

**FINANCE COMMITTEE MEETING  
OF THE BOARD OF TRUSTEES  
LOCATION: TELECONFERENCE – SEE BELOW**

**October 30, 2023**

**5:30 PM**

**AGENDA**

The Finance Committee is not a decision-making body and can only make recommendations to the Board. All decisions are made by the full Board at the monthly meeting of the Board of Trustees.

**IMPORTANT NOTICE REGARDING MEETINGS:**

- The District’s Board Room is open to the public at this time.
- The meeting will be conducted via teleconference using Zoom.
- All members of the public seeking to observe and/or to address the local legislative body may participate in the meeting telephonically or otherwise electronically in the manner described below.

**HOW TO OBSERVE THE MEETING:**

**Telephone:** Listen to the meeting live by calling Zoom at **(408) 636-0968** or **(669) 900-6833**.

Enter the **Meeting ID# 650-344-8592** followed by the pound (#) key. If the line is busy, more phone numbers can be found on Zoom’s website at <https://zoom.us/u/abb4GNs5xM>.

**Computer:** Watch the live streaming of the meeting from a computer by navigating to <https://zoom.us/j/6503448592> using a computer with internet access that meets Zoom’s system requirements (see <https://support.zoom.us/hc/en-us/articles/201362023-System-Requirements-for-PC-Mac-and-Linux>)

**Mobile:** Log in through the Zoom mobile app on a smartphone and enter **Meeting ID# 650-344-8592**.

**ACCESSIBILITY INFORMATION:**

Board Meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to observe and/or participate in this meeting and access meeting-related materials should contact Brian Weber, District

Manager, at least 48 hours before the meeting, at (650) 344-8592 or [bweber@smcmvcd.org](mailto:bweber@smcmvcd.org). Advanced notification will enable the District to swiftly resolve such requests to ensure accessibility.

**PUBLIC RECORDS:**

Public records that relate to any item on the open session agenda for a meeting are available for public inspection. Those records that are distributed after the agenda posting deadline for the meeting are available for public inspection at the

same time they are distributed to all or a majority of the members of the Board. The Board has designated the District’s website at <https://www.smcnvcd.org/board-meetings> as the place to make those public records available for inspection. The documents may also be obtained by calling the District Manager.

**1. CALL TO ORDER**

**2. ROLL CALL**

- Mason Brutschy (Chair), Town of Atherton \_\_\_\_\_
- Muhammad Baluom, City of Millbrae \_\_\_\_\_
- Ray Williams, Town of Portola Valley \_\_\_\_\_
- Robert Riechel, City of San Bruno \_\_\_\_\_
- Carolyn Parker, City of Brisbane \_\_\_\_\_
- Kati Martin, City of Half Moon Bay \_\_\_\_\_
- Ron Collins, City of San Carlos \_\_\_\_\_

**3. PUBLIC COMMENTS AND ANNOUNCEMENTS**

This time is reserved for members of the public to address the Finance Committee of the Board relative to matters of the Committee not on the agenda. No action may be taken on non-agenda items unless authorized by law. Comments will be limited to three minutes per person (or six minutes where a translator is used).

**4. REGULAR AGENDA**

**A. Presentation of the Annual Conference Financial Report as of June 30, 2023**

**Report by:** Richard Arrow, CPA, and Ahmed Badawi, CPA of Badawi and Associates.

**ACTION:** Motion to recommend the final draft of the Annual Comprehensive Financial Report to the Board of Trustees.

**B. Review the Preliminary Financial Report for FY 2023-24 as of September 2023.**

**Report by:** Finance Director, Richard Arrow, CPA

**ACTION:** Motion to recommend the Board approve the Financial Report for FY 2023-24 as of September 30, 2023

**C. Receive a PowerPoint presentation from Capital Program Management, Inc. (CPM) and consider recommending the Board authorize the District Manager to enter into an agreement with CPM for a not-to-exceed amount of \$25,000.**

**Report by:** Sharon Thomas, AIA – Senior Project Manager and Brian Weber, District Manager

**ACTION:** Recommend the Board authorize the District Manager to enter into an agreement with CPM for a not-to-exceed amount of \$25,000.

**D. Approve the purchase of an FS-Guard 300 Pro fire pump skid for the application of larvicides from Dultmeier sales for \$9609**

**Report by:** Casey Stevenson, Operations Director

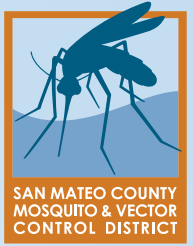
**ACTION:** Recommend the Board approve the purchase of an FS-Guard 300 Pro fire pump skid from Dultmeier sales in the amount of \$10,922.64

**E. Approve the purchase of a 3-year multi-instrument service contract from Thermofisher for \$37,957 to maintain the laboratory PCR machine and other specialized equipment**

**Report by:** Brian Weber, District Manager

**ACTION:** Recommend the Board approve the purchase of a multi-instrument service plan from Thermofisher for \$37,957





# Annual Comprehensive Financial Report For the Fiscal Year Ended June 30th, 2023



1351 ROLLINS RD. BURLINGAME CA 94010  
650-344-8592 • [www.smcmvcd.org](http://www.smcmvcd.org)



**San Mateo County Mosquito and Vector Control District  
 Annual Comprehensive Financial Report  
 For the year ended June 30, 2023**

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**San Mateo County Mosquito and Vector Control District**  
**Annual Comprehensive Financial Report**  
**For the year ended June 30, 2023**

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***TO THE MEMBERS OF THE BOARD OF TRUSTEES AND RESIDENTS OF SAN MATEO COUNTY:***

State law requires special districts to annually publish a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of certified public accountants. Pursuant to that requirement, we hereby issue the annual comprehensive financial statements of the San Mateo County Mosquito and Vector Control District (District) for the fiscal year ended June 30, 2023.

This report consists of management's representations concerning the finances of the District. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, the management of the District has established a comprehensive internal control framework that is designed both to protect the District's assets from loss, theft, or misuse and to compile sufficient and reliable information for the preparation of the District's financial statements in conformity with GAAP. The cost of internal controls should not outweigh their benefits. Therefore, the District's comprehensive internal controls framework has been designed to provide reasonable, rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Badawi & Associates, Certified Public Accountants, have audited the District's financial statements. The goal of the independent audit was to provide reasonable assurance that the District's financial statements for the fiscal year ended June 30, 2023, are free of material misstatements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Based upon the audit, the independent auditor concluded that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the fiscal year ended June 30, 2023, were fairly presented, in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The District's MD&A can be found immediately following the independent auditors' report.

## District Description

The San Mateo County Mosquito and Vector Control District is an independent special district formed by the residents of San Mateo County in 1916 to control mosquitoes and protect the health and comfort of local residents. The District currently encompasses all 455 square miles of San Mateo County. It covers most of the Peninsula south of San Francisco, bordered east by San Francisco Bay and west by the Pacific Ocean. The area enjoys a mild Mediterranean climate ranging in temperature from an average low of 42 degrees F in winter to an average high of 80 degrees F in summer. The average annual rainfall is 23 inches, most of which is received between November and May. Approximately 765,000 people live within the District's boundaries. Services provided by the District include mosquito control, yellowjacket and wasp nest removal, municipal rat control, surveillance for vector-borne diseases, and advice to property owners on vector issues. In FY 22-23, the District had an annual budget of approximately \$7.8 million. It is supported by a Special Mosquito Control parcel tax and ad valorem taxes in the original District and a benefit assessment in the North and West County Assessment area (Figure 1).

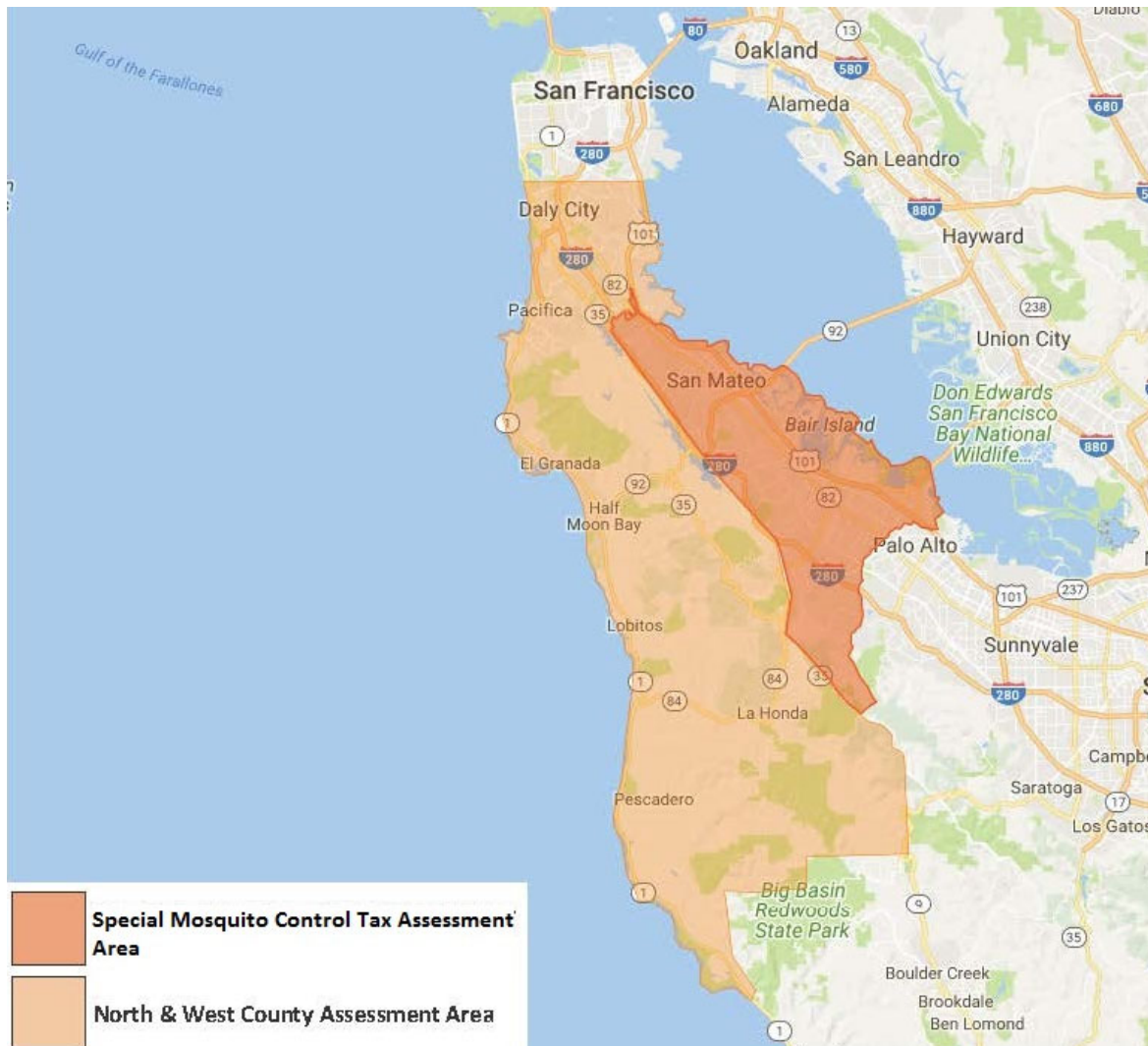


Figure 1: Map of the San Mateo County Mosquito and Vector Control District Assessment Areas.

The District is governed by a 21-member Board of Trustees, consisting of one representative from each city in the County and one representing the County at large. The Board of Trustees meets ten times a year and oversees the District's finances, setting policy and supervising the District Manager.

Staff positions include 23 permanent and between 8 and 10 seasonal staff. The permanent staff consists of a District Manager, Field Operations Director, Finance Director, Laboratory Director, Information and Technology Director, Public Health Education & Outreach Coordinator, a Field Operations Supervisor, ten field staff, a Facilities Manager, and a support staff consisting of two finance staff, and three laboratory positions.

## History

The San Mateo County Mosquito and Vector Control District was formed in 1916 following the passage of enabling legislation, the Mosquito Abatement Act of California (California Health and Safety Code Section 2000-2093). It is one of the oldest vector control districts in California. The original agency, Three Cities Mosquito Abatement District, was formed in 1916 to control mosquitoes in San Mateo, Burlingame, and Hillsborough using an integrated mosquito management program developed by entomologists from the University of California. In 1953, the Three Cities Mosquito Abatement District and the Pulgas Mosquito Abatement District merged to form the San Mateo County Mosquito Abatement District, which covered the area from Burlingame to the southern border of the county, on the eastern side of the Coast Ranges from approximately Hwy 280 to San Francisco Bay. In 2003, the District annexed the cities of Brisbane, Colma, Daly City, South San Francisco, most parcels in San Bruno, and communities west of I-280 such as Año Nuevo, Half Moon Bay, El Granada, and Pacifica, and other unincorporated areas in San Mateo County generally located west of Interstate 280 (the "North and West County Assessment Areas" Figure 1). In 2007, the County Department of Environmental Health asked the District to take over responsibility for all vector control services that had formerly come under the County's purview. The District changed its name to the San Mateo County Mosquito and Vector Control District.

## Program Description

San Mateo County Mosquito and Vector Control District uses integrated vector management to protect the public from disease, discomfort, and injury caused by mosquitoes and other vectors. Integrated vector management is the coordinated use of information about pest population, biology, and the host environment, combined with the best available control methods to prevent disease and discomfort using the most economical means while minimizing possible impacts to people, property, and the environment. The District's program uses various techniques to protect public health, including surveillance of vector populations and disease risk, public outreach and education, and physical, biological, and chemical control measures to reduce vector populations.

## Funding

The District is supported primarily by property taxes. These revenues are from three sources: a portion of ad valorem taxes from properties in the original district, a Special Mosquito Control tax passed by voters in 1974, and a benefit assessment passed by voters in 2003. The ad valorem tax and Special Mosquito Control tax apply only to properties within the boundaries of the original district (outlined in dark orange on the map in Figure 1).

The North and West Assessment Area (the area in tan on the map above) was added to the District in 2003, pay the benefit assessment. Ad valorem taxes are 0.000018505 cents per \$1.00 of property taxes. The Special Mosquito Control Tax is a flat \$3.74 per parcel and does not allow for cost-of-living adjustments. The North and West Assessment Area is divided into two zones. Zone B includes rural mountainous parts of the District; Zone A encompasses the remaining densely populated portion of the annexed area.

In fiscal year 2022-23, there was a 6% change from the prior year in the amount of Benefit Assessment levied: \$19.80 or \$19.43 per Single Family Equivalent (SFE) in Zone A or B, respectively. This Benefit Assessment Area is subject to annual adjustments tied to the Consumer Price Index (CPI) for the San Francisco Bay Area, with a maximum yearly adjustment of up to 3% plus any CPI adjustments for prior years that were not levied. The District currently has 18.40% in additional CPI reserves that may be applied in future years. In fiscal year 2022-23, the District budgeted \$7.8 million in revenue from all sources where appropriate, including the use of the District's Real Property Acquisition Reserve in the amount of \$1.1 million. It is Board policy for the District to pass balanced budgets annually.

## Long Term Financial Planning

In 2018, the District Board of Trustees adopted a Financial Projection Model to be used as a basis for future decision-making (Figure 2). Based on historical information and projections of revenues and expenditures, the District is looking at a relatively stable financial outlook over the next eight years. Annual fund balance varies insignificantly on a year-to-year basis. Average revenue and expenditure growth during the projection period is 2.9% annually. The resulting fund balance is stable but potentially increases by approximately 6.8% over the 9-year projection period. That said, District management and the Board are committed to passing a balanced budget each fiscal year. The District plans for long-term capital needs through a Long-Term Capital Improvement Plan. The Financial Projection Model and Long-Term Capital Improvement Plan are reviewed and updated annually. The graph below (Figure 2) shows Revenues, Expenditures, and Fund Balance projections as they existed at the beginning of fiscal year 2019-20. As illustrated, in fiscal year 19-20, there was a one-time increase in revenue due to the sale of District property located in Redwood City, CA. This was incorporated into the budget for fiscal year 19-20. The graph below (Figure 3) shows the fund balance projection components for the same time period. In FY 21-22, there was a reduction in fund balances due to the use of the Real Property Acquisition Reserve to purchase real property, which was consummated in July 2021.

Figure 2: Financial projection of Revenues, Expenditures, and Fund Balances for fiscal year 2018-19 through 28-29.

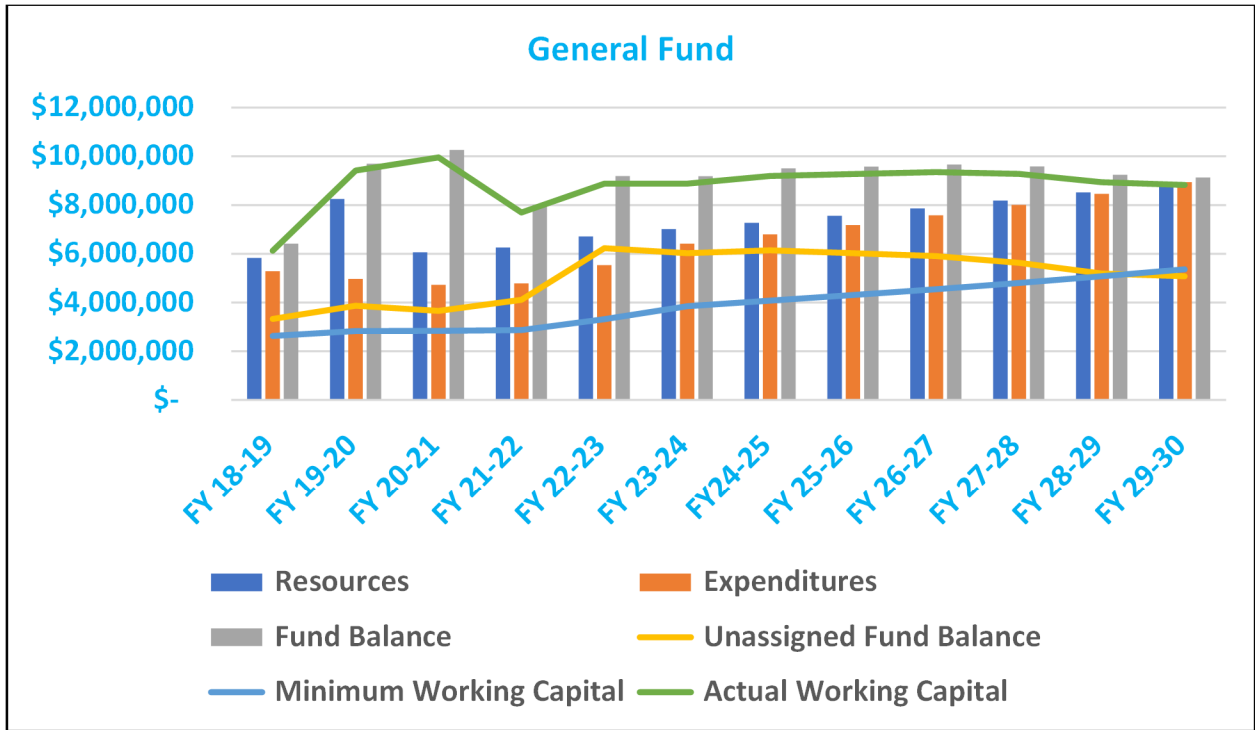
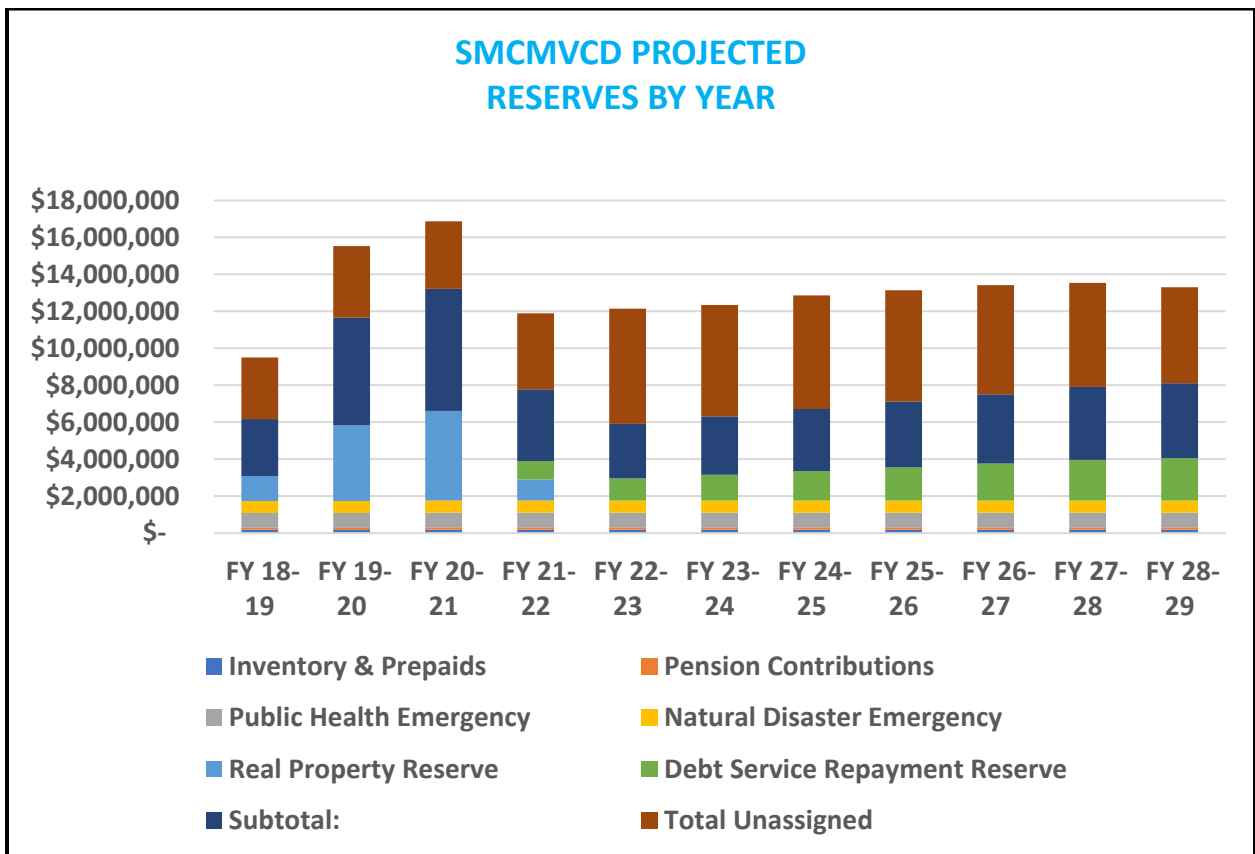


Figure 3: Projections of components of fund balance from FY 18-19 through FY 28-29



## Financial Policies

The District has a broad range of Financial Policies that impact the financial aspects of District operations. They include the following:

Fixed Asset Control	Cash Disbursements
District Insurance Programs	Investment of District Funds
Fraud Prevention	Accounts Payable Management
Cash Management	Budget Preparation
District Reserves	Journal Entry Approval
Disposal of Surplus Property	

## New for FY 2022-23

The District has initiated a long-term real property construction and rehabilitation project for its newly acquired facility at 1415 N. Carolan Ave., Burlingame. As of now, it is too early to provide a precise estimate of the project's final costs. However, initial projections suggest expenses may range from \$ 5.0 to \$ 7.0 million. The District will determine the most advantageous financing strategy once more accurate estimates are obtained through bid proposals from construction contractors.

Additionally, the District has established a second depository for District funds. Currently, the primary depository remains the County of San Mateo County Treasury. In addition to this, the District has recently set up an alternative depository with California CLASS, a joint powers authority authorized to accept public funds in compliance with all relevant California and local government regulations. An initial deposit of \$200,000 has already been transferred, and further increased transfers are planned to commence in FY 2023-24.

## Strategic Plan

In September 2018, the Board of Trustees approved an update to the Strategic Plan. The strategic plan defines the Board's Vision for the future and serves as the basis for budgeting decisions and allocating financial resources.

## Vision Statement

We are an agency that protects public health through a science-based program of integrated vector management, which is responsive to the community and prepared to adapt to new challenges.

## Mission Statement

To safeguard the health and comfort of the citizens of San Mateo County through a science-based program of integrated vector management.

## Strategic Objectives

1. Reduce or eliminate host-seeking vector populations and maintain consistency in control operations by evaluating vector populations before and after they are carried out.
2. Use scientific methods to evaluate the distribution of vectors and vector-borne diseases in nature and work toward preventing the occurrence of human cases among District residents.
3. Engage in research and development to optimize the District's ability to carry out its mission with available resources.
4. Maintain a highly motivated, productive staff that is aware of, and has access to, the latest materials, technologies, and techniques in vector control.
5. Ensure residents are aware of the District's Integrated Vector Management Program and cooperate with the recommendations to reduce populations of vectors and minimize the risk to human health posed by vectors.
6. Ensure that residents are aware of District services, utilize them as needed, and are satisfied with the service they receive.
7. Cultivate strong, mutually beneficial relationships with local, state, county, and federal agencies.
8. Conduct all aspects of District business in a transparent and accountable manner.
9. Adequately maintain the District's physical assets and keep them up to date with the best technology available.
10. Anticipate and be prepared to respond to future scientific, operational, and financial challenges.
11. Ensure that the Board of Trustees operates in an ethical manner, makes sound decisions based on current and complete information, and has the capacity to lead the agency effectively.
12. Ensure that District finances are adequately managed to provide for long term financial stability and sustainability.

## Awards and Acknowledgements

In 2022, the District renewed its District of Distinction Accreditation and its District Transparency Certificate of Excellence. The District earned these honors for the first time in 2016 and has continuously maintained certification. The District Transparency Certificate of Excellence and the District of Distinction Accreditation are programs administered by the Special District Leadership Foundation (SDLF) and supported by the California Special Districts Association. The SDLF is an independent, non-profit organization that promotes good governance and best practices among California's special districts through certification, accreditation, and other recognition programs.

The District of Distinction Accreditation is a way for districts to highlight their prudent fiscal practices along with other areas important to effectively operate and govern a special district, including:

- Operates in a fiscally responsible and transparent manner.
- Has current and relevant policies and procedures in place.
- Emphasizes continuing education of both Board and Staff.
- Provides sound policies in board governance and conduct.

The District Transparency Certificate of Excellence covers all general, website, and outreach best practices and requirements regarding transparency for special districts and demonstrates that the District:

- Follows best practices and other requirements regarding district transparency.
- Demonstrates the District's effort to being open and accessible to constituents and stakeholders.
- Supports the District's commitment to creating greater awareness of District activities.

Finally, this will be the sixth Annual Comprehensive Financial Report submitted to the Governmental Financial Officers Association. The District received the Excellence in Financial Reporting award for fiscal years ended June 30, 2018, through June 30, 2022.

The preparation of this report would not have been possible without the efficient and dedicated service of the District staff. We want to express our appreciation to all employees of the District who assisted and contributed to preparing this report. Credit must also be given to the Board of Trustees, particularly the Finance Committee, for their unfailing support in maintaining the highest standards of professionalism in managing the District's finances.

Respectfully submitted,

**Richard S. Arrow, CPA**  
Finance Director

**Brian Weber**  
District Manager

Date: \_\_\_\_\_, 2023





**SAN MATEO COUNTY  
MOSQUITO & VECTOR  
CONTROL DISTRICT**

*Protecting public health since 1916*

1351 Rollins Road  
Burlingame, CA 94010

phone (650) 344-8592  
fax (650) 344-3843

[www.smcmvcd.org](http://www.smcmvcd.org)

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## Board of Trustees as of June 30, 2023

### Trustee Name

Mason Brutschy  
Chuck Cotten  
Carolyn Parker  
Rena Gilligan  
Laura Walsh  
Desiree LaBeaud  
Glenn R. Sylvester  
Donna Rutherford  
Paul Norton  
Kati Martin  
D. Scott Smith  
Catherine Carlton  
Muhammad Baluom  
Peter DeJarnatt  
Ray Williams  
Kat Lion  
Robert Riechel  
Ron Collins  
Ed Degliantoni  
Michael Yoshida  
Paul Fregulia

### City/Town

Atherton  
Belmont  
Brisbane  
Burlingame  
Colma  
County-at-Large  
Daly City  
East Palo Alto  
Foster City  
Half Moon Bay  
Hillsborough  
Menlo Park  
Millbrae  
Pacifica  
Portola Valley  
Redwood City  
San Bruno  
San Carlos  
San Mateo  
South San Francisco  
Woodside



**SAN MATEO COUNTY**  
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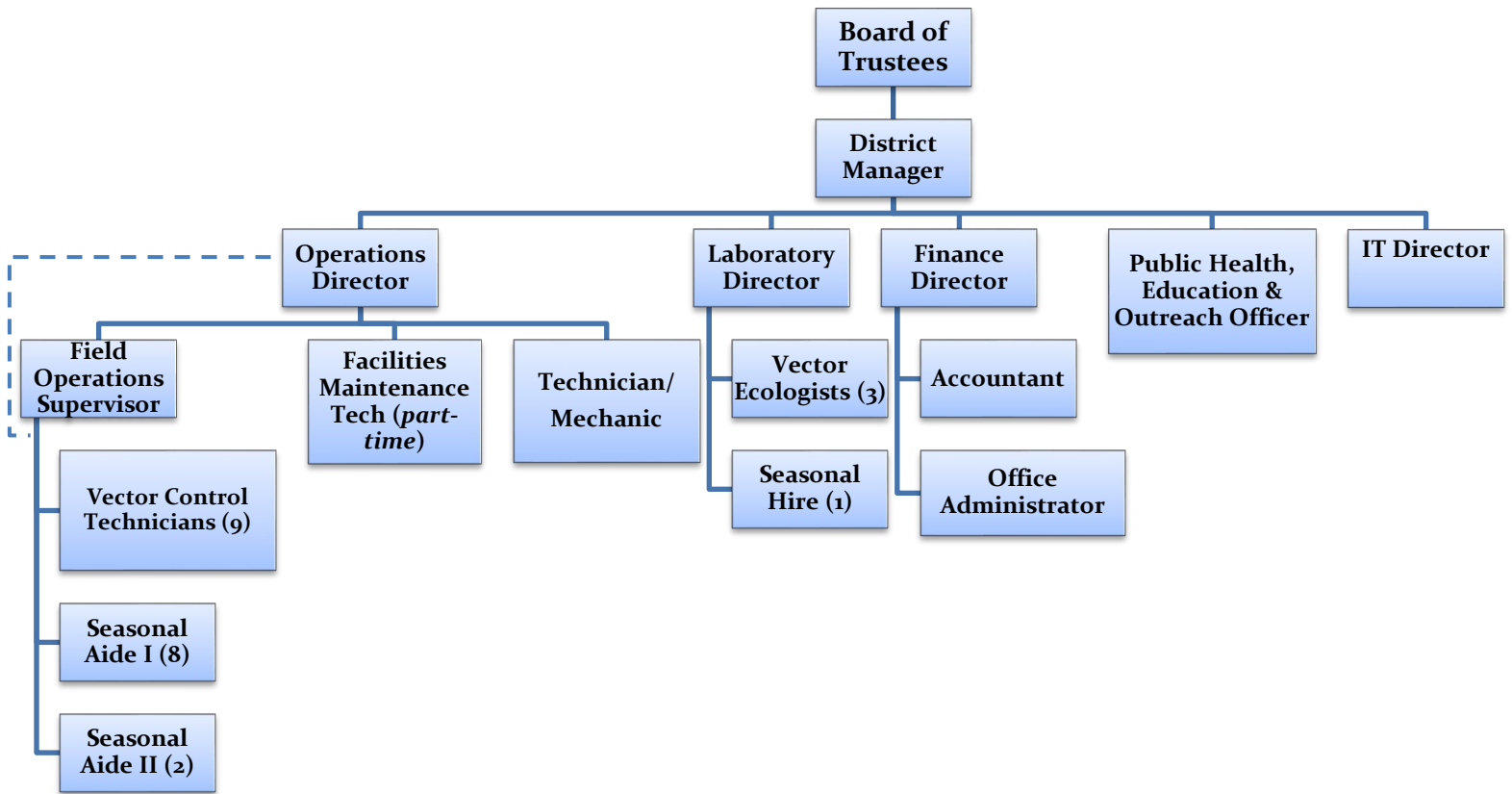
## San Mateo County Mosquito & Vector Control District Executive Staff as of June 30, 2023

**District Manager**  
**Finance Director**  
**Laboratory Director**  
**Public Outreach Officer**  
**Information & Technology Director**  
**Operations Director**

**Brian Weber**  
**Richard S. Arrow, CPA**  
**Angie Nakano**  
**Rachel Curtis-Robles**  
**Matthew Nienhuis**  
**Casey Stevenson**

San Mateo County Mosquito and Vector Control District

Organizational Chart 2023





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**San Mateo County  
Mosquito & Vector Control District  
California**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2022

*Christopher P. Morill*

Executive Director/CEO



## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees  
of the San Mateo County Mosquito and Vector Control District  
Burlingame, California

### **Report on the Audit of the Financial Statements**

#### *Opinion*

We have audited the accompanying financial statements of the governmental activities and each major fund information of the San Mateo County Mosquito and Vector Control District (District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund information of the District as of June 30, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the San Mateo County Mosquito and Vector Control District (District) and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibility Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### *Auditor's Responsibility for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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

To the Board of Trustees  
of the San Mateo County Mosquito and Vector Control District  
Burlingame, California

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misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, defined benefit pension plan schedules, and the defined benefit OPEB plan schedules on **pages 5-14 and 59-62** be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

To the Board of Trustees  
of the San Mateo County Mosquito and Vector Control District  
Burlingame, California

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***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Capital Projects Fund budgetary comparison schedule is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Capital Projects Fund budgetary comparison schedule is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Capital Projects Fund budgetary comparison schedule is fairly stated in all material respects in relation to the basic financial statements as a whole.

***Other Information***

Management is responsible for the other information included in the Annual Comprehensive Financial Report (ACFR). The other information comprises the introductory section and the statistical section but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Badawi & Associates, CPAs  
Berkeley, California  
December XX, 2023

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**San Mateo County Mosquito and Vector Control District**  
**Management's Discussion and Analysis (Unaudited)**  
**For the Year Ended June 30, 2023**

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The following Management's Discussion and Analysis (MD&A) introduces the financial statements of the San Mateo County Mosquito & Vector Control District (District) for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with the basic financial statements and related notes, which follow this section.

### **Financial Highlights**

- The District's net position of \$16,933,782 was an increase of 9%, or \$ 1,401,870 from the prior year.
- Total revenue from all sources increased by 10%, or \$ 621,871 from the prior year. This was primarily due to an increase in property taxes due to growth in property values and investment pool earnings derived from the District's investment pool due to required "mark to market" adjustments required by accounting principles promulgated by the Governmental Accounting Standards Board.
- Total expenses increased \$536,594 or (10.9%) from the prior fiscal year primarily due to salary and wages increasing by \$375,315 (14.3%) and materials and services by \$250,807 (18.8%). These increases resulted from collective bargaining agreements and general inflationary pressures experienced by the District.
- The outstanding long- term debt of the district ( \$3,695,494) includes real estate financing as well as lease agreements.
- District obligations for Other Post Employee Benefits (OPEB) are fully funded by an OPEB Trust established in 2015 (see note 6 of the financial statements).
- In fiscal year 2018-19, the District began accounting for Capital Expenditures in a separate Capital Projects Fund. These expenditures were previously accounted for in the General Fund in fiscal year 2017-18. The District's Long Term Capital Improvement Plan outlines how the District will budget to maintain its equipment and infrastructure.
- In fiscal year 2018-19, the Board established a Pension Rate Stabilization Reserve Fund to pay for potential unfunded liabilities that may arise in the future and cause increases in the District's Required Employer Contribution Rate. Such increases have arisen in the past due to changes in economic market conditions or actuarial assumptions used by the county pension fund.

### **Using This Financial Report**

This annual financial report consists of a series of financial statements. The Government-wide Financial Statements include the Statement of Net Position and the Statement of Activities. These statements provide information about the long term financial status, activities and performance of the District, using accounting methods similar to those used by private sector companies. The Statement of Net Position includes all of the District's investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for evaluating the District's capital structure and assessing its liquidity and financial flexibility. All of the current year's revenue and expenses are accounted for in the Statement of Activities. This statement measures the success of the District's financial operations over the past year and can be used to determine the District's performance and creditworthiness.

**San Mateo County Mosquito and Vector Control District  
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<b>Condensed Statement of Net Position</b>				
	<b>June 30, 2023</b>	<b>June 30, 2022</b>	<b>Change</b>	<b>% Change</b>
<b>Assets</b>				
Current Assets	\$ 10,011,458	\$ 8,940,226	\$ 1,071,232	12.0%
Non Current Assets	\$ 829,105	\$ 811,434	\$ 17,671	2.2%
Capital Assets, Net	\$ 10,549,554	\$ 10,541,971	\$ 7,583	0.1%
<b>Total Assets:</b>	<b>\$ 21,390,117</b>	<b>\$ 20,293,631</b>	<b>\$ 1,096,486</b>	<b>5.4%</b>
Deferred Outflows of Resources	\$ 1,133,393	\$ 962,344	\$ 171,049	17.8%
<b>Liabilities:</b>				
Current Liabilities	\$ 483,889	\$ 485,196	\$ (1,307)	-0.3%
Non Current Liabilities	\$ 4,691,281	\$ 4,084,240	\$ 607,041	14.9%
<b>Total Liabilities:</b>	<b>\$ 5,175,170</b>	<b>\$ 4,569,436</b>	<b>\$ 605,734</b>	<b>13.3%</b>
Deferred Inflows of Resources	\$ 414,558	\$ 1,154,627	\$ (740,069)	-64.1%
<b>Net Position:</b>				
Net Investment In Capital Assets	\$ 6,854,060	\$ 6,634,958	\$ 219,102	3.3%
Restricted	\$ 114,879	\$ 110,183	\$ 4,696	4.3%
Unrestricted	\$ 9,964,843	\$ 8,786,771	\$ 1,178,072	13.4%
<b>Total Net Position</b>	<b>\$ 16,933,782</b>	<b>\$ 15,531,912</b>	<b>\$ 1,401,870</b>	<b>9.0%</b>

**Government-wide Financial Statements**

**Statement of Net Position and Statement of Activities**

One of the most important questions asked about the District's finances is, "Is the District better or worse off as a result of this year's financial activities?" The Statement of Net Position and the Statement of Activities report information about the District in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account, regardless of when the cash is received or paid.

These two statements report the District's *net position* and changes to it. Think of the District's net position, the difference between assets and liabilities, as one way to measure the District's financial health, or financial position over time. Increases or decreases in the District's net position are one indicator of whether its *financial health* is improving or deteriorating. Other non-financial factors need to be considered as well, such as changes in the District's property tax base, to assess the *District's overall health*. The District's revenues increased for fiscal year 2022-23, and its net position improved.

**Governmental Fund Financial Statements**

**Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance**

*Governmental fund financial statements* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental fund statements is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. The *Reconciliation of the Governmental Funds*

**San Mateo County Mosquito and Vector Control District  
Management's Discussion and Analysis (Unaudited)  
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*Balance Sheet to the Government-wide Statement of Net Position (page ) and the Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-Wide Statement of Activities (page ) facilitate this comparison between the government-wide financial statements and the fund financial statements.*

**Notes to the Basic Financial Statements**

The notes provide additional information essential to fully understanding the data provided in the government-wide and fund financial statements.

**Analysis - Government-Wide Financial Statements**

As noted earlier, net position may serve, over time, as a useful indicator of a government's long term financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$16,933,782 as of June 30, 2023. As a result, the District's Total Net Position improved by \$ 1,401,870 in FY 22-23.

At the end of fiscal year 2023, the District showed a positive balance in its unrestricted net position of \$ 9,964,843 an increase of \$ 1,178,072 from the prior year. This was due principally to revenue greater than budgeted (\$169,941) and less than anticipated expenditures (net of transfers) of \$ 894,351.

The Condensed Statement of Activities below shows how the District's net position changed during the fiscal year. The increase in Net Position resulted from higher revenues and lower expenses than those in the previous fiscal year.

<b>Condensed Statements Activities</b>				
	<b>June 30, 2023</b>	<b>June 30, 2022</b>	<b>Change</b>	<b>% Change</b>
<b>Program Revenues</b>	\$ 2,410,576	\$ 2,487,314	\$ (76,738)	-3.1%
<b>Expenses</b>	\$ (5,452,420)	\$ (4,915,826)	\$ (536,594)	10.9%
<b>Net Program Expense</b>	\$ (3,041,844)	\$ (2,428,512)	\$ (613,332)	25.3%
<b>General Revenues</b>	\$ 4,443,714	\$ 3,745,105	\$ 698,609	18.7%
<b>Change in Net Position</b>	\$ 1,401,870	\$ 1,316,593	\$ 85,277	6.5%
<b>Net Position - Beginning of Period</b>	\$ 15,531,912	\$ 14,215,319	\$ 1,316,593	9.3%
<b>Net Position - End of Period</b>	\$ 16,933,782	\$ 15,531,912	\$ 1,401,870	9.0%

Total revenues from all sources increased by 12.8%, or \$ 621,870 from the prior year. The table below shows the sources of Program and General Revenues received in 2022-23. The District's ad valorem property tax increased by 9.9% or \$305,801, while there were negligible changes to the benefit assessment and special control tax.

Tax revenue for the year increased primarily due to increased property tax revenue, which grew due to a 2% rate increase of all classes of property and an average increase of 7.9% in the taxable property values driven by increased local real estate market values. Also, accounting for the change included in FY 22-23, there was a significant increase in investment earnings due to the "mark to market conditions" experienced in FY 21-22 as required by GASB.

**San Mateo County Mosquito and Vector Control District**  
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<b>Sources of Program and General Revenue</b>				
<b>Program Revenue:</b>	<b>June 30, 2023</b>	<b>June 30, 2022</b>	<b>Change</b>	<b>% Change</b>
<b>Service Abatement Revenue</b>	\$ 196,867	\$ 276,456	\$ (79,589)	-28.8%
<b><u>Operating Grants and Contributions</u></b>				
<b>Special Benefit Assessment</b>	\$ 1,724,614	\$ 1,631,961	\$ 92,653	5.7%
<b>Special Mosquito Control Tax</b>	\$ 489,095	\$ 487,599	\$ 1,496	0.3%
<b>Total Program Revenues</b>	<b>\$ 2,410,576</b>	<b>\$ 2,396,016</b>	<b>\$ 14,560</b>	<b>0.6%</b>
<b>General Revenue:</b>				
<b>Property Taxes</b>	\$ 3,409,441	\$ 3,103,640	\$ 305,801	9.9%
<b>Other Tax Revenue</b>	\$ 828,713	\$ 854,380	\$ (25,667)	-3.0%
<b>Investment Earnings</b>	\$ 186,772	\$ (272,008)	\$ 458,780	NA
<b>Other Revenues</b>	\$ 18,787	\$ 150,391	\$ (131,604)	-87.5%
<b>Total General Revenues</b>	<b>\$ 4,443,713</b>	<b>\$ 3,836,403</b>	<b>\$ 607,310</b>	<b>15.8%</b>
<b>Total Revenues</b>	<b>\$ 6,854,289</b>	<b>\$ 6,232,419</b>	<b>\$ 621,870</b>	<b>10.0%</b>

Total expenses increased 10.9% (\$ 536,594) in the current year. This includes operational expenses, depreciation of capital assets, and interest expense for vehicle leases. Included in Operations are all salaries, benefits, services, and supplies that are contained in the tables included herein. Operations expenses increased by 7.1% due to increased salary, benefits, and other operational costs. Depreciation Expense increased significantly by 86.2% due to purchasing District facilities (real property). Interest expenses increased primarily due to the lease financing completed of real property last year.

