We cannot provide assurance that unmodified opinions will

be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from the engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. You agree to assume all management responsibilities for any non-attest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Management is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the Districts' activities, and the respective changes in financial position and where applicable, cash flows, in conformity with U.S. generally accepted accounting principles.

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statement to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud, affecting the District received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date of the supplementary information that is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditor's is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Tulare Mosquito Abatement's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Audit Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We expect to begin our audit on approximately July 23, 2018 and to issue our reports no later than October 30, 2018 after your fiscal year end. Eric M. White, CPA is the engagement partner and is responsible for supervising the engagement and signing the report. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$4,600. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Tulare Mosquito Abatement and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

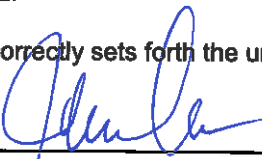
Very truly yours,

Adair & Evans

ADAIR & EVANS
An Accountancy Corporation

RESPONSE:

This letter correctly sets forth the understanding of Tulare Mosquito Abatement.

Signature: 

Title: General Manager

Date: 07/06/18

#8

Pricketts Distributing, Inc.

QUOTE

QUOTED BY: ROY SALSEDO

123 M Street

Fresno, Ca 93721

Phone (559)268-0201 ex 105 Fax (559) 268-0581

DATE: 7-19-18

QUOTED FOR

John Avila
C/O Tulare Mosquito
6575 Dale Fry Rd.
Tulare, Ca. 93274

DESCRIPTION	QTY	RATE	AMOUNT
<u>New Manitowoc</u>			
ONE Ice machine Model 172R - <u>UDF0190A-161B</u> 190 LBS / 100 LB BIN 115V 1Ø DICE (with water filter)			# = 2933.80 add tax
ONE (1) ICE MACHINE MODEL 400 LBS. / 200 LB storage DICE 115V 1Ø plus (with water filter) <u>1ST0420A-161</u>			# = 4967.74 add tax
ONE <u>D-320 BIN</u>			
ONE (1) Ice machine Model 575 LBS - <u>ONE B-420</u> - 350 LB storage (All install by Bin)			# = 5,728.40 add tax
NOTES: Prickett's - Fresno All <u>new</u> warranties apply Customer responsible			
Power, Water and Drain requirement are Customer Responsibility			
		SUBTOTAL	
		FREIGHT	Included
		SALES TAX	
		INSTALL LABOR	Included
		TOTAL	

QUOTE GOOD FOR 30 DAYS
THANK YOU FOR YOUR BUSINESS!

Done

4967.11 400(200
 1DT0420A-161
 D-320

Indigo™ Series 322 Ice Cube Machine

Model: ID-0322A IY-0324A ID-0323W IY-0325W



Indigo Series I-322 Ice Machine on B-320 Bin

Designed for operators who know that ice is critical to their business, the Indigo™ Series ice machine's preventative diagnostics continually monitor itself for reliable ice production. Improvements in cleanability and programmability make your ice machine easy to own and less expensive to operate.

- **Space-Saving Design** – Up to 350 lbs. (159 kgs.) daily ice production and only 22" (55.88 cm) wide.
- **Intelligent Diagnostics** – provide 24 hour preventative maintenance and diagnostic feedback for trouble free operation.
- **Acoustical Ice Sensing Probe** – for reliable operation in challenging water conditions.
- **EasyRead Display** – communicates operating status, cleaning reminders, and asset information through a blue illuminated display.
- **Programmable Ice Production** – by On/Off Time, Ice Volume or Bin Level (with accessory bin level control) further improves energy efficiency and savings.
- **Easy to Clean Foodzone** – Hinged front door swings out for easy access. Removable water-trough, distribution tube, curtain, and sensing probes for fast and efficient cleaning. Select components made with AlphaSan® antimicrobial.
- **DuraTech™ Exterior** – provides superior corrosion resistance. Stainless finish with innovative clear-coat resists fingerprints and dirt.
- Available **LuminIce™ Growth Inhibitor** controls the growth of bacteria and yeast within the foodzone.

Ice Machine Electric

115/60/1 standard.
 (208-230/60/1 and 230/50/1 also available)

Minimum circuit ampacity:	Maximum fuse size:
Air-cooled: 11.5 1ph	Air-cooled: 15 amps
Water-cooled: 10.7 1ph	Water-cooled: 15 amps

Specifications

BTU Per Hour:
 3,300 (average) 4,500 (peak)

Refrigerant:
 R-404A CFC-free

Operating Limits:

- Ambient Temperature Range: 35° to 110°F (1.7° to 43.3°C)
 Water Temperature Range: 35° to 90°F (1.7° to 32.2°C)
- Water Pressure Ice Maker
 Water In:
 Min. 20 psi (137.9 kPa)
 Max. 80 psi (551.1 kPa)



