ONE THOUSAND THIRTY-SECOND MEETING
OF THE BOARD OF TRUSTEES OF THE
MADERA COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

Date August 18, 2026
1:00 P.M.
3105 Airport Drive
Madera, California

MEETING AGENDA

Call to Order.

Roll call.

Pledge of Allegiance.

Public Comment:

The first fifteen (15) minutes of the meeting are reserved for members of the public to address the board on items of interest that are not on the agenda and are within the subject matter jurisdiction of the Board. Speakers shall be limited to three (3) minutes. It is requested that no comments be made during this period on items on the agenda. Members of the public wishing to address the Board on items on the agenda should notify the Chairman when that agenda item is called. The Board is prohibited by law from taking any action on matters discussed that are not on the agenda, no adverse conclusions should be drawn if the Board does not respond to public comment at this time.

1. **Consent Calendar**:

Items considered routine in nature are placed on the consent calendar. All items will be considered and voted upon in one vote as one item unless a board member or a member of the public request's individual consideration.

a. Approval of minutes from Regular Board Meeting on July 21, 2026.

b. Approval of salaries for August 2026.

c. Approval of warrants for August 2026.

2. Consider and approve Resolution No. 243, a resolution approving the form of and authorizing the execution of a memorandum of understanding and authorizing participation in the Special District Risk Management Authority's Health Benefits Program.

3. Consider and Approve Resolution No. 244, a resolution approving the memorandum of understanding for audit services with Hills, Renaut, Homen, & Hughes.

4. Presentation by District's Director of Science and Communications [Abraham Velazquez] to provide a status update.

5. Presentation by District's Deputy Manager [Thomas Rosales] to provide a status update.

6. District Manager's Report.

7. Board Member Comments.

8. Adjournment.

Manager's Report for August 2026

a. LPL Investments
The District's current investment balance is $1,061,596.17.

b. Safety Meeting
SDRMA: "Outdoor Heat Illness Prevention" was the safety topic for August 2026.

c. Vacations

d. Enterprise – Update

e. Anti-Harassment, ethics and Brown Act

ONE THOUSAND THIRTY-FIRST MEETING
OF THE BOARD OF TRUSTEES OF THE
MADERA COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
MINUTES

The Regular Board Meeting was called to order by President Mahil, July 21, 2026, @ 1:00 PM.

TRUSTEES
PRESENT:

David Bump [Absent]
Jay Mahil
Nicholas Salinas
Jeff Barajas – 10- Minutes late
Donald Horal [Absent]
Mario Rivera
Jeff Coulthard

Also present: Teresa Donovan, District Manager, Matthew Lear, District Counsel, Thomas Rosaled, Deputy Manager, Abraham Velazques, Direct of Science and Communications, and Guadalupe Rocha, Board Secretary

Public Comment:

President Mahil opened the meeting for public comment and there were no members of the public present.

Item 1: Adjourned to Closed Session at 1:01P.M.:

a. Government Code Section 54956.9(d)(1)
CONFERENCE WITH LEGAL COUNSEL – WORKERS COMPENSATION
Name of Case: *Joy Vestal, Case No. WCABADJ22246231*

Reconvene into Open Session and Report from Closed Session: 1:31PM

No Reportable action taken in Closed Session.

Item 2 – Consent Calendar:

Upon motion by Mr. Salinas and seconded by Mr. Coulthard, for the approval of items:

a. Minutes from the Regular Board Meeting on June 16, 2026, Special Meeting June 25, 2026;

b. Approval of salaries for July 1, 2026, $79,812.94 and July 16, 2026, $85,432.75;

c. Approval of Warrants for July 2026, $448,239.37. Motion approved, 5-0-2 absent.

Item 3: Timothy Dearborn [architect] discussed the process of design implementing a new laboratory for the district.

Item 4: Upon motion by Mr. Barajas and seconded by Mr. Rivera, for approval to appoint Guadalupe Rocha as the District's Board Secretary 5-0-2 absent.

Item 5: Upon motion of Mr. Coulthard and seconded by Mr. Salinas to approve resolution No. 242 to levy the special assessment for services (Tesoro Viejo) 5-0-2 Absent.

Item 6: Abraham Velazques [director of Science and Communication] gave an update on the lab and West Nile.

Item 7: Thomas Rosales [Deputy Manager] gave an update on operations and training.

Item 8: Manager's Report

The Manager updated the Board on District Activities

Item 9: Board Member Comment Session.

None

Item 10: Adjournment: 2:34PM

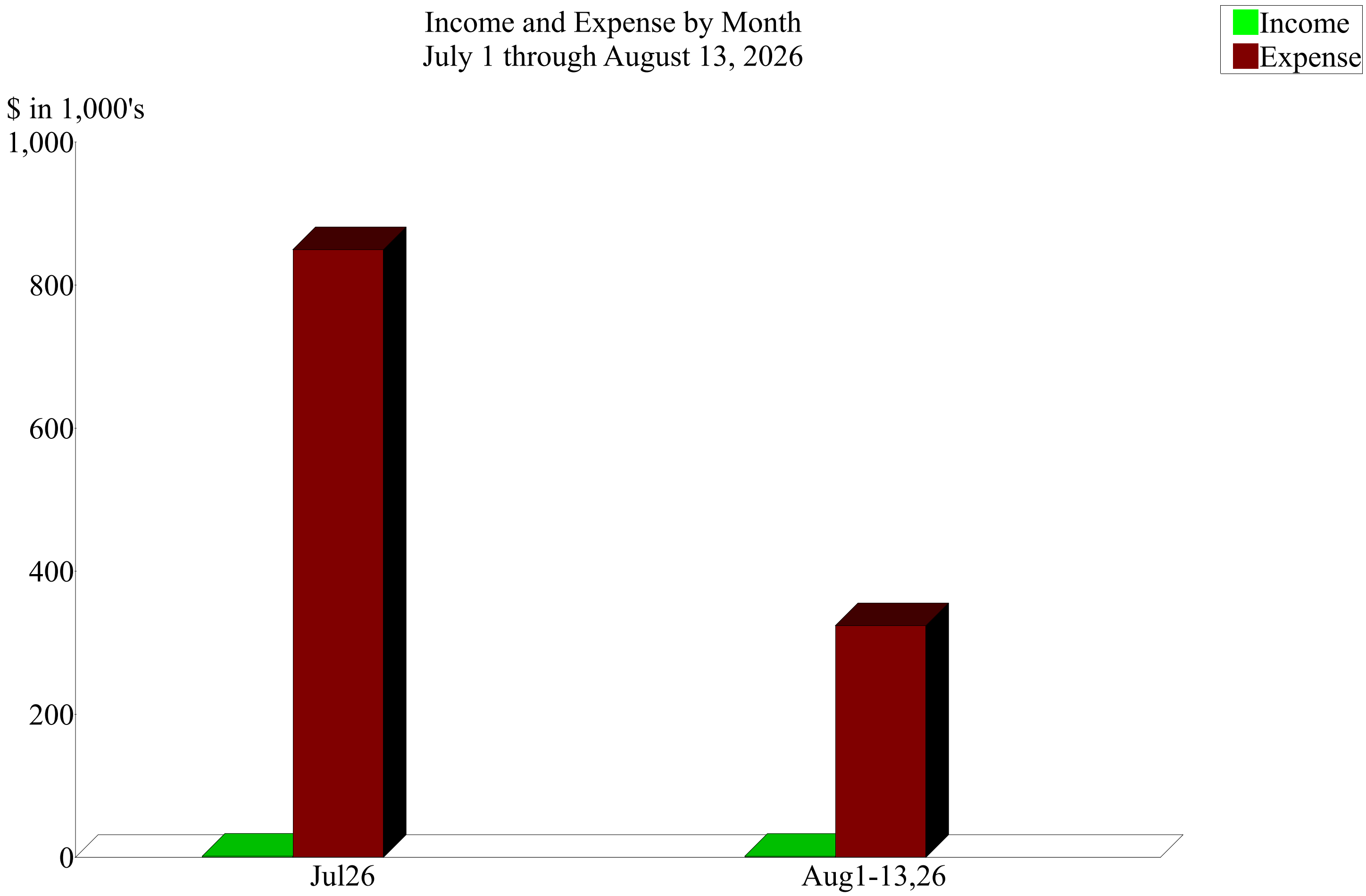
Attest:

Guadalupe, Board Secretary

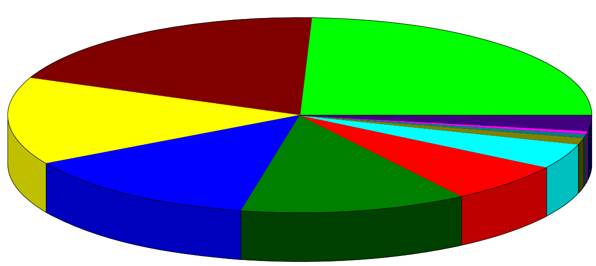
Jay Mahil, Board President

FY 2026/2027 Forecast

Budget Item	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27		Totals
Cash - General Checking	*$ 47,749.99*	*$ 18,079.99*	*$ 84,328.62*	*$ 174,046.39*	*$ 14,001.79*	*$ 13,814.71*	*$ 16,765.93*	*$ 16,765.93*	*$ 16,765.93*	*$ 16,765.93*	*$ 16,765.93*	*$ 16,765.93*		
Electronic Payment	$ 5,004.00	*$ 13,937.76*	*$ 5,082.56*	*$ 10,983.99*	*$ 15,380.31*	*$ 5,000.86*	*$ 10,902.38*	*$ 10,902.38*	*$ 10,902.38*	*$ 10,902.38*	*$ 10,902.38*	*$ 10,902.38*		
Citizens Money Market	$2,498,996.60	*$ 2,018,710.50*	*$1,892,045.30*	*$1,439,002.37*	*$1,356,535.37*	*$1,232,807.90*	*$3,000,116.29*	*$1,439,002.37*	*$1,439,002.37*	*$1,439,002.37*	*$1,439,002.37*	*$1,439,002.37*		
CitizensTrust - LPL Financial	*$ 1,061,596.17*	*$ 1,061,596.17*	*$ 1,061,596.17*	*$ 1,061,596.17*	*$ 1,061,596.17*	*$ 1,061,596.17*	*$ 1,061,596.17*	*$ 1,061,596.17*	*$ 1,061,596.17*	*$ 1,061,596.17*	*$ 1,061,596.17*	*$ 1,061,596.17*		
Reserves	$ 3,565,596.77	$ 3,094,244.43	$ 2,958,724.03	$ 2,511,582.53	$ 2,433,511.85	$ 2,299,404.93	$ 4,072,614.84	$ 2,511,500.92	$ 2,511,500.92	$ 2,511,500.92	$ 2,511,500.92	$ 2,511,500.92		
Total Reserve & Cash	*$ 3,613,346.76*	*$ 3,112,324.42*	*$ 3,043,052.65*	*$ 2,685,628.92*	*$ 2,447,513.64*	*$ 2,313,219.64*	*$ 4,089,380.77*	*$ 2,528,266.85*	*$ 2,528,266.85*	*$ 2,528,266.85*	*$ 2,528,266.85*	*$ 2,528,266.85*		
Normal Expenses	*$ 463,855.06*	*$ 525,422.28*	*$ 339,361.28*	*$ 339,361.28*	*$ 339,361.28*	*$ 339,361.28*	*$ 339,361.28*	*$ 339,361.28*	*$ 339,361.28*	*$ 339,361.28*	*$ 339,361.28*	*$ 339,361.27*	*Expense*	
Cal Pers Unfunded	*$ 149,630.00*													
Total Expense	*$ 613,485.06*	*$ 525,422.28*	*$ 339,361.28*	*$ 339,361.28*	*$ 339,361.28*	*$ 339,361.28*	*$ 339,361.28*	*$ 339,361.28*	*$ 339,361.28*	*$ 339,361.28*	*$ 339,361.28*	*$ 339,361.27*		$ 4,532,520.13
Income Treasury	*$ -*	***$ 178,119.72***	*$ -*	*$ -*	*$ -*	*$ -*	***$ 1,820,000.00***	***$ -***	*$ -*	*$ -*	***$ 1,203,600.00***	***$ -***	*Income*	$ 3,201,719.72
Shared Imaging Rent	*$ 1,500.00*	*$ 1,500.00*	*$ 1,500.00*	*$ 1,500.00*	*$ 1,500.00*	*$ 1,500.00*	*$ 1,500.00*	*$ 1,500.00*	*$ 1,500.00*	*$ 1,500.00*	*$ 1,500.00*	*$ 1,500.00*	*Income*	$ 18,000.00
Tesoro Vallejo	*$ -*	***$ 1,338.30***	***$ -***	*$ -*	*$ -*	*$ -*	***$ 95,000.00***	***$ -***	*$ -*	*$ -*	***$ 70,000.00***	***$ -***	*Income*	$ 166,338.30
Austin Quarry	*$ -*		*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ 1,800.00*	*$ -*	***$ -***	*Income*	$ 1,800.00
Accrued Interest - Citizens Bank	*$ 275.62*	*$ 214.08*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*		$ 489.70
Accrued Interest - LPL	*$ 8,562.55*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*		$ 8,562.55
														$ -
MCMVCD PGE (GAS) Inv.	***$ 8.65***	***$ 7.57***	***$ 7.57***	***$ 8.82***	***$ 10.36***	***$ 15.61***	***$ 645.46***	***$ 227.65***	***$ 25.00***	***$ 25.00***	***$ 25.00***	***$ 25.00***		$ 1,032.50
Shared Imaging PGE	***$ 7,353.58***	***$ 5,040.55***	***$ 5,000.00***	***$ 5,000.00***	***$ 5,000.00***	***$ 5,000.00***	***$ 5,000.00***	***$ 5,000.00***	***$ 5,000.00***	***$ 5,000.00***	***$ 5,000.00***	***$ 5,000.00***	PGE	$ 62,394.13
Shared Imaging Garbage	***$ 80.00***	***$ 80.00***	***$ 80.00***	***$ 80.00***	***$ 80.00***	***$ 80.00***	***$ 80.00***	***$ 80.00***	***$ 80.00***	***$ 80.00***	***$ 80.00***	***$ 80.00***	Garbage	$ 960.00
Balance	***$ 2,999,861.70***	***$ 2,586,902.14***	***$ 2,703,691.37***	***$ 2,346,267.64***	***$ 2,108,152.36***	***$ 1,973,858.36***	***$ 3,750,019.49***	***$ 2,188,905.57***	***$ 2,188,905.57***	***$ 2,188,905.57***	***$ 2,188,905.57***	***$ 2,188,905.58***		
												Total Income		$ 3,387,858.02
													Total Net	$ 3,387,858.02
	30.69%	26.28%	16.97%	16.97%	16.97%	16.97%	16.97%	16.97%	16.97%	16.97%	16.97%	16.97%		



