

CHURCHILL COUNTY MOSQUITO, VECTOR & 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: servicerequest@ccmosquito.org

Website: ccmosquito.org

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

Please Post

PLACE OF MEETING: Churchill County Administration Complex, Room 102

155 North Taylor, Fallon, Nevada

DATE: Thursday the 13th day of January 2022

TIME: 5:30 P.M.

TYPE OF MEETING: December 2021 Operation Report

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 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 Trustee 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 from December 9th, 2021.**

6. Certificate of Posting.

7. Correspondence.

1. 12-14-2021 E.H. Hursh, Inc. General Liability Insurance Renewal Application
2. 12-28-2021 AMCA Press Release of Free Training Manual

8. Appointments.

9. Old Business.

1. Discussion and action regarding the arrangement that other mosquito and/or noxious weed District's have with full-time, part-time, or seasonal employees.

10. New Business.

1. Discussion of interest in a possible contract with the Bureau of Land Management for noxious weed control at the Sand Mountain Campground.

11. District Manager's Report and Operations Review.

12. Board Members' Report.

13. Any Requests for Future Agenda Items.

14. Expenditures.

December 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, at approximately 9 AM on the 7th day of January 2022, at the following location:



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 when testifying.
- * The contact person for the 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 (4) working days before the meeting date.
- * If desired, the public is allowed to speak with a three-minutes 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 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 December 9th, 2021
OPEN MEETING SESSION

1. Call to Order

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

BOARD OF TRUSTEES

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

Legal Counsel, Ben Shawcroft
District Manager, Nancy Upham
Assistant Manager, JD MacKay
Board Secretary, Melania Sagi

Public Present

None

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 the agenda be accepted as is. Trustee, Marion Jonte made a motion to accept the agenda as is. Vice Chairman, Michael Spencer seconded the motion and it passed unanimously.

5. Discussion and Approval of Minutes from October 14th, 2021:

Mr. Spencer made a motion to accept the minutes from October 14th, 2021. Trustee, Tom Hutchings seconded the motion and it passed unanimously.

Discussion and Approval of Minutes from November 11th, 2021:

Trustee, Cynthia McGarrah asked if the spelling for the "bas relief" was correct. Ms. Upham responded that she believed it was intentional, but she would verify with Board Secretary, Melania Sagi when she arrived. Mr. Jonte made a motion to accept the minutes from November 11th, 2021. Ms. McGarrah seconded the motion and it passed unanimously.

6. Certificate of Posting:

Ms. Upham stated that the agenda was posted in accordance with NRS.

7. Correspondence:

None

8. Appointment:

None

9. Old Business:

1. Discussion and possible action regarding Private Property access for District staff. Ms. Upham had asked Legal Counsel, Ben Shawcroft to draft language to facilitate the interaction between technicians and private landowners. After some discussion the Board agreed that there were too many questions about specific situations. A process would have to be figured out to limit misunderstandings. This will be discussed in greater detail in the near future.

10. New Business:

1. Discussion, presentation, and approval of fiscal year 2021 audit report—Jim Sciarani. Jim Sciarani from Sciarani & Co presented the Board with the 2021 fiscal year audit report. Mr. Sciarani went into great detail describing the information in the audit report attached to these minutes. The audit showed an increase in cost from the prior fiscal year which can be attributed to, among other points, hiring Assistant Manager, JD MacKay, and large chemical purchases. Mr. Jonte made a motion to accept the audit. Mr. Spencer seconded the motion and it passed unanimously.

11. District Manager's Report and Operations Review:

Ms. Upham provided the Board with an aerial cost breakdown comparison between 2020 and 2021. This shows the difference between a heavy water year and a light water year. She will be submitting a comparison of groundwork versus aerial during her annual report. Ms. Upham is going to purchase more chemicals before the year is over as the prices are increasing in January. Ms. Lattin asked if Ms. Upham had intentions to meet with the Native tribe to assist them in making the same purchases before the price increase. Ms. Upham agreed that was a good idea and it would allow them to be more independent going forward.

12. Board Member's Reports:

None

13. Any Request for Future Agenda Items:

Other District's seasonal habits regarding layoffs and employee hours.