Ice Shape

- **Half Dice**
 $\frac{3}{8}'' \times 1\frac{1}{8}'' \times \frac{7}{8}''$
 (.95 x 2.86 x 2.22 cm)
- **Dice**
 $\frac{7}{8}'' \times \frac{7}{8}'' \times \frac{7}{8}''$
 (2.22 x 2.22 x 2.22 cm)



US LISTED



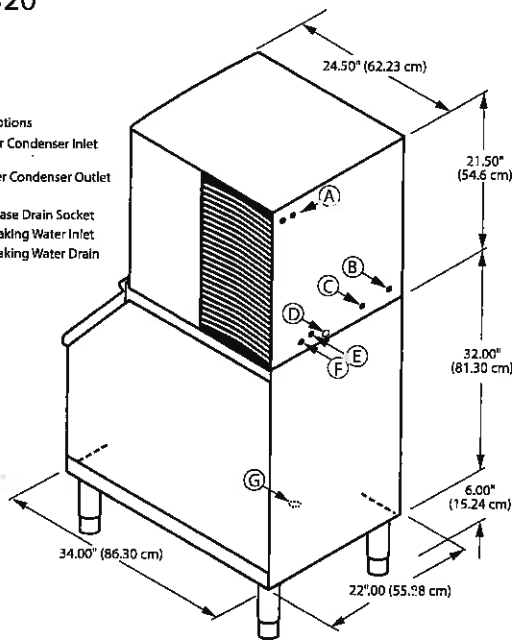
QUALITY MANAGEMENT SYSTEM
 CERTIFIED BY DNV
 ISO 9001:2008

Indigo™ Series 322 Ice Cube Machine



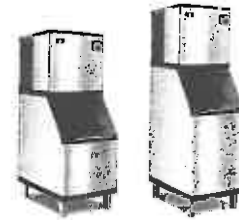
i-322 on B-320 Storage Bin

- (A) Electrical Entrance (2) Options
- (B) 3/8" (0.95 cm) F.F.T. Water Condenser Inlet (water-cooled units)
- (C) 1/2" (1.27 cm) F.F.T. Water Condenser Outlet (water-cooled units)
- (D) 1/2" (1.27 cm) Auxiliary Base Drain Socket
- (E) 3/8" (0.95 cm) F.F.T. Ice Making Water Inlet
- (F) 1/2" (1.27 cm) F.F.T. Ice Making Water Drain
- (G) 2/4" (1.91 cm) Fin Drain



Installation Note
Minimum installation clearance:
Top/side: 12" (30.50 cm)
Back is 5" (12.7 cm)

Space-Saving Designs



	i-322 B-320	i-322 B-420
Height	59.50" 151.13 cm	71.50" 181.61 cm
Width	22.00" 55.88 cm	22.00" 55.88 cm
Depth	34.00" 86.30 cm	34.00" 86.30 cm
Bin Storage	210 lbs. 95 kgs.	310 lbs. 141 kgs.

Height includes adjustable bin legs 6.00" to 8.00", (15.24 to 20.32 cm) set at 6.00" (15.24 cm).

Specifications

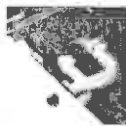
Model	Ice Shape	Ice Production 24 Hours		Power Usage kWh/100 lbs. @90°Air/70°F	Water Usage/100 lbs. 45.4 kgs. of Ice		ENERGY STAR*
		70°Air/ 50°F Water	90°Air/ 70°F Water		Potable Water		
ID-0322A	dice	335 lbs.	225 lbs.	7.49	23.9 Gal.	★	
		152 kgs.	102 kgs.		90.5 L		
IY-0324A	half-dice	350 lbs.	230 lbs.	7.32	23.9 Gal.	★	
		159 kgs.	104 kgs.		90.5 L		
ID-0323W	dice	330 lbs.	270 lbs.	6.19	23.9 Gal.	NA	
		150 kgs.	122 kgs.		90.5 L		
IY-0325W	half-dice	350 lbs.	290 lbs.	5.94	23.9 Gal.	NA	
		159 kgs.	132 kgs.		90.5 L		

* Water-cooled Condenser Water Usage / 100 lbs. /45.4 kgs. Of Ice: 193 gal/731 L.
* Water-cooled models are excluded from ENERGY STAR qualification.

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Accessories

LuminIce™ Growth Inhibitor reduces yeast and bacteria growth for a cleaner ice machine.



Bin Level Control Allows ice bin level to be automatically set. Built-in LED light illuminates bin.



Arctic Pure® Water Filters Reduces sediment and chlorine odors for better tasting ice.



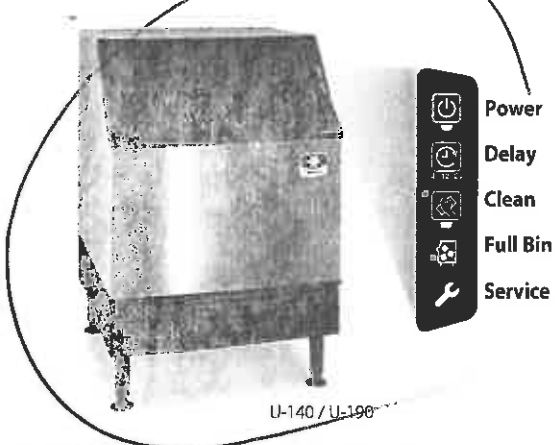
AuCS® schedules and performs routine ice machine cleaning automatically.