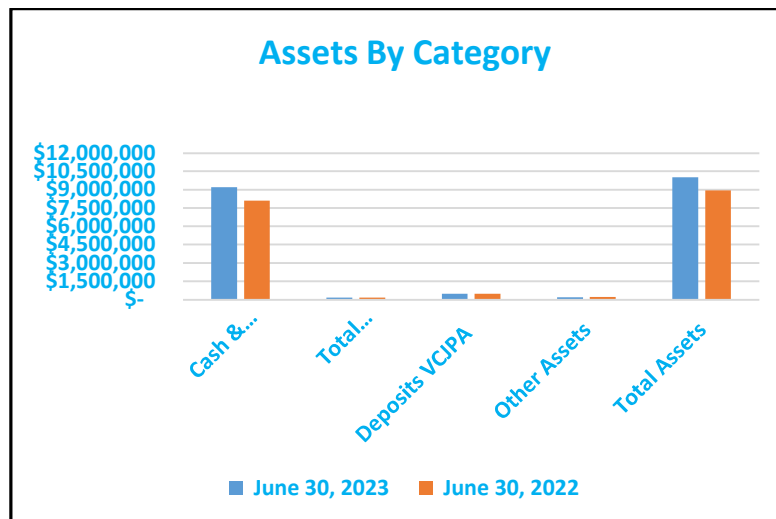
<b>Total Expenses:</b>	<b>June 30, 2023</b>	<b>June 30, 2022</b>	<b>Change</b>	<b>% Change</b>
Operations	\$ 5,100,821	\$ 4,764,444	\$ 336,377	7.1%
Depreciation Expense	\$ 240,674	\$ 129,230	\$ 111,444	86.2%
Interest	\$ 110,925	\$ 22,152	\$ 88,773	400.7%
<b>Total</b>	<b>\$ 5,452,420</b>	<b>\$ 4,915,826</b>	<b>\$ 536,594</b>	<b>10.9%</b>

### **Analysis - Government Fund Financial Statements**

The following Balance Sheet and accompanying charts compare the District assets, liabilities, and fund balance as of June 30, 2023, to those of the previous fiscal year. Cash and Investments make up the majority of the District's assets. In FY 22-23, the District's cash and investments were 12.9% higher than in the previous fiscal year. Current liabilities were slightly lower by 6.6%. These are represented by accounts payable, salaries and benefits payable and other accrued expenditures.

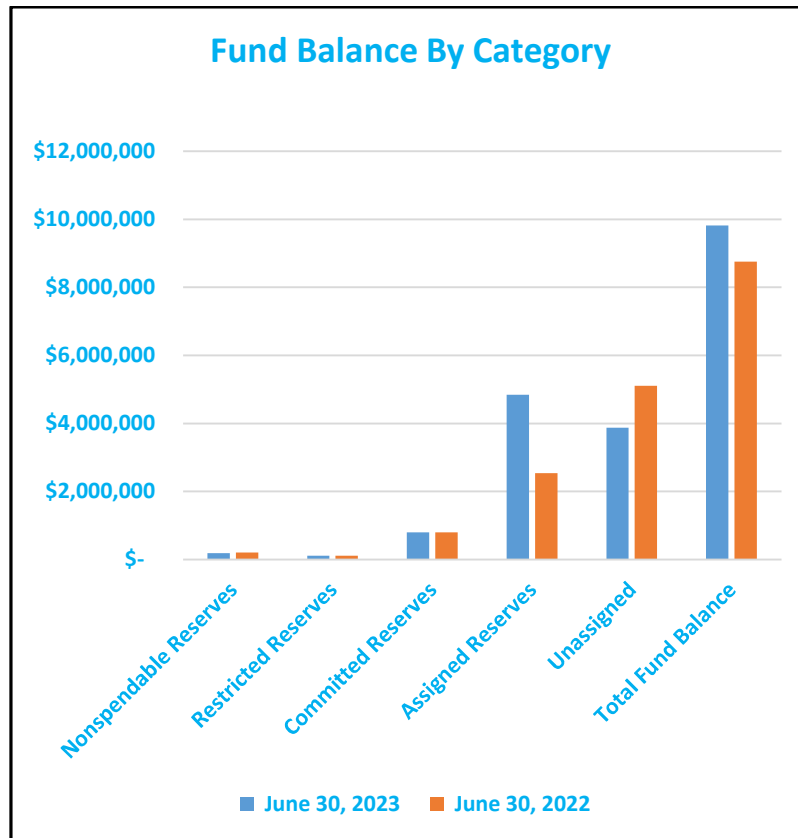
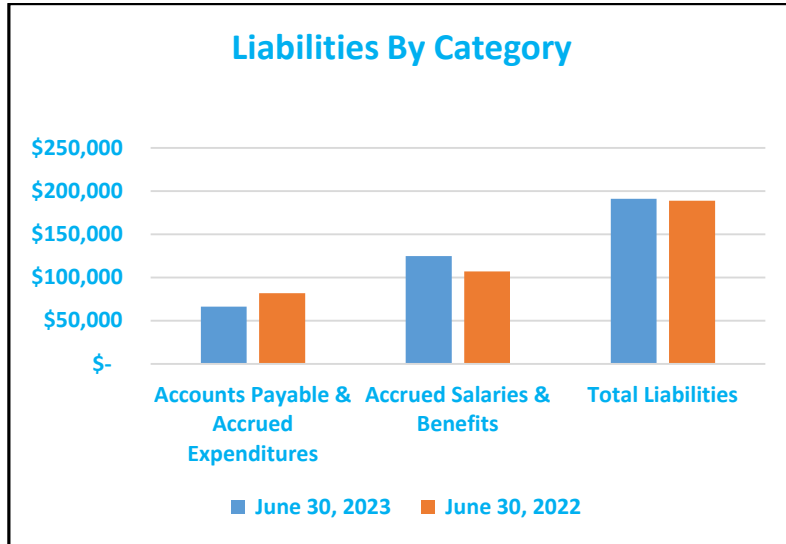
**San Mateo County Mosquito and Vector Control District**  
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**For the Year Ended June 30, 2023**

<b>Balance Sheet (General Fund)</b>				
	<b>June 30, 2023</b>	<b>June 30, 2022</b>	<b>Change</b>	<b>% Change</b>
<b>Assets</b>				
Cash and Investments	\$ 8,426,474	\$ 7,346,459	\$ 1,080,015	14.7%
Accrued Interest Receivable	\$ 65,423	\$ 20,528	\$ 44,895	218.7%
Accounts Receivable	\$ 41,842	\$ 106,602	\$ (64,760)	-60.7%
Other Receivables	\$ 38,863	\$ 38,397	\$ 466	1.2%
Materials and Supplies Inventory	\$ 160,226	\$ 176,476	\$ (16,250)	-9.2%
Deposits VCJPA	\$ 477,718	\$ 475,622	\$ 2,096	0.4%
Prepaid Items	\$ 32,217	\$ 26,198	\$ 6,019	23.0%
<b>Total Assets</b>	<b>\$ 9,242,763</b>	<b>\$ 8,190,282</b>	<b>\$ 1,052,481</b>	<b>12.9%</b>
<b>Liabilities</b>				
Accounts Payable and and Accrued Expense	\$ 51,645	\$ 81,830	\$ (30,185)	-36.9%
Accrued Salaries and Benefits	\$ 124,544	\$ 106,865	\$ 17,679	16.5%
<b>Total Liabilities</b>	<b>\$ 176,189</b>	<b>\$ 188,695</b>	<b>\$ (12,506)</b>	<b>-6.6%</b>
<b>Fund Balance</b>				
<b>Reserves:</b>				
Nonspendable	\$ 192,443	\$ 202,674	\$ (10,231)	-5.0%
Restricted	\$ 114,879	\$ 110,183	\$ 4,696	4.3%
Committed	\$ 800,000	\$ 800,000	\$ -	0.0%
Assigned	\$ 4,084,670	\$ 2,784,670	\$ 1,300,000	46.7%
Unassigned	\$ 3,874,582	\$ 4,104,060	\$ (229,478)	-5.6%
<b>Total Fund Balance</b>	<b>\$ 9,066,574</b>	<b>\$ 8,001,587</b>	<b>\$ 1,064,987</b>	<b>13.3%</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 9,242,763</b>	<b>\$ 8,190,282</b>	<b>\$ 1,052,481</b>	<b>12.9%</b>



**San Mateo County Mosquito and Vector Control District  
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\* Deposits with the VCJPA represent funds on deposit with the District's self-insurance group, the Vector Control Joint Powers Agency (VCJPA). The District keeps a balance in two contingency accounts to cover two years worth of insurance premiums, deductibles, and retained limits for all insurance categories. These funds may be used for insurance or other purposes as determined by the Board of Trustees.



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<b>CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS</b>				
	FY Ending 2023	FY Ending 2022	Variance	% Change
<b>Beginning Fund Balance</b>	\$ 8,751,531	\$ 11,282,648	\$ (2,532,117)	NA
<b>Revenues:</b>				
Service Abatement Revenue	196,867	276,456	(79,589)	-28.8%
Special Benefit Assessment	1,724,614	1,631,961	92,653	5.7%
Special Mosquito Control Tax	489,095	487,599	1,496	0.3%
Property Taxes	3,409,441	3,103,640	305,801	9.9%
Other Tax Revenue	828,713	854,380	(25,667)	-3.0%
Investment Earnings	186,772	(272,008)	458,780	-168.7%
Other Revenue	18,787	150,391	(131,604)	-87.5%
Lease Financing	22,641	3,846,475	(3,823,834)	-99.4%
<b>Total Revenue</b>	<u>6,876,930</u>	<u>10,078,894</u>	<u>(3,201,964)</u>	<u>-31.8%</u>
<b>Expenditures</b>				
Salaries and Benefits	3,896,721	3,452,317	444,404	12.9%
Materials and Services	1,264,646	1,332,066	(67,420)	-5.1%
Debt Service	359,027	45,153	313,874	695.1%
Capital Outlay	287,473	7,780,475	(7,493,002)	-96.3%
<b>Total Expenditures</b>	<u>5,807,867</u>	<u>12,610,011</u>	<u>(6,802,144)</u>	<u>-53.9%</u>
<b>Net Change in Fund Balance</b>	<u>1,069,063</u>	<u>(2,531,117)</u>	<u>3,600,180</u>	NA
<b>Ending Fund Balance</b>	\$ 9,820,594	\$ 8,751,531	\$ 1,069,063	12.2%

## District Reserves

As of June 30, 2023, the District reported a total fund balance of \$ 9,820,594. \$3,874,582 constitutes the District's *unassigned fund balance*, which is necessary to provide working capital from the beginning of the next fiscal year in July until the receipt of property tax funds in December. This represents approximately 60% of the FY 2022-23 budgeted operational expenditures.

The Board of Trustees allocated a portion of the District's Fund Balance to various Reserve Funds. Generally Accepted Accounting Principles defines the categories of reserves as follows:

- Restricted – Reserves that are legally restricted as to their use. These include funds reserved for Pension Rate Stabilization to be used if there are unexpected increases in retirement expenditures.
- Non-spendable – Reserves that are not available for expenditure. This includes resources such as inventory or other prepaid expenditures.
- Committed – Reserves that are committed for specific purposes by action of the District's governing board. Expenditure of these funds requires formal action by the governing board.

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- Assigned – Reserves that are assigned for a specific purpose by the governing board
- Unassigned. – All other fund balances that are not designated to the above categories. This includes amounts available for working capital.

The following table shows the Board-approved reserve balances in FY 2023 as compared to FY 2022:

<b>Reserves</b>	<b>Category</b>	<b>June 30, 2023</b>	<b>June 30, 2022</b>
Nonspendable	Nonspendable	\$ 192,443	\$ 202,674
Pension Rate Stabilization	Restricted	\$ 114,879	\$ 110,183
Public Health Emergency	Committed	\$ 800,000	\$ 800,000
Natural Disaster Emergency	Assigned	\$ 650,000	\$ 650,000
Real Property Reserve	Assigned	\$ 2,434,670	\$ 1,134,670
Debt Service Replacement Reserve	Assigned	\$ 1,000,000	\$ 1,000,000
Cap. Asset & Equip. Replacement	Assigned	\$ 754,020	\$ 749,944
Unassigned	Unassigned	\$ 3,874,582	\$ 4,104,060
<b>Total</b>		<b>\$ 9,820,594</b>	<b>\$ 8,751,531</b>

Significant changes in designated reserve levels for FY 2022-23 were as follows:

- Non-spendable reserves decreased slightly due to the amount of pesticide inventory on June 30, 2023, and increases to prepaid expenditures.
- A Real Property Acquisition Reserve was created prior to FY 21-22. A Real Estate Needs Assessment was completed in the spring of 2019. This assessment identified an urgent need for additional secured vehicle and equipment storage and office space. As indicated above, the District purchased real property for operational use. Part of the financing was to utilize \$3,715,330 of the reserve balance in addition to new financing undertaken by the District to consummate the transaction. The District Board of Trustees authorized an increase of \$1,300,000 to be added to this reserve to provide for structure improvements to the recently acquired District property.
- Unassigned is the mathematical difference between all other categories and total fund balance.

## **Comparison of Actual Revenues and Expenditures Current and Prior Year – General Fund**

As indicated on the chart below, actual revenues and expenditures comparisons between FYE 6-30-2023 and FY 6/30/22 were relatively stable with additional explanation as follows:

- Service Abatement Revenue decreased by \$ 79,859 or 28.8% due to the additional year end collection of billings (one time) during FY 21-22.
- Special Benefit Assessment revenue increased by \$92,653 or 5.7% due to Board action of applying an authorized cost of living adjustment.
- Property Tax Revenue increased by \$ 305,801 or 9.9%, resulting from a statutory 2% rate increase on all classes of property, as well as an average increase of 7.9 in the taxable property values, driven by increased local real estate market values.
- Other Tax Revenue decreased slightly by \$ 25,667 or 3.0% due to the receipt of excess Education Revenue Augmentation Funds and redevelopment “pass through” funds from the County of San Mateo as a result of the County’s property tax allocation process.



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- Other Revenue decreased by \$ 25,667 or 3%. This decrease is considered “immaterial”.
- There was a sharp increase in investment earnings of \$421,085 due to applying the prior year's “mark to market” calculations as required by the Government Accounting Standards Board.
- There was a slight Salary and Wage Expense reduction of \$54,773 or 2.0% due to position vacancies in the current fiscal year.
- Salary % Wages increased by \$375,315 or 14.3% due to negotiated collective bargaining agreements and the normal step increases afforded employees. Also, position vacancies from the prior fiscal year were filled.
- Materials and Services increased \$ 250,807 or 18.8% due to inflationary and other cost increases (especially fuel and energy costs) experienced by the District.

<b>Comparison of Actual Revenues, Expenditures, and Fund Balance</b>				
<b>GENERAL FUND:</b>	<b>FY 22-23</b>	<b>FY 21-22</b>	<b>Variance</b>	<b>% Change</b>
<b>Beginning Fund Balance:</b>	\$ 8,001,587	\$ 10,260,379	\$ (2,258,792)	-22.0%
<b><u>Revenues:</u></b>				
<b>Service Abatement Revenue</b>	\$ 196,867	\$ 276,456	\$ (79,589)	-28.8%
<b>Special Benefit Assessment</b>	\$ 1,724,614	\$ 1,631,961	\$ 92,653	5.7%
<b>Special Mosquito Control Tax</b>	\$ 489,095	\$ 487,599	\$ 1,496	0.3%
<b>Property Taxes</b>	\$ 3,409,441	\$ 3,103,640	\$ 305,801	9.9%
<b>Other Tax Revenues</b>	\$ 828,713	\$ 854,380	\$ (25,667)	-3.0%
<b>Investment Earnings</b>	\$ 168,238	\$ (252,847)	\$ 421,085	-166.5%
<b>Other Revenue</b>	\$ 18,787	\$ 150,391	\$ (131,604)	-87.5%
<b>Total Revenues</b>	\$ 6,835,755	\$ 6,251,580	\$ 584,175	9.3%
<b><u>Expenditures:</u></b>				
<b>Salaries &amp; Wages</b>	\$ 2,993,080	\$ 2,617,765	\$ 375,315	14.3%
<b>Employee Benefits</b>	\$ 903,641	\$ 834,552	\$ 69,089	8.3%
<b>Materials &amp; Services</b>	\$ 1,582,428	\$ 1,331,621	\$ 250,807	18.8%
<b>Capital Outlay</b>	\$ 15,575	\$ 12,596	\$ 2,979	23.7%
<b>Total Expenditures</b>	\$ 5,494,724	\$ 4,796,534	\$ 695,211	14.6%
<b>Transfers &amp; Other:</b>	\$ (276,044)	\$ (3,713,838)	\$ 3,437,794	-92.6%
<b>Ending Fund Balance:</b>	\$ 9,066,574	\$ 8,001,587	\$ 1,064,987	13.3%

## Capital Asset Administration

Changes in Capital Assets at the end of fiscal year 2022-23 are as follows:

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<b>Capital Assets:</b>	<b>June 30, 2023</b>	<b>June 30, 2022</b>	<b>Change</b>	<b>% Change</b>
Non -Depreciable Assets	\$ 3,988,830	\$ 3,854,525	\$ 134,305	3.5%
Depreciable Assets	\$ 10,357,885	\$ 10,243,933	\$ 113,952	1.1%
Accumulated Depreciation	\$ (3,797,161)	\$ (3,556,487)	\$ (240,674)	6.8%
<b>Total Capital Assets, Net</b>	<b>\$ 10,549,554</b>	<b>\$ 10,541,971</b>	<b>\$ 7,583</b>	<b>0.1%</b>

At the end of fiscal year 2022-23, the District's investment in capital assets amounted to \$ 10,549,554 (net of accumulated depreciation). This investment in capital assets includes land, structures, improvements, furniture, equipment, and vehicles.

See note 3 of the District's financial statements for further information on the District's capital assets.

The table below shows a comparison of actual revenue, expenditures, and fund balances between FYE 2023 and FYE 2022:

<b>Comparison of Actual Revenues, Expenditures, and Fund Balance</b>				
<b>CAPITAL IMPROVEMENT FUND</b>	<b>FY 22-23</b>	<b>FY 21-22</b>	<b>Variance</b>	<b>% Change</b>
<b>Beginning Fund Balance:</b>	\$ 749,944	\$ 1,022,269	\$ (272,325)	-26.6%
<b>Revenues:</b>	\$ 18,534	\$ (19,161)	\$ 37,695	NA
<b>Expenditures:</b>	\$ 313,143	\$ 7,813,477	\$ (7,500,334)	-96.0%
<b>Transfers &amp; Other:</b>	\$ 298,685	\$ 7,560,313	\$ (7,261,628)	-96.0%
<b>Ending Fund Balance:</b>	<b>\$ 754,020</b>	<b>\$ 749,944</b>	<b>\$ 4,076</b>	<b>0.5%</b>

As noted, ending fund balance did not materially change between fiscal years ending on June 30. The principal differences resulting from the expenditure increase between the years resulted from acquiring the District's newly purchased facilities. This was funded by a combination of available reserves within the general fund and the acquisition of lease financing provided by CN Financing, as described in the debt table below.

The District's Long-Term Debt consists of vehicle leases and the financing of District real property completed this year. See further details in note 5 of the District's financial statements. Additionally, the District's Other Post Employment Benefit obligations are completely funded on June 30, 2023, by an OPEB trust.

<b>Debt Administration</b>	<b>June 30, 2023</b>	<b>June 30, 2022</b>	<b>Change</b>	<b>% Change</b>
<b>Leases</b>	\$ 77,663	\$ 82,013	\$ (4,350)	-5.3%
CN Financing	\$ 3,617,831	\$ 3,825,000	\$ (207,169)	-5.4%
<b>Total Long Term Debt:</b>	<b>\$ 3,695,494</b>	<b>\$ 3,907,013</b>	<b>\$ (211,519)</b>	<b>-5.4%</b>

**San Mateo County Mosquito and Vector Control District**  
**Management's Discussion and Analysis (Unaudited)**  
**For the Year Ended June 30, 2023**

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**Conditions Affecting Current Financial Position**

Management is unaware of any conditions that could significantly impact the District's current or long-term financial position or any other factors that would significantly impact the District's ability to fulfill its mission.

**Requests for Information**

The District's basic financial statements are designed to give users a general overview of the District's finances and to demonstrate the District's accountability. If you have questions about the report or need additional information, please contact the District Manager at the San Mateo County Mosquito and Vector Control District, 1351 Rollins Road, Burlingame, California 94010, or (650) 344-8592.

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## **BASIC FINANCIAL STATEMENTS**

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**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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# San Mateo County Mosquito and Vector Control District

## Statement of Net Position

June 30, 2023

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### ASSETS

#### Current assets:

Cash and investments	\$	9,073,920
Restricted cash and investments		114,879
Accrued interest receivable		71,793
Accounts receivable		41,842
Accounts receivable-other		38,863
Materials and supplies inventory		160,226
Deposits with Vector Control Joint Powers Agency (VCJPA)		477,718
Prepaid items		32,217
<b>Total current assets</b>		<b>10,011,458</b>

#### Noncurrent assets:

Net OPEB asset		829,105
Capital assets - not being depreciated		3,988,830
Capital assets - being depreciated, net		6,560,724
<b>Total capital assets</b>		<b>10,549,554</b>
<b>Total noncurrent assets</b>		<b>11,378,659</b>
<b>Total assets</b>		<b>21,390,117</b>

### DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows of resources - OPEB		258,682
Deferred outflows of resources - pension		874,711
<b>Total deferred outflows of resources</b>		<b>1,133,393</b>

### LIABILITIES

#### Current liabilities

Accounts payable and accrued expenses		66,320
Accrued salaries and benefits		124,544
Long-term liabilities - due in one year:		
Compensated absences		53,426
Long-term debt		239,599
<b>Total current liabilities</b>		<b>483,889</b>

#### Noncurrent liabilities

Long-term liabilities - due in more than one year:		
Compensated absences		343,888
Long-term debt		3,455,895
Net pension liability		891,498
<b>Total non-current liabilities</b>		<b>4,691,281</b>
<b>Total liabilities</b>		<b>5,175,170</b>

### DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources - OPEB		179,857
Deferred inflows of resources - pension		234,701
<b>Total deferred inflows of resources</b>		<b>414,558</b>

### NET POSITION

Net investment in capital assets		6,854,060
Restricted for pension contributions		114,879
Unrestricted		9,964,843
<b>Net position</b>	\$	<b>16,933,782</b>

**San Mateo County Mosquito and Vector Control District**  
**Statement of Activities**  
**For the year ended June 30, 2023**

	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Total	Revenue and Changes in Net Position
					Governmental Activities
<b>Governmental activities</b>					
Mosquito and vector control	\$ 5,452,420	\$ 196,867	\$ 2,213,709	\$ 2,410,576	\$ (3,041,844)
<b>Total governmental activities</b>	<u>\$ 5,452,420</u>	<u>\$ 196,867</u>	<u>\$ 2,213,709</u>	<u>\$ 2,410,576</u>	<u>(3,041,844)</u>

**General Revenues:**

Taxes	4,238,155
Investment earnings	186,772
Other revenues	18,787
<b>Total general revenues</b>	<u>4,443,714</u>
<b>Change in net position</b>	1,401,870
<b>Net position - beginning of year</b>	<u>15,531,912</u>
<b>Net position - end of year</b>	<u>\$ 16,933,782</u>

## **FUND FINANCIAL STATEMENTS**

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## GOVERNMENTAL FUND FINANCIAL STATEMENTS

*General Fund* accounts for all financial resources except those to be accounted for in another fund. It is the general operating fund of the District.

*Capital Projects Fund* accounts for financial resources that have been restricted, committed, or assigned for equipment acquisition.

**San Mateo County Mosquito and Vector Control District**  
**Balance Sheet - Governmental Funds**  
**June 30, 2023**

	General Fund	Capital Project Fund	Total
<b>ASSETS</b>			
Cash and investments	\$ 8,311,595	\$ 762,325	\$ 9,073,920
Restricted cash and investments	114,879	-	114,879
Accrued interest receivable	65,423	6,370	71,793
Accounts receivable	41,842	-	41,842
Accounts receivable-other	38,863	-	38,863
Materials and supplies inventory	160,226	-	160,226
Deposits with Vector Control Joint Powers Agency (VCJPA)	477,718	-	477,718
Prepaid items	32,217	-	32,217
<b>Total assets</b>	<b>\$ 9,242,763</b>	<b>\$ 768,695</b>	<b>\$ 10,011,458</b>
<b>LIABILITIES</b>			
Accounts payable and accrued expenditures	\$ 51,645	\$ 14,675	\$ 66,320
Accrued salaries and benefits	124,544	-	124,544
<b>Total liabilities</b>	<b>176,189</b>	<b>14,675</b>	<b>190,864</b>
<b>FUND BALANCES</b>			
Nonspendable	192,443	-	192,443
Restricted	114,879	-	114,879
Committed	800,000	-	800,000
Assigned	4,084,670	754,020	4,838,690
Unassigned	3,874,582	-	3,874,582
<b>Total fund balances</b>	<b>9,066,574</b>	<b>754,020</b>	<b>9,820,594</b>
<b>Total liabilities and fund balances</b>	<b>\$ 9,242,763</b>	<b>\$ 768,695</b>	<b>\$ 10,011,458</b>

**San Mateo County Mosquito and Vector Control District**  
**Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position**  
**June 30, 2023**

<b>Fund Balances of Governmental Funds</b>	\$ 9,820,594
Amounts reported for governmental activities in the Statement of Net Position are different	
Deferred outflows of resources related to pensions and OPEB used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred outflows of resources.	1,133,393
Deferred inflows of resources related to pensions and OPEB used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred inflows of resources.	(414,558)
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those assets as capital assets.	10,549,554
Long-term liabilities applicable to the District are not due and payable in the current period and therefore are not reported in the governmental funds.	
Capital lease payable - due within one year	(239,599)
Compensated absences - due within one year	(53,426)
Capital lease payable - due in more than one year	(3,455,895)
Compensated absences - due in more than one year	(343,888)
Net pension liability	(891,498)
Net OPEB Asset	829,105
<b>Net Position of Governmental Activities</b>	<u>\$ 16,933,782</u>

**San Mateo County Mosquito and Vector Control District**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the year ended June 30, 2023**

	General Fund	Capital Project Fund	Total
<b>REVENUES:</b>			
Service abatement revenue	\$ 196,867	\$ -	\$ 196,867
Special benefit assessment	1,724,614	-	1,724,614
Special mosquito control tax	489,095	-	489,095
Property taxes	3,409,441	-	3,409,441
Other tax revenues	828,713	-	828,713
Investment earnings	168,238	18,534	186,772
Other revenues	18,787	-	18,787
<b>Total revenues</b>	<b>6,835,755</b>	<b>18,534</b>	<b>6,854,289</b>
<b>EXPENDITURES:</b>			
Mosquito and vector control			
Salaries and wages	\$ 2,993,080	\$ -	\$ 2,993,080
Employee benefits	903,641	-	903,641
Materials and services	1,264,334	312	1,264,646
Capital outlay	15,575	271,898	287,473
Debt service:			
Principal	207,169	26,991	234,160
Interest and fiscal charges	110,925	13,942	124,867
<b>Total expenditures</b>	<b>5,494,724</b>	<b>313,143</b>	<b>5,807,867</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,341,031</b>	<b>(294,609)</b>	<b>1,046,422</b>
<b>OTHER FINANCING SOURCES</b>			
Issuance of debt	-	-	-
Lease financing	-	22,641	22,641
Transfer in	-	276,044	276,044
Transfer out	(276,044)	-	(276,044)
<b>Total other financing sources</b>	<b>(276,044)</b>	<b>298,685</b>	<b>22,641</b>
<b>Net change in fund balances</b>	<b>1,064,987</b>	<b>4,076</b>	<b>1,069,063</b>
<b>FUND BALANCES:</b>			
Beginning of year	8,001,587	749,944	8,751,531
End of year	<u>\$ 9,066,574</u>	<u>\$ 754,020</u>	<u>\$ 9,820,594</u>



**San Mateo County Mosquito and Vector Control District**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund**  
**Balances of Governmental Funds to the Statement of Activities**  
**For the year ended June 30,2023**

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$	1,069,063
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>		
<p>Governmental funds report capital outlay as expenditures. In the statement of activities, however, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.</p>		
Capital outlay		248,257
Depreciation/amortization expense		(240,674)
Disposal of capital assets		-
<p>Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the statement of net position</p>		
Lease financing		(22,641)
Repayments of debt and lease principal		234,160
Lease write-off		-
<p>Current year employer pension contributions are recorded as expenditures in the governmental funds, however these amounts are reported a deferred outflow of resources on the Government-Wide Statement of Net Position.</p>		
		317,002
<p>Pension (expense) income is recorded as incurred in the Government-Wide Statement of Activities, however pension expense is not recognized in the governmental funds.</p>		
		(93,583)
<p>OPEB (expense) income is recorded as incurred in the Government-Wide Statement of Activities, however OPEB expense is not recognized in the governmental funds.</p>		
		(56,288)
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
Change in compensated absences		(53,426)
<b>Change in Net Position of Governmental Activities</b>	<b>\$</b>	<b>1,401,870</b>

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**NOTES TO BASIC FINANCIAL STATEMENT**

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**San Mateo County Mosquito and Vector Control District**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2023**

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**1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. *Organization and Operations of the Reporting Entity***

The San Mateo Mosquito and Vector Control District (District) is a special district established in 1916 empowered to take all necessary and proper steps for the control of mosquitoes and other vectors within the District.

In the fiscal year ended June 30, 2004, the District expanded their services to the cities of San Bruno, South San Francisco, Daly City, Colma, Brisbane, Pacifica and Half Moon Bay, which encompass the North and West County District (NWCD). The revenue related to servicing the NWCD is accounted for as a special assessment charge placed on the property parcels within that service area.

In the fiscal year ended June 30, 2008, the San Mateo County Board of Supervisors passed a resolution to transfer specific vector control operations and responsibilities to the San Mateo County Mosquito Abatement District. As a result, the District changed its name to the San Mateo County Mosquito and Vector Control District. The District is governed by a twenty-one-member Board of Trustees that are appointed by each of the incorporated cities and the unincorporated San Mateo County areas within the District's service area.

**B. *Basis of Accounting and Measurement Focus***

The District's financial statements are prepared in conformity with U.S. GAAP. The Governmental Accounting Standards Board (GASB) is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States.

**Government-Wide Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the activities of the primary government. The effect of inter-fund activity has been removed from these statements and eliminations have been made to minimize the double counting of internal activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

In accordance with U.S. GAAP the Statement of Net Position reports separate sections for Deferred Outflows of Resources, and Deferred Inflows of Resources, when applicable.

Deferred Outflows of Resources represent outflows of resources (consumption of net assets) that apply to future periods and that, therefore, will not be recognized as an expense until that time.

Deferred Inflows of Resources represent inflows of resources (acquisition of net assets) that apply to future periods and that, therefore, are not recognized as a revenue until that time.

**San Mateo County Mosquito and Vector Control District**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2023**

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**1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**B. Basis of Accounting and Measurement Focus, Continued**

The government-wide financial statements are reported using the “*economic resources*” measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**Fund Financial Statements**

Governmental fund financial statements are reported using the “*current financial resources*” measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers tax revenues to be available if they are collected within 60 days of the end of the current fiscal year and other revenues when collected within one year of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

The primary revenue sources susceptible to accrual are property taxes, charges for services, and interest associated with the current fiscal period and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major funds:

**Governmental Funds:**

*General Fund* – is a government’s primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund when necessary.

*Capital Project Fund* – is used to account for financial resources that have been restricted, committed, or assigned for capital projects and equipment acquisition.

**C. Use of Estimates**

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported changes in District net position during the reporting period. Actual results could differ from those estimates.

**D. Investments**

Changes in fair value that occur during a fiscal year are recognized as unrealized gains or losses and reported for that fiscal year. Investment income comprises interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

**San Mateo County Mosquito and Vector Control District**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2023**

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**1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**E. Materials and Supplies Inventory**

Inventories consist of expendable supplies and are valued at cost using a first-in first-out basis.

**F. Prepaid Items**

Certain payments to vendors reflect costs or deposits applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepayments are amortized and recognized as expenditures in the period consumed using the consumption method.

**G. Capital Assets**

Capital assets are recorded in the government-wide financial statements. Included in capital assets are equipment used at the District. District policy has set the capitalization threshold for reporting capital assets at \$5,000. Donated assets are recorded at estimated acquisition cost at the date of donation. Capital outlay is recorded as expenditures of the General Fund and as assets in the government-wide financial statements to the extent the District’s capitalization threshold is met. Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

Asset Class	Useful Lives
Structures and improvements	7-50 years
Furniture and equipment	5-20 years
Vehicles	5-15 years

**H. Compensated Absences**

The District’s policy is to permit full time employees to accumulate earned vacation time and sick leave. Earned vacation time shall be earned by each employee subject to the accrual limitations defined by District policies. Such unused compensation is calculated at the employees’ then prevalent hourly rate at the time of retirement or termination. Whereas vacation time is compensated at 100% of accumulated hours. Sick leave is accrued and compensated only at retirement based on the years of employment up to a maximum of \$7,500.

**I. Pension Plan**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plans and additions to/deductions from the plans’ fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value. The following timeframes are used for pension reporting:

San Mateo County Employees’ Retirement Association (SamCERA)

Valuation Date	June 30, 2022
Measurement Date	June 30, 2022
Measurement Period	July 1, 2021 to June 30, 2022

**San Mateo County Mosquito and Vector Control District**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2023**

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**1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**I. Pension Plan, Continued**

Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss. The difference between projected and actual earnings is amortized straight-line over 5 years. All other amounts are amortized straight-line over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period, which is 5 years for SamCERA.

**J. Other Postemployment Benefits (OPEB)**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Authority’s plan (OPEB Plan) and additions to/ deductions from the OPEB Plan’s fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Measurement Period	June 30, 2022 to June 30, 2023

**K. Property Taxes**

The San Mateo County Assessor’s Office assesses all real and personal property within the County each year. The San Mateo County Tax Collector’s Office bills and collects the District’s share of property taxes and assessments. The San Mateo County Auditor-Controller’s Office remits current property tax collections to the District throughout the year. Property tax in California is levied in accordance with Article 13A of the State Constitution at no more than one percent (1%) of countywide assessed valuations.

Property taxes receivable at year-end are related to property taxes collected by San Mateo County, which have not been credited to the District's cash balance as of June 30. The property tax calendar is as follows:

Lien date	March 1
Levy date	July 1
Due dates	November 1 and March 1
Collection dates	December 10 and April 10

Property taxes levied are recorded as revenue when received, in the fiscal year of levy, because of the adoption of the alternate method of property tax distribution known as the Teeter Plan, by the District and San Mateo County. The Teeter Plan authorizes the County Auditor-Controller to allocate 100% of the secured property tax billed but not yet received or paid to the District. San Mateo County remits tax proceeds to the District in three installments during the fiscal year as follows: 50% remitted on December 15, 40% remitted on April 15 and 10% on June 30.



**San Mateo County Mosquito and Vector Control District**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2023**

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**1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**L. *Special Assessment Revenue***

Special assessments determined by the District are included on property tax bills of San Mateo County. Special assessments are recorded as revenue when received, in the fiscal year of receipt, because of the adoption of the alternate method of property tax distribution known as the Teeter Plan, by the District and San Mateo County. San Mateo County remits the special assessments to the District on the same schedule as property taxes.

**M. *Net position***

Net position is categorized as follows:

Net Investment in Capital Assets - this component of net position consists of capital assets, net of accumulated depreciation and reduced by any outstanding debt outstanding against the acquisition, construction or improvement of those assets.

Restricted - this component of net position consists of constraints placed on net position use through external constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted - this component of net position consists of net amount of assets that are not included in the determination of restricted or net investment in capital assets.

**N. *Fund Balance***

The financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned based primarily on the extent to which the District is bound to honor constraints on how specific amounts can be spent.

*Nonspendable* - amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.

*Restricted* - amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions enabling legislation.

*Committed* - amounts that can only be used for specific purposes determined by formal action of the District's highest level of decision-making authority (the Board of Trustees) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.

*Assigned* - amounts that are constrained by the District's intent to be used for specific purposes. The intent can be established at either the highest level of decision-making, or by a body or an official designated for that purpose.

*Unassigned* - the residual classification for the District's general fund that includes amounts not contained in the other classifications.

**San Mateo County Mosquito and Vector Control District**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2023**

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**1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**N. Fund Balance, Continued**

The Board of Trustees establishes, modifies or rescinds fund balance commitments and assignments by passage of a resolution.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, followed by the unrestricted, committed, assigned and unassigned resources as they are needed.

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain an unrestricted fund balance in its funds sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. Committed, assigned and unassigned fund balances are considered unrestricted.

The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures.

**O. New Accounting Pronouncements**

In 2023, the District adopted new accounting standards in order to conform to the following Governmental Accounting Standards Board Statements.

- GASB Statement No.91 – *Conduit Debt Obligation* – The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligation, and (3) related note disclosures. This Statement clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. This Statement also addresses arrangements – often characterized as leases – that are associated with conduit debt obligations. The requirements of this statement did not apply to the District during current fiscal year.
- GASB Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* – The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide

**San Mateo County Mosquito and Vector Control District**  
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**1. REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

*O. New Accounting Pronouncements, Continued*

the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. The requirements of this statement did not apply to the District during current fiscal year.

- **GASB STATEMENT NO. 96 - *Subscription-Based Information Technology Arrangements*** - This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a tight-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements of this Statement will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government’s financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government’s SBITA activities and evaluate a government’s obligations and assets resulting from SBITAs. The requirements of this statement did not apply to the District during current fiscal year.

**2. CASH AND INVESTMENTS**

Cash and investments as of June 30, 2023, consisted of the following:

Description	Balance
Cash on hand	400
Deposits held with San Mateo County Pooled Investment Fund (SMCPIF)	9,073,520
Restricted cash and investment	114,879
Total cash and investments	<u>\$ 9,188,799</u>

Reporting Unit	Balance
Primary Government	<u>\$ 9,188,799</u>
Total cash and investments	<u>\$ 9,188,799</u>

**San Mateo County Mosquito and Vector Control District**  
**Notes to Basic Financial Statements**  
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**2. CASH AND INVESTMENTS, Continued**

**A. Custodial Credit Risk**

The custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District's investment policy requires that collateral be held by an independent third party with whom the District has a current custodial agreement.

The custodial credit risk for investments is the risk that in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The District's investment policy requires that all security transactions are conducted on a delivery-versus-payment (DVP) method and that all securities are held by a qualified, third-party custodian, as evidenced by safekeeping receipts. The trust department of the District's bank may act as third-party custodian, provided that the custodian agreement is separate from the banking agreement. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as SMCPIF). As of June 30, 2023 none of the District's deposits or investments were exposed to disclosable custodial credit risk.

**B. Investments**

Investments as of June 30, 2023, consisted of the following:

Investments	Credit Rating	Fair Value	Maturity 12 Months or Less
San Mateo County Pooled Investment Fund (SMCPIF)	Aa1/P-1	\$ 9,073,520	\$ 9,073,520
Total investments		\$ 9,073,520	\$ 9,073,520

**C. Authorized Deposits and Investments**

The District has adopted an investment policy which allows deposits into financial institutions and the San Mateo County Treasury's Pooled Investment Fund.

**D. San Mateo County Treasury - Pooled Investment Fund**

The San Mateo County Pooled Investment Fund (SMCPIF) is a pooled investment fund program governed by the San Mateo County Board of Supervisors and administered by the San Mateo County Treasurer. Investments in SMCPIF are highly liquid as deposits and withdrawals can be made at any time without penalty. SMCPIF does not impose a maximum investment limit. The San Mateo County bank deposits are either federally insured or collateralized in accordance with the California Government Code.

**San Mateo County Mosquito and Vector Control District**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2023**

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**2. CASH AND INVESTMENTS, Continued**

**D. San Mateo County Treasury – Pooled Investment Fund, Continued**

The San Mateo County Treasurer has indicated to the District that as of June 30, 2023, the value of the County's portfolio approximated \$7.797 billion and the portfolio holds no derivative products. The District's investment with the County Treasurer's Office as of June 30, 2023 was \$9,073,520. SMCPIF's fair value factor of 0.9715 as of June 30, 2023 was used to calculate the fair value of the investments in the SMCPIF.

Participants' equity in the investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Interest payments, accrued interest, accreted discounts, amortized premiums, and realized capital gains and losses, net of administrative fees, are apportioned to pool participants every quarter. This method differs from the fair value method used to value investments in these financial statements as unrealized gains or losses are not apportioned to pool participants. Income from pooled investments is allocated to individual funds or external participants based on each fund's or participant's average daily cash balance at quarter end in relation to the total pool investments. Pool detail may be obtained from the County of San Mateo Treasurer-Tax Collector Office – 555 County Center, 1st Floor - Redwood City, CA 94063 or the Treasurer and Tax Collector's office website at [www.sanmateocountytreasurer.org](http://www.sanmateocountytreasurer.org).

**E. Credit Risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. As of June 30, 2023, the District's investment in the SMCPIF was rated by Moody as Aa1/P-1 as noted in the table above.

**F. Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the fair values of investments with longer maturities have greater sensitivity to changes in market interest rates. The District's investment policy follows the Code as it relates to limits on investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates. The District has elected to use the segmented time distribution method of disclosure for the maturities of its investments as related to interest rate risk as noted in the table above.

**G. Concentration of Credit Risk**

The District's investment policy contains no limitations on the amount that can be invested in any one governmental agency or non-governmental issuer beyond that stipulated by the California Government Code. There were no investments in any one governmental or non-governmental issuer that represented 5% or more of the District's total investments except for those in the SMCPIF.

**San Mateo County Mosquito and Vector Control District**  
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**3. CAPITAL ASSETS**

Changes in capital assets for the year were as follows:

	Balance June 30, 2022	Additions	Additions	Deletions	Balance June 30, 2023
Non-depreciable capital assets:					
Land	\$ 3,854,525	\$ -	\$ -	\$ -	\$ 3,854,525
Construction-in-progress	-	134,305	-	-	134,305
Total non-depreciable capital assets	3,854,525	134,305	-	-	3,988,830
Depreciable capital assets:					
Structures and improvements	8,343,857	8,971	-	-	8,352,828
Furniture and equipment	715,383	49,981	-	-	765,364
Vehicles	808,019	-	-	-	808,019
Vehicles - leases	161,188	-	-	-	161,188
Software	215,486	55,000	-	-	270,486
Total depreciable capital assets	10,243,933	113,952	-	-	10,357,885
Accumulated depreciation/amortization:					
Structures and improvements	(2,015,999)	(117,589)	-	-	(2,133,588)
Furniture and equipment	(549,218)	(42,896)	-	-	(592,114)
Vehicles	(718,486)	(61,856)	-	-	(780,342)
Vehicles - leases	(57,298)	-	-	-	(57,298)
Software	(215,486)	(18,333)	-	-	(233,819)
Total accumulated depreciation/amortization	(3,556,487)	(240,674)	-	-	(3,797,161)
Total depreciable capital assets, net	6,687,446	(126,722)	-	-	6,560,724
Total capital assets, net	\$ 10,541,971	\$ 7,583	\$ -	\$ -	\$ 10,549,554

**Intangible Right-to-Use Assets:**

In FY 2022, the District implemented the guidance in GASB No. 87, leases and recognized the value of vehicles leased under long-term contracts, that had previously been reported as capital leases. The leased intangible assets and related amortization have been reported on the above capital assets schedule.

As of June 30, 2023, the District had 9 leased vehicles from Enterprise Fleet Management. The intangible right-to-use assets are being amortized over 5 years, the term of the lease. Terms of the lease are described in Note 5A.

**San Mateo County Mosquito and Vector Control District**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2023**

**4. COMPENSATED ABSENCES**

Compensated absences comprise unpaid vacation leave, sick leave and compensating time off which is accrued as earned. The District's liability for compensated absences is determined annually.

