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 or director@ccmosquito.org

Website: ccmosquito.org

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

Please post

PLACE OF MEETING:	**Churchill County Administration Complex** **155 North Taylor, Fallon, Nevada, Room 102**
DATE:	**Thursday, July 9, 2026**
TIME:	**5:30 P.M.**
TYPE OF MEETING:	**June 2026 Operations 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.

3. The agenda is a tentative schedule. The Churchill County Mosquito, Vector, & 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 & 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. **Discussion and possible action re: Review and Adoption of Agenda**

5. Discussion and possible action re: Approval of Minutes from June 11, 2026

6. Certificate of Posting

7. Correspondence

- 6-1-26 – Catrina Schambra – Carson Water Subconservancy District – Reminder: CWSD FY 25/26 Weed Abatement Program Funding
- 6-16-26 – Dante Sanguineti – Nevada Department of Transportation – End of Fiscal Year 2026 Notice
- 6-18-2026 – Katie Dineen – Sciarini & Associates – Internal Control Memo (Sue Pruit, owner of Pruit Business Services and bookkeeper for the District, to present)
- 6-20-2026 – Pest Management Professional – Free CEU Webinar – Backyard Mosquito Control
- 6-24-26 – Tara Adams – Churchill County – Debt Management Commission Meeting

8. Appointments

NONE

9. Old Business.

NONE

10. New Business.

NONE

11. District Manager's Operations Report

12. Board Member's Report

13. Any Requests for Future Agenda Items

14. Expenditures.

15. Public Comment.

16. Adjournment

I, JD MacKay, 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 or before 9 AM on the 6th[h] day of July, 2026 at the following locations:

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

JD MacKay

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 matters 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, JD MacKay 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 the rules of parliamentary procedure.

*Matters set upon the "consent agenda" may be discussed and considered a part of new business as necessary.

*Persons providing public comment will be asked to state their name for the record.

*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 for three minutes maximum after each action item.

*Items on the agenda may be taken out of order.

Churchill County Mosquito, Vector and Noxious Weed Abatement District
Board of Trustees
Churchill County, Nevada
7400 Reno Highway
Fallon, NV 89406
Meeting June 11, 2026
OPEN MEETING

1. Call to Order
   Vice-Chairman Brown called the meeting to order at 5:31 PM.

   BOARD OF TRUSTEES
   Kevin Porteous, Chairman (NOT PRESENT)
   David Brown, Vice-Chairman
   Marion Jonte, Trustee
   Richard Grondin, Trustee
   Lee Barkdull, Trustee

   Cecelia Blue, Legal Counsel
   JD MacKay, District Manager
   Matt Clark, Assistant Manager
   Kori Meyer, Board Secretary

   Public Present
   NONE

2. Pledge of Allegiance:
   All stood for the Pledge of Allegiance.

3. Public Comment:
   NONE

4. Discussion and Possible Action Re: Review and Adoption of the Agenda:
   District Manager JD MacKay recommended that the agenda be approved as-is. Trustee Grondin made a motion to approve the agenda. Trustee Barkdull seconded the motion. The motion passed unanimously with no opposition.

5. Discussion and Possible Action Re: Approval of Minutes from May 14, 2026:
   Trustee Barkdull made a motion to approve the minutes as read from the May 14, 2026, meeting. Trustee Grondin seconded the motion. The motion carried unanimously with no opposition.

6. Certificate of Posting:
   Assistant Manager Clark noted that the agenda was posted in accordance with N.R.S. Statutes.

7. Correspondence:

Item #1 - 5-18-26 – Andrea Moe – NV Dept. of Agriculture – RE: Nevada Biocontrol Strategic Meeting Final Agenda

Assistant Manager Clark explained that the NV Department of Agriculture had a meeting to discuss biocontrol planning. This correspondence informed the District of the meeting and notified them of the planned release of gall wasps in the area to help control Russian knapweed.

Item #2 - 5-26-26 – TransNev Researcher – Churchill County Mosquito & Weed Abatement District Public Records Request – 2024 and 2025 Employee Compensation Report

Assistant Manager Clark noted that this is an annual or biannual records request for employee pay records that the District receives.

Item #3 - 5-27-26 – Ryan Arkoudas – Clarke – ULV droplet testing – June 17 – Fallon

Assistant Manager Clark explained that Ryan at Clarke comes and does a class and tests our foggers for us. This correspondence is just to let us know he'll be out on the 17^{th} (June).

8. Appointments:

NONE

9. Old Business

NONE

10. New Business

- Discussion and possible action re: approval to auction conference table

  Assistant Manager Clark explained that, in the April 9, 2026 meeting minutes, it was not clarified if the District was authorized to move forward with putting the surplus conference table up for auction if no letters were received from non-profit organizations asking that it be donated to them. District Manager MacKay noted that, while auctioning the table off was discussed, it was not part of the motion for the solicitation of letters asking that it be donated. No letters were received by the District; hence it is now asking for approval to auction it off as surplus.

  A discussion followed confirming that the table was originally received at no cost to the District, as it was lost in shipment and the manufacturer sent a second table. The District has approximately $300.00 in expenses after running the ads in the newspapers asking for letters from non-profit organizations.

