

**CHURCHILL COUNTY MOSQUITO, VECTOR, AND NOXIOUS WEED ABATEMENT
DISTRICT**

**BOARD OF TRUSTEES
CHURCHILL COUNTY, NEVADA**

**7400 Reno Highway
Fallon, Nevada 89406**

(775) 423-2828

Fax: (775) 428-2829

E-Mail: ccmosquito@cccomm.net

Website: ccmosquito.org

*****NOTICE OF PUBLIC MEETING*****

Please Post

**PLACE OF MEETING: Churchill County Administration Complex, Room 145
155 North Taylor, Commissioners Chambers
Fallon, Nevada**

DATE: Thursday the 8th day of April, 2021

TIME: 5:30 P.M.

TYPE OF MEETING: Monthly Operational Meeting for March 2021

Join Zoom Meeting

<https://us02web.zoom.us/j/151527181?pwd=SG1RNGtmZUJFa1BuYmk2UTIRYi8vQT09>

Meeting ID: 893 3943 8521

Dial: 1-669-900-6833

Pass Code: 054609

Notes:

1. This meeting is subject to all provisions of Nevada Open Meeting Law (NRS Chapter 241). Except as otherwise provided for by law, this meeting is open and public.
2. Action will be taken on all agenda items, unless otherwise noted.
3. The agenda is a tentative schedule. The Churchill County Mosquito, Vector, and Noxious Weed Abatement District Board of Trustees may act upon agenda items in a different order than is stated in this notice-so as to affect the people's business in the most efficient manner possible.
4. In the interest of time, the Churchill County Mosquito, Vector, and Noxious Weed Abatement District Board of Trustees reserves the right to impose uniform time limits upon matters devoted to public comment.
5. Any statement made by a member of the Churchill County Mosquito, Vector, and Noxious Weed Abatement District Board of Trustees during the public meeting is absolutely privileged.

Agenda:

1. **Call to Order.**
2. **Pledge of Allegiance.**

3. Public Comment.

4. Review and Adoption of Agenda.

5. Discussion and approval of Minutes.

1. Review and approval of minutes from March 18, 2021 Open Session.

6. Certificate of Posting.

7. Correspondence

1. 3-12-21 Kellie Grahmann – Annual Audit Compliance FY 2019-2020

8. Appointments

9. Old Business

10. New Business.

1. Discussion and possible action regarding the 2021-2022 Tentative Budget
2. Discussion and possible action regarding the District Manager's (Nancy Upham) Annual evaluation from the 2020 calendar year.
3. Discussion and possible action regarding the District Facility "Open House".

11. District Manager's Report and Operations Review.

12. Board Members' Reports.

13. Any requests for future agenda items.

14. Expenditures.

1. March 2021 Expenditures

15. Public Comment.

16. Adjournment.

I, Nancy Upham, on behalf of the Churchill County Mosquito, Vector, and Noxious Weed Abatement District Board of Trustees, do hereby certify that I posted, or caused to be posted, a copy of this notice of public meeting, before 3 pm on the 12th day of March 2021, at the following locations:

1. District Office 7400 Reno Highway, Fallon, Nevada
2. Churchill County Law Enforcement Facility, 73 N. Maine St. Fallon, Nevada
3. Churchill County Administrative Office Complex, 155. N. Taylor St. Fallon, Nevada
4. Churchill County Website @ <https://churchillcounty.org>
5. The State of Nevada Website @ <https://notice.nv.gov/>



Disclosures:

- * Churchill County Mosquito, Vector, and Noxious Weed Abatement District is an equal opportunity provider and employer.
- * Any witness who is testifying before a public body is absolutely privileged to publish defamatory matter as a part of the public meeting, except that it is unlawful to misrepresent any fact knowingly when testifying.
- * The contact person for information is District Manager, Nancy Upham at (775) 423-2828.

Accommodations:

Churchill County Mosquito, Vector, and Noxious Weed Abatement District will make all reasonable efforts to assist and accommodate physically handicapped persons desiring to attend. Persons who are disabled and require special assistance may contact the Churchill County Mosquito, Vector, and Noxious Weed Abatement District Board of Trustees, in writing at 7400 Reno Highway, Fallon, Nevada 89406, or by calling (775) 423-2828.

Procedures:

- * The public meeting may be conducted according to rules of parliamentary procedure.
- * Matters set upon the "consent agenda" may be discussed and considered as part of new business as necessary.
- * Persons providing public comment will be asked to state their name for the record.
- * Persons providing testimony during a public hearing will be sworn as witnesses.
- * The Churchill County Mosquito, Vector, and Noxious Weed Abatement District Board of Trustees reserves the right to restrict participation by persons in the public meeting where the conduct of such persons is willfully disruptive to the people's business.
- * Appointments need to be made to the District Manager at least four working days before the meeting date.
- * If desired, the public is allowed to speak with a three minute maximum after each action item.
- * Items on the agenda may be taken out of order.
- * The public body may combine two or more agenda items for consideration.
- * The public body may remove an item from the agenda or delay discussion relating to an item on the agenda at any time.

Public Records:

- * An audio-tape recording of this meeting will be made and preserved for a period of one (1) year.
- * Copies of supporting materials provided to the Churchill County Mosquito, Vector, and Noxious Weed Abatement District Board of Trustees are available upon request.

Churchill County Mosquito, Vector and Noxious Weed Abatement District
Board of Trustees
Churchill County, Nevada
7400 Reno Highway
Fallon, NV 89406
Meeting March 18, 2021
OPEN MEETING SESSION

1. Call to Order:

Chairwoman, Christy Lattin called the meeting to order at 5:30 P.M.

