



**FINANCE COMMITTEE MEETING
OF THE BOARD OF TRUSTEES
LOCATION: TELECONFERENCE – SEE BELOW
January 2, 2024
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. 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.smcmvcd.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. Discuss increasing Trustee compensation

Report by: District Manager, Brian Weber
District Counsel, Alexandra Barnhill

ACTION: No action necessary, information only

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

Report by: Finance Director, Richard Arrow, CPA

ACTION: Motion to recommend the Board approve the Financial Report for FY 2023-24 as of October 31, 2023

C. Review the Preliminary Financial Report for FY 2023-24 as of November 2023.

Report by: Finance Director, Richard Arrow, CPA

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

D. Review of proposed changes to Policy 6030 Expense Authorization

Report by: Brian Weber, District Manager

District Counsel, Alexandra Barnhill

ACTION: Recommend the Board approve edits to **Policy 6030**

E. Review Cost Sharing Agreement between seven California mosquito and vector districts for an Addendum to the Programmatic Environmental Impact Report

Report by: Brian Weber, District Manager

ACTION: Recommend the Board approve the Cost Sharing Agreement between seven California mosquito and vector districts

Agenda Item 4A

SUBJECT: DISCUSS INCREASING TRUSTEE COMPENSATION

SUMMARY

District Board members requested staff and counsel look into the possibility of increasing Board member compensation. Below is a summary of information drafted by District Counsel that provides background and a summary as a result of that request.

BACKGROUND

Under California law, the members of the board of trustees of a mosquito abatement and vector control district "shall serve without compensation." (Cal. Health & Safety Code § 2030.) However, the law allows for reimbursement of actual expenses, not to exceed \$100 per month, in lieu of the payment of actual expenses. (*Id.*) Altering this reimbursement amount would require a legislative change. Careful consideration is required before pursuing such legislation into how broadly to craft the legislative changes, who should sponsor the bill, the timing of the effort, etc.

I. LEGISLATIVE CHANGES

Special district board member compensation is established by the Legislature in each district's enabling act. Like mosquito districts, other districts such as county water districts, recreation and park districts, community services districts, and public cemetery districts are also limited to a maximum reimbursement of \$100. However, these districts' officials may receive this payment for up to six (6) meetings of the board/days of public service in a month. Our Board – in collaboration with the MVCAC and with the support of other vector districts - could potentially pursue an amendment of Health and Safety Code Section 2030 to parallel these other agencies' reimbursement criteria. If so, Trustees who participate on committees (such as the Finance Committee or Policy Committee) or regularly perform other official duties could be compensated up to \$600 per month.

Another option the Board could consider would be a legislative update to the \$100 reimbursement cap based on inflation. For example, in 2023, SB 329 (Dodd) allowed an inflationary adjustment to city council members' salaries for the first time since 1984. A parallel bill could potentially be explored for special districts. The League of California Cities sponsored SB 329. Getting a similar adjustment for special district reimbursements would likely need to be directed through CSDA, given the potential widespread impact of doing so.

II. ALTERNATIVE COMPENSATION

An alternative that does not rely on the Legislature would be for the Board to explore providing health and welfare benefits to the Trustees. Specifically, Cal. Gov. Code § 53201 grants the authority to the District to provide benefits for its officers and employees, including those retired, with special rules governing the benefits for former members of the District. The District has the choice to pay all, none, or a portion of, the premiums, dues, or other charges associated with such health benefits. (Cal. Gov. Code § 53205.) Such health benefits may include, but are not limited to, “medical, dental, life, legal expense, and income protection insurance or benefits.” (Cal. Gov. Code § 53205.16.)

There are some practical considerations to evaluate before adopting a health benefit plan for board members. First, the District should estimate the potential cost of such a program and identify an appropriate funding source for the health benefits. Second, the District should be aware of the potential of creating conflicts of interest. For example, should the Trustees’ health benefits be equal or tied to the benefits that the District offers to current employees, Trustees would be prohibited under California law from participating in the process of renegotiating the employees health benefits. (97 Ops.Cal.Atty.Gen. 62 (2014).) We can discuss the nuances of this further if there is interest in going this direction.

Additionally, the District should be prepared to face potential public backlash regarding any vote to increase the Trustees’ health benefits. Other special districts throughout the state have faced intense public backlash regarding such a vote, and some have even abandoned the attempt after facing such scrutiny. (*See, e.g.*, (Elizabeth Larson, Clearlake Oaks County Water District Board to pursue pay increase; health insurance proposal fails, Lake County News (Sept. 19, 2014), <https://www.lakeconews.com/news/38447-clearlake-oaks-county-water-district-board-to-pursue-pay-increase-health-insurance-proposal-fails>.) The Board should think strategically about if and when to pursue health benefits in light of other efforts that might interest the public, such as the need to increase the District’s benefit assessment or the adoption of an expanded IMVMP with a related CEQA document.

III. IMPLEMENTATION OF HEALTH BENEFITS

Should the District ultimately opt to provide health benefits, the law does not require a specific methodology to implement them. The California Attorney General declared that, in providing health benefits, a special district “may take action in any proper way, whether it be by ordinance, resolution, motion, or otherwise, as found in the laws specifically governing the particular legislative body.” (76 Ops.Cal.Atty.Gen. 91 (1993).)

In our research, we found that most agencies (or at least school boards) tend to have the health benefits package as a numbered item in the board's bylaws. We recommend that the District follow a similar approach and amend Policy 4030 (Remuneration and Reimbursement) of its Policy Manual to specify the terms and conditions for Trustees to receive benefits, rather than passing a simple resolution. Doing so would ensure consistency with past practices and that a

greater number of board members (a 2/3 supermajority) are united, rather than the simple majority (11/21) that is required to pass a resolution.

The District has a number of variables to consider in how to structure the health benefits package. Every example we looked at structured the health benefits package differently. As such, we have compiled a non-exhaustive list of some of the significant factors that the District should consider when determining its health benefits plan:

1. Which health benefits (medical, dental, vision, life insurance, etc.) will be included in the policy?
2. What restrictions apply?
3. Is there any obligation for self-pay?
4. How will the Trustees' health benefits differ from those received by employees?
5. Does this policy apply to only current Trustees or former Trustees as well?
6. If the policy applies to former Trustees, will there be a term requirement that they must serve to be eligible?
 - a. For example, former Trustees have access to the health benefits program if they served at least three terms.
7. Do current Trustees have to serve a certain period of time to become eligible?

IV. CONCLUSION

In sum, the Trustees could potentially change their reimbursement amount via legislative changes and/or could consider extending health benefits to themselves as an alternative form of compensation. Both efforts have important practical and political considerations that would need to be explored before they are formally pursued.

ATTACHMENTS:

1. Understanding Special District Board Member Compensation Guide by Meyers/Nave



**California Special
Districts Association**



Districts Stronger Together

UNDERSTANDING SPECIAL DISTRICT BOARD MEMBER COMPENSATION

By: Richard D. Pio Roda and Anthony Felix, Meyers Nave

This paper is intended to help you understand compensation for special district board members in California. Specifically, it describes (1) the statutory authority behind board member compensation, (2) the maximum compensation board members can receive, (3) how board members can increase compensation, (4) board member reimbursements for job-related expenses, (5) the extent to which board members may receive benefits, and (6) how small community services districts typically compensate board members.

Under what authority can special districts compensate board members?

Typically, special district board member compensation is set by the Legislature. Special districts have the general authority to compensate board members for attendance at meetings under the California Government Code.¹ However, this general authority is limited by statutes specific to particular types of districts, which prescribe rates and conditions for board member compensation. Special districts are granted authority either under principal acts or special acts. Principal acts are codified in state laws and are generic statutes that apply to all special districts of a particular type. Special acts are often uncoded and are narrowly focused on governing one or a few special districts to fit the unique needs of those districts. A board member interested in learning more about their district's authority to compensate its board members should first reference their district's formation or enabling documents to determine whether the district is governed by a principal act or a special act. Identifying which statutes govern a district is important because such statutes often vary in provisions for the maximum amount of compensation a board member may receive, how and if board members can increase compensation, and provisions regarding reimbursements and board member benefits.

What is the maximum amount of compensation a special district board member may receive?

Principal act districts that have been codified in state law vary on the maximum amount a board member may be compensated. Most code sections set the maximum compensation rate at \$100 for each meeting attended by a board member or each day in which a board member is engaging in official duties. This includes special districts such as county water districts,² recreation and park districts,³ community services districts,⁴ public cemetery districts,⁵ and more. Other code sections explicitly provide that special district board members are to receive no compensation in their roles as board members. These

¹ Gov. Code § 53232.1(a).