  After finalizing a pricing discussion, Trustee Grondin made a motion to place the surplus conference table up for closed-bid auction for two weeks at $300.00, and then drop the starting bid to $50.00 after two weeks if there are no bids starting at $300.00. Trustee Jonte seconded the motion. The motion passed unanimously with no opposition.

11. District Manager's Operations Report

District Manager MacKay reported that District staff had done some spraying, but most of May's activity was focused on larviciding. The District lost a full time, permanent employee, which left us short-handed. As is normal, Zone 1 got busier earlier, but it is expected to taper off. Zone 2 gave the District some problems during the transition while staff worked to fill the gap left by the resignation of the employee, but the District is back on top of the issues. Zones 3 and 4 are following their historical patterns for this time of year.

Trustee Jonte asked about the employee that resigned. District Manager MacKay noted that he received a job offer with higher pay.

The District purchased another technician truck for under $50,000, with a 5 year / 100,000 mile warranty negotiated into the package. This truck is a 2024 and had 12,000 miles on it at the time of purchase.

One of the District's older Ford F150s is currently at KD Automotive with a vapor lock issue. Once the District finds out what the problem is and what it takes to fix it, it will decide on whether to use the truck longer or replace it and put it before the Board at a later date for approval to auction.

12. Board Member's Report

NONE

12. Requests for Future Agenda Items

NONE

14. Discussion and possible action re: Approval of Expenditures

After reviewing the Expenditures report, Trustee Barkdull asked if we were filling the position left vacant by the previous employee. District Management confirmed that the District is advertising for another seasonal technician, noting that it hopes to extend an offer of permanent employment to one of the temporary seasonal employees that was hired in May. Both seasonal employees are doing well. Vice-Chairman Brown asked if the wage study done by the County affected the District. It is unsure if the District was included in it, as it is a special district and not directly under the county umbrella.

15. Public Comment

NONE

16 Adjournment

Trustee Grondin made a motion to adjourn. Trustee Barkdull seconded the motion. The motion carried unanimously with no opposition. The meeting was adjourned at 5:57 PM.

Kevin D Porter 07-09-26

SIGNATURE Chairman or Vice-Chairman Date

CHURCHILL COUNTY MOSQUITO, VECTOR, AND NOXIOUS WEED ABATEMENT DISTRICT

Memo

To: Board of Trustees
From: JD MacKay, District Manager
Matt Clark, Assistant Manager
Date: July 7, 2026
Re: Correspondence Item #1 – 6-1-26 – Catrina Schambra – Carson Water Subconservancy District – Reminder: CWSD FY 25/26 Weed Abatement Program Funding

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The Carson Water Subconservancy District (CWSD) grant is the one that is used for all roadside applications that do not fall under the NDOT state roads or the Carson Truckee Water Conservancy District (CTWCD) grants. It also helps fund the weed classes co-hosted between the Lahontan Conservancy District and CCMVNWAD.

This email serves as a reminder that the last day to use funds under the FY 25/26 grant cycle was June 30, 2026, and that the invoices and reports are due no later than July 31, 2026.

Outlook

Reminder: CWSD FY 25/26 Weed Abatement Program Funding

From Catrina Schambra <catrina@cwsd.org>
Date Mon 6/1/2026 5:17 PM
To Austin Lemons <alemons@daytonvalleyconservation.com>; JD MacKay <director@ccmosquito.org>; Jeff Begovich <jbegovich@douglasnv.us>; LeeAnne Mila (leeanne.mila@edcgov.us) <leeanne.mila@edcgov.us>; Lyndsey Boyer <lboyer@carsoncity.gov>; Marenna Lovejoy <mlovejoy@carsoncity.gov>; Rich Wilkinson <richard.wilkinson@nv.nacdnet.net>; Smith, Rebecca <RSmith@douglasnv.us>; Tom Williams <Tom.Williams@edcgov.us>
Cc Reed Cozens <reed@cwsd.org>; Brenda Hunt <brenda@cwsd.org>

Hi All,

Just a reminder: These funds must be spent by June 30, 2026. Your final invoice for FY 25-26 and your Noxious Weed Project Summary Report is due no later than July 31, 2026. Invoices and reports can be sent to me via email or mailed to the address below. If you have any questions, please let me know. Thank you.

Have a great day! ☺

Kindest regards,

Catrina Schambra
Office Manager & Secretary to the Board
Carson Water Subconservancy District
777 E. William St., Suite #209
Carson City, NV 89701
775-887-7450
catrina@cwsd.org
www.cwsd.org

CHURCHILL COUNTY MOSQUITO, VECTOR, AND NOXIOUS WEED ABATEMENT DISTRICT

Memo

To: Board of Trustees
From: JD MacKay, District Manager
Matt Clark, Assistant Manager
Date: July 7, 2026
Re: Correspondence Item #2 – 6-16-26 – Dante Sanguineti – Nevada Department of Transportation – End of Fiscal Year 2026 Notice

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The NDOT grant funds weed applications on 19 state roads in Churchill County – including the Reno, Austin, Lovelock, and Schurz highways, as well as roadways throughout the county such as Harrigan, Wildes, Lone Tree, and Soda Lake Roads, to name a few.