BOARD OF TRUSTEES

Chairwoman, Christy Lattin
Vice Chairman, Michael Spencer
Trustee, Marion Jonte, Jr.
Trustee, Tom Hutchings
Trustee, Cynthia McGarrah

District Manager, Nancy Upham
Assistant Manager, JD MacKay
Board Secretary, Melania Sagi

Via Zoom:

Legal Counsel, Ben Shawcroft
District Counsel, Jordan Walsh

Public Present

Phyllis Dowd

2. Pledge of Allegiance:

All stood for the Pledge of Allegiance.

3. Public Comment:

None

4. Review and Adoption of the Agenda:

District Manager, Nancy Upham requested that New Business, Number 2, be addressed first so that Accountant, Phyllis Dowd would not be detained. Chairwoman, Christy Lattin moved to accept the agenda with the proposed change. Trustee, Marion Jonte seconded the motion and it passed unanimously.

****New Business Number 2: Discussion and possible action regarding the presentation of financial report options, monthly payroll, and expenditure information for the Board of Trustees—Phyllis Dowd. ****

Ms. Dowd began by stating her profession is accounting and she has vast experiencing being a bookkeeper. She proposed a different format for the expenditure information the Board usually receives. The first proposed report was a Quarterly Balance Sheet as this would give the Board of Trustee's an accurate quarterly assessment of the current financial status of the District. This report would be presented quarterly and includes the amount of assets the District has, the amount of money owed, and the equity. This kind of report is typically included in the end of year financial statements the District receives from Jim Sciarani, but this would keep the Board current instead of waiting until the end of the fiscal year.

The next report was the District's Monthly Profit-and-Loss report. It gives a monthly summary of the financial status of the District. This report is different from other companies since the District is not a for-profit entity. It is similar to the Quarterly however, it presents only a brief time period.

The next two reports are the reports that Ms. Dowd was proposing replace the current Expenditure Report. The first covers the Monthly Expenses by Vendor in detail. She presented the information that was broken down specifically by vendor, followed by date, description, and category. This would give the Board a more thorough overview of monthly expenses for the District.

The final proposed report covered the Monthly Payroll Summary. It breaks down the gross pay for each of the job titles instead of the net pay of each employee. This report gives a generalized account of deductions, taxes withheld and employer tax and insurance contributions. Ms. Dowd explained that this report shows what the District pays instead of what the employees receive.

Ms. Dowd also stated that she plans on including on the employees pay stub the Districts contribution towards insurance, taxes, and retirement. Ms. Lattin added that this was something that the Board had wanted to add, as well as the vacation balances, onto the employee's paystubs. Ms. Lattin admired the greater details from the reports but wondered if it was too much personal information to be made available to the general public. Ms. Dowd agreed that it was a lot more information but said that it was less information concerning the employees than the current report as the current report includes the employee names and take-home pay and this proposed report has the total gross pay for the position. Ms. Dowd said she could present a report that only shows a generalized, total gross pay without title designation if the Board would prefer. She added that as government employees, their pay was not confidential information.

Vice Chairman, Michael Spencer said he does not have a problem with these reports and asked how management felt about it. Board Secretary, Melania Sagi offered, as a side note, that typically she would receive the information from the accountant and transpose them onto another template, adding that she was not infallible. Using these reports would limit user error and take out the middle step. Mr. Jonte said that he liked the reports. Ms. Upham stated that she agreed with Ms. Lattin as it seemed like personal information however, working for the District requires transparency. Ms. Lattin agreed that these proposed reports should be included in the Board packet moving forward. Ms. Lattin thanked Ms. Dowd for her input, professionalism, and time.

5. Discussion and Approval of Minutes:

1. Review and approval of minutes from January 29th, 2021 Open Session. Ms. Lattin requested the date be changed from January 29, 2020 to January 29, 2021. Ms. Spencer made a motion to approve the minutes from January 29th, 2021 with the changes. Trustee, Tom Hutchings seconded the motion and it passed unanimously.

2. Review and approval of minutes from February 11th, 2021 Open Session. Trustee, Cynthia McGarrah requested a correction on the second to last page, a typo written as "sill," meant to be "still." As well as, Trustee, Marion Jonte's title written as "Ms." instead of "Mr." on the same page. Mr. Spencer made a motion to approve the minutes from February 11th, 2021 with the corrections. Mr. Jonte seconded the motion, and it passes unanimously.

6. Certificate of Posting:

Ms. Upham stated that the agenda was posted according to NRS statutes.

7. Correspondence:

2-09-2021 Amanda de La Rosa—Rate increase for Holland & Hart. Ms. Upham explained that this was a typical increase. She stated that she was actively attempting to maximize what is done in house to limit what was sent to Jordan Walsh, Holland & Hart's representative.

8. Appointment:

None

9. Old Business:

Discussion and possible action regarding the 2021 Aerial Contract. Ms. Upham explained that the contract contained the same parameters and rate as the previous year. She believes this is still a good deal as comparable entities charge \$1,000 to \$1,500 an hour and Frey Spray is requesting \$780 an hour. Ms. Lattin inquired if Jerry Frey was the only employee or if there was another pilot. Ms. Upham responded that another pilot, Lynn, has been flying for Jerry and has been doing a wonderful job. Ms. Lattin made a motion to approve the contract with Frey Spray for 2021. Mr. Spencer seconded the motion, and it passed unanimously.

10. New Business:

1. Closed litigation session pursuant to NRS 241.015 subsection 3b2 with respect to potential arbitration. Ms. Lattin made a motion to move the Board meeting into a closed session. Mr. Spencer seconded the motion. At the completion of the closed session, Ms. Lattin made a motion to move the meeting back into an Open session. Mr. Spencer seconded the motion and it passed unanimously.