² Water Code § 30507.

³ Pub. Res. Code § 5784.15(a).

⁴ Gov. Code § 61047(a).

⁵ Health and Safety Code § 9031(a).

districts include pest abatement districts,⁶ police protection districts,⁷ citrus pest control districts,⁸ port districts,⁹ river port districts,¹⁰ and memorial districts.¹¹ Many districts set maximum compensation rates at amounts smaller than \$100, such as \$10,¹² \$25,¹³ or \$50¹⁴ per meeting attended by the board member. Some code sections authorize a flexible compensation rate to be determined by the board members themselves. The California Water Code sections governing levee districts¹⁵ and reclamation districts¹⁶ provide that each board member shall receive compensation for their services "... as the board determines to be just and reasonable..." Generally, these districts still compensate board members at a rate under \$100 per meeting.

Can special district board members increase their compensation? If so, how can board members do so?

In addition to attending regularly scheduled board meetings, board members often must attend the meetings of other agencies or travel to conferences in order to better understand and fulfill their roles. In order to meet these often demanding and time-consuming duties, some special districts consider increasing the compensation of its board members. If a special district board is considering increasing the compensation of its board members it is important it starts by referencing its governing statutes or acts. A district's governing statutes or acts will determine whether board members can increase compensation, to what extent compensation can be increased, and how to increase compensation.

Many special districts can increase board member compensation pursuant to California Water Code section 20201, which both sets the maximum amount of compensation per meeting at \$100 but also authorizes board members to increase compensation above \$100.¹⁷ Although this may be welcome news to districts interested in increasing compensation, there are three notable restrictions on a district's ability to do so. If a special district board can increase compensation via section 20201: (1) it must do so via ordinance,¹⁸ (2) the increase may not exceed 5% for each calendar year,¹⁹ and (3) voters may petition for a referendum on the ordinance increasing compensation.²⁰ As part of the ordinance requirement, special district boards must hold a public hearing for discussion of the compensation increase and publish a notice of the hearing.²¹ Special districts should also note voter referendums may result in the ordinance appearing on a regular election or special election ballot for voter approval.²² If the ordinance is struck down by voters, the special district board will be prohibited from adopting a new compensation increase ordinance for at least one year.²³

⁶ Health and Safety Code § 2851

⁷ Health and Safety Code § 20069

⁸ Food and Ag. Code § 8508

⁹ Har. and Nav Code § 6251.

¹⁰ *Id.* at § 6836.

¹¹ Mil. and Vet Code § 1197.

¹² Wat. Code § 56031.

¹³ Pub. Res. Code § 13041(b).

¹⁴ Har. and Nav. Code § 7047.

¹⁵ Wat. Code § 70078.

¹⁶ *Id.* at § 50605(a).

¹⁷ *Id.* at § 20201.

¹⁸ *Id.*

¹⁹ *Id.* at § 20202.

²⁰ *Id.* at § 20204.

²¹ *Id.* at § 20203

²² Wat. Code § 20206.

²³ *Id.*

On the other hand, many statutes and acts governing special districts are silent on a district's authority to adjust board member compensation. As a result of lacking a statutory authority to adjust board member compensation, special districts falling into this category may be unable to do so. Therefore, it is important that special districts interested in increasing board member compensation reference its district's formation documents to identify if its governing statutes or acts allow such actions.

Can board members be reimbursed for job-related expenses?

Special district board members are often expected to attend a variety of events in the performance of their duties, including trainings, community outreach events, conferences, and local agency meetings. The expenses associated with these activities, including travel, lodging, and food costs, can be significant. Fortunately, the Legislature has recognized the costs associated with serving as a board member and granted special districts with the authority to provide reimbursements. In fact, the vast majority of special districts have the authority to reimburse board members for expenses related to fulfilling their duties as board members.

Again, the most important starting point to determine whether a special district may reimburse its board members is identifying the governing acts or statutes. Most districts have the statutory authority to reimburse board members but are required to abide by the reimbursement procedures set out in Government Code sections 53232.2- 53232.4. In order to comply with Government Code section 53232.2, special districts generally must only reimburse board members for actual and necessary expenses incurred in the performance of official duties and adopt a written policy that specifies the types of expenses that may be reimbursed. Other requirements on board members include the filing of expense reports with special district boards and providing brief reports on the meetings requiring reimbursement.²⁴ Special districts should note the misuse of reimbursement funds can result in the loss of reimbursement privileges, civil penalties, and even criminal penalties.²⁵ Therefore, special districts governed by Government Code sections 53232.2- 53232.4 should ensure its reimbursement policies are consistent with these sections and that board members are only being reimbursed for actual and necessary expenses.

Some districts are not directly governed by the statutory requirements of Government Code sections 53232.2- 53232.4 but instead follow a less stringent reimbursement procedure. For example, in reclamation districts a board member's claims for expenses incurred are to be presented to the board and then paid in the same manner as other indebtedness of the district.²⁶ Although citrus pest control district board members are not entitled to any compensation, they may be reimbursed for actual and necessary expenses when claims for those expenses have been approved by the board.²⁷ Still, other districts lack the statutory authority to provide any reimbursements for board members, including police protection districts.²⁸

To what extent can special district board members receive benefits?

Although only some special district board members may be entitled to compensation, all special district board members may receive group insurance benefits if the board elects to do so. Under Government Code section 53201 and 53205.1, a special district board may provide benefits to its board members,

²⁴ Gov. Code § 53232.3(a); Gov. Code § 53232.3(d).

²⁵ *Id.* at § 53232.4.

²⁶ Wat. Code § 50606.

²⁷ Food and Ag. Code § 8508.

²⁸ Health and Saf. Code § 20000 *et seq.*

retired board members, and the families of board members and retired board members. Benefits can include medical, dental, vision, and life insurance.²⁹

California state law is relatively silent on the procedures a special district must take to adopt a benefits policy for its board members. The Office of the Attorney General provides some guidance on the issue by declaring that no official declaration of policy is required for a special district to provide health benefits to its elective officers.³⁰ The Attorney General's opinion noted that no procedure or mode for providing the benefits is set forth in Government Code section 53201.³¹ The Attorney General concluded that a special district board may take action in any appropriate manner, whether by ordinance, resolution, motion, or otherwise.³² Therefore, whether a district must approve a benefits plan by ordinance or resolution comes down to what the enabling or principal act governing it requires. Beyond that, the Brown Act requires changes in compensation, including fringe benefits, to be made during an open meeting.³³

Special district boards should note that districts considering providing benefits to its board members have often received pushback from the community.³⁴ If a special district is considering providing a benefits program to its board members, it may be prudent for them to be transparent about the program's estimated costs and expected beneficiaries so the public is aware of the district's proposed expenditures.

With that being said, most of the principal acts governing special districts make no explicit mention of a board's authority to provide benefits to its board members. This is not to say these special districts may not provide benefits to its board members as Government Code section 53201, which grants districts the authority to provide benefits, still applies to them as well. The few special districts with principal acts that mention benefits separately (such as regional park and/or open space districts) note that board members are eligible for the same group medical or dental plans available to permanent employees of the district.³⁵

How do small community service districts typically compensate board members?

In addition to applicable statutory restrictions, board member compensation for a small district may also be restricted if the district has a small budget. If a particular community services district is governed by the principal act requirements set out in Government Code section 61047, it may provide its board members with \$100 each day for services provided. Community services districts may also increase board member compensation above \$100 in accordance with the authority and requirements set out in Water Code section 20201.

Most community services district do not compensate board members. Some community services districts compensate its board members as much as \$10,000 per year including the Phelan Pinon Hill Community

²⁹ Gov. Code § 53205.16.

³⁰ 86 Cal. Att'y Gen. Op. No. 92-1008 (May 5, 1993).

³¹ *Id.*

³² *Id.*

³³ Gov. Code § 5493(c)(3).

³⁴ Brad Branan, *Health benefits boost board compensation at Sacramento area special districts*, The Sacramento Bee (March 6, 2015, 6:20 PM), <https://www.sacbee.com/news/investigations/the-public-eye/article12892430.html>.; Paul Rogers, *Santa Clara Valley Water District considers idea for lifetime medical benefits for board members*, (August 27, 2012, 1:19PM), <https://www.mercurynews.com/2012/08/27/santa-clara-valley-water-district-considers-idea-for-lifetime-medical-benefits-for-board-members/>.

³⁵ Pub. Res. Code § 5536.