This email was a reminder that funds under this grant cycle needed to be used by June 30, 2026, and that the reports and invoices are due no later than July 17, 2026.

Outlook

End of Fiscal Year 2026 Notice

From Sanguineti, Dante <dsanguineti@dot.nv.gov>
Date Tue 6/16/2026 8:39 AM
To JD MacKay <director@ccmosquito.org>

Hello Kori,
Nice chatting with you.
I am sending out this email to remind you that NDOT fiscal year 2026 ends on Jun 30, 2026. Any work or services performed in FY 2026 (by Jun 30, 2026) associated to agreement P628-16-050 needs to be invoiced and submitted for processing by July 17, 2026.
As you are aware, invoices not processed in time become stale claims which takes several months to process.

I appreciate your time and consideration.

Sincerely,

Dante A. Sanguineti, P.E.
Asset Management Engineer
Nevada Department of Transportation
o 775.888.7817 | c 775.431.9504
e dsanguineti@dot.nv.gov | w dot.nv.gov

CHURCHILL COUNTY MOSQUITO, VECTOR, AND NOXIOUS WEED ABATEMENT DISTRICT

Memo

To: Board of Trustees
From: JD MacKay, District Manager
Matt Clark, Assistant Manager
Date: July 7, 2026
Re: Correspondence Item #3 – 6-18-26 – Katie Dineen – Sciarini & Associates – Internal Control Memo (Sue Pruit, owner of Pruit Business Services and bookkeeper for the District, to present

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Each year the District presents this memo to the Board of Trustees to provide procedural clarity on the steps taken to ensure that all payouts are legitimate and done correctly.

This year Ms. Pruit and District staff performed an in-depth review and overhaul of the memo so that it is more accurate.

Outlook

Internal Control Memo

From Katie Dinneen <katie@sciarani.com>
Date Thu 6/18/2026 11:46 AM
To Sue Pruit <bookkeeper@ccmosquito.org>; Kori Meyer <servicerequest@ccmosquito.org>; JD MacKay <director@ccmosquito.org>; Jim Sciarani <jim@sciarani.com>

1 attachment (30 KB)
Churchill Co Mosquito Internal Control memo.doc;

Hey Sue,

I have attached the 2025 Internal Control Memo. Could you update this to reflect any changes for 2026?

Could I also get the following:
1. Final 2026-27 budget
2. Board Meeting minutes from July 2025 through the current date
3. List of Current Board Members.

Thank you,

Katie Dinneen, C.P.A.

(P) 775-463-4100

(F) 775-463-3334

30 Broadway Ave. Yerington, NV 89447

Sciarani.com

Churchill County Mosquito & Weed Abatement District
Internal Control – Memorandum

June 30, 2026

Overview:

Churchill County Mosquito & Weed Abatement District is a very small entity. The District has only 5 full-time employees, including an Admin Assistant, Kori Meyer, and several seasonal employees. Churchill County collects and remits virtually all major revenue sources to the District. The books were prepared and maintained by Sue Pruit of Pruit Business Services. JD MacKay is District Manager and Matt Clark was promoted to Assistant Manager effective February 2026.

Cash Disbursements

To initiate a cash disbursement, all invoices are received via US mail or email and then processed by Kori Meyer. Kori reviews the invoices for propriety, ensuring they are billed correctly to the District, no sales tax is charged, and that the invoice is not a duplicate. Invoices are then coded and given to JD MacKay or Matt Clark for approval. JD or Matt verify the invoice vendor and amounts are accurate and initial for payment approval. Invoices are then forwarded to Sue Pruit for processing and recording.

Sue Pruit takes the approved invoices and reviews them for management signature, proper coding, reasonableness, and verifies they are not duplicate. She then records the invoices into QuickBooks Online (QBO) accounting software program under Create/Bill, accounts payable function.

For charge accounts and automated payments, Kori Meyer collects receipts, processes them the same as invoices, obtains management approval, and forwards them to Sue Pruit. Sue reviews them and enters them into Create/Expense, accounts payable function of QBO. These expenses are then reconciled with their respective invoices which are processed as above.

Vendor checks are printed prior to the due dates, reconciled with invoices, scanned and attached to vendor records in QBO, then returned to Kori Meyer with supporting documentation for signatures from two board members prior to mailing.

Sue Pruit also reconciles the bank statement.

A printout of the Excel version of the check register is taken to monthly Board meetings for review and approval.

Payroll

Payroll is paid bi-weekly for all employees. All employees are required to prepare and sign a timesheet, which is approved by JD MacKay or Matt Clark. Management employee positions are paid on a salary basis, while other employees are paid on an hourly basis. Employees are placed on a pay schedule which is approved by the Board of Trustees. All hours worked in excess of 40 hours per week are paid as overtime. Payroll for full-time employees includes benefits, specifically accrued leave, paid PERS and health insurance.