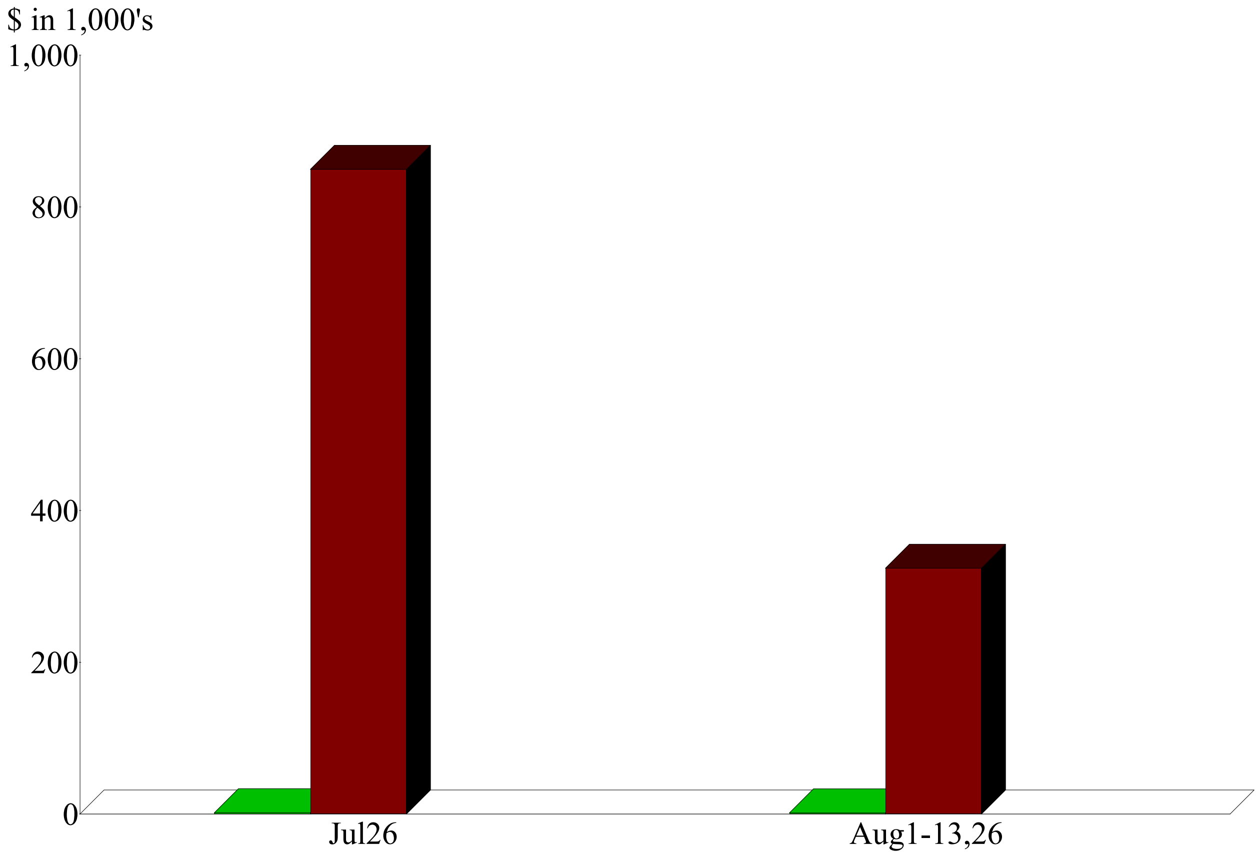
Expense Summary
July 1 through August 13, 2026



5000 · Payroll Expenses	24.49%
5100 · Insurance - Liab.,Auto, Gen	19.42
5120 · Maintenance - Equip	14.62
5021 · Retirement	13.63
5040 · Insecticide	12.63
5110 · Lab Supplies	6.78
5030 · Health Insurance	4.14
5160 · Computer Equipment	1.20
5130 · Maintenance - Structure & Groun	0.69
5080 · Continuing Education	0.52
Other	1.87
Total	$1,173,536.56

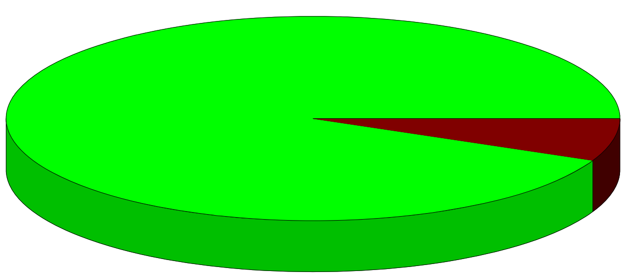
By Account

Income and Expense by Month
July 1 through August 13, 2026



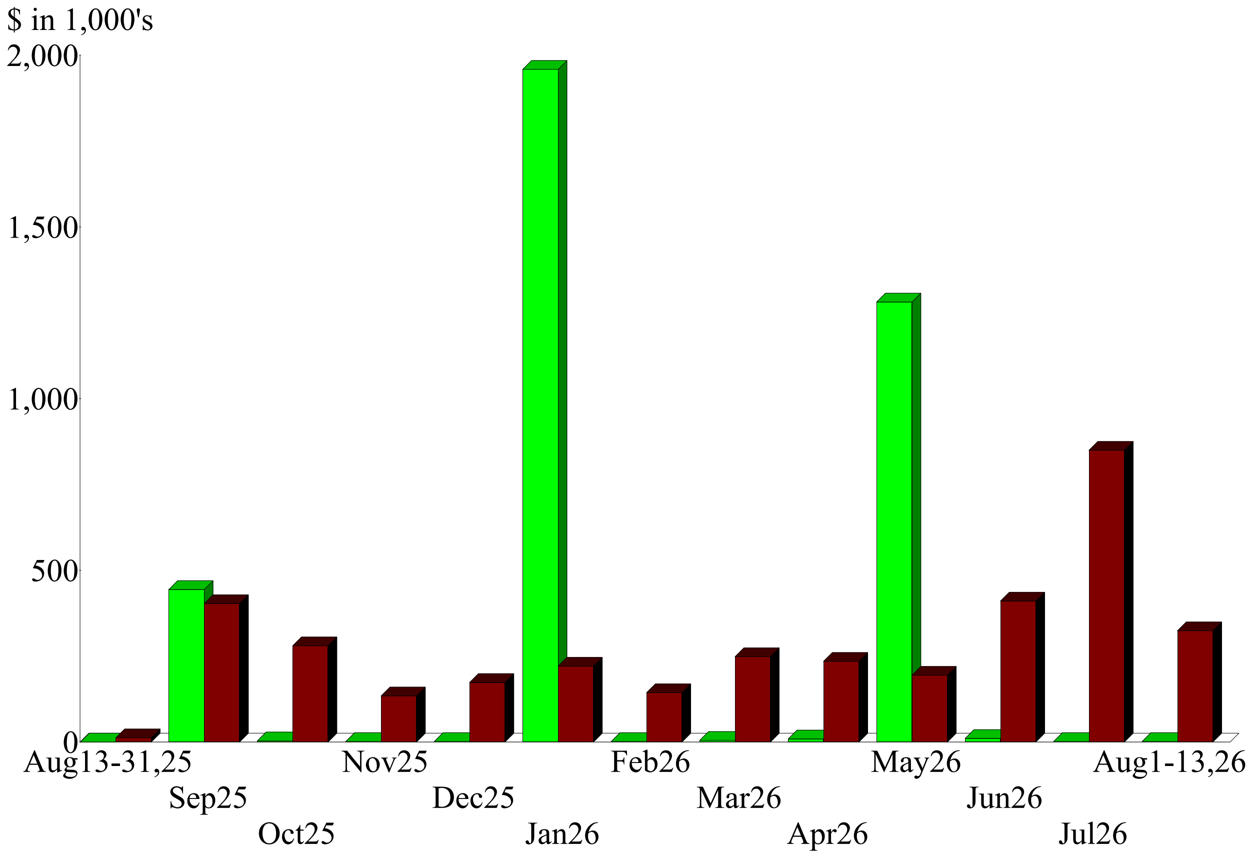
Income Summary
July 1 through August 13, 2026

4151 · Shared Imaging Rental Charge	93.34%
4190 · Interest on Cash	6.66
Total	$3,214.08



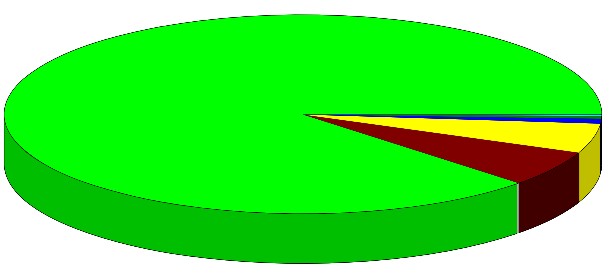
By Account

Income and Expense by Month
August 13, 2025 through August 13, 2026



Income Summary
August 13, 2025 through August 13, 2026

4010 · Property Tax - Cur. Year Secure	87.87%
4030 · Property Tax - Prior Year Secur	5.91
4450 · Special Assessments	4.87
4115 · Investment Income	0.81
4151 · Shared Imaging Rental Charge	0.48
4190 · Interest on Cash	0.06
Interest Income	0.01
Total	$3,720,992.22



By Account

Madera County Mosquito & V. C. D.
Profit & Loss Budget vs. Actual
July 2026 through June 2027

	Jul '26 - Jun 27	Budget	% of Budget
Ordinary Income/Expense			
Income			
4010 · Property Tax - Cur. Year Secure	0.00	3,255,000.00	0.0%
4151 · Shared Imaging Rental Charge	3,000.00	18,800.00	16.0%
4190 · Interest on Cash	214.08	20,000.00	1.1%
4450 · Special Assessments	0.00	171,800.00	0.0%
Total Income	3,214.08	3,465,600.00	0.1%
Gross Profit	3,214.08	3,465,600.00	0.1%
Expense			
5000 · Payroll Expenses			
Payroll People			
5025 · Lab Tech	4,820.97		
Total Payroll People	4,820.97		
5001 · Salaries and Wages	0.00	1,404,559.13	0.0%
5008 · Area Supervisor	41,907.17		
5010 · Manager			
5010.1 · Deputy Manager	6,770.99		
5010.2 · Dir. of Science and Com.	12,500.01		
5010 · Manager - Other	16,677.58		
Total 5010 · Manager	35,948.58		
5011 · Administrative Assistant	6,831.76		
5016 · Seasonal Control Operator	126,451.02		
5018 · Biologist	7,500.00		
5019 · Data Analyst	9,524.67		
5020 · Social Security Expense	14,644.88	72,000.00	20.3%
5023 · Medicare	3,425.05	18,000.00	19.0%
5031 · Unemploy Insurance - Dist Exp	3,162.20	15,000.00	21.1%
5035 · Payroll Expense	21,232.13		
5077 · Maintenance Supervisor	11,069.84		
5175 · Payroll Processing Fee	860.10	6,000.00	14.3%
Total 5000 · Payroll Expenses	287,378.37	1,515,559.13	19.0%
5021 · Retirement			
5021.1 · Retirement Unfunded	149,630.00	160,000.00	93.5%
5021 · Retirement - Other	10,289.04	90,000.00	11.4%
Total 5021 · Retirement	159,919.04	250,000.00	64.0%
5022 · Life, AD & D, Ins/Mutual	253.00	1,600.00	15.8%
5024 · LTD Ins/Lincoln	1,878.11	10,500.00	17.9%
5030 · Health Insurance			
5032 · Medical-SDRMA	44,278.67	185,000.00	23.9%
5033 · Deductible-Medical	992.30	6,000.00	16.5%
5034 · Dental & Vision	2,938.09	13,500.00	21.8%
5036 · Administration Fee	400.00	7,000.00	5.7%
Total 5030 · Health Insurance	48,609.06	211,500.00	23.0%
5040 · Insecticide			
5041 · Larvicides	72,459.01		
5042 · Adulticides	47,216.16		
5043 · Briquets	7,735.11		
5044 · Granules	11,611.14		
5047 · WSP	9,231.26		
5048 · Bio-Control	0.00	41,000.00	0.0%
5040 · Insecticide - Other	0.00	357,500.00	0.0%
Total 5040 · Insecticide	148,252.68	398,500.00	37.2%

Madera County Mosquito & V. C. D.
Profit & Loss Budget vs. Actual
July 2026 through June 2027

	Jul '26 - Jun 27	Budget	% of Budget
5050 · Clothing & Personal			
5051 · Uniforms	2,907.41		
5052 · Footware	46.44	4,000.00	1.2%
5050 · Clothing & Personal - Other	0.00	40,000.00	0.0%
Total 5050 · Clothing & Personal	2,953.85	44,000.00	6.7%
5060 · Communication			
5063 · Cell Phones	1,861.71	21,500.00	8.7%
5064 · Alarm Monitoring	0.00	1,000.00	0.0%
5065 · Telephone	608.06	4,500.00	13.5%
5065.1 · Misc.Telephone	0.00	300.00	0.0%
5066 · Internet or Web	1,220.00	8,000.00	15.3%
5069 · Communication Misc	0.00	300.00	0.0%
Total 5060 · Communication	3,689.77	35,600.00	10.4%
5070 · California Dept Public Health			
5074 · Misc CDPH	204.99		
5070 · California Dept Public Health - Other	0.00	43,950.00	0.0%
Total 5070 · California Dept Public Health	204.99	43,950.00	0.5%
5080 · Continuing Education			
5081 · Certified Testing	1,050.00	2,000.00	52.5%
5082 · CPR & First Aid	0.00	3,000.00	0.0%
5083 · MVCAC Continuing Ed Program	0.00	500.00	0.0%
5084 · Offsite Training	5,080.00		
5080 · Continuing Education - Other	0.00	3,500.00	0.0%
Total 5080 · Continuing Education	6,130.00	9,000.00	68.1%
5090 · Household			
5091 · Cleaning	760.00		
5092 · Paper Supplies	49.19		
5093 · Bath Room Supplies	89.82		
5094 · Food Stuffs	243.71		
5090 · Household - Other	0.00	10,200.00	0.0%
Total 5090 · Household	1,142.72	10,200.00	11.2%
5100 · Insurance - Liab.,Auto, Gen			
5103 · Workers Comp	54,099.76	56,000.00	96.6%
5104 · Property	153,127.21		
5105 · Broker fee	20,722.47	22,000.00	94.2%
5106 · Bond Renewal	0.00	2,750.00	0.0%
5107 · Misc. Risk Management	0.00	500.00	0.0%
5100 · Insurance - Liab.,Auto, Gen - Other	0.00	156,000.00	0.0%
Total 5100 · Insurance - Liab.,Auto, Gen	227,949.44	237,250.00	96.1%
5110 · Lab Supplies			
5111 · Dry Ice	3,835.49		
5115 · Lab Equipment	74,514.36	61,200.00	121.8%
5119 · Misc Lab	1,268.66		
5110 · Lab Supplies - Other	0.00	17,000.00	0.0%
Total 5110 · Lab Supplies	79,618.51	78,200.00	101.8%
5120 · Maintenance - Equip			
5120.1 · Capitol Fixed Equipment	142,067.19	24,000.00	591.9%
5120.3 · Safety - PPE	118.95		
5123 · Fuel	12,114.92	60,000.00	20.2%
5124 · Parts Replacement or Spare	287.34		
5125 · Tooling & Fabication	805.38		
5126 · Tires	0.00	3,000.00	0.0%
5128 · Vehicle Lease	13,719.80	170,000.00	8.1%

Madera County Mosquito & V. C. D.
Profit & Loss Budget vs. Actual
July 2026 through June 2027