3. Discussion and possible action regarding the adoption of a monthly insurance stipend with Colonial Life for the District Administrative Assistant in the amount of \$47.74 a month. Mr. Hutchings asked what, exactly, this covered. Ms. Sagi responded that this coverage was for accidental death and dismemberment for herself and her family. It also covered ambulance and care flight. Mr. Hutchings asked if Ms. Sagi had taken up hazardous hobbies. He stated that this seemed like a nominal amount. Ms.

Upham added that she brought it to the Boards attention as Ms. Sagi was a parttime employee and did not receive health insurance through the District. She felt that this was something small that the District could cover for a valued employee. Ms. Lattin agreed that Ms. Sagi was worth it. Ms. McGarrah made the motion to adopt the monthly insurance stipend with Colonial Life for Melania Sagi of \$47.74. Mr. Spencer seconded the motion and it passed unanimously.

4. Discussion and possible action regarding the 2020 Annual Report. Ms. Upham presented the annual report. Ms. Upham clarified that when the mission statement says "vector" it means that raccoons, bats, and ticks fall under the Districts responsibility. There is currently six full-time staff and one part-time staff. Last year was incredibly challenging, as the previous Assistant Manager died in February and was not replaced until September by JD MacKay. The District was also short an administrative assistant until June when Kaylee Poole was hired, and Melania Sagi replaced Kaylee in August. The District is, now, back to full staff. The District maintained contracts with Thomas Lukas, the accountant and Jim Sciarani, who does the budget. Staffing cost for the fiscal year (as seen in the audit) were 39%, supplies were 40% and employee benefits were 18%. The highest cost the District faced was personnel.

There was a fraudulent unemployment claim. Ms. Lattin asked how that was resolved as she had been affected. Ms. Upham responded that she had used a service that would notify her of any suspicious activity. Ms. Upham let the local law enforcement and the state handle it and has not heard any updates since.

Ms. Upham explained that with the loss of the Assistant Manager, Quinn Nuffer the District was unable to apply pre-emergent in the spring. With the help of seasonal employees, the District was able to apply post-emergent at the end of summer. The District worked with the Road Department to combat noxious weeds along County and state roadsides. Other entities the District were involved with are listed on the attached 2020 Annual Report. There were additional challenges due to Covid-19 restrictions. The District tried to adhere to these restrictions as much as possible as it is considered an essential function to prevent mosquito transmitted diseases from increasing the hardships brought on by Covid-19.

There was an OSHA complaint, suspected to have come from within, for moldy insulation. This brought to light the need for a new roof. No mold was discovered but the rubber gaskets attaching the roof joints have deteriorated. It is estimated to be an \$80,000 job. Ms. Upham is planning to budget it for the next couple of years to repair it in the next four to five years.

The District purchased a Drone, truck and quad runner using funds that would have gone to the empty employee positions.

A three-year Collective Bargaining Agreement was agreed upon with Local Operating Engineers No. 3. There was significant Union involvement involving Heat Related Guidelines which was also resolved with the staggered shifts.

Ms. Upham believes that the District did a respectable job maintaining the mosquitoes during a 100% water year. The District was able to be proactive by scheduling flights with Frey Spray to hit the early spring sources. There were over 370 service requests that the Administrative Assistants were able to forward directly to the technicians. This helped the staff be efficient and it seems the public were content with the effort.

There were no positive encephalitis mosquito pools, including no reported human or equine cases.

District Manager, Upham applies for \$15,000 from the Carson Water Conservancy every year to supplement the noxious weed program. From that grant, Ms. Upham is able to support a public education program to assist people that call in requesting information about noxious weed identification and eradication. This program is in partnership with Lohantan Conservation District and performed at the Fairgrounds.

Management's plans for District in the upcoming year are on the attached 2020 Annual Report.

Mr. Jonte stated that he has heard great reviews from the public about the weed control classes. He inquired if there was a more immediate, less expensive solution for the roof. Ms. Upham responded that she would be happy to look into that as the \$80,000 was an estimate. Mr. Jonte also asked Ms. Upham to look into an alternative to stop the leaks.

11. District Manager's Report and Operations Review:

Ms. Upham began her report by explaining that the technicians had primarily been working on repairing equipment, spraying pre-emergent and clearing visibility issues along roadsides. The large weed sprayer truck was taken to California and overhauled. Staff has been cutting access points into drains and mosquito source areas.

The 2001 half ton Dodge Ram was sold for \$500 which is comparable to the amount received when other District vehicles were sold through auction.

12. Board Member's Reports:

Ms. Lattin addressed that the District was left out when the Covid-19 vaccine was offered to County Employees.

13. Any Request for Future Agenda Items:

Manager Annual Review

14. Expenditures:

February 2021 Expenditures
Total Expenditure: \$26,656.06
Total Payroll: \$29,016.99
Total Overall: \$55,673.05

Mr. Jonte made a motion to accept the February 2021 Expenditures. Mr. Spencer seconded the motion, and it passed unanimously.

15. Public Comment:

None

16. Adjournment:

Meeting adjourned at 7:01 P.M.

SIGNATURE:

Chairwoman or Vice Chairman

DATE:

CHURCHILL COUNTY MOSQUITO, VECTOR AND NOXIOUS WEED ABATEMENT DISTRICT

To: The Board of Trustees
From: Nancy Upham, District Manager
JD MacKay, Assistant Manager
Date: April 8, 2021
Re: Discussion and possible action regarding the 2021-2022 Tentative Budget.