NEO™ 140/190 Undercounter Ice Machines

NEW Models *UDF0190A-161B*

- | | | | | |
|-----------------------------------|-----------------------------------|-----------------------------------|--|-----------------------------------|
| <input type="checkbox"/> UR-0140A | <input type="checkbox"/> UD-0140W | <input type="checkbox"/> UY-0140W | <input checked="" type="checkbox"/> UD-0190A | <input type="checkbox"/> UY-0190A |
| <input type="checkbox"/> UD-0140A | <input type="checkbox"/> UY-0140A | <input type="checkbox"/> UR-0190A | <input type="checkbox"/> UD-0190W | <input type="checkbox"/> UY-0190W |



Standard Features

NEO is designed to provide ice right where you need it -- within reach. Improvements in performance, intelligence, and convenience make your ice machine easy to own and less expensive to operate.

Easy Access – angled door provides a larger opening making ice more visible and easier to access

Intelligence – provides feedback with full bin and service indicators. Delay function allows you to pause your machine for slow periods or days when you're closed.

Easy to Clean - smooth, sealed food-zone with removable water trough, distribution tube, and damper door for faster cleaning. AlphaSan added to key internal components.

Convenience – forward-sliding storage bin allows for easier, quicker access to refrigeration components without having to move the entire ice machine.

Available **LuminIce™ Growth Inhibitor** mitigates the growth of bacteria and yeast within the foodzone.



Specifications

<p>BTU Per Hour: U-140: 2,650 (average) 3,150 (peak)</p> <p>U-190: 2,850 (average) 3,150 (peak)</p> <p>Compressor: Nominal rating: .42 HP</p> <p>Cupra-Nickel Condenser: (Water-cooled models) Adds protection from corrosive water elements.</p>	<p>Operating Limits:</p> <ul style="list-style-type: none"> • Ambient Temperature Range: 40° to 110°F (4.4° to 43.3°C) • Water Temperature Range: 45° to 90°F (4.4° to 32.2°C) • Water Pressure Ice Maker Water In: Min. 20 psi (137.9 kPa) Max. 80 psi (551.1 kPa) • Condenser Inlet Water In: (Water-cooled only) Min. 20 psi (137.9 kPa) Max. 150 psi (1,034.2 kPa)
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Ice Machine Electric

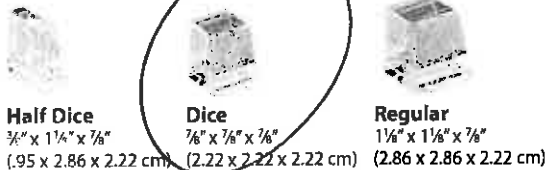
Power Cord:
 115/60/1 ice machines are factory pre-wired with a 6' (180 cm) power cord and NEMA 5-15P-plug configuration. 208-230/60/1 ice machines are factory pre-wired with a 6' (180 cm) power cord only, no plug is supplied.

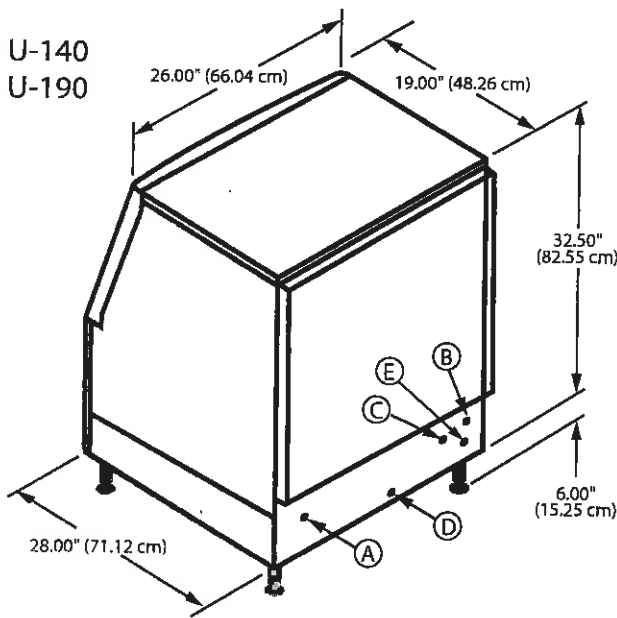
Total Amps:
 U-140: 115/60/1: Air-cooled and Water-cooled: 5.5 amps
 208-230/60/1: Air-cooled and Water-cooled: 2.5 amps

U-190: 115/60/1: Air-cooled and Water-cooled: 5.5 amps
 208-230/60/1: Air-cooled and Water-cooled: 2.5 amps

Maximum fuse size:
 Air-cooled and Water-cooled: 15 amps
 HACR-type circuit breakers can be used in place of fuses.