14. Expenditures:

November 2021 Expenditures	
Payroll:	\$45,923.80
Expenses:	\$13,400.75
Total Overall:	\$59,324.55

Mr. Jonte noticed and inquired about a \$12 purchase of a coffee pot. Ms. Sagi explained that the old pot in the office broke, and Ms. Lattin agreed that coffee was integral to office work. Mr. Spencer made a motion to accept the expenditures from November 2021. Ms. McGarrah seconded the motion and it passed unanimously.

15. Public Comment:

None

16. Adjournment:

Ms. Lattin adjourned the meeting at 6:22 PM.

SIGNATURE: _____ Chairwoman or Vice Chairman

DATE:

From: Christopher
Sent: Tuesday, December 14, 2021 10:31 AM
To: Nancy Upham
Subject: NPAIP 2022 - 2023 Renewal Applications

Hi Nancy,

Attached are the Excel 2022-2023 NPAIP Renewal Application (this includes the Application, Supplemental Questionnaire, SOV, Equipment/Inland Marine Schedule, Vehicle Schedule and Drone Questionnaire by tab). The Drone Questionnaire as well as other schedules (if blank) will need to be completed if applicable. As a reminder, we accelerated the timeline and due date for the applications during the previous renewal, and the Excel application will be due by **January 12th, 2021**.

The most important rating data has been highlighted on the application. However, all pre-filled information must be checked for accuracy. Please fill in all missing or incorrect information and return to us electronically and in the excel format when sending the renewal information back.

We have made every attempt to update the schedules based upon change requests throughout the year. Any changes with today's date and after will need to be added to the renewal info prior to returning the application. **Please highlight ANY changes made to the schedules.** Any changes not reported during the year will not be reflected on the schedules and will need to be added/deleted.

When completing the application, please keep in mind that underwriters will require an explanation/confirmation of ANY EXPOSURE change of +/- 10% .

All paper information including the signature page and any miscellaneous information can be scanned and sent via email. **Please do not send via the postal service.**

Thank you in advance for your help and assistance in getting this information back to us in a timely manner. As you are aware, the NPAIP Board voted on and approved imposing a \$500 fine on those members whose renewal information is not received by the January 12th due date.

Please let me know if you need any assistance.

Christopher W. Rogue, CIC

E. W. Hursh, - c.

295 S. Maine St.
Fallon, NV 89406

775-423-6501

Fax 775-423-7539

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please notify us immediately by replying to the message and deleting it from your computer. Please be advised that electronic communications that originate from E.H. Hursh, Inc. will always contain this notice. Should you receive an electronic communication that does not contain this notice, or contains an altered notice, it is likely that the communication did not originate from E.H. Hursh, Inc., and the content as well as the actual sender of the communication may be suspect.

From: CCMosquito

Sent: Tuesday, December 28, 2021 11:05 AM

To: Nancy Upham

Subject: Fwd: Press Release: American Mosquito Control Association publishes free training manual to develop the nation's vector control workforce

----- Forwarded Message -----

Subject: Press Release: American Mosquito Control Association publishes free training manual to develop the nation's vector control workforce

Date: Mon, 8 Nov 2021 10:01:48 -0500 (EST)

From: AMCA <amca@mosquito.org>

Reply-To: amca@mosquito.org

To: ccmosquito@cccomm.net



PRESS RELEASE
**American Mosquito Control Association
publishes free training manual to develop the
nation's vector control workforce**

Sacramento, CA- The American Mosquito Control Association (AMCA) published an update to their *Best Practices for Integrated Mosquito Management* manual that includes new information on managing *Culex* species and reducing arbovirus transmission.

"A significant part of AMCA's mission is to provide leadership and education to mosquito control professionals protecting public health," said Dr. Mark Breidenbaugh, president of AMCA. "I'm very excited about this manual because it is an ever-evolving document which allows it to continually modernize as our technology progresses; thus, continuing to be relevant and useful to our stakeholders with both established and developing programs across the country."

The Centers for Disease Control and Prevention (CDC) funded the update to help AMCA create publicly available resources dedicated to addressing the growing threat posed by vector-borne disease and train the nation's vector control workforce.

"CDC is committed to reducing illness and death from vector-borne diseases," said Dr. Roxanne Connelly, Chief Entomologist, CDC's Division of Vector-Borne Diseases. "This includes ensuring local professionals have the tools they need to implement science-based approaches to mosquito control. Public health requires collaboration at many levels, and we're happy to partner with AMCA to get this important resource out."