I will deliver to you tomorrow the Tentative Budget approximations and estimates of expenses. This is a breakdown of our estimated expenditures for the budget year. This is relevant to our operations and is probably the most valuable snapshot of what the District is planning to do with next year's expenses.

At the meeting, I will distribute the Tentative Budget packet that will be submitted to the State Department of Taxation. I will explain the detail in that packet then.

If you have any specific questions regarding expenses, please let me know. Thank you.

Budgeting approximations and estimates for 2022

	FY2019/2020	FY2020/2021	Currently (End of year)	FY 2021/2022
Salaries				
Salary – Management	168,000	180,000	96,820 (131,000)	175,000
Salary – Full-time	190,000	200,000	139,877 (187,000)	195,000
Salary – Part-time	30,000	19,000	16,267 (22,666)	25,000
Salary – Seasonal	14,000	<i>(45,000 wiggle room)</i>	11,009 (16,000)	15,000
Board Compensation	5,800	6,000	5,400 (7,200)	8,000
Board Secretary		(19,000)	375 (675)	1,200
Total	440,000	450,000	(364,541)	(419,200)
Benefits				
PERS	98,000	98,000	77,652 (104,000)	110,000
Workers Compensation	9,600	10,000	0	5,000
Health Insurance	58,000	60,000	38,578 (52,000)	60,000
Health Insurance HSA	1,800	1,800	1,350 (1,867)	1,800
Health Insurance PEBP	1,000	1,000	791(1,068)	1,200
FICA and Medicare	8,900	10,000	3,551 (4,800)	8,000
Uniforms	4,000	4,500	2,034 (2,712)	3,000
Total	220,000	240,000	(166,447)	(189,000)
Services and supplies				
Chemicals – Mosquitoes	225,000	240,000	60,692 (200,000)	230,000
Chemicals – Noxious weeds	20,000	20,000	33,386 (35,000)	25,000
Encephalitis Testing (Adult mosquitoes)	1,500	5,500	253 (300)	1,500
Encephalitis Testing (Chickens)		4,000	0 (TBD)	3,000
Contract Services (Aerial)	75,000	80,000	32,604 (40,000)	80,000
Gas and Oil	15,000	15,000	6,329 (10,000)	12,000
Insurance – General liability	15,000	20,000	7,513 (12,000)	14,000
Officers Bonds	1,000	1,000	170 (1,200)	1,000
Memberships	2,000	2,000	514 (1,000)	2,000
Miscellaneous	2,000	2,000	75 (1,000)	1,000
Office supplies	2,000	2,000	2,883 (3,500)	3,000
Operating supplies	2,000	2,000	3,784 (4,000)	2,000
Lab supplies	2,000	2,000	25 (TBD)	15,000
Bank fees	1,000	1,000	266 (300)	1,000
Printing and publications	2,000	2,000	649 (700)	1,800

Budgeting approximations and estimates for 2022

	FY2019/2020	FY2020/2021	Currently	FY 2021/2022
Legal fees	10,000	15,000	14,497 (20,000)	20,000
Accounting and Audit fees	28,000	30,000	23,920 (32,000)	25,000
Computer maintenance	1,500	2,000	0 (1,000)	2,000
Repairs – Building	2,000		65 (1,000)	2,000
Repairs – Equipment	3,000		8,061 (12,000)	12,000
Repairs – Vehicle	8,000		12,782 (18,000)	15,000
Communications	15,000	18,000	5,645 (8,000)	15,000
Equipment service (GPS)			1,089 (1,500)	2,000
Travel and sustenance	2,500	2,500	843 (1,000)	1,500
Training	2,500	2,500	931 (1,500)	2,000
Utilities – Gas	5,000	5,000	1,525 (2,000)	5,000
Utilities – Electric	NA	NA	1,425 (2,000)	2,000
Utilities – New building	1,000	1,000	240 (500)	1,000
Propane	1,000	1,000	253 (300)	500
Total	515,000	520,000	(409,800)	(496,300)
<u>Capital outlay</u>				
Capital outlay – Equipment	20,000	20,000	31,248 (32,000)	25,000
Capital outlay – Vehicle		30,000	600 (1,000)	20,000
Capital outlay – Building		NA	14,459 (15,000)	10,000
Repairs – Building		80,000	1,565 (2,000)	10,000
Total	65,000	130,000	(50,000)	(65,000)

CHURCHILL COUNTY MOSQUITO, VECTOR AND NOXIOUS WEED ABATEMENT DISTRICT

To: The Board of Trustees

From: Nancy Upham, District Manager
JD MacKay, Assistant Manager

Date: April 8, 2021

Re: Discussion and possible action regarding the District Manager's (Nancy Upham) Annual
evaluation from the 2020 calendar year.

I will defer to Mr. Shawcroft regarding this evaluation process.

CHURCHILL COUNTY MOSQUITO, VECTOR AND NOXIOUS WEED ABATEMENT DISTRICT

To: The Board of Trustees

From: Nancy Upham, District Manager
JD MacKay, Assistant Manager

Date: April 8, 2021

Re: Discussion and possible action regarding the District Facility Open House.

This is an opportunity for Board members to make suggestions regarding our open house to the Public. This will be as soon as Covid restrictions are lifted or in accordance with stipulations of Covid limitations.

We will update you with our thoughts but any suggestions from the Board members are welcome as well. Thank you.