Ice Shape





Installation Note Recommended clearance for top, sides, and back is 5" (12.7 cm) however, there is no minimum clearance required.

- Ⓐ Electrical Entrance
- Ⓑ 3/8" (0.95 cm) F.P.T. Ice Making Water Inlet
- Ⓒ 1/2" (1.27 cm) F.P.T. Minimum Water Condenser Outlet (water-cooled units)
- Ⓓ 3/8" (0.95 cm) F.P.T. Water Condenser Inlet (water-cooled units)
- Ⓔ 1/2" (1.27 cm) F.P.T. Ice Bin Drain

Specifications

Model	Ice Shape	Ice Production 24 Hours				Power kWh/ 100 lbs. @ 90°/70°F 32°/21°C	Potable water usage gal/100 lbs. ice @90/70°F	ENERGY* STAR®
		70°Air/50°F Water 21°Air/10°C Water		90°Air/70°F Water 32°Air/21°C Water				
UR-0140A	regular	122 lbs	59 kg	90 lbs	41 kg	11.3	23.3	★
UD-0140A	dice	129 lbs	59 kg	95 lbs	43 kg	11.1	24.4	★
UD-0140W	dice	135 lbs	61 kg	104 lbs	49 kg	9.2	23.8	NA
UY-0140A	half-dice	132 lbs	60 kg	95 lbs	43 kg	11.1	24.9	★
UY-0140W	half-dice	126 lbs	57 kg	104 lbs	45 kg	9.8	23.1	NA
UR-0190A	regular	188 lbs	85 kg	133 lbs	60 kg	8.7	21.3	★
UD-0190A	dice	198 lbs	90 kg	140 lbs	64 kg	8.4	23.9	★
UD-0190W	dice	186 lbs	84 kg	149 lbs	68 kg	6.8	21.3	NA
UY-0190A	half-dice	193 lbs	88 kg	140 lbs	64 kg	8.3	21.6	★
UY-0190W	half-dice	189 lbs	86 kg	149 kg	65 kg	7.6	22.6	NA

Water-cooled Condenser: 185 gal. / 700 liters

Water-cooled models are excluded from ENERGY STAR qualification.

*Certified submission through AHRI complete pending official Energy Star listing.

Air Flow



Air in right, air out left, no side vents. Great for installation under countertops and next to other equipment.

LuminIce™ Growth Inhibitor Accessory



Reduces yeast and bacteria growth for a cleaner ice machine.

Air Filter



Simple, tool-free removal for quick access during routine cleaning and maintenance.

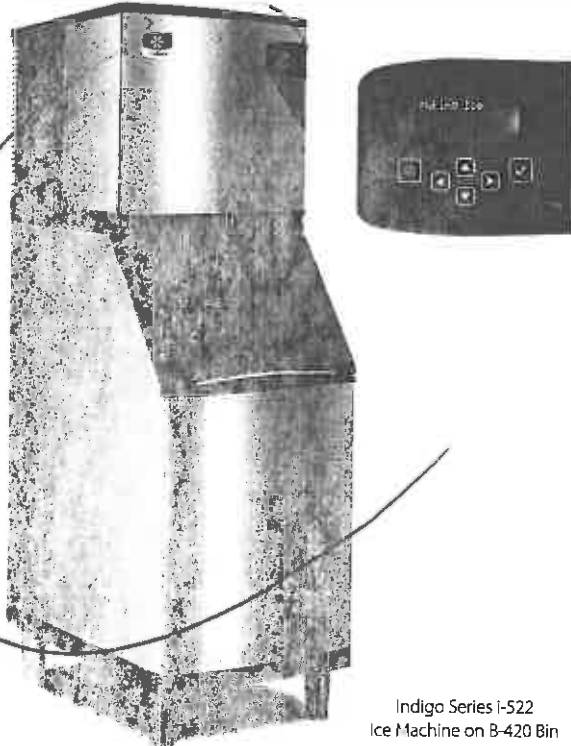
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 MOD. IRT0620-161
D4420

Indigo™ Series 522 Ice Cube Machine

 Model: IR-0520A ID-0522A IY-0524A IR-0521W ID-0523W IY-0525W

 Indigo Series I-522
Ice Machine on B-420 Bin

Designed for operators who know that ice is critical to their business, the Indigo™ Series ice machine's preventative diagnostics continually monitor itself for reliable ice production. Improvements in cleanability and programmability make your ice machine easy to own and less expensive to operate.