Factors such as insecticide resistance, climate change, and expanding urban environments increase the threat posed by mosquitoes and other vectors, such as ticks, to public health.

"*Culex* mosquitoes can spread West Nile virus (WNV) and other arboviruses to people that cause death and disease. Currently, we are seeing a spike in WNV positive mosquito pools and human disease cases in several parts of the U.S.," said David Brown, AMCA Technical Advisor. "The updated manual provides information addressing how to perform surveillance and best manage these mosquitoes while minimizing the impact on the environment."

A previous update to the manual focused on *Aedes aegypti* and *Ae. albopictus*, two other mosquitoes that can threaten public health. With the new information on managing *Culex* mosquitoes, the manual provides best management practices for controlling most of the disease-causing mosquitoes in the U.S.

The AMCA is a non-profit organization founded in 1935 to provide leadership, information, and education leading to the enhancement of health and quality of life through the suppression of mosquitoes and other vector-transmitted diseases, and the reduction of annoyance levels caused by mosquitoes and other vectors and pests of public health importance.

Contact: David Brown, AMCA Technical Advisor; info: dabrown@gmail.com

[View Manual](#)

The American Mosquito Control
Association | [Website](#)



AMCA | [1 Capitol Mall, Suite 800, Sacramento, CA 95814](#)

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Sent by amca@mosquito.org powered by

CHURCIHLL COUNTY MOSQUITO, VECTOR AND NOXIOUS WEED ABATEMENT DISTRICT

To: The Board of Trustees
From: Nancy Upham, District Manager
JD MacKay, Assistant Manager
Date: January 10, 2022
Re: Discussion and possible action regarding the arrangement that other mosquito and/or noxious weed abatement Districts have with full-time, part-time or seasonal employees.

I am in the process of reaching out to other District's or programs to get an idea of how comparable entities work with their staffing requirements. This was brought up at the last meeting and is very relevant at this point in time as we will be engaging in negotiations for a new Collective Bargaining Agreement to be put into effect on July 1, 2022.

I will update the Trustees with that information either in memorandum before the Board meeting on Thursday evening or at the Board meeting on Thursday evening depending on when I receive feedback from the different programs.

This is also timely in that an individual from Humboldt County called and asked us for information about the expense of a mosquito abatement program. Winnemucca currently has a contract with an individual for their mosquito abatement work. That individual is retiring so they are looking at other options. We will be working on this information this month and will present it to the Board members in the near future.

CHURCHILL COUNTY MOSQUITO, VECTOR AND NOXIOUS WEED ABATEMENT DISTRICT

To: The Board of Trustees
From: Nancy Upham, District Manager
JD MacKay, Assistant Manager
Date: January 10, 2022
Re: Discussion of interest in a possible contract with the Bureau of Land Management for noxious weed control at the Sand Mountain campground.

I was asked by an employee at the Carson City Bureau of Land Management office about noxious weed control work at Sand Mountain, in particular the “campground” area. Whereas this is something that we haven't done in the past, it is still within Churchill County and is a relevant problem as there is significant traffic coming in from other States with noxious weed problems as well as noxious weed problems at Sand Mountain that can in turn be taken back to locations outside of Churchill County. We will be looking at this and talking to employees from the Bureau of Land Management to see if this would be a contract arrangement or a cooperative agreement with an established billing arrangement similar to what we have with Nevada Department of Transportation for State roadside noxious weed control applications.

We will be working on this information this month and will present it to the Board members in the near future.

CHURCHILL COUNTY MOSQUITO, VECTOR AND NOXIOUS WEED ABATEMENT DISTRICT

Management Report
December 2021

To: The Board of Trustees
From: Nancy Upham, District Manager
JD MacKay, Assistant Manager
Date: January 10, 2022

The Audit was completed and presented in December. Staff also placed a number of chemical purchases in order to take advantage of last year's prices before they were to increase on January 1, 2022. It is interesting as some of the products have components of the mixture that are in short supply or like many other purchases are affected by delays or impacts in the supply chain scenario. Others are increasing in price 2-5% which is significant when we are talking thousands of dollars worth of product. Please do not be surprised when large checks will need to be signed in January.