CHURCHILL COUNTY MOSQUITO, VECTOR AND NOXIOUS WEED ABATEMENT DISTRICT

Management Report March 2021

To: The Board of Trustees
From: Nancy Upham, District Manager
JD MacKay, Assistant Manager
Date: April 6, 2021

The staff worked for half of the month of March spraying pre-emergent weed applications and beginning juvenile mosquito (larvae) control treatments. We have worked to treat all of the State roads (125 miles) so that we will submit for reimbursement as soon as possible. This reimbursement will be significant and will hopefully cover the costs of spraying the County Roads (39.85 miles) that were treated by our District staff. The approximate cost to treat 1 mile of roadside with this pre-emergent solution is \$95 / mile. The approximate cost of herbicide used to treat State Roads was \$11,875.00. The approximate cost of the herbicide to treat the County Roads was \$3,800.00 We used two herbicide trucks to apply this pre-emergent solution and treated most of the paved roads north of Highway 50. I noticed that the Road Department began to spray a pre-emergent herbicide solution on Pioneer Way (south of Hwy. 50). I took our list of roadsides sprayed to Gary Fowkes, Road Department Supervisor and explained what we had treated and that they did not need to cover those roads with their mix. I believe that he was pleasantly surprised that we shared in the effort and covered approximately half of the County roads.

Staff started treating larval mosquito populations both north of town and the typical source areas in Hazen on March 18, 2021. These areas are historically the first to be treated each year. We used three different products to treat these areas depending on the instar of stage of larvae present. This is pretty typical with timing compared to past years treatments. They are listed below and will be explained in more detail at the meeting.

North of Town source areas

Product	Aquabac 200G	Natular G30	Larvicide Oil
Amount of product	88 pounds	726 pounds	69 gallons
Acreage treated	12 acres	216 acres	19 acres
Cost (Approximate)	\$202.40	\$4,480	\$725

Hazen and areas east of Hazen proper

Product	Aquabac 200G	Natular G30	Larvicide Oil
Acreage	24 acres	22 acres	4 acres
Cost (Approximate)	\$92	\$648	\$137

Aerial Applications of open water in Hazen and areas north of town

Product	Aquabac XT (liquid)	Altosid (liquid)
Amount of product	100 gallons	3 gallons
Acreage treated	985 acres	400 acres
Cost (Approximate)	\$3,486.00	\$775

Churchill Co Mosquito, Vector and Noxious Weed Control Dist
Monthly Profit & Loss
March 2021

	<u>Mar 21</u>
Ordinary Income/Expense	
Income	
01.4040 · Real property tax - Current	67,475.48
01.4050 · Real property tax - Delinquent	539.11
01.4080 · Personal property tax - Current	8,112.80
01.4090 · Personal property tax - Delique	25.33
01.4110 · Consolidated tax revenue	78,645.21
01.4120 · Private car tax	202.44
01.4130 · AB104 fairshare revenues	8,401.49
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Total Income	163,401.86
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Gross Profit	163,401.86
Expense	
01.5030 · Salary - Management	11,960.16
01.5040 · Salary - Full-time	15,044.73
01.5045 · Salary - Part-time	1,840.25
01.5070 · Board compensation	500.00
01.5080 · Board Secretary	75.00
01.5110 · PERS	16,399.11
01.5140 · Health insurance	47.74
01.5141 · Health Insurance HSA	150.00
01.5150 · FICA and Medicare	448.88
01.5190 · Uniforms	287.50
01.5220 · Chemicals	341.91
01.5280 · Insurance - General liability	832.74
01.5320 · Office supplies	603.62
01.5330 · Operating supplies	310.78
01.5345 · Bank fees	18.00
01.5360 · Legal fees	435.00
01.5361 · Accounting & Audit Fees	1,050.00
01.5366 · Computer Software & Online Subs	589.99
01.5380 · Repairs - Equipment	216.10
01.5385 · Repairs - Vehicle	136.89
01.5390 · Communications	634.68
01.5395 · Equipment Services (GPS)	239.10
01.5440 · Utilities - Gas	330.68
01.5441 · Utilities - Electric	203.02
01.5445 · Propane	7.22
01.5810 · Capital outlay - Equipment	1,819.79
01.6220 · WC - Chemicals	7,377.50
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Total Expense	61,900.39
	<hr/>
Net Ordinary Income	101,501.47
	<hr/>
Net Income	<u><u>101,501.47</u></u>

Churchill Co Mosquito, Vector and Noxious Weed Control Dist
Monthly Payroll Summary
March 2021

	TOTAL
Employee Wages, Taxes and Adjustments	
Gross Pay	
Asst. Dist. Mgr Salary	5,030.38
District Manager Salary	6,929.78
Hourly	13,868.23
Hourly Sick	677.23
Hourly Vacation	499.27
Part Time Hourly Wage	1,840.25
Board Compensation	500.00
Board Secretary	75.00
Total Gross Pay	29,420.14
Deductions from Gross Pay	-893.54
Adjusted Gross Pay	28,526.60
Taxes Withheld	-3,750.88
Deductions from Net Pay	-341.87
Net Pay	24,433.85
Employer Taxes and Contributions	
Medicare Company	417.88
Social Security Company	31.00
Total Employer Taxes and Contributions	448.88

3:13 PM

Churchill Co Mosquito, Vector and Noxious Weed Control Dist
Monthly Expenses by Vendor Detail