- **Space-Saving Design** – Up to 485 lbs. (220 kgs.) daily ice production and only 22" (55.88 cm) wide.
- **Intelligent Diagnostics** – provide 24 hour preventative maintenance and diagnostic feedback for trouble free operation.
- **Acoustical Ice Sensing Probe** – for reliable operation in challenging water conditions.
- **EasyRead Display** – communicates operating status, cleaning reminders, and asset information through a blue illuminated display.
- **Programmable Ice Production** – by On/Off Time, Ice Volume or Bin Level (with accessory bin level control) further improves energy efficiency and savings.
- **Easy to Clean Foodzone** – Hinged front door swings out for easy access. Removable water-trough, distribution tube, curtain, and sensing probes for fast and efficient cleaning. Select components made with AlphaSan® antimicrobial.
- **DuraTech™ Exterior** – provides superior corrosion resistance. Stainless finish with innovative clear-coat resists fingerprints and dirt.
- Available **LuminIce™ Growth Inhibitor** controls the growth of bacteria and yeast within the foodzone.

Specifications

BTU Per Hour:
5,300 (average) 6,100 (peak)

Refrigerant:
R-404A CFC-free

Operating Limits:

- Ambient Temperature Range:
35° to 110°F (1.7° to 43.3°C)
- Water Temperature Range:
35° to 90°F (1.7° to 32.2°C)

- Water Pressure Ice Maker
Water In:
Min. 20 psi (137.9 kPa)
Max. 80 psi (551.1 kPa)

Ice Machine Electric

115/60/1 standard.
(208-230/60/1 and 230/50/1
also available)

Minimum circuit ampacity:
Air-cooled: 14.4 *1ph*
Water-cooled: 13.5 *1ph*

Maximum fuse size:
Air-cooled: 20 *1ph*
Water-cooled: 20 *1ph*

Ice Shape

Half Dice
3/8" x 1 1/8" x 7/8"
(.95 x 2.86 x 2.22 cm)

Dice
7/8" x 7/8" x 7/8"
(2.22 x 2.22 x 2.22 cm)

Regular
1 1/8" x 1 1/8" x 7/8"
(2.86 x 2.86 x 2.22 cm)



US LISTED


 QUALITY MANAGEMENT SYSTEM
CERTIFIED BY DNV
ISO 9001:2008

 2110 South 26th Street
PO Box 1720
Manitowoc, WI 54221-1720 USA

 Tel: 1.920.682.0161
Fax: 1.920.683.7589

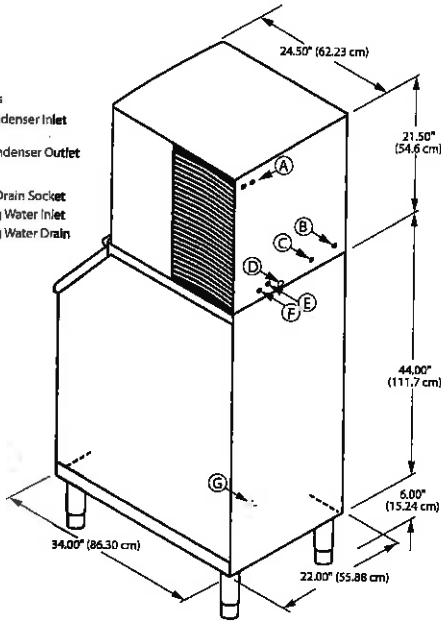
www.manitowocice.com


Indigo™ Series 522 Ice Cube Machine



i-522 on B-420 bin Storage Bin

- (A) Electrical Entrance (2) Options
- (B) 3/8" (0.95 cm) F.P.T. Water Condenser Inlet (water-cooled units)
- (C) 1/2" (1.27 cm) F.P.T. Water Condenser Outlet (water-cooled units)
- (D) 1/2" (1.27 cm) Auxiliary Base Drain Socket
- (E) 3/8" (0.95 cm) F.P.T. Ice Making Water Inlet
- (F) 1/2" (1.27 cm) F.P.T. Ice Making Water Drain
- (G) 3/4" (1.91 cm) bin Drain



Installation Note

Minimum installation clearance:
 Top/sides: 12" (30.50 cm)
 Back: 5" (12.7 cm)

Space-Saving Designs



	i-522 B-420	i-522 B-400*
Height	71.50" 181.61 cm	59.50" 151.13 cm
Width	22.00" 55.88 cm	30.00" 76.20 cm
Depth	34.00" 86.30 cm	34.00" 86.30 cm
Bin Storage	310 lbs. 140.7 kgs.	290 lbs. 131.7 kgs.

Height includes adjustable bin legs 6.00" to 8.00" (15.24 to 20.32 cm) set at 6.00" (15.24 cm).

* K-00141 bin adapter required.