Other than that, staff welcomed the opportunity to take time off and celebrate the holidays.

If you have any questions or subjects that you would want to see addressed in the annual report, please bring them to my attention at this Thursday night's meeting. Thank you.

Total Expenses for Board Reports

Dec-21

Monthly Payroll Summary

Page 2

Total Gross Pay	Item A	\$ 22,482.33
Total Employer Taxes & Contributions	Item B	\$ 9,111.48
Total Payroll		\$ 31,593.81

Monthly Expenses by Vendor Detail

Page 4

Total	Item C	\$ 6,034.48
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Total Expenses

\$ 37,628.29

Trace to Monthly Profit & Loss Report

Page 5

Total Expenses	Item D	\$ 37,628.29
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Variance

\$

2:28 PM
01/04/22

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

	<u>TOTAL</u>	
Employee Wages, Taxes and Adjustments		
Gross Pay		
Asst. Dist. Mgr Salary	7,082.25	
Asst. Dist. Mgr. Sick	262.31	
Asst. Dist. Mgr. Vacation	524.62	
District Manager Salary	8,502.31	
District Manager Vacation.	2,125.58	
Hourly	432.32	
Part Time Hourly Holiday	373.17	
Part Time Hourly Wage	1,932.49	
Part Time Vacation	71.08	
Settlement	601.20	
Board Compensation	500.00	
Board Secretary	75.00	
Total Gross Pay	22,482.33	A
Deductions from Gross Pay	-1,012.16	
Adjusted Gross Pay	21,470.17	
Taxes Withheld	-2,869.84	
Deductions from Net Pay	-147.82	
Net Pay	<u>18,452.51</u>	
Employer Taxes and Contributions		
Medicare Company	316.84	
Social Security Company	31.00	
Employer Paid Dental Insurance	121.38	
Employer Paid Health Insurance	2,543.48	
Employer Paid Life Ins-PT only	71.61	
Employer Paid Vision Insurance	15.66	
PERS Employer Paid (EE/ER)	380.02	
PERS Employer Paid (ER Only)	5,631.49	
Total Employer Taxes and Contributions	<u>9,111.48</u>	B

Churchill Co Mosquito, Vector and Noxious Weed Control Dist
Monthly Expenses by Vendor Detail
December 2021

Date	Memo	Account	Paid Amount
Adobe			
12/17/2021	Premere Pro Plan	01.5366 · Computer Software & Online S...	-20.99
Total Adobe			-20.99
Benjamin Shawcroft			
12/14/2021	Attendance at Board Meeting 07/08/2021	01.5360 · Legal Fees	-100.00
12/14/2021	Attendance at Board Meeting 07/29/2021	01.5360 · Legal Fees	-50.00
12/14/2021	Attendance at Board Meeting 12/09/2021	01.5360 · Legal Fees	-90.00
12/14/2021	New Policy on Private Property	01.5360 · Legal Fees	-100.00
Total Benjamin Shawcroft			-340.00
Branch Automotive, LLC			
12/10/2021	2011 Ford F150 Oil Leak Repair	01.5385 · Repairs - Vehicle	-407.10
Total Branch Automotive, LLC			-407.10
CC Communications			
12/07/2021	Broadband Charges 10/29/21 to 11/28/21	01.5390 · Communications	-44.99
12/07/2021	Landline Charges 10/29/21 to 11/28/21	01.5390 · Communications	-117.66
12/07/2021	Security Alarm Charges 10/29/21 to 11/28/21	01.5390 · Communications	-49.95
12/07/2021	Taxes & Surcharges 10/29/21 to 11/28/21	01.5390 · Communications	-18.20
Total CC Communications			-230.80
Churchill Co Comptroller (Road Depart)			
12/07/2021	28 gallons at \$3.14 per gallon	01.5260 · Gasoline & Oil	-87.92
12/07/2021	Administrative Fee	01.5260 · Gasoline & Oil	-2.80
Total Churchill Co Comptroller (Road Depart)			-90.72
Churchill County Comptroller			
12/14/2021	Jim Cork Insurance	01.5140 · Health Insurance	-948.94
12/14/2021	Sharon Harper Insurance	01.5140 · Health Insurance	-1,030.34
12/14/2021	Fallon Merbs Insurance	01.5140 · Health Insurance	-948.94
Total Churchill County Comptroller			-2,928.22
Dowd Bookkeeping Services LLC			
12/07/2021	November 2021	01.5361 · Accounting & Audit Fees	-1,050.00
Total Dowd Bookkeeping Services LLC			-1,050.00
Holland & Hart			
12/28/2021	Employee Legal Questions	01.5360 · Legal Fees	-305.00
Total Holland & Hart			-305.00
Intuit			
12/06/2021	QuickBooks Monthly Payroll Service Fees Dece...	01.5366 · Computer Software & Online S...	-22.00
Total Intuit			-22.00
JW Wedling Supplies & Tools			
12/07/2021	Solera Quick Change Cartridge & Fluxcored Spool	01.5330 · Operating Supplies	-119.95
Total JW Wedling Supplies & Tools			-119.95
Microsoft			
12/19/2021	Microsoft 365 Business Standard 11/19 to 12/18/...	01.5366 · Computer Software & Online S...	-50.00
Total Microsoft			-50.00