Timesheets are summarized into a payroll memo which is given to Sue Pruit for processing. Payroll calculations are processed in Excel to verify accuracy of leave accruals, PERS and tax deductions. QBO accounting software is then used to process payroll. Once entered into QBO, a proof list is printed and reviewed against the Excel calculations. After review, Sue submits the payroll for direct deposit via QBO. Paystubs are printed and distributed to the employees.

A summary of Payroll totals is taken to monthly Board meetings for review and approval.

Transfers:

The District invests excess cash with the Nevada State Investment Pool. As such, periodic transfers are made between the operating checking account and the State Investment Pool to maximize interest earnings. JD MacKay maintains a file on all transfers executed. Sue Pruit reconciles bank accounts --- including transfers.

Petty Cash Replenishment

Churchill County Mosquito & Weed Abatement District does not keep a petty cash fund.

Revenue Cycle

Churchill County acts as the District's collection agent and receives virtually all the revenues. Significant revenues include property taxes, consolidated tax distribution, special sales tax under AB 104, and the CTWCD and CWSD grants. The District also receives interest income from Nevada State Investment accounts.

The only revenues the District receives directly are for billings and the NDOT grant. Time and materials are tracked, and bills prepared denoting the cost. These special billings are not common and typically occur once a year.

Deposits to the bank are made by JD MacKay.

Sue Pruit enters all revenues into the QuickBooks Online accounting module based on revenue source.

CHURCHILL COUNTY MOSQUITO, VECTOR, AND NOXIOUS WEED ABATEMENT DISTRICT

Memo

To: Board of Trustees
From: JD MacKay, District Manager
Matt Clark, Assistant Manager
Date: July 7, 2026
Re: Correspondence Item #4 – 6-20-26 – Pest Management Professional – Free CEU Webinar: Backyard Mosquito Control

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Three District staff members attended this webinar on Thursday, June 25. Attendees received 6 CEUs.

Outlook

Free CEU Webinar: Backyard Mosquito Control

From Pest Management Professional <pestmanagementprofessional@ncm-partners.com>
Date Sat 6/20/2026 10:15 AM
To JD MacKay <director@ccmosquito.org>

Upcoming CEU Webinar

June 25, 2 p.m. EDT

29 States Have Been Approved For Free CEU Credits
(More Coming Soon)

CA, CT, DE, FL, GA, HI, ID, IN, KS, KY, MD, MA, MI, NV, NH, NJ, NM, NY, NC, OH, OK, PA, RI, SC, TX, UT, VT, WV, WY

Register Now »

As summer approaches, mosquito control becomes a key focus for pest management professionals. In this webinar, we'll cover the mosquito species commonly encountered in residential environments, their behavior and breeding habits, and practical strategies for effective backyard mosquito control. Join us to learn tips and techniques that can help pest control technicians deliver better results for their customers.ublic health, and the tools available to help us achieve success when managing them.

About CEUs

Continuing education units (CEUs) are available in states listed below. Additional states will be added pending approval. If you share your license, we will notify you when your state grants approval. If you plan to attend the webinar for CEU credit, you must attend live to receive credit(s) in your state. The webinar registration page will be updated regularly.

CHURCHILL COUNTY MOSQUITO, VECTOR, AND NOXIOUS WEED ABATEMENT DISTRICT

Memo

To: Board of Trustees
From: JD MacKay, District Manager
Matt Clark, Assistant Manager
Date: July 7, 2026
Re: Correspondence Item #5 – 6-24-26 – Tara Adams – Churchill County – RE: Debt Management Commission Meeting

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The Debt Management Commission meetings will be held in August. This is an informational email offering the dates that are available.

Outlook

RE: Debt Management Commission Meeting

From Tara Adams <tara.adams@churchillcountynv.gov>
Date Wed 6/24/2026 10:50 AM
To Sherry Wideman <sherry.wideman@churchillcountynv.gov>; Amanda Hammond <hammonda@churchillcsd.com>; Catrina Schambra <catrina@cwsd.org>; Michael O'Neill <moneill@fallonnevada.gov>; JD MacKay <director@ccmosquito.org>; helenmarie@tcid.org <helenmarie@tcid.org>
Cc Commissioners <commissioners@churchillcountynv.gov>; Wade Carner <wcarner@churchillda.org>; Amber Edwards <amber.edwards@churchillcountynv.gov>

Hello all,

This meeting will now be held in August. I have the following dates available:

August 3rd: 10:00 AM or 2:00 PM

August 5th: 10:00 AM or 2:00 PM

August 26th: 10:00 AM or 2:00 PM

Please respond only to myself and Amber Edwards (amber.edwards@churchillcountynv.gov) with your availability.