The changes to the compensated absences balance at June 30, 2023 were as follows:

Balance June 30, 2022	Additions/ Transfers	Deletions/ Transfers	Balance June 30, 2023	Current Portion	Long-term Portion
\$ 343,888	359,169	(305,743)	\$ 397,314	53,426	\$ 343,888

**5. LONG-TERM LIABILITIES**

The District's long-term debt activities for the year ended June 30, 2023 were as follows:

	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023	Current Portion	Long-term Portion
Leases	\$ 82,013	\$ 22,641	\$ (26,991)	\$ 77,663	\$ 26,422	\$ 51,241
CN Financing	3,825,000	-	(207,169)	3,617,831	213,177	3,404,654
Total Long-term debt	\$ 3,907,013	\$ 22,641	\$ (234,160)	\$ 3,695,494	\$ 239,599	\$ 3,455,895

**Description of the District's Long-Term Debt:**

**A. Leases**

In fiscal year 2022, the District implemented the guidance in GASB No. 87, Leases, for accounting and reporting leases that had previously been reported as capital leases.

The District has recorded various lease agreements regarding the District's vehicle fleet. Principal and interest are payable monthly with varying annual interest rates of 3.18% - 7.23%, for a term of 60 months. The remaining principal and interest amounts will be payable as follows:

Year ended June 30,	Principal	Interest	Total
2024	\$ 26,422	\$ 3,628	\$ 30,050
2025	25,849	2,351	28,200
2026	16,010	1,229	17,239
2027	8,043	453	8,496
2028	1,339	17	1,356
Total	\$ 77,663	\$ 7,678	\$ 85,341
Current	\$ 26,422		
Long-term	\$ 51,241		

**San Mateo County Mosquito and Vector Control District**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2023**

**5. LONG-TERM LIABILITIES, Continued**

**B. CN Financing**

On July 1, 2021, the District, through the Municipal Finance Corporation, secured a financing agreement from CN Financing in the amount of \$3,825,000 at an interest rate of 2.9%. The proceeds of the loan were used to finance the acquisition of property located at 1415 N. Carolan Avenue in the City of Burlingame, California. Principal and interest payments of \$318,094 are due July 29, 2022, through July 29, 2036.

The remaining principal and interest amounts will be payable as follows:

Year ended June 30,	Principal	Interest	Total
2024	\$ 213,177	\$ 104,917	\$ 318,094
2025	219,359	98,735	318,094
2026	225,721	92,373	318,094
2027	232,266	85,828	318,094
2028 - 2032	1,266,361	324,110	1,590,471
2033 - 2037	1,460,947	129,524	1,590,471
Total	<u>\$3,617,831</u>	<u>\$ 835,487</u>	<u>\$4,771,412</u>
Current	<u>\$ 213,177</u>		
Long-term	<u>\$3,404,654</u>		

**6. OTHER POST-EMPLOYMENT BENEFITS**

**A. Plan Description**

The District has established an Other Postemployment Benefit plan (OPEB Plan) and participates in an agent multiple-employer defined benefit retiree healthcare plan. The District reimburses a portion of the cost of health care for eligible retirees Depending on the number of years of service and the circumstances surrounding retirement, employees may be eligible to receive health care insurance cost reimbursement between 25% to 100% and prescription drug coverage reimbursement of \$500 to \$1,000 per year. District employees retiring prior to 2016 were not permitted to retain their coverage in the District’s healthcare plans beyond the COBRA period. However, employees retiring in 2016 or later may continue their District medical coverage through FDAC until reaching age 65 or becoming eligible for coverage under Medicare. A surviving spouse is entitled to receive the same contribution the retiree would have received for four years following the retiree’s death.

**B. Employees Covered**

As of the June 30, 2022 actuarial valuation, the following current and former employees were covered by the benefit terms under the OPEB Plan:

Active employees	21
Inactive employees or beneficiaries currently receiving benefits	<u>6</u>
	<u>27</u>



**San Mateo County Mosquito and Vector Control District**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2023**

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**6. OTHER POST-EMPLOYMENT BENEFITS, Continued**

*C. Contributions*

The contribution requirements of plan members and the District are established and may be amended by the District’s governing board. The annual contribution is based on the actuarially determined contribution. For the fiscal year ended June 30, 2023, the District’s estimated implied subsidy was \$0.

*D. Net OPEB Asset*

The District’s net OPEB asset was measured as of June 30, 2023 and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation dated June 30, 2022. The total OPEB liability was determined based on the following actuarial methods and assumptions:

**Actuarial Assumption:**

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Discount Rate	4.70%
General Inflation	2.5% per annum
Salary Increases	3.0% per year
Investment Rate of Return	4.70%
Mortality Rate(1)	MacLeod Watts Scale 2022 applied generationally from 2010
Healthcare Trend Rate	6.8% effective January 1, 2024, grade down to an ultimate rate of 3.9% in 2076 and later years

**San Mateo County Mosquito and Vector Control District**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2023**

**6. OTHER POST-EMPLOYMENT BENEFITS, Continued**

*D. Net OPEB Asset, Continued*

The long-term expected rate of return on OPEB plan investments was determined using a building block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<b>OPEB Trust Fund</b>		
<b>Investment Class</b>	<b>Target</b>	<b>Long-Term</b>
	<b>Allocation</b>	<b>Expected Real Rate</b>
<b>Equity</b>	30.00%	
Large Cap Core	15.50%	6.80%
Mid Cap Core	3.00%	7.10%
Small Cap Core	4.50%	7.90%
Real Estate	1.00%	6.60%
International	4.00%	7.30%
Emerging Markets	2.00%	7.30%
<b>Fixed Income</b>	65.00%	
Short Term Bond	14.00%	3.30%
Intermediate Term Bond	49.25%	3.90%
High Yield	1.75%	6.10%
<b>Cash</b>	5.00%	2.40%
<b>TOTAL</b>	<u>100.00%</u>	

At the time the valuation was prepared, the District was invested in the Moderately Conservative Portfolio, which had an expected return of 5.3%. Based on the District's OPEB trust balance, the District assumed 60 basis points in non-imbedded fees for a net expected return of 4.7%. The District approved 4.7% for valuation purposes.

*E. Discount Rate*

The discount rate used to measure the total OPEB liability was 4.9 percent. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

**San Mateo County Mosquito and Vector Control District**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2023**

**6. OTHER POST-EMPLOYMENT BENEFITS, Continued**

**F. Changes in the Net OPEB Asset**

The changes in the net OPEB Asset for the OPEB Plan are as follows:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asse
<b>Balance at June 30, 2022</b> (Measurement date 06/30/2022)	\$ 1,345,106	\$ 2,156,540	\$ (811,434)
<b>Changes in the year:</b>			
Service cost	70,846	-	70,846
Interest cost	68,205	-	68,205
Difference between expected and actual experience	(26,700)		(26,700)
Assumption changes	(26,929)		(26,929)
Contribution - employer		789	(789)
Net investment income	-	91,647	(91,647)
Correction to accrued FY 21/22 benefit reimbursement	-	10,657	(10,657)
Benefit payments	(48,028)	(48,028)	-
<b>Net changes</b>	<b>37,394</b>	<b>55,065</b>	<b>(17,671)</b>
<b>Balance at June 30, 2023</b> (Measurement date 06/30/2023)	<b>\$ 1,382,500</b>	<b>\$ 2,211,605</b>	<b>\$ (829,105)</b>

**G. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

	Current		
	1% Decrease (3.70%)	Discount Rate (4.70%)	1% Increase (5.70%)
Net OPEB Liability (Asset)	\$ 576,149	\$ (829,105)	\$ 1,031,755

**H. Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates**

	Current		
	1% Decrease	Trend Rate	1% Increase
Net OPEB Liability (Asset)	\$ (1,067,338)	\$ (829,105)	\$ (515,438)

**I. OPEB Plan Fiduciary Net Position**

PARS issues a publicly available financial report that may be obtained from the Public Agency Retirement Services, 4350 Von Karman Ave, Newport Beach, CA 92660.

**San Mateo County Mosquito and Vector Control District**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2023**

**6. OTHER POST-EMPLOYMENT BENEFITS, Continued**

**J. Recognition of Deferred Outflows and Deferred Inflows of Resources**

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The recognition period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on OPEB plan investments	5 Years
All other amounts	Straight-line recognition over 11.11 years, the expected average remaining service lifetime(EARSL) of all members that are provided with benefits, determined as of the beginning of the Measurement Period. In determining the EARSL, all active, retired and inactive members are counted, with the latter two groups having 0 remaining service years.

**K. OPEB Expense and Deferred Outflows/ (Inflows) of Resources Related to OPEB**

For the fiscal year ended June 30, 2023, the District recognized OPEB expense of \$56,288. For the fiscal year ended June 30, 2023, the District reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 63,245	\$ 38,018
Difference Between Expected and Actual Experience	-	141,839
Net differences between projected and actual earnings on plan investments	195,437	-
Total	<u>\$ 258,682</u>	<u>\$ 179,857</u>

**San Mateo County Mosquito and Vector Control District**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2023**

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**6. OTHER POST-EMPLOYMENT BENEFITS, Continued**

**K. OPEB Expense and Deferred Outflows/ (Inflows) of Resources Related to OPEB, Continued**

The reported deferred outflows/inflows of resources balances related to OPEB will be recognized as expense as follows:

Fiscal Year Ending June 30:	Outflows/Inflows of Resources
2024	\$ 37,559
2025	33,156
2026	71,692
2027	(14,174)
2028	(16,801)
Thereafter	(32,607)

**7. DEFINED BENEFIT PENSION PLAN AND THE NET PENSION LIABILITY**

**A. Plan Description**

San Mateo County Employees' Retirement Association (SamCERA) is a cost-sharing multiple-employer, defined benefit pension plan that provides benefits for substantially all permanent employees of the County and the District. SamCERA was founded in 1944 under the authority granted by Article XVI of the Constitution of the State of California and the County Employees' Retirement Law of 1937 (the 1937 Act). SamCERA is not subject to the provisions of the Employee Retirement Income Security Act of 1974.

Management of SamCERA is vested in the Board of Retirement consisting of nine members; and its operation is governed by the 1937 Act and the by-laws, procedures, and policies adopted by the Board of Retirement. SamCERA issues a publicly available financial report that can be obtained by writing to the San Mateo County Employees' Retirement Association, 100 Marine Parkway, Suite 125, Redwood Shores, California 94065.

**B. Benefits Provided**

SamCERA provides service retirement, disability, and death benefits to plan members and beneficiaries based on defined benefit formulas using final average compensation, years of service, and age factors to calculate benefits payable. SamCERA has four plans that cover members classified as general, safety, or probation, and provides annual cost-of-living adjustments upon retirement to members of Plans One, Two, and Four. The benefits of Plan Three are reduced by a portion of Social Security benefits received by the member. The 1937 Act vests the County Board with the authority to initiate benefits, while Government Code Section 31592.2 empowers the Board of Retirement to provide certain ad hoc benefits when the Section 31592 reserve exceeds 1% of assets.

**San Mateo County Mosquito and Vector Control District**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2023**

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**7. BEFINED BENEFIT PENSION PLAN AND THE NET PENSION LIABILITY, Continued**

**B. Benefits Provided, Continued**

General members in Plans One, Two, and Four may retire at any age after 30 years of service. Safety members and Probation members may retire at any age after 20 years of service. A member who leaves County service may withdraw his or her contributions, plus any accumulated interest. Members with five years of service, permanent part-time employees with five years of full-time service, or non-contributory members (Plan Three) with 10 years of service, may elect a deferred retirement when terminating their employment with the County or District.

**C. Contributions and Funding**

The 1937 Act established the basic obligations for employers and members to make contributions to the pension trust fund. The employer and member contribution rates are based on recommendations made by an independent actuary and adopted by the Board of Retirement. The participating employers are required by statutes to contribute the amounts necessary to fund the estimated benefits accruing to SamCERA members not otherwise funded by member contributions or expected investment earnings. Contribution rates are actuarially determined using the entry age normal method and consist of an amount for normal cost, the estimated amount necessary to finance benefits earned by members during the year, and an amount required to amortize the unfunded net pension liability. For the fiscal year ended June 30, 2023, the District's contribution was \$258,682. The District's employer contribution rate was 12.10% of the covered payroll and the member contribution rate was 9.45%.

The District's contributions to the Plan for the measurement period ended June 30, 2022 was \$283,877.

**D. Actuarial Methods and Assumptions Used to Determine Total Pension Liability**

The actuarial assumptions included 2.50% annual inflation rate, 6.42% annual investment rate of return, and 3.00% average annual projected salary increase attributed to inflation of 2.50%. The June 30, 2023 total pension liabilities were based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2022
Actuarial Cost Method	Individual Entry Age Normal
Amortization Method:	
Level percent or level dollar	Level percent
closed, open, or layered periods	Layered
Amortization Period for Each Layer	15-years
Asset Valuation Method:	
Recognition method	Market Value of Asset
Inflation	2.50%
Investment Rate of Return	6.42% (with included administrative expense load of 0.17%)

**San Mateo County Mosquito and Vector Control District**  
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**7. BEFINED BENEFIT PENSION PLAN AND THE NET PENSION LIABILITY, Continued**

*E. Discount Rate*

The discount rate used to measure the total pension liability was 6.42 percent, which is gross of administrative and other investment expenses. A long-term investment return excluding administrative and other investment expenses would have been 6.50 percent. Management has determined that using the higher discount rate has resulted in a slightly lower total pension liability and net pension liability and the difference was deemed immaterial to the financial statements. The long-term expected rate of return on pension plan investments was determined in which best-estimate ranges of expected future real rates (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were considered. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. Real returns by asset class as shown in the following table reflect the average arithmetic real return assumptions of the Plan's investment consultants as of June 30, 2023.

Investment Type	Target Allocation	Long-Term Expected Real Rate of Return
Public Equity	41.00%	3.40%
Fixed Income	28.00%	50.00%
Alternatives	13.00%	5.00%
Inflation Hedge	17.00%	3.70%
Liquidity	1.00%	-1.30%
	100.00%	

*F. District Proportionate Share of the Net Pension Liability*

Plan Type and Balance Description	Plan Total Pension Liability	Plan Fiduciary Net Position	Plan Net Pension Liability
Balance as of June 30, 2021	\$ 7,344,236	\$ 7,214,396	\$ 129,840
Balance as of June 30, 2022	7,721,738	6,830,240	891,498
Change	\$ 377,502	\$ (384,156)	\$ 761,658

**San Mateo County Mosquito and Vector Control District**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2023**

**7. DEFINED BENEFIT PENSION PLAN AND THE NET PENSION LIABILITY, Continued**

**F. District Proportionate Share of the Net Pension Liability, Continued**

The District's proportionate share of the net pension liability changed between fiscal years as follows:

Calculation Dates	District Percentage
Balance as of June 30, 2021	0.1206%
Balance as of June 30, 2022	0.1209%
Change in Plan Net Pension Liability Percentage	0.0003%

**G. Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

The following presents the net pension liability of the Plan as of the measurement date, calculated using the discount rate of 6.42%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.42%) or 1 percentage-point higher (7.42%) than the current rate:

Description	Plan's Net Pension Liability/(Asset)		
	Discount Rate - 1% 5.42%	Current Discount Rate 6.42%	Discount Rate + 1% 7.42%
Total pension liability	\$7,308,190,462	\$6,386,880,045	\$5,638,488,070
Fiduciary net position	5,649,674,446	5,649,674,446	5,649,674,446
Net pension liability	\$1,658,516,016	737,205,599	(11,186,376)
Net pension liability - District share 0.1209%	\$ 2,005,146	\$ 891,498	\$ (13,524)



**San Mateo County Mosquito and Vector Control District**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2023**

**7. DEFINED BENEFIT PENSION PLAN AND THE NET PENSION LIABILITY, Continued**

**H. Pension Expense**

For the measurement period ending June 30, 2022, the District incurred pension expense of \$93,583 as follows:

	Plan's Pension Expense	District's Pension Expense 0.1209%
Pension expense:		
Service Cost	\$ 127,053,592	\$ 153,227
Interest on the total pension liability	390,243,837	470,634
Administrative expenses and other non-investment expenses	8,789,823	10,601
Member contributions	(73,967,823)	(89,205)
Expected investment return net of expenses	(385,131,125)	(464,468)
Recognition of Deferred Outflows/Inflows:		
Recognition of economic/ demographic gains(losses)	55,584,759	67,035
Recognition of assumptions changes or inputs	83,819,146	101,086
Recognition of net investment gains(losses)	49,528,963	59,732
Amortization of employer specific deferred outflows/inflows	N/A	(215,058)
Total pension expense	<u>\$ 255,921,172</u>	<u>\$ 93,583</u>

**I. Deferred Outflows and Deferred Inflows of Resources Related to Pensions**

As of June 30, 2023, the District has deferred outflows and deferred inflows of resources related to pensions as follows:

Account Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer contributions to pension plan made after the measurement date	\$ 317,002	\$ -
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	234,701
Changes of assumptions	162,123	-
Net differences between projected and actual earnings	278,306	-
Differences between expected and actual economic experience	117,280	-
Total Deferred Outflows/ (Inflows) of Resources	<u>\$ 874,711</u>	<u>\$ 234,701</u>

The District will recognize \$317,002 reported as deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date as a reduction of the net pension liability in the fiscal year ended June 30, 2024.

**San Mateo County Mosquito and Vector Control District**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2023**

**7. DEFINED BENEFIT PENSION PLAN AND THE NET PENSION LIABILITY, Continued**

*I. Deferred Outflows and Deferred Inflows of Resources Related to Pensions, Continued*

Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

Amortization Period Fiscal Year Ended June 30	Deferred Outflows (Inflows) of Resources
2024	\$ 87,796
2025	53,976
2026	(583)
2027	181,819
Total	<u>\$ 323,008</u>

**8. NET INVESTMENT IN CAPITAL ASSETS**

Net investment in capital assets as of June 30, 2023 consisted of the following:

Description	Balance
Capital assets - not being depreciated	\$ 3,988,830
Capital assets - being depreciated, net	6,560,724
Long-term debt- current portion	(239,599)
Long-term debt - noncurrent portion	<u>(3,455,895)</u>
Total net investment in capital assets	<u>\$ 6,854,060</u>

**San Mateo County Mosquito and Vector Control District**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2023**

**9. FUND BALANCE**

A detailed schedule of fund balances and their funding composition at June 30, 2023 is as follows:

Description	General Fund	Capital Project Fund
Nonspendable:		
Materials and supplies inventory	\$ 160,226	\$ -
Prepaid Items	32,217	-
Total nonspendable	192,443	-
Restricted:		
Restricted for pension contributions	114,879	-
Total restricted	114,879	-
Committed:		
Public health emergency	800,000	-
Total Committed	800,000	-
Assigned:		
Natural disaster emergency	650,000	-
Real Property Reserve	2,434,670	-
Debt service repayment reserve	1,000,000	-
Reserve for specified capital outlay - equipment replacement	-	754,020
Total assigned	4,084,670	754,020
Unassigned:		
Six month operating reserve	3,874,582	-
Total unassigned	3,874,582	-
Total fund balances	\$ 9,066,574	\$ 754,020

**10. DEFERRED COMPENSATION SAVINGS PLAN**

For the benefit of its employees, the District participates in a 457 Deferred Compensation Program. The purpose of this Program is to provide deferred compensation for public employees that elect to participate in the Program. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes.

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the District is in compliance with this legislation. Therefore, these assets are not the legal property of the District and are not subject to claims of the District's general creditors.

In the year 2021, The District evaluated the requirements of GASB Statement No. 84, Fiduciary Activities and GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans and determined that plan didn't meet the criteria to be reported as a fiduciary activity, as required by the above mentioned GASB Statements. Moreover, the plan is classified as other employee benefits for financial reporting purposes.

**San Mateo County Mosquito and Vector Control District**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2023**

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**11. RISK MANAGEMENT**

*Self-Insurance and Joint Powers Agency*

The District participates with other districts in a joint venture under a joint powers agreement, which established the Vector Control Joint Powers Agency (VCJPA). The relationship between the District and the VCJPA is such that the VCJPA is not a component unit of the District for financial reporting purposes.

The VCJPA is a consortium of thirty-four districts located throughout California. It was established under the provisions of California Government Code Section 6500 et seq. The VCJPA is governed by a Board of Directors, which meets 4-5 times per year, consisting of one member from each of the four regions (Coastal, Sacramento Valley, San Joaquin Valley, and Southern California) and two members from the Trustee Advisory Council.

The District is covered for the first \$1,000,000 of each general liability claim and \$500,000 of each workers' compensation claim through the VCJPA. The District has the right to receive dividends or the obligation to pay assessments based on a formula, which, among other expenses, charges the District's account for liability losses and workers' compensation losses under their individual self-insured retention (SIR). The VCJPA participates in an excess pool, which provides general liability coverage above \$1,000,000 for each occurrence up to \$14,000,000.

The VCJPA also participates in an excess pool, which provides workers' compensation coverage from \$5,000,000 to \$50,000,000.

The District's share of the VCJPA's Members Trust Fund and Property Contingency Fund balance as of June 30, 2023, totaled \$477,718. The balance includes interest earnings and may be withdrawn upon leaving the plan with a sixty-day notice. At the termination of the joint powers agreement and after all claims have been settled, any excess or deficit will be divided among the districts in accordance with its governing documents.

**12. CONTINGENCY**

*Litigation*

In the ordinary course of operations, the District is subject to other claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, other than the matter discussed above, will not materially affect its financial condition.

**REQUIRED SUPPLEMENTARY INFORMATION**

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**San Mateo County Mosquito and Vector Control District**  
**Required Supplementary Information (Unaudited)**  
**For the year ended June 30, 2023**

**1. BUDGETS AND BUDGETARY ACCOUNTING**

**A. Budgetary Comparison Schedule - General Fund**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Service abatement revenue	\$ 246,748	\$ 246,748	\$ 196,867	\$ (49,881)
Special benefit assessment	1,719,859	1,719,859	1,724,614	4,755
Special mosquito control tax	486,144	486,144	489,095	2,951
Property taxes	3,197,480	3,197,480	3,409,441	211,961
Other tax revenues	841,578	841,848	828,713	(13,135)
Investment earnings	110,000	110,000	168,238	58,238
Other revenues	62,848	62,848	18,787	(44,061)
<b>Total revenues</b>	<b>6,664,657</b>	<b>6,664,927</b>	<b>6,835,755</b>	<b>170,828</b>
<b>EXPENDITURES:</b>				
Mosquito and vector control				
Salaries and wages	3,031,167	3,013,167	2,993,080	20,087
Employee benefits	887,415	905,415	903,641	1,774
Materials and services	3,470,451	3,565,745	1,279,909	2,285,836
Debt service:				
Principal	207,170	207,170	207,169	1
Interest	122,830	122,830	110,925	11,905
<b>Total expenditures</b>	<b>7,719,033</b>	<b>7,814,327</b>	<b>5,494,724</b>	<b>2,319,603</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,054,376)</b>	<b>(1,149,400)</b>	<b>1,341,031</b>	<b>2,490,431</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer out	-	-	(276,044)	(276,044)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(276,044)</b>	<b>(276,044)</b>
<b>Net change in fund balances</b>	<b>\$ (1,054,376)</b>	<b>\$ (1,149,400)</b>	<b>1,064,987</b>	<b>\$ 2,214,387</b>
<b>FUND BALANCES:</b>				
Beginning of year			8,001,587	
End of year			<u>\$ 9,066,574</u>	

**San Mateo County Mosquito and Vector Control District**  
**Required Supplementary Information (Unaudited)**  
**For the year ended June 30, 2023**

**2. DEFINED BENEFIT PENSION PLAN**

**A. Schedule of the District's Proportionate Share of the Net Pension Liability - Last 10 Years\***

<b>Fiscal Year</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Measurement Date	6/30/2022	6/30/2021	6/30/2020	6/30/2019
Proportion of the net pension liability	0.1209%	0.1206%	0.1372%	0.2400%
Proportion share of the net pension liability	\$ 891,498	\$ 129,840	\$1,206,995	\$1,478,655
Covered payroll	\$ 2,275,742	\$2,249,212	\$2,255,787	\$1,900,138
Proportionate Share of the net pension liability as percentage of covered payroll	39.17%	5.77%	53.51%	77.82%
Plan fiduciary net position as a percentage of the total pension liability	88.46%	98.23%	84.46%	88.46%

<b>Fiscal Year</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Measurement Date	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
Proportion of the net pension liability	0.2600%	0.3500%	0.3200%	0.3100%	0.3100%
Proportion share of the net pension liability	\$ 1,269,703	\$2,020,874	\$2,280,813	\$1,525,087	\$1,234,942
Covered payroll	\$ 1,939,368	\$1,899,298	\$1,736,147	\$1,409,518	\$1,266,066
Proportionate Share of the net pension liability as percentage of covered payroll	65.47%	106.40%	131.37%	108.20%	97.54%
Plan fiduciary net position as a percentage of the total pension liability	89.96%	87.49%	83.25%	87.53%	88.88%

**Note to Schedule:**

\*-Fiscal year 2015 was the 1st year of implementation

Changes of assumptions:

In 2018, there were changes in assumptions primarily from adjusting the assumed investment return, price inflation, and general wage increase downward, modifying the mortality assumption, and adding a projection scale to reflect gradual year-to-year increase in mortality that is expected to occur in the future

In 2020, there were changes in assumptions resulted mainly from downward adjustments to the assumed investment rate, price inflation, and general wage increases.

In 2021, changes resulted mainly from changes in demographic assumptions based on results from the latest Triennial

In 2022, assumed investment return was lowered to 6.25% from 6.5% the previous year.



**San Mateo County Mosquito and Vector Control District**  
**Required Supplementary Information (Unaudited)**  
**For the year ended June 30, 2023**

**B. Schedule of Contributions - Last 10 Years\***

<b>Fiscal Year</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Contractually required contribution (actuarially determined)	\$ 317,002	\$ 283,877	\$ 281,349	\$ 282,989
Contribution in relation to the actuarially determined contributions	(317,002)	(283,877)	(281,349)	(282,989)
contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 2,633,599	\$ 2,275,742	\$ 2,249,212	\$ 2,255,787
Contributions as a percentage of covered payroll	12.04%	12.47%	12.51%	12.55%
<b>Note to Schedule:</b>				
Valuation date:	6/30/2022	6/30/2021	6/30/2020	6/30/2019

<b>Fiscal Year</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
Contractually required contribution (actuarially determined)	\$ 466,391	\$ 467,435	\$ 572,799	\$ 541,053	\$ 522,893
Contribution in relation to the actuarially determined contributions	(466,391)	(467,435)	(822,799)	(2,051,482)	(522,893)
contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (250,000)</u>	<u>\$ (1,510,429)</u>	<u>\$ -</u>
Covered payroll	\$ 1,900,138	\$ 1,939,368	\$ 1,899,298	\$ 1,736,147	\$ 1,409,518
Contributions as a percentage of covered payroll	24.55%	24.10%	43.32%	118.16%	37.10%
<b>Note to Schedule:</b>					
Valuation date:	6/30/2018	6/30/2016	6/30/2015	6/30/2014	6/30/2013

\* - Fiscal year 2015 was the 1st year of implementation

**Methods and assumptions used to determine contributions:**

Valuation Date	June 30, 2019
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percent of Payroll
Amortization Period	UAAL as of June 30, 2008, is amortized over a closed 15-year period ending June 30, 2023. Subsequent changes in the UAAL are amortized over separate closed 15-year layers which are determined annually
Asset Valuation Method	5-year smoothed recognition of asset gains and losses (determined as the difference of the actual fair value to the expected fair value), which cannot vary more than 20% from the fair value.
Inflation	2.25%
Payroll Growth	3.00%
Investment Rate of Return	6.25%

**San Mateo County Mosquito and Vector Control District**  
**Required Supplementary Information (Unaudited)**  
**For the year ended June 30, 2023**

**3. OTHER POSTEMPLOYMENT BENEFIT PLAN**

**A. Schedule of Changes in the Net OPEB Liability and Related Ratios**

<i>Measurement Period</i>	2023	2022	2021	2020	2019	2018
<b>Total OPEB Liability</b>						
Service Cost	\$ 70,846	\$ 68,783	\$ 69,445	\$ 69,266	\$ 71,778	\$ 69,518
Interest on the total OPEB liability	68,205	63,977	59,368	55,890	65,233	59,296
Differences between expected and actual experience	(26,700)	-	(27,924)	-	(180,473)	-
Changes of assumptions	(26,929)	-	58,731	(21,357)	39,426	-
Benefit payments, including refunds of employee contributions	(48,028)	(49,054)	(32,282)	(36,560)	(23,844)	(28,143)
<b>Net change in total OPEB liability</b>	<b>37,394</b>	<b>83,706</b>	<b>127,338</b>	<b>67,239</b>	<b>(27,880)</b>	<b>100,671</b>
<b>Total OPEB liability - beginning</b>	<b>1,345,106</b>	<b>1,261,400</b>	<b>1,134,062</b>	<b>1,066,823</b>	<b>1,094,703</b>	<b>994,032</b>
<b>Total OPEB liability - ending (a)</b>	<b>\$ 1,382,500</b>	<b>\$ 1,345,106</b>	<b>\$ 1,261,400</b>	<b>\$ 1,134,062</b>	<b>\$ 1,066,823</b>	<b>\$ 1,094,703</b>
<b>Plan Fiduciary Net Position</b>						
Contributions - employer	\$ 789	\$ -	\$ -	\$ 7,855	\$ 5,821	\$ 2,789
Net investment income	91,647	(307,401)	303,935	86,222	136,431	127,876
Benefit payments, including refunds of employee contributions	(48,028)	(49,054)	(32,282)	(36,560)	(23,844)	(27,339)
Administrative expense	-	-	-	-	-	(11,471)
Other	10,657	-	-	-	-	-
<b>Net change in plan fiduciary net position</b>	<b>55,065</b>	<b>(356,455)</b>	<b>271,653</b>	<b>57,517</b>	<b>118,408</b>	<b>91,855</b>
<b>Plan fiduciary net position - beginning</b>	<b>2,156,540</b>	<b>2,512,995</b>	<b>2,236,697</b>	<b>2,179,180</b>	<b>2,060,772</b>	<b>1,968,917</b>
<b>Prior Period Adjustment</b>	<b>-</b>	<b>-</b>	<b>4,645</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 2,211,605</b>	<b>\$ 2,156,540</b>	<b>\$ 2,512,995</b>	<b>\$ 2,236,697</b>	<b>\$ 2,179,180</b>	<b>\$ 2,060,772</b>
<b>Net OPEB liability/(asset) - ending (a) - (b)</b>	<b>\$ (829,105)</b>	<b>\$ (811,434)</b>	<b>\$ (1,251,595)</b>	<b>\$ (1,102,635)</b>	<b>\$ (1,112,357)</b>	<b>\$ (966,069)</b>
Plan fiduciary net position as a percentage of the total OPEB liability	160%	160%	199%	197%	204%	188%
Covered-employee payroll	2,582,745	2,275,742	2,249,212	2,255,787	1,896,546	1,854,957
Net OPEB liability as a percentage of covered-employee payroll	-32.10%	-35.66%	-55.65%	-48.88%	-58.65%	-52.08%

**Notes to Schedule:**

Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

**San Mateo County Mosquito and Vector Control District**  
**Required Supplementary Information (Unaudited)**  
**For the year ended June 30, 2023**

**3. OTHER POSTEMPLOYMENT BENEFIT PLAN, Continued**

**B. Schedule of Contributions Last Ten Fiscal Years**

Fiscal Year Ended June 30	2023	2022	2021	2020	2019	2018
Actuarially Determined Contribution (ADC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the ADC	(789)	-	-	(7,855)	(5,821)	(2,789)
Contribution deficiency (excess)	<u>\$ (789)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,855)</u>	<u>\$ (5,821)</u>	<u>\$ (2,789)</u>
Covered-employee payroll	2,582,745	2,275,742	2,275,742	2,255,787	1,896,546	1,854,957
Contributions as a percentage of covered-employee payroll	0.03%	0.00%	0.00%	0.35%	0.31%	0.15%

**Notes to Schedule:**

**Methods and assumptions used to determine contributions:**

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Amortization Method/Period	Level Dollar; 20 year open period
Asset Valuation Method	Market value
Inflation	2.50%
Payroll Growth	3.00% annual increases
Investment Rate of Return	4.90%
Healthcare cost-trend rates	5.7% in 2022 stepping down to 4.0% by 2076
Retirement Age	50 to 70
Mortality	Based on SamCERA 2020 Experience Study
Mortality Improvement	MW Scale 2020 generationally

Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

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**SUPPLEMENTARY INFORMATION**

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**San Mateo County Mosquito and Vector Control District**  
**Supplementary Information**  
**For the Year Ended June 30,2023**

***Budgetary Comparison Schedule - Capital Projects Fund***

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>REVENUES:</b>				
Investment earnings	\$ 15,000	\$ 15,000	\$ 18,534	\$ 3,534
<b>Total revenues</b>	<b>15,000</b>	<b>15,000</b>	<b>18,534</b>	<b>3,534</b>
<b>EXPENDITURES:</b>				
Materials and services	-	-	312	(312)
Capital outlay	1,957,554	1,957,554	271,898	1,685,656
Debt service:				
Principal	-	-	26,991	(26,991)
Interest and fiscal charges	-	-	13,942	(13,942)
<b>Total expenditures</b>	<b>1,957,554</b>	<b>1,957,554</b>	<b>313,143</b>	<b>1,644,411</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,942,554)</b>	<b>(1,942,554)</b>	<b>(294,609)</b>	<b>1,647,945</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Lease financing	-	-	22,641	22,641
Transfer in	-	-	276,044	276,044
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>298,685</b>	<b>298,685</b>
<b>Net change in fund balances</b>	<b>\$ (1,942,554)</b>	<b>\$ (1,942,554)</b>	<b>4,076</b>	<b>\$ 1,946,630</b>
<b>FUND BALANCES:</b>				
Beginning of year			749,944	
End of year			\$ 754,020	

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**San Mateo County Mosquito  
and Vector Control District**

**Statistical Section**

This part of the District's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

**Financial Trends**

This segment contains trend information to help the reader understand how the District's financial performance and has changed over time.

**Revenue Capacity**

This segment includes information to help the reader assess the District's most significant local revenue source, property tax.

**Debt Capacity**

This segment presents information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

**Economic and Demographic Information**

This segment depicts demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

**Operating Information**

This segment displays service and capital asset data to help the reader understand how the information in the District's financial report relates to the services the County provides and the activities it performs.

**Sources:** Unless otherwise stated, the information in this section is derived from the annual comprehensive financial reports for the relevant years.

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT  
NET POSITION BY COMPONENT  
LAST 10 FISCAL YEARS**

	<b>FY 2023</b>	<b>FY 2022</b>	<b>FY 2021</b>	<b>FY 2020</b>	<b>FY 2019</b>	<b>FY 2018</b>	<b>FY 2017</b>	<b>FY 2016</b>	<b>FY 2015</b>	<b>FY 2014</b>
<b>Governmental Activities</b>										
<b>Net Investment in Capital Assets</b>	\$ 6,854,060.0	\$ 6,634,958.0	\$ 2,966,949.0	\$ 2,519,614.0	\$ 3,774,486.0	\$ 3,837,426.0	\$ 4,042,531.0	\$ 4,163,813.0	\$ 4,380,420.0	\$ 4,398,159.0
<b>Restricted For Pension Contributions</b>	114,879	110,183	125,133	110,425	-	-	-	-	-	-
<b>Unrestricted</b>	9,964,843	8,786,771	11,123,237	10,675,431	7,940,144	6,856,683	6,337,747	5,990,999	5,260,756	6,088,037
<b>Total Governmental Activities Net Position</b>	<b>\$ 16,933,782</b>	<b>\$ 15,531,912</b>	<b>\$ 14,215,319</b>	<b>\$ 13,305,470</b>	<b>\$ 11,714,630</b>	<b>\$ 10,694,109</b>	<b>\$ 10,380,278</b>	<b>\$ 10,154,812</b>	<b>\$ 9,641,176</b>	<b>\$ 10,486,196</b>
<b>Primary Government</b>										
<b>Net Investment in Capital Assets</b>	6,854,060	6,634,958	2,966,949	2,519,614	3,774,486	3,837,426	4,042,531	4,163,813	4,380,420	4,398,159
<b>Restricted For Pension Contributions</b>	114,879	110,183	125,133	110,425	-	-	-	-	-	-
<b>Unrestricted</b>	9,964,843	8,786,771	11,123,237	10,675,431	7,940,144	6,856,683	6,337,747	5,990,999	5,260,756	6,088,037
<b>Total Primary Government Net Position</b>	<b>\$ 16,933,782</b>	<b>\$ 15,531,912</b>	<b>\$ 14,215,319</b>	<b>\$ 13,305,470</b>	<b>\$ 11,714,630</b>	<b>\$ 10,694,109</b>	<b>\$ 10,380,278</b>	<b>\$ 10,154,812</b>	<b>\$ 9,641,176</b>	<b>\$ 10,486,196</b>

Source: District Financial Statements

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT  
CHANGES IN NET POSITION  
LAST 10 FISCAL YEARS**

	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014
<b>Net Position, Beginning of Period</b>	\$ 15,531,912	\$ 14,215,319	\$ 13,305,470	\$ 11,714,830	\$ 10,694,109	\$ 10,380,278	\$ 10,154,812	\$ 9,641,176	\$ 10,486,196	\$ 9,869,748
<b>Position Restatement</b>					-	(242)	-		(1,638,095)	
<b>Restated Net Position</b>	\$ 15,531,912	\$ 14,215,319	\$ 13,305,470	\$ 11,714,830	\$ 10,694,109	\$ 10,380,036	\$ 10,154,812	\$ 9,641,176	\$ 8,848,101	\$ 9,869,748
<b>Charges for Services</b>	196,867	276,456	242,504	\$ 241,271	\$ 233,273	\$ 273,725	\$ 267,332	\$ 216,996	\$ 237,847	\$ 255,941
<b>Service Abatement &amp; Benefit Assmt.</b>	2,213,709	2,210,858	2,142,695	2,113,152	2,128,402	2,092,299	1,986,021	1,890,221	1,888,317	1,879,605
<b>General Revenue</b>										
<b>Taxes</b>	4,238,155	3,958,021	3,651,017	3,477,414	3,263,495	2,951,298	2,688,885	2,503,908	2,309,119	2,063,621
<b>Investment Earnings</b>	186,772	(272,008)	(22,605)	363,015	150,110	65,816	75,861	67,152	47,466	38,884
<b>Other Revenues</b>	18,787	59,092	41,630	63,315	48,562	87,331	15,105	57,100	282,243	369,836
<b>Gain On Disposal of Assets</b>				792,569						
<b>Total General Revenue</b>	\$ 4,443,714	\$ 3,745,105	\$ 3,670,042	\$ 4,696,313	\$ 3,462,167	\$ 3,104,445	\$ 2,779,851	\$ 2,628,160	\$ 2,638,828	\$ 2,472,341
<b>Total Revenue</b>	\$ 6,854,290	\$ 6,232,419	\$ 6,055,241	\$ 7,050,736	\$ 5,823,842	\$ 5,470,469	\$ 5,033,204	\$ 4,735,377	\$ 4,764,992	\$ 4,607,887
<b>Total Expenses</b>	5,452,420	4,915,826	\$ 5,145,392	\$ 5,460,096	\$ 4,803,121	\$ 5,156,396	\$ 4,807,738	\$ 4,221,741	\$ 3,971,917	\$ 3,991,439
<b>Change in Net Position</b>	\$ 1,401,870	\$ 1,316,593	\$ 909,849	\$ 1,590,640	\$ 1,020,721	\$ 314,073	\$ 225,466	\$ 513,636	\$ 793,075	\$ 616,448
<b>Net Position, End of Period</b>	\$ 16,933,782	\$ 15,531,912	\$ 14,215,319	\$ 13,305,470	\$ 11,714,830	\$ 10,694,109	\$ 10,380,278	\$ 10,154,812	\$ 9,641,176	\$ 10,486,196

Prior Period Adjustment (FY 14-15) GASB 68 & 71 requirement to record a liability related to net pension liability.

Source: District Financial Statements

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT  
FUND BALANCES OF GOVERNMENTAL FUNDS  
LAST 10 FISCAL YEARS**

<b>General Fund</b>	<b>FY 2023</b>	<b>FY 2022</b>	<b>FY 2021</b>	<b>FY 2020</b>	<b>FY 2019</b>	<b>FY 2018</b>	<b>FY 2017</b>	<b>FY 2016</b>	<b>FY 2015</b>	<b>FY 2014</b>
<b>Nonspendable</b>	192,443	202,674	179,502	\$ 169,061	\$ 179,073	\$ 106,290	\$ 554,323	\$ 101,399	\$ 83,194	\$ 121,694
<b>Restricted</b>	114,879	110,183	125,133	110,425	105,707	-	-	-	-	-
<b>Committed</b>	800,000	800,000	800,000	800,000	800,000	800,000	241,061	218,744	208,780	
<b>Assigned</b>	4,084,670	2,784,670	5,500,000	4,750,000	2,745,567	1,650,000	2,610,000	3,032,028	494,399	579,510
<b>Unassigned</b>	3,874,582	4,104,060	3,655,744	3,864,573	3,325,759	3,308,140	1,535,947	1,287,876	6,715,903	6,282,403
<b>Total Fund Balance</b>	<b>9,066,574</b>	<b>8,001,587</b>	<b>10,260,379</b>	<b>\$ 9,694,059</b>	<b>\$ 7,156,106</b>	<b>\$ 5,864,430</b>	<b>\$ 4,941,331</b>	<b>\$ 4,640,047</b>	<b>\$ 7,502,276</b>	<b>\$ 6,983,607</b>

Source: District Financial Statements

<b>Capital Projects Fund</b>	<b>FY 2023</b>	<b>FY 2022</b>	<b>FY 2021</b>	<b>FY 2020</b>	<b>FY 2019</b>	<b>FY 2018</b>	<b>FY 2017</b>	<b>FY 2016</b>	<b>FY 2015</b>	<b>FY 2014</b>
<b>Nonspendable</b>	-	-								
<b>Restricted</b>	-	-								
<b>Committed</b>	-	-								
<b>Assigned</b>	754,020	749,944	1,022,269	913,273	745,567	na	na	na	na	na
<b>Unassigned</b>	-	-	-	-						
<b>Total Fund Balance</b>	<b>754,020</b>	<b>749,944</b>	<b>1,022,269</b>	<b>\$ 913,273</b>	<b>\$ 745,567</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Capital Fund did not exist prior to FY 2018-19

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
LAST 10 FISCAL YEAR!**

	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016 *	FY 2015	FY 2014
<b>Beginning Fund Balance</b>	\$ 8,751,531	\$ 11,282,648	\$ 10,591,708	\$ 7,156,106	\$ 5,864,430	\$ 4,941,331	\$ 4,640,047	\$ 7,502,276	\$ 6,983,607	\$ 6,203,823
<b>Revenues</b>										
Service Abatement Revenue	\$ 196,867	\$ 276,456	\$ 242,504	\$ 241,271	\$ 233,273	\$ 273,725	\$ 267,332	\$ 216,996	\$ 237,847	\$ 255,944
Special Benefit Assessment	1,724,614	1,631,961	1,655,926	1,627,009	1,624,577	1,579,436	1,499,338	1,428,542	1,427,237	1,419,272
Special Benefit Control Tax	489,095	487,599	486,768	486,144	485,759	491,930	486,683	461,679	461,080	460,330
Property Taxes	3,409,441	3,103,640	2,956,827	2,797,860	2,629,658	2,450,549	2,251,632	2,085,234	1,912,947	1,791,319
Other Tax Revenue	828,713	854,380	694,190	679,554	633,838	500,749	437,253	418,674	396,172	272,301
Investment Earnings	186,772	(272,008)	(22,605)	363,015	150,110	65,816	75,861	67,152	47,466	38,884
Other Revenue	18,787	150,391	41,630	63,313	66,629	108,264	15,105	57,100	282,243	369,836
Proceeds From Sale of Property			-	2,009,380	-	-	-	-	-	-
Lease Financing			102,743	12,932	-	-	-	-	-	-
<b>Total Revenue</b>	<b>6,854,289</b>	<b>6,232,419</b>	<b>6,157,983</b>	<b>8,280,478</b>	<b>\$ 5,823,844</b>	<b>\$ 5,470,469</b>	<b>\$ 5,033,204</b>	<b>\$ 4,735,377</b>	<b>\$ 4,764,992</b>	<b>\$ 4,607,886</b>
<b>Other Financing Sources (Uses)</b>	<b>22,641</b>	<b>3,846,475</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,482,886)</b>	<b>108,100</b>	<b>-</b>
<b>Expenditures</b>										
Salaries & Benefits	\$ 3,896,720	\$ 3,452,317	\$ 3,477,118	\$ 3,413,212	\$ 3,204,327	\$ 3,125,648	\$ 3,403,468	\$ 2,743,329	\$ 2,813,791	\$ 2,559,438
Materials and Supplies	1,264,646	1,332,066	1,238,260	1,299,132	1,165,632	1,379,234	1,264,641	1,290,897	1,143,437	1,127,858
Capital Outlay	287,473	7,780,475	700,375	101,733	127,925	23,064	25,133	61,613	316,009	140,806
Debt Service										
Principal	234,161	23,001	45,772	22,050	25,965	14,281	38,192	18,395	80,735	-
Interest	124,867	22,152	5,518	8,749	8,319	5,143	486	486	451	-
<b>Total Debt Service</b>	<b>\$ 359,028</b>	<b>\$ 45,153</b>	<b>\$ 51,290</b>	<b>\$ 30,799</b>	<b>\$ 34,284</b>	<b>\$ 19,424</b>	<b>\$ 38,678</b>	<b>\$ 18,881</b>	<b>\$ 81,186</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 5,807,867</b>	<b>\$ 12,610,011</b>	<b>\$ 5,467,043</b>	<b>\$ 4,844,876</b>	<b>\$ 4,532,168</b>	<b>\$ 4,547,370</b>	<b>\$ 4,731,920</b>	<b>\$ 4,114,720</b>	<b>\$ 4,354,423</b>	<b>\$ 3,828,102</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,069,063</b>	<b>\$ (2,531,117)</b>	<b>\$ 690,940</b>	<b>\$ 3,435,602</b>	<b>\$ 1,291,676</b>	<b>\$ 923,099</b>	<b>\$ 301,284</b>	<b>\$ (2,862,229)</b>	<b>\$ 518,669</b>	<b>\$ 779,784</b>
<b>Ending Fund Balance</b>	<b>\$ 9,820,594</b>	<b>\$ 8,751,531</b>	<b>\$ 11,282,648</b>	<b>\$ 10,591,708</b>	<b>\$ 7,156,106</b>	<b>\$ 5,864,430</b>	<b>\$ 4,941,331</b>	<b>\$ 4,640,047</b>	<b>\$ 7,502,276</b>	<b>\$ 6,983,607</b>
<b>Ratio of Debt Service to Non Capital Expenditures:</b>	<b>6.96%</b>	<b>0.94%</b>	<b>1.09%</b>	<b>0.65%</b>	<b>0.78%</b>	<b>0.43%</b>	<b>0.83%</b>	<b>0.47%</b>	<b>2.05%</b>	<b>0.00%</b>

\* In FY 15-16 adjustment to financing sources were adjusted to adjust with GASB requirements related to pension liabilities.