	Jul '26 - Jun 27	Budget	% of Budget
5129 · Misc Auto			
5129.1 · Vehicle Tracking	702.98	10,000.00	7.0%
5129.2 · MIsc. Equipment	351.76		
5129 · Misc Auto - Other	902.09		
Total 5129 · Misc Auto	1,956.83	10,000.00	19.6%
5120 · Maintenance - Equip - Other	475.53	20,000.00	2.4%
Total 5120 · Maintenance - Equip	171,545.94	287,000.00	59.8%
5130 · Maintenance - Structure & Groun			
5131 · Building Upgrades	1,838.65		
5133 · Building Repairs-Painting	5,418.00		
5138 · Property Tax, Permits	165.18		
5139 · Misc Maint	688.19		
5130 · Maintenance - Structure & Groun - Other	0.00	60,000.00	0.0%
Total 5130 · Maintenance - Structure & Groun	8,110.02	60,000.00	13.5%
5140 · Operating Expense			
5141 · Manual Spray Equip			
5141.1 · Replacement Parts	163.37		
Total 5141 · Manual Spray Equip	163.37		
5144 · Personal Protection Items	413.75		
5145 · Operations- Cleaning Supplies	17.24		
5149 · Misc Operating Expense			
5149.1 · Mosquito Fish	0.00	3,000.00	0.0%
5149 · Misc Operating Expense - Other	2,084.90		
Total 5149 · Misc Operating Expense	2,084.90	3,000.00	69.5%
5140 · Operating Expense - Other	186.22	15,000.00	1.2%
Total 5140 · Operating Expense	2,865.48	18,000.00	15.9%
5150 · Membership			
5152 · AMAC	716.00	700.00	102.3%
5153 · MVCAC	0.00	10,500.00	0.0%
5154 · CSDA	0.00	9,000.00	0.0%
5159 · Misc Memberships	199.00	2,400.00	8.3%
Total 5150 · Membership	915.00	22,600.00	4.0%
5160 · Computer Equipment			
5162 · Computer Software			
5162.1 · Quad Knopf	2,380.00	5,000.00	47.6%
5162.2 · ESRI & Qbooks Upgrades	4,421.00	24,300.00	18.2%
5162.3 · Software Subscriptions	4,596.90	11,000.00	41.8%
5162 · Computer Software - Other	89.41		
Total 5162 · Computer Software	11,487.31	40,300.00	28.5%
5163 · Computer Maintenance & Repair	0.00	14,500.00	0.0%
5169 · Misc Computer	2,586.00	2,000.00	129.3%
Total 5160 · Computer Equipment	14,073.31	56,800.00	24.8%
5170 · Office			
5174 · Paper Products	183.65		
5176 · Stamps	238.88	1,200.00	19.9%
5179 · Misc	674.32		
5170 · Office - Other	0.00	6,000.00	0.0%
Total 5170 · Office	1,096.85	7,200.00	15.2%

Madera County Mosquito & V. C. D.
Profit & Loss Budget vs. Actual
July 2026 through June 2027

	Jul '26 - Jun 27	Budget	% of Budget
5180 · CPA Audit			
5181 · GASB 75 AMM	0.00	5,000.00	0.0%
5180 · CPA Audit - Other	0.00	12,100.00	0.0%
Total 5180 · CPA Audit	0.00	17,100.00	0.0%
5183 · Professional Attny Fees	1,927.00	30,000.00	6.4%
5186 · Aerial Photo Contracting	812.50	9,000.00	9.0%
5190 · Public Legal Notice	0.00	1,000.00	0.0%
5200 · Rent & Leases - Equipment			
5201 · Office	0.00	3,500.00	0.0%
5202 · Equipment	1,934.94	10,000.00	19.3%
Total 5200 · Rent & Leases - Equipment	1,934.94	13,500.00	14.3%
5220 · Small Tools & Instruments	397.02	2,500.00	15.9%
5230 · Business Expense			
5234 Employee Recognition	67.71	2,000.00	3.4%
5231 · Board Member Compensation	0.00	8,400.00	0.0%
5232 · Business Lunch	565.10	6,000.00	9.4%
5235 · Training	0.00	1,000.00	0.0%
5236 · Security Service	0.00	1,500.00	0.0%
5230 · Business Expense - Other	0.00	5,000.00	0.0%
Total 5230 · Business Expense	632.81	23,900.00	2.6%
5250 · Trans. & Travel Expense	0.00	35,000.00	0.0%
5260 · Utilities			
5261 · Electric & Gas	16.22		
5262 · Water	264.36		
5263 · Garbage	226.34		
5264 · Sewage	220.23		
5260 · Utilities - Other	0.00	6,500.00	0.0%
Total 5260 · Utilities	727.15	6,500.00	11.2%
5280 · Professional Medical			
5283 · Physical-Drug Test-Resp. Quest	519.00		
5280 · Professional Medical - Other	0.00	12,000.00	0.0%
Total 5280 · Professional Medical	519.00	12,000.00	4.3%
5290 · Professional Public Info			
5296 · Sponsorships	0.00	3,000.00	0.0%
5290 · Professional Public Info - Other	0.00	12,500.00	0.0%
Total 5290 · Professional Public Info	0.00	15,500.00	0.0%
Total Expense	1,173,536.56	3,463,459.13	33.9%
Net Ordinary Income	-1,170,322.48	2,140.87	-54,665.7%
Net Income	**-1,170,322.48**	**2,140.87**	**-54,665.7%**

Madera County Mosquito & V. C. D.

Expenses by Vendor Summary

July 21, 2026 through August 17, 2026

Vendor Name	Description	Jul 21 - Aug 17, 26 Amount
ADAPCO	MetalarvVectomax, and Vetolex WSP	69,119.68
Automated Office Systems	Copier Meter Readings	344.17
Cal-Pacific Supply Inc.	Operations and Maintenance	791.45
California Surveying Drafting Supply	Plotter Lease	389.70
City of Madera	Water, Sewage, Garbage	870.93
City of Madera Receivable Collection	Streamline Website and Doc Access	165.18
Clark Pest Control	Pest Control	176.00
Clarke Mosquito Control	Natulat G30, AquaBac, Natular XRT, Natular G30 WSP	37,593.44
Concentra Medical Centers	Pre Employment Testing	519.00
Coverall North America, Inc.	Cleaning Service June 2026	380.00
Culligan of Fresno	Water Delivery	143.00
Elan Financial Services	Office, Operations, Lab, Maintenance	25,293.08
Enterprise FM Trust	Vehicle Lease & Maint. Fees	13,719.80
Federico Consulting	IT Maintenance,	1,106.00
Fresno Oxygen	Dry Ice	3,835.49
GBS	Operations and Maintenance	293.87
George's Auto Supply	Battery and Engine Mount	118.18
Graybar Finacial Services	VoIP Phone System	280.69
Guardian Mobile Shredding	Mobile Shredding	45.00
Home Depot	Small Tools and Shop Supplies	844.69
Industrial Controls & Electrical Svc. Inc	upgrade electrial Panels	5,418.00
Lincoln National Life Insurance	Short and Long Term Disability	1,152.13
Linde Gas & Equipment Inc.	Arc Co2	135.73
Lozano Smith	Attorney Fees	1,927.00
Madera AG Supply	Tie Down Straps	4.81
Madera Toyota Chevrolet	3- Toyota Tacoma's	118,067.19
Mutual Of Omaha	Life Insurance	138.00
Navia Benefit Solutions	Admin Fees	400.00
Navia Benefit Solutions	Debit Card Utilization	992.30
Pacific Gas & Electric	Gas and Electric	5,048.12
Platt	Operations supplies	55.61
SDRMA	Medical, Vision, Dental (September 2026)	29,203.29
Sergios Welding	Safety guards on new mist blower	1,136.86
TCM Investments, L.P.	Copier Lease IMC3010	235.99
Unifirst	Uniforms	3,034.75
VAN DE POL	Fuel	199.15
Verizon Connect Reveal	GPS	702.98
Verizon Wireless	Cell Phones	1,861.71
Veseris	Barricor Essential, Essentra,Altosid WSP	19,036.85
WEX Bank	Fuel	11,915.77
TOTAL		356,695.59
August 1, Payroll		93,293.94
August 16, Payroll		75,432.75
TOTAL		168,726.69
Total Payments		525,422.28

CITIZENS BUSINESS BANK

August 2026 Statement

Open Date: 07/08/2026 Closing Date: 08/06/2026

Account Ending in: [redacted]

Mastercard® Community Card

Elan Financial Services 1-866-552-8855

BUS 30 ELN 1 4

MADERA CO MOSQ & VCD (CPN 002680089)

New Balance	**$25,293.08**
Minimum Payment Due	**$25,293.08**
Payment Due Date	**09/03/2026**

Late Payment Warning: As a reminder, your card is a pay in full product. If we do not receive your payment in full by the date listed above, a fee of either 3.00% of the payment due or $39.00 minimum, whichever is greater, will apply.

Reward Points

Earned This Statement	25,293
Reward Center Balance as of 08/05/2026	384,261

For details, see your rewards summary.

Activity Summary

Previous Balance	+	$30,583.49
Payments	-	$30,583.49CR
Other Credits		$0.00
Purchases	+	$25,293.08
Balance Transfers		$0.00
Advances		$0.00
Other Debits		$0.00
Fees Charged		$0.00
Interest Charged		$0.00
New Balance	=	**$25,293.08**
Past Due		**$0.00**
Minimum Payment Due		**$25,293.08**
Credit Line		$120,000.00
Available Credit		$94,706.92
Days in Billing Period		30

Payment Options:

Mail payment coupon with a check

Pay online at myaccountaccess.com

Pay by phone 1-866-552-8855

Please detach and send coupon with check payable to: Elan Financial Services CPN 002680089

CITIZENS BUSINESS BANK

[redacted]

Account Ending in	[redacted]
Payment Due Date	9/03/2026
New Balance	$25,293.08
Minimum Payment Due	$25,293.08

Amount Enclosed $________

24-Hour Elan Financial Services: 1-866-552-8855

. to pay by phone
. to change your address

00000031205 000638225757040 P 1

MADERA CO MOSQ & VCD
ACCOUNTS PAYABLE
3105 AIRPORT DR
MADERA CA 93637-8704

Elan Financial Services
P.O. Box 790408
St. Louis, MO 63179-0408

CITIZENS BUSINESS BANK

MADERA CO MOSQ & VCD (CPN 002680089) **Elan Financial Services** 1-866-552-8855

Community Card Rewards

Rewards Center Activity as of 08/05/2026	
Rewards Center Activity*	0
Rewards Center Balance	384,261

*This item includes points redeemed, expired and adjusted.

Rewards Earned	**This Statement**	**Year to Date**
Points Earned on Net Purchases	25,293	174,456
Total Earned	**25,293**	**174,456**

For rewards program inquiries and redemptions, call 1-888-229-8864 from 8:00 am to 10:00 pm (CST) Monday through Friday, 8:00 am to 5:30 pm (CST) Saturday and Sunday. Automated account information is available 24 hours a day, 7 days a week.

Important Messages

Paying Interest: You have a 24 to 30 day interest-free period for Purchases provided you have paid your previous balance in full by the Payment Due Date shown on your monthly Account statement. In order to avoid additional INTEREST CHARGES on Purchases, you must pay your new balance in full by the Payment Due Date shown on the front of your monthly Account statement.

There is no interest-free period for transactions that post to the Account as Advances or Balance Transfers except as provided in any Offer Materials. Those transactions are subject to interest from the date they post to the Account until the date they are paid in full.

Effective November 2, 2026, the Arbitration Provision section of your Cardmember Agreement is changed as follows: the first sentence of the second paragraph in the Arbitration Procedure section is changed to read, "At the time of initiating arbitration, the party seeking to initiate arbitration must serve the other party with the demand for arbitration and identify the account holder(s) and account(s) at issue, including the account number(s), and provide a short and plain statement of the claims asserted and the relief sought."

Transactions VELAZQUEZ,ABRAHAM Credit Limit $5000

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
			Purchases and Other Debits		
07/14	07/13	8537	SP FORTIUSBIO SAN DIEGO CA	$204.99	5674
07/27	07/24	4864	BIG 5 SPORTING GOODS 4 MADERA CA	$60.60	5119
07/27	07/25	5905	SIGMAALDRICH.COM SAINT LOUIS MO	$282.66	5119
07/30	07/29	0047	SIGMAALDRICH.COM SAINT LOUIS MO	$157.35	5119
08/04	08/04	0214	WP*-SOVE- Ontario CA	$100.00	5119
08/06	08/05	5421	WAL-MART #1583 MADERA CA	$5.50	5119
			Total for Account [redacted]	**$811.10**	

Continued on Next Page

CITIZENS BUSINESS BANK

MADERA CO MOSQ & VCD (CPN 002680089) **Elan Financial Services** 1-866-552-8855

Transactions RUCKMAN,CHRISTOPHER Credit Limit $5000

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
			Purchases and Other Debits		
07/09	07/08	2318	WAL-MART #1583 MADERA CA	$56.66	5129
07/09	07/08	2490	WAL-MART #1815 FRESNO CA	$172.84	5129
07/13	07/10	4799	MADERA PARKS AND RECRE MADERA CA	$10.00	5149
07/17	07/16	6091	LOWES #02712* MADERA CA	$518.52	5125
07/23	07/21	3512	SAVEMART #77 MADERA MADERA CA	$49.99	5232
07/24	07/23	9580	WAL-MART #1583 MADERA CA	$33.64	5232
07/30	07/29	5200	HARBOR FREIGHT TOOLS 8 MADERA CA	$43.26	5220
07/31	07/29	0062	OVERTON SAFETY TRAININ HILLSBORO OR	$1,050.00	5081
07/31	07/29	7336	AUTOZONE #3759 MADERA CA	$55.72	5124
08/04	08/03	3517	WAL-MART #1583 MADERA CA	$6.50	5129
			Total for Account [redacted]	**$1,997.13**	

Transactions HERNANDEZ,JAVIER Credit Limit $4000

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
			Purchases and Other Debits		
07/14	07/13	3809	WAL-MART #1583 MADERA CA	$27.69	5179
07/30	07/29	0008	SKYWATCH SPACE APPS KITCHENER CAN	$812.50	5186
			Total for Account [redacted]	**$840.19**	

Transactions DONOVAN,TERESA Credit Limit $120000

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
			Purchases and Other Debits		
07/09	07/09	0959	AMAZON MKTPL*6C5DP9U03 SEATTLE WA	$81.15	
07/16	07/16	8465	AMAZON MKTPL*OE8O22LO3 SEATTLE WA	$118.88	5129.2
07/17	07/16	4656	AMAZON MKTPL*ZS2Y29C43 SEATTLE WA	$42.25	5179
07/20	07/17	7324	AMAZON MKTPL*OM3IU1DA3 SEATTLE WA	$175.91	5174/5179
07/21	07/20	9359	SAMS CLUB #4704 FRESNO CA	$69.85	5149/5232/5094
07/21	07/21	2228	FP MAILING SOLUTIONS ADDISON IL	$207.00	5176
07/22	07/21	4189	ZOOM.COM 888-799-9666 SAN JOSE CA	$169.90	5162.3
07/22	07/21	1981	USPS PO 0528970410 FRESNO CA	$25.80	5176
07/23	07/22	7662	AMAZON MKTPL*2D10F6XL3 SEATTLE WA	$91.99	5179
07/24	07/23	3309	AMAZON MKTPL*YX8O40OL3 SEATTLE WA	$60.58	5139
07/24	07/23	8575	LIFETECHCORP*16215480 8009556288 CA	$14,570.75	5115
07/28	07/27	7819	AMAZON MKTPL*BT76S8RN3 SEATTLE WA	$44.36	5179
07/28	07/28	4693	AMAZON MKTPL*IJ24Z0SI3 SEATTLE WA	$279.16	5119

Continued on Next Page

CITIZENS BUSINESS BANK

August 2026 Statement 07/08/2026 - 08/06/2026

MADERA CO MOSQ & VCD (CPN 002680089)