2:27 PM
01/04/22
Cash Basis

Churchill Co Mosquito, Vector and Noxious Weed Control Dist
Monthly Expenses by Vendor Detail
December 2021

Date	Memo	Account	Paid Amount
Mosquito & Vector Control			
12/07/2021	2022 Associate Member Dues - Nancy Upham	01.5300 · Memberships	-50.00
Total Mosquito & Vector Control			-50.00
Nationwide			
12/07/2021	Cindy McGarrah 11/12/21 to 11/11/24	01.5290 · Officers Bonds	-255.00
Total Nationwide			-255.00
NV Energy			
12/14/2021	10/27 to 11/29/2021	01.5441 · Utilities - Electric	-241.98
Total NV Energy			-241.98
Optum Bank			
12/07/2021	December 2021	01.5141 · Health Insurance - HSA	-150.00
Total Optum Bank			-150.00
Ott's Farm Equipment/ Fallon Welding			
12/07/2021	Pipe	01.5385 · Repairs - Vehicle	-19.56
Total Ott's Farm Equipment/ Fallon Welding			-19.56
Public Employees' Benefits Program			
12/07/2021	November 2021 PEBP	01.5142 · Health Insurance - PEBP	-87.86
Total Public Employees' Benefits Program			-87.86
Public Employees' Retirement System			
12/07/2021	Reduce PERS on Hours Over 160 (Vacation pay...	01.5110 · PERS	876.75
Total Public Employees' Retirement System			876.75
Tumbleweed Garbage Disposal, LLC			
12/14/2021	2021 Garbage Service	01.5442 · Utilities - New Building	-252.00
Total Tumbleweed Garbage Disposal, LLC			-252.00
UniFirst Corporation			
12/07/2021	Uniforms 10/28/2021	01.5190 · Uniforms	-65.90
12/07/2021	Uniforms 11/04/2021	01.5190 · Uniforms	-65.90
Total UniFirst Corporation			-131.80
Verizon Wireless			
12/28/2021	Cell Phones 11/05 thru 12/04/2021	01.5390 · Communications	-158.25
Total Verizon Wireless			-158.25
TOTAL			-6,034.48

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

	<u>Dec 21</u>
Ordinary Income/Expense	
Income	
01.4040 · Real Property Tax - Current	21,957.10
01.4050 · Real Property Tax - Delinquent	175.84
01.4080 · Personal Property Tax - Current	79.42
01.4090 · Personal Property Tax - Delinq	9.23
01.4110 · Consolidated Tax Revenue	38,047.37
01.4130 · AB104 Fairshare Revenues	13,052.61
01.4500 · Interest Revenue	167.19
Total Income	<u>73,488.76</u>
Gross Profit	73,488.76
Expense	
01.5030 · Salary - Management	18,497.07
01.5040 · Salary - Full-time	1,033.52
01.5045 · Salary - Part-time	2,376.74
01.5070 · Board Compensation	500.00
01.5080 · Board Secretary	75.00
01.5110 · PERS	5,134.76
01.5140 · Health Insurance	5,680.35
01.5141 · Health Insurance - HSA	150.00
01.5142 · Health Insurance - PEBP	87.86
01.5150 · FICA & Medicare	347.84
01.5190 · Uniforms	131.80
01.5260 · Gasoline & Oil	90.72
01.5290 · Officers Bonds	255.00
01.5300 · Memberships	50.00
01.5330 · Operating Supplies	119.95
01.5360 · Legal Fees	645.00
01.5361 · Accounting & Audit Fees	1,050.00
01.5366 · Computer Software & Online Subs	92.99
01.5385 · Repairs - Vehicle	426.66
01.5390 · Communications	389.05
01.5441 · Utilities - Electric	241.98
01.5442 · Utilities - New Building	252.00
Total Expense	<u>37,628.29</u> D
Net Ordinary Income	<u>35,860.47</u>
Net Income	<u><u>35,860.47</u></u>