Source: District Financial Statements

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT  
CAPITAL ASSETS  
LAST 10 FISCAL YEARS**

	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014
<b>Land</b>	\$ 3,854,525	\$ 3,854,525	\$ 91,167	\$ 91,167	\$ 710,889	\$ 710,889	\$ 710,889	\$ 710,889	\$ 710,889	\$ 710,889
<b>Construction in Process</b>	134,305	-	348,315	-	-	-	25,133	181,960	159,600	-
<b>Structures and Improvements</b>	8,352,828	8,343,857	4,200,238	406,1104	4,841,255	4,746,990	4,711,653	4,704,388	4,691,393	4,691,383
<b>Furniture and Equipment</b>	765,364	715,383	647,473	576,614	758,673	742,021	767,830	764,379	741,840	689,560
<b>Vehicles</b>	808,019	808,019	1,017,115	884,502	852,155	852,155	933,753	941,334	960,505	877,621
<b>Vehicles - leased assets</b>	161,188	161,188	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Software</b>	270,486	215,486	215,486	215,486	202,611	194,835	181,960	-	-	-
<b>Total Capital Assets</b>	<b>\$ 14,346,715</b>	<b>\$ 14,098,458</b>	<b>\$ 6,519,794</b>	<b>\$ 5,828,873</b>	<b>\$ 7,365,583</b>	<b>\$ 7,246,890</b>	<b>\$ 7,331,218</b>	<b>\$ 7,302,950</b>	<b>\$ 7,264,227</b>	<b>\$ 6,969,453</b>
<b>Accumulated Depreciation</b>	<b>\$ (3,797,161)</b>	<b>\$ (3,556,487)</b>	<b>\$ (3,427,257)</b>	<b>\$ (3,240,641)</b>	<b>\$ (3,513,161)</b>	<b>\$ (3,305,763)</b>	<b>\$ (3,269,493)</b>	<b>\$ (3,081,751)</b>	<b>\$ (2,808,026)</b>	<b>\$ (2,571,294)</b>
<b>Total Net Capital Assets</b>	<b>\$ 10,549,554</b>	<b>\$ 10,541,971</b>	<b>\$ 3,092,537</b>	<b>\$ 2,588,232</b>	<b>\$ 3,852,422</b>	<b>\$ 3,941,127</b>	<b>\$ 4,061,725</b>	<b>\$ 4,221,199</b>	<b>\$ 4,456,201</b>	<b>\$ 4,398,159</b>

Source: District Financial Statements

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT  
 FULL AND PART TIME DISTRICT EMPLOYEES  
 LAST 10 FISCAL YEARS**

	<b>FY 2023</b>	<b>FY 2022</b>	<b>FY 2021</b>	<b>FY 2020</b>	<b>FY 2019</b>	<b>FY 2018</b>	<b>FY 2017</b>	<b>FY 2016</b>	<b>FY 2015</b>	<b>FY 2014</b>
<b>District Manager</b>	1	1	1	1	1	1	1	1	1	1
<b>Assistant Manager</b>	0	0	0	1	1	1	1	1	1	1
<b>Finance Director</b>	1	1	1	1	1	1	1	1	1	1
<b>Information Services Director</b>	1	1	1	1	0	0	0	0	0	0
<b>Public Health Education Officer</b>	1	1	1	1	1	1	1	1	1	1
<b>Accountant</b>	1	1	1	1	1	1	1	1	1	1
<b>Office Administrator</b>	1	1	1	1	1	1	1	1	1	1
<b>Facilities Maintenance Coordinator</b>	1	1	1	1	1	1	1	1	1	1
<b>Laboratory Director</b>	1	1	1	1	1	1	1	1	1	1
<b>Vector Ecologist</b>	3	3	3	3	3	4	3	3	3	3
<b>Laboratory Technician</b>	1	1	1	1	1	1	1	1	1	1
<b>Field Operations Director</b>	1	1	1	0	0	0	0	0	0	0
<b>Field Operations Supervisor</b>	0	0	0	1	1	1	1	1	1	1
<b>Vector Control Technician</b>	9	9	9	8	8	8	8	8	8	8
<b>Vector Control Technician/Mechanic</b>	1	1	1	1	1	1	1	1	1	1
<b>Total</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>22</b>	<b>23</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>

Source: District Annual Reports

**County of San Mateo  
Principal Employers Year 2021 and Year 2012**

Employer	Business Type	2021			2013		
		No of Employees	Rank	% of County Employment	No of Employees	Rank	% of County Employment
Facebook Inc.	Social Network	15,407	1	3.51%	2865	7	0.75%
Genentech Inc.	Biotechnology	12,000	2	2.73%	8,800	2	2.30%
Oracle Corp.	Hardware and Software	9,149	3	2.08%	6,524	3	1.71%
United Airlines	Airline	7,894	4	1.80%	10,000	1	2.62%
County of San Mateo	Government	5,705	5	1.30%	5,929	4	1.55%
Gilead Sciences Inc.	Biotechnology	4,190	6	0.95%	2,596	8	0.68%
YouTube	Online Video-Streaming	2,384	7	0.54%			
Sony Interactive Entertainment	Interactive	1,855	8	0.42%			
Alaska Airlines	Airline	1,591	9	0.36%			
Electronic Arts Inc.	Video Game Publisher	1,478	10	0.34%			
Visa USA/Visa International	Global Payments				2,895	6	0.76%
Kaiser Permanente	Health Care				3,911	5	1.02%
Mills-Peninsula Health Services	Health Care				2,200	9	0.58%
Safway Inc	Retail Grocer				2,195	10	0.57%
<b>Total</b>		<b>61,653</b>		<b>14.03%</b>	<b>47,915</b>		<b>12.54%</b>

Notes:

<sup>1</sup> The latest information available for principal employers in the County.



**COUNTY OF SAN MATEO**  
**Demographic and Economic Statistics Last Ten Years**

<b>Year</b>	<b>Population</b> <sup>1</sup> (January 1st)	<b>Total Personal Income</b> <sup>5</sup> (in millions)	<b>Per Capita Personal Income</b> <sup>5</sup>	<b>Median Age</b> <sup>4</sup>	<b>K-12 Public School Enrollment</b> <sup>2</sup>	<b>Average Unemployment Rate</b> <sup>3</sup>
2013	750,489	65,656	87,501	39.3	93,931	5.7%
2014	758,581	71,027	93,802	39.4	94,667	4.2%
2015	759,155	78,525	102,639	39.8	95,187	3.3%
2016	765,895	81,488	106,115	39.5	95,502	3.3%
2017	770,256	89,223	116,077	39.9	95,620	2.9%
2018	772,372	96,306	125,332	39.9	95,155	2.5%
2019	774,231	101,056	132,133	39.9	94,234	2.2%
2020	771,061	107,559	141,841	39.8	93,554	10.8% <sup>6</sup>
2021	751,596	n/a	n/a	40.8	90,315	5.0%
2022	765,245	n/a	n/a	n/a	86,422	2.1%

Sources:

- <sup>1</sup> Data include retroactive revisions by the State of California Department of Finance, Demographic Research Unit.
- <sup>2</sup> Data include retroactive revisions by the State of California Department of Education.
- <sup>3</sup> Data include retroactive revisions by the State of California Employment Development Department. Unemployment rates are non-seasonally adjusted for June.
- <sup>4</sup> U.S. Census Bureau, American Community Survey.
- <sup>5</sup> Data include retroactive revisions by the U.S. Department of Commerce Bureau of Economic Analysis.
- <sup>6</sup> Unemployment rate increased in FY 2020 due to COVID-19 pandemic.

Note:

All data are presented in calendar year except for public school enrollment and average unemployment rate.  
n/a - Information is unavailable.

**COUNTY OF SAN MATEO**  
**Property Tax Levies and Collections Last Ten Fiscal Years**  
(In Thousands)

Fiscal Year	Total Tax Levy for the Fiscal Year					Collections within the Fiscal Year of the Levy			Total Collections to Date	
	General Levy 1	Debt Service Levy 2				Total	Amount	Percentage of Levy	Collection In Subsequent Years	Amount
Countywide	Local Special Districts	Schools	Cities							
2013	\$ 1,496,295	\$ 1,235	\$ 137,591	\$ 5,442	\$ 1,640,563	\$ 1,615,533	98.47%	\$ 3,054	\$ 1,618,587	98.66%
2014	\$ 1,584,637	\$ 1,233	\$ 151,643	\$ 5,362	\$ 1,742,875	\$ 1,723,890	98.91%	\$ 2,203	\$ 1,726,093	99.04%
2015	\$ 1,672,818	\$ 1,237	\$ 179,632	\$ 5,347	\$ 1,859,034	\$ 1,838,579	98.90%	\$ 2,058	\$ 1,840,637	99.01%
2016	\$ 1,800,795	\$ 1,716	\$ 201,131	\$ 5,051	\$ 2,008,693	\$ 1,985,831	98.86%	\$ 3,950	\$ 1,989,781	99.06%
2017	\$ 1,936,533	\$ 1,636	\$ 224,731	\$ 4,865	\$ 2,167,765	\$ 2,142,107	98.82%	\$ 2,130	\$ 2,144,237	98.91%
2018	\$ 2,088,094	\$ 1,897	\$ 239,323	\$ 4,880	\$ 2,334,194	\$ 2,302,415	98.64%	\$ 2,810	\$ 2,305,225	98.76%
2019	\$ 2,254,498	\$ 2,742	\$ 242,669	\$ 4,908	\$ 2,504,817	\$ 2,483,644	99.15%	\$ 1,277	\$ 2,484,921	99.21%
2020	\$ 2,412,891	\$ 2,825	\$ 279,525	\$ 4,816	\$ 2,700,057	\$ 2,665,985	98.74%	\$ 9,861	\$ 2,675,846	99.10%
2021	\$ 2,580,836	2,824	\$ 282,494	\$ 9,823	\$ 2,875,977	\$ 2,848,982	99.06%	\$ 4,831	\$ 2,853,813	99.23%
2022	\$ 2,689,271	2,755	\$ 301,732	\$ 8,577	\$ 3,002,335	\$ 2,983,060	99.36%	na	\$ 2,983,060	99.36%

Source: Controller's Office - County of San Mateo, California

Notes:

Data includes retroactive revisions based on corrections to the categorization and inclusion of certain property tax and debt service revenues.

1 Figures show general tax dollars from secured, unsecured, homeowners, unitary and utility assessment rolls after tax shifts to schools.

2 Figures represent debt service levy for the local taxing agencies.

3 Total taxes levied for each fiscal year are based on the original property value assessment rolls provided by the County Assessor's Office.

n/a - Information is unavailable.

**COUNTY OF SAN MATEO**  
**Principal Property Assesseees**  
**As of January 1, 2021 and January 1, 2012 (In Thousands)**

<u>Assessee</u>	<u>Nature of Business</u>	<u>As of January 1, 2022</u>			<u>As of January 1, 2013</u>		
		<u>Taxable Assessed Value <sup>1</sup></u>	<u>Rank</u>	<u>Percentage Assessed Value <sup>2</sup></u>	<u>Taxable Assessed Value <sup>1</sup></u>	<u>Rank</u>	<u>Percentage Assessed Value</u>
Genentech Inc	Biotechnology	\$3,007,329	1	1.12%	\$ 1,732,000	1	1.16%
Gilead Sciences Inc	Biopharmaceutical	2,497,037	2	0.93%	690,124	6	0.46%
Hibiscus Properties LLC	Real Estate	2,088,599	4	0.78%			
Pacific Gas & Electric	Natural Gas	1,760,129	5	0.65%			
United Airlines Inc	Air Carrier	1,744,576	3	0.65%	1,077,864	2	0.72%
Google Inc	Technology	1,556,034	6	0.58%			
Facebook Inc	Technology	1,373,287	7	0.51%			
Alexandria Real Estate	Real Estate	1,281,566	8	0.48%			
HCP Oyster Point III LLC	Biotechnology	1,254,756	10	0.47%			
Slough	Lease	1,216,947	9	0.45%			
Slough BTC	Lease				571,241	3	0.38%
Slough SSF LLC	Lease				486,639	4	0.33%
Oracle Corporation	Software				477,493	5	0.32%
Pacific Shores Investors	Investment				408,204	7	0.27%
Virgin America Inc	Air Carrier				385,701	8	0.26%
Well Real Estate Investment	Real Estate				325,159	9	0.22%
Continental Airlines Inc.	Air Carrier				312,497	10	0.21%
<b>Total</b>		<u>\$17,780,260</u>		<u>6.62%</u>	<u>\$ 6,466,922</u>		<u>4.33%</u>

Source: Controller's Office - County of San Mateo, California Notes:

<sup>1</sup> Taxable assessed value includes locally and state assessed real and personal properties.

<sup>2</sup> Total taxable assessed value as of January 1, 2021 was approximately \$257 billion.

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT  
FOR FISCAL YEAR ENDED JUNE 30, 2023**

DIRECT AND OVERLAPPING DEBT AS OF JUNE 30, 2023 (dollars in thousands)

2022-23 Assessed Valuation: \$288,439,497

<u>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</u>	<u>Debt Outstanding</u>	<u>Estimated Share of % Applicable (1)</u>	<u>\$</u>
San Mateo County General Fund Obligations	\$589,932	100. %	\$ 589,932
San Mateo County Board of Education Certificates of Participation	6,120	100.	6,120
City of Burlingame General Fund and Pension Obligation Bonds	43,005	100.	43,005
City of Daly City Pension Obligation Bonds	4,325	100.	4,325
City of Pacifica General Fund and Pension Obligation Bonds	22,770	100.	22,770
City of San Mateo General Fund Obligations	59,995	100.	59,995
City of South San Francisco General Fund Obligations	188,425	100.	188,425
Other City General Fund and Pension Obligation Bonds	81,547	100.	81,547
Midpeninsula Regional Open Space Park General Fund Obligations	91,571	32.540	29,944
Menlo Park Fire Protection District Certificates of Participation	8,935	100.	8,935
Woodside Fire Protection District General Fund Obligations	12,275	100.	12,275
Highland Recreation General Fund Obligations	2,023	100.	2,023
South San Francisco Unified School District Certificates of	2,770	100.	2,770
Jefferson Union High School District Certificates of Participation	47,490	100.	47,490
Portola Valley School District Certificates of Participation	906	100.	906
San Bruno Park School District General Fund Obligations	1,800	100.	1,800
San Mateo County Flood and Sea LRR District General Fund	13,890	100.	13,890
San Mateo County Mosquito & Vector Control District	3,618	100.	3,618
<b>TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND DEBT</b>			<b>\$ 1,119,770</b>
Less: City Supported Obligations			1,546
Highlands Recreation Supported Obligations			1,578
<b>TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND DEBT</b>			<b>\$1,116,646</b>

<u>OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	Debt <u>Outstanding</u>	Estimated Share of <u>% Applicable (1)</u>	
San Mateo Community College District	\$708,838	100.	% \$ 708,838
Cabrillo Unified School District	143,760	100.	143,760
La Honda-Pescadero Unified School District	12,857	100.	12,857
South San Francisco Unified School District	308,886	100.	308,886
Jefferson Union High School District	315,254	100.	315,254
San Mateo Union High School District	637,552	100.	637,552
Sequoia Union High School District	440,812	100.	440,812
Belmont-Redwood Shores School and School Facilities Improvement	57,288	100.	57,288
Burlingame School District	156,676	100.	156,676
Hillsborough School District	101,179	100.	101,179
Jefferson School District	133,755	100.	133,755
Menlo Park City School District	119,098	100.	119,098
Millbrae School District	46,220	100.	46,220
Redwood City School District	260,775	100.	260,775
San Carlos School District	100,663	100.	100,663
San Mateo-Foster City School District	522,453	100.	522,453
Other School Districts	492,905	100.	492,905
Other Cities	129,240	100.	129,240
Midpeninsula Open Space Park District	82,680	32.7	27,036
Montara Sanitary District	5,229	100.	5,229
Community Facilities District	105,725	100.	105,725
1915 Act Bonds	6,776	100.	<u>6,776</u>
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT			<u>\$4,832,977</u>
<u>OVERLAPPING TAX INCREMENT DEBT (Successor Agencies):</u>	\$116,329	100.	\$116,329
<b>TOTAL DIRECT DEBT (Lease Obligations)</b>			\$3,618
TOTAL GROSS OVERLAPPING DEBT			\$6,065,458 (2)
TOTAL NET OVERLAPPING DEBT			\$6,062,334
GROSS COMBINED TOTAL DEBT			\$6,069,076 (2)
NET COMBINED TOTAL DEBT			\$6,065,952

(1) Percentage of overlapping agency's assessed valuation located within the boundaries of the county.

(2) Excludes enterprise revenue, mortgage revenue, tax and revenue anticipation notes, and non-bonded capital lease

Ratios to 2021-22 Assessed Valuation:

Total Direct Debt (\$3,618)	0.001%
Total Overlapping Tax & Assessment Debt	1.680%
Gross Combined Total Debt	2.100%
Net Combined Total Debt	2.100%

Ratios to Redevelopment Successor Agencies Incremental Valuation (\$29,841,591): Total Overlapping Tax Increment Debt

**0.39%**

**COUNTY OF SAN MATEO**  
**Direct and Overlapping Property Tax Rates Last Ten Fiscal Years**  
**(rate per \$100 of assessed value)**

<b>Fiscal Year<sup>3</sup></b>	<b>Direct Rate<sup>1</sup> County</b>	<b>Overlapping Rates<sup>2</sup></b>				<b>Total</b>
	<b>General</b>	<b>Districts</b>	<b>Schools</b>	<b>Cities</b>		
2013	1.0000	0.0009	0.1057	0.0042		1.1108
2014	1.0000	0.0009	0.1100	0.0039		1.1148
2015	1.0000	0.0008	0.1234	0.0037		1.1279
2016	1.0000	0.0011	0.1284	0.0032		1.1327
2017	1.0000	0.0010	0.1333	0.0029		1.1372
2018	1.0000	0.0010	0.1315	0.0027		1.1352
2019	1.0000	0.0014	0.1235	0.0025		1.1274
2020	1.0000	0.0013	0.1328	0.0023		1.1364
2021	1.0000	0.0013	0.1254	0.0044		1.1311
2022	1.0000	0.0012	0.1285	0.0037		1.1334

Source: Controller's Office - County of San Mateo, California

Notes:

<sup>1</sup> On June 6, 1978, California voters approved a constitutional amendment to Article XIII A of the California Constitution, commonly known as Proposition 13, that limits the taxing power of California public agencies. Legislation enacted to implement Article XIII A (Statutes of 1978, Chapter 292, as amended) which provides that notwithstanding any other law, local agencies may not levy property taxes except to pay debt service on indebtedness approved by voters prior to July 1, 1978. Proposition 13 allows each county to levy a maximum tax of \$1 per \$100 of full cash value. Full cash value is equivalent to assessed value pursuant to Statutes of 1978, Senate Bill 1656.

<sup>2</sup> These overlapping rates are in addition to the County rate, but only apply to taxpayers within the borders of the local special districts, schools, and cities that lie within the County.

<sup>3</sup> Data includes retroactive revisions based on corrections to the categorization and inclusion of certain property tax rates.

**COUNTY OF SAN MATEO**  
**Assessed Value of Taxable Property Last Ten Fiscal Years**  
(In Thousands)

<u>Fiscal Year</u>	Real Property <sup>2</sup>	Personal Property	Less: Tax Exempt Real Property	Plus: Tax Exempt Homeowner	Total Taxable Assessed Value <sup>1</sup>	% of Change Total Taxable Assessed Value	Total Direct Tax Rate
2012	\$ 142,561,543	\$ 6,193,886	\$ 4,849,067	\$ 915,997	\$ 144,822,359	1%	1%
2013	146,967,831	6,381,748	4,624,208	904,167	149,629,538	3%	1%
2014	156,221,561	6,389,447	5,036,955	889,732	158,463,785	6%	1%
2015	165,062,426	6,573,444	5,235,533	878,430	167,278,767	6%	1%
2016	177,738,379	6,972,721	5,501,611	870,020	180,079,509	8%	1%
2017	190,856,437	7,313,377	5,376,465	859,960	193,653,309	8%	1%
2018	205,112,738	8,339,059	5,492,569	850,200	208,809,428	8%	1%
2019	221,992,874	9,209,736	6,595,761	842,934	225,449,783	8%	1%
2020	238,245,297	9,777,421	7,568,631	835,055	241,289,142	7%	1%
2021	255,589,248	9,623,584	7,955,611	826,415	258,083,636	7%	1%
<b>10 year % of Change</b>	79.28%	55.37%	64.06%	-9.78%	78.21%		
	<b>Total Taxable Assessed Value</b>						

Source: Assessor's Office - County of San Mateo, California Notes:

<sup>1</sup> Article XIII A, added to the California Constitution by Proposition 13 in 1978, fixed the base for valuation of property that is subject to taxes at the full cash value that appeared on the Assessor's 1975-76 assessment roll. Thereafter, full cash value can be increased to reflect:

- a) annual inflation up to 2%,
- b) current market value at time of ownership change, and
- c) market value for new construction.

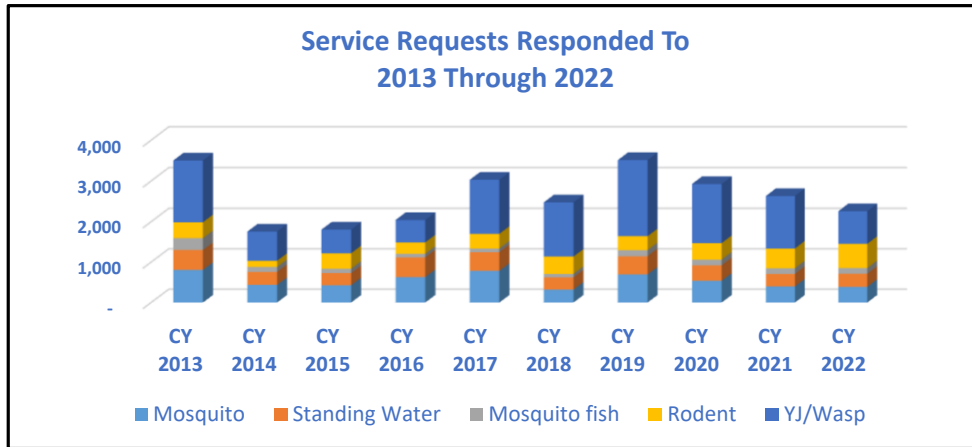
<sup>2</sup> Value of taxable property in the County is not reassessed annually. Reassessment normally occurs when ownership changes.

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT  
 PERFORMANCE MEASURES CALENDAR YEAR (CY) 2013-2022

	CY 2013	CY 2014	CY 2015	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022
<b>Surveillance for Mosquitoes</b>										
Trapping Effort - # of CO2 trap nights	486	2,015	1,715	1,154	1,030	1,129	1,355	1,604	1,521	1,479
Trapping Effort - # of trap nights (non-CO2 traps)	1,591	7,601	12,207	6,444	15,526	19,516	17,450	20,259	16,104	16,394
Number of Autocidal Gravid Ovitrap trap nights	-	3,424	3,861	994	-	-	-	-	-	-
Number of BG-Gravid Autocidal trap nights	-	-	-	-	-	175	2,047	1,299	753	1,050
Number of BG-Sentinel trap nights	-	60	-	12	16	42	14	10	-	10
Number of Reiter-Cummings Gravid trap nights	-	-	-	-	-	-	171	109	2	-
Number of ovicup trap nights	685	2,838	7,002	4,322	14,720	19,299	15,218	18,841	15,349	15,344
Number of New Jersey Light Trap trap nights	906	1,279	1,344	1,116	790	-	-	-	-	-
Number of Larval Samples submitted and identified	498	929	871	782	590	456	1,079	821	1,075	1,516
<b>Inspections and Treatments for Mosquitoes</b>										
# of Sites Inspected for Mosquito Larvae	25,713	30,093	29,213	26,780	28,314	28,558	27,329	32,212	30,108	38,984
# of Sites Treated	9,036	11,847	12,692	13,214	8,629	7,639	8,509	9,567	8,581	10,761
% of sources positive for mosquito larvae	35%	39%	43%	49%	30%	27%	31%	30%	29%	28%
<b>Surveillance for West Nile Virus</b>										
Number of Human cases	-	-	-	-	-	-	-	-	1	1
Number of Dead birds tested	62	147	158	111	79	123	63	85	78	64
Number of Sentinel Chickens maintained per season	10	19	27	29	30	14	14	14	14	14
Sentinel Chicken samples tested	480	385	407	418	420	186	198	171	168	182
Number of mosquito pools tested	175	435	204	244	4	131	118	267	127	158
<b>Surveillance for Rodent-borne Disease</b>										
Number of Rodents tested (Hantavirus, Plague)	32	15	18	70	43	54	19	-	-	-
<b>Surveillance for Tick-borne Disease</b>										
Number of tick collection Dates	19	32	31	22	32	59	47	40	41	48
Number of Ticks collected	1,166	2,448	3,164	2,450	3,051	7,589	5,748	2,904	5,015	5,286
Number of tick pools tested	140	533	652	1,029	973	1,063	1,264	586	891	1,124

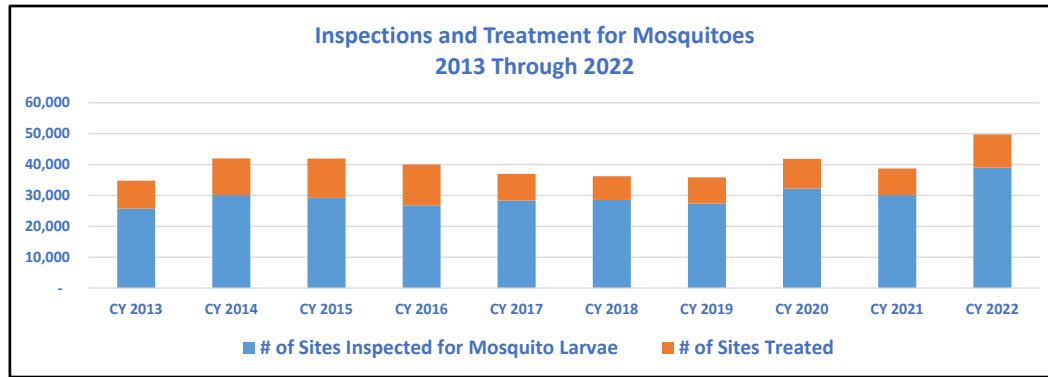


**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT  
SERVICE REQUESTS**



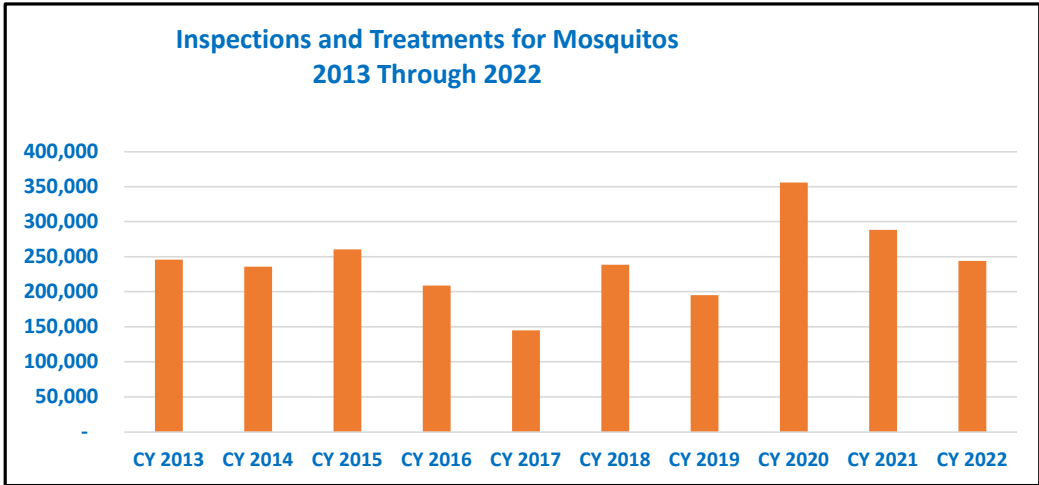
	CY 2013	CY 2014	CY 2015	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022
<b>Mosquito</b>	809	437	429	630	784	321	696	540	399	389
<b>Standing Water</b>	491	321	300	488	465	304	452	383	311	324
<b>Mosquito fish</b>	293	122	109	90	89	85	150	141	140	140
<b>Rodent</b>	396	153	383	281	364	428	344	408	488	600
<b>YJ/Wasp</b>	1,515	725	586	556	1,328	1,339	1,873	1,456	1,296	806
<b>Grand Total</b>	<b>3,504</b>	<b>1,758</b>	<b>1,807</b>	<b>2,045</b>	<b>3,030</b>	<b>2,477</b>	<b>3,515</b>	<b>2,928</b>	<b>2,634</b>	<b>2,259</b>

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT  
TREATMENT AND INSPECTIONS BY YEAR**



	CY 2013	CY 2014	CY 2015	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022
<b># of Sites Inspected for Mosquito Larvae</b>	25,713	30,093	29,213	26,780	28,314	28,558	27,329	32,212	30,108	38,984
<b># of Sites Treated</b>	9,036	11,847	12,692	13,214	8,629	7,639	8,509	9,567	8,581	10,761
<b>% of sources positive for mosquito larvae</b>	35%	39%	43%	49%	30%	27%	31%	30%	29%	28%

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT  
 CATCH BASINS TREATED FOR MOSQUITOS



Treatments:		CY 2013	CY 2014	CY 2015	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022
# of Catch Basins Treated for Mosquitoes		245,738	235,968	260,248	208,895	144,905	238,541	195,132	356,000	288,176	243,904



**Item 4B**

**Preliminary  
Monthly Financial Report  
Month Ending September  
2023**

**Staff Recommendation:** Motion to recommend approval of the September 30, 2023, preliminary Financial Report.

**Statement of Revenues, Expenditures and Change in Fund Balance**

Total revenues received from July 1 through September 30 (YTD) were \$ 446.2 thousand; total expenditures YTD were \$ 2.0 million; and the change in fund balance was \$1.56 million. The District had \$ 6.7 million in cash available in County Treasury and \$ 1.1 million in Cal CLASS.

	<b>General</b>	<b>Capital</b>	<b>Total</b>
	<b>Fund</b>	<b>Fund</b>	<b>Funds</b>
<b>Beginning Fund Balance 7/1/2023:</b>	\$ 9,062,890	\$ 754,020	\$ 9,816,910
Revenues/Resources	\$ 446,232	\$ -	\$ 446,232
Due To (From) Funds	\$ -	\$ -	\$ -
Prior Year Adjustment	\$ 3,606	\$ -	\$ 3,606
Expenditures	\$ 1,995,939	\$ 10,803	\$ 2,006,742
<b>Change in Fund Balance</b>	<b>(1,549,707)</b>	<b>(10,803)</b>	<b>\$ (1,560,510)</b>
<b>* Ending Fund Balance</b>	<b>\$ 7,516,789</b>	<b>\$ 743,217</b>	<b>\$ 8,260,006</b>

<b>* Components of Fund Balance:</b>			
<b>Nonspendable (Inventory)</b>	\$ 143,930	\$ -	\$ 143,930
<b>Pension Rate Stabilization Reserve</b>	\$ 110,183		\$ 110,183
<b>Assigned (Capital Improvements)</b>	\$ -	\$ 743,217	\$ 743,217
<b>Public Health Emergency Fund</b>	\$ 800,000	\$ -	\$ 800,000
<b>Natural Disaster Emergency Fund</b>	\$ 650,000	\$ -	\$ 650,000
<b>Real Property Acquisiton Fund</b>	\$ 2,434,670	\$ -	\$ 2,434,670
<b>Debt Service Repayment Fund</b>	\$ 1,000,000	\$ -	\$ 1,000,000
<b>Unrestricted Fund Balance</b>	\$ 2,378,006	\$ -	\$ 2,378,006
<b>Total</b>	<b>\$ 7,516,789</b>	<b>\$ 743,217</b>	<b>\$ 8,260,006</b>



**Budget Variances**

**Revenues**

Actual revenues received through September 30, 2023, were over budget by \$ 332,539 resulting from payments of ERAF rebate received in August.

**Expenditures**

Expenditures through September 30, 2023 were over budget by \$ 1,179 primarily due to the timing of expenditures contained in the table below:

Budget Category	Over/ Under	Variance	% of YTD Budget	Explanation
Salaries & Wages	Over	\$12,510	101.6%	No significant variance.
Training Board & Staff	Over	\$5,131	124.8%	Timing differences in conferences
Insurance	Under	\$10,457	94.5%	Insurance Costs less than budgeted.
Administration	Over	\$9,349	111.6%	Timing differences in various admin.
Facilities Maintenance	Under	\$5,486	59.8%	Timing of Facility Expenditures
Operations	Under	\$17,721	76.4%	Timing of pestice and helicopter expense
Capital	Under	\$6,682	61.8%	Timing of Capital expenditures.

The Board’s budget level of control is at the category level, for example Salaries, Benefits, Admin., Operations, etc. The above table provides explanations for variances over \$ 5,000.

**Questions**

Please direct all inquiries related to this financial reporting package to the District Manager, Brian Weber, before the board meeting to allow for adequate research. He can be reached at the District office at (650) 344-8592 or via email at [bweber@smcmvcd.org](mailto:bweber@smcmvcd.org).

**Approval**

This month’s financial statements are fairly presented. The District Manager and Finance Director approved all disbursements and the monthly bank reconciliation. A Board Officer and the District Manager signed all checks.



**Attachments:**

1. Statement of Financial Position/Balance Sheet

2. Statement of Revenues, Expenditures and Change in Fund Balance

3. Budget Variance Reports

Month

YTD

YTD compared with adopted budget

4. Accounts Receivable Aging Summary

On the September 2023 summary, accounts receivable outstanding greater than 90 days total is \$ 1,251, from the San Francisco International Airport and the San Francisco Zoo. Staff is currently contacting agencies to ensure collections.

5. Cash Activity & Reconciliation to County

The District's accounting system is fully reconciled with the County statement.

6. Payroll Disbursement

All payroll disbursements were made to employees and trustees for their monthly stipends. All employees were paid per District salary and wage schedule and longevity policies.

7. Check Detail

This month, the District wrote General Fund checks numbers from 2230 to 2303. Last month's check number ended at 2229. All checks written were to vendors on account, retired employees, or reimbursements to current employees, per District policy. In September 2023, 74 checks written from the General Fund totaled \$ 230,308.89. In addition, the District wrote 1 check from the Capital Fund totaling \$ 3,542.33 (check number 1262).

8. Purchase Card Report and Bank Statement

All card purchases for the month were from commercial vendors and met the District purchase card policy. A copy of the purchase card bank statement is attached. Also, descriptions of all purchases from Amazon are included in the attached detailed purchase card transactions report.