Services District³⁶ and the Rosamond Community Services District.³⁷ Many community services districts compensate board members at a rate consistent with Government Code section 61047, which amounts to \$4,800 a year assuming board members provide services or attend meetings four days a month.

How a small district compensates its board members will come down to what the district's budget and needs are. Although all community services districts have the statutory authority to compensate board members at a rate more than \$100 for each meeting attended, most small districts elect to compensate less than \$100 per meeting or not at all.

Moving Forward

The California Government Code, through principal or special acts, generally provides special districts with the authority to compensate its board members. Although most districts set the maximum board member compensation rate at \$100 for each meeting attended by a board member, some districts offer a flexible compensation rate, compensation under \$100, or no compensation at all. Many special districts can increase board member compensation pursuant to California Water Code section 20201, which both sets the maximum amount of compensation per meeting at \$100 but also authorizes board members to increase compensation above \$100. The vast majority of districts have the authority to reimburse board members for the actual and necessary expenses incurred on the job, subject to those districts and board members meeting certain requirements. All special districts board members may receive group insurance benefits, including medical, dental, vision, and life insurance. Lastly, most small community services districts compensate board members at a rate less than \$100 for each meeting attended or not at all, despite having the authority to compensate board members more than \$100. Moving forward, a special district interested in compensating its board members should reference its enabling statutes because such statutes will often determine the maximum amount of compensation a board member may receive, how and if board members can increase compensation, and whether board members may be provided reimbursements and benefits.

³⁶ Government Compensation in California, <https://publicpay.ca.gov/Reports/PositionDetail.aspx?employeeid=19490354>, (last visited June 19, 2019).

³⁷ Government Compensation in California, <https://publicpay.ca.gov/Reports/PositionDetail.aspx?employeeid=19955885>, (last visited June 19, 2019).

Richard D. Pio Roda is a Principal at the Meyers Nave law firm. Richard's legal practice is focused on strategic advice and counsel, and transactional legal services for municipalities and special districts throughout California. Richard is General Counsel to the Rodeo Hercules Fire Protection District, and the Mendocino County Community Development Commission. Richard also serves as Special Counsel to numerous special districts, including the West County Wastewater District, Rincon del Diablo Municipal Water District, San Ramon Valley Fire Protection District and the Twain Harte Community Services District. Richard frequently provides advice on a variety of issues that range from General Manager performance evaluation, negotiating all types of transactions from complex technology purchases to property leases, to emergency declarations, policies and procedures, to public official conflicts of interest. He can be contacted at 510.808.2000 or rpioroda@meyersnave.com

Anthony Felix is a second year law student at the University of California, Hastings College of the Law. During his second year at UC Hastings, Anthony will serve as the Admissions Chair for the UC Hastings La Raza Law Students Association and will be a staff editor of the Hastings Law Journal. Prior to attending law school, Anthony graduated from the University of California, Santa Barbara with a bachelor's degree in Political Science. Anthony is originally from National City, California and has interned at the City Attorney's office in National City. During the summer of 2019, Anthony was a Summer Fellow at Meyers Nave where he worked closely with Meyers Nave's Municipal and Special District Law Practice Group. He is interested in practicing municipal law after he graduates law school.



Item 4B

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

Staff Recommendation: Motion to recommend approval of the October 31, 2023, preliminary Financial Report.

Statement of Revenues, Expenditures and Change in Fund Balance

Total revenues received from July 1 through October 31, 2023 (YTD) were \$ 652.2 thousand; total expenditures YTD were \$ 2.4 million; and the change in fund balance was \$ 1.8 million. The District had \$ 4.8 million in cash available in County Treasury and \$ 2.7 million in Cal CLASS.

	General	Capital	Total
	Fund	Fund	Funds
Beginning Fund Balance 7/1/2023:	\$ 9,062,890	\$ 754,020	\$ 9,816,910
Revenues/Resources	\$ 646,083	\$ 6,123	\$ 652,206
Due To (From) Funds	\$ -	\$ -	\$ -
Prior Year Adjustment	\$ 3,606	\$ -	\$ 3,606
Expenditures	\$ 2,411,136	\$ 35,096	\$ 2,446,232
Change in Fund Balance	(1,765,053)	(28,973)	\$ (1,794,026)
* Ending Fund Balance	\$ 7,301,444	\$ 725,046	\$ 8,026,490

* Components of Fund Balance:			
Nonspendable (Inventory)	\$ 143,930	\$ -	\$ 143,930
Pension Rate Stabilization Reserve	\$ 110,183		\$ 110,183
Assigned (Capital Improvements)	\$ -	\$ 725,046	\$ 725,046
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	\$ 2,162,661	\$ -	\$ 2,162,661
Total	\$ 7,301,444	\$ 725,046	\$ 8,026,490



Budget Variances

Revenues

Actual revenues received through October 31, 2023, were over budget by \$ 506,511 resulting from payments of ERAF rebate received in August (\$ 315,441), Property Tax Revenue (\$ 119,975), and all other revenues (\$71,095).

Expenditures

Expenditures through October 31, 2023 were under budget by \$ 3,892 primarily due to the timing of expenditures contained in the table below:

Salaries & Wages	Over	\$8,923	100.9%	No significant variance.
Training Board & Staff	Over	\$5,152	120.2%	Timing differences in conferences
Insurance	Under	\$10,457	94.5%	Insurance Costs less than budgeted.
Facilities Maintenance	Under	\$7,877	56.8%	Timing of Facility Expenditures
Operations	Under	\$18,989	78.5%	Timing of pesticide, fuel, and helicopter expense
Capital	Over	\$11,551	149.6%	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.

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 October 31, 2023, summary, accounts receivable outstanding greater than 90 days total is \$ 15,697 from the California Invasive Plant Council (\$5,119), City of Redwood City Public Works (\$3,752). San Francisco Airport (\$1,146), and Stanford University – Jasper Ridge (\$5,680). 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 2304 to 2359. Last month's check number ended at 2303. All checks written were to vendors on account, retired employees, or reimbursements to current employees, per District policy. In October 2023, 56 checks written from the General Fund totaled \$ 189,234.01. In addition, the District wrote 1 check from the Capital Fund totaling \$ 3,542.33 (check number 1263).

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.

San Mateo County Mosquito & Vector Control District
Balance Sheet
As of Oct 31, 2023

	Total Oct 31, 23	General Fund	Capital Fund
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	4,078,041	4,078,041	
1013 · Checking -US Bank - GF x3353	(1,105)	(1,105)	
1018 · Cash-Cal CLASS	2,713,900	2,713,900	
1020 · Cash-County Treasury-CPF x2705	745,290		745,290
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	
Total Checking/Savings	7,388,839	6,643,099	745,740
Accounts Receivable			
1100 · Accounts Receivable	116,386	116,386	
1105 · Interest Receivable	-	-	-
Total Accounts Receivable	116,386	116,386	-
Other Current Assets			
1220 · VCJPA-Member Contingency Fund	476,488	476,488	
1230 · Pesticide Inventory	160,226	160,226	
Total Other Current Assets	636,714	636,714	-
Total Current Assets	8,141,939	7,396,200	745,740
TOTAL ASSETS	8,141,939	7,396,200	745,740

LIABILITIES & FUND BALANCE

Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	114,099	93,406	20,694
Total Accounts Payable	114,099	93,406	20,694
Credit Cards			
1040 · US Bank Purchase Card	1,350	1,350	
Total Credit Cards	1,350	1,350	-
Other Current Liabilities			
2200 · Accrued Wages	-	-	-
Total Other Current Liabilities	-	-	-
Total Current Liabilities	115,449	94,756	20,694
Total Liabilities	115,449	94,756	20,694
Fund Balance			
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	(1,794,026)	(1,765,053)	(28,973)
Ending Fund Balance *	8,026,490	7,301,444	725,046
TOTAL LIABILITIES & FUND BALANCE	8,141,939	7,396,200	745,740

*** COMPONENTS OF ENDING FUND BALANCE**

Nonspendable (Inventory)	143,930	143,930	-
Pension Rate Stabilization Reserve	110,183	110,183	-
Assigned (Capital Improvements)	725,046	-	725,046
Public Health Emergency Fund	800,000	800,000	-
Natural Disaster Emergency Fund	650,000	650,000	-
Real Property Acquisition Fund	2,434,670	2,434,670	-
Debt Service Repayment Fund	1,000,000	1,000,000	-
Unrestricted Fund Balance (Includes Working Capital)	2,162,661	2,162,661	-
Total Fund Balance	8,026,490	7,301,444	725,046