Specifications

Model	Ice Shape	Ice Production 24 Hours		Power Usage kWh/100 lbs. @90°Air/70°F	Water Usage/100 lbs. 45.4 kgs. of Ice Potable Water	ENERGY STAR
		70°Air/ 50°F Water	90°Air/ 70°F Water			
IR-0520A	regular	415 lbs.	320 lbs.	7.23	23.8 Gal.	
		188 kgs.	145 kgs.		90.1 L	
ID-0522A	dice	475 lbs.	335 lbs.	6.64	23.8 Gal.	★
		215 kgs.	152 kgs.		90.1 L	
IY-0524A	half-dice	485 lbs.	360 lbs.	6.45	23.8 Gal.	★
		220 kgs.	163 kgs.		90.1 L	
IR-0521W	regular	395 lbs.	350 lbs.	5.19	23.8 Gal.	NA
		179 kgs.	159 kgs.		90.1 L	
ID-0523W	dice	460 lbs.	163 lbs.	5.09	23.8 Gal.	NA
		209 kgs.	170 kgs.		90.1 L	
IY-0525W	half-dice	480 lbs.	395 lbs.	4.87	23.8 Gal.	NA
		218 kgs.	179 kgs.		90.1 L	

* Water-cooled Condenser Water Usage / 100 lbs. /45.4 kgs. Of Ice: 190 gal/ 719 L

* Water-cooled models are excluded from ENERGY STAR qualification.

Order ice storage bin separately.

Accessories

LuminIce™ Growth Inhibitor reduces yeast and bacteria growth for a cleaner ice machine.



Bin Level Control Allows ice bin level to be automatically set. Built-in LED light illuminates bin.



Arctic Pure® Water Filters Reduces sediment and chlorine odors for better tasting ice.



AuCS® schedules and performs routine ice machine cleaning automatically.



4776C ©2011 Manitowoc ©11 Continuing product improvement may necessitate change of specifications without notice.

CHAPTER 7 - SICK LEAVE

7.1 STATEMENT OF POLICY

This policy shall apply to all employees.

Sick leave is not a privilege that an employee may use at his/her discretion, but shall be allowed only in case of actual necessity of the employee, or his/her family member. Sick leave is defined as absence of work due to illness, non-industrial injury, or quarantine due to exposure to a contagious disease; care or treatment of an existing health condition of, or preventive care for, an employee or an employee's family member and, for an employee who is a victim of domestic violence, sexual assault, or stalking, time off from work for the purposes described in subdivision (c) of Section 230 and subdivision (a) of Section 230.1 of the Labor Code. In addition, dentist and doctor appointments and prescribed sickness prevention measures shall be subject to sick leave if prior notice is provided to the District Manager and he/she issues approval for the requested time off.

7.2 DEFINITION OF FAMILY MEMBER

- a. A child which for purposes of this policy means a biological, adopted, or foster child, stepchild, legal ward, or child to whom the employee stands in loco parentis. This definition of a child is applicable regardless of age or dependency status.
- b. A biological, adoptive or foster parent, stepparent, or legal guardian of an employee or the employee's spouse of registered domestic partner, or a person who stood in loco parents when the employee was a minor child
- c. A spouse.
- d. A registered domestic partner.
- e. A grandparent.
- f. A grandchild.
- g. A sibling

7.3 RATES OF ACCRUAL

Seasonal employees who work 30 days or more days in a year shall be entitled to paid sick leave. Sick leave for eligible Seasonal employees shall accrue at the rate of one (1) hour for every thirty (30) hours worked and accrual of sick leave shall be capped at six (6) days or forty-eight (48) hours.

Full time employees shall accrue sick leave at the rate of one (1) working day (8 hours) per month beginning at the commencement of full-time employment.

7.4 USE OF SICK LEAVE

Employees shall be entitled to use accrued sick leave after completing three (3) months of employment.

Seasonal employees shall be limited to use of no more than twenty-four (24) hours or three (3) days of sick leave a year.



California Public Employees' Retirement System
 Actuarial Office
 P.O. Box 942709
 Sacramento, CA 94229-2709
 TTY: (916) 795-3240
 (888) 225-7377 phone – (916) 795-2744 fax
 www.calpers.ca.gov

#10

August 2017

**PEPRA MISCELLANEOUS PLAN OF THE TULARE MOSQUITO ABATEMENT DISTRICT
 (CalPERS ID: 5074140349)
 Annual Valuation Report as of June 30, 2016**

Dear Employer,

As an attachment to this letter, you will find a copy of the June 30, 2016 actuarial valuation report of the pension plan.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

- Section 1 contains specific information for the plan including the development of the current and projected employer contributions, and
- Section 2 contains the Risk Pool Actuarial Valuation appropriate to the plan as of June 30, 2016.

Section 2 can be found on the CalPERS website at (www.calpers.ca.gov). From the home page, go to "Forms & Publications" and select "View All". In the search box, enter "Risk Pool Report" and from the results list download the Miscellaneous or Safety Risk Pool Actuarial Valuation Report as appropriate.

Your June 30, 2016 actuarial valuation report contains important actuarial information about your pension plan at CalPERS. Your assigned CalPERS staff actuary, whose signature appears in the Actuarial Certification section on page 1, is available to discuss the report with you after August 31, 2017.