Kind Regards,
Tara Adams
Deputy Clerk to the Board
155 N. Taylor St., Suite 110
Fallon, NV 89406
Phone: 775-423-6028 x1508
Fax: 775-423-7069
Email: *commissioners@churchillcountynv.gov*
Website: *www.churchillcountynv.gov*

From: Tara Adams
Sent: Thursday, June 18, 2026 4:47 PM
To: Sherry Wideman <sherry.wideman@churchillcountynv.gov>; Amanda Hammond <hammonda@churchillcsd.com>; Catrina Schambra <catrina@cwsd.org>; Michael O'Neill <moneill@fallonnevada.gov>; 'director@ccmosquito.org' <director@ccmosquito.org>; 'supportrequest@ccmosquito.org' <supportrequest@ccmosquito.org>; 'helenmarie@tcid.org' <helenmarie@tcid.org>
Cc: Commissioners <commissioners@churchillcountynv.gov>; Wade Carner <wcarner@churchillda.org>; Amber Edwards <amber.edwards@churchillcountynv.gov>
Subject: Debt Management Commission Meeting

Good afternoon,

It is time to set the annual meeting of the Debt Management Commission.

The following dates are available:

July 6, 7, 10, 13, 14.

Please respond only to myself and Amber Edwards with your availability.

Kind Regards,
Tara Adams
Deputy Clerk to the Board
155 N. Taylor St., Suite 110

To: Board of Trustees
From: JD MacKay, District Manager
Matt Clark, Assistant Manager
Date: July 6, 2026
Re: District Manager's Operations Report – June 2026

Attached to this memo are copies of an email and letters from our auditor, Katie Dineen, C.P.A., of Sciarini & Company, who performs our audits. She has requested that the 2026 Engagement Letter and Audit Communication Letter be presented to the Board at this meeting.

Ryan Arkoudas of Clarke came to the District facility on June 17 to perform droplet testing on equipment and conduct a class for District employees. City of Fernley and the Fallon Paiute-Shoshone Tribe were also invited to attend.

District staff continued larviciding efforts and also conducted some ground fogging for adult mosquitoes. Below are the chemical usage and acreage covered by zone, followed by service requests.

Zone 1

- Altosid P35 – 50.3 lbs. / 5.43 acres
- Altosid pellets – 2.5 lbs. / 1.1 acres
- Aquabac 200G – 1.0 lb. / .125 acre
- Censor – 36.46 lbs. / 4.7 acres
- Evergreen – 310.0 oz / 413.0 acres
- Natular G30 – 1.0 lb. / .2 acre

Zone 2

- Altosid P35 – 10.15 lbs. / 1.26 acres
- Altosid XRG – 60.14 lbs / 13.55 acres
- Aquabac 200G – 21.42 lbs. / 2.65 acres
- BVA oil - .062 gal. / .7 acre
- Censor – 87.68 lbs. / 11.5 acres
- Evergreen – 322.93 oz / 430.49 acres
- Fourstar CRG – 15.o lbs. / 2.0 acres
- Natular G30 – 5.0 lbs. / 1.0 acre

Zone 3

- Altosid XRG – 3.6 lbs. / .65 acre
- Aquabac 200G – 6.78 lbs. / 1.05 acres
- BVA oil - .94 gals / .54 acre
- Censor – 5.39 lbs. / .67 acre
- Evergreen – 189.2 oz / 252.15 acres

Zone 4

- Altosid XRG – 104 lbs. / 16.25 acres
- Aquabac 200G – 21.0 lbs. / 4.0125 acres
- Censor – 5.5 lbs. / 1.125 acres
- Evergreen – 164.5 oz / 219.3 acres
- Fourstar briquets – 7 pcs / .075 acre
- Natular G30 – 10 lbs. / 2.5 acres
- VectoPrime – 17.5 lbs. / 1.51 acres

The District received the following service requests in April:

Zone 1 – 7

Zone 2 – 30

Zone 3 – 30

Zone 4 – 14

TOTAL = 81

Outlook

Engagement Letter 2026

From Katie Dinneen <katie@sciarani.com>
Date Wed 7/1/2026 11:42 AM
To JD MacKay <director@ccmosquito.org>; Kori Meyer <servicerequest@ccmosquito.org>; Sue Pruit <bookkeeper@ccmosquito.org>; Jim Sciarani <jim@sciarani.com>; Pruit Business Services <pruitbusinessservices@gmail.com>

2 attachments (1 MB)

Engagment Letter 2026.pdf; Initial Audit Committe Communication Letter 2026.pdf;

Hey JD,

Attached are the 2026 Audit Engagement Letter and Audit Communication Letter. Please present these to the board at your next meeting and sign and return the Engagement letter.

Thanks,

Katie Dinneen, C.P.A.

(P) 775-463-4100

(F) 775-463-3334

30 Broadway Ave. Yerington, NV 89447

Sciarani.com

Sciarani & Co.
Certified Public Accountants

A Professional Corporation

June 30, 2026
To the Honorable Board of Directors
Churchill County Mosquito, Vector and Noxious Weed Abatement District
Fallon, Nevada

We are engaged to audit the financial statements of the governmental activities and the aggregate remaining individual fund information of Churchill County Mosquito, Vector and Noxious Weed Abatement District for the year ended June 30, 2026. Professional standards require that we provide you with the following information related to our audit. We appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibilities under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter dated June 30, 2026, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we will consider the internal control of Churchill County Mosquito, Vector and Noxious Weed Abatement District. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of Churchill County Mosquito, Vector and Noxious Weed Abatement District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests is not to provide an opinion on compliance with such provisions.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to management discussion and analysis, schedules of other post-employment benefits and the schedule of the District's Proportionate Share of the Net Pension Liability which supplement(s) the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have been engaged to report on the combining statements, individual fund statements which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

We have not been engaged to report on other supplementary information sections which accompany the financial statements but are not RSI. Our responsibility with respect to this other information in documents containing the audited financial statements and auditor's report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information will not be audited and we will not express an opinion or provide any assurance on it.