2:29 PM

Churchill Co Mosquito, Vector and Noxious Weed Control Dist

01/04/22

Quarterly Profit & Loss Prev Year Comparison

Accrual Basis

July through December 2021

	Jul - Dec 21	Jul - Dec 20	\$ Change
Ordinary Income/Expense			
Income			
01.4040 · Real Property Tax - Current	285,742.42	268,234.97	17,507.45
01.4050 · Real Property Tax - Delinquent	2,829.79	169.00	2,660.79
01.4080 · Personal Property Tax - Current	1,793.09	2,545.38	-752.29
01.4090 · Personal Property Tax - Delinq	268.21	0.00	268.21
01.4100 · In-Lieu-of Taxes (NDOW)	113.41	0.00	113.41
01.4110 · Consolidated Tax Revenue	110,762.30	97,028.13	13,734.17
01.4130 · AB104 Fairshare Revenues	28,230.59	21,941.59	6,289.00
01.4160 · Nevada - Road Weed Control	0.00	8,571.93	-8,571.93
01.4180 · CWSCD Grant	0.00	15,000.00	-15,000.00
01.4500 · Interest Revenue	735.53	2,725.09	-1,989.56
Total Income	430,475.34	416,216.09	14,259.25
Gross Profit	430,475.34	416,216.09	14,259.25
Expense			
01.5030 · Salary - Management	78,058.41	63,059.03	14,999.38
01.5040 · Salary - Full-time	77,716.30	94,417.21	-16,700.91
01.5045 · Salary - Part-time	10,550.74	11,195.18	-644.44
01.5050 · Salary - Seasonal	0.00	11,009.18	-11,009.18
01.5070 · Board Compensation	3,000.00	2,800.00	200.00
01.5080 · Board Secretary	450.00	75.00	375.00
01.5110 · PERS	46,662.51	49,092.63	-2,430.12
01.5120 · Workers Compensation	3,114.50	0.00	3,114.50
01.5130 · Unemployment Paid	0.00	252.42	-252.42
01.5140 · Health Insurance	33,728.12	27,875.36	5,852.76
01.5141 · Health Insurance - HSA	900.00	900.00	0.00
01.5142 · Health Insurance - PEBP	439.30	527.16	-87.86
01.5150 · FICA & Medicare	2,600.02	2,102.36	497.66
01.5190 · Uniforms	1,172.35	1,570.94	-398.59
01.5220 · Chemicals	1,437.20	54,954.00	-53,516.80
01.5225 · Encephalitis Testing	318.82	252.70	66.12
01.5250 · Contract Services - Aerial	30,732.00	32,604.00	-1,872.00
01.5260 · Gasoline & Oil	6,286.24	4,791.41	1,494.83
01.5280 · Insurance - General Liability	10,489.61	5,014.43	5,475.18
01.5290 · Officers Bonds	510.00	170.00	340.00
01.5300 · Memberships	634.00	504.00	130.00
01.5310 · Miscellaneous	0.00	74.36	-74.36
01.5320 · Office Supplies	834.94	1,815.99	-981.05
01.5330 · Operating Supplies	863.31	2,393.41	-1,530.10
01.5340 · Lab Supplies	0.00	24.61	-24.61
01.5345 · Bank & Other Fees	172.90	235.48	-62.58
01.5350 · Printing & Publications	1,449.43	543.60	905.83
01.5360 · Legal Fees	1,316.00	11,190.50	-9,874.50
01.5361 · Accounting & Audit Fees	21,350.00	21,700.00	-350.00
01.5362 · Technology Professional Service	9,000.00	0.00	9,000.00
01.5365 · Computer Maintenance	33.03	0.00	33.03
01.5366 · Computer Software & Online Subs	970.09	809.88	160.21
01.5370 · Repairs - Building	1,350.00	64.50	1,285.50
01.5380 · Repairs - Equipment	638.38	1,341.83	-703.45
01.5385 · Repairs - Vehicle	3,567.08	12,131.03	-8,563.95
01.5390 · Communications	3,241.12	3,748.18	-507.06

