



CANYON COUNTY MOSQUITO ABATEMENT DISTRICT

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Board of Trustees Meeting January 21st, 2020 7:00 pm Minutes

1. Call to Order: 7:01 PM
2. Roll Call of Board Members: Doug Shinn, Liz Mamer, Norm Brown and Reese Verner Staff: Acting Director Julie Treasure. Guests: Ed Burnett, Jami Delmore, Ashton Davis, Michael Hodges and Craig Whitted.
3. Secretary or other appointed to take minutes: Taken by staff: Ronee Charters.
4. Agenda Amendments: Set Budget Hearing date, correct Craig Whitted last name.
5. Public Comments: Ed made suggestion that a Budget Hearing Date needed to be set and sent to auditors before March. Liz recommended that agenda be amended, and it be discussed at end of meeting in Board Discussion. Julie said that we can amend the agenda in next month meeting. Motion made to discuss the budget hearing date and location in Board discussion at end of meeting made by Reese, 2nd by Liz, passed unanimously.
6. Consent Calendar:
 - a. Review December Board Meeting Minutes: Minutes approved pending corrections. Response to final report on financial delinquent value, in minutes is wrong by \$111,000, needs to be corrected. Budget to actual needs to be resolved, Julie will add to next agenda. Section 5 paragraph 3 needs to be corrected. 7 to 9 typos in December minutes, Julie will get with Leni and have them corrected. December minutes, section 8 is missing. Number 8 was an executive session and fixed in January meeting. Doug suggested that section 4, action item 1, the word big be struck from the minutes. Section 5 District Activities: update4 needs corrected. Julie read the Statues on amending the agenda.

Action Item: Doug asked for action item for correction of December BOT Minutes.

- b. December 2019 Financials:

Liz questioned financial report to final report, \$111,000 discrepancy in minutes, Julie and Ed will get corrected and email correction to board. Budget to actual needs to be resolved, Julie will add correction to next agenda. Liz asked about the bids for wiring in offices to be done correctly, Julie said it was already done. Norm asked about the charge for \$812.75 in Information Technology under hardware purchase/computer upgrades. Julie asked Ed, Ed could not recall.

Action Item: Clarity on \$812.75 hardware purchase.

Norm asked about vehicle expenditures, vehicle purchase amount \$5204.06, is that the lease payment. Julie answered yes. Liz asked if it could be changed to read that way, Julie will make the change. Norm asked about overage in Accounting and Payroll for \$2670.00, is that what was paid to bookkeeper? Julie answered yes. Liz asked about Field Operations, Rental Fees, are over 100%. Julie answered it was due to construction, add on and remodels. Liz asked about outstanding balance owed for construction. Item will be addressed in construction update. Doug noted that we are over 101.11% in 2019 Operational Budget. Ed answered, with construction and all the change orders associated with it, this is good. Julie made a request for Norm to sign

bank statements, Norm reviewed and signed. Liz asked about dollar amount in Income Statement for IT Hardware. Julie and Ed both answered it is for the lease of new printer/copier. Liz asked if it was leased or purchased, Julie answered it was leased and she will get correct dollar amount on this for next meeting. Doug asked about the \$534.45 spent in Professional Fees/Training, Ed answered it was spent on NW Meeting as well as December Board meeting dinner. Norm asked about the Budget to Actual discrepancy of \$111,000 from November meeting, Ed answered it was due to tax check coming in for \$190,000 for an increase that was put on December Budget. Liz questioned the Income Statement for Jan-Dec of 2019, labor shows on Income Statement to be \$1,025,815.98 and on Budget to Actual it shows \$1,054,385.57. Liz: Should these numbers match, that's a difference of \$28,569.59. Julie answered yes. Liz also said that under vehicles the line item numbers do not match. Norm questioned the Money Market account decrease of \$150,000. Ed answered that it was moved to checking to cover expenses, if needed, due to construction. Liz asked if board needs to have advanced notification to transfer from MM to Checking? Ed answered no he has never notified board before and if money is not needed it can be transferred back. Doug asked about the sale of assets on the Income Statement. Julie answered that a Ford Ranger was sold in December. Doug asked if spray tank and ramps have been sold, Julie answered no. Liz asked if the total sale of \$9300.00 was for four (4) trucks? Ashton answered that \$8000.00 was for trucks and \$1300.00 was for ATV sale. Liz asked if there was an inventory of all items owned by the District. Doug asked if this included all property as well. Julie answered yes, we have a detailed inventory list. Norm asked if the vehicles were listed by VIN numbers, Julie: Yes. Doug asked if they could review the list, Julie will get list to the board. Doug asked if the list was sent to ICRMP for insurance records? Ed: Yes, it is sent to Hartwell which is the broker for ICRMP.