	General	Capital	Total
	Fund	Fund	Funds
Beginning Fund Balance 7/1/2023:	\$ 9,062,890	\$ 754,020	\$ 9,816,910
Revenues/Resources	\$ 646,083	\$ 6,123	\$ 652,206
Due To (From) Funds	\$ -	\$ -	\$ -
Prior Year Adjustment	\$ 3,606	\$ -	\$ 3,606
Expenditures	\$ 2,411,136	\$ 35,096	\$ 2,446,232
Change in Fund Balance	(1,765,053)	(28,973)	\$ (1,794,026)
* Ending Fund Balance	\$ 7,301,444	\$ 725,046	\$ 8,026,490

* Components of Fund Balance:			
Nonspendable (Inventory)	\$ 143,930	\$ -	\$ 143,930
Pension Rate Stabilization Reserve	\$ 110,183		\$ 110,183
Assigned (Capital Improvements)	\$ -	\$ 725,046	\$ 725,046
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	\$ 2,162,661	\$ -	\$ 2,162,661
Total	\$ 7,301,444	\$ 725,046	\$ 8,026,490

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

Month of Report:
October, 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	135,549	(2,371,169)	5.4%	133,111	2,438	101.8%	20,163	22,955	2,792	113.8%
Total 4100 · PROPERTY TAX REVENUES	3,592,034	119,975	(3,472,059)	3.3%	-	119,975	0.0%	-	113,432	113,432	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	75,118	(40,730)	64.8%	12,584	62,534	596.9%	11,839	70,518	58,679	595.6%

Total Revenues

	7,014,099	646,083	(6,368,016)	9.2%	145,695	500,388	443.4%	32,002	206,905	174,903	646.5%
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Expenditures

Total 5000 · SALARIES & WAGES	3,277,706	1,038,716	2,238,990	31.7%	1,029,793	8,923	100.9%	263,673	260,086	(3,587)	98.6%
Total 5100 · EMPLOYEE BENEFITS	1,344,973	535,630	809,343	39.8%	532,602	3,028	100.6%	95,333	95,570	237	100.2%
Total 5200 · TRAINING - BOARD & STAFF	73,010	30,653	42,357	42.0%	25,501	5,152	120.2%	4,808	4,101	(707)	85.3%
Total 5300 · ADMINISTRATION	412,667	101,170	311,497	24.5%	100,550	620	100.6%	19,949	27,478	7,529	137.7%
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	28,347	74,469	27.6%	25,952	2,395	109.2%	6,483	4,777	(1,706)	73.7%
Total 5500 · FACILITIES MAINTENANCE	54,640	10,339	44,301	18.9%	18,216	(7,877)	56.8%	4,553	2,162	(2,391)	47.5%
Total 5550 · UTILITIES	64,264	23,607	40,657	36.7%	21,424	2,183	110.2%	4,796	6,507	1,711	135.7%
Total 5600 · FLEET MAINTENANCE	64,650	17,458	47,192	27.0%	17,890	(432)	97.6%	4,470	4,081	(389)	91.3%
Total 5700 · OPERATIONS	284,821	69,110	215,711	24.3%	88,100	(18,990)	78.4%	12,866	11,421	(1,445)	88.8%
Total 5800 · LABORATORY	95,653	25,481	70,172	26.6%	22,325	3,156	114.1%	7,081	7,198	117	101.7%
Total 5900 · PUBLIC OUTREACH	133,369	34,471	98,898	25.8%	37,849	(3,378)	91.1%	14,722	6,114	(8,608)	41.5%
Total 6500 · DEBT SERVICE	318,094	318,094	(0)	100.0%	318,094	(0)	100.0%	-	-	-	0.0%

Total Expenditures

	6,415,179	2,411,136	(4,004,043)	37.6%	2,426,812	(15,676)	99.4%	438,734	429,495	(9,239)	97.9%
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General Fund Net Revenues Over Expenditures

	598,920	(1,765,053)	(2,363,973)		(2,281,117)	516,064		(406,732)	(222,589)	184,143	
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CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	6,123	(6,123)	0.0%	-	6,123	0.0%	-	6,123	6,123	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	2,599,626	35,096	2,564,530	1.4%	23,312	11,784	150.5%	5,827	3,600	(2,227)	61.8%

Capital Improvement Fund Net Revenue Over Expenditures

	(2,599,626)	(28,973)	2,570,653		(23,312)	(5,661)		(5,827)	2,523	8,350	
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San Mateo County Mosquito & Vector Control District
Statement of Revenues, Expenses & Changes- Budget vs. Actual
 July through October 2023

	<u>Jul - Oct 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 - PROGRAM REVENUES				
4010 - Service Abatement Revenue -2451	135,548.55	133,111.00	2,437.55	101.83%
4020 - Special Benefit Assesmnt-2031	0.00	0.00	0.00	0.0%
4030 - Special Mosquito Tax - 2439	0.00	0.00	0.00	0.0%
Total 4000 - PROGRAM REVENUES	135,548.55	133,111.00	2,437.55	101.83%
4100 - PROPERTY TAX REVENUES				
4105 - Current - Secured - 1021	0.00	0.00	0.00	0.0%
4110 - Current - Unsecured - 1031	110,155.86	0.00	110,155.86	100.0%
4115 - Prior Year - Unsecured - 1033	399.87	0.00	399.87	100.0%
4120 - Current -Secured SB813-1041	9,092.78	0.00	9,092.78	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%
Total 4100 - PROPERTY TAX REVENUES	119,975.44	0.00	119,975.44	100.0%
4200 - OTHER TAX REVENUES				
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%
Total 4200 - OTHER TAX REVENUES	315,440.91	0.00	315,440.91	100.0%
4300 - OTHER REVENUES				
4310 - Interest Earned (Cnty GF+VCJPA)	60,544.32	8,567.00	51,977.32	706.72%
4311 - Interest Earned (Cnty Cap Fund)	6,122.62	3,194.00	2,928.62	191.69%
4312 - Interest (Cal CLASS)	12,162.53			
4340 - VCJPA / Misc. Income -2658	2,411.29	823.00	1,588.29	292.99%
Total 4300 - OTHER REVENUES	81,240.76	12,584.00	68,656.76	645.59%
Total Income	652,205.66	145,695.00	506,510.66	447.65%
Expense				
5000 - SALARIES & WAGES				
5010 - Permanent Employees	859,055.31	902,212.00	-43,156.69	95.22%
5015 - Limited Term Employees	64,694.40	66,059.00	-1,364.60	97.93%
5020 - Seasonal Employees	109,366.73	53,603.00	55,763.73	204.03%
5040 - Board Trustees Meeting Stipend	5,600.00	7,919.00	-2,319.00	70.72%
Total 5000 - SALARIES & WAGES	1,038,716.44	1,029,793.00	8,923.44	100.87%
5100 - EMPLOYEE BENEFITS				
5110 - Retirement - Employer Contribut	225,967.72	244,254.00	-18,286.28	92.51%
5115 - Retirement - Employee Contribut	0.00			
5116 - Alternate Retire-Employee Contr	0.00			
5125 - Actives - Medical Insurance	116,372.64	114,064.00	2,308.64	102.02%
5130 - Actives - HRA Health Reimb Acct	12,600.00	6,857.00	5,743.00	183.75%
5135 - Actives - Dental Insurance	11,016.72	9,445.00	1,571.72	116.64%
5140 - Actives - Dental Reimbursement	936.00	115.00	821.00	813.91%
5145 - Actives - Vision Insurance	1,928.08	1,956.00	-27.92	98.57%
5150 - Group Life Insurance	418.00	470.00	-52.00	88.94%
5160 - Retirees - HRA & Medical Reimb	13,021.08			
5165 - Long Term Disability - Standard	5,835.08	5,819.00	16.08	100.28%
5170 - Actives - Other Benefits	0.00			
5175 - Social Security & Medicare Tax	22,082.16	19,120.00	2,962.16	115.49%
5180 - CA Unemployment/Disability Tax	1,539.95	5,461.00	-3,921.05	28.2%
5182 - Workers Compensation	123,913.00	125,041.00	-1,128.00	99.1%
5185 - Actives - Deferred Compensation	0.00			
Total 5100 - EMPLOYEE BENEFITS	535,630.43	532,602.00	3,028.43	100.57%
5200 - TRAINING - BOARD & STAFF				
5205 - Coastal Regional Continuing Ed.	5,094.00	2,754.00	2,340.00	184.97%
5210 - Conferences / Workshops Board	5,415.63	6,200.00	-784.37	87.35%
5215 - Conferences / Workshops Staff	19,968.14	16,481.00	3,487.14	121.16%
5220 - Staff Training	175.00	66.00	109.00	265.15%
Total 5200 - TRAINING - BOARD & STAFF	30,652.77	25,501.00	5,151.77	120.2%
5300 - ADMINISTRATION				
5305 - Board Meeting Expenses	2,402.42	2,120.00	282.42	113.32%
5310 - Background / drug screening	336.86	356.00	-19.14	94.62%
5315 - County Accounting Service Chgs	0.00	0.00	0.00	0.0%
5325 - HR & Finance Consultant	6,620.26	1,416.00	5,204.26	467.53%
5330 - Memberships & Subscriptions	26,135.00	24,450.00	1,685.00	106.89%
5335 - Office Expense	2,994.58	4,621.00	-1,626.42	64.8%
5340 - Janitorial/Household Expense	10,620.40	9,744.00	876.40	108.99%
5345 - Prof. Services - Engineer Rpt	0.00	15,318.00	-15,318.00	0.0%
5350 - Legal Services	10,650.00	13,336.00	-2,686.00	79.86%
5355 - Property Tax Stormwater Assess	1,882.00	0.00	1,882.00	100.0%
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%