Elan Financial Services 1-866-552-8855

Transactions DONOVAN,TERESA — Credit Limit $120000

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
07/29	07/28	8415	AMAZON MKTPL*2G9SD94O3 SEATTLE WA	$164.86	5119
07/29	07/28	4212	AMAZON MKTPL*YS2G15T93 SEATTLE WA	$113.10	5119
07/30	07/29	0799	Blink SEATTLE WA	$11.99	5162.3
07/30	07/30	2068	Amazon.com*OB66R0P43 SEATTLE WA	$17.24	5145
08/03	07/30	0760	CALIFORNIA SPECIAL DIS SACRAMENTO CA	$1,085.00	5084
08/03	07/30	0737	CALIFORNIA SPECIAL DIS SACRAMENTO CA	$3,170.00	5084
08/03	07/30	0745	CALIFORNIA SPECIAL DIS SACRAMENTO CA	$825.00	5084
08/03	08/01	1676	SPECTRUMVOIP, INC. PLANO TX	$24.43	5065
08/05	08/04	9757	AMAZON MKTPL*567Y07JP0 SEATTLE WA	$90.94	5139
08/06	08/06	1575	AMAZON MKTPL*5680J8G91 SEATTLE WA	$37.88	5179
			Total for Account [redacted]	**$21,478.02**	

Transactions ROCHA,GUADALUPE — Credit Limit $2000

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
			Purchases and Other Debits		
07/31	07/29	1196	DELI DELICIOUS NO 16 MADERA CA	$61.00	5232
08/06	08/05	3010	VALLARTA VFE 10 FRESNO CA	$67.71	5234
			Total for Account [redacted]	**$128.71**	

Transactions ROSALES,THOMAS — Credit Limit $3500

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
			Purchases and Other Debits		
07/17	07/16	8215	WAL-MART #1583 MADERA CA	$37.93	5149
			Total for Account [redacted]	**$37.93**	

Transactions BILLING ACCOUNT ACTIVITY

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
			Payments and Other Credits		
07/22	07/22	ET	PAYMENT THANK YOU	$30,583.49CR	
			Total for Account [redacted]	**$30,583.49CR**	

2026 Totals Year-to-Date

Total Fees Charged in 2026	$34.19CR
Total Interest Charged in 2026	$0.00

Continued on Next Page

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

**APR for current and future transactions.

Balance Type	Balance By Type	Balance Subject to Interest Rate	Variable	Interest Charge	Annual Percentage Rate	Expires with Statement
**BALANCE TRANSFER	$0.00	$0.00		$0.00	0.00%	
**PURCHASES	$25,293.08	$0.00		$0.00	0.00%	
**ADVANCES	$0.00	$0.00		$0.00	0.00%	

Contact Us

Phone	Questions	Mail payment coupon with a check	Online
Voice: 1-866-552-8855	Elan Financial Services	Elan Financial Services	myaccountaccess.com
TDD: 1-888-352-6455	P.O. Box 6353	P.O. Box 790408	
Fax: 1-866-807-9053	Fargo, ND 58125-6353	St. Louis, MO 63179-0408	

End of Statement

ENERGY STATEMENT

www.pge.com/MyEnergy

Account No: 0701011547-0
Statement Date: 07/23/2026
Due Date: 08/10/2026

Service For:

MADERA MOSQUITO AND VECTOR CONTRL DIST
Please see details page.

Questions about your bill?

Solar Hotline: 1-877-743-4112 M-F 7-6
General: 1-800-743-5000
Mon-Fri 7 a.m.- 7 p.m.
Saturday 8 a.m.- 5 p.m.
www.pge.com/MyEnergy

Ways To Pay

www.pge.com/waystopay

Your Enrolled Programs

Net Energy Metering (NEM2)

Your Account Summary

Amount Due on Previous Statement	$7,362.23
Payment(s) Received Since Last Statement	-7,362.23
Previous Unpaid Balance	$0.00
Current Electric Monthly Charges	$3,958.09
Total NEM Charges	1,081.76
Current Gas Charges	7.57
Taxes	0.70
Total Amount Due by 08/10/2026	**$5,048.12**

Your Net Energy Metering (NEM) Account Summary

Your Total NEM Charges are based on your Year to Date (YTD) charges and credits which are billed each month. Your last monthly bill for the 12-month reconciliation period will occur on your Annual True-Up statement **(05/2027)** . No credits will be carried over to your next True-Up period. Please see the "Summary of Your Year-To-Date (YTD) NEM Charges" page for more details.

YTD NEM Charges Before Taxes	$4,913.20
Previously Billed NEM Charges	-3,831.44
Total NEM Charges	**$1,081.76**

Important Messages

Don’t miss important alerts - make sure your contact information and preferences are current to receive power outage, safety, and service appointment reminders. Log in at **pge.com** and go to **Settings** to review your contact information and notification preferences or call **1-800-743-5000** for assistance.

Continued on page 8

Please return this portion with your payment. No staples or paper clips. Do not fold. Thank you.

99900701011547000005048120000504812

Account Number:	Due Date:	Total Amount Due:	Amount Enclosed:
0701011547-0	**08/10/2026**	**$5,048.12**	$

MADERA MOSQUITO AND VECTOR CONTRL DIST
3105 AIRPORT DR
MADERA, CA 93637-8704

PG&E
BOX 997300
SACRAMENTO, CA 95899-7300

Summary of your energy related services

	Meter Number	Usage	Amount
Service For: **3105 AIRPORT DR**			
Service Agreement ID: 0706203119			
NEM Electric Charges	1009508056	2,322.480000 kWh	$3,958.09
Total			**$3,958.09**
Service For: **3105 AIRPORT DR**			
Service Agreement ID: 0701011620			
Gas Charges	48500716	0.000000 Therms	$7.57
Total			**$7.57**

Summary of Your Year-to-Date (YTD) NEM Charges

Service For: 3105 AIRPORT DR
Service Agreement ID: 0706203119
Rate Schedule: B19S Bus Med-High Use

Summary of NEM Charges

Bill Period End Date	Net Peak Usage (kWh)	Net Part Peak Usage (kWh)	Net Off Peak Usage (kWh)	Net Super Off Peak Usage (kWh)	Net Usage (kWh)	NEM Charges Before Taxes
06/23/2026	4369	1309	10852	-1099	15430	$3,831.44
07/22/2026	1557	-406	1171	0	2322	1,081.76
TOTAL	5926	903	12023	-1099	17752	$4,913.20

Differences may occur due to rounding.

Explanation of Calculations

This is a monthly reconciled NEM statement. Your Total NEM Charges are shown in the table below. Your last monthly bill of the True-Up period (True-Up Statement) will occur in (**05/2027**).

YTD NEM Charges Before Taxes		$4,913.20
YTD Non-Bypassable Charges	1,025.36	
Previously Billed NEM Charges		-3,831.44
Total NEM Charges		**$1,081.76**

Calculation details: Each monthly billing period, you will see your YTD NEM Charges, which represent the total charges for energy used, net of any credits for energy exported to the power grid. Each month, the amount owed will be determined by the charges and credits you accrued since the beginning of your Annual True-Up period. The Annual True-Up process allows you to use credits generated in a given month to offset charges across other monthly billing periods within the year. The amount owed in a given month or True-Up period, however, cannot be lower than the sum of your YTD State Mandated Non-Bypassable Charges. In addition, generation is always charged, if positive.

To calculate what is owed in a given monthly billing period, the greater of the following Year-to-Date (YTD) charges accrued since the start of your Annual True-Up period is determined:

1) YTD NEM Charges Before Taxes (inclusive of Generation Charges[1])

All Previously Billed NEM Charges within the current Annual True-up period are subtracted from your Total NEM Charges. If your Previously Billed NEM Charges are greater than your YTD NEM Charges, you will see a credit to your account. All charges and credits will be reset to zero at True-Up.

Fixed charges and demand charges are billed separately each month and cannot be offset by NEM energy credits.

[1] Generation Charges are commodity costs related to energy usage. You can go to **pge.com/electricrates** to find the generation component of your electric charges.

[2] Refer to the Details of NEM Charges page in this bill for more information about the State Mandated Non-Bypassable Charges.

Details of Electric Monthly Charges

06/23/2026 to 07/21/2026 (29 billing days)

Service For: 3105 AIRPORT DR
Service Agreement ID: 0706203119
Rate Schedule: B19S Bus Med-High Use
Enrolled Programs: Net Energy Metering (NEM2), Option R

06/23/2026 to 07/21/2026

Customer Charge	29	days	@ $11.36882	$329.70
Demand Charge [1]				
Max Part Peak	63.360000	kW	@ $1.87000	118.48
Max Demand	85.760000	kW	@ $36.61000	3,139.67
Max Peak	56.960000	kW	@ $6.50000	370.24
Electric Monthly Charges ◆				**$3,958.09**

NEM Charges

05/22/2026 to 07/21/2026

Total NEM Charges Before Taxes	$1,081.76
Total NEM Charges	**$1,081.76**

Taxes

These Taxes will also appear in Your Account Summary

Energy Commission Tax	$0.70
Total Taxes	**$0.70**

[1] Demand charges are prorated for the number of days in each rate period

◆ The Electric Monthly Charges listed above displays the details of any charges that are not related to volumetric net energy usage for the current month. Refer to the "Explanation of Calculations" section on the "Summary of Your NEM Year-to-Date (YTD) Charges" page to understand your YTD Charges and what is actually being billed this month.

Rate Identification Number

USCA-PGPG-1115-0000
www.pge.com/rin
To program your smart device, scan the QR code or enter the RIN code above and follow the on-screen instructions.

Service Information

Meter #	1009508056
Imports	11,158.800000 kWh
Exports	-8,836.320000 kWh
Net Usage	2,322.480000 kWh
Serial	B
Rotating Outage Block	50

Details of NEM Charges

06/23/2026 to 07/21/2026 (29 billing days)

Service For: 3105 AIRPORT DR
Service Agreement ID: 0706203119
Rate Schedule: B19S Bus Med-High Use
Enrolled Programs: Net Energy Metering (NEM2), Option R

06/23/2026 to 07/21/2026

Net Usage				
Peak	1,557.280000	kWh	@ $0.43568	$678.48
Part Peak	-405.760000	kWh	@ $0.25184	-102.19
Off Peak	1,170.960000	kWh	@ $0.19137	224.09
NBC Net Usage Adjustment				-74.46
State Mandated Non-Bypassable Charge [1]				355.84
Monthly NEM Charges ◆				**$1,081.76**

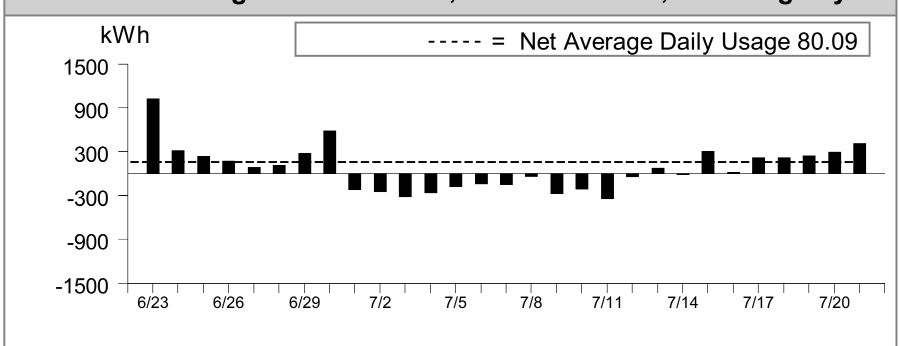
[1] The State Mandated Non-Bypassable Charge (NBC) cannot be reduced by any net generation credits. If applicable, additional discounts are included in the NBC.

◆ Monthly NEM Charges contain any charge related to volumetric net energy usage for the current month. Refer to the "Explanation of Calculations" section on the "Summary of Your Year-to-Date (YTD) NEM Charges" page to understand your YTD Charges and what is actually being billed this month.

Average Daily Usage (kWh / day)

Last Year	Last Period	Current Period
520.57	482.20	80.09

Net Electric Usage This Period: 2,322.480000 kWh, 29 billing days



Service Information

Meter #	1009508056
Imports	11,158.800000 kWh
Exports	-8,836.320000 kWh
Net Usage	2,322.480000 kWh
Serial	B
Rotating Outage Block	50

Additional Messages

The State Mandated Non-Bypassable Charge (NBC) is calculated based on your energy usage and is relevant to determine the True-Up amount. This charge includes the following fees: Public Purpose Programs, Nuclear Decommissioning, Wildfire Fund Charge and Competition Transition Charge. The NBC Net Usage Adjustment is to ensure that you don't pay for NBCs twice.

Thank you for choosing to go solar with PG&E. To understand how solar Net Energy Metering (NEM) works, understand your bill, and how to track towards your True-Up, please visit www.pge.com/commercialnem

Details of Gas Charges

06/24/2026 to 07/21/2026 (28 billing days)

Service For: 3105 AIRPORT DR
Service Agreement ID: 0701011620
Rate Schedule: GNR1 Gas Service to Small Commercial Customers

06/24/2026 to 06/30/2026				
Customer Charge	7	days	@$0.27048	$1.89
Gas Mobile Home Park Surcharge $0.00000				0.00
07/01/2026 to 07/21/2026				
Customer Charge	21	days	@$0.27048	$5.68
Gas Mobile Home Park Surcharge $0.00000				0.00

Total Gas Charges **$7.57**

Average Daily Usage (Therms / day)

Last Year	Last Period	Current Period
0.00	0.00	0.00

Service Information

Meter #	48500716
Current Meter Reading	31,204
Prior Meter Reading	31,204
Total Usage	0.000000 Therms
Serial	B

Additional Messages

Customer Charge To help deliver safe, reliable and affordable gas service to your business, PG&E charges a customer fee which is based on your highest average daily gas usage within the past 12 months. For the billing period ending on 12/21/2025, your highest average daily gas usage was 4.6 therms.

Important Messages (continued from page 1)

Call 811 before you dig. A common cause of pipeline accidents is damage from digging. If you plan on doing any digging, such as planting a tree or installing a fence, please call **811** at least two working days before you dig. One free call will notify underground utilities to mark the location of underground lines, helping you to plan a safe project.

