

**MAMMOTH LAKES MOSQUITO ABATEMENT DISTRICT
SPECIAL BOARD MEETING**

**TUESDAY, MAY 12, 2026
11 AM**

**549 Old Mammoth Road, Mammoth Lakes, California
Suite 105**

Zoom: <https://us02web.zoom.us/jc/87204707801>

Members of the public will have the opportunity to directly address the Board of Directors concerning any item listed on the agenda below before or during consideration of that item. In order to better accommodate members of the public, specific times for Agenda Items will be heard at the specified time or soon thereafter. Agenda Items without specific times may be rearranged to accommodate the Board's schedule. All public comments will be limited by the President of the Board to a speaking time of five minutes.

AGENDA

1. Call the meeting to order
2. Roll Call
3. Public Comment – the public may speak on any item not appearing on the agenda.
4. Mono County – Tax Sharing Agreement
5. Town of Mammoth Lakes Contract
6. Disbursements
7. Financial Reports
 - a. FY 2025-2026
8. Proposed Preliminary Budget 2026-2027
9. Minutes – Special Meeting July 8, 2025
10. Board Member Reports
11. Closed Session
 - a. Consider Legal Advice [1 Matter]
12. Adjournment

Documents and materials relating to an open session agenda item that are provided to the Board of Directors less than 24 hours prior to a special meeting will be available for public inspection and copying, by arrangement, by calling the District Secretary or online at <https://monocounty.ca.gov/mlmad>

**MAMMOTH LAKES MOSQUITO ABATEMENT DISTRICT
BOARD OF DIRECTORS SPECIAL MEETING
549 Old Mammoth Road, Suite 105, Mammoth Lakes, California
Tuesday, July 8, 2025, 10 AM**

MINUTES

ROLL CALL: Steve Ganong called the meeting to order at 10:13 p.m.

Board Members Present: Steve Ganong, Jeff Boucher, and Mellissa Simmons (Via Zoom AB2449
Emergency Exception), David Smith and Lyle Koegler
Board Members Absent: None
Staff: Lorinda Beatty
Guests: Greg James MLMAD Legal Counsel,

PUBLIC COMMENT – None

MONO COUNTY – TAX SHARING AGREEMENT

Ms. Beatty stated that Mary Booher continues to report to the Board of Supervisors that there has been no action from the District. Ms. Beatty stated that it might be better to request that the County's ad hoc committee be included in meetings with the county for clarity and transparency.

Mr. James suggested negotiation points for the Board to consider. The Board directed Mr. James to proceed with a letter to the County.

TOWN OF MAMMOTH LAKES CONTRACT

The Board directed Mr. James to proceed with the drafted letter and contact Owens Valley regarding an annual presentation from their representative.

CONTRACT RENEWAL – BOARD SECRETARY LORINDA BEATTY

Ms. Beatty presented a contract renewal for fiscal year 2025/2026. Ms. Beatty stated that due to personal reasons she will no longer coordinate meetings and asked that the attorney take charge of meetings. Ms. Beatty will continue to provide financial information to the Board, process bills and provide minutes.

FINANCIAL REPORTS

Ms. Beatty provided the financial reports to the Board for fiscal year 2024-2025 and current year transactions.

Motion by Ms. Simmons to accept the financial reports as presented. Second, by Mr. Boucher. Ganong, Boucher, Smith, Koegler and Simmons voted yes.

PROPOSED PRELIMINARY BUDGET FY 2025-2026

Motion by Ms. Simmons to accept the financial reports as presented. Second, by Mr. Boucher.
Ganong, Boucher, Smith, Koegler and Simmons voted yes.

MINUTES – SPECIAL MEETING AUGUST 6, 2024 [Corrected from Agenda as August 5, 2024]

Motion by Mr. Ganong to accept the August 6, 2024, minutes as presented. Second by Ms. Simmons.
Ganong, Boucher, Smith, Koegler and Simmons voted yes.

CLOSED SESSION

Consider legal advice [1 Mater]

There was no closed session

ADJOURNMENT

Motion by Mr. Ganong to adjourn the July 8, 2025 Special Meeting at 11:02 A.M.. Second by Mr. Koegler.
Ganong, Boucher, Smith, Koegler and Simmons voted yes.

DRAFT

Mammoth Lakes Mosquito Abatement District

Balance Sheet

As of June 30, 2025

	<u>Jun 30, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
Mono County GL	336,424.07
Total Checking/Savings	<u>336,424.07</u>
Total Current Assets	<u>336,424.07</u>
TOTAL ASSETS	<u>336,424.07</u>
LIABILITIES & EQUITY	
Equity	
Opening Balance Equity	153,783.75
Retained Earnings	113,042.85
Net Income	69,597.47
Total Equity	<u>336,424.07</u>
TOTAL LIABILITIES & EQUITY	<u>336,424.07</u>

Mammoth Lakes Mosquito Abatement District

Profit & Loss

05/12/26

July 2024 through June 2025

Accrual Basis

	Jul '24 - Jun 25
Ordinary Income/Expense	
Income	
Interest Earned	
Interest	7,427.10
Interest on tax funds	2,525.62
Interest Earned - Other	2,408.43
Total Interest Earned	12,361.15
Property Tax Income	
ERAF	13,445.66
HOPTR	342.68
Secure Property Tax	117,340.63
Unitary Property Tax	2,813.07
Unsecure Property Tax	9,124.67
Total Property Tax Income	143,066.71
Total Income	155,427.86
Expense	
Admin Fee - Property Tax	2,712.00
Auditor Report - GASB	350.00
Contract - Ownens Valley	70,000.00
Insurance Expense	2,794.86
LEGAL FEES - ANNEXATION	1,442.50
Membership Dues	598.00
PERS Unfunded Liability	7,013.00
Secretarial	920.03
Total Expense	85,830.39
Net Ordinary Income	69,597.47
Net Income	69,597.47