Planned Scope and Timing of the Audit

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.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risk of material misstatement of the financial statements and to design the nature, timing and extend of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will communicate our significant findings at the conclusion of our audit. We will also communicate any internal control related matters that are required to be communicated under professional standards.

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. We have also presumed the inventory, cash disbursement cycle and payroll disbursement cycle to be significant risks. Accordingly, we have considered these as significant risks.

We expect to begin our audit on approximately August 1, 2026 and issue our report on approximately November 30, 2026.

This information is intended solely for the use of the Board of Directors and management of Churchill County Mosquito, Vector and Noxious Weed Abatement District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Sciarani & Co.

Sciarani & Co.

Sciarani & Co.
Certified Public Accountants

June 30, 2026

Board of Directors
Churchill County Mosquito, Vector, and
Noxious Weed Control District
PO Box 2468
Fallon, Nevada 89407-2468

We are pleased to confirm our understanding of the services we are to provide Churchill County Mosquito, Vector and Noxious Weed Control District, Nevada for the year ended June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Churchill County Mosquito, Vector and Noxious Weed Control District as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain requiredk supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Churchill County Mosquito, Vector and Noxious Weed Control District'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 financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Churchill County Mosquito, Vector and Noxious Weed Control District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We 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 GAAP and will be subjected to certain limited procedures, but will not be audited:

Management's Discussion and Analysis.

Schedules of Proportionate Share of the Net Pension Liability and Pension Plan Contributions

Schedules of Changes in Net OPEB Liability and Related Contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Churchill County Mosquito, Vector and Noxious Weed Control District's 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 statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

Combining and Individual Fund Financial Statements and Schedules

30 Broadway Avenue, Yerington, NV 89447 | (o) 775-463-4100 | (f) 775-463-3334 | Sciarani.com

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1) Other Supplementary Information

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Churchill County Mosquito, Vector and Noxious Weed Control District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable 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 government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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 an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government 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, fraudulent financial reporting, or misappropriation of assets that comes 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 auditors 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.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks. Based on risk assessment procedures, we have identified the cash disbursement cycle and payroll disbursement cycle as significant risks.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. 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 and *Government Auditing 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 Churchill County Mosquito, Vector and Noxious Weed Control District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of Churchill County Mosquito, Vector and Noxious Weed Control District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management Responsibilities

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for 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 of each opinion unit 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 affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud 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 government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.[ii]

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). 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 the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) 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.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

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

We will provide copies of our reports to Churchill County Mosquito, Vector and Noxious Weed Control District Board of Trustees; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Sciarani & Co. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Department of Education or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Sciarani & Co. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Department of Education. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Jim Sciarani is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately June 1, 2026 and to issue our reports no later than November 30, 2026.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed $18,500. 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 120 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.

Reporting

We will issue a written report upon completion of our audit of Churchill County Mosquito, Vector and Noxious Weed Control District's financial statements. Our report will be addressed to Board of Trustees and management of Churchill County Mosquito, Vector and Noxious Weed Control District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions 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 issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Churchill County Mosquito, Vector and Noxious Weed Control District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Churchill County Mosquito, Vector and Noxious Weed Control District 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,

Sciarani & Co.

Sciarani & Co.

RESPONSE:

This letter correctly sets forth the understanding of Churchill County Mosquito, Vector and Noxious Weed Control District

Management signature: ______________________

Title: ______________________

Date: ______________________

Total Expenses for Board Reports **Jun-26**

Total Payroll Cost Report		
Gross Wages		$ 31,247.43
Retirement (PERS)		$ 6,712.18
Insurance		$ 5,361.68
Medicare & Social Security		$ 856.40
Sub-Total Payroll Expenses	Item A	**$ 44,177.69**
Monthly Expenses by Vendor Detail		
Total	Item B	$ 33,403.29
Total Expenses		**$ 77,580.98**
Trace to Monthly Profit & Loss Report		
Total Expenses	Item C	$ 77,580.98
Variance		-

Churchill County Mosquito, Vector & Noxious Weed A

Total payroll cost report

From Jun 01, 2026 to Jun 30, 2026 from all locations

Item	Amount
Total pay	
Paycheck wages	$31,247.43
Non-paycheck wages	$80.48
Reimbursements	$0.00
Subtotal	**$31,327.91**
Company contributions	
Employer Paid Dental Insurance	$212.40
Employer Paid Health Insurance	$5,128.40
Employer Paid Vision Insurance	$20.88
Medicare (EE/ER)	$347.78
PERS Employer Paid (EE/ER)	$2,506.68
PERS Employer Paid (ER Only)	$4,205.50
Subtotal	**$12,421.64**
Employer taxes	
Social Security Employer	$412.21
Medicare Employer	$96.41
Subtotal	**$508.62**
Total payroll cost ITEM A	**$44,177.69**