Your Electric Charges Breakdown (from page 2)	
Generation	$478.75
Transmission	793.91
Distribution	3,404.41
Electric Public Purpose Programs	287.48
Nuclear Decommissioning	-0.22
Wildfire Fund Charge	65.59
Recovery Bond Charge	19.90
Recovery Bond Credit	-19.90
Wildfire Hardening Charge	6.90
Competition Transition Charges (CTC)	2.99
Energy Cost Recovery Amount	0.04
Taxes and Other	0.70
Total Electric Charges	**$5,040.55**

Client ID: W0853 - Madera County Mosquito & VCD	**PAYROLL SUMMARY**	**Period Begin Date:** 7/16/2026
Pay Group: SM Payroll	Madera County Mosquito & VCD	**Period End Date:** 7/31/2026
Check Date: 7/31/2026		**Pay Period:** 14
Run Date: 7/29/2026 Run Number: 278		**Payroll Type:** Regular Payroll

*** PAYROLL FUNDING ***

Debit Type	Bank Name	Transit Routing #	Bank Account #	Counts	Amount	ACH Debit
Checks	CITIZENS BUSINESS BANK	*[redacted]	[redacted]	1	$1,571.23	$0.00
Direct Deposits	CITIZENS BUSINESS BANK	[redacted]	**[redacted]	41	$0.00	$68,141.79
Totals:				**42**	**$1,571.23**	**$68,141.79**
Tax Liabilities	CITIZENS BUSINESS BANK	[redacted]	[redacted]		$0.00	$22,124.75
Third Party Checks	CITIZENS BUSINESS BANK	[redacted]	[redacted]	6	$1,227.42	$0.00
Third Party Electronic Payment	CITIZENS BUSINESS BANK	*[redacted]	[redacted]		$0.00	$0.00
Payroll Billing	CITIZENS BUSINESS BANK	*[redacted]	**[redacted]		$0.00	$228.75
Totals:				**6**	**$1,227.42**	**$22,353.50**

Total ACH Debit:	**Impound Date: 7/30/2026**	**$90,495.29**
Total Payroll Funding (all items):		**$93,293.94**

*** PAYROLL TOTALS ***

Payroll Totals		Totals By Check Type		Counts By Check Type		Employee Counts	
Net Pay Checks	$1,571.23	Total Live Checks	$1,571.23	Total Live Checks	1	Active Employees Paid	39
Direct Deposits	$68,141.79	Additional Checks	$0.00	Additional Checks	0	Inactive Employees Paid	0
****** Total Net Payroll**	**$69,713.02**	Manual Checks	$0.00	Manual Checks	0	Terminated Employees Paid	0
		Void Checks/Direct Deposits	$0.00	Void Checks	0	Total Employees Paid	39
Total Taxes	$22,124.75	Third Party Sick Checks	$0.00	Third Party Sick Checks	0	Active Employee Count	39
****** Total Payroll**	**$91,837.77**	Adjustments	$0.00	Adjustments	0	Inactive Employee Count	9
		Direct Deposits (41)	$68,141.79	Vouchers (Direct Deposit)	38	Terminated Employee Count	78
Payroll Adjustments	$0.00	Total Third Party Pays	$1,227.42	Total Third Party Payments	6	Total Employee Count	126
****** Adjusted Total**	**$91,837.77**	Total Third Party Void Checks	$0.00	Total Third Party Voids	0	Employees Paid this Month	40
				Zero Net Checks	0	Active Employees this Month	40
						Employees with W2 Data	42
						Active Employees Not Paid	0
						Active (Hired) EEs Not Paid	0

*** PAYROLL TAXES ***

	---------- CURRENT ----------		------------- MTD -------------		-------------- QTD --------------		-------------- YTD -------------	
Federal Deposits	Wages	Taxes	Wages	Taxes	Wages	Taxes	Wages	Taxes
FEDERAL WH	82,853.79	5,933.30	227,379.18	16,043.49	227,379.18	16,043.49	651,929.53	46,675.31
MED EE (1.450000%)	85,903.59	1,245.58	235,679.98	3,417.34	235,679.98	3,417.34	684,864.65	9,930.51
MED ER (1.450000%)	85,903.59	1,245.58	235,679.98	3,417.34	235,679.98	3,417.34	684,864.65	9,930.51
SOC SEC EE (6.200000%)	85,903.59	5,326.03	235,679.98	14,612.17	235,679.98	14,612.17	684,864.65	42,461.62
SOC SEC ER (6.200000%)	85,903.59	5,326.03	235,679.98	14,612.17	235,679.98	14,612.17	684,864.65	42,461.62
Total Federal Deposits		**19,076.52**		**52,102.51**		**52,102.51**		**151,459.57**
State/Local Employee Tax	Wages	Taxes	Wages	Taxes	Wages	Taxes	Wages	Taxes
CALIFORNIA WH	82,853.79	2,049.88	227,379.18	5,261.73	227,379.18	5,261.73	651,929.53	15,617.60
Total State/Local Employee Tax		**2,049.88**		**5,261.73**		**5,261.73**		**15,617.60**
Employer Tax	Wages	Taxes	Wages	Taxes	Wages	Taxes	Wages	Taxes
CA EMPLOYMENT TRAINING TAX ER (0.000000%)	16,102.36	0.00	75,373.52	0.00	75,373.52	0.00	271,250.27	0.00
CALIFORNIA SUI ER (6.200000%)	16,102.36	998.35	75,373.52	4,673.16	75,373.52	4,673.16	271,250.27	16,817.52
Total Employer Tax		**998.35**		**4,673.16**		**4,673.16**		**16,817.52**
Total Taxes		**22,124.75**		**62,037.40**		**62,037.40**		**183,894.69**

Client ID: W0853 - Madera County Mosquito & VCD	**PAYROLL SUMMARY**	**Period Begin Date:** 7/16/2026	
Pay Group: SM Payroll	Madera County Mosquito & VCD	**Period End Date:** 7/31/2026	
Check Date: 7/31/2026		**Pay Period:** 14	
Run Date: 7/29/2026	Run Number: 278	**Payroll Type:** Regular Payroll	

*** EMPLOYER TAX EXPENSE ***

	---------- CURRENT ----------		------------- MTD -------------		-------------- QTD --------------		-------------- YTD -------------	
Employer Tax	Wages	Taxes	Wages	Taxes	Wages	Taxes	Wages	Taxes
MED ER (1.450000%)	85,903.59	1,245.58	235,679.98	3,417.34	235,679.98	3,417.34	684,864.65	9,930.51
SOC SEC ER (6.200000%)	85,903.59	5,326.03	235,679.98	14,612.17	235,679.98	14,612.17	684,864.65	42,461.62
CA EMPLOYMENT TRAINING TAX ER (0.000000%)	16,102.36	0.00	75,373.52	0.00	75,373.52	0.00	271,250.27	0.00
CALIFORNIA SUI ER (6.200000%)	16,102.36	998.35	75,373.52	4,673.16	75,373.52	4,673.16	271,250.27	16,817.52
Total Employer Tax		**7,569.96**		**22,702.67**		**22,702.67**		**69,209.65**

Tax Agency Id's

State	Tax Agency	Tax Id
Federal	**Internal Revenue Service**	[redacted]
California	California - EE SIT-SDI	[redacted]
California	California - ER UI	[redacted]

***** EARNINGS & DEDUCTIONS *****

	---------- CURRENT ----------		------------- MTD -------------		------------- QTD -------------		------------- YTD -------------	
Earnings	Hrs/Units	Dollars	Hrs/Units	Dollars	Hrs/Units	Dollars	Hrs/Units	Dollars
Regular	3,071.64	66,628.39	8,194.50	176,337.44	8,194.50	176,337.44	20,202.16	464,753.54
Salary	408.35	16,643.08	1,037.71	43,630.51	1,037.71	43,630.51	3,875.84	166,551.52
Overtime	14.44	508.02	20.90	755.96	20.90	755.96	32.21	1,249.85
Vacation	45.00	1,902.30	99.85	3,913.20	99.85	3,913.20	451.84	19,019.15
Sick	115.25	2,493.20	196.21	4,338.34	196.21	4,338.34	708.57	19,475.00
Holiday	0.00	0.00	592.00	14,141.29	592.00	14,141.29	1,172.00	31,521.89
Jury Duty	0.00	0.00	0.00	0.00	0.00	0.00	1.75	32.38
Bereavement	0.00	0.00	0.00	0.00	0.00	0.00	24.00	450.00
Admin Leave	8.00	513.14	8.00	513.14	8.00	513.14	64.00	4,007.27
Total Earnings	**3,662.68**	**88,688.13**	**10,149.17**	**243,629.88**	**10,149.17**	**243,629.88**	**26,532.37**	**707,060.60**
Memo Calculations	Hrs/Units	Dollars	Hrs/Units	Dollars	Hrs/Units	Dollars	Hrs/Units	Dollars
CalPERS ER	0.00	3,652.03	0.00	9,994.12	0.00	9,994.12	0.00	39,247.53
Total Memo Calculations	**0.00**	**3,652.03**	**0.00**	**9,994.12**	**0.00**	**9,994.12**	**0.00**	**39,247.53**
Deductions		Dollars		Dollars		Dollars		Dollars
State Tax Levy		403.86		1,638.19		1,638.19		3,527.25
Child Support		440.62		1,321.86		1,321.86		4,106.20
457 Def Comp		45.00		135.00		135.00		630.00
Medical 125		325.10		975.30		975.30		4,863.85
Colonial Pre		12.84		38.52		38.52		179.76
CalPERS		3,192.90		8,701.62		8,701.62		33,631.25
Total Deductions		**4,420.32**		**12,810.49**		**12,810.49**		**46,938.31**

^Hrs/Units = Units (Units not included in Totals)

Client ID:	W0853 - Madera County Mosquito & VCD	**Check Date:**	7/31/2026
Invoice #:	0000487404	**Period Begin Date:**	7/16/2026
Invoice Date:	7/29/2026	**Period End Date:**	7/31/2026
Payment Method:	ACH Debit	**Payroll Run Date:**	7/29/2026
Payroll Run #:	278	**Pay Period:**	14

PAYROLL INVOICE

Madera County Mosquito & VCD

SM Payroll

DO NOT PAY. Your account has been debited.

Payroll People Inc
2152 E Copper Ave
Suite #105
Fresno, CA 93730

Phone#: 800.333.5908 Fax#:

Invoice For:

Madera County Mosquito & VCD
3105 Airport Drive
Madera, CA 93637

Billing Item Description	Units	Rate Per Unit	Flat Rate	Amount
Base Charge	0	0.0000	46.55	46.55
General Ledger	0	0.0000	13.25	13.25
PPI-Core PAPP	39	4.2500	0.00	165.75
New Hire Reporting	0	0.0000	0.00	0.00
Delivery Fuel Surcharge	1	0.0000	3.20	3.20
Total for Billing Items				228.75
Sub-Total for Invoice				228.75
Shipping				0.00
Total Invoice Amount				$228.75
Total ACH Debit From Account: *[redacted]				-228.75
Amount Due				$0.00

*** Indicates Items that are subject to Sales Tax*

Payroll PD August 1, 2026

Voucher #	Amount	Payee	Description
7534840	2,105.08	Thomas Rosales	Payroll - Full Time
7534818	200.00	Teresa M Donovan	Payroll - Full Time
7534818	3,651.38	Teresa M Donovan	Payroll - Full Time
7534823	1,900.70	Andrea Ginder	Payroll - Full Time
7534815	1,684.06	Adam Amezcua	Payroll - Full Time
7534815	421.01	Adam Amezcua	Payroll - Full Time
7534832	2,932.79	Juan Martinez	Payroll - Full Time
7534816	1,881.32	Kevin Bare	Payroll - Full Time
7534841	2,758.39	Christopher T Ruckman	Payroll - Full Time
7534825	2,306.64	Javier Hernandez	Payroll - Full Time
7534836	2,140.10	Rafael Ochoa	Payroll - Full Time
7534845	1,789.68	Matthew Stickler	Seasonal Employee
7534837	1,539.15	Damian Perez-Delgado	Seasonal Employee
7534817	1,489.64	Moleigdna Diaz	Seasonal Employee
7534820	881.56	Dennis Fischer	Seasonal Employee
7534847	1,707.43	Berenice Trujillo	Seasonal Employee
7534849	2,744.71	Abraham Velazquez	Payroll - Full Time
7534830	1,630.74	Antonio Lopez	Seasonal Employee
7534851	1,571.53	Modesto Villagomez	Seasonal Employee
7534829	1,609.94	Jose Luis	Seasonal Employee
7534835	1,540.29	Steven Munoz	Seasonal Employee
7534828	1,363.51	Myron Kyle	Payroll - Full Time
7534839	1,533.76	Andrew Edward Rodriguez	Seasonal Employee
7534834	1,620.49	Sean Mendez	Seasonal Employee
7534819	1,648.86	Rosa V Estrada	Seasonal Employee
7534824	1,866.72	Rich Hang	Payroll - Full Time
7534821	1,684.46	Ivan Galvan	Seasonal Employee
7534822	1,429.30	Abram Garcia	Seasonal Employee
7534843	1,551.50	Nathan Sayavong	Seasonal Employee
7534838	451.70	Guadalupe Rocha	Payroll - Full Time
7534838	1,806.80	Guadalupe Rocha	Payroll - Full Time
7534844	1,479.32	Alex Solano	Seasonal Employee
7534850	1,366.50	Elijah Villa	Seasonal Employee
7534831	1,486.81	Jonah Martinez	Seasonal Employee
7534848	1,484.96	Austin Vanhoff	Seasonal Employee
7534833	1,479.75	Seanjohn Martinez	Seasonal Employee
7534826	1,479.30	Kobe Hernandez	Seasonal Employee
7534852	1,477.22	Martin Zamora	Seasonal Employee
7534846	1,477.65	Ivan Torres	Seasonal Employee
7534827	1,466.54	Eduardo Herrera	Seasonal Employee
7534842	1,500.50	Luis Sanchez-Pimentel	Seasonal Employee

	68,141.79		
Check No.			
1190	1,571.23	Khaled Ahmad	Seasonal Employee
Subtotal	**$ 69,713.02**		

Client ID: W0853 - Madera County Mosquito & VCD	**CHECK REGISTER**	**Period Begin Date:** 7/16/2026	
Pay Group: SM Payroll	Madera County Mosquito & VCD	**Period End Date:** 7/31/2026	
Check Date: 7/31/2026		**Pay Period:** 14	
Run Date: 7/29/2026	Run Number: 278	**Payroll Type:** Regular Payroll	

Job	Emp #	Employee/Payee	Date	Check Type	Check #	Amount	Cleared
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
3PP		CASDU	7/31/2026	*3rd Party Check*	1191	290.62	☐
3PP		CASDU	7/31/2026	*3rd Party Check*	1192	150.00	☐
3PP		Franchise Tax Board	7/31/2026	*3rd Party Check*	1193	403.86	☐
3PP		Navia Benefit Solutions	7/31/2026	*3rd Party Check*	1194	325.10	☐
3PP		Colonial Insurance	7/31/2026	*3rd Party Check*	1195	12.84	☐
3PP		Voya International Trust Company	7/31/2026	*3rd Party Check*	1196	45.00	☐
				Total Number of Checks:	**7**	**2,798.65**	
				Total Employee Live Checks:	**1**	**1,571.23**	
				Total Manual Checks:	**0**	**0.00**	
				Total Void Checks:	**0**	**0.00**	
				Total Third Party Checks:	**6**	**1,227.42**	
				Total Third Party Void Checks:	**0**	**0.00**	

Client ID: W0853 - Madera County Mosquito & VCD	**PAYROLL SUMMARY**	**Period Begin Date:** 8/1/2026
Pay Group: SM Payroll	Madera County Mosquito & VCD	**Period End Date:** 8/15/2026
Check Date: 8/14/2026		**Pay Period:** 15
Run Date: 8/12/2026 Run Number: 279		**Payroll Type:** Regular Payroll

*** PAYROLL FUNDING ***

Debit Type	Bank Name	Transit Routing #	Bank Account #	Counts	Amount	ACH Debit
Checks	CITIZENS BUSINESS BANK	[redacted]	[redacted]	1	$1,343.11	$0.00
Direct Deposits	CITIZENS BUSINESS BANK	[redacted]	[redacted]	41	$0.00	$58,255.59
Totals:				**42**	**$1,343.11**	**$58,255.59**
Tax Liabilities	CITIZENS BUSINESS BANK	[redacted]	[redacted]		$0.00	$17,576.45
Third Party Checks	CITIZENS BUSINESS BANK	[redacted]	[redacted]	5	$823.56	$0.00
Third Party Electronic Payment	CITIZENS BUSINESS BANK	[redacted]	[redacted]		$0.00	$0.00
Payroll Billing	CITIZENS BUSINESS BANK	[redacted]	[redacted]		$0.00	$402.60
Totals:				**5**	**$823.56**	**$17,979.05**
Total ACH Debit:					**Impound Date: 8/13/2026**	**$76,234.64**
Total Payroll Funding (all items):						**$78,401.31**

*** PAYROLL TOTALS ***

Payroll Totals		Totals By Check Type		Counts By Check Type		Employee Counts	
Net Pay Checks	$1,343.11	Total Live Checks	$1,343.11	Total Live Checks	1	Active Employees Paid	39
Direct Deposits	$58,255.59	Additional Checks	$0.00	Additional Checks	0	Inactive Employees Paid	0
****** Total Net Payroll**	**$59,598.70**	Manual Checks	$0.00	Manual Checks	0	Terminated Employees Paid	0
		Void Checks/Direct Deposits	$0.00	Void Checks	0	Total Employees Paid	39
Total Taxes	$17,576.45	Third Party Sick Checks	$0.00	Third Party Sick Checks	0	Active Employee Count	39
****** Total Payroll**	**$77,175.15**	Adjustments	$0.00	Adjustments	0	Inactive Employee Count	9
		Direct Deposits (41)	$58,255.59	Vouchers (Direct Deposit)	38	Terminated Employee Count	78
Payroll Adjustments	$0.00	Total Third Party Pays	$823.56	Total Third Party Payments	5	Total Employee Count	126
****** Adjusted Total**	**$77,175.15**	Total Third Party Void Checks	$0.00	Total Third Party Voids	0	Employees Paid this Month	39
				Zero Net Checks	0	Active Employees this Month	39
						Employees with W2 Data	42
						Active Employees Not Paid	0
						Active (Hired) EEs Not Paid	0

