## NAPA COUNTY GRAND JURY REPORT 1971

## NAPA COUNTY MOSQUITO ABATEMENT DISTRICT

The committee met with district manager, William Rusconi. Mr. Rusconi informed us that the District has been in continuous operation since 1925, the year it was formed under Code Sections 2200-2398 of the State of California. Our committee noted that the maintenance of grounds, buildings, and equipment appeared to be in excellent condition. The annual audit was made by G. and J. Seiberlick and Company, Certified Public Accountants, in accordance with generally accepted auditing standards. The District maintained financial records on the cash basis for revenues and expenditures. As of June 30, 1970, the District's cash fund balance was \$24,155.55 as compared to \$34,782.19 as of June 30, 1969. Expenditures were kept within the budget allowances as prepared by the District Trustees. The fund balance is represented by cash. It appears that the District may be forced to borrow within the first six months of operations to cover expenditures until revenues of the District become available. The tax rate allowed the District for the fiscal year 1969-70 was \$.03 per \$100 assessed valuation as compared to \$.04 the fiscal year 1968-1969. The rate is \$.05 for the fiscal year 1970-71.

The 1969 Grand Jury Committee recommended that toxic insecticides, used by the District, be removed from an open storage area in the main building. This recommendation has been complied with. The Mosquito Abatement office and operations buildings are located at 964 Imola Avenue West, on property of the Napa Sanitation District. This facility is under a 50-year lease from the Napa Sanitation District. This lease commenced in 1954 and under the terms of the lease, the Napa Sanitation District can terminate the lease at any time by making restitution to the Mosquito Abatement District for expenditures made by them for buildings. The Mosquito Abatement District is under the management of Mr. William Rusconi and the Board of Trustees consisting of five members. The Napa County Board of Supervisors, the City of Napa, the City of St. Helena, the City of Calistoga and the City of Yountville each appoint a member to the Board of Trustees. This appointment is for a term of two years. There are six employees in the District. They are William Rusconi, Manager, four operators and one secretary-bookkeeper.

Mr. Rusconi and his staff extended every courtesy to our committee and were very cooperative in every way. It is apparent that all employees of this facility take great pride in maintaining a clean and efficiently run operation. There are no recommendations at this time.

Respectfully submitted,

[Original signature on file] THOMAS JESSIMAN, Chairman

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