**MAMMOTH LAKES MOSQUITO ABATEMENT DISTRICT
BUDGET - 2024-2025
7/31/2024**

<u>REVENUE</u>	<u>BUDGET</u>	Year to Date 7/31/2024	Remaining Over (Under)
Secure	\$ 110,000.00	117,340.63	7,340.63
Unsecure	\$ 6,500.00	9,124.67	2,624.67
Unitary	\$ 2,000.00	2,813.07	813.07
Interest	\$ 5,000.00	12,361.15	7,361.15
HOPTR	\$ -	342.68	
Excess ERAF Distribution		13,445.66	13,445.66
		-	-
TOTAL REVENUE	\$ 123,500.00	155,427.86	31,927.86
<u>EXPENDITURES</u>	<u>BUDGET</u>		Over (Under)
Administrative Fee	\$ 3,500.00	2,712.00	(788.00)
Contract - Owens Valley MAP	\$ 70,000.00	70,000.00	-
Liability Insurance	\$ 3,500.00	2,794.86	(705.14)
Secretarial	\$ 10,000.00	920.03	(9,079.97)
Auditor Fee	\$ 1,500.00	350.00	(1,150.00)
Office Expenses/Equipment	\$ 250.00	-	(250.00)
PERS Unfunded Liability	\$ 7,100.00	7,013.00	(87.00)
Membership Dues	\$ 1,000.00	598.00	(402.00)
Contingency	\$ 12,650.00	-	(12,650.00)
Reserves - Emergency/Unexpected	\$ 2,000.00	-	(2,000.00)
Legal FEES - ANNEXATION	\$ 12,000.00	1,442.50	(10,557.50)
TOTAL EXPENDITURES	\$ 123,500.00	85,830.39	(37,669.61)

Total	Revenue	155,427.86
	Expenses	85,830.39
	<u>Net Inc.</u>	<u>69,597.47</u>

Mammoth Lakes Mosquito Abatement District

Balance Sheet

As of May 12, 2026

	<u>May 12, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
Mono County GL	345,528.89
Total Checking/Savings	<u>345,528.89</u>
Total Current Assets	<u>345,528.89</u>
TOTAL ASSETS	<u>345,528.89</u>
LIABILITIES & EQUITY	
Equity	
Opening Balance Equity	153,783.75
Retained Earnings	182,640.32
Net Income	9,104.82
Total Equity	<u>345,528.89</u>
TOTAL LIABILITIES & EQUITY	<u>345,528.89</u>

Mammoth Lakes Mosquito Abatement District

Profit & Loss

July 1, 2025 through May 12, 2026

	<u>Jul 1, '25 - May 12, 26</u>
Ordinary Income/Expense	
Income	
Interest Earned	2,620.06
Property Tax Income	
ERAF	3,937.35
Secure Property Tax	72,304.73
Unitary Property Tax	1,511.92
Unsecure Property Tax	<u>12,050.22</u>
Total Property Tax Income	<u>89,804.22</u>
Total Income	92,424.28
Expense	
Auditor Report - GASB	350.00
Contract - Ownens Valley	70,000.00
Insurance Expense	3,278.32
LEGAL FEES - ANNEXATION	105.00
Membership Dues	720.00
PERS Unfunded Liability	7,835.04
Secretarial	<u>1,031.10</u>
Total Expense	<u>83,319.46</u>
Net Ordinary Income	<u>9,104.82</u>
Net Income	<u><u>9,104.82</u></u>

**MAMMOTH LAKES MOSQUITO ABATEMENT DISTRICT
BUDGET 2025-2026**

<u>REVENUE</u>	<u>BUDGET</u>	Year to Date	Remaining Over (Under)
Secure	\$ 110,000.00	72,304.73	(37,695.27)
Unsecure	\$ 6,500.00	12,050.22	5,550.22
Unitary	\$ 2,000.00	1,511.92	(488.08)
Interest	\$ 5,000.00	2,620.06	(2,379.94)
HOPTR	\$ -	-	-
Excess ERAF Distribution		3,937.35	3,937.35
		-	-
TOTAL REVENUE	\$ 123,500.00	92,424.28	(31,075.72)
<u>EXPENDITURES</u>	<u>BUDGET</u>		Over (Under)
Administrative Fee	\$ 3,500.00	-	(3,500.00)
Contract - Owens Valley MAP	\$ 70,000.00	70,000.00	-
Liability Insurance	\$ 3,500.00	3,278.32	(221.68)
Secretarial	\$ 10,000.00	1,031.10	(8,968.90)
Auditor Fee	\$ 1,500.00	350.00	(1,150.00)
Office Expenses/Equipment	\$ 250.00	-	(250.00)
PERS Unfunded Liability	\$ 7,100.00	7,835.04	735.04
Membership Dues	\$ 1,000.00	720.00	(280.00)
Contingency	\$ 12,650.00	-	(12,650.00)
Reserves - Emergency/Unexpected	\$ 2,000.00	-	(2,000.00)
Legal FEES - ANNEXATION	\$ 12,000.00	105.00	(11,895.00)
TOTAL EXPENDITURES	\$ 123,500.00	83,319.46	(40,180.54)

SDRMA	\$	123,500.00
	LESS	
INSURANCE	\$	(3,500.00)
PERS	\$	(7,100.00)
CONTINGENCY	\$	(12,650.00)
RESERVES	\$	(2,000.00)
REPORTABLE TO SDRMA	\$	98,250.00