Action Item: Ask Seeman's Bookkeeping why there is a discrepancy on this due to them preparing these sheets to be presented.

Action Item: Review, collineate or assemble Line Items on Budget to actual and income statement.

7. Old Business:

- a. Board of trustee elections: Liz made a motion to re-appoint Doug Shinn as President. Liz Mamer as Secretary, Norm Brown as Treasurer and Reese Verner as Board Member. 2nd by Norm, passed unanimously.

Action Item: Board made motion to continue with current BOT appointments.

- b. Consideration for new Bookkeeping Services: Julie presented packets with 5 different company proposals, including Seeman's Bookkeeping to be reviewed by board. Packets included price comparison spreadsheet, pros and cons of each company. Julie also included her preference based on information gathered for board to review. Preference based on cost, professionalization, and what services are include in price. Seeman's has a lot of misc. charges on itemized list report that doesn't really show what is being charged. List Seeman's sent for September did not explain what was being charged. Seeman's has had a difference in charged hours from 2017-2019 when district hasn't really changed. Doug addressed that the charge for hours went from \$12K to \$18K. Julie said that is one of her complaints and one of many reasons she would like to change bookkeepers. Looking at top proposals: Precise Bookkeeping is top pick, will need to change online software to QuickBooks Online which is \$600.00. Second would be Zenture, however they do not offer payroll, would have to get ADP for an additional \$400.00 a month. Norm asked if we could produce 1099 and W2's with ADP software, Julie answered yes. Norm: How much charged for Vendors 1099? Norm thought that according to law, anything over \$600.00 needs to be reported, and asked if we gave 1099's out? Julie answered yes. Liz commented that the report was given to the bookkeeper and he sends 1099's out. Doug asked if Precise had Quick Books Online, Julie answered yes, they will charge \$1K a month, \$80.00 for 1099's and Workman Comp would be \$50.00 a month. Liz commented that Precise looked good and asked if they were professional? Julie: Yes. Reese asked how long they have been in business? Julie will find out, however, she only researched 4 star and above companies. Liz asked if we could get reviews from clients and a list of government agencies they have worked with. Julie: Yes. Doug addressed Zenture, price would be \$12K for the year without ADP and \$19K with for a total of \$1K a month, Precise would be \$1100.00. Norm commented that ADP was great for payroll, friendly to use and offers employee online self-services. Norm asked if payroll and accounts payable were included with Zenture, Julie answered that QBO does not cover payroll with Zenture. Doug asked about cost of payroll, Julie said ADP is \$400.00 a month with Zenture for annual est. cost of \$4855.00. Norm made suggestion to table decision to narrow down what's needed and ask for reps to come out and give proposals at next meeting. Doug

suggested a Special Meeting be set for Bookkeeper proposals from Precise and Zenture. Julie will set up with companies and have them bring presentations. Special meeting TBD will be set for Jan 30th or 31st, 2020 in the afternoon, Special Meeting will be for Bookkeeping/Payroll. Doug asked about bookkeeping Ala- Cart, they charge additional \$150.00 for QB and 1099's, also charge \$100.00 a month per bank account, extra for training in QB for bill pay. Asamunda has cons listed, they charge the same yearly, rate does not decrease weather seasonal or year-round. Norm asked about QBO, how do they receive the bills, Julie: we scan and email. Liz asked about annual contracts, Julie said there is none to sign with companies selected. Liz asked if the audits were included or independent, Julie will look into. Doug suggested that we check with Zygwarts to see if there would be a discrepancy with either of Precise or Zenture. Liz requested item be tabled until Special Meeting.

Action Item: Julie will set up meetings with Precise and Zenture for Special meeting Jan.30th/31st. Ed suggested that the change of bookkeeper not be made until after 1st quarter due to audit the first of March.

- c. Security System: Julie conducted research on what may be needed for District security and came to conclusion that more cameras are all that are needed at this time. Doug asked how much, and how long they recorded. Julie: They are motion activated and erase when full to re-record. Security company also comes through compound nightly. No further employee security features are need currently, only need additional cameras.