Churchill County Mosquito, Vector & Noxious Weed Abatement District
Monthly Expenses by Vendor Detail
June 2026

Name	Date	Memo/Description	Amount
Amazon			
Amazon	06/01/2026	Primer bulb for Stihl concrete saw	0.00
Amazon	06/02/2026	Ignition coil for fogger repair	14.84
Amazon	06/03/2026	Ignition switch for fogger repair	44.98
Amazon	06/07/2026	Power inverter for fogger repair	258.00
Total for Amazon			**$ 317.82**
Big R Inc			
Big R Inc	06/08/2026	Chick Start/Grow (Non), Qty 2 @22.95	45.90
Total for Big R Inc			**$ 45.90**
Churchill Co Comptroller (Road Dept)			
Churchill Co Comptroller (Road Dept)	06/01/2026	Administrative Fee	54.28
Churchill Co Comptroller (Road Dept)	06/01/2026	May gas, 542.842 gal @ $4.28	2,323.36
Total for Churchill Co Comptroller (Road Dept)			**$ 2,377.64**
Clarke			
Clarke	06/26/2026	Electric pump for fogger	2,000.00
Total for Clarke			**$ 2,000.00**
Cowgirl Cleaning LLC			
Cowgirl Cleaning LLC	06/03/2026	Office Cleaning, May 2026, 4 @$100	400.00
Total for Cowgirl Cleaning LLC			**$ 400.00**
Desert Oasis Spray			
Desert Oasis Spray	06/05/2026	Drone spraying, Kincaide 24D app, N. of Bench Rd	2,000.00
Total for Desert Oasis Spray			**$ 2,000.00**
EH Hursh Inc			
EH Hursh Inc	06/04/2026	2026-27 Pool Pact Insurance (acct 01.5280)	19,489.73
Total for EH Hursh Inc			**$ 19,489.73**

Churchill County Mosquito, Vector & Noxious Weed Abatement District
Monthly Expenses by Vendor Detail
June 2026

Name	Date	Memo/Description	Amount
Employee Management Relations Board (EMRB)			
Employee Management Relations Board (EMRB)	06/18/2026	EMRB Assessment for 6 government employees at $5.75 each	34.50
Total for Employee Management Relations Board (EMRB)			**$ 34.50**
Frey Spray LLC			
Frey Spray LLC	06/04/2026	Debrom, Triple E/Stillwater 3 hrs @ $1000	3,000.00
Total for Frey Spray LLC			**$ 3,000.00**
Janess Digital Ink LLC			
Janess Digital Ink LLC	06/05/2026	Vinyl Decals, Qty 4	79.90
Janess Digital Ink LLC	06/05/2026	Vehicle Magnets, Qty 4	93.90
Total for Janess Digital Ink LLC			**$ 173.80**
Jim Menesini Petroleum LLC			
Jim Menesini Petroleum LLC	06/10/2026	Propane for Forklift	28.08
Total for Jim Menesini Petroleum LLC			**$ 28.08**
K D Automotive			
K D Automotive	06/11/2026	Hazmat 2011 F-150	1.00
K D Automotive	06/11/2026	Diagnose & Repair hard to start and dies. 2011 F150, #552 labor	115.00
K D Automotive	06/11/2026	Diagnose & Repair hard to start & dies. 2011 F150, #552 parts	3.00
Total for K D Automotive			**$ 119.00**
Microsoft			
Microsoft	06/19/2026	Office 05/18-06/17/2026	65.65
Total for Microsoft			**$ 65.65**
Napa Auto & Truck Parts			
Napa Auto & Truck Parts	06/16/2026	Optima Blue top absorbed glass mat, foggers	988.38
Total for Napa Auto & Truck Parts			**$ 988.38**

Churchill County Mosquito, Vector & Noxious Weed Abatement District
Monthly Expenses by Vendor Detail
June 2026