04/06/21

Cash Basis

March 2021

Date	Memo	Account	Paid Amount
Adobe			
03/21/2021	Adobe Pro DC 03/21 to 04/20/2021	01.5366 · Computer Software & Online S...	-16.99
Total Adobe			-16.99
Amazon			
03/01/2021	Safety Glasses	01.5330 · Operating supplies	-56.94
Total Amazon			-56.94
Big R, Inc.			
03/03/2021	2.90 gallons propane	01.5445 · Propane	-7.22
03/08/2021	Water Tank Parts	01.5810 · Capital outlay - Equipment	-123.81
03/11/2021	Equipment parts	01.5810 · Capital outlay - Equipment	-105.58
03/12/2021	Hex nipple	01.5380 · Repairs - Equipment	-4.59
03/15/2021	Parts	01.5380 · Repairs - Equipment	-14.28
Total Big R, Inc.			-255.48
CC Communications			
03/09/2021	11/29/20 thru 12/28/20	01.5390 · Communications	-44.99
03/09/2021	Landline Charges	01.5390 · Communications	-123.96
03/09/2021	Mananged Data Services	01.5390 · Communications	-109.99
03/09/2021	Security Alarm Charges	01.5390 · Communications	-49.95
03/09/2021	Taxes & Surcharges	01.5390 · Communications	-18.92
Total CC Communications			-347.81
Colonial Life			
03/02/2021	Sagi, insurance #5252753760	01.5140 · Health insurance	-47.74
Total Colonial Life			-47.74
David Liptincott			
03/02/2021	Used Fuel Tank	01.5810 · Capital outlay - Equipment	-900.00
Total David Liptincott			-900.00
Discount Body Parts			
03/02/2021	Door handles	01.5385 · Repairs - Vehicle	-30.43
Total Discount Body Parts			-30.43
Discount Office Supply			
03/30/2021	File Cabinet Frames	01.5320 · Office supplies	-86.98
Total Discount Office Supply			-86.98
Dowd Bookkeeping Services LLC			
03/02/2021	February Bookkeeping Services	01.5361 · Accounting & Audit Fees	-1,050.00
Total Dowd Bookkeeping Services LLC			-1,050.00
Dropbox			
03/07/2021	Monthly Document Sharing	01.5366 · Computer Software & Online S...	-75.00
Total Dropbox			-75.00
Fallon Lawnmower			
03/09/2021	Blade	01.5380 · Repairs - Equipment	-23.49
Total Fallon Lawnmower			-23.49

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Churchill Co Mosquito, Vector and Noxious Weed Control Dist

04/06/21

Monthly Expenses by Vendor Detail

Cash Basis

March 2021

Date	Memo	Account	Paid Amount
GPS Trackit			
03/11/2021	Fleet Manager Reactivation Chg & Partial ...	01.5395 · Equipment Services (GPS)	-48.69
03/15/2021	Fleet Manager Bundle & Shipping	01.5395 · Equipment Services (GPS)	-46.71
03/27/2021	Fleet Manager Bundle 03/27/21 to 04/26/21	01.5395 · Equipment Services (GPS)	-143.70
Total GPS Trackit			-239.10
Holland & Hart			
03/16/2021	Labor mediation	01.5360 · Legal fees	-435.00
Total Holland & Hart			-435.00
InTouch			
03/09/2021	Quickbooks annual payroll subscription	01.5366 · Computer Software & Online S...	-474.00
03/09/2021	Quickbooks monthly payroll - March 2021	01.5366 · Computer Software & Online S...	-24.00
Total InTouch			-498.00
JW Wedling Supplies & Tools			
03/24/2021	Steel Hinges	01.5380 · Repairs - Equipment	-23.20
Total JW Wedling Supplies & Tools			-23.20
Louie's Ace Home Center			
03/12/2021	Parts	01.5380 · Repairs - Equipment	-18.20
03/12/2021	Equipment Parts	01.5810 · Capital outlay - Equipment	-151.40
03/12/2021	DSP Glove XL	01.5220 · Chemicals	-341.91
03/15/2021	Parts	01.5380 · Repairs - Equipment	-20.85
03/19/2021	Weld Wire Flux	01.5330 · Operating supplies	-17.99
Total Louie's Ace Home Center			-550.35
Lowe's Home Center			
03/01/2021	Utility Pump	01.5810 · Capital outlay - Equipment	-539.00
Total Lowe's Home Center			-539.00
Napa Auto & Truck Parts			
03/09/2021	Fuel Line Hose & Repair Elbow	01.5385 · Repairs - Vehicle	-22.49
03/09/2021	Fuel Line Hose	01.5385 · Repairs - Vehicle	-3.76
03/09/2021	Parts	01.5385 · Repairs - Vehicle	-7.79
Total Napa Auto & Truck Parts			-34.04
NV Energy			
03/09/2021	01/28/21 thru 02/26/21	01.5441 · Utilities - Electric	-203.02
Total NV Energy			-203.02
O'Reilly Auto Parts			
03/09/2021	Oil, Wipes, Antifreeze & Fuel Treat	01.5385 · Repairs - Vehicle	-72.42
Total O'Reilly Auto Parts			-72.42
Office Depot			
03/18/2021	Laminating Supplies	01.5320 · Office supplies	-77.71
Total Office Depot			-77.71
Office Products Inc			
03/02/2021	Base rate 02/17 to 05/16/2021	01.5320 · Office supplies	-49.99
03/02/2021	Color & B/W Copies over Contract	01.5320 · Office supplies	-280.34
Total Office Products Inc			-330.33

Churchill Co Mosquito, Vector and Noxious Weed Control Dist
Monthly Expenses by Vendor Detail