Action Item: Purchase additional cameras.

8. Directors Report given by Acting Director:

Upcoming February special dates have been emailed to board. Construction Repairs still needing to be done. Construction Update- Still waiting on correct materials, payments owed, change order differences. Veritable and rectify differences, bring to special meeting review. Checking account balance and tax deposits for 2020 and MM account Balance 2019 carry over.

Action Item: Clarification of financial delinquent amount of \$111,000. Also, Information and Technology line item of \$812.75.

Action Item: Clarification on action item from January 2020 meeting on Budget to Actual and income statement differences in Labor Payroll and Liabilities.

Action Item: Difference in Vehicle Expense Line item with sales of vehicles.

9. Executive Session:

Motion made by Liz to enter into executive Session 2nd by Norm passed unanimously. All Current board members present, guest: Julie Treasure. Enter executive session @ 9:30pm
Resume open meeting @11:07pm.

10. New Business:

- a. Hiring additional F/T employee: Address Shawn Budke be employed Full time.

Action Item: Revisit in July 2020 BOT meeting so review can be made of Budget to Actual and bank account balance and the effect it will have on F/T position.

- b. Request credit card for Audlticide/Inventory Control Manager:

Norm asked for reason he needs one. Julie: He orders most everything needed for the District. Norm asked if the business limit was set at \$5K? Julie: No, at \$12K, but Ed's card has been canceled. Liz asked if there was a purchase policy in place? Julie: No. Doug said there had been a purchase policy in place in 2004-2005, however they discontinued that when Ed became District Director due to having complete trust in Ed's judgement. Doug stated that the BOT would like to be apprised of any large purchases from now on until further notice as current policy has nothing in place on Purchase Policies. Norm asked, for safety purposes only, does the new card need \$12K credit limit? Julie: \$5K would be adequate. Liz stated that we could always raise credit limit if needed.

Action Item: Reese made a motion to approve credit card for Adulticide/Inventory Control Manager with a credit limit of \$5K, 2nd by Norm, passed unanimously.

- c. Consideration of District bill pay: Julie asked about doing payments and checking online.

Action Item: Check into online checking and payment, will address in next week's special Meeting.

- d. Consideration of new employee benefit:

Action Item: Review at July BOT Meeting

- e. AMCA meeting in March: Julie stated it is in the budget to send 5 employees since it is in Portland, OR and would be cheaper to fly than drive. Reese asked if AMCA was something done every year?
Julie: Yes. Doug stated that the number of employees sent varies from year to year, there is a line item for this training. Reese made a motion to possibly send 5 employees to AMCA meeting, 2nd by Liz. Liz asked Julie to bring cost estimate of AMCA trip to special meeting next week for final decision. Reese withdrew his motion until agenda and cost estimate presented at special meeting.

Action Item: Julie will bring cost estimate of AMCA to special meeting for review.

- f. Lease of 2 new ford rangers:

Liz stated it was brought to the BOT language needed to be in minutes that the BOT approves for Ford Credit municipal lease to be granted. Liz asked if the \$60K was the total for 4 years? Norm stated that the interest rate seemed high when Ford gets credit financially for doing the leases, the finance charge is at 6.7%. Doug asked if Ford was the only company approved for leases.? Julie: Ford is the only company to do municipal leases. Liz asked if the leases were tied to previous budget and next year as well? Julie: Yes, we made an agreement plan in 2017-2018 to adopt leases for the next 4 years starting in 2019. Doug stated in the Oct 2018 the agreement was made to lease new vehicles 3 large and 3 small. Julie stated that we have committed to the leases. Liz asked for how many years? Julie: Until 2024. Liz stated that we have a commitment for 5 years, Norm stated that the BOT needs to trust Julie and set a motion with budget constraints. Julie stated that we need 2 trucks for the 2020 season. Liz stated that we will put in new verbiage and suggested that BOT addresses lease option each year.

Action Item: Norm made a motion to approve leasing 2 new Ford Rangers from Ford Credit for the year 2020, 2nd by Liz, approved unanimously.

11. Set Budget Hearing Date: August 27th,2020 at CCMAD office at 7pm.
12. Action Items for next meeting listed in above.
13. Reese made a motion to adjourn meeting, 2nd by Liz, approved unanimously.
14. Meeting adjourned at 11:40pm
Next meeting: Feb 18th at 7:00 PM

Transcribed: Ronee Charters