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San Mateo County Mosquito & Vector Control District  
Balance Sheet  
As of Sep 30, 2023

	Total Sep 30, 23	General Fund	Capital Fund
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1010 · Cash-County Treasury-GF x2706	5,910,971	5,910,971	
1013 · Checking -US Bank - GF x3353	(28,682)	(28,682)	
1018 · Cash-Cal CLASS	1,128,250	1,128,250	
1020 · Cash-County Treasury-CPF x2705	742,767		742,767
1023 · Checking -US Bank - CPF x4183	-		-
1026 · County Funds - FMV	(262,567)	(263,017)	450
1030 · Petty Cash	400	400	
1035 · PARS Pension Rate Stabilization	114,879	114,879	
<b>Total Checking/Savings</b>	<b>7,606,019</b>	<b>6,862,802</b>	<b>743,217</b>
<b>Accounts Receivable</b>			
1100 · Accounts Receivable	113,784	113,784	
1105 · Interest Receivable	-	-	-
<b>Total Accounts Receivable</b>	<b>113,784</b>	<b>113,784</b>	<b>-</b>
<b>Other Current Assets</b>			
1220 · VCJPA-Member Contingency Fund	477,718	477,718	
1230 · Pesticide Inventory	160,226	160,226	
<b>Total Other Current Assets</b>	<b>637,944</b>	<b>637,944</b>	<b>-</b>
<b>Total Current Assets</b>	<b>8,357,747</b>	<b>7,614,530</b>	<b>743,217</b>
<b>TOTAL ASSETS</b>	<b>8,357,747</b>	<b>7,614,530</b>	<b>743,217</b>
<b>LIABILITIES &amp; FUND BALANCE</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2000 · Accounts Payable	81,317	81,317	-
<b>Total Accounts Payable</b>	<b>81,317</b>	<b>81,317</b>	<b>-</b>
<b>Credit Cards</b>			
1040 · US Bank Purchase Card	16,424	16,424	
<b>Total Credit Cards</b>	<b>16,424</b>	<b>16,424</b>	<b>-</b>
<b>Other Current Liabilities</b>			
2200 · Accrued Wages	-	-	-
<b>Total Other Current Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Current Liabilities</b>	<b>97,741</b>	<b>97,741</b>	<b>-</b>
<b>Total Liabilities</b>	<b>97,741</b>	<b>97,741</b>	<b>-</b>
<b>Fund Balance</b>			
Beginning Fund Balance, 7/1/2023	9,816,910	9,062,890	754,020
Due To (From) Funds	-	-	-
Prior Year Adjustment	3,606	3,606	-
Revenues Over Expenditures	(1,560,510)	(1,549,707)	(10,803)
<b>Ending Fund Balance *</b>	<b>8,260,006</b>	<b>7,516,789</b>	<b>743,217</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>8,357,747</b>	<b>7,614,530</b>	<b>743,217</b>
<b>* COMPONENTS OF ENDING FUND BALANCE</b>			
Nonspendable (Inventory)	143,930	143,930	-
Pension Rate Stabilization Reserve	110,183	110,183	
Assigned (Capital Improvements)	743,217	-	743,217
Public Health Emergency Fund	800,000	800,000	-
Natural Disaster Emergency Fund	650,000	650,000	-
Real Property Acquisiton Fund	2,434,670	2,434,670	-
Debt Service Repayment Fund	1,000,000	1,000,000	-
Unrestricted Fund Balance (Includes Working Capital)	2,378,006	2,378,006	-
<b>Total Fund Balance</b>	<b>8,260,006</b>	<b>7,516,789</b>	<b>743,217</b>

	General	Capital	Total
	Fund	Fund	Funds
<b>Beginning Fund Balance 7/1/2023:</b>	\$ 9,062,890	\$ 754,020	\$ 9,816,910
Revenues/Resources	\$ 446,232	\$ -	\$ 446,232
Due To (From) Funds	\$ -	\$ -	\$ -
Prior Year Adjustment	\$ 3,606	\$ -	\$ 3,606
Expenditures	\$ 1,995,939	\$ 10,803	\$ 2,006,742
<b>Change in Fund Balance</b>	<b>(1,549,707)</b>	<b>(10,803)</b>	<b>\$ (1,560,510)</b>
<b>* Ending Fund Balance</b>	<b>\$ 7,516,789</b>	<b>\$ 743,217</b>	<b>\$ 8,260,006</b>

<b>* Components of Fund Balance:</b>			
Nonspendable (Inventory)	\$ 143,930	\$ -	\$ 143,930
Pension Rate Stabilization Reserve	\$ 110,183		\$ 110,183
Assigned (Capital Improvements)	\$ -	\$ 743,217	\$ 743,217
Public Health Emergency Fund	\$ 800,000	\$ -	\$ 800,000
Natural Disaster Emergency Fund	\$ 650,000	\$ -	\$ 650,000
Real Property Acquisiton Fund	\$ 2,434,670	\$ -	\$ 2,434,670
Debt Service Repayment Fund	\$ 1,000,000	\$ -	\$ 1,000,000
Unrestricted Fund Balance	\$ 2,378,006	\$ -	\$ 2,378,006
<b>Total</b>	<b>\$ 7,516,789</b>	<b>\$ 743,217</b>	<b>\$ 8,260,006</b>



Statement of Revenues, Expenditures Budget vs. Actual  
July 2023 through June 2024

Month of Report:  
September, 2023

GENERAL FUND:

Ordinary Revenues/Expenditures

Revenues

	Annual Budget	YTD Actual	Annual Variance	%	YTD Budget	YTD Variance	%	Monthly Budget	Monthly Actual	Monthly Variance	%
Total 4000 · PROGRAM REVENUES	2,506,718	118,418	(2,388,300)	4.7%	112,948	5,470	104.8%	36,981	47,882	10,901	129.5%
Total 4100 · PROPERTY TAX REVENUES	3,592,034	6,543	(3,585,491)	0.2%	-	6,543	0.0%	-	3,482	3,482	0.0%
Total 4200 · OTHER TAX REVENUES	799,499	315,441	(484,058)	39.5%	-	315,441	0.0%	-	-	-	0.0%
Total 4300 · OTHER REVENUES	115,848	5,830	(110,018)	5.0%	745	5,085	782.5%	156	2,779	2,623	1781.3%

<b>Total Revenues</b>	<b>7,014,099</b>	<b>446,232</b>	<b>(6,567,867)</b>	<b>6.4%</b>	<b>113,693</b>	<b>332,539</b>	<b>392.5%</b>	<b>37,137</b>	<b>54,142</b>	<b>17,005</b>	<b>145.8%</b>
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Expenditures

Total 5000 · SALARIES & WAGES	3,277,706	778,630	2,499,076	23.8%	766,120	12,510	101.6%	377,262	393,804	16,542	104.4%
Total 5100 · EMPLOYEE BENEFITS	1,344,973	440,060	904,913	32.7%	437,269	2,791	100.6%	93,117	82,981	(10,136)	89.1%
Total 5200 · TRAINING - BOARD & STAFF	73,010	25,824	47,186	35.4%	20,693	5,131	124.8%	9,363	2,621	(6,742)	28.0%
Total 5300 · ADMINISTRATION	412,667	89,950	322,717	21.8%	80,601	9,349	111.6%	34,358	44,756	10,398	130.3%
Total 5400 · INSURANCE	188,516	178,059	10,457	94.5%	188,516	(10,457)	94.5%	-	-	-	0.0%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	102,816	23,570	79,246	22.9%	19,469	4,101	121.1%	6,483	573	(5,910)	8.8%
Total 5500 · FACILITIES MAINTENANCE	54,640	8,177	46,463	15.0%	13,663	(5,486)	59.8%	4,553	3,353	(1,200)	73.7%
Total 5550 · UTILITIES	64,264	17,100	47,164	26.6%	16,628	472	102.8%	5,914	6,461	547	109.2%
Total 5600 · FLEET MAINTENANCE	64,650	13,377	51,273	20.7%	13,420	(43)	99.7%	4,470	2,125	(2,345)	47.5%
Total 5700 · OPERATIONS	284,821	57,513	227,308	20.2%	75,234	(17,721)	76.4%	32,167	13,103	(19,064)	40.7%
Total 5800 · LABORATORY	95,653	17,578	78,075	18.4%	15,244	2,334	115.3%	5,081	5,689	608	112.0%
Total 5900 · PUBLIC OUTREACH	133,369	28,007	105,362	21.0%	23,127	4,880	121.1%	2,681	3,719	1,038	138.7%
Total 6500 · DEBT SERVICE	318,094	318,094	-	100.0%	318,094	-	100.0%	-	-	-	0.0%

<b>Total Expenditures</b>	<b>6,415,179</b>	<b>1,995,939</b>	<b>(4,419,240)</b>	<b>31.1%</b>	<b>1,988,078</b>	<b>7,861</b>	<b>100.4%</b>	<b>575,449</b>	<b>559,186</b>	<b>(16,263)</b>	<b>97.2%</b>
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<b>General Fund Net Revenues Over Expenditures</b>	<b>598,920</b>	<b>(1,549,707)</b>	<b>(2,148,627)</b>		<b>(1,874,385)</b>	<b>324,678</b>		<b>(538,312)</b>	<b>(505,043)</b>	<b>33,269</b>	
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CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	2,599,626	10,803	2,588,823	0.4%	17,485	(6,682)	61.8%	5,827	3,602	(2,225)	61.8%

<b>Capital Improvement Fund Net Revenue Over Expenditures</b>	<b>(2,599,626)</b>	<b>(10,803)</b>	<b>2,588,823</b>		<b>(17,485)</b>	<b>6,682</b>		<b>(5,827)</b>	<b>(3,602)</b>	<b>2,225</b>	
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**San Mateo County Mosquito & Vector Control District**  
**Statement of Revenues, Expenses & Changes- Budget vs. Actual**  
 July through September 2023

	<u>Jul - Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · PROGRAM REVENUES</b>				
4010 · Service Abatement Revenue -2451	118,417.75	112,948.00	5,469.75	104.84%
4020 · Special Benefit Assessmnt-2031	0.00	0.00	0.00	0.0%
4030 · Special Mosquito Tax - 2439	0.00	0.00	0.00	0.0%
<b>Total 4000 · PROGRAM REVENUES</b>	<b>118,417.75</b>	<b>112,948.00</b>	<b>5,469.75</b>	<b>104.84%</b>
<b>4100 · PROPERTY TAX REVENUES</b>				
4105 · Current - Secured - 1021	0.00	0.00	0.00	0.0%
4110 · Current - Unsecured - 1031	0.00	0.00	0.00	0.0%
4115 · Prior Year - Unsecured - 1033	0.00	0.00	0.00	0.0%
4120 · Current -Secured SB813-1041	6,216.26	0.00	6,216.26	100.0%
4130 · Prior Y. Unsecured SB813-1042	326.93	0.00	326.93	100.0%
4140 · State Homeowner Prop-1831	0.00	0.00	0.00	0.0%
<b>Total 4100 · PROPERTY TAX REVENUES</b>	<b>6,543.19</b>	<b>0.00</b>	<b>6,543.19</b>	<b>100.0%</b>
<b>4200 · OTHER TAX REVENUES</b>				
4210 · ERAF Rebate-1046	315,440.91	0.00	315,440.91	100.0%
4220 · Redevelop Passthrough-1024,2647	0.00	0.00	0.00	0.0%
<b>Total 4200 · OTHER TAX REVENUES</b>	<b>315,440.91</b>	<b>0.00</b>	<b>315,440.91</b>	<b>100.0%</b>
<b>4300 · OTHER REVENUES</b>				
4310 · Interest Earned (Cnty GF+VCJPA)	0.00	0.00	0.00	0.0%
4311 · Interest Earned (Cnty Cap Fund)	0.00	0.00	0.00	0.0%
4312 · Interest (Cal CLASS)	4,012.53			
4340 · VCJPA / Misc. Income -2658	1,817.20	745.00	1,072.20	243.92%
<b>Total 4300 · OTHER REVENUES</b>	<b>5,829.73</b>	<b>745.00</b>	<b>5,084.73</b>	<b>782.51%</b>
<b>Total Income</b>	<b>446,231.58</b>	<b>113,693.00</b>	<b>332,538.58</b>	<b>392.49%</b>
<b>Expense</b>				
<b>5000 · SALARIES &amp; WAGES</b>				
5010 · Permanent Employees	641,402.53	671,204.00	-29,801.47	95.56%
5015 · Limited Term Employees	48,520.80	49,145.00	-624.20	98.73%
5020 · Seasonal Employees	84,707.07	39,879.00	44,828.07	212.41%
5040 · Board Trustees Meeting Stipend	4,000.00	5,892.00	-1,892.00	67.89%
<b>Total 5000 · SALARIES &amp; WAGES</b>	<b>778,630.40</b>	<b>766,120.00</b>	<b>12,510.40</b>	<b>101.63%</b>
<b>5100 · EMPLOYEE BENEFITS</b>				
5110 · Retirement - Employer Contribut	171,608.94	188,243.00	-16,634.06	91.16%
5115 · Retirement - Employee Contribut	0.00			
5116 · Alternate Retire-Employee Contr	0.00			
5125 · Actives - Medical Insurance	87,306.98	85,545.00	1,761.98	102.06%
5130 · Actives - HRA Health Reimb Acct	12,600.00	6,825.00	5,775.00	184.62%
5135 · Actives - Dental Insurance	8,262.54	6,997.00	1,265.54	118.09%
5140 · Actives - Dental Reimbursement	486.00	0.00	486.00	100.0%
5145 · Actives - Vision Insurance	1,446.06	1,466.00	-19.94	98.64%
5150 · Group Life Insurance	313.50	352.00	-38.50	89.06%
5160 · Retirees - HRA & Medical Reimb	11,859.72			
5165 · Long Term Disability - Standard	4,376.31	4,365.00	11.31	100.26%
5170 · Actives - Other Benefits	0.00			
5175 · Social Security & Medicare Tax	16,654.66	14,340.00	2,314.66	116.14%
5180 · CA Unemployment/Disability Tax	1,232.43	4,095.00	-2,862.57	30.1%
5182 · Workers Compensation	123,913.00	125,041.00	-1,128.00	99.1%
5185 · Actives - Deferred Compensation	0.00			
<b>Total 5100 · EMPLOYEE BENEFITS</b>	<b>440,060.14</b>	<b>437,269.00</b>	<b>2,791.14</b>	<b>100.64%</b>
<b>5200 · TRAINING - BOARD &amp; STAFF</b>				
5205 · Coastal Regional Continuing Ed.	5,406.00	2,754.00	2,652.00	196.3%
5210 · Conferences / Workshops Board	4,257.43	4,539.00	-281.57	93.8%
5215 · Conferences / Workshops Staff	15,985.15	13,334.00	2,651.15	119.88%
5220 · Staff Training	175.00	66.00	109.00	265.15%
<b>Total 5200 · TRAINING - BOARD &amp; STAFF</b>	<b>25,823.58</b>	<b>20,693.00</b>	<b>5,130.58</b>	<b>124.79%</b>
<b>5300 · ADMINISTRATION</b>				
5305 · Board Meeting Expenses	1,822.93	1,590.00	232.93	114.65%
5310 · Background / drug screening	336.86	268.00	68.86	125.69%
5315 · County Accounting Service Chgs	0.00	0.00	0.00	0.0%
5325 · HR & Finance Consultant	2,526.20	1,063.00	1,463.20	237.65%
5330 · Memberships & Subscriptions	16,015.00	14,866.00	1,149.00	107.73%
5335 · Office Expense	2,653.67	3,465.00	-811.33	76.59%
5340 · Janitorial/Household Expense	8,504.93	7,308.00	1,196.93	116.38%
5345 · Prof. Services - Engineer Rpt	16,258.30	15,318.00	940.30	106.14%
5350 · Legal Services	5,790.00	10,003.00	-4,213.00	57.88%
5355 · Property Tax Stormwater Assess	0.00	0.00	0.00	0.0%

**San Mateo County Mosquito & Vector Control District**  
**Statement of Revenues, Expenses & Changes- Budget vs. Actual**  
 July through September 2023

	<u>Jul - Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5360 · Permits	225.00	0.00	225.00	100.0%
5365 · CEQA / PEIR	0.00	0.00	0.00	0.0%
5375 · Audit	28,352.00	19,311.00	9,041.00	146.82%
5380 · Copier and postage	1,443.76	1,616.00	-172.24	89.34%
5385 · Security and fire alarm	3,229.60	3,131.00	98.60	103.15%
5390 · Payroll Service	2,589.39	2,281.00	308.39	113.52%
5395 · Bank Fees (County General Fund)	202.40	322.00	-119.60	62.86%
5396 · Bank Fees (County Capital Fund)	175.57	59.00	116.57	297.58%
5399 · Facility Lease	0.00	0.00	0.00	0.0%
<b>Total 5300 · ADMINISTRATION</b>	<b>90,125.61</b>	<b>80,601.00</b>	<b>9,524.61</b>	<b>111.82%</b>
<b>5400 · INSURANCE</b>				
5410 · Liability Insurance - VCJPA	117,407.00	120,591.00	-3,184.00	97.36%
5415 · Auto Physical Damage	3,907.00	3,909.00	-2.00	99.95%
5420 · Group Property Program	39,448.00	41,730.00	-2,282.00	94.53%
5425 · VCJPA - General Fund Allocation	3,529.00	1,984.00	1,545.00	177.87%
5430 · Group Fidelity	5,714.00	7,016.00	-1,302.00	81.44%
5435 · Non-owned Aircraft	4,625.00	5,088.00	-463.00	90.9%
5436 · Cyber Liability	2,950.95	8,198.00	-5,247.05	36.0%
5445 · Business Travel Accident Ins	478.00			
<b>Total 5400 · INSURANCE</b>	<b>178,058.95</b>	<b>188,516.00</b>	<b>-10,457.05</b>	<b>94.45%</b>
<b>5450 · COMPUTER HARDWARE &amp; SOFTWARE</b>				
5455 · IT Consulting - Compu-Data	0.00	1,753.00	-1,753.00	0.0%
5460 · Computer Hardware	1,102.52	6,253.00	-5,150.48	17.63%
5465 · Computer Software	3,737.55	8,756.00	-5,018.45	42.69%
5470 · Database & Mapping - License	12,500.00			
5475 · Website Hosting / Microsoft	6,229.78	2,707.00	3,522.78	230.14%
<b>Total 5450 · COMPUTER HARDWARE &amp; SOFTWARE</b>	<b>23,569.85</b>	<b>19,469.00</b>	<b>4,100.85</b>	<b>121.06%</b>
<b>5500 · FACILITIES MAINTENANCE</b>				
5505 · Facility - Repairs & Maint	8,176.97	13,663.00	-5,486.03	59.85%
<b>Total 5500 · FACILITIES MAINTENANCE</b>	<b>8,176.97</b>	<b>13,663.00</b>	<b>-5,486.03</b>	<b>59.85%</b>
<b>5550 · UTILITIES</b>				
5560 · Gas & Electricity - PG&E	6,515.61	5,879.00	636.61	110.83%
5565 · Water	1,275.73	2,238.00	-962.27	57.0%
5570 · Phone - VOIP - Fusion/MegaPath	1,569.56	1,681.00	-111.44	93.37%
5575 · Phone - Land Line-AT&T/Comcast	2,260.35	1,137.00	1,123.35	198.8%
5580 · Phone - Mobile Devices-Verizon	5,478.74	5,693.00	-214.26	96.24%
<b>Total 5550 · UTILITIES</b>	<b>17,099.99</b>	<b>16,628.00</b>	<b>471.99</b>	<b>102.84%</b>
<b>5600 · FLEET MAINTENANCE</b>				
5610 · Garage Tools	1,162.22	2,251.00	-1,088.78	51.63%
5615 · Garage Repairs Outside	6,311.86	2,128.00	4,183.86	296.61%
5620 · Auto, Hotsy, Plug, Boat, Traile	4,970.26	5,038.00	-67.74	98.66%
5630 · Ops Equipment & Repairs	932.97	4,003.00	-3,070.03	23.31%
5635 · Vehicle Accident Insur Claims	0.00	0.00	0.00	0.0%
<b>Total 5600 · FLEET MAINTENANCE</b>	<b>13,377.31</b>	<b>13,420.00</b>	<b>-42.69</b>	<b>99.68%</b>
<b>5700 · OPERATIONS</b>				
5705 · Pesticides	22,222.00	9,600.00	12,622.00	231.48%
5715 · Helicopter	6,450.00	40,675.00	-34,225.00	15.86%
5720 · Safety Equipment	331.89	2,073.00	-1,741.11	16.01%
5725 · Apparel - Uniforms & Boots	2,926.21	3,823.00	-896.79	76.54%
5730 · Mosquito Fish	1,431.72	1,063.00	368.72	134.69%
5735 · Fuel	24,151.46	18,000.00	6,151.46	134.18%
<b>Total 5700 · OPERATIONS</b>	<b>57,513.28</b>	<b>75,234.00</b>	<b>-17,720.72</b>	<b>76.45%</b>
<b>5800 · LABORATORY</b>				
5805 · Disease Surveillance	441.30	2,837.00	-2,395.70	15.56%
5810 · Sentinel Chicken Flocks/Supply	139.04	795.00	-655.96	17.49%
5815 · Mosquito Blood	1,047.00	1,131.00	-84.00	92.57%
5820 · Dry Ice	4,616.82	3,253.00	1,363.82	141.93%
5825 · Lab Supplies	1,801.62	2,385.00	-583.38	75.54%
5830 · Lab Biowaste Disposal	317.20	343.00	-25.80	92.48%
5835 · Lab Equip. Repair	0.00	0.00	0.00	0.0%
5840 · Lab Equip. Maintenance	0.00	0.00	0.00	0.0%
5845 · Lab PCR Supplies	9,214.68	0.00	9,214.68	100.0%
5850 · Lab PCR Maintenance	0.00	4,500.00	-4,500.00	0.0%
<b>Total 5800 · LABORATORY</b>	<b>17,577.66</b>	<b>15,244.00</b>	<b>2,333.66</b>	<b>115.31%</b>
<b>5900 · PUBLIC OUTREACH</b>				
5910 · Media and Network	19,584.60	18,501.00	1,083.60	105.86%
5920 · Promotion & Printing	8,422.17	4,626.00	3,796.17	182.06%
<b>Total 5900 · PUBLIC OUTREACH</b>	<b>28,006.77</b>	<b>23,127.00</b>	<b>4,879.77</b>	<b>121.1%</b>

San Mateo County Mosquito & Vector Control District  
**Statement of Revenues, Expenses & Changes- Budget vs. Actual**  
 July through September 2023

	<u>Jul - Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>6000 · CAPITAL IMPROVEMENTS</b>				
6010 · Building Improvements	0.00	0.00	0.00	0.0%
6020 · Equipment - Operations & Admin	0.00	0.00	0.00	0.0%
6025 · Software	0.00	0.00	0.00	0.0%
6030 · Vehicle Leases	10,626.99	17,485.00	-6,858.01	60.78%
<b>Total 6000 · CAPITAL IMPROVEMENTS</b>	<u>10,626.99</u>	<u>17,485.00</u>	<u>-6,858.01</u>	<u>60.78%</u>
<b>6500 · DEBT SERVICE</b>				
6510 · Principal Payments	213,177.02	213,177.00	0.02	100.0%
6520 · Interest Payments	104,917.10	104,917.00	0.10	100.0%
<b>Total 6500 · DEBT SERVICE</b>	<u>318,094.12</u>	<u>318,094.00</u>	<u>0.12</u>	<u>100.0%</u>
<b>Total Expense</b>	<u>2,006,741.62</u>	<u>2,005,563.00</u>	<u>1,178.62</u>	<u>100.06%</u>
<b>Net Ordinary Income</b>	<u>-1,560,510.04</u>	<u>-1,891,870.00</u>	<u>331,359.96</u>	<u>82.49%</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Transfer In	0.00	0.00	0.00	0.0%
<b>Total Other Income</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
<b>Net Income</b>	<u><u>-1,560,510.04</u></u>	<u><u>-1,891,870.00</u></u>	<u><u>331,359.96</u></u>	<u><u>82.49%</u></u>

**San Mateo County Mosquito & Vector Control District**  
**Statement of Revenues, Expenses & Changes- Budget vs. Actual**  
September 2023

	<u>Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · PROGRAM REVENUES</b>				
4010 · Service Abatement Revenue -2451	47,881.68	36,981.00	10,900.68	129.48%
4020 · Special Benefit Assessmnt-2031	0.00	0.00	0.00	0.0%
4030 · Special Mosquito Tax - 2439	0.00	0.00	0.00	0.0%
<b>Total 4000 · PROGRAM REVENUES</b>	<b>47,881.68</b>	<b>36,981.00</b>	<b>10,900.68</b>	<b>129.48%</b>
<b>4100 · PROPERTY TAX REVENUES</b>				
4105 · Current - Secured - 1021	0.00	0.00	0.00	0.0%
4110 · Current - Unsecured - 1031	0.00	0.00	0.00	0.0%
4115 · Prior Year - Unsecured - 1033	0.00	0.00	0.00	0.0%
4120 · Current -Secured SB813-1041	3,326.34	0.00	3,326.34	100.0%
4130 · Prior Y. Unsecured SB813-1042	155.59	0.00	155.59	100.0%
4140 · State Homeowner Prop-1831	0.00	0.00	0.00	0.0%
<b>Total 4100 · PROPERTY TAX REVENUES</b>	<b>3,481.93</b>	<b>0.00</b>	<b>3,481.93</b>	<b>100.0%</b>
<b>4200 · OTHER TAX REVENUES</b>				
4210 · ERAF Rebate-1046	0.00	0.00	0.00	0.0%
4220 · Redevelop Passthrough-1024,2647	0.00	0.00	0.00	0.0%
<b>Total 4200 · OTHER TAX REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>4300 · OTHER REVENUES</b>				
4310 · Interest Earned (Cnty GF+VCJPA)	0.00	0.00	0.00	0.0%
4311 · Interest Earned (Cnty Cap Fund)	0.00	0.00	0.00	0.0%
4312 · Interest (Cal CLASS)	2,168.32			
4340 · VCJPA / Misc. Income -2658	610.48	156.00	454.48	391.33%
<b>Total 4300 · OTHER REVENUES</b>	<b>2,778.80</b>	<b>156.00</b>	<b>2,622.80</b>	<b>1,781.28%</b>
<b>Total Income</b>	<b>54,142.41</b>	<b>37,137.00</b>	<b>17,005.41</b>	<b>145.79%</b>
<b>Expense</b>				
<b>5000 · SALARIES &amp; WAGES</b>				
5010 · Permanent Employees	322,213.51	330,524.00	-8,310.49	97.49%
5015 · Limited Term Employees	24,260.40	24,200.00	60.40	100.25%
5020 · Seasonal Employees	45,429.95	19,637.00	25,792.95	231.35%
5040 · Board Trustees Meeting Stipend	1,900.00	2,901.00	-1,001.00	65.5%
<b>Total 5000 · SALARIES &amp; WAGES</b>	<b>393,803.86</b>	<b>377,262.00</b>	<b>16,541.86</b>	<b>104.39%</b>
<b>5100 · EMPLOYEE BENEFITS</b>				
5110 · Retirement - Employer Contribut	53,931.60	53,738.00	193.60	100.36%
5115 · Retirement - Employee Contribut	-9,400.77			
5116 · Alternate Retire-Employee Contr	-606.51			
5125 · Actives - Medical Insurance	29,175.66	28,519.00	656.66	102.3%
5130 · Actives - HRA Health Reimb Acct	0.00	274.00	-274.00	0.0%
5135 · Actives - Dental Insurance	2,754.18	2,378.00	376.18	115.82%
5140 · Actives - Dental Reimbursement	0.00	0.00	0.00	0.0%
5145 · Actives - Vision Insurance	482.02	490.00	-7.98	98.37%
5150 · Group Life Insurance	104.50	118.00	-13.50	88.56%
5160 · Retirees - HRA & Medical Reimb	1,161.36			
5165 · Long Term Disability - Standard	2,917.54	1,454.00	1,463.54	200.66%
5170 · Actives - Other Benefits	0.00			
5175 · Social Security & Medicare Tax	8,555.23	4,780.00	3,775.23	178.98%
5180 · CA Unemployment/Disability Tax	458.05	1,366.00	-907.95	33.53%
5182 · Workers Compensation	0.00	0.00	0.00	0.0%
5185 · Actives - Deferred Compensation	-6,552.06			
<b>Total 5100 · EMPLOYEE BENEFITS</b>	<b>82,980.80</b>	<b>93,117.00</b>	<b>-10,136.20</b>	<b>89.12%</b>
<b>5200 · TRAINING - BOARD &amp; STAFF</b>				
5205 · Coastal Regional Continuing Ed.	312.00	192.00	120.00	162.5%
5210 · Conferences / Workshops Board	494.95	1,845.00	-1,350.05	26.83%
5215 · Conferences / Workshops Staff	1,639.16	7,326.00	-5,686.84	22.38%
5220 · Staff Training	175.00	0.00	175.00	100.0%
<b>Total 5200 · TRAINING - BOARD &amp; STAFF</b>	<b>2,621.11</b>	<b>9,363.00</b>	<b>-6,741.89</b>	<b>27.99%</b>
<b>5300 · ADMINISTRATION</b>				
5305 · Board Meeting Expenses	893.93	530.00	363.93	168.67%
5310 · Background / drug screening	0.00	88.00	-88.00	0.0%
5315 · County Accounting Service Chgs	0.00	0.00	0.00	0.0%
5325 · HR & Finance Consultant	1,901.96	353.00	1,548.96	538.8%
5330 · Memberships & Subscriptions	0.00	0.00	0.00	0.0%
5335 · Office Expense	818.03	1,156.00	-337.97	70.76%
5340 · Janitorial/Household Expense	2,278.65	2,436.00	-157.35	93.54%
5345 · Prof. Services - Engineer Rpt	16,258.30	15,318.00	940.30	106.14%
5350 · Legal Services	1,830.00	3,333.00	-1,503.00	54.91%
5355 · Property Tax Stormwater Assess	0.00	0.00	0.00	0.0%

**San Mateo County Mosquito & Vector Control District**  
**Statement of Revenues, Expenses & Changes- Budget vs. Actual**  
September 2023

	<u>Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5360 · Permits	0.00	0.00	0.00	0.0%
5365 · CEQA / PEIR	0.00	0.00	0.00	0.0%
5375 · Audit	17,751.00	8,675.00	9,076.00	204.62%
5380 · Copier and postage	692.13	539.00	153.13	128.41%
5385 · Security and fire alarm	1,228.60	1,043.00	185.60	117.8%
5390 · Payroll Service	1,032.46	760.00	272.46	135.85%
5395 · Bank Fees (County General Fund)	70.95	106.00	-35.05	66.93%
5396 · Bank Fees (County Capital Fund)	59.39	21.00	38.39	282.81%
5399 · Facility Lease	0.00	0.00	0.00	0.0%
<b>Total 5300 · ADMINISTRATION</b>	<b>44,815.40</b>	<b>34,358.00</b>	<b>10,457.40</b>	<b>130.44%</b>
<b>5400 · INSURANCE</b>				
5410 · Liability Insurance - VCJPA	0.00	0.00	0.00	0.0%
5415 · Auto Physical Damage	0.00	0.00	0.00	0.0%
5420 · Group Property Program	0.00	0.00	0.00	0.0%
5425 · VCJPA - General Fund Allocation	0.00	0.00	0.00	0.0%
5430 · Group Fidelity	0.00	0.00	0.00	0.0%
5435 · Non-owned Aircraft	0.00	0.00	0.00	0.0%
5436 · Cyber Liability	0.00	0.00	0.00	0.0%
<b>Total 5400 · INSURANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>5450 · COMPUTER HARDWARE &amp; SOFTWARE</b>				
5455 · IT Consulting - Compu-Data	0.00	583.00	-583.00	0.0%
5460 · Computer Hardware	97.21	2,083.00	-1,985.79	4.67%
5465 · Computer Software	45.00	2,916.00	-2,871.00	1.54%
5475 · Website Hosting / Microsoft	431.00	901.00	-470.00	47.84%
<b>Total 5450 · COMPUTER HARDWARE &amp; SOFTWARE</b>	<b>573.21</b>	<b>6,483.00</b>	<b>-5,909.79</b>	<b>8.84%</b>
<b>5500 · FACILITIES MAINTENANCE</b>				
5505 · Facility - Repairs & Maint	3,353.35	4,553.00	-1,199.65	73.65%
<b>Total 5500 · FACILITIES MAINTENANCE</b>	<b>3,353.35</b>	<b>4,553.00</b>	<b>-1,199.65</b>	<b>73.65%</b>
<b>5550 · UTILITIES</b>				
5560 · Gas & Electricity - PG&E	2,750.09	1,958.00	792.09	140.45%
5565 · Water	0.00	1,118.00	-1,118.00	0.0%
5570 · Phone - VOIP - Fusion/MegaPath	523.30	560.00	-36.70	93.45%
5575 · Phone - Land Line-AT&T/Comcast	1,364.77	379.00	985.77	360.1%
5580 · Phone - Mobile Devices-Verizon	1,822.75	1,899.00	-76.25	95.99%
<b>Total 5550 · UTILITIES</b>	<b>6,460.91</b>	<b>5,914.00</b>	<b>546.91</b>	<b>109.25%</b>
<b>5600 · FLEET MAINTENANCE</b>				
5610 · Garage Tools	0.00	751.00	-751.00	0.0%
5615 · Garage Repairs Outside	0.00	708.00	-708.00	0.0%
5620 · Auto, Hotsy, Plug, Boat, Traile	1,559.23	1,678.00	-118.77	92.92%
5630 · Ops Equipment & Repairs	565.64	1,333.00	-767.36	42.43%
5635 · Vehicle Accident Insur Claims	0.00	0.00	0.00	0.0%
<b>Total 5600 · FLEET MAINTENANCE</b>	<b>2,124.87</b>	<b>4,470.00</b>	<b>-2,345.13</b>	<b>47.54%</b>
<b>5700 · OPERATIONS</b>				
5705 · Pesticides	1,234.85	8,838.00	-7,603.15	13.97%
5715 · Helicopter	2,150.00	15,011.00	-12,861.00	14.32%
5720 · Safety Equipment	231.57	690.00	-458.43	33.56%
5725 · Apparel - Uniforms & Boots	760.19	1,275.00	-514.81	59.62%
5730 · Mosquito Fish	74.49	353.00	-278.51	21.1%
5735 · Fuel	8,651.88	6,000.00	2,651.88	144.2%
<b>Total 5700 · OPERATIONS</b>	<b>13,102.98</b>	<b>32,167.00</b>	<b>-19,064.02</b>	<b>40.73%</b>
<b>5800 · LABORATORY</b>				
5805 · Disease Surveillance	16.04	945.00	-928.96	1.7%
5810 · Sentinel Chicken Flocks/Supply	54.47	265.00	-210.53	20.56%
5815 · Mosquito Blood	349.00	378.00	-29.00	92.33%
5820 · Dry Ice	1,192.10	1,083.00	109.10	110.07%
5825 · Lab Supplies	381.91	795.00	-413.09	48.04%
5830 · Lab Biowaste Disposal	109.20	115.00	-5.80	94.96%
5835 · Lab Equip. Repair	0.00	0.00	0.00	0.0%
5840 · Lab Equip. Maintenance	0.00	0.00	0.00	0.0%
5845 · Lab PCR Supplies	3,586.48	0.00	3,586.48	100.0%
5850 · Lab PCR Maintenance	0.00	1,500.00	-1,500.00	0.0%
<b>Total 5800 · LABORATORY</b>	<b>5,689.20</b>	<b>5,081.00</b>	<b>608.20</b>	<b>111.97%</b>
<b>5900 · PUBLIC OUTREACH</b>				
5910 · Media and Network	3,719.36	1,507.00	2,212.36	246.81%
5920 · Promotion & Printing	0.00	1,174.00	-1,174.00	0.0%
<b>Total 5900 · PUBLIC OUTREACH</b>	<b>3,719.36</b>	<b>2,681.00</b>	<b>1,038.36</b>	<b>138.73%</b>
<b>6000 · CAPITAL IMPROVEMENTS</b>				
6010 · Building Improvements	0.00	0.00	0.00	0.0%

San Mateo County Mosquito & Vector Control District  
**Statement of Revenues, Expenses & Changes- Budget vs. Actual**  
September 2023

	<u>Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6020 · Equipment - Operations & Admin	0.00	0.00	0.00	0.0%
6025 · Software	0.00	0.00	0.00	0.0%
6030 · Vehicle Leases	3,542.33	5,827.00	-2,284.67	60.79%
<b>Total 6000 · CAPITAL IMPROVEMENTS</b>	<u>3,542.33</u>	<u>5,827.00</u>	<u>-2,284.67</u>	<u>60.79%</u>
<b>6500 · DEBT SERVICE</b>				
6510 · Principal Payments	0.00	0.00	0.00	0.0%
6520 · Interest Payments	0.00	0.00	0.00	0.0%
<b>Total 6500 · DEBT SERVICE</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
<b>Total Expense</b>	<u>562,787.38</u>	<u>581,276.00</u>	<u>-18,488.62</u>	<u>96.82%</u>
<b>Net Ordinary Income</b>	<u>-508,644.97</u>	<u>-544,139.00</u>	<u>35,494.03</u>	<u>93.48%</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Transfer In	0.00	0.00	0.00	0.0%
<b>Total Other Income</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
<b>Net Income</b>	<u><u>-508,644.97</u></u>	<u><u>-544,139.00</u></u>	<u><u>35,494.03</u></u>	<u><u>93.48%</u></u>

**San Mateo County Mosquito & Vector Control District**  
**A/R Aging Summary**  
As of September 30, 2023

09/30/2023

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
California Invasive Plant Council	10,675.30	20,519.75	0.00	5,119.09	0.00	36,314.14
City of Foster City	6,008.03	8,326.98	0.00	0.00	0.00	14,335.01
City of Pacifica Public Works Wastewater	78.08	0.00	0.00	0.00	0.00	78.08
City of Redwood City, Public Works	3,649.46	4,982.82	0.00	3,752.30	0.00	12,384.58
City of San Francisco, Parks	6,124.27	5,088.01	0.00	0.00	0.00	11,212.28
City of San Francisco, Public Utilities	70.43	105.65	0.00	193.68	0.00	369.76
City of San Mateo, Wastewater Treatment	165.51	158.86	0.00	0.00	0.00	324.37
City of South San Francisco Water Quality	162.96	162.96	0.00	0.00	0.00	325.92
Dewey Pest Control	15,912.00	0.00	0.00	0.00	0.00	15,912.00
San Francisco Int'l Airport	743.18	6,770.27	0.00	0.00	1,145.71	8,659.16
San Francisco Zoological Society	0.00	0.00	0.00	0.00	105.65	105.65
Sewer Authority Mid-Coastside	78.08	0.00	0.00	0.00	0.00	78.08
Silicon Valley Clean Water	163.90	491.70	0.00	0.00	0.00	655.60
Stanford University - Jasper Ridge	4,050.48	3,299.09	0.00	5,679.69	0.00	13,029.26
<b>TOTAL</b>	<b><u>47,881.68</u></b>	<b><u>49,906.09</u></b>	<b><u>0.00</u></b>	<b><u>14,744.76</u></b>	<b><u>1,251.36</u></b>	<b><u>113,783.89</u></b>

**San Mateo County Mosquito & Vector Control District**  
**A/R Aging Summary**  
As of October 26, 2023

10/26/2023

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
California Invasive Plant Council	0.00	10,675.30	20,519.75	5,119.09	0.00	36,314.14
City of Foster City	0.00	6,008.03	0.00	0.00	0.00	6,008.03
City of Pacifica Public Works Wastewater	0.00	78.08	0.00	0.00	0.00	78.08
City of Redwood City, Public Works	0.00	3,649.46	0.00	3,752.30	0.00	7,401.76
City of San Francisco, Parks	0.00	6,124.27	5,088.01	0.00	0.00	11,212.28
City of San Francisco, Public Utilities	0.00	70.43	0.00	0.00	0.00	70.43
City of San Mateo, Wastewater Treatment	0.00	165.51	0.00	0.00	0.00	165.51
City of South San Francisco Water Quality	0.00	162.96	0.00	0.00	0.00	162.96
Dewey Pest Control	0.00	15,912.00	0.00	0.00	0.00	15,912.00
San Francisco Int'l Airport	0.00	743.18	6,770.27	0.00	1,145.71	8,659.16
Sewer Authority Mid-Coastside	0.00	78.08	0.00	0.00	0.00	78.08
Silicon Valley Clean Water	0.00	163.90	0.00	0.00	0.00	163.90
Stanford University - Jasper Ridge	0.00	4,050.48	3,299.09	5,679.69	0.00	13,029.26
<b>TOTAL</b>	<b><u>0.00</u></b>	<b><u>47,881.68</u></b>	<b><u>35,677.12</u></b>	<b><u>14,551.08</u></b>	<b><u>1,145.71</u></b>	<b><u>99,255.59</u></b>



**San Mateo County Mosquito and Vector Control District**  
**Cash Activity & Reconciliation to County Statement**  
**General Fund**  
**September 30, 2023**

<b>GF-Sep</b> <b>2023</b>
------------------------------

<b>Beginning Cash per District as of Aug 31, 2023</b>	7,380,005
<b>Reductions</b>	
Payroll Related (ADP)	(354,814)
Checks Written	(230,309)
Transfer out to Calif CLASS Investment	(922,500)
Bank Fee	(71)
<b>Total Reductions</b>	<u>(1,507,694)</u>
<b>Additions</b>	
Abatement Services	5,885
Property Tax Revenue	3,482
ERAF Rebate	-
RDA/RPTTF	-
Special Benefit Assessment	-
Special Mosquito Tax	-
Misc Deposit	610
<b>Total Additions</b>	<u>9,978</u>
<b>Ending Cash per District as of Sep 30, 2023</b>	<u><u>5,882,289</u></u>
<b>Cash per County General Fund Statement</b>	5,882,289
Difference	-

COUNTY OF SAN MATEO      Verbose      [ D E T A I L E D   T R I A L   B A L A N C E ]      09/01/2023-09/30/2023      Page 2  
TUE, OCT 10, 2023, 10:24 AM --req: VALENCIR--leg: GL JL--loc: CONTROL---job:16577094 J482----prog: GL501 <1.86>--report id: GLTBAL01

SORT ORDER: SUB ACCT within SUB UNIT

SELECT ORG SUB UNIT: 02705-02706

Lg SUB UNIT Title	Director	St Tr	FDGP	FUND	SUB FUND	DEPT	DIVISION	SECTION	PROGRAM	BUDGET
GL 02706 County Mosquito Abatemen	Controller	A	07	02706	02706	00140	00000	00000	00000	00000

SUB ACCT	Date	Primary Ref.	Transaction Description	Debit	Credit	Balance
0111 Claim on Cash			Prior to 09/01/23	8,845,007.81	1,465,002.59	7,380,005.22
	09/12/23	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	6,495.70	0.00	7,386,500.92
	09/22/23	TTLTR	AutoID:WCK922B3 Job:1654182 TR	0.00	922,500.00	6,464,000.92
	09/28/23	SPU9283	AutoID: ITX928C3 Job: 16552 JE	155.59	0.00	6,464,156.51
	09/28/23	SPS9283	AutoID: ITX928A3 Job: 16558 JE	3,326.34	0.00	6,467,482.85
	09/29/23	JE544229	AutoID: JRVO03D3 Job: 16565 JE	0.00	585,123.27	5,882,359.58
	09/29/23	JE544109	AutoID: JVD929B3 Job: 16572 JE	0.00	70.95	5,882,288.63
		DR	* SUB ACCT Total *	8,854,985.44*	2,972,696.81*	5,882,288.63*

**San Mateo County Mosquito and Vector Control District**  
**ADP Payroll Disbursement**  
September 30, 2023

<b>Sep</b> <b>2023</b>
---------------------------

	<u>September 1, 2023</u>	<u>September 15, 2023</u>	<u>September 29, 2023</u>	Footnotes:
<b>Payroll ACH Disbursement (including Net Pay &amp; Taxes )</b>				
Total Net Pay	83,298	86,882	93,267	
Federal W/H Tax	15,220	15,793	17,867	
Social Security Tax	1,574	2,035	2,165	← A
Medicare	3,649	3,791	3,897	
CA W/H Tax	6,369	6,601	7,480	
CA SUI/DI	1,205	1,340	1,350	
<b>Total</b>	<b>111,314</b>	<b>116,442</b>	<b>126,026</b>	
<b>ADP Process Fee PPE 7/29, 8/12 &amp; 8/26</b>	<b>282</b>	<b>297</b>	<b>282</b>	
<b>ADP Time &amp; Attendance</b>	<b>172</b>		<b>-</b>	
<b>Total amount for the period</b>	<b>111,768</b>	<b>116,739</b>	<b>126,307</b>	
<b>Total amount for the month:</b>			<b>354,814</b>	

**Footnotes:**

A. Social Security expenditure incurred for seasonal employees and Trustees stipends

**San Mateo County Mosquito and Vector Control District**  
**Cash Activity & Reconciliation to County Statement**  
**Capital Project Fund**  
**September 30, 2023**

<b>CPF-Sep</b> <b>2023</b>
-------------------------------

<b>Beginning Cash per District as of Aug 31, 2023</b>	746,369
<b>Reductions</b>	
Checks Written	(3,542)
Bank Fee	(59)
Transfer-Out to General Fund	-
<b>Total Reductions</b>	(3,602)
<b>Additions</b>	
Quarterly Interest	-
Transfer-In from General Fund	-
<b>Total Additions</b>	-
<b>Ending Cash per District as of Sep 30, 2023</b>	742,767
<b>Cash per County Capital Project Fund Statement</b>	742,767
Difference	-

COUNTY OF SAN MATEO      Verbose      [ D E T A I L E D   T R I A L   B A L A N C E ]      09/01/2023-09/30/2023      Page 1  
TUE, OCT 10, 2023, 10:24 AM --req: VALENCIR--leg: GL JL--loc: CONTROL---job:16577094 J482---prog: GL501 <1.86>--report id: GLTBAL01

SORT ORDER: SUB ACCT within SUB UNIT

SELECT ORG SUB UNIT: 02705-02706

Lg SUB UNIT Title	Director	St Tr	FDGP	FUND	SUB FUND DEPT	DIVISION	SECTION	PROGRAM	BUDGET
GL 02705 SMC Mosq Abate-CP Proj	F Controller	A	07	02705	02705 00140	00000	00000	00000	00000
=====									
SUB ACCT	Date	Primary Ref.	Transaction Description	Debit	Credit	Balance			
=====									
0111 Claim on Cash			Prior to 09/01/23	768,154.65	21,785.84	746,368.81			
	09/29/23	JE544229	AutoID: JRVO03D3 Job: 16565 JE	0.00	3,542.33	742,826.48			
	09/29/23	JE544109	AutoID: JVD929B3 Job: 16572 JE	0.00	59.39	742,767.09			
		DR	* SUB ACCT Total *	768,154.65*	25,387.56*	742,767.09*			

**San Mateo County Mosquito & Vector Control District**  
**Check Detail**

September 2023

<b>GF-Sep 2023</b>
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Num	Date	Name	Memo	Account	Original Amount
2230	09/08/2023	Charles P. Hansen	Retiree Health Insurance Reimb-Sep '23	1013 · Checking - US Bank - GF x3353	-580.68
09012023	09/01/2023		Retiree Health Insurance Reimb-Sep '23	5160 · Retirees - HRA & Medical Reimb	580.68
TOTAL					580.68
2231	09/08/2023	Dennis J Jewell	Retiree Health Insurance Reimb-Sep '23	1013 · Checking - US Bank - GF x3353	-580.68
09012023	09/01/2023		Retiree Health Insurance Reimb-Sep '23	5160 · Retirees - HRA & Medical Reimb	580.68
TOTAL					580.68
2232	09/08/2023	Great-West Life & Annuity Co	Group No. 98368	1013 · Checking - US Bank - GF x3353	-6,552.06
08262023	08/26/2023		Employee Deferred Comp PPE 08/26/2023	5185 · Actives - Deferred Compensation	6,552.06
TOTAL					6,552.06
2233	09/08/2023	San Mateo County Retirement Assoc.	SM M.A.D.	1013 · Checking - US Bank - GF x3353	-35,816.36
08262023	08/26/2023		Employee Contribution Pay Period 08/13/2023-08/26/2023	5115 · Retirement - Employee Contribut	9,400.77
			Employer Contribution Pay Period 08/13/2023-08/26/2023	5110 · Retirement - Employer Contribut	26,415.59
TOTAL					35,816.36
2234	09/08/2023	U.S. Bank PARS Account # 6746022400	Agency Name: San Mateo County Mosquito & Vector Control District PPE 08/26/	1013 · Checking - US Bank - GF x3353	-606.51
6746022400-PPE	08/26/2023		Alternate Retirement System for Richard Arrow PPE 08/26/2023	5116 · Alternate Retire-Employee Contr	606.51
TOTAL					606.51
2235	09/08/2023	Angela Nakano	Per Diem @ MVCAC Qtrly Mtg 10/1-10/4/23	1013 · Checking - US Bank - GF x3353	-172.50
MVCAC-10/1-10/	09/08/2023		Per Diem @ MVCAC Qtrly Mtg 10/1-10/4/23	5215 · Conferences / Workshops Staff	172.50
TOTAL					172.50
2236	09/08/2023	Arielle Crews	Per Diem @ MVCAC Qtrly Mtg 10/1-10/4/23	1013 · Checking - US Bank - GF x3353	-172.50
MVCAC-10/2-10/	09/08/2023		Per Diem @ MVCAC Qtrly Mtg 10/1-10/4/23	5215 · Conferences / Workshops Staff	172.50
TOTAL					172.50