*** PAYROLL TAXES ***

	---------- CURRENT ----------		------------- MTD -------------		-------------- QTD --------------		-------------- YTD -------------	
Federal Deposits	Wages	Taxes	Wages	Taxes	Wages	Taxes	Wages	Taxes
FEDERAL WH	69,608.76	4,496.05	69,608.76	4,496.05	296,987.94	20,539.54	721,538.29	51,171.36
MED EE (1.450000%)	72,269.21	1,047.94	72,269.21	1,047.94	307,949.19	4,465.28	757,133.86	10,978.45
MED ER (1.450000%)	72,269.21	1,047.94	72,269.21	1,047.94	307,949.19	4,465.28	757,133.86	10,978.45
SOC SEC EE (6.200000%)	72,269.21	4,480.69	72,269.21	4,480.69	307,949.19	19,092.86	757,133.86	46,942.31
SOC SEC ER (6.200000%)	72,269.21	4,480.69	72,269.21	4,480.69	307,949.19	19,092.86	757,133.86	46,942.31
Total Federal Deposits		**15,553.31**		**15,553.31**		**67,655.82**		**167,012.88**
State/Local Employee Tax	Wages	Taxes	Wages	Taxes	Wages	Taxes	Wages	Taxes
CALIFORNIA WH	69,608.76	1,477.99	69,608.76	1,477.99	296,987.94	6,739.72	721,538.29	17,095.59
Total State/Local Employee Tax		**1,477.99**		**1,477.99**		**6,739.72**		**17,095.59**
Employer Tax	Wages	Taxes	Wages	Taxes	Wages	Taxes	Wages	Taxes
CA EMPLOYMENT TRAINING TAX ER (0.000000%)	8,792.71	0.00	8,792.71	0.00	84,166.23	0.00	280,042.98	0.00
CALIFORNIA SUI ER (6.200000%)	8,792.71	545.15	8,792.71	545.15	84,166.23	5,218.31	280,042.98	17,362.67
Total Employer Tax		**545.15**		**545.15**		**5,218.31**		**17,362.67**
Total Taxes		**17,576.45**		**17,576.45**		**79,613.85**		**201,471.14**

*** EMPLOYER TAX EXPENSE ***

	---------- CURRENT ----------		------------- MTD -------------		-------------- QTD --------------		-------------- YTD --------------	
Employer Tax	Wages	Taxes	Wages	Taxes	Wages	Taxes	Wages	Taxes
MED ER (1.450000%)	72,269.21	1,047.94	72,269.21	1,047.94	307,949.19	4,465.28	757,133.86	10,978.45
SOC SEC ER (6.200000%)	72,269.21	4,480.69	72,269.21	4,480.69	307,949.19	19,092.86	757,133.86	46,942.31
CA EMPLOYMENT TRAINING TAX ER (0.000000%)	8,792.71	0.00	8,792.71	0.00	84,166.23	0.00	280,042.98	0.00
CALIFORNIA SUI ER (6.200000%)	8,792.71	545.15	8,792.71	545.15	84,166.23	5,218.31	280,042.98	17,362.67
Total Employer Tax		**6,073.78**		**6,073.78**		**28,776.45**		**75,283.43**

Tax Agency Id's

State	Tax Agency	Tax Id
Federal	**Internal Revenue Service**	[redacted]
California	California - EE SIT-SDI	[redacted]
California	California - ER UI	[redacted]

Client ID: W0853 - Madera County Mosquito & VCD	**PAYROLL SUMMARY**	**Period Begin Date:** 8/1/2026	
Pay Group: SM Payroll	Madera County Mosquito & VCD	**Period End Date:** 8/15/2026	
Check Date: 8/14/2026		**Pay Period:** 15	
Run Date: 8/12/2026	Run Number: 279	**Payroll Type:** Regular Payroll	

***** EARNINGS & DEDUCTIONS *****

	---------- CURRENT ----------		------------- MTD -------------		------------- QTD -------------		------------- YTD -------------	
Earnings	Hrs/Units	Dollars	Hrs/Units	Dollars	Hrs/Units	Dollars	Hrs/Units	Dollars
Regular	2,491.85	55,084.16	2,491.85	55,084.16	10,686.35	231,421.60	22,694.01	519,837.70
Salary	330.68	14,374.48	330.68	14,374.48	1,368.39	58,004.99	4,206.52	180,926.00
Overtime	39.65	1,484.80	39.65	1,484.80	60.55	2,240.76	71.86	2,734.65
Vacation	16.00	761.30	16.00	761.30	115.85	4,674.50	467.84	19,780.45
Sick	123.79	2,483.70	123.79	2,483.70	320.00	6,822.04	832.36	21,958.70
Holiday	0.00	0.00	0.00	0.00	592.00	14,141.29	1,172.00	31,521.89
Jury Duty	0.00	0.00	0.00	0.00	0.00	0.00	1.75	32.38
Bereavement	0.00	0.00	0.00	0.00	0.00	0.00	24.00	450.00
Admin Leave	8.00	513.14	8.00	513.14	16.00	1,026.28	72.00	4,520.41
Total Earnings	**3,009.97**	**74,701.58**	**3,009.97**	**74,701.58**	**13,159.14**	**318,331.46**	**29,542.34**	**781,762.18**
Memo Calculations	Hrs/Units	Dollars	Hrs/Units	Dollars	Hrs/Units	Dollars	Hrs/Units	Dollars
CalPERS ER	0.00	3,162.15	0.00	3,162.15	0.00	13,156.27	0.00	42,409.68
Total Memo Calculations	**0.00**	**3,162.15**	**0.00**	**3,162.15**	**0.00**	**13,156.27**	**0.00**	**42,409.68**
Deductions		Dollars		Dollars		Dollars		Dollars
State Tax Levy		0.00		0.00		1,638.19		3,527.25
Child Support		440.62		440.62		1,762.48		4,546.82
457 Def Comp		45.00		45.00		180.00		675.00
Medical 125		325.10		325.10		1,300.40		5,188.95
Colonial Pre		12.84		12.84		51.36		192.60
CalPERS		2,776.65		2,776.65		11,478.27		36,407.90
Total Deductions		**3,600.21**		**3,600.21**		**16,410.70**		**50,538.52**

^Hrs/Units = Units (Units not included in Totals)

Client ID:	W0853 - Madera County Mosquito & VCD	**Check Date:**	8/14/2026
Invoice #:	0000487405	**Period Begin Date:**	8/1/2026
Invoice Date:	8/12/2026	**Period End Date:**	8/15/2026
Payment Method:	ACH Debit	**Payroll Run Date:**	8/12/2026
Payroll Run #:	279	**Pay Period:**	15

PAYROLL INVOICE

Madera County Mosquito & VCD

SM Payroll

DO NOT PAY. Your account has been debited.

Payroll People Inc
2152 E Copper Ave
Suite #105
Fresno, CA 93730

Phone#: 800.333.5908 Fax#:

Invoice For:

Madera County Mosquito & VCD
3105 Airport Drive
Madera, CA 93637

Billing Item Description	Units	Rate Per Unit	Flat Rate	Amount
Base Charge	0	0.0000	46.55	46.55
General Ledger	0	0.0000	13.25	13.25
PPI-Core PAPP	39	4.2500	0.00	165.75
New Hire Reporting	0	0.0000	0.00	0.00
PPI-Time PEPM	39	2.1500	0.00	83.85
Timeclock Rental	0	0.0000	90.00	90.00
Delivery Fuel Surcharge	1	0.0000	3.20	3.20
Total for Billing Items				402.60
Sub-Total for Invoice				402.60
Shipping				0.00
Total Invoice Amount				$402.60
Total ACH Debit From Account: [redacted]				-402.60
Amount Due				$0.00

*** Indicates Items that are subject to Sales Tax*

Payroll PD August 16, 2026

Voucher #	Amount	Payee	Description
7578984	1,142.61	Thomas Rosales	Payroll - Full Time
7578962	200.00	Teresa M Donovan	Payroll - Full Time
7578962	3,651.37	Teresa M Donovan	Payroll - Full Time
7578967	1,611.37	Andrea Ginder	Payroll - Full Time
7578959	1,473.12	Adam Amezcua	Payroll - Full Time
7578959	368.28	Adam Amezcua	Payroll - Full Time
7578976	2,458.86	Juan Martinez	Payroll - Full Time
7578960	1,707.03	Kevin Bare	Payroll - Full Time
7578985	2,448.96	Christopher T Ruckman	Payroll - Full Time
7578969	2,306.65	Javier Hernandez	Payroll - Full Time
7578980	2,299.39	Rafael Ochoa	Payroll - Full Time
7578989	1,535.30	Matthew Stickler	Seasonal Employee
7578981	1,297.48	Damian Perez	Seasonal Employee
7578961	1,204.84	Moleigdna Diaz	Seasonal Employee
7578964	749.89	Dennis Fischer	Seasonal Employee
7578991	1,421.84	Berenice Trujillo	Seasonal Employee
7578993	2,744.69	Abraham Velazquez	Payroll - Full Time
7578974	1,383.87	Antonio Lopez	Seasonal Employee
7578995	1,468.57	Modesto Villagomez	Seasonal Employee
7578973	1,028.46	Jose Luis	Seasonal Employee
7578979	700.87	Steven Munoz	Seasonal Employee
7578972	1,203.30	Myron Kyle	Payroll - Full Time
7578983	1,301.21	Andrew Edward Rodriguez	Seasonal Employee
7578978	1,367.83	Sean Mendez	Seasonal Employee
7578963	1,409.34	Rosa V Estrada	Seasonal Employee
7578968	1,866.72	Rich Hang	Payroll - Full Time
7578965	1,226.50	Ivan Galvan	Seasonal Employee
7578966	1,245.82	Abram Garcia	Seasonal Employee
7578987	1,315.27	Nathan Sayavong	Seasonal Employee
7578982	386.65	Guadalupe Rocha	Payroll - Full Time
7578982	1,546.58	Guadalupe Rocha	Payroll - Full Time
7578988	1,251.27	Alex Solano	Seasonal Employee
7578994	1,254.51	Elijah Villa	Seasonal Employee
7578975	1,262.62	Jonah Martinez	Seasonal Employee
7578992	1,182.89	Austin Vanhoff	Seasonal Employee
7578977	1,254.23	Seanjohn Martinez	Seasonal Employee
7578970	1,131.55	Kobe Hernandez	Seasonal Employee
7578996	1,254.23	Martin Zamora	Seasonal Employee
7578990	1,173.85	Ivan Torres	Seasonal Employee
7578971	1,142.10	Eduardo Herrera	Seasonal Employee
7578986	1,275.67	Luis Sanchez	Seasonal Employee
	58,255.59		

Check No.			
1197	1,343.11	Khaled Ahmad	Seasonal Employee
Subtotal	**$ 59,598.70**		

Client ID: W0853 - Madera County Mosquito & VCD	**CHECK REGISTER**	**Period Begin Date:** 8/1/2026	
Pay Group: SM Payroll	Madera County Mosquito & VCD	**Period End Date:** 8/15/2026	
Check Date: 8/14/2026		**Pay Period:** 15	
Run Date: 8/12/2026	Run Number: 279	**Payroll Type:** Regular Payroll	

Job	Emp #	Employee/Payee	Date	Check Type	Check #	Amount	Cleared
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	☐
3PP		CASDU	8/14/2026	*3rd Party Check*	1198	150.00	☐
3PP		CASDU	8/14/2026	*3rd Party Check*	1199	290.62	☐
3PP		Navia Benefit Solutions	8/14/2026	*3rd Party Check*	1200	325.10	☐
3PP		Colonial Insurance	8/14/2026	*3rd Party Check*	1201	12.84	☐
3PP		Voya International Trust Company	8/14/2026	*3rd Party Check*	1202	45.00	☐

Total Number of Checks:	**6**	**2,166.67**
Total Employee Live Checks:	**1**	**1,343.11**
Total Manual Checks:	**0**	**0.00**
Total Void Checks:	**0**	**0.00**
Total Third Party Checks:	**5**	**823.56**
Total Third Party Void Checks:	**0**	**0.00**

RESOLUTION NO. 243

A RESOLUTION OF THE OF THE (GOVERNING BODY) OF MADERA COUNTY MOSQUITO & VECTOR CONTROL DISTRICT APPROVING THE FORM OF AND AUTHORIZING THE EXECUTION OF A MEMORANDUM OF UNDERSTANDING AND AUTHORIZING PARTICIPATION IN THE SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY'S HEALTH BENEFITS PROGRAM

WHEREAS, Madera County Mosquito & Vector Control District, a public agency duly organized and existing under and by virtue of the laws of the State of California (the "ENTITY"), has determined that it is in the best interest and to the advantage of the ENTITY to participate in the Health Benefits Program offered by Special District Risk Management Authority (the "Authority"); and

WHEREAS, the Authority was formed in 1986 in accordance with the provisions of California Government Code 6500 *et seq.,* for the purpose of providing risk financing, risk management programs and other coverage protection programs; and

WHEREAS, participation in Authority programs requires the ENTITY to execute and enter into a Memorandum of Understanding which states the purpose and participation requirements for the Health Benefits Program; and

WHEREAS, all acts, conditions and things required by the laws of the State of California to exist, to have happened and to have been performed precedent to and in connection with the consummation of the transactions authorized hereby do exist, have happened and have been performed in regular and due time, form and manner as required by law, and the ENTITY is now duly authorized and empowered, pursuant to each and every requirement of law, to consummate such transactions for the purpose, in the manner and upon the terms herein provided.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE ENTITY AS FOLLOWS:

Section 1. Findings. The ENTITY's Governing Body hereby specifically finds and determines that the actions authorized hereby relate to the public affairs of the ENTITY.

Section 2. Memorandum of Understanding. The Memorandum of Understanding, to be executed and entered into by and between the ENTITY and the Authority, in the form presented at this meeting and on file with the ENTITY's Secretary, is hereby approved. The ENTITY's Governing Body and/or Authorized Officers ("The Authorized Officers") are hereby authorized and directed, for and in the name and on behalf of the ENTITY, to execute and deliver to the Authority the Memorandum of Understanding.

Section 3. Program Participation. The ENTITY's Governing Body approves participating in the Special District Risk Management Authority's Health Benefits Program.

Section 4. Severability. If any provision of this resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the resolution which can be given effect without the invalid provision or application, and to this end the provisions of this resolution are severable.

Section 5. Other Actions. The Authorized Officers of the ENTITY are each hereby authorized and directed to execute and deliver any and all documents which are necessary in order to consummate the transactions authorized hereby and all such actions heretofore taken by such officers are hereby ratified, confirmed and approved.

Section 6. Effective Date. This resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED this 18th day of August 2026 by the following vote:

AYES: ____________________

NOES: ____________________

ABSENT: ____________________

____
Name: Jay Mahil

____
Title: President

____
Madera County Mosquito & Vector Control District:

MEMORANDUM OF UNDERSTANDING

THIS MEMORANDUM OF UNDERSTANDING (HEREAFTER "MEMORANDUM") IS ENTERED INTO BY AND BETWEEN THE SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY (HEREAFTER "SDRMA") AND THE PARTICIPATING PUBLIC ENTITY (HEREAFTER "ENTITY") WHO IS SIGNATORY TO THIS MEMORANDUM.