The exhibit below displays the minimum employer contributions, before any cost sharing, for Fiscal Year 2018-19 along with estimates of the required contributions for Fiscal Years 2019-20 and 2020-21. Member contributions other than cost sharing (whether paid by the employer or the employee) are in addition to the results shown below. **The employer contributions in this report do not reflect any cost sharing arrangements you may have with your employees.**

Required Contribution

Fiscal Year	Employer Normal Cost Rate	2017	Employer Payment of Unfunded Liability
2018-19	6.842%	6.533	\$2,072
<i>Projected Results</i>			
2019-20	6.8%		\$2,200
2020-21	7.1%		\$2,400

The actual investment return for Fiscal Year 2016-17 was not known at the time this report was prepared. The projections above assume the investment return for that year would be 7.375 percent. ***If the actual investment return for Fiscal Year 2016-17 differs from 7.375 percent, the actual contribution requirements for the projected years will differ from those shown above.***

Moreover, the projected results for Fiscal Years 2019-20 and 2020-21 also assume that there are no future plan changes, no further changes in assumptions other than those recently approved, and no liability gains or losses. Such changes can have a significant impact on required contributions. Since they cannot be predicted in advance, the projected employer results shown above are estimates. The actual required employer contributions for Fiscal Year 2019-20 will be provided in next year's report.

For additional details regarding the assumptions and methods used for these projections please refer to the "Projected Employer Contributions" in the "Highlights and Executive Summary" section.

The "Risk Analysis" section of the valuation report also contains estimated employer contributions in future years under a variety of investment return scenarios.



California Public Employees' Retirement System
 Actuarial Office
 P.O. Box 942709
 Sacramento, CA 94229-2709
 TTY: (916) 795-3240
 (888) 225-7377 phone – (916) 795-2744 fax
 www.calpers.ca.gov

August 2017

**MISCELLANEOUS PLAN OF THE TULARE MOSQUITO ABATEMENT DISTRICT
 (CalPERS ID: 5074140349)
 Annual Valuation Report as of June 30, 2016**

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Required Contribution

Fiscal Year	Employer Normal Cost Rate	2017	Employer Payment of Unfunded Liability
2018-19	7.634%	7.2%	\$5,011
<i>Projected Results</i>			
2019-20	8.0%		\$9,300
2020-21	8.8%		\$15,000

The actual investment return for Fiscal Year 2016-17 was not known at the time this report was prepared. The projections above assume the investment return for that year would be 7.375 percent. ***If the actual investment return for Fiscal Year 2016-17 differs from 7.375 percent, the actual contribution requirements for the projected years will differ from those shown above.***

Moreover, the projected results for Fiscal Years 2019-20 and 2020-21 also assume that there are no future plan changes, no further changes in assumptions other than those recently approved, and no liability gains or losses. Such changes can have a significant impact on required contributions. Since they cannot be predicted in advance, the projected employer results shown above are estimates. The actual required employer contributions for Fiscal Year 2019-20 will be provided in next year's report.





















For additional details regarding the assumptions and methods used for these projections please refer to the "Projected Employer Contributions" in the "Highlights and Executive Summary" section.