Name	Date	Memo/Description	Amount
O'Reilly Auto Parts			
O'Reilly Auto Parts	06/01/2026	Vent Wrap, Air fresh, 72 count tow	32.96
O'Reilly Auto Parts	06/10/2026	Adapter 7 to 4, trailer	17.38
O'Reilly Auto Parts	06/23/2026	Coolant hose, Truck #553	72.73
O'Reilly Auto Parts	06/23/2026	Antifreeze, 2 gal @ $17.99	35.98
Total for O'Reilly Auto Parts			**$ 159.05**
Office Products Inc			
Office Products Inc	06/01/2026	Base rate 06/2/2026 - 7/1/2026	0.00
Office Products Inc	06/01/2026	Color & B/W Copies over Contract 5/2/26 - 06/1/26	52.46
Office Products Inc	06/01/2026	Copier Rental	93.00
Total for Office Products Inc			**$ 145.46**
Pape' Machinery, Inc			
Pape' Machinery, Inc	06/10/2026	Clearance Credit	(373.99)
Pape' Machinery, Inc	06/10/2026	Return Backpack, will not spray adulticide	(749.99)
Pape' Machinery, Inc	06/10/2026	Reverse clearance credit	373.99
Pape' Machinery, Inc	06/10/2026	New Backpack sprayer SR 430-Z	749.99
Pape' Machinery, Inc	06/19/2026	Levers for backpack sprayers	48.98
Pape' Machinery, Inc	06/19/2026	Inbound Freight	15.00
Total for Pape' Machinery, Inc			**$ 63.98**
Primo Brands			
Primo Brands	06/11/2026	Qty 4 Bottles water	31.96
Primo Brands	06/11/2026	RENT (05/28-06/24)	6.49
Primo Brands	06/11/2026	Delivery Fee	14.99
Total for Primo Brands			**$ 53.44**
Pruit Business Services			
Pruit Business Services	06/01/2026	May 2026 Bookkeeping	1,300.00
Total for Pruit Business Services			**$ 1,300.00**

Churchill County Mosquito, Vector & Noxious Weed Abatement District
Monthly Expenses by Vendor Detail
June 2026

Name	Date	Memo/Description	Amount
US Bank			
US Bank	06/14/2026	Analysis Service Charge	9.00
Total for US Bank			**$ 9.00**
USPS			
USPS	06/08/2026	Roll of Stamps	78.00
USPS	06/15/2026	Final budget mailings	12.70
Total for USPS			**$ 90.70**
Verizon Wireless			
Verizon Wireless	06/03/2026	Cell Phones 04/15 to 05/14/2026	290.85
Total for Verizon Wireless			**$ 290.85**
Walmart			
Walmart	06/17/2026	Bottled water for employees	5.27
Total for Walmart			**$ 5.27**
Wild Horse Cafe			
Wild Horse Cafe	06/17/2026	Working lunch for droplet testing training	120.04
Total for Wild Horse Cafe			**$ 120.04**
ZONAR Systems			
ZONAR Systems	06/16/2026	88-A LTE Telematics Device (Plug & Play w/ECU data)	125.00
Total for ZONAR Systems			**$ 125.00**
		ITEM B	**$ 33,403.29**

Monday, Jul 06, 2026 01:56:38 PM GMT-7 - Accrual Basis

Churchill County Mosquito, Vector & Noxious Weed Abatement District

Profit and Loss

June 2026

	TOTAL
Income	
01.4000 Property Taxes	
01.4040 Real Property Tax - Current	1,600.62
01.4050 Real Property Tax - Delinquent	344.97
01.4060 Net Proceeds of Mines	
01.4080 Personal Property Tax - Current	184.31
01.4090 Personal Property Tax - Delinquent	16.32
01.4100 In-Lieu-of Taxes (NDOW)	
01.4120 Private Car Tax	
Total for 01.4000 Property Taxes	**$2,146.22**
01.4101 Inter-Governmental Revenue	
01.4110 Consolidated Tax Revenue	43,431.50
01.4130 AB104 Fairshare Revenues	14,453.90
Total for 01.4101 Inter-Governmental Revenue	**$57,885.40**
01.4150 Other Revenues	
01.4170 Billboard Rental	4,000.00
Total for 01.4150 Other Revenues	**$4,000.00**
Total for Income	**$64,031.62**
Gross Profit	**$64,031.62**
Expenses	
01.5000 Wages	
01.5030 Salary - Management	13,568.56
01.5040 Salary - Full-time	11,030.36
01.5050 Salary - Seasonal	6,248.51
01.5070 Board Compensation	400.00
Total for 01.5000 Wages	**$31,247.43**
01.5100 Benefits	
01.5110 Retirement Contribution	6,712.18
01.5140 Health Insurance	5,361.68
01.5150 Social Security & Medicare	856.40
Total for 01.5100 Benefits	**$12,930.26**
01.5200 Services & Supplies	
01.5225 Encephalitis Testing	45.90
01.5250 Contract Services - Aerial	5,000.00
01.5260 Gasoline & Oil	2,405.72
01.5280 Insurance - General Liability	19,489.73
01.5310 Miscellaneous	400.00
01.5320 Office Supplies	204.17
01.5325 Postage, Shipping & Freight	90.70
01.5330 Operating Supplies	0.00
01.5345 Bank & Other Fees	43.50
01.5350 Printing & Publications	173.80
01.5361 Accounting & Audit Fees	1,300.00
01.5366 Computer Software & Online Subs	65.65

Churchill County Mosquito, Vector & Noxious Weed Abatement District

Profit and Loss

June 2026

		TOTAL
01.5380 Repairs - Equipment		3,420.52
01.5385 Repairs - Vehicle		227.71
01.5390 Communications		290.85
01.5395 Equipment Services (GPS)		125.00
01.5420 Training		120.04
Total for 01.5200 Services & Supplies		**$33,403.29**
Total for Expenses	ITEM C	**$77,580.98**
Net Operating Income		**-$13,549.36**
Net Income		**-$13,549.36**