**San Mateo County Mosquito & Vector Control District**  
**Check Detail**

September 2023

<b>GF-Sep 2023</b>
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Num	Date	Name	Memo	Account	Original Amount
2237	09/08/2023	ADP Screening & Selection Services	Billing A/C: 1466165-8	1013 · Checking - US Bank - GF x3353	-102.43
	1466165-08-202: 08/28/2023		Background check for Seasonal Hire	5310 · Background / drug screening	102.43
TOTAL					102.43
2238	09/08/2023	Aim To Please Janitorial Services	Invoice #64 - Aug 2023	1013 · Checking - US Bank - GF x3353	-3,233.25
64	08/30/2023		1351 Rollins Janitorial Services-Aug 2023	5340 · Janitorial/Household Expense	1,200.00
			1415 N Carolan Janitorial Services	5340 · Janitorial/Household Expense	325.00
			1415 N Carolan Restroom Cleaning	5340 · Janitorial/Household Expense	108.25
			1351 Rollins Deep Cleaning per 7/25/23 Contract	5340 · Janitorial/Household Expense	650.00
			1351 Rollins Window Cleaning per 7/25/23 Contract	5340 · Janitorial/Household Expense	950.00
TOTAL					3,233.25
2239	09/08/2023	Airgas Dry Ice	4317638	1013 · Checking - US Bank - GF x3353	-1,203.45
9141125783	08/15/2023		Dry Ice (300 lbs)	5820 · Dry Ice	400.93
9141354662	08/23/2023		Dry Ice (300 lbs)	5820 · Dry Ice	401.26
9141539918	08/29/2023		Dry Ice (300 lbs)	5820 · Dry Ice	401.26
TOTAL					1,203.45
2240	09/08/2023	Amazon Capital Services	Account # ARX6UTA334C06	1013 · Checking - US Bank - GF x3353	-1,764.48
1PHR-HNNJ-6F	08/31/2023		Computer misc hardwares	5460 · Computer Hardware	131.22
			Drum brake tool	5610 · Garage Tools	54.66
			Fleet maint supply	5620 · Auto, Hotsy, Plug, Boat, Traile	84.61
			CB Jeep backup cameras (2)	5630 · Ops Equipment & Repairs	175.38
			Boots for seasonal	5725 · Apparel - Uniforms & Boots	105.80
			Mosq fish tank supplies	5730 · Mosquito Fish	479.45
			Hose & mats replacements for lab	5825 · Lab Supplies	159.98
			Open House and outreach events supplies	5910 · Media and Network	573.38
TOTAL					1,764.48
2241	09/08/2023	American Fidelity Assurance Company	Payor: 56840	1013 · Checking - US Bank - GF x3353	-1,966.62

**San Mateo County Mosquito & Vector Control District**  
**Check Detail**

September 2023

<b>GF-Sep 2023</b>
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Num	Date	Name	Memo	Account	Original Amount
2189762A	09/04/2023		Flexible Spending Account (Employee Contrib)	5170 · Actives - Other Benefits	1,966.62
TOTAL					1,966.62
<b>2242</b>	<b>09/08/2023</b>	<b>Cintas Corporation #0464</b>	<b>Payer #15914933</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-905.39</b>
15914933 Aug-21	08/31/2023		Uniform Services 08/02/23 Inv #4163374940 (446.20-263.13)	5725 · Apparel - Uniforms & Boots	183.07
			Uniform Services 08/09/23 Inv #4164088774	5725 · Apparel - Uniforms & Boots	183.07
			Uniform Services 08/16/23 Inv #4164764917	5725 · Apparel - Uniforms & Boots	178.09
			Uniform Services 08/23/23 Inv #4165473865	5725 · Apparel - Uniforms & Boots	178.09
			Uniform Services 08/30/23 Inv #4166202181	5725 · Apparel - Uniforms & Boots	183.07
TOTAL					905.39
<b>2243</b>	<b>09/08/2023</b>	<b>City of Burlingame, Water</b>		<b>1013 · Checking - US Bank - GF x3353</b>	<b>-1,065.97</b>
53-310176-Aug2:	08/25/2023		Fireline 06/20/23-08/22/23	5565 · Water	12.00
53-485494-Aug2:	08/25/2023		1 Inch meter 06/20/23-08/22/23-1415 N. Carolan Ave	5565 · Water	166.86
53-133346-Aug2:	08/25/2023		1 1/2 Inch 06/20/23-08/22/23	5565 · Water	725.15
53-310184-Aug2:	08/25/2023		3/4 Inch 06/20/23-08/22/23	5565 · Water	161.96
TOTAL					1,065.97
<b>2244</b>	<b>09/08/2023</b>	<b>Clarke Mosquito Control Products, Inc.</b>	<b>Customer # 002486</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-17,890.80</b>
5106378	08/28/2023		Natular G30 Granule 40lb bg (20 Bags) (P.O. #02706-1906)	5705 · Pesticides	17,890.80
TOTAL					17,890.80
<b>2245</b>	<b>09/08/2023</b>	<b>Colorprint</b>	<b>Inv #34441</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-392.60</b>
34441	08/30/2023		District Services Brochures and Rack Cards	5910 · Media and Network	392.60
TOTAL					392.60
<b>2246</b>	<b>09/08/2023</b>	<b>Comcast</b>	<b>A/C #8155200280283815</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-482.64</b>
8155200280283815	09/03/2023		Business Internet 09/08/23-10/07/23 (1351 Rollins)	5575 · Phone - Land Line-AT&T/Comcast	482.64
TOTAL					482.64
<b>2247</b>	<b>09/08/2023</b>	<b>Dept of Industrial Relations</b>	<b>Invoice # E 1990673 OA</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-225.00</b>

**San Mateo County Mosquito & Vector Control District**  
**Check Detail**

September 2023

<b>GF-Sep 2023</b>
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Num	Date	Name	Memo	Account	Original Amount
E 1990673 OA	08/29/2023		Elevator Permit	5360 · Permits	225.00
TOTAL					<u>225.00</u>
<b>2248</b>	<b>09/08/2023</b>	<b>Eco Medical Inc.</b>	<b>Invoice #20532</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-104.00</b>
20532	08/31/2023		28 Gal. Bio-waste container pick-up - Aug 2023	5830 · Lab Biowaste Disposal	104.00
TOTAL					<u>104.00</u>
<b>2249</b>	<b>09/08/2023</b>	<b>Eppendorf North America, Inc.</b>	<b>Customer #4100002587</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-61.41</b>
4001373394	08/31/2023		PCR Supply	5845 · Lab PCR Supplies	61.41
TOTAL					<u>61.41</u>
<b>2250</b>	<b>09/08/2023</b>	<b>Flyers Energy, LLC</b>		<b>1013 · Checking - US Bank - GF x3353</b>	<b>-8,730.58</b>
CFS-3533457	08/15/2023		Fuels 08/01/2023-08/15/2023	5735 · Fuel	3,537.74
CFS-3548461	08/31/2023		Fuels 08/16/2023-08/31/2023	5735 · Fuel	5,192.84
TOTAL					<u>8,730.58</u>
<b>2251</b>	<b>09/08/2023</b>	<b>FRMS</b>	<b>51 - SMCMVCD Billing Period Oct-2023</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-33,448.58</b>
FDAC1023-SMC	09/06/2023		Medical Insurance for Oct-2023	5125 · Actives - Medical Insurance	30,107.88
			Dental Insurance	5135 · Actives - Dental Insurance	2,754.18
			Vision	5145 · Actives - Vision Insurance	482.02
			Hartford Group Life	5150 · Group Life Insurance	104.50
TOTAL					<u>33,448.58</u>
<b>2252</b>	<b>09/08/2023</b>	<b>GLS US</b>	<b>Account #32493</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-8.97</b>
5110372	08/27/2023		Send samples to UC Davis for WNV testing	5805 · Disease Surveillance	8.97
TOTAL					<u>8.97</u>
<b>2253</b>	<b>09/08/2023</b>	<b>Grainger</b>	<b>809934680</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-652.21</b>
7113543933	09/05/2023		Flying insect killer sprays	5705 · Pesticides	447.27

**San Mateo County Mosquito & Vector Control District**  
**Check Detail**

September 2023

<b>GF-Sep 2023</b>
------------------------

Num	Date	Name	Memo	Account	Original Amount
			Safety goggles for techs	5720 · Safety Equipment	133.61
			Batteries for District Open House event	5910 · Media and Network	71.33
TOTAL					<u>652.21</u>
<b>2254</b>	<b>09/08/2023</b>	<b>Home Depot</b>	<b>A/C #6035-3225-3190-9392</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-229.23</b>
60353225319093	08/21/2023		Wasp & hornet killer spray cans	5705 · Pesticides	229.23
TOTAL					<u>229.23</u>
<b>2255</b>	<b>09/08/2023</b>	<b>Kone Inc.</b>	<b>Customer #N191941</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-1,853.40</b>
871139660	09/01/2023		Elevator Maintenance 09/01/2023-11/30/2023	5505 · Facility - Repairs & Maint	1,548.84
			Emergency Monitoring & Wireless Service	5505 · Facility - Repairs & Maint	304.56
TOTAL					<u>1,853.40</u>
<b>2256</b>	<b>09/08/2023</b>	<b>Life Technologies Corporation</b>	<b>Invoice #83711129</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-2,207.23</b>
83711129	08/23/2023		PCR supplies restocking (P.O.#02706-1905)	5845 · Lab PCR Supplies	2,207.23
TOTAL					<u>2,207.23</u>
<b>2257</b>	<b>09/08/2023</b>	<b>Mary Ann Liebert, Inc.</b>	<b>Customer #1061903 Inv #14727</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-925.00</b>
14727	08/28/2023		Vector-Borne and Zoonotic Diseases Subscription 2024	5330 · Memberships & Subscriptions	925.00
TOTAL					<u>925.00</u>
<b>2258</b>	<b>09/08/2023</b>	<b>Occupational Health Centers of Californi</b>	<b>Account #N23-1060276454</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-66.00</b>
80376529	08/30/2023		Drug test for Seasonal Tech (1)	5310 · Background / drug screening	66.00
TOTAL					<u>66.00</u>
<b>2259</b>	<b>09/08/2023</b>	<b>PDG.com</b>	<b>Invoice #PDQ51775</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-1,275.00</b>
PDQ51775	08/23/2023		Patch management software & system inventory Renewal	5465 · Computer Software	1,275.00
TOTAL					<u>1,275.00</u>
<b>2260</b>	<b>09/08/2023</b>	<b>Pitney Bowes Global Financial Services</b>	<b>0076-7976-00-4</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-209.35</b>



**San Mateo County Mosquito & Vector Control District**  
**Check Detail**

September 2023

<b>GF-Sep 2023</b>
------------------------

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
3106239137	08/30/2023		Postage meter rental 07/01/23-09/30/23	5380 · Copier and postage	209.35
TOTAL					<u>209.35</u>
<b>2261</b>	<b>09/08/2023</b>	<b>Quench USA, Inc.</b>	<b>A/C #D322868</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-205.00</b>
INV06215527	09/01/2023		Water Dispenser Rental - Sep 2023	5335 · Office Expense	205.00
TOTAL					<u>205.00</u>
<b>2262</b>	<b>09/08/2023</b>	<b>Rachel Curtis</b>	<b>Reimburse outreach books shipping from Florida</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-92.52</b>
Reimb-Florida SF	09/01/2023		Reimburse outreach books shipping from Florida	5910 · Media and Network	92.52
TOTAL					<u>92.52</u>
<b>2263</b>	<b>09/08/2023</b>	<b>RankPlus SEO</b>	<b>Invoice 000689</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-742.00</b>
000689	09/01/2023		Google Ads Services (Sep)	5910 · Media and Network	742.00
TOTAL					<u>742.00</u>
<b>2264</b>	<b>09/08/2023</b>	<b>Recology San Mateo County</b>	<b>A/C #731001072</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-466.48</b>
50799972	08/30/2023		Garbage Service - Aug 2023	5340 · Janitorial/Household Expense	466.48
TOTAL					<u>466.48</u>
<b>2265</b>	<b>09/08/2023</b>	<b>Richard Arrow</b>	<b>Mileage-CSDA Annl Conf in Monterey 8/28-8/31/2023</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-135.59</b>
CSDA-8/28-8/31	08/31/2023		Mileage-CSDA Annl Conf in Monterey 8/28-8/31/2023	5215 · Conferences / Workshops Staff	135.59
TOTAL					<u>135.59</u>
<b>2266</b>	<b>09/08/2023</b>	<b>Sacramento-Yolo MVCD</b>	<b>Customer #0000218</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-300.00</b>
0001686-IN	08/16/2023		Mosquito Fish Purchase (10 lbs)	5730 · Mosquito Fish	300.00
TOTAL					<u>300.00</u>
<b>2267</b>	<b>09/08/2023</b>	<b>Sean Jones</b>		<b>1013 · Checking - US Bank - GF x3353</b>	<b>-131.19</b>

**San Mateo County Mosquito & Vector Control District**  
**Check Detail**

September 2023

<b>GF-Sep</b> <b>2023</b>
------------------------------

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
Reimb-Hm Depo	08/25/2023		Reimb Home Depot Purch-Lumber for fish tank stand	5730 · Mosquito Fish	28.36
Reimb-Hm Depo	08/29/2023		Reimb Home Depot Purch-PVC fittings for fish rm	5730 · Mosquito Fish	102.83
TOTAL					131.19
<b>2268</b>	<b>09/08/2023</b>	<b>Standard Insurance Company</b>	<b>142979</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-1,458.77</b>
142979-0001 Au	09/06/2023		Long term disability due 09/01/2023	5165 · Long Term Disability - Standard	1,458.77
TOTAL					1,458.77
<b>2269</b>	<b>09/08/2023</b>	<b>Streamline</b>	<b>Invoice No: 112D6F75-0031</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-431.00</b>
112D6F75-0031	09/01/2023		Streamline Web 9/1/2023-9/30/2023	5475 · Website Hosting / Microsoft	431.00
TOTAL					431.00
<b>2270</b>	<b>09/08/2023</b>	<b>Target Specialty Products</b>	<b>Customer ID 5005852</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-833.89</b>
INVP501257126	08/24/2023		DeltaDust (1lb) 24/cs, 30Cs/Pilt (Qty 36)	5705 · Pesticides	833.89
TOTAL					833.89
<b>2271</b>	<b>09/08/2023</b>	<b>Verizon Wireless</b>	<b>A/C #271667168-00002</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-1,852.16</b>
9942970789	08/26/2023		Balance-Services for period 7/27/23-8/26/23 (CalNet)	5580 · Phone - Mobile Devices-Verizon	1,852.16
TOTAL					1,852.16
<b>2272</b>	<b>09/12/2023</b>	<b>Evan Ostermann</b>	<b>Per Diem to Rodent &amp; Wildlife Academy 9/18-9/21/23</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-226.50</b>
Rodent-9/18-9/21	09/12/2023		Per Diem to Rodent & Wildlife Academy 9/18-9/21/23 (New Orleans)	5215 · Conferences / Workshops Staff	226.50
TOTAL					226.50
<b>2273</b>	<b>09/12/2023</b>	<b>Ryan Thorndike</b>	<b>Per Diem to Rodent &amp; Wildlife Academy 9/18-9/21/23</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-226.50</b>
Rodent-9/18-9/21	09/12/2023		Per Diem to Rodent & Wildlife Academy 9/18-9/21/23 (New Orleans)	5215 · Conferences / Workshops Staff	226.50
TOTAL					226.50
<b>2274</b>	<b>09/12/2023</b>	<b>PG&amp;E</b>		<b>1013 · Checking - US Bank - GF x3353</b>	<b>-2,216.72</b>

**San Mateo County Mosquito & Vector Control District  
Check Detail**

September 2023

<b>GF-Sep 2023</b>
------------------------

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
5584709654-6 A	08/27/2023		1351 Rollins Site 07/28/2023-08/27/2023	5560 · Gas & Electricity - PG&E	1,326.08
5594119880-0 A	08/27/2023		PGE Elec & Gas for 1415 N Carolan 07/28/23-08/27/2023	5560 · Gas & Electricity - PG&E	890.64
TOTAL					<u>2,216.72</u>
<b>2275</b>	<b>09/21/2023</b>	<b>Great-West Life &amp; Annuity Co</b>	<b>Group No. 98368</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-6,646.07</b>
09092023	09/09/2023		Employee Deferred Comp PPE 09/09/2023	5185 · Actives - Deferred Compensation	6,646.07
TOTAL					<u>6,646.07</u>
<b>2276</b>	<b>09/21/2023</b>	<b>San Mateo County Retirement Assoc.</b>	<b>SM M.A.D.</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-36,247.08</b>
09092023	09/09/2023		Employee Contribution Pay Period 08/27/2023-09/09/2023	5115 · Retirement - Employee Contribut	9,494.87
			Employer Contribution Pay Period 08/27/2023-09/09/2023	5110 · Retirement - Employer Contribut	26,752.21
TOTAL					<u>36,247.08</u>
<b>2277</b>	<b>09/21/2023</b>	<b>U.S. Bank PARS Account # 6746022400</b>	<b>Agency Name: San Mateo County Mosquito &amp; Vector Control District PPE 09/09/</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-606.51</b>
6746022400-PP	09/09/2023		Alternate Retirement System for Richard Arrow PPE 09/09/2023	5116 · Alternate Retire-Employee Contr	606.51
TOTAL					<u>606.51</u>
<b>2278</b>	<b>09/21/2023</b>	<b>Airgas Dry Ice</b>	<b>4317638</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-401.26</b>
9142028756	09/12/2023		Dry Ice (300 lbs)	5820 · Dry Ice	401.26
TOTAL					<u>401.26</u>
<b>2279</b>	<b>09/21/2023</b>	<b>American Fidelity Assurance</b>	<b>Payor: 56840</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-457.98</b>
D638878	09/19/2023		Life/Acc/Cancer EE Insurance for Sep-2023	5170 · Actives - Other Benefits	457.98
TOTAL					<u>457.98</u>
<b>2280</b>	<b>09/21/2023</b>	<b>Apple Financial Services</b>	<b>Contract #500-50244316; Property Tax (Qty:8 iPad Gen 1)</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-3.06</b>
586945054	09/15/2023		Property Tax-iPad Gen 8 (Qty:1)	5460 · Computer Hardware	3.06
TOTAL					<u>3.06</u>
<b>2281</b>	<b>09/21/2023</b>	<b>Badawi &amp; Associates</b>	<b>Invoice #1474</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-10,251.00</b>

**San Mateo County Mosquito & Vector Control District**  
**Check Detail**

September 2023

<b>GF-Sep 2023</b>
------------------------

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
1474	09/19/2023		FY22-23 Audit (Progress #2-45% of Contract \$22,780)	5375 · Audit	10,251.00
TOTAL					<u>10,251.00</u>
<b>2282</b>	<b>09/21/2023</b>	<b>Bubba's Fire Extinguisher Co. -D. Pereirz Inv #9396</b>		<b>1013 · Checking - US Bank - GF x3353</b>	<b>-255.00</b>
9396	09/13/2023		Fire Extinguisher Service (17) at 1415 N Carolan	5505 · Facility - Repairs & Maint	255.00
TOTAL					<u>255.00</u>
<b>2283</b>	<b>09/21/2023</b>	<b>Cintas</b>	<b>Customer #11322412</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-97.96</b>
5175504907	09/14/2023		First Aid-Kit refill (2)	5720 · Safety Equipment	97.96
TOTAL					<u>97.96</u>
<b>2284</b>	<b>09/21/2023</b>	<b>Comcast</b>	<b>A/C #8155200280658818</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-377.64</b>
81552002806588	09/15/2023		Business Internet 09/20/23-10/19/23 (1415 N Carolan)	5575 · Phone - Land Line-AT&T/Comcast	377.64
TOTAL					<u>377.64</u>
<b>2285</b>	<b>09/21/2023</b>	<b>Daily Post</b>	<b>Cust# 7987; Invoice #85355</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-1,701.00</b>
85355	09/01/2023		Newspaper ads 8/26-9/25/2023 (PO#02706-1903)	5910 · Media and Network	1,701.00
TOTAL					<u>1,701.00</u>
<b>2286</b>	<b>09/21/2023</b>	<b>Dennco</b>	<b>Inv #37782</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-234.95</b>
37782	09/15/2023		Annual backflow tests-1351 Rollins & 1415 N Carolan	5505 · Facility - Repairs & Maint	234.95
TOTAL					<u>234.95</u>
<b>2287</b>	<b>09/21/2023</b>	<b>Elizabeth Savin</b>	<b>Reimb gas fill-up for Hyundai</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-65.16</b>
Reimb-9/15 Gas	09/15/2023		Reimb gas fill-up for Hyundai	5735 · Fuel	65.16
TOTAL					<u>65.16</u>
<b>2288</b>	<b>09/21/2023</b>	<b>Jarvis Fay LLP</b>	<b>Invoice 17971</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-2,490.00</b>

**San Mateo County Mosquito & Vector Control District**  
**Check Detail**

September 2023

<b>GF-Sep 2023</b>
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Num	Date	Name	Memo	Account	Original Amount
17971	08/31/2023		Board Matters (3.1 hrs) - Legal Services thru Aug-2023	5350 · Legal Services	930.00
			CEQA (2.4 hrs)	5350 · Legal Services	720.00
			HR Personnel (1.6 hrs)	5350 · Legal Services	480.00
			Misc Admin (8.3hrs)	5350 · Legal Services	360.00
TOTAL					2,490.00
<b>2289</b>	<b>09/21/2023</b>	<b>Lampire Biological Laboratories, Inc.</b>	<b>A/C # SANMAT</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-349.00</b>
574574	09/05/2023		Chicken Blood (PO# 02076-1847)	5815 · Mosquito Blood	349.00
TOTAL					349.00
<b>2290</b>	<b>09/21/2023</b>	<b>Leading Edge Aerial Technologies, Inc.</b>	<b>Invoice #2832</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-2,150.00</b>
2780	09/19/2023		PV Aerial Application Services-VectoMax FG/Metalarv S-PT 9/6/23	5715 · Helicopter	2,150.00
TOTAL					2,150.00
<b>2291</b>	<b>09/21/2023</b>	<b>Life Technologies Corporation</b>		<b>1013 · Checking - US Bank - GF x3353</b>	<b>-860.29</b>
83783925	09/06/2023		PCR supplies restocking (P.O.#02706-1908)	5845 · Lab PCR Supplies	839.07
93795649	09/08/2023		PCR supplies restocking (P.O.#02706-1908)	5845 · Lab PCR Supplies	21.22
TOTAL					860.29
<b>2292</b>	<b>09/21/2023</b>	<b>MacLeod Watts, Inc</b>	<b>Customer #185</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-7,500.00</b>
092023SMCMV	09/20/2023		Prepare OPEB Actuarial 6/30/2022 & GASB 75 reporting for FYE 6/30/2023	5375 · Audit	7,500.00
TOTAL					7,500.00
<b>2293</b>	<b>09/21/2023</b>	<b>Napa Auto Parts</b>	<b>A/C #5644</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-267.46</b>
164664 & 164740	09/12/2023		Batteries for airboat & \$36 credit for core return	5620 · Auto, Hotsy, Plug, Boat, Traile	267.46
TOTAL					267.46
<b>2294</b>	<b>09/21/2023</b>	<b>Pacific Office Automation</b>	<b>Customer #446374</b>	<b>1013 · Checking - US Bank - GF x3353</b>	<b>-271.14</b>
404951	09/07/2023		Maintenance for 1 Color & 2 Blk/Wht Copiers 09/02/23-10/02/23	5380 · Copier and postage	271.14
TOTAL					271.14

**San Mateo County Mosquito & Vector Control District**  
**Check Detail**

September 2023

<b>GF-Sep 2023</b>
------------------------

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
2295	09/21/2023	Public Agency Retirement Services (PAR Customer #SAN400		1013 · Checking - US Bank - GF x3353	-318.36
53901	09/12/2023		PARS Alternate Retirement System Fees PE 07/31/2023 (2% Incr)	5325 · HR & Finance Consultant	318.36
TOTAL					<u>318.36</u>
2296	09/21/2023	Purchase Power	8000-9000-0074-1201	1013 · Checking - US Bank - GF x3353	-420.99
17662438-Sep20	09/14/2023		Postage refill and transaction fee	5380 · Copier and postage	420.99
TOTAL					<u>420.99</u>
2297	09/21/2023	Redwood Trading Post	Customer ID CU00001000007751	1013 · Checking - US Bank - GF x3353	-164.79
1000295911	08/24/2023		Boots Stephanie Busam	5725 · Apparel - Uniforms & Boots	164.79
TOTAL					<u>164.79</u>
2298	09/21/2023	RMT Landscape Contractors, Inc.	Customer #M332	1013 · Checking - US Bank - GF x3353	-790.00
20230933	09/10/2023		Landscape Maintenance Sep-2023 (1351 Rollins Rd)	5505 · Facility - Repairs & Maint	495.00
			Landscape Maintenance (1415 N Carolan Ave)	5505 · Facility - Repairs & Maint	295.00
TOTAL					<u>790.00</u>
2299	09/21/2023	Spark Creative Design	Inv #2825	1013 · Checking - US Bank - GF x3353	-795.00
2855	09/13/2023		District services rack cards & booklets updates	5910 · Media and Network	795.00
TOTAL					<u>795.00</u>
2300	09/21/2023	U.S. Bank	4246-0445-5564-6391	1013 · Checking - US Bank - GF x3353	-21,138.15
08222023	08/22/2023		District Credit Card Payment	1040 · US Bank Purchase Card	21,138.15
TOTAL					<u>21,138.15</u>
2301	09/21/2023	Mason Brutschy	Reimb Exp @ CSDA Annl Conf 8/27-8/31/23	1013 · Checking - US Bank - GF x3353	-494.95
Exp CSDA-8/27-1	09/01/2023		Reimb Exp @ CSDA Annual Conf 8/27-8/31/23	5210 · Conferences / Workshops Board	494.95
TOTAL					<u>494.95</u>

**San Mateo County Mosquito & Vector Control District**  
**Check Detail**

September 2023

<b>GF-Sep</b> <b>2023</b>
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Num	Date	Name	Memo	Account	Original Amount
2302	09/26/2023	Christopher M. Corbett	Pay Period: 09/10/2023-09/23/2023	1013 · Checking - US Bank - GF x3353	-1,382.71
PPE 09/23/2023	09/26/2023		Net Check Pay Period: 09/10/2023-09/23/2023	5020 · Seasonal Employees	1,382.71
TOTAL					<u>1,382.71</u>
2303	09/27/2023	Christopher M. Corbett	Pay Period: 09/24/2023-09/27/2023	1013 · Checking - US Bank - GF x3353	-768.18
PPE 09/27/2023	09/27/2023		Net Check Pay Period: 09/24/2023-09/27/2023	5020 · Seasonal Employees	768.18
TOTAL					<u>768.18</u>
<b>CHECK TOTAL</b>					<b><u><u>230,308.89</u></u></b>

Note: Previous month's check numbers were 2164-2229. Current month's check numbers are 2230-2303 (74 checks).

**San Mateo County Mosquito & Vector Control District  
Check Detail**

September 2023

<b>CPF-Sep 2023</b>
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Num	Date	Name	Memo	Account	Original Amount
1262	09/08/2023	Enterprise FM Trust	Customer No. 458563	1023 · Checking - US Bank - CPF x4183	-3,542.33
FBN4840091	09/06/2023		22NCN8-2018 NISS Frontier- Sep 2023	6030 · Vehicle Leases	248.89
			22NCNB-2018 NISS Frontier	6030 · Vehicle Leases	248.89
			22NCNF-2018 NISS Frontier	6030 · Vehicle Leases	32.89
			22NCNJ-2018 NISS Frontier	6030 · Vehicle Leases	32.89
			23CDWF-2020 Subaru Forester	6030 · Vehicle Leases	318.64
			23LVXF-2019 NISS Frontier (Kim)	6030 · Vehicle Leases	405.59
			23LW6S-2019 NISS Frontier (Lab)	6030 · Vehicle Leases	455.33
			23MNV2-2020 NISS Frontier	6030 · Vehicle Leases	391.87
			23MNV3-2020 NISS Frontier	6030 · Vehicle Leases	391.88
			25QSHX-2022 FORD Explorer	6030 · Vehicle Leases	492.81
			266LKM-2021 RAM 2500	6030 · Vehicle Leases	522.65
TOTAL					3,542.33
				<b>CHECK TOTAL</b>	<b>3,542.33</b>

Note: Previous month's check number was 1261. Current month's check number is 1262 (1 check).



**San Mateo County Mosquito & Vector Control District**  
**Credit Card Transaction Detail by Account**  
**September 2023**

<b>Sep</b>
<b>2023</b>

Type	Date	Name	Memo	Split	Amount
<b>1040 · US Bank Purchase Card</b>					
<b>1045 · US Bank Visa Brian x2315</b>					
Credit Card Charge	08/23/2023	Home Depot	Supplies for mosquito fish tank stand and plumbing	5730 · Mosquito Fish	183.38
Credit Card Charge	08/24/2023	United Airline	Wildlife Academy - Flight to New Orleans for Ryan	5215 · Conferences / Workshops Staff	237.80
Credit Card Charge	08/24/2023	Misc-Admin	Hotel Pacific - Hotel room for Trustee Michael Yoshida CSDA conf	5210 · Conferences / Workshops Board	764.16
Credit Card Charge	08/25/2023	Misc-Admin	Traveluro Hotels - Hotel for Ryan for Wildlife Academy in New Orleans	5215 · Conferences / Workshops Staff	690.00
Credit Card Charge	08/25/2023	California Special District Ass	CSDA governance foundations training for Michael Yoshida	5210 · Conferences / Workshops Board	250.00
Credit Card Charge	08/25/2023	Misc-Admin	GNOPCA - Wildlife Academt registration for Ryan	5215 · Conferences / Workshops Staff	350.00
Credit Card Charge	08/29/2023	Misc-Admin	Hotels.com-hotel rms for Angie and Arielle MVCAC mtg	5215 · Conferences / Workshops Staff	789.56
Credit Card Charge	08/29/2023	United Airline	Round-trip flight for Angie - MVCAC meeting in Palm Springs	5215 · Conferences / Workshops Staff	422.85
Credit Card Charge	08/29/2023	United Airline	Round-trip flight for Arielle - MVCAC meeting in Palm Springs	5215 · Conferences / Workshops Staff	497.75
Credit Card Charge	08/31/2023	Misc-Admin	Portola Hotel-Hotel rms for staff for CSDA Conf-Brian,Rich,Casey,Rachel	5215 · Conferences / Workshops Staff	3,042.35
Credit Card Charge	08/31/2023	Misc-Admin	Portola Hotel-Hotel rms for Trustees for CSDA Conf-Rena & Mason	5210 · Conferences / Workshops Board	1,667.50
Total 1045 · US Bank Visa Brian x2315					8,895.35
<b>1050 · US Bank Visa Admin x5992</b>					
Credit Card Charge	08/23/2023	FasTrak	Replenishment	5215 · Conferences / Workshops Staff	25.00
Credit Card Charge	08/23/2023	Mettler-Toledo Rainin, LLC	Lab PCR Supplies	5845 · Lab PCR Supplies	347.84
Credit Card Charge	08/23/2023	Home Depot	Supplies to make new mosquito fish tank stand	5730 · Mosquito Fish	263.21
Credit Card Charge	08/24/2023	Life Technologies Corporation	Lab PCR Supplies	5845 · Lab PCR Supplies	302.57
Credit Card Charge	08/24/2023	Costco	Bath tissue and paper towels for District	5340 · Janitorial/Household Expense	341.98
Credit Card Credit	08/24/2023	Misc-Admin	Hotel Pacific - Credit for Trustee Michael Yoshida	5210 · Conferences / Workshops Board	-713.06
Credit Card Charge	08/25/2023	Mettler-Toledo Rainin, LLC	Lab supplies	5825 · Lab Supplies	347.60
Credit Card Charge	08/30/2023	Misc- Ops	GNOPCA - Wildlife academy registration for Evan	5215 · Conferences / Workshops Staff	350.00
Credit Card Charge	08/30/2023	United Airline	Flight for Evan to New Orleans for Wildlife Academy	5215 · Conferences / Workshops Staff	285.00
Credit Card Charge	09/01/2023	Google Inc.	Google ADS - online sponsored ads for public searching for yj	5910 · Media and Network	178.01
Credit Card Charge	09/01/2023	Misc- Ops	Pested LLC-DPR approv course to complete renewal registration	5220 · Staff Training	175.00
Credit Card Charge	09/01/2023	Mosyle Business	Business premium license	5465 · Computer Software	45.00
Credit Card Charge	09/02/2023	Amazon.com	Amazon Business prime membership	5335 · Office Expense	547.03
Credit Card Charge	09/02/2023	Home Depot	Supplies for new mosquito fish tank stand	5730 · Mosquito Fish	74.49
Credit Card Charge	09/02/2023	Misc- Outreach	IPM Institute of North America Tick Academy - Education about ticks	5910 · Media and Network	50.00
Credit Card Charge	09/06/2023	Peninsula Feed	Materials to treat bumblefoot	5810 · Sentinel Chicken Flocks/Supply	54.47
Credit Card Charge	09/06/2023	SR Fax	Basic plus 200 plan	5335 · Office Expense	66.00
Credit Card Charge	09/06/2023	Misc-Admin	Broadway Kebab Gyros - Dinner for September board meeting	5305 · Board Meeting Expenses	872.86
Credit Card Charge	09/13/2023	Sprayer Depot	Sprayer wands, tips, and check valves for CB jeeps	5630 · Ops Equipment & Repairs	469.33
Credit Card Charge	09/13/2023	Safeway Store	Cookies for the September board meeting	5305 · Board Meeting Expenses	21.07
Credit Card Charge	09/15/2023	Rock Auto	CB jeep power steering pumps, pulleys, reserviors for fleet	5620 · Auto, Hotsy, Plug, Boat, Traile	330.15
Credit Card Charge	09/16/2023	Cole-Parmer	PCR supplies	5845 · Lab PCR Supplies	99.47

**San Mateo County Mosquito & Vector Control District**  
**Credit Card Transaction Detail by Account**  
**September 2023**

<b>Sep 2023</b>
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<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Split</u>	<u>Amount</u>
Credit Card Charge	09/18/2023	Rock Auto	Nitrogen oxide sensor for diesel truck	5620 · Auto, Hotsy, Plug, Boat, Traile	191.89
Credit Card Charge	09/19/2023	Life Technologies Corporation	PCR Supplies	5845 · Lab PCR Supplies	964.78
Credit Card Charge	09/19/2023	Misc- Outreach	Crabtree Books - books for using in educational outreach	5910 · Media and Network	89.50
Credit Card Charge	09/19/2023	Hyatt Hotels	Hotel room for Evan - Wildlife Academy in New Orleans	5215 · Conferences / Workshops Staff	650.58
Credit Card Charge	09/19/2023	Mettler-Toledo Rainin, LLC	PCR Supplies	5845 · Lab PCR Supplies	869.61
Credit Card Charge	09/20/2023	Misc-Lab	Petco - alfalfa pellets for mosq. colony	5825 · Lab Supplies	21.96
Credit Card Credit	09/20/2023	Misc-Lab	Petco - alfalfa pellets for mosq. colony	5825 · Lab Supplies	-16.47
Credit Card Charge	09/20/2023	Misc-Lab	Petco - alfalfa pellets for mosq. colony	5825 · Lab Supplies	16.47
Credit Card Charge	09/20/2023	Safeway Store	Sugar and rulers for lab applications	5825 · Lab Supplies	21.02
Total 1050 · US Bank Visa Admin x5992					<u>7,342.36</u>
<b>1052 · US Bank Visa Angie x8413</b>					
Credit Card Charge	09/21/2023	ULINE	Jugs for water transport	5825 · Lab Supplies	186.70
Total 1052 · US Bank Visa Angie x8413					<u>186.70</u>
<b>TOTAL 1040 · US Bank Purchase Card</b>					<u><u><b>16,424.41</b></u></u>



P.O. BOX 6343  
FARGO ND 58125-6343



000001530 01 SP 0.630 106481843570742 P

SMCMVCD  
ATTN DISTRICT MANAGER  
1351 ROLLINS RD  
BURLINGAME CA 94010-2409

ACCOUNT NUMBER [REDACTED]  
STATEMENT DATE 09-22-2023  
AMOUNT DUE \$37,562.56  
NEW BALANCE \$37,562.56  
PAYMENT DUE ON RECEIPT

Sep  
2023

AMOUNT ENCLOSED  
\$ 16,424.41  
*Please make check payable to U.S. Bank*

U.S. BANK CORPORATE PAYMENT SYSTEMS  
P.O. BOX 790428  
ST. LOUIS, MO 63179-0428

[REDACTED] 003756256 003756256

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY									
SMCMAD	Previous Balance	Purchases And Other + Charges	Cash Advances +	Cash Advance Fees +	Late Payment Charges -	Credits -	Payments -	New Balance	
Company Total	\$21,138.15	\$17,153.94	\$0.00	\$0.00	\$0.00	\$729.53	\$0.00	\$37,562.56	

NEW ACTIVITY					
ANGELA NAKANO		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$186.70	\$0.00	\$186.70
Post Date	Tran Date	Reference Number	Transaction Description		Amount
09-21	09-21	24692163264103265117772	ULINE *SHIP SUPPLIES 800-295-5510 WI		186.70
SMCMVCD ADMIN		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$729.53	\$8,071.89	\$0.00	\$7,342.36
Post Date	Tran Date	Reference Number	Transaction Description		Amount
08-24	08-23	24431063235081962041913	FASTRAK CSC 415-486-8655 CA		25.00
08-24	08-24	24492153236715306186785	LIFETECHCORP 10620863 800-955-6288 CA		302.57
08-24	08-23	24908413235181181625749	METTLER TOLEDO 800-4724646 CA		347.84
08-25	08-24	24692163236103971881765	COSTCO DELIVERY 654 800-788-9968 CA		341.98
08-25	08-23	24692163236104228410671	THE HOME DEPOT 632 SAN MATEO CA		263.21
08-28	08-24	74000973237315504984287	HOTEL PACIFIC 831-3735700 CA		713.06 CR
08-28	08-25	24908413237181309869603	METTLER TOLEDO 800-4724646 CA		347.60
08-31	08-30	24492163242000032934928	GNOPCA WWW.GNOPCA.CO LA		350.00

<b>CUSTOMER SERVICE CALL</b>  800-344-5696	ACCOUNT NUMBER		ACCOUNT SUMMARY	
	[REDACTED]		PREVIOUS BALANCE	21,138.15
<b>SEND BILLING INQUIRIES TO:</b> U.S. Bank National Association C/O U.S. Bancorp Purchasing Card Program P.O. Box 6335 Fargo, ND 58125-6335	STATEMENT DATE	DISPUTED AMOUNT	PURCHASES & OTHER CHARGES	17,153.94
	09/22/23	.00	CASH ADVANCES	.00
<b>AMOUNT DUE</b>  37,562.56		<b>AMOUNT DUE</b>  37,562.56	CASH ADVANCE FEES	.00
			LATE PAYMENT CHARGES	.00
			CREDITS	729.53
			PAYMENTS	.00
			ACCOUNT BALANCE	37,562.56



Company Name: SMCMVCD
Corporate Account Number: [REDACTED]
Statement Date: 09-22-2023

Sep  
2023

NEW ACTIVITY					
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
09-01	08-30	24692163243109676190668	UNITED 0162323192812 800-932-2732 TX OSTERMANN/EVANBRADLE 09-18-23 SFO UA L MSY UA K SFO	285.00	
09-04	09-01	24204293244005420185852	GOOGLE ADS3907138857 650-2530000 CA	178.01	
09-04	09-01	24492153244852323286429	PESTEDCOMLL 845-481-4048 NY	175.00	
09-04	09-01	24492163244000039541013	MOSYLE BUS* MOSYLE BUS HTTPSBUSINESS FL	45.00	
09-04	09-02	24692163245101783034101	B2B PRIME*TL4RG8AA0*AMZN.COM/BILL WA	547.03	
09-04	08-31	24943013244010185752670	THE HOME DEPOT #0632 SAN MATEO CA	74.49	
09-06	09-05	24492153248852476726193	PAYPAL *IPMINSTITUT IPMIN 402-935-7733 CA	50.00	
09-07	09-06	24692163249101857694332	SQ *PENINSULA FEED STORE GOSQ.COM CA	54.47	
09-07	09-06	24692163249101975525607	SRFAX 866-554-0263 804-713-8000 CA	66.00	
09-14	09-13	24116413257091107000148	BROADWAY KEBAB GYROS BURLINGAME CA	872.86	
09-14	09-13	24492153256745706363069	SPRAYER DEPOT 800-228-0905 FL	469.33	
09-15	09-13	24231683257837001319507	SAFEWAY #2878 MILLBRAE CA	21.07	
09-18	09-15	24055233256819901263254	ROCK AUTO ROCKAUTO.COM WI	330.15	
09-18	09-16	24692163259109904773096	CPI*COLEPARMERINSTRUMT 800-323-4340 IL	99.47	
09-18	09-16	240552332561819904098157	ROCK AUTO ROCKAUTO.COM WI	191.89	
09-18	09-16	24492153262717627220837	LIFETECHCORP 10772911 800-955-6288 CA	964.78	
09-20	09-19	24011343262000032539045	WWW.CRABTREEBOOKS.COM 180-03877650 NY	89.50	
09-20	09-19	24906043262041600026373	HYATT HOTELS FRENCH Q NEW ORLEANS LA 16246534 ARRIVAL: 09-18-23	650.58	
09-20	09-19	24906413262183052940829	METTLER TOLEDO 800-4724646 CA	869.61	
09-21	09-20	74164073263730000111508	PETCO 1320 63513204 SAN BRUNO CA	16.47 CR	
09-21	09-20	24164073263730000024045	PETCO 1320 63513204 SAN BRUNO CA	16.47	
09-21	09-20	24164073263730000111511	PETCO 1320 63513204 SAN BRUNO CA	21.96	
09-22	09-20	24231683264837000952036	SAFEWAY #2878 MILLBRAE CA	21.02	
<b>BRIAN WEBER</b>		<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
[REDACTED]		\$0.00	\$8,895.35	\$0.00	\$8,895.35
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
08-25	08-23	24943013236010185747480	THE HOME DEPOT #0632 SAN MATEO CA	183.38	
08-28	08-24	24000973237315504984449	HOTEL PACIFIC MONTEREY CA 0039131542 ARRIVAL: 08-23-23	713.06	
08-28	08-25	24011343238000001484323	TRAVELURO HOTELS HTTPWWW.TRAV CT	690.00	
08-28	08-25	24071053238627128125173	CALIFORNIA SPECIAL DIS 916-4427887 CA	250.00	
08-28	08-25	24492163238000000203799	GNOPCA WWW.GNOPCA.CO LA	350.00	
08-28	08-24	24692163237104946999855	UNITED 0162321968379 800-932-2732 TX THORNDIKE/RYAN 09-18-23 SFO UA K MSY UA K SFO	237.80	
08-30	08-28	24000973241335205590895	HOTEL PACIFIC MONTEREY CA 0039214324 ARRIVAL: 08-27-23	51.10	
08-30	08-29	24692163241108524295812	HOTELSCOM7264392773724 HOTELS.COM WA	394.78	
08-30	08-29	24692163241108524298451	HOTELSCOM7264392874426 HOTELS.COM WA	394.78	
08-31	08-29	24692163242108922962111	UNITED 0162323026478 800-932-2732 TX NAKANO/ANGELAT 10-02-23 SFO UA K PSP UA V SFO	334.85	
08-31	08-29	24692163242108922962129	UNITED 0162323027919 800-932-2732 TX STREHL/ARIEL 10-02-23 SFO UA S PSP UA V SFO	402.75	
08-31	08-29	24692163242108923659005	UNITED 0164234622830 800-932-2732 TX NAKANO /ECONOMY P 0-0-0	45.00	
08-31	08-29	24692163242108923659013	UNITED 0164234622933 800-932-2732 TX NAKANO /BUNDLE EC 0-0-0	43.00	
08-31	08-29	24692163242108923659021	UNITED 0164234623978 800-932-2732 TX STREHL /BUNDLE EC 0-0-0	50.00	

Sep  
2023

10/23/2023 10:54:00 AM  
10/23/2023 10:54:00 AM  
10/23/2023 10:54:00 AM  
10/23/2023 10:54:00 AM

Company Name: SMCMVCD
Corporate Account Number: [REDACTED]
Statement Date: 09-22-2023

**NEW ACTIVITY**

Post Date	Tran Date	Reference Number	Transaction Description	Amount
08-31	08-29	24002163242108923859039	UNITED 0164234624132 800-932-2732 TX STREHL /ECONOMY P 0-0-0	45.00
09-01	08-30	24000973243345710070057	PORTOLA HOTEL AND SPA MONTEREY CA 0000005682 ARRIVAL: 08-27-23	555.82
09-01	08-30	24000973243345710070594	PORTOLA HOTEL AND SPA MONTEREY CA 0000005681 ARRIVAL: 08-27-23	618.55
09-04	08-31	24000973244350910898383	PORTOLA HOTEL AND SPA MONTEREY CA 0000005273 ARRIVAL: 08-27-23	873.28
09-04	08-31	24000973244350911655895	PORTOLA HOTEL AND SPA MONTEREY CA 0000000784 ARRIVAL: 08-27-23	20.91
09-04	08-31	24000973244350911656133	PORTOLA HOTEL AND SPA MONTEREY CA 0000000818 ARRIVAL: 08-27-23	10.93
09-04	08-31	24000973244350911656323	PORTOLA HOTEL AND SPA MONTEREY CA 0000006180 ARRIVAL: 08-28-23	962.86
09-04	08-31	24000973244350911656844	PORTOLA HOTEL AND SPA MONTEREY CA 0000006179 ARRIVAL: 08-28-23	658.10
09-04	08-31	24000973244350911656885	PORTOLA HOTEL AND SPA MONTEREY CA 0000005683 ARRIVAL: 08-27-23	1,009.40

Department: 00000 Total:  
Division: 00000 Total:

\$16,424.41  
\$16,424.41

Agenda Item 4C

**SUBJECT: CONSIDER RECOMMENDING THE BOARD AUTHORIZE THE DISTRICT MANAGER TO ENTER INTO AN AGREEMENT WITH CPM FOR A NOT-TO-EXCEED AMOUNT OF \$25,000 FOR PROJECT AND CONSTRUCTION MANAGEMENT SERVICES RELATED TO 1415 N. CAROLAN AVE**

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**SUMMARY**

Part 2 of the 1415 N. Carolan Ave Improvement Project, officially approved by the Board in September, is set to kick off in late November. To ensure a seamless transition into this critical phase, our team believes it's essential to enlist the services of a proficient Project and Construction Management Firm. Staff has identified "California Construction Management (CPM)" as the perfect candidate for this role. This partnership is designed to provide invaluable support as we make the final push toward the completion of the conceptual design phase.