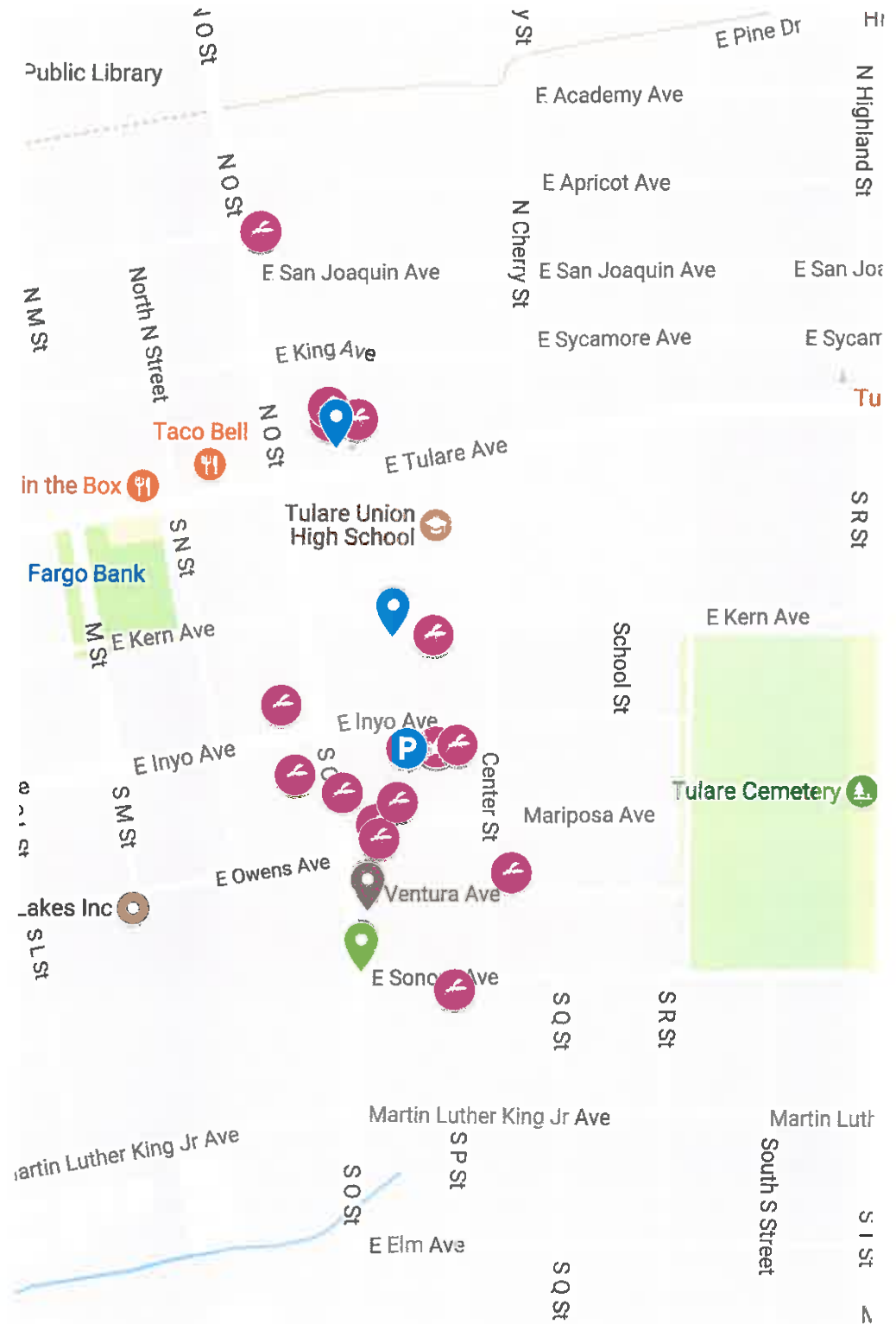
The "Risk Analysis" section of the valuation report also contains estimated employer contributions in future years under a variety of investment return scenarios.

2018 Fixed Gravid Traps

A

Inyo high count 6/4 & Aegypti
Locations 7/11

-  665 E Inyo Fixed
-  653 E Inyo Ave
-  675 E Inyo Ave
-  673 E Kern Ave
-  651 E Kern Ave
-  602 Mariposa Ave
-  615 E Mariposa Ave
-  621 Mariposa Ave
-  634 Mariposa Ave
-  710 E Ventura Ave
-  609 E Ventura Ave
-  508 E Sonora Ave
-  657 E Sonora Ave
-  127 N Madden St
-  120 N Madden St
-  135 N Madden St
-  706 E Tulare Ave
-  320 N O St
-  317 S O St
-  245 S O St



B



\$100.00 per truck



\$140.00 per truck



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MVCAC

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BOARD OF DIRECTORS MEETING - AGENDA

July 19, 2018

Via Zoom Meeting

<https://zoom.us/j/668245411>

9:00 am- 12:00 noon

<u>Item</u>	<u>Attachment/Page</u>
1. Call to order and roll call	
2. Announcements	
3. Approval of prior meeting minutes	
3.01 Minutes of the April 26, 2018	Page 3
4. Approval of additional agenda items*	
5. President/Executive Committee Report	
6. Executive Director/Staff Report	Page 7
6.01 Staff Report	
6.02 Meeting Locations update (Attachment)	
Proposed Spring Meeting and Leg Day combined meeting 2019 Handout	
Proposed Fall 2019 location approval	
7. Treasurer's Report (Attachments)	Page 10
7.01 MVCAC Financial Statements as of May 31, 2018	
7.02 NPDES Financial Statements as of May 31, 2018	
7.03 Investment Matrix as of May 31, 2018	
8. Legal Report – None for this meeting	
9. Trustee Council Report	
10. Committee Reports	
10.01 Public relations	Page 17
10.02 Integrated Vector Management	

10.03	Legislative	Page 26
10.04	Information Technology	
10.05	Lab Technologies	Page 29
10.06	Training and Certification	Page 35
10.07	Vector and Vector-Borne Disease	
10.08	Vector Control Research	
10.09	Nominating	
10.10	NPDES	
10.11	Reeves New Investigator Award	
10.12	Regulatory Affairs	Page 36
11.	Reports from MVCAC Regions	
11.01	North San Joaquin	Page 39
11.02	Coastal	Page 42
11.03	Southern	Page 47
11.04	Sacramento Valley	
11.05	South San Joaquin	
12.	Reports from Other Agencies	
12.01	DART	
12.02	CDPH/VBDS	Page 49
12.03	VCJPA	
12.04	AMCA	
12.05	CSDA	
13.	Old Business	
14.	New Business	
14.01	AMCA 2023 Conference hosting	Page 50
15.	Additional Approved Agenda Items	
16.	Adjournment*	
	*Requires Action	