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

	<u>Jul - Oct 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5380 · Copier and postage	1,902.94	2,155.00	-252.06	88.3%
5385 · Security and fire alarm	5,373.43	4,174.00	1,199.43	128.74%
5390 · Payroll Service	3,403.48	3,041.00	362.48	111.92%
5395 · Bank Fees (County General Fund)	271.81	428.00	-156.19	63.51%
5396 · Bank Fees (County Capital Fund)	233.14	80.00	153.14	291.43%
5399 · Facility Lease	0.00	0.00	0.00	0.0%
Total 5300 · ADMINISTRATION	101,403.32	100,550.00	853.32	100.85%
5400 · INSURANCE				
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			
Total 5400 · INSURANCE	178,058.95	188,516.00	-10,457.05	94.45%
5450 · COMPUTER HARDWARE & SOFTWARE				
5455 · IT Consulting - Compu-Data	0.00	2,336.00	-2,336.00	0.0%
5460 · Computer Hardware	5,335.75	8,336.00	-3,000.25	64.01%
5465 · Computer Software	3,775.05	11,672.00	-7,896.95	32.34%
5470 · Database & Mapping - License	12,500.00			
5475 · Website Hosting / Microsoft	6,735.92	3,608.00	3,127.92	186.69%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	28,346.72	25,952.00	2,394.72	109.23%
5500 · FACILITIES MAINTENANCE				
5505 · Facility - Repairs & Maint	10,338.56	18,216.00	-7,877.44	56.76%
Total 5500 · FACILITIES MAINTENANCE	10,338.56	18,216.00	-7,877.44	56.76%
5550 · UTILITIES				
5560 · Gas & Electricity - PG&E	9,329.63	7,837.00	1,492.63	119.05%
5565 · Water	2,298.41	2,238.00	60.41	102.7%
5570 · Phone - VOIP - Fusion/MegaPath	2,100.06	2,241.00	-140.94	93.71%
5575 · Phone - Land Line-AT&T/Comcast	2,564.94	1,516.00	1,048.94	169.19%
5580 · Phone - Mobile Devices-Verizon	7,313.78	7,592.00	-278.22	96.34%
Total 5550 · UTILITIES	23,606.82	21,424.00	2,182.82	110.19%
5600 · FLEET MAINTENANCE				
5610 · Garage Tools	1,813.83	3,002.00	-1,188.17	60.42%
5615 · Garage Repairs Outside	6,311.86	2,836.00	3,475.86	222.56%
5620 · Auto, Hotsy, Plug, Boat, Traile	7,924.22	6,716.00	1,208.22	117.99%
5630 · Ops Equipment & Repairs	1,408.27	5,336.00	-3,927.73	26.39%
5635 · Vehicle Accident Insur Claims	0.00	0.00	0.00	0.0%
Total 5600 · FLEET MAINTENANCE	17,458.18	17,890.00	-431.82	97.59%
5700 · OPERATIONS				
5705 · Pesticides	22,774.74	9,823.00	12,951.74	231.85%
5715 · Helicopter	8,600.00	45,000.00	-36,400.00	19.11%
5720 · Safety Equipment	795.61	2,763.00	-1,967.39	28.8%
5725 · Apparel - Uniforms & Boots	3,827.44	5,098.00	-1,270.56	75.08%
5730 · Mosquito Fish	1,528.57	1,416.00	112.57	107.95%
5735 · Fuel	31,583.98	24,000.00	7,583.98	131.6%
Total 5700 · OPERATIONS	69,110.34	88,100.00	-18,989.66	78.45%
5800 · LABORATORY				
5805 · Disease Surveillance	1,447.75	3,782.00	-2,334.25	38.28%
5810 · Sentinel Chicken Flocks/Supply	167.23	1,060.00	-892.77	15.78%
5815 · Mosquito Blood	1,396.00	1,509.00	-113.00	92.51%
5820 · Dry Ice	6,171.02	4,336.00	1,835.02	142.32%
5825 · Lab Supplies	2,831.33	3,180.00	-348.67	89.04%
5830 · Lab Biowaste Disposal	426.40	458.00	-31.60	93.1%
5835 · Lab Equip. Repair	0.00	2,000.00	-2,000.00	0.0%
5840 · Lab Equip. Maintenance	0.00	0.00	0.00	0.0%
5845 · Lab PCR Supplies	13,041.50	0.00	13,041.50	100.0%
5850 · Lab PCR Maintenance	0.00	6,000.00	-6,000.00	0.0%
Total 5800 · LABORATORY	25,481.23	22,325.00	3,156.23	114.14%
5900 · PUBLIC OUTREACH				
5910 · Media and Network	26,048.68	29,250.00	-3,201.32	89.06%
5920 · Promotion & Printing	8,422.17	8,599.00	-176.83	97.94%
Total 5900 · PUBLIC OUTREACH	34,470.85	37,849.00	-3,378.15	91.08%
6000 · CAPITAL IMPROVEMENTS				
6010 · Building Improvements	0.00	0.00	0.00	0.0%
6020 · Equipment - Operations & Admin	20,693.63	0.00	20,693.63	100.0%
6025 · Software	0.00	0.00	0.00	0.0%
6030 · Vehicle Leases	14,169.32	23,312.00	-9,142.68	60.78%
Total 6000 · CAPITAL IMPROVEMENTS	34,862.95	23,312.00	11,550.95	149.55%

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

	<u>Jul - Oct 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6500 · DEBT SERVICE				
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%
Total 6500 · DEBT SERVICE	<u>318,094.12</u>	<u>318,094.00</u>	<u>0.12</u>	<u>100.0%</u>
Total Expense	<u>2,446,231.68</u>	<u>2,450,124.00</u>	<u>-3,892.32</u>	<u>99.84%</u>
Net Ordinary Income	<u>-1,794,026.02</u>	<u>-2,304,429.00</u>	<u>510,402.98</u>	<u>77.85%</u>
Other Income/Expense				
Other Income				
Transfer In	0.00	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u><u>-1,794,026.02</u></u>	<u><u>-2,304,429.00</u></u>	<u><u>510,402.98</u></u>	<u><u>77.85%</u></u>