WHEREAS, on August 1, 2006, SDRMA in its capacity as a member of Public Risk Innovation, Solutions and Management (PRISM) and having executed the Joint Powers Agreement (JPA) governing PRISM, was appointed administrator for the purpose of enrolling small public entities into the (PRISM) Health and/or Employee Benefits Small Group Program (hereinafter "Program"); and

WHEREAS, the terms and conditions of the PROGRAM as well as benefit coverage, rates, assessments, and premiums are governed by the PRISM Health Committee and/or PRISM Employee Benefits Committee for the Program (the "Committee") and not SDRMA; and

WHEREAS, ENTITY desires to enroll and participate in the Program, acknowledging that SDRMA acts solely in an administrative capacity and does not establish Program terms.

NOW THEREFORE, SDRMA and ENTITY agree as follows:

1. DEFINITIONS. For purposes of this MEMORANDUM, unless the context otherwise requires, the following terms when capitalized have the respective meanings set out below and are applicable to the singular as well as to the plural forms of such terms and to the masculine as well as to the feminine and neuter genders of such terms.

a. "Committee" means the PRISM Health Committee and/or PRISM Employee Benefits Committee for the Program.

b. "Coverage Documents" means, except as otherwise provided herein, coverage documents from each carrier outlining the coverage provided, including terms and conditions of coverage, are controlling with respect to the coverage of the Program and will be provided by SDRMA to each ENTITY. Documents will be made available through the online SDRMA Portal and be accessible to approved users of the ENTITY.

c. "Program Participation Agreement" means the agreement issued by PRISM/AUS Underwriting to the Entity that details the final terms of acceptance and any special exceptions or terms that have been made a part of the underwriting approval and is required to be completed and executed in order to constitute full acceptance as a member of the PRISM Small Group Program.

Tel 800.537.7790
Fax 916.231.4111
www.sdrma.org

d. “Program” or “PRISM” means the Public Risk Innovation, Solutions and Management (PRISM) Health and/or Employee Benefits Small Group Program.

e. “Program Documents” means the following: SDRMA Program Administrative Guidelines, SDRMA Resolution, Program Underwriting application and any required underwriting documents, Program approval, Program Underwriting & Eligibility Rules and Program Participation Agreement.

2. PURPOSE**.** ENTITY is signatory to this MEMORANDUM for the sole purpose of enrolling in the Program.

3. ENTRY INTO PROGRAM**.** ENTITY shall apply for participation in the Program by executing and all forms prescribed by SDRMA. SDRMA shall submit the completed forms to the Program's Underwriter who has the authority to accept or reject Entity’s application in its sole discretion based on the Program’s governing documents and in accordance with the Program’s eligibility guidelines.

4. MAINTENANCE OF EFFORT**.** Program provides health benefits to all active employees, retired employees, dependents of an active or retired employee and public officials of the ENTITY who satisfy requirements for participation. ENTITY public officials may participate in the Program only if they are currently being covered and their own ENTITY’s enabling act, plans and policies allow it. ENTITY must contribute at least the minimum percentage required by the eligibility requirements

5. PREMIUMS. ENTITY agrees and acknowledges that premiums and rates for the Program are set by the Committee and that SDRMA’s Administrative Fee is set by SDRMA For each billing cycle. ENTITY will remit the total monthly amount billed by SDRMA for each category of participants and the census of covered employees, public officials, dependents and retirees. PREMIUMs are based on a full month, and there are no partial months or prorated PREMIUMs. Enrollment for mid-year qualifying events and termination of coverage will be made in accordance with the SDRMA Program Administrative Guidelines.

Late Payment Penalties. ENTITY shall pay all PREMIUM invoices as billed to SDRMA, regardless of any changes to eligibility or adjustments to PREMIUMS that may occur during the billing month and not reflected in the PREMIUM invoice. SDRMA shall issue PREMIUM invoices to ENTITY prior to the coverage month in which they are due. PREMIUM invoices are due by the due date stated on the invoice and considered delinquent thirty (30) calendar days from the due date. In addition to the outstanding balance due for any unpaid invoice, ENTITY shall be liable to SDRMA for a late payment penalty of 1% of the outstanding balance of any unpaid portion of such invoice effective (30) calendar days after the invoice due date. SDRMA reserves the right to terminate the

MEMORANDUM and ENTITY'S Participation Agreement, including immediate cessation of all services under the Program, any time after it provides written notice to ENTITY of its failure to pay the amount due of any invoice.

6. BENEFITS. Benefits provided to ENTITY participants shall be as set forth in ENTITY's Plan Summary for the Program and as agreed upon between the ENTITY and its recognized employee organizations as applicable. Not all plan offerings will be available to ENTITY, and plans requested by ENTITY must be submitted to Program underwriter for approval.

7. ASSESSMENTS AND DIVIDENDS. The Program annual premium, as approved by the Committee will be established at a level which is anticipated to provide adequate overall funding. The Program will directly manage surpluses and deficits. Premiums are targeted to fund expected claims (including incurred-but-not-reported (IBNR) and run-out), reinsurance (if any), Program/administrative expenses, and any reserve or margin adopted by the Committee.

If Program funds are insufficient (including funding IBNR), the Committee may impose premium assessments on all applicable participating Entities, consistent with the JPA, including ENTITY signing this MEMORANDUM. Entities that have withdrawn from the Program are liable for assessments attributable to plan year(s) in which they participated.

After appropriate reserves and obligations are funded and any Committee-approved margin is achieved, the Committee may declare a dividend or premium credit, using a formula recommended by the Program Underwriters and actuary.

8. WITHDRAWAL. ENTITY may withdraw from this MEMORANDUM and terminate its Program Participation Agreement for a subsequent calendar year subject to the following condition: ENTITY shall notify SDRMA in writing of its intent to withdraw from this MEMORANDUM and terminate its Program Participation Agreement at least 120 days prior to January 1st of the subsequent calendar year in which it shall be effective. No withdrawal shall become effective until December 31 of the year that notice of termination is received. ENTITY may rescind its notice of intent to withdraw and terminate no later than October 1st. Once ENTITY withdraws from the Program, there is a 3-year waiting period to come back into the Program, and the ENTITY will be subject to underwriting approval.

9. ARBITRATION OF DISPUTES. To the extent permitted by law, all controversies between the ENTITY and SDRMA that may arise out of or relate to any of the services provided by SDRMA under the MEMORANDUM, or the construction, performance or breach of this or any other agreement between the ENTITY and SDRMA, whether entered into prior to, on or subsequent to the date hereof, shall be settled by binding arbitration in the City of

Sacramento, California, under the Commercial Arbitration Rules of the American Arbitration Association. Judgment upon any award rendered by the arbitrator(s) shall be final and may be entered into any court having jurisdiction.

10. GOVERNING LAW. This MEMORANDUM shall be governed in accordance with the laws of the State of California.

11. VENUE. Venue for any dispute or enforcement shall be in the City of Sacramento, California.

12. ATTORNEY FEES. The prevailing party in any dispute shall be entitled to an award of reasonable attorney fees.

13. COMPLETE AGREEMENT. This MEMORANDUM together with the related Program Documents constitutes the full and complete agreement of the ENTITY.

14. SEVERABILITY. Should any provision of this MEMORANDUM be judicially determined to be void or unenforceable, such determination shall not affect any remaining provision.

15. AMENDMENT OF MEMORANDUM; WAIVER. This MEMORANDUM may not be modified, nor shall any provision hereof be waived or amended, except in a writing duly signed by authorized representatives of SDRMA and ENTITY. The failure of either Party to enforce at any time any provision of the MEMORANDUM shall not be construed to be a waiver of such provision, nor in any way to affect the validity of the MEMORANDUM or the right of either party thereafter to enforce each and every such provision. If ENTITY fails or refuses to execute an amendment to this MEMORANDUM by the deadline included in written notice of SDRMA'S execution of said amendment, SDRMA reserves the right to terminate this MEMORANDUM and ENTITY'S Program Participation Agreement effective as of the next annual renewal date.

16. EFFECTIVE DATE. This MEMORANDUM shall become effective on the later of the first date of coverage for the ENTITY or the last date of signing of this MEMORANDUM by the Chief Executive Officer or Board President of SDRMA and the authorized person for the ENTITY.

17. EXECUTION IN COUNTERPARTS. This MEMORANDUM may be executed in several counterparts, each of which shall be an original, all of which shall constitute but one and the same instrument.

In Witness Whereof, the undersigned have executed the MEMORANDUM as of the date set forth below.

Dated: ___________________ By:___________________________________

Special District Risk
Management Authority

Dated: ___________________ By:___________________________________

Madera County Mosquito & Vector Control
District

Tel 800.537.7790
Fax 916.231.4111
www.sdrma.org

~~SDRMA~~SDRMA

MEMORANDUM OF UNDERSTANDING

THIS MEMORANDUM OF UNDERSTANDING (HEREAFTER "MEMORANDUM") IS ENTERED INTO BY AND BETWEEN THE SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY (HEREAFTER "SDRMA") AND THE PARTICIPATING PUBLIC ENTITY (HEREAFTER "ENTITY") WHO IS SIGNATORY TO THIS MEMORANDUM.

WHEREAS, on August 1, 2006, SDRMA in its capacity as a member of Public Risk Innovation, Solutions and Management (PRISM) and having executed the Joint Powers Agreement (JPA) governing PRISM, was appointed administrator for the purpose of enrolling small public entities into the ~~Public Risk Innovation, Solutions and Management~~ (PRISM) Health and/or Employee Benefits Small Group Program (hereinafter "P~~ROGRAM~~rogram"); and

WHEREAS, the terms and conditions of the PROGRAM as well as benefit coverage, rates, assessments, and premiums are governed by the PRISM Health Committee and/or PRISM Employee Benefits Committee for the P~~ROGRAM~~rogram (the "C~~OMMITTEE~~ommittee") and not SDRMA; and

WHEREAS, ENTITY desires to enroll and participate in the P~~ROGRAM~~rogram, acknowledging that SDRMA acts solely in an administrative capacity and does not establish Program terms.

NOW THEREFORE, SDRMA and ENTITY agree as follows:

1. DEFINITIONS. For purposes of this MEMORANDUM, unless the context otherwise requires, the following terms when capitalized have the respective meanings set out below and are applicable to the singular as well as to the plural forms of such terms and to the masculine as well as to the feminine and neuter genders of such terms.

a. "Committee" means the PRISM Health Committee and/or PRISM Employee Benefits Committee for the Program.

b. "Coverage Documents" means, except as otherwise provided herein, coverage documents from each carrier outlining the coverage provided, including terms and conditions of coverage, are controlling with respect to the coverage of the Program and will be provided by SDRMA to each ENTITY. Documents will be made available through the online SDRMA Portal and be accessible to approved users of the ENTITY.

c. "Program Participation Agreement" means the agreement issued by PRISM/AUS Underwriting to the Entity that details the final terms of acceptance and any special exceptions or terms that have been made a part of the underwriting approval and is required to be completed and executed in order to constitute full acceptance as a member of the PRISM Small Group Program.

d. "Program" or "PRISM" means the Public Risk Innovation, Solutions and Management (PRISM) Health and/or Employee Benefits Small Group Program.

e. "Program Documents" means the following: SDRMA Program Administrative Guidelines, SDRMA Resolution, Program Underwriting application and any required underwriting documents, Program approval, Program Underwriting & Eligibility Rules and Program Participation Agreement.

~~1~~2. PURPOSE. ENTITY is signatory to this MEMORANDUM for the ~~express~~ sole purpose of enrolling in the Program~~ROGRAM~~.

~~2~~3. ENTRY INTO PROGRAM. ENTITY shall ~~enroll~~ apply for participation in the Program~~ROGRAM~~ by ~~making application through~~ executing and all forms prescribed by SDRMA. ~~-~~SDRMA shall submit the completed forms to ~~which shall be subject to approval by~~ the Program~~ROGRAM~~'s Underwriter who has the authority to accept or reject Entity's application in its sole discretion based on the Program's ~~and~~ governing documents and in accordance with the Program's~~applicable~~ eligibility guidelines.

~~3~~4. MAINTENANCE OF EFFORT. Program ~~ROGRAM is designed to provide an alternative~~ provides health benefits ~~solution~~ to all ~~participants~~ active employees, retired employees, dependents of an active or retired employee and public officials of the ENTITY who satisfy requirements for participation. ~~of the ENTITY including active employees, retired employees (optional), dependents (optional) and public officials (optional).~~ ENTITY public officials may participate in the Program~~ROGRAM~~ only if they are currently being covered and their own ENTITY's enabling act, plans and policies allow it. ENTITY must contribute at least the minimum percentage required by the eligibility requirements

~~4~~5. PREMIUMS. ENTITY ~~understands~~ agrees and acknowledges that premiums and rates for the Program ~~ROGRAM~~ are set by the ~~COMMITTEE~~Committee and that SDRMA's Administrative Fee is set by SDRMA For each billing cycle,. ENTITY will remit the total monthly ~~premiums based upon rates established~~ amount billed by SDRMAfor each category of participants and the census of covered employees, public officials, dependents and retirees. PREMIUMs are based on a full month, and there are no partial months or prorated PREMIUMs. Enrollment for mid-year qualifying events and termination of coverage will be made in accordance with the SDRMA Program Administrative Guidelines.

~~Rates for the ENTITY and each category of participant will be determined by the COMMITTEE designated for the PROGRAM based upon advice from its consultants and/or a consulting Benefits Actuary and insurance carriers. In addition, SDRMA adds an administrative fee to premiums and rates for costs associated with administering the PROGRAM. Rates may vary depending upon factors including, but not limited to, demographic characteristics, loss experience of all public entities participating in the PROGRAM and differences in benefits provided (plan design), if any.~~

~~SDRMA will administrate a billing to ENTITY each month, with payments due by the date specified by SDRMA. Payments received after the specified date will accrue penalties up to and including termination from the PROGRAM. Premiums are based on a full month, and there are no partial months or prorated premiums. Enrollment for mid-year qualifying events and termination of coverage will be made in accordance with the SDRMA Program Administrative Guidelines~~.
Late Payment Penalties. ENTITY shall pay all PREMIUM invoices as billed to SDRMA, regardless of any changes to eligibility or adjustments to PREMIUMS that may occur during the billing month and not reflected in the PREMIUM invoice. SDRMA shall issue PREMIUM invoices to ENTITY prior to the coverage month in which they are due. PREMIUM invoices are due by the due date stated on the invoice and considered delinquent thirty (30) calendar days from the due date. In addition to the outstanding balance due for any unpaid invoice, ENTITY shall be liable to SDRMA for a late payment penalty of 1% of the outstanding balance of any unpaid portion of such invoice effective (30) calendar days after the invoice due date. SDRMA reserves the right to terminate the MEMORANDUM and ENTITY'S Participation Agreement, including immediate cessation of all services under the Program, any time after it provides written notice to ENTITY of its failure to pay the amount due of any invoice.

~~5~~6. BENEFITS. Benefits provided to ENTITY participants shall be as set forth in ENTITY's Plan Summary for the Program ~~ROGRAM~~ and as agreed upon between the ENTITY and its recognized employee organizations as applicable. Not all plan offerings will be available to ENTITY, and plans requested by ENTITY must be submitted to Program~~ROGRAM~~ underwriter for approval.