This initial engagement with CPM comes with a financial commitment not exceeding \$25,000. All services provided by CPM will be billed on a time and materials basis, with every expense reviewed and pre-approved by the District Manager before any work commences. This oversight ensures all work aligns with the project's objectives and budgetary constraints.

**BACKGROUND**

Staff is finalizing the conceptual design phase, which will serve as the foundation for architects Aetypic to develop the construction documents for 1415 N. Carolan Ave. While our internal team is confident in their ability to ensure that the construction components align with the District's overarching needs, industry experts and others who have managed similar projects recommend hiring a professional familiar with construction and project management best practices to advise on design submittal. Ultimately, hiring a firm such as CPM improves the likelihood of the project's success by preventing common construction and design pitfalls.

Working with Real Estate Committee Chair Norton, in compliance with **District Policy 6030.342 regarding specialized services**, staff did not send this scope of work out for a competitive bid. However, below is a list detailing how this was determined.

- CPM is currently under contract with or has just completed projects with three California Mosquito Control Districts, two where a competitive bid was secured. While the SMCMVCD is not “piggybacking” on those contracts, the same rates are offered.
- The District Managers working with CPM were highly complementary of their work in all project phases.
- CPM has worked with nearly one hundred government agencies and many in San Mateo County. Showing they understand the challenges and needs of our local governments.
- CPM is well qualified, as outlined in **Agenda Item 4C.2**
- The agreement, which can be canceled at any time, is on a time and materials basis, with every expense reviewed and pre-approved by the District Manager.

Staff has requested that CPM provide a short PowerPoint presentation to further define their credentials and value to the 1415 N. Carolan Ave Project. Following the presentation and departure from the meeting, staff will be seeking the Finance Committee’s recommendation to allow the District Manager to hire CPM to help staff with finalizing the conceptual design phase of the 1415 N. Carolan Ave Improvement Project.

District Counsel will have completed her review of the CPM agreement by Monday, October 30. Edits, if necessary, will be provided to the Finance Committee in advance of the meeting.

**RECOMMENDATION**

Recommend the Board authorize the District Manager to enter into an agreement with CPM for a not-to-exceed amount of \$25,000

**MATERIALS ATTACHED**

1. Agreement with California Construction Management (CPM)
2. CPM standard qualifications

October 25, 2023

Brian Weber, District Manager  
San Mateo County Mosquito and Vector Control District  
1351 Rollins Road  
Burlingame, CA 94010

Subject: Proposal & Letter of Engagement  
On-Call Project/Construction Management Services

Dear Brian:

Capital Program Management, Inc., ("CPM") is pleased to provide this Proposal and Letter of Engagement to provide on-call Project/Construction Management Services to the San Mateo County Mosquito and Vector Control District ("SMCMVCD"). The general description of the Scope of Services that may be required under this engagement are described in Exhibit "A". Note that the District may choose to perform any of the tasks to minimize costs and CPM will only perform those tasks desired by the District. We are recommending that we assist in the final stages of your conceptual design phase helping to review the visioning report and estimates from your A/E team, AETYPIC, up to this point. Should you decide you would like to move forward with CPM for design phase management, bid / award and construction services, we can provide an estimated fee at that time.

CPM represents that it is skilled in performing work of a similar nature and will perform its work in accordance with the applicable professional standard of care. CPM will commence its work promptly and shall continue until the estimated completion of December 2025 or until notified by you that CPM's services are no longer required, or until the engagement is suspended or terminated by CPM as provided in Exhibit "C", Standard Terms.

CPM shall be compensated for performance of the Services based upon hours actually expended in performing the Services at the rates established in Exhibit "B" for an estimated fee budget of Twenty-Five Thousand Dollars (\$25,000), together with actual expenses incurred. Reimbursable expenses shall include, without limitation, those stated in Exhibit "B". The attached Exhibit "C", Standard Terms, along with the terms set forth in this letter shall constitute the entire agreement for our Services.

CPM is delighted at the prospect of working with the San Mateo County Mosquito and Vector Control District. Thank you for your consideration.

Sincerely,

CAPITAL PROGRAM MANAGEMENT, INC.



Mr. Mark Rosson  
President



The undersigned hereby approves the foregoing agreement for professional services comprised of this letter, its exhibits and the accompanying Standard Terms.

Client Name:

San Mateo County Mosquito and Vector Control District

Dated: \_\_\_\_\_

By: \_\_\_\_\_

## EXHIBIT "A"

**Scope of Work:** On-Call Project/Construction Management Services

**Following is a list of potential on-call services that the District may want to engage Capital Program Management ("CPM") to perform. Note that no work will be performed unless specifically directed by San Mateo Mosquito and Vector Control District ("District"). The District may choose to perform any portions of the work to minimize costs.**

### **Conceptual Design / Project Scope and Budget Review:**

1. Validate cost estimate provided by others.
2. Review visioning report and proposed scenarios for scope of work.
3. Prepare a project budget that includes hard and soft costs.

### **\*\*Design Phase Management:**

1. Attend project team meetings on a weekly and/or regular basis, as desired.
2. Validation of project Scope, Schedule, and Budget.
3. Present project updates to District, as desired.
4. Validation of estimates provided by others.
5. Assist with the review and validation of the pricing methodology prepared by the Contractor.
6. Assist with the oversight and coordination of District consultants, design team, and other services that may be required.
7. Assist District and the design team with the Agency plan approval process, and attend Agency meetings if desired.
8. Prepare a project budget, and update the budget on a regular basis.
9. Perform invoice due diligence (review and approve all District project related expenses).

### **\*\*Post Design Phase Management:**

1. Provide Cost Estimates and/or validate estimates provided by others.
2. Assist District in determining best construction procurement strategy.
3. Assist District and legal counsel with developing and negotiating Agreements for inspection, construction, and any other services that may be required.
4. Perform invoice due diligence (review and approve all project related expenses).
5. Update project budget as needed.

### **\*\*Bid and Award Phase:**

1. Assist District and legal counsel with developing and negotiating Agreements, and "Front-End" General Conditions bidding documents for management of the Contractor.
2. Develop bid/award schedule.
3. Assist District with drafting and publishing required bid advertisements.
4. Assist Architect with addressing bidder Request for Information (RFI).
5. Perform bid marketing, conduct pre-bid, and bid opening meetings.
6. Prepare Post Bid Analysis (PBA) form with recommendation for award, and assist with preparation of Contractor Agreement, and Board Action Item if applicable.
7. Assist District with issuing the Notice of Intent to Award to the low bidder.
8. Review and process all post bid contract submittals.
9. Assist District with issuing the Notice to Proceed to Contractor.

**\*\*Construction Management Phase:**

1. Provide Owner representation during Construction phase.
2. Review and address and/or assist architect to address all Request for Information (RFI's).
3. Review and address and/or assist architect to address all Proposed Scope Changes (PSC's).
4. Perform invoice due diligence (review and approve all project related expenses).
5. Update project budget as needed.
6. Contract Administration documentation processing and tracking.
7. Coordinate project closeout with contractor.

**\*\*Should the District decide that assistance is needed – CPM can provide an estimated fee for these services**

**EXHIBIT "B"**

**SCHEDULE OF RATES FOR PERSONNEL COSTS**

**SMC Mosquito & Vector  
Control District**

**Schedule of Hourly Rates**

		2023	2024	2025
PIC	President	\$222	\$222	\$231
	Vice President	\$222	\$222	\$231
	Principal-In-Charge	\$222	\$222	\$231
Program & Construction Management	Program Director	\$222	\$222	\$231
	Senior Construction/Project Manager	\$222	\$222	\$231
	Construction/Project Manager	\$197	\$197	\$205
	Assistant Construction/Project Manager/	\$171	\$171	\$178
	Field Engineer/Program Coordinator II	\$151	\$151	\$157
	Field Engineer/Program Coordinator I	\$108	\$108	\$112
	Senior Estimator	\$197	\$197	\$205
	Estimator	\$151	\$151	\$157
	Senior Scheduler	\$197	\$197	\$205
	Scheduler	\$151	\$151	\$157
	Administrative Support / Clerical	\$64	\$64	\$67
Budget & Accounting	Director of Budget & Accounting	\$222	\$222	\$231
	Budget & Accounting Manager	\$207	\$207	\$215
	Senior Budget Analyst	\$197	\$197	\$205
	Budget Analyst	\$151	\$151	\$157
	Asst. Budget Analyst	\$113	\$113	\$118
Contract Management	Director of Contract Management	\$222	\$222	\$231
	Senior Contract Manager	\$207	\$207	\$215
	Contract Manager	\$197	\$197	\$205
	Contract Administrator	\$171	\$171	\$178
	Assistant Contract Administrator	\$113	\$113	\$118

Reimbursable Expenses\* - 5% markup

\* Note that the only pre-approved reimbursable expenses are for reprographics and postage. All other reimbursable expenses must have County's prior approval.

There are no reimbursable travel expenses and no charge for time while traveling.

**EXHIBIT "C"**  
**STANDARD TERMS**

**1. Effective Date**

The Agreement becomes effective after you sign it and return it to Capital Program Management (CPM). When signed, and returned, the Agreement will be retroactive to the date we first performed services on your behalf. If we have performed professional services at your request while waiting for you to sign and return this Agreement, you will still be required to pay for those services even if you decide not to sign and return this Agreement.

**2. Reimbursable Costs**

We will incur on your behalf various costs and expenses in performing professional services under this Agreement. CPM will not bill for miscellaneous expenses such as photocopying, out-of-town lodging and meals. Express delivery and other potential reimbursable items will appear on your monthly statement as separate items if applicable and approved in advance.

All costs and expenses are billed at cost plus 5%. In some instances, invoices for outside services will be sent directly to you for payment. You agree to pay the costs itemized on your statements in addition to the hourly fees.

**3. Billing Statements**

We will send you statements on a regular basis for fees and costs incurred. In the usual case those statements are sent to you once a month and they reflect the work performed, the date of the work, the amount of time spent, and the identity of the person(s) performing the work along with a detail of the costs CPM has incurred on your behalf. Payment of each statement will be due within 30 days of the statement date.

**4. Indemnification**

Each party shall defend, indemnify and hold the other party, its officers, employees and agents harmless from and against any and all liability, loss, expense including reasonable attorneys' fees, or claims for injury or damages arising out of the performance of this Agreement but only in proportion to and to the extent such liability, loss, expense, attorneys' fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of the indemnifying party, its officers, agents, employees, or subcontractors.

**5. Insurance**

CPM shall have in effect during the entire term of this Agreement workers' compensation and employer liability insurance providing full statutory coverage.

In addition, CPM shall take out and maintain during the term of this Agreement such bodily injury liability and property damage liability insurance as shall protect CPM and all of its employees/officers/agents while performing work covered by this Agreement from any and all claims for damages for bodily injury, including accidental death, as well as any and all claims for property damage which may arise from Contractor's operations under this Agreement, whether such operations be by CPM, any subcontractor, anyone directly or indirectly employed by either of them, or by an agent of either of them. Further, CPM agrees to maintain comprehensive general liability insurance as indicated below and throughout the course of this Agreement. Such insurance shall be combined single limit bodily injury and property damage for each occurrence and shall not be less than the amount(s) specified below:

<input checked="" type="checkbox"/>	Comprehensive General Liability	\$1,000,000
<input checked="" type="checkbox"/>	Motor Vehicle Liability Insurance	\$1,000,000
<input checked="" type="checkbox"/>	Professional Liability	\$1,000,000

The limits of insurance required in this Agreement may be satisfied by a combination of primary and umbrella or excess insurance. Any umbrella or excess insurance shall contain or be endorsed to contain a provision that such coverage shall also apply on a primary and non-contributory basis for the benefit of the San Mateo County Mosquito and Vector Control District before its own insurance or self-insurance shall be called upon to protect it as a named insured.

## **6. Client's Duties**

You agree to be truthful with us, to cooperate, to keep us informed of developments that relate to our services, to abide by this Agreement, to pay our bills on time, and to keep us advised of your current address, telephone number and e-mail address.

You also agree to respond promptly, fully and accurately to requests for information or documents and to other requests for assistance made by CPM.

## **7. Termination**

You may discharge us at any time. We may withdraw with your consent or for good cause, subject to an obligation to give you reasonable notice to arrange an alternate company offering similar services. Good cause includes your breach of this Agreement, refusal to cooperate with us or follow our advice on a material matter, or any fact or circumstance that would render our continuing services unlawful or unethical.

We will notify you in writing when our services are concluded. After our services are concluded, we will, upon your request, deliver your file to you, along with all property of yours in our possession.

## **8. Entire Agreement**

This statement of standard terms and the letter to which it is attached constitutes the entire agreement between you and CPM. No other agreement, statement, or promise made on or before the effective date of this Agreement will be binding on the parties.

## **9. Severability**

If any provision of this Agreement is held in whole or in part to be unenforceable for any reason, the remainder of that provision and of the entire Agreement will be severable and will remain in effect.

## **10. Modification**

This Agreement may be modified by subsequent amendment(s) between you and CPM only by a writing signed by both parties.

## **11. California Law**

This Agreement, including any exhibits, and any disputes arising out of this Agreement shall for all purposes be deemed subject to the laws of the State of California without regard to its choice of law rules, and any lawsuit concerning or arising out of this Agreement shall be venued in the County of San Mateo.

## **12. Negotiated Agreement**

The scope of CPM's services in this matter is fully set forth in the letter which accompanies this Agreement as are any additional terms relating to those services.

# STANDARD QUALIFICATIONS

PREPARED BY:  
Capital Program Management, Inc.  
1851 Heritage Lane, Suite 210  
Sacramento, CA 95815  
(916) 553-4400

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## I. COMPANY BACKGROUND

### Capital Program Management, Incorporated (CPM)

Website: [www.capitalpm.com](http://www.capitalpm.com)

#### Legal Name

Capital Program Management, Incorporated



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#### CPM Office Headquarters

1851 Heritage Lane, Suite 210  
Sacramento, CA 95815  
Phone: 916.553.4400

#### Bay Area Office

495 Seaport Court, Suite 103  
Redwood City, CA 94063  
Phone: 650.737.4067

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#### CPM Principals

Mark Rosson, President	<a href="mailto:mark@capitalpm.com">mark@capitalpm.com</a>
Mike Wassermann, Vice President	<a href="mailto:mike@capitalpm.com">mike@capitalpm.com</a>
Tim Doane, CFO/Principal	<a href="mailto:timd@capitalpm.com">timd@capitalpm.com</a>
Steven McGuckin, Principal	<a href="mailto:stevenm@capitalpm.com">stevenm@capitalpm.com</a>

#### CPM Associate Partners

Tracy Nishihira	<a href="mailto:tracyn@capitalpm.com">tracyn@capitalpm.com</a>
Susan Lockington	<a href="mailto:suel@capitalpm.com">suel@capitalpm.com</a>
Windy Buller	<a href="mailto:windyb@capitalpm.com">windyb@capitalpm.com</a>
Sharon Thomas	<a href="mailto:sharont@capitalpm.com">sharont@capitalpm.com</a>

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#### CPM Background

CPM, a privately owned firm, was founded in 1999 by four individuals who share over 80 years of combined program and construction project management experience serving public and private sector clients. CPM employs 28 individuals, including 4 principals, and 4 associate principals; all experienced in the management of public agency capital outlay programs.

CPM specializes as an Owner's Representative in planning and executing capital improvement projects for clients including California Special Districts, public K-12 school districts, Cities, Counties, and Healthcare. CPM's services range from program-wide management to our discrete specialty services such as: comprehensive project and program budget management including cash flow analysis, construction management, technology/low voltage planning and implementation, preparation of performance audits, and facility design standards / master specifications.

CPM comprises four integrated practices to support its clients' consulting needs, including:

- The original planning and [program / project management practice](#), is rooted in California K-12 school and community college districts, and with institutional facility projects of all types, including master planning.
- The [construction management practice](#), with a combined experience of over 50+ years, CPM provides these services and ensures that each project is delivered with the highest quality of management expertise; on time, within budget and safely, with minimal disruption to Staff.
- The [budget and accounting practice](#), started in early 2000 in response to a large client's need for forensic accounting, budgeting, budget and expenditure tracking, and reporting to its Board and Citizens' Oversight Committee. This practice serves our clients with combined capital outlay budgets of nearly two billion dollars. In its history, the practice has accounted for several billion dollars of capital outlay expenditures.
- The [technology practice](#) started in 2002 in response to a client's need for unbiased (i.e., non-vendor connected) third party consulting on its building technology systems. This practice supports our clients' design and project management needs in the eight common low voltage systems and several other not-so-common found in modern facilities.

## II. BUSINESS ORGANIZATION

The following explanation represents the business practices that comprise CPM:

### • *PROGRAM MANAGEMENT*

Program Management involves multiple projects; it is the development of a comprehensive program for the design, development and implementation of small and large-scale multi-project facilities programs, generally occurring over several years or longer. Program management services may include:

- Consultant Selection
- Condition assessments
- Site investigation and condition assessments
- Facility Design Standards
- Facilities master planning
- Implementation planning
- Master program schedule
- Project prioritization
- Management information system

### • *PROJECT MANAGEMENT*

Project Management encompasses the life of the project; it is the professional management of a single project from the planning and design phase through closeout and occupancy. Project management services may include:

- Project definition
- Developing a realistic and complete budget
- Out-to-Bid / Award Phase Coordination
- Schedule of planning and design activities
- Management information system
- Schedule and quality control
- Review of documents for coordination and constructability

### • *CONSTRUCTION MANAGEMENT*

Construction management is the management of the out-to-bid and award through construction and close-out phases of a project. As the client's representative during construction, CPM provides value by ensuring that each project is delivered with the highest quality of management expertise; on time, within budget and safely, with minimal disruption.

A summary list of these services may include:

- Review delivery methods and assign for each project
- Budget and Cost Tracking
- Construction Administration Duties
- Punchlist Coordination
- Staff Training and Commissioning Coordination

- *TECHNOLOGY PLANNING*

Our Technology Planning Practice brings the facility's key users and IT staff together to develop a master plan and an implementation road map that best meets our clients' operational objectives, support capacity, and program budget.

Technology planning services may include:

- Establishing client goals
- Assessing current technology infrastructure
- Creating an integrated program schedule, budget and funding plan
- Developing training, equipment and service standards
- Establishing support team roles and responsibilities

- *BUDGET AND ACCOUNTING*

CPM specializes in developing and monitoring project and program budgets, we have provided this service for all capital outlay work. We work in assembling various project budgets into a coherent whole by identifying both hard and soft cost components for each type of project in the program, and then fitting them into a program budget which includes escalation, appropriate contingencies, and generates cash flow to properly inform the Client on a regular basis. With this program budget in place, supported by its component parts, Clients will be able to quickly make modifications and model the effect of changes in schedule priority of the various projects. It will also serve as the basis later to set up a budget tracking system for the program. All costs and expenditures will be tracked accordingly.

A summary list of these services may include:

- Confirm Schedule and Cash Flow Analysis
- Prepare Individual Project Budgets
- Prepare Master Program Budget
- Calculate Escalation
- Assignment of Appropriate Contingencies and Allowances
- Invoice Due Diligence
- Reconciliation of County Facility Accounting Systems
- Program Budget and Budget Control System

### *III. PROFESSIONAL SERVICES*

- *ON-CALL PROGRAM/PROJECT/CONSTRUCTION MANAGEMENT*

Provide various program management services on an “on-call” basis. Services include performing constructability reviews, establishing design standards, design phase management, and guiding clients through the delivery method selection process and the resulting request for qualifications/proposals, evaluation, interview and selection process, and overseeing projects through the construction and close-out phases.

- *TECHNOLOGY INTEGRATION AND IMPLEMENTATION*

Implementation of new technology usually succeeds or fails based not on the quality of the technology itself, but rather on the quality of forethought and planning around the actual use of the technology.

For example, when constructing or modernizing educational facilities, the right technology can greatly complement curriculum and enhance the learning experience. In a fire station project, properly conceived technology can make the jobs of the staff easier and more efficient.

Technology implementation services may include:

- Developing a specific execution plan
- Designing, procuring, and delivering new technology infrastructure

Technology Integration services may include:

- Collaboration of the client’s facilities, network infrastructure, hardware and software, staff, and community to create an ideal environment.

- *BUDGET AND ACCOUNTING*

Research and development of budgets at the level of individual projects, as well as the entire capital outlay program. Assignment of appropriate contingencies and allowances for cost escalation and other unforeseen eventualities.

Implementation of a system for tracking all budgets and expenditures associated with both individual projects and the overall program. Development of appropriate interface with agency fiscal accounting system. Development of reports for management, governing boards, oversight committees, and outside auditors.

- *LOCAL BOND PLANNING*

A broad category, which could include evaluation of need, appropriate budgeting, scope prioritization, and development of technical materials and information to support bond campaigns.

- *STRATEGIC PLANNING*

Analyzing client’s goals with respect to renovation and new construction, including anticipated growth and funding eligibility. Developing, analyzing, and comparing various long-range strategies for financing and implementing a capital outlay program. Examples might include analyzing short and long-term cash flow needs, projecting impact of inflation vs. interest cost in timing of projects, and comparison of renovation vs. new construction, etc.

- *CONDITION ASSESSMENT/NEEDS ANALYSIS*

Examination of existing facilities and evaluation of their condition; comparison of space needs to space available, and assessment of programmatic requirements. Estimating cost to repair/renovate/reconfigure existing space for desired use.

- *FACILITY MASTER PLANNING*

Analyze facilities condition assessments, demographic information and growth projections. Meet with City, County, Developers and other agencies that may have influence or impacts to our client's facilities. Study planned developments that may produce impacts to existing and future projects. Formulate design committees with stakeholders and conduct design charrettes. Facilitate community and staff meetings to create and explore all possible options and viability of those options to yield the best possible facility master plan. Analyze results from meetings and formulate a written report with findings and development of the facilities master plan.

- *IMPLEMENTATION PLANS*

Preparation of a plan to guide the execution of a capital outlay program over its duration. Incorporates results from master planning and needs assessment, and includes scope, budget, and schedule development. The resulting document acts as a "roadmap" to guide the efforts of design teams, construction teams, owner staff, and other consultants throughout the program.

- *FACILITY DESIGN STANDARDS AND MASTER SPECIFICATIONS*

Development of program-wide product system, design and document standards to conform design team's work to a uniform standard. Development and maintenance of master specifications to conform the construction contracts to a uniform standard of materials, system operations, and installation techniques.

- *PROJECT SCOPE DEVELOPMENT*

Identification and adoption of priorities to guide spending, followed by assessment of needs and development of appropriate scopes of work and building program for individual projects following the priorities and budget constraints.

- *DELIVERY METHOD OPTIONS*

Determine the "best fit" delivery method for each type of project. Consideration can include conventional Design-Bid-Build, CM Owner/Agent (single prime or multi-prime), CM At-Risk, Lease-Leaseback, and Design-Build delivery models.

- *BRIDGING ARCHITECT*

CPM is also uniquely qualified in the preparation of performance specifications and function in the role of the "Bridging" architect for projects utilizing the design-build delivery method.

- *SELECTION AND COORDINATION OF CONSULTANTS*

Preparation of Requests for Qualifications, assistance in paper screening and interviewing, and development of scopes of work for consultant teams. Recommendations of appropriate consultants for various types of projects. Assistance with development of appropriate agreements for consultant services, including design team along with other consultants, and negotiation of their terms. Administration of consultant contracts (e.g., payment approvals, progress tracking).

- *CONSTRUCTABILITY REVIEWS*

Review plans and specifications during development and prior to bid for compliance to design programmatic requirements, client's standards, interdisciplinary coordination, and errors and omissions. Back-check plans and specifications with A-E to ensure that all items have been properly addressed to produce accurate bids, minimize change orders, construction delays and claims.

- *PROGRAM AND PROJECT BUDGETING*

Research and development of budgets at the level of individual projects as well as the entire capital outlay program. Assignment of appropriate contingencies and allowances for cost escalation and other unforeseen eventualities.

- *BUDGET & COST TRACKING*

Implementation of CPM's database system for tracking all budgets and expenditures associated with both individual projects and the overall program. Development of appropriate interface with the agency's fiscal accounting system. Development of reports for management, governing boards, oversight committees, and outside auditors.

*"In my seven years as superintendent we have worked closely with CPM on several projects. The team is professional, prompt, and expert in their field. Their communication with me, staff, stakeholders, and most importantly the Board of Trustees has been remarkable. I give CPM my highest recommendation."*

- Dr. Michael Borgaard, Superintendent  
Elverta Joint Elementary School District



*"We have been incredibly pleased with CPM. They have proven to be a true partner in our bond projects and frequently go above and beyond to help us get the job done."*

- Charles Miller, Superintendent  
John Swett Unified School District



## IV. EXPERIENCE

### *SOUTH PLACER MUNICIPAL UTILITY DISTRICT, PLACER COUNTY*

CPM was introduced to the District by the architect who had designed and permitted a building addition and tenant improvements to their existing facilities in Rocklin, California. CPM was engaged to put the project out for public bid and oversee the contract administration with the general contractor selected and to manage the construction. Prior to bid, CPM worked with the District on phasing the project to avoid any disruptions to the daily operations of District staff and equipment while construction was underway. This planning included the need for interim office space and restroom facilities on site to serve staff while interior spaces were being renovated as well as a phased approach for construction scope. This project is currently in construction and will be complete in the summer of 2023.

### *MERCED COUNTY MOSQUITO ABATEMENT DISTRICT, MERCED COUNTY*

CPM is providing project and construction management services for an estimated \$8 million New Administration, Maintenance and Sitework Project for the District. The District selected a design build entity through an RFP/Q process to arrive at the "best value". The project will be phased to allow the operations of District to continue while under construction. The first phase will be the separate hard bid package to provide demolition of existing buildings built in the early 1940's. Project completion is anticipated in the winter of 2024.

### *WOODSIDE FIRE PROTECTION DISTRICT, SAN MATEO COUNTY*

Capital Program Management was selected by the WFPD to be their owner's representative to plan, manage, and oversee the implementation of their \$16.8 million program. The program includes replacement of an existing fire station and renovations to another station to bring all their facilities up to current standards. CPM's work included condition assessments, budget development, implementation planning, feasibility studies for evaluation of existing and alternative sites, coordination with the Town of Woodside Planning Department for entitlements, public review, and CEQA studies. In addition, CPM coordinated with the District's counsel on entitlements, contracts, and alternative project delivery methods. Since this program is being partially funded through a Capital Campaign, CPM coordinated the needs of the campaign, communication planning, and community outreach.

### *TOWN OF LOOMIS, PLACER COUNTY*

CPM serves as a project manager assisting the Town Engineer with the planning and implementation of numerous capital improvement projects. Responsibilities include coordinating the out-to-bid process, managing construction, and administering grants including the Town's California State Parks Per Capita Program. Duties for this effort include coordinating the design and construction of the Sunrise Loomis Park play structure replacement, concrete pathway improvements, and park furniture upgrades.

### *SAN MATEO COUNTY PARKS DEPARTMENT, SAN MATEO COUNTY*

CPM was recommended to the San Mateo County Parks Department through recommendations from the County Manager's office after working for their Department of Housing. CPM has completed on three separate projects for Parks. The first was the of seven restroom buildings in Memorial Park. CPM worked with Parks to determine the best delivery method to achieve their objectives, then with County Counsel on developing the RFQ/P which included the Design-Build template Agreement. CPM also provided the role as the Bridging Architect and developed the design criteria in conjunction with staff. CPM provided design phase management and construction management to oversee the projects through closeout. The second project was the replacement of the collection lines in Memorial Park. This is an infrastructure only project, including replacement of miles of sewer lines and reconstruction of a bridge to accommodate new pipe elevations. The last was the Quarry Park Pump track, construction of a new track in a county park. In addition, we are also currently working on a second pump track project in Flood Park.

### *CALIFORNIA STATE LOTTERY HEADQUARTERS, SACRAMENTO COUNTY*

CPM was engaged with the California State Lottery to provide project management services in support of the development and construction of its new headquarters facility. We directly assisted the Lottery's in-house Contract Manager in the capacity of Owner's Representative. Included in our scope of services were scheduling and budget components, services for procurement, including development of requests for qualifications or proposals, selection process, and final evaluation. Further, CPM assisted the Lottery with the facilitation and oversight of the Integrated Project Delivery (IPD) process, working with the Lottery's legal department in the development of design and construction contracts, establishing QA/QC objectives for construction phase oversight, and services related to building occupancy and operation.

CPM was hired once again by the California State Lottery to support the development and implementation of their \$60 million statewide facility improvement program. As a leading State agency, one very important goal for the Lottery is to implement operating cost efficiencies through a Zero Net Energy (ZNE) design effort. CPM was brought on board to provide Program-level strategic planning, oversight and development services related to design and pre-construction. In addition, CPM provided assistance to the Lottery's Contract Manager at the Project-level during construction, including construction administration support activities, construction cost validations, and close-out of 9 renovated or newly built District Offices and warehouses located throughout the State.

### *ALAMEDA COUNTY WASTE MANAGEMENT AUTHORITY, ALAMEDA COUNTY*

The Authority selected CPM to assist with implementing construction waste management and sustainable building design requirements in construction project specifications. This effort included conducting an outreach program and holding seminars for the constituents of Alameda County. CPM also facilitated a team of architects, contractors and energy experts that developed a prototype portable classroom that incorporates green building principles.

### *SAN MATEO COUNTY DEPARTMENT OF HOUSING, SAN MATEO COUNTY*

Capital Program Management was selected first by the San Mateo County Department of Housing. This project was the Redwood Village in Redwood City and was the result of 3-years of litigation to reconstruct the existing facilities and provide new affordable housing. This was a very complex project with many attorneys and a Judge overseeing the work by CPM for compliance with the Settlement Agreement. The scope of work included abatement, demolition, replacement of all underground infrastructure, and construction of new "tiny homes".

### *SAN MATEO COUNTY COUNSEL'S OFFICE, SAN MATEO COUNTY*

CPM was asked by the County Counsel's office to conduct high-level overview assessments of RV Parks in the County to assist in determining general compliance with Title 25 requirements, and to assist in prioritizing the allocation of County resources. The job entailed conducting site reviews at 6 sites, reviewing the existing conditions of each park and taking photographic sampling of existing conditions to document the current state of each park to determine compliance. After the assessments were completed, CPM issued a high-level summary report that accurately reflected the findings. CPM also collected and analyzed county inspection data to create reports and matrices that provide a clear and usable database for department managers to utilize.

### *MARSHALL MEDICAL CENTER, EL DORADO COUNTY*

A dramatic increase in demand for services over recent years led Marshall Medical Center to initiate a \$60 million expansion project. The new acute care wing would provide much-needed additions to emergency, maternity, intensive care and medical-surgical recovery units. Marshall Medical Center tapped all three of CPM's practice areas to help with this major undertaking. Right from the start, CPM found ways to solve the project budget impasse. CPM determined that a design-build model would be more efficient than the traditional design-bid-build, and convinced the owner and architect as such. Among the many services provided, CPM evaluated the preliminary design, led value engineering work group sessions, and prepared a complete project budget and master project schedule. CPM also facilitated communications with state agencies such as the Office of Statewide Health Planning and Development (OSHPD) and coordinated the fulfillment of California Environmental Quality Act (CEQA) requirements.



### *VACAVILLE UNIFIED SCHOOL DISTRICT, SOLANO COUNTY*

CPM began working for the District in 2001 in preparation for a \$196 million local new construction and modernization bond, Measure V. The District hired CPM to review program and project budgets and schedules, and to help bring a realistic, credible plan for capital outlay expenditures to the voters. After the bond passed, CPM was awarded contracts to provide program management, including strategic planning, monitoring and tracking of program and project budgets, reporting to the Citizens' Oversight Committee, developing design standards and project management of design phase through bid and award.

CPM was chosen once again as the District's Program Manager for its Measure A Bond Program that was passed in November 2014 for \$194M and is currently in the process the construction closeout phase of various new construction and modernization projects.

### *NORTHBAY HEALTHCARE, SOLANO COUNTY*

After a major expansion project of the VacaValley Medical Center began, the hospital's accounting system lacked the ability to provide the facilities branch with job cost budgeting, expenditure tracking, and financial reporting to enable effective management of the project. CPM was initially engaged to assess the facilities department's accounting needs and provide recommendations for a Budget and Expenditure tracking system which would provide the detailed financial information necessary to manage the project and administer the incentive based construction contracts. CPM's services were further expanded to include evaluation of Lawson's Project Accounting (PA) module; development of an interim Budget and Expenditure tracking solution; review and development of appropriate protocols and procedures to ensure the integrity of financial data, and software implementation services once a software solution has been selected.

### *WOODSIDE ELEMENTARY SCHOOL DISTRICT, SAN MATEO COUNTY*

CPM was selected by the WESD to be their owner's representative to plan, manage and oversee the implementation of their \$13.5M measure D Bond program, plus a \$5M capital campaign for a total of \$18.5M. Our work included condition assessments, community meetings, master planning, development of program budgets, schedule planning, logistical planning, and prioritization of schedule and scope. In addition, CPM was to oversee the execution of the implementation plan that included Board reports, Citizens' Oversight Committee reporting, professional services selection and contract negotiations, oversight and coordination of design professionals, oversight of the construction management team, tracking all program expenditures, assisting with problems that may arise during the construction phase, furniture and equipment procurement and coordinating owner moving logistics. In summary, our on-call services included the development of District design standards and outline specifications, develop and maintain project budgets, develop and maintain project schedules, assist with the review and approval of consultant invoices, pay applications, assist with the governmental agencies, and project closeouts with DSA.

### *HILLSBOROUGH CITY SCHOOL DISTRICT, SAN MATEO COUNTY*

CPM (program manager) and McCarthy (construction manager) teamed together to provide complete program management services for the District's \$67 million local bond program of new construction and renovation. The District hired the CPM / McCarthy team as its program manager to assist with the planning and implementation of the entire construction program. Initial services included revisiting and refining the master plan, providing strategic planning, conducting condition assessments, establishing project priorities, analyzing cash flow, developing a program schedule, determining project budgets and compiling this plan. Also included were the development of District design standards and outline specifications, procurement of design services and design phase management through bid and award. During construction phase, our scope included monitoring and tracking of program cash flow, program and project budgets and assisting with the governmental agencies project closeout.

### *SOLANO COUNTY OFFICE OF EDUCATION, SOLANO COUNTY*

CPM was retained by the Solano County Office of Education to provide project management services for the \$4.7M Golden Hills Education Center. The scope consisted of assisting the Owner with the A-E selection process, working with the County's legal counsel in preparing the contracts, and contract negotiations. In addition, CPM also assisted the County with developing project budgets, preliminary project schedules, implementation of educational technology, and is poised to provide other "on-call" project management services as the needs arise.

### *LAS LOMITAS ELEMENTARY SCHOOL DISTRICT, SAN MATEO COUNTY*

CPM was selected by the LLESB to be their owner's representative to assist with resolving over 200 disputed change order items valued at over \$5M. Through the excellent work performed by CPM, the District hired CPM to run the remaining \$58M bond program. CPM is currently in the process of developing the program implementation plan. This work includes condition assessments, community meetings, master planning, development of program budgets, schedule planning, logistical planning, and prioritization of schedule and scope. CPM will be overseeing the execution of the implementation plan that includes Board reports, Citizens' Oversight Committee reporting, professional services selection and contract negotiations, oversight and coordination of design professionals, oversight of the construction management team, tracking all program expenditures, and assisting with problems that may arise.

### *MARIPOSA UNIFIED SCHOOL DISTRICT, MARIPOSA COUNTY*

CPM was hired by the District to provide program planning services for the District's \$25 million Measure L bond. Participation has included planning the scope, schedule and budget of projects identified in the bond with direction from the District team, oversight of the architectural pool and other consultants as needed. Currently, construction at three school sites and over \$8 million in spending of bond dollars has occurred. Design phase management, estimating and out to bid tasks for HVAC and Roof replacement at the high school and two elementary school sites. Projects include campus storm drainage improvement, an exterior renovation at the high school, new playgrounds, and a \$5 million new classroom building to replace (7) aging portables.

### *LAFAYETTE SCHOOL DISTRICT, CONTRA COSTA COUNTY*

A \$69 Million Bond Program, CPM was hired by the District to implement a Master Program Workbook (MPW), a comprehensive multi-worksheet Excel Workbook used to track project budgets, expenditures and contracts for small to medium size Bond Programs. CPM's director of budget and accounting, Tim Doane, worked with the Director of Facilities developing initial project budgets, preparing cash flow scenarios based on construction schedules and overseeing the day to day financial operations of the Bond Program. Tim was also responsible for designing data export/import routines to facilitate the sharing of financial data between the District's fiscal accounting system and the Master Program Workbook and assisting staff with the reconciliation of expenditures and fund balance.

### *WALNUT CREEK UNIFIED SCHOOL DISTRICT, CONTRA COSTA COUNTY*

\$60 Million Bond Program. CPM was selected for the implementation of CPM's Master Program Workbook (MPW), a comprehensive multi-worksheet Excel Workbook used to track project budgets, expenditures and contracts for District's Bond Programs. Responsibilities include working with the Director of Facilities and Chief Business Officer developing initial program and project budgets reflected in the Facilities Master Plan, customization of the MPW to incorporate District account codes, vendors and funding sources, training staff on the use of the MPW and oversee the implementation of protocols and procedures to ensure efficient document and audit controls. Other responsibilities include entering expenditure data and associated budget revisions into the MPW, reconciliation of the MPW with the District's accounting system and preparation of the financial reports for the Citizens Bond Oversight Committee. Also assist in the preparation of the annual fiscal budget for the Bond Fund and reports used in preparing the annual Work-In-Progress (WIP) and Costs Audit Reports.

**Below in alphabetical order, is a summary list of programs that CPM has worked with:**

» Alameda County Mosquito Abatement District, Alameda County:	2023 - Current
» Alameda County Waste Management Authority, Alameda County:	2004 - 2005
» Albany Unified School District, Alameda County:	2003 - 2009
» Archoe School District, Sacramento County:	2017 - Current
» Bassett Unified School District, Los Angeles County:	2005 - 2007
» Bonita Unified School District, San Dimas County:	2004 - 2019
» Cajon Valley Unified School District, San Diego County:	2009 - 2010
» California State Lottery, Sacramento County:	2008 - 2020
» Capital Public Radio, Sacramento County:	2020 - Current
» Chowchilla Union High School District, Madera County:	2005 & 2007
» Center Unified School District, Sacramento County:	2000 - Current
» Colusa Unified School District, Colusa County:	2015 - 2016
» CuriOdyssey Science Playground & Zoo, San Mateo County:	2023 - Current
» Davis Joint Unified School District, Yolo County:	2019 - Current
» Dixon Unified School District, Solano County:	2012 - Current
» Dry Creek Joint Elementary School District, Placer County:	2008 - 2019
» Enloe Hospital, Butte County:	2010
» Elverta Joint Elementary School District, Sacramento County:	2010 - Current
» Fortune School of Education, Sacramento County:	2010
» FCMAT, Kern County:	2011
» Glendale Unified School District, Los Angeles County:	2011 - 2012
» Gold Oak Union School District, EL Dorado County:	2017 - 2020
» Hillsborough City School District, San Mateo County:	2003 - 2022
» Indian Diggings School District, El Dorado County:	2017 - 2018
» John Swett Unified School District, Contra Costa County:	2017 - Current
» Lafayette School District, Contra Costa County:	2016 - Current
» Lake Elsinore Unified School District, Riverside County:	2011 - 2012
» Lammersville Elementary School District, San Joaquin County:	2001
» Las Lomas Elementary School District, San Mateo County:	2019 - Current
» Latrobe School District, El Dorado County:	2017 - 2018
» Lodi Unified School District, San Joaquin County:	2018 - Current
» Los Angeles Unified School District, Los Angeles County:	2010 - 2011
» Long Beach Unified School District, Los Angeles County:	2009 - Current
» Los Rios Community College District, Sacramento County:	2008 - 2009
» Mariposa County Unified School District, Mariposa County:	2019 - Current
» Martinez Unified School District, Contra Costa County:	2016 - Current
» Merced County Mosquito Abatement District, Merced County	2022 - Current
» McKittrick Elementary School District, Kern County:	2014 - 2017
» Mt. Diablo Unified School District, Contra Costa County:	2014 - 2021
» Mt. San Jacinto Community College District, Riverside County:	2015 - 2016
» Natomas Charter School, Sacramento County:	2015 - 2021
» Natomas Unified School District, Sacramento County:	2015 - 2016
» New Haven Unified School District, Alameda County:	2015 - 2017

» Newport-Mesa Unified School District, Orange County:	2001 - 2002
» North Sacramento School District, Sacramento County:	2003 - 2007
» Oakland Unified School District, Alameda County:	2000 - 2003
» Oroville City Elementary School District, Butte County:	2004
» Pacific Grove Unified School District, Monterey County:	2007
» Piedmont Unified School District, Alameda County:	2006
» Pioneer Unified School District, El Dorado County:	2017 - 2019
» Pittsburg Unified School District, Contra Costa County:	2001, 2009-2010
» Placer Union High School District, Placer County:	2000 - 2005
» Placerville Union School District, EL Dorado County:	2017 - 2018
» Rancho Santiago Comm. College District, Orange County:	2014 - 2015
» Redwood City School District, San Mateo County:	2003 - 2008
» Richmond Elementary School District, Lassen County:	2018
» Riverside Unified School District, Riverside County:	2005 - 2009
» Salinas Unified School District, Jefferson County:	2003
» San Diego County Office Education, San Diego County:	2010 - 2020
» San Dimas Canyon Academy, San Dimas County:	2014 - 2015
» San Juan Unified School District, Sacramento County:	1999 - 2004, 2014 - 2016
» San Mateo County Department of Housing, San Mateo County:	2019 - Current
» San Mateo County Office of the County Counsel, San Mateo County:	2021 - Current
» San Mateo County Parks Department, San Mateo County:	2019 - Current
» San Mateo County Project Development Unit, San Mateo County:	2021 - Current
» San Ramon Valley Unified School District, Contra Costa County:	2005 - Current
» Santa Ana Unified School District, Orange County:	2003 - 2004
» Solano County Office of Education, Solano County:	2010 - Current
» Sonoma Charter School, Sonoma County:	2022
» South Placer Municipal Utilities District, Placer County:	2021 - Current
» St. Helena Unified School District, Solano County:	2011 - 2013
» St. HOPE Public Schools, Sacramento County:	2023 - Current
» Sunol Glen Unified School District, Alameda County:	2023 - Current
» Tahoe-Truckee Unified School District, Placer County:	2002, 2014 - 2016
» Tracy Joint Unified School District, San Joaquin County:	2002
» Town of Loomis, Placer County	2022 - Current
» Urban Charter Schools Collective, Sacramento County:	2015 - 2021
» Vacaville Unified School District, Solano County:	2000 - Current
» Visions in Education, Sacramento County:	2018 - Current
» Walnut Creek School District, Contra Costa County:	2017 - Current
» Washington Unified School District, Yolo County:	2005, 2021-Current
» Woodland Joint Unified School District, Yolo County:	2005 & 2009
» Woodside Elementary School District, San Mateo County:	2014 - Current
» Woodside Fire Protection District, San Mateo County:	2017 - Current
» The County of Yolo, Yolo County:	2017 - 2021
» Yuba City Unified School District, Sutter County:	2005-06 & 2013 - 2019
» Yuba Comm. College District, Yuba, Sutter, Glenn, Lake, & Yolo Counties:	2005

## V. PROJECT / PROGRAM HIGHLIGHTS

### **SOUTH PLACER MUNICIPAL UTILITY DISTRICT**



Capital Program Management was selected by the District to provide Construction Management services on a project that included a building addition and tenant improvements to their existing facilities in Rocklin, California. The scope of the project included:

- Renovation & Expansion of Existing Lobby/Reception Area of Administration Building
- Addition of a New One-Story Building for Training and Kitchen Facilities
- Renovation & Expansion of Maintenance Office and Locker Rooms
- Other Site Improvements such as an Addition of Gate Access System for Fire/Emergency Personnel and Associated Sitework

CPM put the project out for public bid and oversaw the contract administration with the general contractor selected. Prior to bid, CPM worked with the District on phasing the project to avoid any disruptions to the daily operations of District staff and equipment while construction was underway. This planning included the need for interim office space and restroom facilities on site to serve staff while interior spaces were being renovated as well as a phased approach for construction scope. CPM is currently overseeing the final phase of construction, which will be complete in the summer of 2023.