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

	<u>Oct 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 · PROGRAM REVENUES				
4010 · Service Abatement Revenue -2451	22,954.80	20,163.00	2,791.80	113.85%
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%
Total 4000 · PROGRAM REVENUES	22,954.80	20,163.00	2,791.80	113.85%
4100 · PROPERTY TAX REVENUES				
4105 · Current - Secured - 1021	0.00	0.00	0.00	0.0%
4110 · Current - Unsecured - 1031	110,155.86	0.00	110,155.86	100.0%
4115 · Prior Year - Unsecured - 1033	399.87	0.00	399.87	100.0%
4120 · Current -Secured SB813-1041	2,876.52	0.00	2,876.52	100.0%
4130 · Prior Y. Unsecured SB813-1042	0.00	0.00	0.00	0.0%
4140 · State Homeowner Prop-1831	0.00	0.00	0.00	0.0%
Total 4100 · PROPERTY TAX REVENUES	113,432.25	0.00	113,432.25	100.0%
4200 · OTHER TAX REVENUES				
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%
Total 4200 · OTHER TAX REVENUES	0.00	0.00	0.00	0.0%
4300 · OTHER REVENUES				
4310 · Interest Earned (Cnty GF+VCJPA)	61,774.32	8,567.00	53,207.32	721.07%
4311 · Interest Earned (Cnty Cap Fund)	6,122.62	3,194.00	2,928.62	191.69%
4312 · Interest (Cal CLASS)	8,150.00			
4340 · VCJPA / Misc. Income -2658	594.09	78.00	516.09	761.65%
Total 4300 · OTHER REVENUES	76,641.03	11,839.00	64,802.03	647.36%
Total Income	213,028.08	32,002.00	181,026.08	665.67%
Expense				
5000 · SALARIES & WAGES				
5010 · Permanent Employees	217,652.78	231,008.00	-13,355.22	94.22%
5015 · Limited Term Employees	16,173.60	16,914.00	-740.40	95.62%
5020 · Seasonal Employees	24,659.66	13,724.00	10,935.66	179.68%
5040 · Board Trustees Meeting Stipend	1,600.00	2,027.00	-427.00	78.93%
Total 5000 · SALARIES & WAGES	260,086.04	263,673.00	-3,586.96	98.64%
5100 · EMPLOYEE BENEFITS				
5110 · Retirement - Employer Contribut	54,358.78	56,011.00	-1,652.22	97.05%
5115 · Retirement - Employee Contribut	0.00			
5116 · Alternate Retire-Employee Contr	0.00			
5125 · Actives - Medical Insurance	29,065.66	28,519.00	546.66	101.92%
5130 · Actives - HRA Health Reimb Acct	0.00	32.00	-32.00	0.0%
5135 · Actives - Dental Insurance	2,754.18	2,448.00	306.18	112.51%
5140 · Actives - Dental Reimbursement	450.00	115.00	335.00	391.3%
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	1,458.77	1,454.00	4.77	100.33%
5170 · Actives - Other Benefits	0.00			
5175 · Social Security & Medicare Tax	5,427.50	4,780.00	647.50	113.55%
5180 · CA Unemployment/Disability Tax	307.52	1,366.00	-1,058.48	22.51%
5182 · Workers Compensation	0.00	0.00	0.00	0.0%
5185 · Actives - Deferred Compensation	0.00			
Total 5100 · EMPLOYEE BENEFITS	95,570.29	95,333.00	237.29	100.25%
5200 · TRAINING - BOARD & STAFF				
5205 · Coastal Regional Continuing Ed.	-312.00	0.00	-312.00	100.0%
5210 · Conferences / Workshops Board	1,158.20	1,661.00	-502.80	69.73%
5215 · Conferences / Workshops Staff	3,254.38	3,147.00	107.38	103.41%
5220 · Staff Training	0.00	0.00	0.00	0.0%
Total 5200 · TRAINING - BOARD & STAFF	4,100.58	4,808.00	-707.42	85.29%
5300 · ADMINISTRATION				
5305 · Board Meeting Expenses	579.49	530.00	49.49	109.34%
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	4,094.06	353.00	3,741.06	1,159.79%
5330 · Memberships & Subscriptions	10,120.00	9,584.00	536.00	105.59%
5335 · Office Expense	340.91	1,156.00	-815.09	29.49%
5340 · Janitorial/Household Expense	2,115.47	2,436.00	-320.53	86.84%
5345 · Prof. Services - Engineer Rpt	0.00	0.00	0.00	0.0%
5350 · Legal Services	4,860.00	3,333.00	1,527.00	145.82%
5355 · Property Tax Stormwater Assess	1,882.00	0.00	1,882.00	100.0%
5360 · Permits	0.00	0.00	0.00	0.0%

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

	<u>Oct 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5365 - CEQA / PEIR	0.00	0.00	0.00	0.0%
5375 - Audit	0.00	0.00	0.00	0.0%
5380 - Copier and postage	459.18	539.00	-79.82	85.19%
5385 - Security and fire alarm	2,143.83	1,043.00	1,100.83	205.55%
5390 - Payroll Service	814.09	760.00	54.09	107.12%
5395 - Bank Fees (County General Fund)	69.41	106.00	-36.59	65.48%
5396 - Bank Fees (County Capital Fund)	57.57	21.00	36.57	274.14%
5399 - Facility Lease	0.00	0.00	0.00	0.0%
Total 5300 - ADMINISTRATION	27,536.01	19,949.00	7,587.01	138.03%
5400 - INSURANCE				
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%
Total 5400 - INSURANCE	0.00	0.00	0.00	0.0%
5450 - COMPUTER HARDWARE & SOFTWARE				
5455 - IT Consulting - Compu-Data	0.00	583.00	-583.00	0.0%
5460 - Computer Hardware	4,233.23	2,083.00	2,150.23	203.23%
5465 - Computer Software	37.50	2,916.00	-2,878.50	1.29%
5475 - Website Hosting / Microsoft	506.14	901.00	-394.86	56.18%
Total 5450 - COMPUTER HARDWARE & SOFTWARE	4,776.87	6,483.00	-1,706.13	73.68%
5500 - FACILITIES MAINTENANCE				
5505 - Facility - Repairs & Maint	2,161.59	4,553.00	-2,391.41	47.48%
Total 5500 - FACILITIES MAINTENANCE	2,161.59	4,553.00	-2,391.41	47.48%
5550 - UTILITIES				
5560 - Gas & Electricity - PG&E	2,814.02	1,958.00	856.02	143.72%
5565 - Water	1,022.68	0.00	1,022.68	100.0%
5570 - Phone - VOIP - Fusion/MegaPath	530.50	560.00	-29.50	94.73%
5575 - Phone - Land Line-AT&T/Comcast	304.59	379.00	-74.41	80.37%
5580 - Phone - Mobile Devices-Verizon	1,835.04	1,899.00	-63.96	96.63%
Total 5550 - UTILITIES	6,506.83	4,796.00	1,710.83	135.67%
5600 - FLEET MAINTENANCE				
5610 - Garage Tools	651.61	751.00	-99.39	86.77%
5615 - Garage Repairs Outside	0.00	708.00	-708.00	0.0%
5620 - Auto, Hotsy, Plug, Boat, Traile	2,953.96	1,678.00	1,275.96	176.04%
5630 - Ops Equipment & Repairs	475.30	1,333.00	-857.70	35.66%
5635 - Vehicle Accident Insur Claims	0.00	0.00	0.00	0.0%
Total 5600 - FLEET MAINTENANCE	4,080.87	4,470.00	-389.13	91.3%
5700 - OPERATIONS				
5705 - Pesticides	552.74	223.00	329.74	247.87%
5715 - Helicopter	2,150.00	4,325.00	-2,175.00	49.71%
5720 - Safety Equipment	463.72	690.00	-226.28	67.21%
5725 - Apparel - Uniforms & Boots	725.45	1,275.00	-549.55	56.9%
5730 - Mosquito Fish	96.85	353.00	-256.15	27.44%
5735 - Fuel	7,432.52	6,000.00	1,432.52	123.88%
Total 5700 - OPERATIONS	11,421.28	12,866.00	-1,444.72	88.77%
5800 - LABORATORY				
5805 - Disease Surveillance	631.54	945.00	-313.46	66.83%
5810 - Sentinel Chicken Flocks/Supply	28.19	265.00	-236.81	10.64%
5815 - Mosquito Blood	349.00	378.00	-29.00	92.33%
5820 - Dry Ice	1,554.20	1,083.00	471.20	143.51%
5825 - Lab Supplies	1,029.71	795.00	234.71	129.52%
5830 - Lab Biowaste Disposal	109.20	115.00	-5.80	94.96%
5835 - Lab Equip. Repair	0.00	2,000.00	-2,000.00	0.0%
5840 - Lab Equip. Maintenance	0.00	0.00	0.00	0.0%
5845 - Lab PCR Supplies	3,496.02	0.00	3,496.02	100.0%
5850 - Lab PCR Maintenance	0.00	1,500.00	-1,500.00	0.0%
Total 5800 - LABORATORY	7,197.86	7,081.00	116.86	101.65%
5900 - PUBLIC OUTREACH				
5910 - Media and Network	6,114.08	10,749.00	-4,634.92	56.88%
5920 - Promotion & Printing	0.00	3,973.00	-3,973.00	0.0%
Total 5900 - PUBLIC OUTREACH	6,114.08	14,722.00	-8,607.92	41.53%
6000 - CAPITAL IMPROVEMENTS				
6010 - Building Improvements	0.00	0.00	0.00	0.0%
6020 - Equipment - Operations & Admin	0.00	0.00	0.00	0.0%