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Accrual Basis

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

	<u>Jul - Dec 21</u>	<u>Jul - Dec 20</u>	<u>\$ Change</u>
01.5395 · Equipment Services (GPS)	838.25	610.14	228.11
01.5400 · Travel & Sustenance	0.00	51.05	-51.05
01.5420 · Training	0.00	93.28	-93.28
01.5440 · Utilities - Gas	796.53	635.18	161.35
01.5441 · Utilities - Electric	1,329.25	747.92	581.33
01.5442 · Utilities - New Building	252.00	240.00	12.00
01.5810 · Capital Outlay - Equipment	7,618.86	29,132.79	-21,513.93
01.5820 · Capital Outlay - Vehicle	0.00	491.31	-491.31
01.5830 · Repairs - Building2	-39.99	1,424.97	-1,464.96
01.6220 · WC - Chemicals	0.00	14,561.75	-14,561.75
01.8040 · Debt Payments FIB/WAB	0.00	14,459.08	-14,459.08
Ask5 · Payroll Expenses	500.00	0.00	500.00
Total Expense	<u>364,881.30</u>	<u>481,687.85</u>	<u>-116,806.55</u>
Net Ordinary Income	<u>65,594.04</u>	<u>-65,471.76</u>	<u>131,065.80</u>
Net Income	65,594.04	-65,471.76	131,065.80

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Accrual Basis

Churchill Co Mosquito, Vector and Noxious Weed Control Dist
Quarterly Balance Sheet - Current & Prior Year to Date
 As of December 31, 2021

	Dec 31, 21	Dec 31, 20	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
01.1100 · US Bank	70,833.03	157,737.41	-86,904.38
01.1150 · Cash Invested - State LGIP	1,555,465.96	1,171,914.44	383,551.52
01.1190 · Cash Allocated to Other Funds	-135,212.96	-135,185.96	-27.00
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	1,626,298.99	1,329,678.85	296,620.14
Accounts Receivable			
01.1200 · Accounts Receivable	22.54	0.00	22.54
Total Accounts Receivable	22.54	0.00	22.54
Other Current Assets			
01.1240 · Due from Other Governments	-15,000.00	0.00	-15,000.00
01.1300 · Inventory	374,965.26	343,460.37	31,504.89
01.1400 · Prepaid Insurance	0.00	4,996.49	-4,996.49
Total Other Current Assets	359,965.26	348,456.86	11,508.40
Total Current Assets	1,986,286.79	1,678,135.71	308,151.08
TOTAL ASSETS	1,986,286.79	1,678,135.71	308,151.08
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
01.2100 · Accounts Payable	13,154.33	-754.30	13,908.63
Total Accounts Payable	13,154.33	-754.30	13,908.63
Credit Cards			
01.2700 · Bank of America Credit Card			
01.2710 · BofA Card - District Manager	428.09	2,283.28	-1,855.19
01.2730 · BofA Card - Admin Assistant	50.00	273.53	-223.53
Total 01.2700 · Bank of America Credit Card	478.09	2,556.81	-2,078.72
Total Credit Cards	478.09	2,556.81	-2,078.72
Other Current Liabilities			
01.2310 · FICA - FW payable	987.26	2,248.36	-1,261.10
01.2400 · PERS payable	6,391.53	0.00	6,391.53
Total Other Current Liabilities	7,378.79	2,248.36	5,130.43
Total Current Liabilities	21,011.21	4,050.87	16,960.34
Total Liabilities	21,011.21	4,050.87	16,960.34
Equity			
01.3150 · Beg Fund Balance-General	1,764,468.58	1,604,343.64	160,124.94
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	65,594.04	-65,471.76	131,065.80
Total Equity	1,965,275.58	1,674,084.84	291,190.74
TOTAL LIABILITIES & EQUITY	1,986,286.79	1,678,135.71	308,151.08