04/06/21

Cash Basis

March 2021

Date	Memo	Account	Paid Amount
Optum Bank			
03/09/2021	March 2021	01.5141 · Health Insurance HSA	-150.00
Total Optum Bank			-150.00
Ott's Farm Equipment/ Fallon Welding			
03/24/2021	Parts	01.5380 · Repairs - Equipment	-101.86
03/25/2021	Parts	01.5380 · Repairs - Equipment	-9.63
Total Ott's Farm Equipment/ Fallon Welding			-111.49
Public Employees' Retirement System			
03/02/2021	February 2021 PERS Employer Contributi...	01.5110 · PERS	-8,208.10
03/30/2021	March 2021 PERS Employer Contributions	01.5110 · PERS	-8,191.01
Total Public Employees' Retirement System			-16,399.11
Southwest Gas			
03/09/2021	01/21/21 thru 02/23/21	01.5440 · Utilities - Gas	-330.68
Total Southwest Gas			-330.68
U.S. Postal Service			
03/02/2021	12 Months PO Box Fee BOX #2468	01.5330 · Operating supplies	-204.00
Total U.S. Postal Service			-204.00
UniFirst Corporation			
03/09/2021	Weekly Uniform Charges	01.5190 · Uniforms	-52.40
03/09/2021	Weekly Uniform Charges	01.5190 · Uniforms	-52.40
03/09/2021	Weekly Uniform Charges	01.5190 · Uniforms	-65.40
03/09/2021	Weekly Uniform Charges	01.5190 · Uniforms	-58.65
03/09/2021	Weekly Uniform Charges	01.5190 · Uniforms	-58.65
Total UniFirst Corporation			-287.50
Verizon Wireless			
03/16/2021	Cell Phones 02/05 thru 03/04/2021	01.5390 · Communications	-199.07
Total Verizon Wireless			-199.07
Walmart			
03/25/2021	Supplies	01.5330 · Operating supplies	-31.85
03/26/2021	Various Office Supplies	01.5320 · Office supplies	-108.60
Total Walmart			-140.45
WiarCom, Inc			
03/10/2021	Wireless Service 03/10 to 04/09/21	01.5390 · Communications	-87.80
Total WiarCom, Inc			-87.80
Wilbur-Ellis Company			
03/09/2021	Dye, Alligare Super Marking 2-2.5 GA JU; ...	01.6220 · WC - Chemicals	-182.50
03/09/2021	Alligare Promenade 2-12 LB JU; 12 lbs @...	01.6220 · WC - Chemicals	-660.00
03/09/2021	Bronc Max 2-2.5 GA JU; 40 gallons @ \$2...	01.6220 · WC - Chemicals	-940.00
03/09/2021	Efficax 2-2.5 GA JU; 50 gallons @ \$39.50 ...	01.6220 · WC - Chemicals	-1,975.00
03/09/2021	Crosshair 2-2.5 GA JU; 20 gallons @ \$49....	01.6220 · WC - Chemicals	-980.00
03/09/2021	Payload 2-12 LB BG; 48 lbs @ \$55.00 per...	01.6220 · WC - Chemicals	-2,640.00
Total Wilbur-Ellis Company			-7,377.50
TOTAL			-31,180.63

Churchill Co Mosquito, Vector and Noxious Weed Control Dist
Quarterly Profit & Loss Prev Year Comparison
July 2020 through March 2021

	Jul '20 - Mar 21	Jul '19 - Mar 20	\$ Change
Ordinary Income/Expense			
Income			
01.4040 · Real property tax - Current	436,382.61	407,175.63	29,206.98
01.4050 · Real property tax - Delinquent	1,007.27	0.00	1,007.27
01.4080 · Personal property tax - Current	103,721.95	108,170.27	-4,448.32
01.4090 · Personal property tax - Deliqued	41.79	0.00	41.79
01.4100 · Net proceeds of mines	30,998.87	30.65	30,968.22
01.4110 · Consolidated tax revenue	206,434.60	180,542.06	25,892.54
01.4120 · Private car tax	202.44	203.82	-1.38
01.4130 · AB104 fairshare revenues	56,387.58	47,994.45	8,393.13
01.4150 · Other revenues	500.00	127.71	372.29
01.4180 · CWSCD Grant	8,571.93	15,000.00	-6,428.07
01.4500 · Interest Revenue	3,306.28	15,358.70	-12,052.42
Total Income	847,555.32	774,603.29	72,952.03
Gross Profit	847,555.32	774,603.29	72,952.03
Expense			
01.5030 · Salary - Management	96,819.82	119,455.53	-22,635.71
01.5040 · Salary - Full-time	139,876.90	109,393.27	30,483.63
01.5045 · Salary - Part-time	16,267.05	1,683.41	14,583.64
01.5050 · Salary - Seasonal	11,009.18	112.00	10,897.18
01.5070 · Board compensation	5,400.00	3,500.00	1,900.00
01.5080 · Board Secretary	375.00	150.00	225.00
01.5110 · PERS	77,651.83	56,701.77	20,950.06
01.5120 · Workers compensation	0.00	7,601.25	-7,601.25
01.5130 · Unemployment Paid	252.42	0.00	252.42
01.5140 · Health insurance	38,578.01	44,547.41	-5,969.40
01.5141 · Health Insurance HSA	1,350.00	600.00	750.00
01.5142 · Health insurance - PEBP	790.74	790.74	0.00
01.5150 · FICA and Medicare	3,550.69	1,777.46	1,773.23
01.5190 · Uniforms	2,034.39	1,645.37	389.02
01.5220 · Chemicals	60,691.51	113,439.30	-52,747.79
01.5225 · Encephalitis testing	252.70	706.56	-453.86
01.5250 · Contract services - Aerial	32,604.00	37,908.00	-5,304.00
01.5260 · Gasoline and oil	6,328.72	5,452.81	875.91
01.5280 · Insurance - General liability	7,512.65	9,138.17	-1,625.52
01.5290 · Officers bonds	170.00	765.00	-595.00
01.5300 · Memberships	514.00	120.00	394.00
01.5310 · Miscellaneous	74.36	0.00	74.36
01.5320 · Office supplies	2,883.08	709.36	2,173.72
01.5330 · Operating supplies	3,783.86	1,370.55	2,413.31
01.5340 · Lab supplies	24.61	0.00	24.61
01.5345 · Bank fees	266.48	203.52	62.96
01.5350 · Printing and publications	649.09	1,743.05	-1,093.96
01.5360 · Legal fees	14,496.50	6,811.24	7,685.26
01.5361 · Accounting & Audit Fees	23,919.60	26,700.00	-2,780.40
01.5365 · Computer maintenance	0.00	830.52	-830.52
01.5366 · Computer Software & Online Subs	1,650.84	0.00	1,650.84
01.5370 · Repairs - Building	64.50	0.00	64.50
01.5380 · Repairs - Equipment	8,060.96	2,033.09	6,027.87
01.5385 · Repairs - Vehicle	12,781.73	2,652.18	10,129.55
01.5390 · Communications	5,645.16	5,778.35	-133.19