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

	<u>Oct 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6025 - Software	0.00	0.00	0.00	0.0%
6030 - Vehicle Leases	3,542.33	5,827.00	-2,284.67	60.79%
Total 6000 - CAPITAL IMPROVEMENTS	<u>3,542.33</u>	<u>5,827.00</u>	<u>-2,284.67</u>	<u>60.79%</u>
6500 - DEBT SERVICE				
6510 - Principal Payments	0.00	0.00	0.00	0.0%
6520 - Interest Payments	0.00	0.00	0.00	0.0%
Total 6500 - DEBT SERVICE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Expense	<u>433,094.63</u>	<u>444,561.00</u>	<u>-11,466.37</u>	<u>97.42%</u>
Net Ordinary Income	<u>-220,066.55</u>	<u>-412,559.00</u>	<u>192,492.45</u>	<u>53.34%</u>
Other Income/Expense				
Other Income				
Transfer In	0.00	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u><u>-220,066.55</u></u>	<u><u>-412,559.00</u></u>	<u><u>192,492.45</u></u>	<u><u>53.34%</u></u>

San Mateo County Mosquito & Vector Control District
A/R Aging Summary
 As of October 31, 2023

10/31/2023

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
California Invasive Plant Council	2,396.13	0.00	10,675.30	20,519.75	5,119.09	38,710.27
City of Foster City	7,107.13	0.00	6,008.03	0.00	0.00	13,115.16
City of Pacifica Public Works Wastewater	78.08	0.00	78.08	0.00	0.00	156.16
City of Redwood City, Public Works	4,141.03	0.00	3,649.46	0.00	3,752.30	11,542.79
City of San Francisco, Parks	5,334.52	0.00	6,124.27	5,088.01	0.00	16,546.80
City of San Francisco, Public Utilities	193.68	0.00	70.43	0.00	0.00	264.11
City of San Mateo, Wastewater Treatment	174.86	0.00	165.51	0.00	0.00	340.37
City of South San Francisco Water Quality	168.06	0.00	162.96	0.00	0.00	331.02
Dewey Pest Control	0.00	0.00	15,912.00	0.00	0.00	15,912.00
San Francisco Int'l Airport	35.22	0.00	743.18	946.27	1,145.71	2,870.38
Sewer Authority Mid-Coastside	78.08	0.00	78.08	0.00	0.00	156.16
Silicon Valley Clean Water	327.80	0.00	163.90	0.00	0.00	491.70
Stanford University - Jasper Ridge	2,920.21	0.00	4,050.48	3,299.09	5,679.69	15,949.47
TOTAL	<u>22,954.80</u>	<u>0.00</u>	<u>47,881.68</u>	<u>29,853.12</u>	<u>15,696.79</u>	<u>116,386.39</u>

San Mateo County Mosquito & Vector Control District
A/R Aging Summary
 As of December 22, 2023

12/22/2023

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
California Invasive Plant Council	0.00	0.00	2,396.13	10,675.30	20,519.75	33,591.18
City of Foster City	0.00	0.00		0.00	0.00	0.00
City of Pacifica Public Works Wastewater	0.00	0.00		0.00	0.00	0.00
City of Redwood City, Public Works	0.00	0.00		0.00	3,752.30	3,752.30
City of San Francisco, Parks	0.00	0.00	5,334.52	6,124.27	0.00	11,458.79
City of San Francisco, Public Utilities	0.00	0.00	193.68	0.00	0.00	193.68
City of San Mateo, Wastewater Treatment	0.00	0.00		0.00	0.00	0.00
City of South San Francisco Water Quality	0.00	0.00		0.00	0.00	0.00
San Francisco Int'l Airport	0.00	0.00	35.22	743.18	1,509.71	2,288.11
Sewer Authority Mid-Coastside	0.00	0.00		0.00	0.00	0.00
Silicon Valley Clean Water	0.00	0.00		0.00	0.00	0.00
Stanford University - Jasper Ridge	0.00	0.00	2,920.21	4,050.48	8,978.78	15,949.47
TOTAL	<u>0.00</u>	<u>0.00</u>	<u>10,879.76</u>	<u>21,593.23</u>	<u>34,760.54</u>	<u>67,233.53</u>

San Mateo County Mosquito and Vector Control District
ADP Payroll Disbursement
 October 31, 2023

Oct 2023

	<u>October 13, 2023</u>	<u>October 27, 2023</u>	Footnotes:
Payroll ACH Disbursement (including Net Pay & Taxes)			
Total Net Pay	83,996	85,880	
Federal W/H Tax	15,826	15,983	
Social Security Tax	1,608	1,743	← A
Medicare	3,736	3,768	
CA W/H Tax	6,627	6,662	
CA SUI/DI	1,119	1,228	
Total	112,911	115,263	
ADP Process Fee PPE 9/9 & 9/23	286	351	
ADP Time & Attendance	178	-	
Total amount for the period	113,374	115,614	
Total amount for the month:		228,988	

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
General Fund
October 31, 2023

GF-Oct 2023

Beginning Cash per District as of Sep 30, 2023 5,882,289

Reductions	
Payroll Related (ADP)	(228,988)
Checks Written	(189,234)
Transfer out to Calif CLASS Investment	(1,577,500)
Bank Fee	(69)
Total Reductions	(1,995,791)

Additions	
Abatement Services	14,528
Property Tax Revenue	113,432
Quarterly Interest	61,774
RDA/RPTTF	-
Special Benefit Assessment	-
Special Mosquito Tax	-
Misc Deposit	704
Total Additions	190,439

Ending Cash per District as of Oct 31, 2023 4,076,936

Cash per County General Fund Statement 4,076,936

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] 10/01/2023-10/31/2023 Page 2
TUE, NOV 14, 2023, 9:18 AM --req: EASRANIN--leg: GL JL--loc: CONTROL---job:16657575 J1213---prog: GL501 <1.86>--report id: GLTRAL01

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 10/01/23	8,854,985.44	2,972,696.81	5,882,288.63
	10/01/23	RJ15INTA	AutoID: JZH010C3 Job: 16577 JE	61,774.32	0.00	5,944,062.95
	10/05/23	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	409.33	0.00	5,944,472.28
	10/17/23	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	13,964.46	0.00	5,958,436.74
	10/18/23	JES45007	AutoID: JVD018A3 Job: 16608 JE	0.00	69.41	5,958,367.33
	10/20/23	TTLTR	AutoID: WCKO20D3 Job:1661927 TR	0.00	1,577,500.00	4,380,867.33
	10/27/23	JES45660	AutoID: JRVO31C3 Job: 16631 JE	0.00	418,221.95	3,962,645.38
	10/30/23	SPS0303	AutoID: ITX030C3 Job: 16627 JE	2,876.52	0.00	3,965,521.90
	10/31/23	RJ20313	AutoID: ITX031B3 Job: 16627 JE	1,260.78	0.00	3,966,782.68
	10/31/23	UCCO313	AutoID: ITX031D3 Job: 16633 JE	110,155.86	0.00	4,076,938.54
	10/31/23	UCPO313	AutoID: ITX031F3 Job: 16634 JE	0.00	860.91	4,076,077.63
	10/31/23	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	858.60	0.00	4,076,936.23
		DR	* SUB ACCT Total *	9,046,285.31*	4,969,349.08*	4,076,936.23*

San Mateo County Mosquito and Vector Control District
 Cash Activity & Reconciliation to County Statement
 Capital Project Fund
 October 31, 2023

CPF-Oct
2023

Beginning Cash per District as of Sep 30, 2023	742,767
Reductions	
Checks Written	(3,542)
Bank Fee	(58)
Transfer-Out to General Fund	-
Total Reductions	(3,600)
Additions	
Quarterly Interest	6,123
Transfer-In from General Fund	-
Total Additions	6,123
Ending Cash per District as of Oct 31, 2023	745,290
Cash per County Capital Project Fund Statement	745,290
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] 10/01/2023-10/31/2023 Page 1
 TUE, NOV 14, 2023, 9:18 AM --req: EASRANIN--leg: GL JL--loc: CONTROL---job:16657575 J1213---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 10/01/23	768,154.65	25,387.56	742,767.09
	10/01/23	RJ15INTA	AutoID: JZHO10C3 Job: 16577 JE	6,122.62	0.00	748,889.71
	10/18/23	JES45007	AutoID: JVD018A3 Job: 16608 JE	0.00	57.57	748,832.14
	10/27/23	JES45660	AutoID: JRVO31C3 Job: 16631 JE	0.00	3,542.33	745,289.81
		DR	* SUB ACCT Total *	774,277.27*	28,987.46*	745,289.81*