**SOUTH PLACER MUD RENOVATED RECEPTION/  
ENTRY AREA**



**SOUTH PLACER MUD RENOVATED ADMINISTRATION  
BUILDING**

### **MERCED COUNTY MOSQUITO ABATEMENT DISTRICT**



CPM was hired by the District to provide project and construction services for an estimated \$8 million New Administration, Maintenance Building and Sitework Project. Activities included developing the scope, schedule and budget with the District and then releasing an RFQ/P to engage a Design Build Entity (DBE). With CPM's oversight the DBE will work with the District to design the project, pursue permitting with the local agencies and trade partner bids to arrive at the best design and value for the District.

The project includes a new administration building with a board meeting room, a shop building with a chemical shed, a secure parking area with wash rack and associated sitework.

The DBE and CPM are working on the phasing of the project so that the operations of the District will not be impacted during construction. The first phase will be the demolition of existing structures that were built in the early 1940's. Construction is anticipated to be complete in the Winter of 2024.



## WOODSIDE FIRE PROTECTION DISTRICT

Capital Program Management was selected by the Woodside Fire Protection District to be their Owner's Representative to plan, manage, and oversee the implementation of their \$40 million program which includes **site selection/procurement, construction of an interim fire station, replacement of an existing fire station, and expansion/renovations to another station to bring all their facilities up to current standards.**

CPM's work included implementation planning, condition assessments, budget development, feasibility studies for evaluation of existing and alternative sites, consultant selection and contract negotiations, project delivery selection, coordination with the Town of Woodside, Town of Portola Valley, Stanford Linear Accelerator (SLAC), Planning and Building Departments for entitlements, conditional use permits (CUP), community meetings, public notifications, and CEQA compliance coordination. In addition, CPM coordinated with the Foundation for Capital Campaign. Since this program was being partially funded through a Capital Campaign, CPM coordinated the needs of the campaign, communication planning, and community outreach. The following is a description of each of the projects managed by CPM:

**Replacement of Station #7** – Existing station was outdated and did not meet the current code, worker's safety, and Homeland Security requirements. It was evaluated and confirmed to be more cost effective to replace rather than remodel and expand. The scope is to demolish the existing station with a much larger, state of the art facility.

**Construction of Interim Station #7** – Since the lot size at Station 7 is relatively small for the size of the new station, it was determined that an interim fire station is required. After a site selection process was implemented, it was determined that the best location for the temporary fire station would be at the Stanford Linear Accelerator (SLAC). SLAC is under Federal jurisdiction through the Department of Energy and has its own independent planning and building department. CPM was able to work with the different agencies involved to deliver this project.

**Remodel and Expansion of Station #8** - Existing station was outdated and did not meet current legal requirements. It was evaluated and confirmed to be more cost effective to remodel and expand rather than replace. The project scope includes an additional apparatus bay, additional bedrooms, and office space. Also, to remodel the existing facility including ADA upgrades, additional parking, and site circulation.

### STATION 7 REPLACEMENT



### STATION 8 EXPANSION



## COUNTY OF SAN MATEO



### DEPARTMENT OF PARKS

Capital Program Management was selected by the San Mateo County Department of Parks through recommendations from County Manger's Office due to an outstanding job performed for the County's Department of Housing. CPM has worked on multiple separate projects for Parks, including the replacement of thirteen restroom buildings in separate phases in Memorial Park.

CPM worked with Parks to determine the best delivery method to achieve their objectives, and decided on the Design Build Method. We then worked with County Counsel on developing the RFQ/P which included the Design-Build template Agreement. CPM also provided the role as the Bridging Architect and developed the design criteria in conjunction with staff. CPM provided design phase management and construction management to oversee the projects through closeout.

Another project CPM worked with the Parks Department on is the Quarry Park Pump Track. CPM provided on-site construction management, with services including coordination with contractors and A/E; ensuring compliance with project specifications, Coastal Development Permit and Quarry Park Facility Master Plan; managing design changes and change orders, and risk mitigation. With the Quarry Park track project complete, the Parks Department has chosen CPM to help them with a second pump track project at Flood Park.



**NEW RESTROOM BUILDING**



**REDWOOD VILLAGE TINY HOMES**



### DEPARTMENT OF HOUSING

The Redwood Village Trailer Park project was a high profile project that was the result of a settlement agreement after 3-years of litigation to reconstruct the existing facilities and provide new affordable housing. CPM's services were retained to oversee the implementation of the complex project and work directly with multiple legal counsels, governmental agencies, residents, and the community. This was a very complex project with many attorney's and a Judge overseeing the work by CPM for compliance with the Settlement Agreement. The scope of work included abatement, demolition, replacement of all underground infrastructure, and construction of new "tiny homes" CPM was able to successfully complete the project through multiple prime contracting and **received a Certificate of Appreciation** from the County Board of Supervisors managing design changes and change orders, and risk mitigation.

## MARSHALL MEDICAL CENTER, PLACERVILLE, CA



CPM was hired by Marshall Medical Center as Owner's Representative and Project Manager. We were proud to be part of their \$54 million New Acute Care Wing flagship project. Prior to our involvement (conceptual/schematic design stage), Marshall found themselves with a project that was significantly over budget, mainly due to over square footage/scope creep, and healthcare industry cost escalations that were prevalent in the industry at that time. With our involvement, some of the significant accomplishments we assisted to achieve include:

- Developed eleven (11) complete project budget build-out/fit-up options for the Administration and Board of Directors
- Identified soft cost items such as FF&E that were not properly budgeted
- Facilitated and shaped direction for the team, including identifying user group lead personnel and building consistent commitment to the project
- Changed the delivery method to Design-Build and assisted with the negotiation and finalization of the Contract
- Established a GMP at the conclusion of the Design Development (DD) stage
- OSHPD Pre-Approval Index (OPA) seismic anchorage and equipment coordination
- Prepared informational and financial reports to the Executive team and Board of Directors
- Assumed role of medical equipment planner when original vendor was terminated
- Low voltage system coordination between new wing and the existing hospital, including but not limited to: Access Control, Med Gas Monitoring, Security, Physiological Monitoring and Code Blue
- Facilitation and task coordination with all user groups, minimizing disruption to staff and patients; by using the IPD practice of Reverse Phase Schedule meetings, Clinical Operations Staff and Management have been an active part of the project execution
- Worked closely with Materials Manager to track equipment procurement and corresponding budgets; Developed equipment database report
- Served as Owner Representative and liaison with OSHPD Sacramento office ; maintained involvement with the project throughout the approvals process



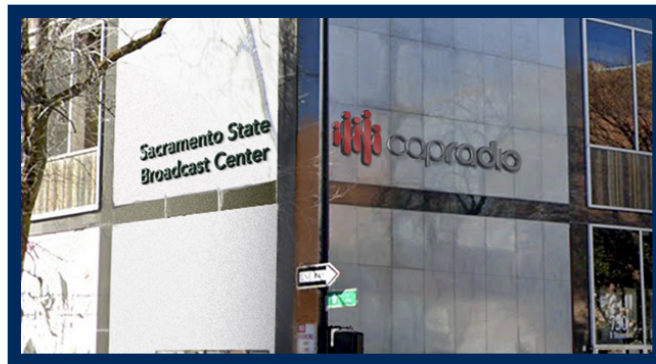


## CAPITAL PUBLIC RADIO, SACRAMENTO, CA

### 730 I Street Project



CPM was referred to Capital Public Radio by the architect responsible for the design of the project at an existing office building in downtown Sacramento. The tenant improvement consists of new office space for the radio station and corporate operations on the second floor and a portion of the third floor at an existing building in downtown Sacramento. Those improvements include corporate offices, open offices, kitchen, conference rooms, broadcast studios and control rooms, and rest/break rooms. Contracted on a design-build basis; CPM services include overseeing construction as the owner's representative, management of specialty vendors, review of pay applications for the contractor and vendors, assist with technology planning and implementation, move coordination and close out.



### 1010 8th Street Project

The 1010 8th Street project is another referral by the architect responsible for the design of the project for Capital Public Radio. This project includes a tenant improvement of approximately 7,500 square feet on the ground floor of a former bank in downtown Sacramento. The tenant improvement includes a community engagement room with a capacity of 280 persons, a lobby/gallery area for 350 persons, a green room, coffee bar, warming kitchen, restroom facilities and control room. Exterior site improvements were also a part of the project for the City sidewalk and exterior storefront of the building. CPM's services include overseeing construction as the owner's representative, management of specialty vendors, review of pay applications for the contractor and vendors, assist with technology planning and implementation, move coordination and close out.



## CALIFORNIA STATE LOTTERY, SACRAMENTO, CA

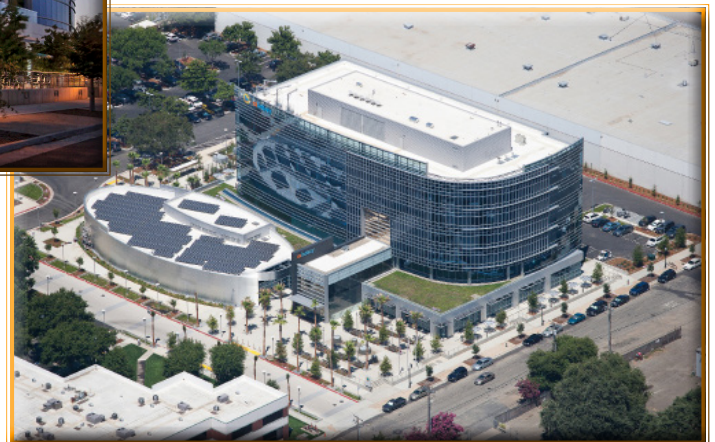
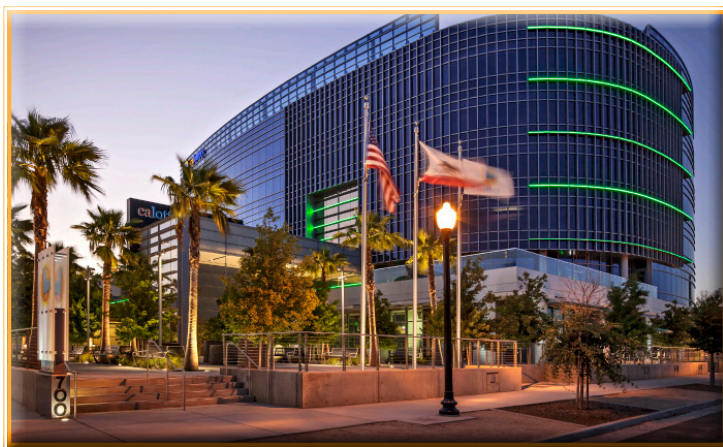
CPM was selected by the California State Lottery to provide project management services in support of the development and construction of its new headquarters facility in Sacramento, California. CPM was fortunate to be a part of the dynamic team that collaborated to complete the 6-story, 155,000 square foot CA Lottery Headquarter facility that captures the spirit and energy of the forward-thinking state agency.

As the Owner's Representative, CPM directly assisted the Lottery's in-house Contract Manager with the development of requests for qualifications and proposals, the contractor selection process, and final evaluation and selection. In addition, our scope of services included developing the initial project schedule and development and maintenance of the project budget throughout the entire project.

CPM introduced the Integrated Project Delivery (IPD) method to the Lottery. The IPD process brought the Lottery personnel, the Architect and the Contractor together as a collaborative alliance to develop the design and enhance the construction phase of the Lottery Headquarters Project. CPM assisted the Lottery with facilitation and oversight of the process, working with the Lottery's legal department in the development of design and construction contracts that helped establish these paradigms.

In addition to a successful delivery of the project that was under budget by \$2.75 million, the Lottery was able to occupy the building three months ahead of schedule, and was awarded a Gold Certification for Leadership in Energy and Environmental Design (LEED).

CPM was hired once again by the California State Lottery to support the development and implementation of their \$60 million statewide facility improvement program. As a leading State agency, one very important goal for the Lottery is to implement operating cost efficiencies through a Zero Net Energy (ZNE) design effort. CPM was brought on board to provide Program-level strategic planning, oversight and development services related to design and pre-construction. In addition, CPM provided assistance to the Lottery's Contract Manager at the Project-level during construction, including construction administration support activities, construction cost validations, and close-out of 9 renovated or newly built District Offices and warehouses located throughout the State.



## VI. TESTIMONIALS

Our client satisfaction commitments can be measured by the length of our relationships, the quantity of our completed projects, and implementing back-to-back local bond measure capital outlay programs. We have also continued to be a reliable resource and be available to our clients on an on-call basis, even when the timing of projects slows down. We encourage you to read our current and previous client testimonials listed below:



"Mike and his team at Capital Program Management exceeded our expectations. Over this 6-year period, he has repeatedly shown his expertise, professionalism, and his ability to just get things done. Communication with so many different stakeholders (towns, counties, federal government, contractors, builders, vendors, the public, etc.) can be somewhat difficult even in the best of times. Repeatedly, Mike has been able to successfully navigate through all of this, serving in the best interest of our Fire District. He has always been available whenever we have needed him, his attention to detail is second to none, and he has always represented himself, his team, and our organization in a positive manner. Mike and his team have been an integral part of our construction dreams becoming a reality. I would hope to work with him in the future if the need arises. I cannot recommend him highly enough for any project management needs you may need.

Robert Lindner  
Retired Fire Chief  
Woodside Fire Protection District



"When our district first implemented our bond program we were lucky enough to get in contact with Capital Program Management for assistance. Sharon Thomas, Wally Browe, Tim Doane, and Matthew Estes have provided our District with an implementation process that is top-notch. This team of professionals has treated our entire district as if we were their only customer. They have implemented a program for us that has included much-needed roof replacements, exterior painting, septic systems, and a new High School building to mention a few. They have sat through endless vision change meetings with our Board of Trustees, at the same time keeping our project timeline on track. Every project they have been involved in has come in under the anticipated budget. I highly recommend CPM for any District that is implementing any type of construction project."

Linda Mayfield  
Director of Maintenance & Operations  
Mariposa County Unified School District



"As the Superintendent of the District, I have been thoroughly impressed with the expertise, professionalism, and responsiveness of the CPM staff. CPM is committed to client services, is team oriented and works well with all stakeholders, architects and contractors which led to our projects being delivered on time within budget. CPM is also very knowledgeable with the various public agencies such as DSA and ADA regulations. I would highly recommend the CPM team to any District seeking program, projects, and construction support from a reliable, reputable, and knowledgeable firm."

Dr. Beth Polito  
Former Superintendent of Woodside ESD  
**Now with: Las Lomitas Elementary School District**



"When I was building my bond program management team I did not hesitate to include Capital Program Management (CPM). They proved to be invaluable during our previous bond program and they have gotten even better over the last three plus years of my current bond program. They excel in all aspects of program, construction and budget management.

Daniel Banowetz  
Former Chief Facilities, Maintenance and Operations Officer  
Vacaville Unified School District  
**Now with: Washington Unified School District**



## VII. REFERENCES

Please feel free to contact our references below to answer any questions you may have.



### ***SAN MATEO COUNTY PARKS DEPARTMENT 2019 - CURRENT***

Nicholas Calderon, Director of Parks Department  
455 County Center  
Redwood City, CA 94063  
(650) 599-1386  
NCalderon@smcgov.org



### ***WOODSIDE FIRE PROTECTION DISTRICT: 2017 - CURRENT***

Fire Chief Thomas Cuschieri  
808 Portola Rd #C  
Portola Valley, CA 94028  
(650) 851-1594  
TCuschieri@woodsidefire.org



### ***SOUTH PLACER MUNICIPAL UTILITY DISTRICT 2021- CURRENT***

Eric Nielsen, PE , Superintendent & Herb Niederberger, General Manager  
5807 Springview Drive  
Rocklin, CA 95677  
(916) 786-8555  
ENielsen@spmud.ca.gov, HNiederberger.spmud.ca.gov



### ***TOWN OF LOOMIS 2022- CURRENT***

Merrill Buck, Town Engineer  
3665 Taylor Road  
Loomis, CA 95650  
(916) 824-1518  
townengineer@loomis.ca.gov



### ***MARIPOSA COUNTY UNIFIED SCHOOL DISTRICT: 2019 - CURRENT***

Ms. Linda Mayfield, Director of Maintenance & Operations  
5082 Old Highway North  
Mariposa, CA 95338  
(209) 742-0275  
LMayfield@mcusd.org

Agenda Item 4D

**SUBJECT: Consider recommending the Board approve having the Operations Director purchase a Guardian Skid-Mount Fire Fighter Spray Rig with a 300-gallon tank from F/S Manufacturing for \$10,922.64**

**BACKGROUND AND STATUS**

The Operations Director proposes to purchase a Guardian Skid Mount Fire Fighter Spray Rig “Spray Rig” with a 300-gallon tank from F/S Manufacturing for \$10,422.64 plus an additional \$500 to cover any increase in delivery charges for a total of **\$10,922.64**. This Spray Rig will be used to apply liquid mosquito control products into hard-to-reach locations and sites with dense vegetation. This purchase will replace a similar piece of aging application equipment but will provide the following upgrades:

- An increase in gallons applied per minute and a longer hose will allow greater access to treatment locations without a backpack.
- The self-contained skid fits in the bed of most District trucks making it more transportable than its predecessor which sat on a trailer and required towing.

Multiple distributors sell the Guardian Skid Mount Fire Fighter Spray Rig. Staff received three quotes from the following distributors: F/S Manufacturing, Mid-South AG, and Dultmeir Sales. The table below summarizes their quotes.

<u>Vendor</u>	<u>Unit price</u>	<u>Estimated Freight Cost</u>	<u>Total cost with shipping cost and tax</u>
<b>F/S Manufacturing</b>	<b>8,449.00</b>	<b>\$1,160</b>	<b>\$10,422.64</b>
<b>Mid-South AG</b>	<b>8,449.00</b>	<b>\$1,160</b>	<b>\$10,422.64</b>
<b>Dultmeir</b>	<b>8,449.00</b>	<b>\$1,160</b>	<b>\$10,422.64</b>

Staff plans to buy directly from the manufacturer, F/S Manufacturing, due to no bid variation. This purchase was budgeted and accounted for in the FY 23-24 approved budget.

**RECOMMENDATION**

Recommend the Board approve having the Operations Director purchase a Guardian Skid-Mount Fire Fighter Spray Rig from F/S Manufacturing for **\$10,922.64**.

---

**REFERENCE MATERIALS ATTACHED:**

1. F/S Manufacturing FS Guard 300 Bid
2. Mid-South AG FS Guard 300 Bid
3. Dultmeir Sales Bid

**REFERENCE MATERIALS UPON REQUEST:**

4. F/S Manufacturing PO
5. FS Guardian Pro Specification Sheet



1102 Center Street  
 West Fargo, ND 58078  
 1-800-333-2314  
 www.fsmfg.com

# Quotation

Quote RFQ No: **2636**

Inquiry Date: 10/26/2023

**Quotations are valid for 30 Calendar Days**

Bill To
<b>SAN MATEO COUNTY MOSQUITO &amp; VECTOR CONTROL</b> 1357 ROLLINS ROAD BURLINGAME, CA 94010  650-222-6574

Ship To
<b>SAN MATEO COUNTY MOSQUITO &amp; VECTOR CONTROL</b> 1357 ROLLINS ROAD BURLINGAME, CA 94010  650-222-6574

[cstevenson@smcmvcd.org](mailto:cstevenson@smcmvcd.org)

Ship Via	Terms	Customer RFQ / PO Number
----------	-------	--------------------------

NET 30

Quantity	Part No.	Description	MSRP	Price Each	Total
1	FSGUARD-300-N-PRO	PRO FS GUARDIAN 300 GAL NAT. TANK, SKID MOUNT, 1" ELEC. HR, 125' 1" HOSE, HONDA GX240 W/ELEC START, GE860	\$8449.00	\$8,449.00	\$8,449.00
1	FREIGHT	STANDARD FREIGHT CHARGE	\$0.00	\$1,160.00	\$1,160.00
<i><b>FREIGHT ESTIMATE</b></i>					

***UNLESS OTHERWISE ARRANGED, APPLICABLE FREIGHT CHARGES WILL BE ADDED AT THE TIME OF SHIPMENT***  
***APPLICABLE TAXES WILL BE ADDED AT THE TIME OF SHIPMENT***

<b>Subtotal:</b>	\$9609.00
<b>Freight:</b>	
<b>Tax:</b>	\$0.00
<b>Total Amount:</b>	<b>\$9609.00</b>

SAN MAPEO COUNTY MOSQUITO AND VECTOR CONTROL  
1351 ROLLINS ROAD  
BURLINGAME CA 94010

03 - OWENSBORO KY

10/19/2023 8:59:24 (O) 1  
01  
ECO002 000611

ECOMMERCE SALE  
OWENSBORO STORE  
OWENSBORO KY 42301

FRT

JTN / JTN  
ESTIMATE EXPIRY DATE: 11/18/2023

<u>Part#</u>	<u>Description</u>	<u>U</u>	<u>Qty</u>	<u>Price</u>	<u>Amount</u>
FSGUARD300PRO	300g 8hp fire		1	8449.00	8449.00
FRT	FREIGHT		1	1160.00	1160.00
				Subtotal:	9609.00
Authorization: <u><i>Jack Nelson</i></u>				Tax:	.00
				TOTAL:	9609.00



**From:** [Ethan Brehm](#)  
**To:** [Casey Stevenson](#)  
**Subject:** FS Guard from Dultmeier  
**Date:** Thursday, October 19, 2023 7:19:53 AM

---

You don't often get email from ebrehm@dultmeier.com. [Learn why this is important](#)

Good morning.

The FS-Guard 300 Pro with a white tank would be a few weeks to build as they don't have them ready to ship right now. I would say 2-3 weeks to build and maybe another 3-5 days for LTL shipping.

Freight from ND to CA would be estimated at \$1160

The cost of the unit is \$8449 each.

Please let me know if you need more information or to place an order. Thank you!

## Ethan Brehm

Tech Ag / Petro Sales | Dultmeier Sales

p. 800-553-6975 x5711

direct. 563-723-7330



Experts in Delivering Fluid Handling Solutions  
"We Know Flow!"

See what our customers  
are saying about us on



Agenda Item 4E

**SUBJECT: Consider recommending the Board approve the purchase of a multi-year Service Agreement with Life Technologies/Thermo Fisher for \$37,957**

---

**SUMMARY**

Staff is asking the Finance Committee to recommend the Board approve purchasing a 3-year service agreement with Life Technologies/Thermo Fisher to maintain PCR equipment (KingFisher Flex Automated Extraction Instrument and QuantStudio 5 Real-time PCR System) in the District Laboratory. These instruments were purchased in 2021 and 2022 as capital items and are used to test for West Nile virus, *Borrelia burgdorferi*, and other mosquito and tick-borne pathogens in the District laboratory. This service agreement will cost the District \$37,957 over three years, includes one annual preventative maintenance service for each instrument, and covers parts and labor for any needed repair over the agreement period. The price includes a discount of 10% from the single-year coverage price.

The purchase of this service contract is critical for a variety of reasons. The agreement offers:

- Reliability - ensuring that this high-end equipment is maintained, serviced, and repaired by experts, reducing the risk of unexpected breakdowns.
- Predictability – the contract offers a fixed cost, making budgeting easier because the exact expenses related to equipment maintenance and repairs, avoiding unexpected and costly expenditures.
- Expert support - Thermo Fisher will be maintaining their specialized equipment and, therefore know the equipment, ensuring that it is serviced and repaired by experts, which often leads to a more effective and lasting piece of equipment.

This agreement ultimately gives staff peace of mind, knowing their investment is protected and will always function optimally.

**SOLE SOURCE**

Life Technologies/Thermo Fisher is currently the sole provider of this service. Under Policy 6030.343, this type of service can only be obtained from one vendor, exempting this service agreement from the formal bidding process. Documents are attached describing Thermo Fisher's prohibitions on third party resellers and service providers accessing, using, or selling their PCR equipment, parts, or software.

**STRATEGIC OBJECTIVES SUPPORTED:**

**Objective 2b.** Monitor the distribution of vector-borne diseases in local vectors.

**Objective 9b.** Adequately maintain and improve District physical assets and equipment and keep them up to date with the best technology available.

**REFERENCE MATERIALS ATTACHED:**

1. Quote for Life Technologies / Thermo Fisher Service Agreement
2. Sole Source Statement
3. Thermo Fisher Scientific Services Advantage Letter

# SERVICE AGREEMENT QUOTATION

Life Technologies Corporation  
 North American Sales and Service  
 Attn: Service Contract Administration  
 Mailstop: PLE C-1  
 5781 Van Allen Way  
 Carlsbad, CA 92008  
 Tel: 1-800-955-6288, option 3,3  
 Email: service.sales@thermofisher.com

TO  
 Angela Nakano  
 San Mateo County Mosquito &  
 Vector Control  
 1351 Rollins Rd  
 BURLINGAME CA 94010

QUOTE NO. 40672174  
 ORIGINAL QUOTATION DATE 06/05/2023  
 REVISION DATE 09/14/2023  
 EFFECTIVE 11/18/2023 TO 11/17/2026  
 PAGE 1 OF 5  
 QUOTE VALID TO 11/17/2023

TELEPHONE: 650-627-7276  
 FAX: 650-344-3843  
 YOUR REFERENCE:

Customer PO No.

This agreement is entered into between Life Technologies and the undersigned Customer in consideration of the payments provided for in this Agreement. Subject to the terms and conditions of this Agreement, Life Technologies agrees to perform the services set forth on the attachment to this Agreement on the equipment listed below for the period described.

ITEM NO.	QTY.	EQUIPMENT DESCRIPTION/ EFFECTIVE DATES/ NOTES	SERIAL NUMBER	COVERAGE	EXTENDED PRICE USD
0010	1	KINGFISHER FLEX ,96 DW UNIT Begin Date: 11/18/2023 End Date: 11/17/2024	(711-8G2159)	AB Assurance 1PM	\$ 7,730.96
0020	1	KINGFISHER FLEX ,96 DW UNIT Begin Date: 11/18/2024 End Date: 11/17/2025	(711-8G2159)	AB Assurance 1PM	\$ 7,730.96
0030	1	KINGFISHER FLEX ,96 DW UNIT Begin Date: 11/18/2025 End Date: 11/17/2026	(711-8G2159)	AB Assurance 1PM	\$ 7,730.96
0040	1	QUANTSTUDIO 5, 0.1ML BLOCK Begin Date: 07/19/2024 End Date: 11/17/2025	(272514324)	AB Assurance 1PM	\$ 8,433.48
0050	1	QUANTSTUDIO 5, 0.1ML BLOCK Begin Date: 11/18/2025 End Date: 11/17/2026	(272514324)	AB Assurance 1PM	\$ 6,330.64

Terms of payment are net 30 days from invoice date. This quotation is subject to the terms and conditions attached. Stenographical and clerical errors on the face of this form are subject to correction.

NOTE: Customer is responsible for applicable taxes, including sales, use and/or excise tax.

**PLEASE SIGN THIS SERVICE AGREEMENT QUOTATION AND RETURN A COPY ALONG WITH YOUR PURCHASE ORDER.**

ACCEPTED BY CUSTOMER

\_\_\_\_\_  
 Signature of authorized person

\_\_\_\_\_  
 Please print name and title Date

Victoria Chan

\_\_\_\_\_  
 Service Sales Representative

Maestro User 09/14/2023

Prepared by Date

**~ NOTICE OF CONFIDENTIALITY~** The contents of this quotation including but not limited to pricing and services information are confidential to Life Technologies and/or its affiliate(s). This quote and its contents are intended only for the customer named in this quote and not for distribution to any third party.

## SERVICE AGREEMENT QUOTATION

Life Technologies Corporation  
 North American Sales and Service  
 Attn: Service Contract Administration  
 Mailstop: PLE C-1  
 5781 Van Allen Way  
 Carlsbad, CA 92008  
 Tel: 1-800-955-6288, option 3,3  
 Email: service.sales@thermofisher.com

QUOTE NO. 40672174  
 ORIGINAL QUOTATION DATE 06/05/2023  
 REVISION DATE 09/14/2023  
 EFFECTIVE 11/18/2023 TO 11/17/2026  
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ITEM NO.	QTY.	EQUIPMENT DESCRIPTION/ EFFECTIVE DATES/ NOTES	SERIAL NUMBER	COVERAGE	EXTENDED PRICE USD
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Price includes a discount of 10.00%.

Total net price:      \$      37,957.00

## SERVICE AGREEMENT QUOTATION

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**Contract Notes:**

Your current agreement will expire on 11/17/2023.

Previous purchase order no. .

\*\*\*\*\*

Quoted price is valid only if the purchase order is received on or before the quotation valid-to date.

\*\*\*\*\*

Lock in today's service contract price for 2 or more years, if applicable.

\*\*\*\*\*

To expedite your order, the signed service agreement and purchase order may be emailed to service.sales@lifetech.com.

Please issue the purchase order to Life Technologies and include the following:

- Quotation number
- Billing address
- Instrument(s) location
  
- Payment is due 30 days from invoice date.
- Applicable taxes are extra.
- Billing Frequency for multiyear agreements is upfront in full, or annual in advance

NOTE: If you submit PO's through a B2B system, please include this Quote # in the comments section to ensure proper processing.

\*\*\*\*\*

Please contact your Sales Representative for more information:

Victoria Chan  
 direct tel: + 1 (416) 3569582  
 direct email: victoria.chan@thermofisher.com  
 Team tel: 1-800-955-6288, option 3 then option 3

\*\*\*\*\*

## SERVICE AGREEMENT QUOTATION

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North American Sales and Service  
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Carlsbad, CA 92008  
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### Terms of Life Technologies Service Plans North America

The Life Service Agreement Terms and Conditions set forth below after the Plan description(s) are incorporated into and are an integral part of each Service Plan, and are agreed to by you as part of any Service Plan ordered.

#### AB Assurance Plan

1. Parts, labor and travel for remedial repair.
2. No charge for planned maintenance visits. The number of planned maintenance visits is indicated in LT's quotation (A). The annual planned maintenance (PM) visit is automatically opened and will be performed within the contract period. Should you have an immediate need to request and/or schedule your PM, please contact our Instrument Care Center at 800-955-6288 option 3,1 or email them at InstrumentServices@Lifetech.com to schedule. This PM visit ensures optimal performance of your instrument, often preventing major breakdowns before they happen.
3. Guaranteed priority response time of 2 business days after receipt of a service call for instruments located in LT's Service Zones 1 and Zone 2. If LT fails to arrive at the instrument location within Zone 1 or Zone 2 within 2 business days for reasons other than customer's failure to provide access to LT or causes beyond the reasonable control of LT, LT will provide customer a service plan renewal credit in an amount equivalent to one day's pro-rated charge for each day LT's response is late. (See footnote (B) for call time cut off, other details, and terms and conditions).
4. Target response time of 3 business days for remedial repairs outside of Zones 1 and 2. LT will use reasonable efforts to respond within 3 business days from receipt of a service call.
5. Priority telephone and email access to instrument technical support.
6. Telephone and email access to application technical support.
7. Remote Monitoring and Dx Service, which provides for notification to customer of instrument failures or errors that are reported by AB's Remote Monitoring software.

#### Important Notes and Footnotes

It is customer's responsibility to provide access to LT so LT may complete service, planned maintenance, Installation Performance Verification, and other service calls within the plan period. Calls not completed within a plan period will be cancelled unless LT failed to make reasonable efforts to complete the call within the plan period.

(A) Planned maintenance visits are intended to minimize the need for service calls. LT may perform more than the number of planned maintenance visits indicated in LT's quotation, at LT's discretion. Customer will not be charged for any planned maintenance visits made during the plan period, except for visits that are in addition to the number indicated in LT's quotation that are requested by customer.

(B) A service call must be received by LT's service center before 2:00 PM local time (U.S.A. Eastern, Central, Mountain, or Pacific time) for priority response time service. Each late day's pro-rated credit is an amount equal to 1/365th of the annual fee for the service plan covering the instrument with respect to which the service call was made. If a service plan covers more than one instrument, the pro-rata credit is determined by allocating a pro-rata portion of the plan's annual fee to the instrument with respect to which the service call was made. The credit may be used by customer when renewing its current service plan covering that instrument for a consecutive period, as a credit against plan fees. To be eligible to use the credit, LT's Service Plan Administrator must receive notice in writing (e-mail notification is satisfactory) of the customer's intention to use the credit for a renewal at the time of renewal, but in any event no later than fifteen (15) days after the expiration of the service plan period in which the credit was earned. The credit described above is LT's sole obligation and customer's sole remedy for failure of LT to respond to a service call within one business day for the LT Complete Plan and LT Uptime Plan and two business days for the LT Assurance Plan. The address of LT's Service Plan Administrator is Life Technologies Service Plan Administrator, 6065 Sunol Blvd Pleasanton, CA 94566 (e-mail: Service.Sales@LifeTech.com).

## SERVICE AGREEMENT QUOTATION

Life Technologies Corporation  
 North American Sales and Service  
 Attn: Service Contract Administration  
 Mailstop: PLE C-1  
 5781 Van Allen Way  
 Carlsbad, CA 92008  
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ITEM NO.	QTY.	EQUIPMENT DESCRIPTION/ EFFECTIVE DATES/ NOTES	SERIAL NUMBER	COVERAGE	EXTENDED PRICE USD
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To reduce the number of pages, we are directing you to Life's Instrument Services Terms and Conditions on our website. Please read the important statement below carefully.

This quotation, and Life's **INSTRUMENT SERVICES TERMS and CONDITIONS** (which are incorporated by reference into this quotation and any resulting contract), set out the terms on which Life is offering to sell the service(s) listed in this quotation. By issuing a purchase order or otherwise ordering or accepting services, you expressly confirm that you intend to be bound by and agree to the terms of this quotation and Life's Instrument Services Terms and Conditions to the exclusion of all other terms not expressly agreed to in writing by an authorized representative of Life, and that the purchase and sale transaction between you and Life is subject to and will be governed by this quotation and Life's Instrument Services Terms and Conditions.

Life's Instrument Services Terms and Conditions can be found on Life's website at <http://www.lifetechnologies.com/termsandconditions> under the "terms and conditions" link at the bottom of Life's webpage.

If you have any questions, please visit our website at [www.lifetechnologies.com](http://www.lifetechnologies.com).





5781 Van Allen Way  
Mail Stop: PLE C-1  
Carlsbad, CA 92008 USA  
T 800.955.6288 F 925.426.2051  
www.thermofisher.com

October 24<sup>th</sup>, 2023

Angela Nakano  
SAN MATEO COUNTY MVCD  
1351 ROLLINS RD  
BURLINGAME, CA , 94010

RE: Sole Source Statement – Quote # 40672174

To Whom It May Concern:

**Capability and Sole Source Statement for Services related to the KINGFISHER FLEX ,96 DW UNIT & QUANTSTUDIO 5, 0.1ML BLOCK.**

This is to certify that Life Technologies, a part of Thermo Fisher Scientific, is the only organization that provides services for maintenance and repair of the 7KINGFISHER FLEX ,96 DW UNIT & QUANTSTUDIO 5, 0.1ML BLOCK in accordance with the criteria specified in the attached “Thermo Fisher Scientific Service Advantages” letter. Only Thermo Fisher Scientific’s personnel possess the requisite product knowledge and specialized training to provide such services.

For service contract questions, please contact Service Sales Representative, Victoria Chan, at (416) 356-9582 .

Sincerely,

A handwritten signature in black ink that reads "Sean Phelan".

Sean Phelan  
Service Sales Administrator  
North American Service Operations

**Subject: Thermo Fisher Scientific services and support advantages**

Dear valued customer,

Built on more than 35 years of service expertise, Thermo Fisher Scientific Global Services and Support provides the highest-quality support available for Applied Biosystems™, Invitrogen™, and Ion Torrent™ instruments and applications.

**Thermo Fisher Scientific is the sole manufacturer of the instruments listed in the attached quotation and has not issued a letter of assurance nor provided a manufacturer's training certification to any third party (or its employees, subcontractors, or agents) for the servicing of its manufactured instruments.**

Thermo Fisher Scientific maintains intellectual property rights to its data collection software and service tools software. Third-party resellers and service providers are strictly prohibited and unauthorized to access, use, or sell this software. Doing so strictly violates our intellectual property rights.

**Purchasing a service plan from us offers the following critical advantages:**

- Our field service engineers (FSEs) go through a multi-step process in order to obtain factory certification to work on our instrumentation and software. This certification is renewed every two years to ensure that service engineers maintain this standard of excellence. In addition, they remain certified on Class 3B lasers.
- Our service engineers have full and exclusive access to our latest technical developments, repair processes, software application updates, and planned maintenance procedures. Additional support includes:
  - Priority territory and regional specialist support.
  - An escalation support network for broad-based support and solutions to any issue. The network's sole purpose is to quickly bring together a team of qualified personnel across the organization to resolve situations that go beyond the support of our local teams. In addition to local personnel, our team members include service product managers, product managers, and R&D staff scientists.
  - Instrument-specific knowledge databases with extensive information captured over the lifetime of the platforms.
  - Annually calibrated tools to maintain optimal performance.
  - Software updates (bug fixes and patches) on a complimentary basis during the term of any service plan.
- Only our service engineers have the required product knowledge and specialized training to provide qualification services. We offer the broadest range of audit-quality compliance and validation services, ranging from risk assessment and hardware/software qualification to full system and workflow validation. All qualification services include a comprehensive package that consists of rigorously executed protocol documentation as well as all data collected during the execution of the protocol to prepare your lab instruments for an audit.
- We use only replacement parts that have been certified to our original manufacturing specifications. In addition, major subassemblies such as circuit boards, polymer pumps, lasers, ovens, CCD cameras, autosamplers, motors, major wiring harnesses, and other certified replacement parts can only be ordered and obtained through an FSE from Thermo Fisher Scientific and are not available for purchase separately.
- All of our FSEs carry a range of service spares with them. This local inventory is managed according to the number of instruments and their usage, and provides engineers with the proper service spares to maintain a high percentage of first-visit call completions.
- We do not authorize any third-party service provider to perform any maintenance and repair on Applied Biosystems, Invitrogen, and Ion Torrent instruments.

- We use only Dell™ business-class computers, built to our specifications. We specify the internal components to use and require Dell to supply us with spares. Spare parts are crucial since manufacturers are required to write and test imaging software with the appropriate software drivers for all peripherals. The spares provided by Dell are exclusive to our business-class computers. In addition, under the terms of a Thermo Fisher Scientific service contract, we are required to maintain the computer, which may mean repair or replacement.\*
- Only our service contract customers have access to our global technical assistance center (TAC), staffed by senior service engineers to provide the highest level of expertise for troubleshooting Applied Biosystems, Invitrogen, and Ion Torrent instruments. The TAC helps to streamline the repair process, increase instrument uptime, maximize productivity, and lower the total cost of instrument ownership.
- Our instrument service plans include digital service innovations to help keep instruments and labs running smoothly. Selected instruments include pioneering on-demand tools and capabilities such as remote support through a mobile device using augmented-reality (AR) technology, instrument-driven support, and on-demand instrument training.
- Customers with service contracts receive the remote monitoring and diagnostics service for applicable Applied Biosystems and Ion Torrent instruments. This service includes a real-time monitoring system that helps improve instrument uptime by enabling our service personnel to remotely diagnose issues and proactively respond when an instrument falls below preset operating parameters. User suggestions and feedback are adopted to continually improve, upgrade, and implement new alarms and warnings.
- We maintain staffing levels for factory-trained service engineers to enable rapid service response. Guaranteed response time is available under certain service contracts in most regions.
- Our customers have access to support from knowledgeable, specialized field applications scientists (FASs) with lab experience. Our FASs will guide and assist you with your workflow and/or analysis in the following areas:
  - Molecular biology
  - Real-time PCR
  - Cellular biology
  - Next-generation sequencing
  - Sanger sequencing
  - Applied markets (clinical oncology, reproductive health, and agrigenomics)
  - Human identification

Our services and support are recognized worldwide as “best in class” for overall repair time, quality of service, and field service engineer technical competency.\*\* As a preferred asset management provider and trusted partner, we will maximize your instrument utilization and improve the effectiveness of your lab operations. We value you as a customer, appreciate the opportunity to support your research goals, and hope you choose us for your instrument service plans and repair needs.

Sincerely,



**Joe Tkach**  
Director, Global Service Sales, Life Science Solutions

\* See our **Instrument Services Terms and Conditions** for full terms, conditions, and limitations of our service contracts, or contact us for a copy.

\*\* “Best in class” recognition is based on a report by Service Edge Consulting of Massachusetts, an independent consulting firm.

Explore our services and support solutions at [thermofisher.com/instrumentservices](https://thermofisher.com/instrumentservices)