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Accrual Basis

Churchill Co Mosquito, Vector and Noxious Weed Control Dist
Quarterly Profit & Loss Prev Year Comparison
July 2020 through March 2021

	<u>Jul '20 - Mar 21</u>	<u>Jul '19 - Mar 20</u>	<u>\$ Change</u>
01.5395 · Equipment Services (GPS)	1,088.74	0.00	1,088.74
01.5400 · Travel and sustenance	843.12	326.81	516.31
01.5420 · Training	931.28	1,020.00	-88.72
01.5440 · Utilities - Gas	1,524.51	3,052.48	-1,527.97
01.5441 · Utilities - Electric	1,424.68	214.30	1,210.38
01.5442 · Utilities- New building	240.00	240.00	0.00
01.5445 · Propane	253.33	0.00	253.33
01.5810 · Capital outlay - Equipment	31,247.77	1,038.14	30,209.63
01.5820 · Capital outlay - Vehicle	599.58	56.46	543.12
01.5830 · Repairs - Building2	1,565.39	222.98	1,342.41
01.6220 · WC - Chemicals	33,385.88	5,562.50	27,823.38
01.8040 · Debt Payments FIB/WAB	14,459.08	54,370.12	-39,911.04
Total Expense	<u>663,893.74</u>	<u>630,423.70</u>	<u>33,470.04</u>
Net Ordinary Income	<u>183,661.58</u>	<u>144,179.59</u>	<u>39,481.99</u>
Net Income	<u>183,661.58</u>	<u>144,179.59</u>	<u>39,481.99</u>

Churchill Co Mosquito, Vector and Noxious Weed Control Dist

Quarterly Balance Sheet - Current & Prior Year to Date

As of March 31, 2021

	Mar 31, 21	Mar 31, 20	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
01.1100 · US Bank	189,881.40	153,317.11	36,564.29
01.1150 · Cash invested - State LGIP	1,373,495.63	1,239,043.35	134,452.28
01.1190 · Cash allocated to other funds	-135,185.96	-135,185.96	0.00
30.1190 · Cash - Self Insurance	44,547.00	44,547.00	0.00
31.1190 · Cash - Emergency	50,000.00	50,000.00	0.00
50.1190 · Cash - Capital Projects	6,794.96	6,794.96	0.00
51.1190 · Cash - Source Reduction	33,871.00	33,871.00	0.00
Total Checking/Savings	1,563,404.03	1,392,387.46	171,016.57
Other Current Assets			
01.1300 · Inventory	343,460.37	306,780.15	36,680.22
01.1400 · Prepaid Insurance	2,498.27	2,980.15	-481.88
01.1450 · Account Receivable Cruchon	0.00	761.13	-761.13
01.1451 · Employee Ins & Dues Receivable	0.00	1,347.02	-1,347.02
Total Other Current Assets	345,958.64	311,868.45	34,090.19
Total Current Assets	1,909,362.67	1,704,255.91	205,106.76
TOTAL ASSETS	1,909,362.67	1,704,255.91	205,106.76
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
01.2100 · Accounts payable	13,303.99	9,866.55	3,437.44
Total Accounts Payable	13,303.99	9,866.55	3,437.44
Credit Cards			
01.2700 · Bank of America Credit Card			
01.2710 · BofA Card - District Manager	299.97	0.00	299.97
01.2720 · BofA Card - Assistant Manager	134.69	0.00	134.69
01.2730 · BofA Card - Admin Assistant	227.61	0.00	227.61
Total 01.2700 · Bank of America Credit Card	662.27	0.00	662.27
01.2800 · John Deere Financial	805.83	0.00	805.83
Total Credit Cards	1,468.10	0.00	1,468.10
Other Current Liabilities			
01.2390 · Health Insurance Payable	787.33	0.00	787.33
Total Other Current Liabilities	787.33	0.00	787.33
Total Current Liabilities	15,559.42	9,866.55	5,692.87
Total Liabilities	15,559.42	9,866.55	5,692.87
Equity			
01.3150 · Beg Fund Balance-General	1,574,928.71	1,414,996.81	159,931.90
30.3350 · Beg Fund Balance Self Insurance	44,547.00	44,547.00	0.00
31.3350 · Beg Fund Balance - Emergency	50,000.00	50,000.00	0.00
50.3350 · Beg Fund Bal- Capital Projects	6,794.96	6,794.96	0.00
51.3350 · Beg Fund Bal - Source Reduction	33,871.00	33,871.00	0.00
Net Income	183,661.58	144,179.59	39,481.99
Total Equity	1,893,803.25	1,694,389.36	199,413.89
TOTAL LIABILITIES & EQUITY	1,909,362.67	1,704,255.91	205,106.76