6. ~~COVERAGE DOCUMENTS. Except as otherwise provided herein, coverage documents from each carrier outlining the coverage provided, including terms and conditions of coverage, are controlling with respect to the coverage of the PROGRAM and will be provided by SDRMA to each ENTITY. SDRMA will provide each ENTITY with additional documentation, defined as the SDRMA Program Administrative Guidelines which provide further details on administration of the PROGRAM.~~

7. ~~PROGRAM FUNDING. It is the intent of this MEMORANDUM to provide for a fully funded PROGRAM by any or all of the following: pooling risk; purchasing individual stop loss~~

~~coverage to protect the pool from large claims; and purchasing aggregate stop loss coverage.~~

~~8. ASSESSMENTS. Should the PROGRAM not be adequately funded for any reason, pro-rata assessments to the ENTITY may be utilized to ensure the approved funding level for applicable policy periods. Any assessments which are deemed necessary to ensure approved funding levels shall be made upon the determination and approval of the COMMITTEE in accordance with the following:~~

~~a. Assessments/dividends will be used sparingly. Generally, any over/under funding will be factored into renewal rates.~~

~~b. If a dividend/assessment is declared, allocation will be based upon each ENTITY's proportional share of total premiums paid for the preceding 3 years. An ENTITY must be a current participant to receive a dividend, except upon termination of the PROGRAM and distribution of assets.~~

~~c. ENTITY will be liable for assessments for 12 months following withdrawal from the PROGRAM.~~

~~d. Fund equity will be evaluated on a total PROGRAM-wide basis as opposed to each year standing on its own.~~

7. ASSESSMENTS AND DIVIDENDS. The Program annual premium, as approved by the Committee will be established at a level which is anticipated to provide adequate overall funding. The Program will directly manage surpluses and deficits. Premiums are targeted to fund expected claims (including incurred-but-not-reported (IBNR) and run-out), reinsurance (if any), Program/administrative expenses, and any reserve or margin adopted by the Committee.

If Program funds are insufficient (including funding IBNR), the Committee may impose premium assessments on all applicable participating Entities, consistent with the JPA, including ENTITY signing this MEMORANDUM. Entities that have withdrawn from the Program are liable for assessments attributable to plan year(s) in which they participated.

After appropriate reserves and obligations are funded and any Committee-approved margin is achieved, the Committee may declare a dividend or premium credit, using a formula recommended by the Program Underwriters and actuary.

~~9~~8. WITHDRAWAL. ENTITY may withdraw from this MEMORANDUM and terminate its Program Participation Agreement for a subsequent calendar year subject to the following condition: ~~ENTITY shall notify SDRMA and the PROGRAM in writing of its~~

~~intent to withdraw at least 90 days prior to their requested withdrawal date~~. ENTITY shall notify SDRMA in writing of its intent to withdraw from this MEMORANDUM and terminate its Program Participation Agreement at least 120 days prior to January 1st of the subsequent calendar year in which it shall be effective . No withdrawal shall become effective until December 31 of the year that notice of termination is received. ENTITY may rescind its notice of intent to withdraw and terminate no later than October 1st. Once ENTITY withdraws from the Program~~ROGRAM~~, there is a 3-year waiting period to come back into the Program~~ROGRAM~~, and the ENTITY will be subject to underwriting approval ~~again~~.

~~10. LIAISON WITH SDRMA. Each ENTITY shall maintain staff to act as liaison with SDRMA and between the ENTITY and SDRMA's designated PROGRAM representative.~~

9. ARBITRATION OF DISPUTES. To the extent permitted by law, all controversies between the ENTITY and SDRMA that may arise out of or relate to any of the services provided by SDRMA under the MEMORANDUM, or the construction, performance or breach of this or any other agreement between the ENTITY and SDRMA, whether entered into prior to, on or subsequent to the date hereof, shall be settled by binding arbitration in the City of Sacramento, California, under the Commercial Arbitration Rules of the American Arbitration Association. Judgment upon any award rendered by the arbitrator(s) shall be final, and may be entered into any court having jurisdiction.

~~11~~10. GOVERNING LAW. This MEMORANDUM shall be governed in accordance with the laws of the State of California.

~~12~~11. VENUE. Venue for any dispute or enforcement shall be in the City of Sacramento, California.

~~13~~12. ATTORNEY FEES. The prevailing party in any dispute shall be entitled to an award of reasonable attorney fees.

~~14.~~13. COMPLETE AGREEMENT. This MEMORANDUM together with the related Program~~ROGRAM~~ ~~documents~~ Documents constitutes the full and complete agreement of the ENTITY.

~~15~~14. SEVERABILITY. Should any provision of this MEMORANDUM be judicially determined to be void or unenforceable, such determination shall not affect any remaining provision.

~~16~~15. AMENDMENT OF MEMORANDUM; WAIVER. This MEMORANDUM may not be modified, nor shall any provision hereof be waived or amended, except in a writing duly signed by authorized representatives of SDRMA and ENTITY. The failure of either Party to enforce at any time any provision of the MEMORANDUM shall not be construed to be a waiver of such provision, nor in any way to affect the validity of the MEMORANDUM or the right of either party thereafter to enforce each and every such provision.~~may be amended by the SDRMA Board of Directors and such amendments are subject to approval of ENTITY's designated representative, or alternate, who shall have authority to execute this MEMORANDUM.~~ ~~Any~~ If ENTITY ~~who~~ fails or refuses to execute an amendment to this MEMORANDUM ~~–~~by the deadline included in written notice of SDRMA'S execution of said amendment, SDRMA reserves the right to terminate ~~shall be deemed to have withdrawn~~ this MEMORANDUM and ENTITY'S Program Participation Agreement ~~from the PROGRAM~~ effective as of ~~on~~ the next annual renewal date.

~~17~~16. EFFECTIVE DATE. This MEMORANDUM shall become effective on the later of the first date of coverage for the ENTITY or the last date of signing of this MEMORANDUM by the Chief Executive Officer or Board President of SDRMA and the authorized person for the ENTITY.

~~18~~17. EXECUTION IN COUNTERPARTS. This MEMORANDUM may be executed in several counterparts, each of which shall be an original, all of which shall constitute but one and the same instrument.

In Witness Whereof, the undersigned have executed the MEMORANDUM as of the date set forth below.

Dated: ___________________ By:___________________________________

Special District Risk
Management Authority

Dated: ___________________ By:___________________________________

~~Agency~~ ENTITY Name

RESOLUTION NO. 244

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE MADERA COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT APPROVING A MEMORANDUM OF UNDERSTANDING FOR AUDITOR SERVICES WITH HILLS, RENAUT, HOMEN & HUGHES.

WHEREAS, the Madera County Mosquito and Vector Control District ("District") is a mosquito abatement and vector control district duly organized and operating pursuant to Health and Safety Code section 2000, et seq.; and

WHEREAS, the District is governed by a Board of Trustees ("Board"), which is responsible for establishing policies for the operation of the District pursuant to Health and Safety Code section 2020; and

WHEREAS, the District is authorized to exercise all rights and powers, express or implied, necessary to carry out the purposes and intent of the Mosquito Abatement and Vector Control District Law, including the authority to contract for services that may be necessary or proper to carry out those purposes pursuant to Health and Safety Code section 2041, subdivision (e); and

WHEREAS, the effective performance of the District's public-health responsibilities requires sound financial administration, accurate financial records, appropriate internal controls, and compliance with applicable financial reporting and auditing requirements; and

WHEREAS, Health and Safety Code section 2079 requires the Board to provide for regular audits of the District's accounts pursuant to Government Code section 26909, which provides for the auditing of the accounts and records of special districts in accordance with the minimum requirements prescribed by the California State Controller and generally accepted auditing standards; and

WHEREAS, the District desires to obtain professional auditor services for the fiscal year ending on June 30, 2026; and

WHEREAS, Hills, Renaut, Homen & Hughes ("Auditor") possesses the professional qualifications, experience, and expertise necessary to provide the auditor services required by the District; and

WHEREAS, District staff and the Auditor have negotiated a Memorandum of Understanding Regarding Auditor Services ("MOU"), a copy of which is attached hereto as Exhibit "A" and incorporated herein by this reference; and

WHEREAS, the MOU establishes the scope of services to be provided by the Auditor, the respective responsibilities of the parties, the term of the arrangement, the compensation payable to the Auditor, and other terms and conditions governing the performance of the auditor services; and

WHEREAS, the term of the MOU will commence upon the execution of the MOU and continue through November 17, 2026, unless earlier terminated or extended in accordance with its terms; and

WHEREAS, the total compensation payable under the MOU shall not exceed Twelve Thousand Dollars ($12,000.00), unless additional compensation is authorized by the Board; and

WHEREAS, the Board has reviewed the MOU and finds that obtaining the auditor services described therein will promote fiscal accountability, sound financial administration, and compliance with applicable financial reporting and auditing requirements; and

WHEREAS, the Board further finds that approval of the MOU is necessary and proper to support the District's operations and is in the best interests of the District and the residents it serves.

NOW, THEREFORE, BE IT RESOLVED, the Board of Trustees of the Madera County Mosquito and Vector Control District does hereby approve the memorandum of understanding with Hills, Renaut, Homen & Hughes for audit services of the District's financial accounts, as provided in Exhibit "A" attached hereto and incorporated by this reference herein.

The foregoing Resolution was approved and adopted at a regular meeting of the Board of Trustees of the Madera County Mosquito and Vector Control District held on the 18th day of August 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:	APPROVED:
______________________________	______________________________
Teresa Donovan District Manager	Jay Mahil Board President

EXHIBIT A

Hills, Renaut,
Homen & Hughes
ACCOUNTANCY CORPORATION
7040 NORTH MARKS, SUITE 111 / FRESNO, CA 93711 / FAX (559) 447-4515 / (559) 447-4500

Leslie H. Townsend, CPA
Nancy J. Ramos, CPA

Harry W. Hills, Jr. CPA (1929-2010)
Derek A. Renaut, CPA (1926-2009)
Robert E. Homen, CPA (1932-2016)
Richard T. Hughes, CPA (1946-2016)

August 3, 2026

Board of Trustees and Teresa Donovan
Madera County Mosquito and Vector Control District
3105 Airport Drive
Madera, CA 93637

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

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, and the aggregate remaining fund information, and the disclosures which collectively comprise the basic financial statements of Madera County Mosquito and Vector 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 required supplementary information (RSI), such as management's discussion and analysis (MD&A) to supplement Madera County Mosquito and Vector 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 (GASB) 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, however, management has elected to omit the MD&A. Our opinion on the basic financial statements will not be affected by the omitted MD&A. As part of our engagement, we will apply certain limited procedures to Madera County Mosquito and Vector 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.:

1) Budgetary-Comparison Information
2) Pensions

The objectives of our audit are to obtain reasonable assurance as to whether the financial statement 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 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.

Auditor's Responsibility for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgement 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 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. 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 may from time to time and depending on the circumstances use third-party service providers in servicing your account. We may share confident information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policy 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 pace 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 the 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 internal control relevant to the audit, 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. 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 deficiencies in internal control. 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.

We have identified the following significant risks of material misstatement as part of our audit planning:

1. Management override of controls
2. Revenue recognition

Audit Procedures—Compliance

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

Other Services

We will also prepare the financial statements of Madera County Mosquito and Vector Control District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

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 for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services and accept responsibility for them.

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, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those changed with governance.

Management is also responsible for making 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 the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management 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 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 and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on 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 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.

Indemnification Agreement

Hills, Renaut, Homen & Hughes shall carry workers compensation, State disability, and unemployment insurance as prescribed by law. Hills, Renaut, Homen & Hughes will indemnify the Madera County Mosquito and Vector District, its officials, officers, board members, directors, agents, volunteers and employees against and hold them harmless from any and all claims, damages, losses, judgments, liabilities, expenses, and all other costs including litigation costs and attorneys' fees resulting from or arising out of the performance, including but not limited to all negligent acts, by Hills, Renaut, Homen & Hughes of this Agreement and reimburse the Madera County Mosquito and Vector District, its officials, officers, board members, directors, agents, volunteers and employees for all costs, expenses and losses incurred by any of them in consequence of any claims, demands or causes of action which may be brought against them arising out of the performance by Hills, Renaut, Homen & Hughes of this Agreement.

Madera County Mosquito and Vector District mutually indemnifies Hills, Renaut, Homen & Hughes for all costs, expenses and losses incurred by any of them in consequence of any claims, demands or causes of action which may be brought against them arising out of the performance, negligence or other wrongdoing by Madera County Mosquito and Vector District of this Agreement.

Engagement Administration, Fees, and Other

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.

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.

The audit documentation for this engagement is the property of Hills, Renaut, Homen & Hughes 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 any government agency or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Hills, Renaut, Homen & Hughes personnel. Furthermore, upon request, we may provide copies of selected audit documentation to any government agency or its designee. The governmental agency or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Nancy J. Ramos, CPA, is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign. We expect to begin our audit on approximately August 10, 2026, and to issue our reports no later than November 17, 2026.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $12,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.

Billings become delinquent if not paid within 30 days of the invoice date. If billings are past due in excess of 45 days, we will stop work until your account is brought current or a payment arrangement has been approved by the firm. We reserve the right to suspend our services or to withdraw from this engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including attorneys' fees.

If we elect to terminate our services for nonpayment, or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed your tax returns. You will be obligated to compensate us through the date of termination.

In the interest of facilitating our services to you and/or your company, we may send data over the Internet, store electronic data via computer software applications hosted remotely on the Internet or allow access to data through third-party vendors' secure portals or clouds. Electronic data that is confidential to you and/or your company may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as providers of tax return preparation software or online bookkeeping platforms. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require all of our third-party vendors to do the same. You recognize and accept that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, and if such obligation is or may be a direct or indirect result of any inaccurate, incomplete, or misleading information that you provide to us during the course of this engagement (with or without your knowledge or intent), you agree to indemnify us, defend us (with counsel of our choosing), and hold us harmless as against such obligation.

If any dispute arises (between/among) the parties hereto, the parties agree first to try in good faith to settle the dispute through non-binding mediation. The costs of mediation shall be shared equally by the parties. The parties agree that, if any dispute cannot be settled through mediation, the dispute may then be brought before a court of competent jurisdiction, but the matter will ultimately be decided by the court, sitting without a jury. The parties recognize they have knowingly and voluntarily agreed to waive all rights to have any such dispute determined by a jury, but otherwise retain all rights afforded under the applicable civil justice system.

Notwithstanding anything contained herein both firm and client agree regardless of where the client is domiciled and regardless of where this engagement letter is physically signed, this engagement shall have been deemed to have been entered into at the Hills, Renaut, Homen & Hughes office located in Fresno, California, USA, and shall be the exclusive jurisdiction for resolving disputes related to this engagement. This engagement shall be interpreted and governed in accordance with the Laws of California.

Any litigation arising out of this engagement, except actions by us to enforce payment of our professional invoices, must be filed within one year from the accrual of the cause of action, notwithstanding any statutory provision to the contrary. In the event of litigation brought against us, any judgment you obtain shall be limited in amount, and shall not exceed the amount of the annual fee charged by us, and paid by you, for the services set forth in this engagement letter.

This engagement letter is contractual in nature and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

Reporting

We will issue a written report upon completion of our audit of Madera County Mosquito and Vector Control District's financial statements. Our report will be addressed to management and those charged with governance of Madera County Mosquito and Vector Control District. Circumstances may arise in which our report will 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 paragraph 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 formatted opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Madera County Mosquito and Vector 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,

Hills, Renaut, Homen & Hughes

Hills, Renaut, Homen & Hughes

RESPONSE:

This letter correctly sets forth the understanding of Madera County Mosquito and Vector Control District

X ______________________________ X ______________________________ X ______________________________

Management Signature Title Date

X ______________________________ X ______________________________ X ______________________________

Governance Signature Title Date