**San Mateo County Mosquito & Vector Control District
Check Detail (General Fund)**

GF-Oct 2023

October 2023

Num	Date	Name	Memo	Account	Original Amount
2304	10/10/2023	Charles P. Hansen	Retiree Health Insurance Reimb-Oct '23	1013 · Checking - US Bank - GF x3353	-580.68
10012023	10/01/2023		Retiree Health Insurance Reimb-Oct '23	5160 · Retirees - HRA & Medical Reimb	580.68
TOTAL					<u>580.68</u>
2305	10/10/2023	Dennis J Jewell	Retiree Health Insurance Reimb-Oct '23	1013 · Checking - US Bank - GF x3353	-580.68
10012023	10/01/2023		Retiree Health Insurance Reimb-Oct '23	5160 · Retirees - HRA & Medical Reimb	580.68
TOTAL					<u>580.68</u>
2306	10/10/2023	San Mateo County Retirement Ass	SM M.A.D.	1013 · Checking - US Bank - GF x3353	-36,793.60
09232023	09/23/2023		Employee Contribution Pay Period 09/10/2023-09/23/2023	5115 · Retirement - Employee Contribut	9,614.21
			Employer Contribution Pay Period 09/10/2023-09/23/2023	5110 · Retirement - Employer Contribut	27,179.39
TOTAL					<u>36,793.60</u>
2307	10/10/2023	U.S. Bank PARS Account # 67460	Agency Name: San Mateo County Mosquito & Vector Control District PP	1013 · Checking - US Bank - GF x3353	-606.51
6746022400-PP9-	09/23/2023		Alternate Retirement System for Richard Arrow PPE 09/23/2023	5116 · Alternate Retire-Employee Contr	606.51
TOTAL					<u>606.51</u>
2308	10/10/2023	Aim To Please Janitorial Services Invoice #65	- Sep 2023	1013 · Checking - US Bank - GF x3353	-1,633.25
65	09/27/2023		1351 Rollins Janitorial Services-Sep 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
TOTAL					<u>1,633.25</u>
2309	10/10/2023	Airgas Dry Ice	4317638	1013 · Checking - US Bank - GF x3353	-790.84
9142260966	09/19/2023		Dry Ice (300 lbs)	5820 · Dry Ice	401.85
9142494555	09/26/2023		Dry Ice (300 lbs)	5820 · Dry Ice	388.99
TOTAL					<u>790.84</u>

**San Mateo County Mosquito & Vector Control District
Check Detail (General Fund)**

GF-Oct 2023

October 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
2310	10/10/2023	Amazon Capital Services	Account # ARX6UTA334C06	1013 · Checking - US Bank - GF x3353	-584.55
19M7-7LQJ-1CWM	09/30/2023		Hand soap refills for restrooms	5340 · Janitorial/Household Expense	163.18
			Computer hardware supplies	5460 · Computer Hardware	94.15
			Fleet repair supplies	5620 · Auto, Hotsy, Plug, Boat, Traile	56.74
			Batteries and Viewtainers	5630 · Ops Equipment & Repairs	96.31
			Bee gloves	5725 · Apparel - Uniforms & Boots	34.98
			Lab misc supplies	5825 · Lab Supplies	139.19
TOTAL					584.55
2311	10/10/2023	American Fidelity Assurance Com Payor: 56840		1013 · Checking - US Bank - GF x3353	-1,966.62
2189763B	10/04/2023		Flexible Spending Account (Employee Contrib)	5170 · Actives - Other Benefits	1,966.62
TOTAL					1,966.62
2312	10/10/2023	Apple Financial Services	Lease #500-50112708; Full Buyout with Equip Return	1013 · Checking - US Bank - GF x3353	-3,973.51
35563668	10/05/2023		Full Buyout with Equipment Return (Qty: 11 iPad Air Gen 3)	5460 · Computer Hardware	3,893.90
			Property Tax Reimb	5460 · Computer Hardware	79.61
TOTAL					3,973.51
2313	10/10/2023	Bay Alarm		1013 · Checking - US Bank - GF x3353	-3,229.60
20629752-Jul-Sep:	09/01/2023		Security Alarm Monitoring 07/01/23-09/30/23 (1351 Rollins Rd)	5385 · Security and fire alarm	614.25
			Balance after applying credit adj inv#20939942	5385 · Security and fire alarm	0.10
20863721-Oct-Dec	09/04/2023		Security Alarm Monitoring 10/01/23-12/31/23 (1351 Rollins Rd)	5385 · Security and fire alarm	614.25
20893776	10/01/2023		Fire Alarm Monitoring 11/01/2023-01/31/2024 (1351 Rollins Rd)	5385 · Security and fire alarm	445.20
			Sprinkler Inspection Services 11/01/2023-01/31/2024	5385 · Security and fire alarm	160.80
20898667	10/02/2023		Access Control System 11/01/23-01/31/24 (1351 Rollins Rd)	5385 · Security and fire alarm	855.00
20913711	10/03/2023		Security Alarm Monitoring 11/01/2023-01/31/2024 (1415 N Carolan Ave)	5385 · Security and fire alarm	540.00
TOTAL					3,229.60
2314	10/10/2023	CA Society Municipal Officers	Invoice #200018326 (Richard Arrow)	1013 · Checking - US Bank - GF x3353	-515.00
200018326	10/09/2023		Full Conference Registration-Richard Arrow	5215 · Conferences / Workshops Staff	515.00

**San Mateo County Mosquito & Vector Control District
Check Detail (General Fund)**

October 2023

GF-Oct 2023

Num	Date	Name	Memo	Account	Original Amount
TOTAL					515.00
2315	10/10/2023	Cintas Corporation #0464	Payer #15914933	1013 · Checking - US Bank - GF x3353	-725.21
15914933 Sep-2023	09/30/2023		Uniform Services 09/06/23 Inv #4166864040	5725 · Apparel - Uniforms & Boots	183.07
			Uniform Services 09/13/23 Inv #4167597509	5725 · Apparel - Uniforms & Boots	180.91
			Uniform Services 09/20/23 Inv #4168303590	5725 · Apparel - Uniforms & Boots	180.91
			Uniform Services 09/27/23 Inv #4169000899	5725 · Apparel - Uniforms & Boots	180.32
TOTAL					725.21
2316	10/10/2023	Clarke Mosquito Control Products	Customer # 002486	1013 · Checking - US Bank - GF x3353	-13.04
5106712	09/21/2023		BG Clear Refill Bags CO2	5825 · Lab Supplies	13.04
TOTAL					13.04
2317	10/10/2023	Colorprint		1013 · Checking - US Bank - GF x3353	-241.72
34773	10/02/2023		District business cards (Ariells, Eric & Vanessa)	5910 · Media and Network	200.75
34774	10/06/2023		Name badge for seasonal tech (1)	5725 · Apparel - Uniforms & Boots	40.97
TOTAL					241.72
2318	10/10/2023	Comcast	A/C #8155200280283815	1013 · Checking - US Bank - GF x3353	-267.73
815520028070620	09/22/2023		Business Internet 09/22/23-10/21/23 (1351 Rollins)	5575 · Phone - Land Line-AT&T/Comcast	167.78
			One-time install fee	5575 · Phone - Land Line-AT&T/Comcast	99.95
TOTAL					267.73
2319	10/10/2023	Dennco	Inv #37811	1013 · Checking - US Bank - GF x3353	-220.00
37811	09/25/2023		Repair backflow dripping at 1415 N Carolan	5505 · Facility - Repairs & Maint	220.00
TOTAL					220.00
2320	10/10/2023	DMV		1013 · Checking - US Bank - GF x3353	-40.00
CF 1529RR - 2023	10/04/2023		2007 KEAMATH Biennial Vessel Fee; CF 1529RR	5620 · Auto, Hotsy, Plug, Boat, Traile	20.00

**San Mateo County Mosquito & Vector Control District
Check Detail (General Fund)**

October 2023

GF-Oct 2023

Num	Date	Name	Memo	Account	Original Amount
CF 2732RM - 2023	10/04/2023		2007 KLAMATH Biennial Vessel Fee; CF 2732RM	5620 · Auto, Hotsy, Plug, Boat, Traile	20.00
TOTAL					40.00
2321	10/10/2023	Eco Medical Inc.	Invoice #21126	1013 · Checking - US Bank - GF x3353	-109.20
21126	09/30/2023		28 Gal. Bio-waste container pick-up - Sep 2023	5830 · Lab Biowaste Disposal	109.20
TOTAL					109.20
2322	10/10/2023	Flyers Energy, LLC		1013 · Checking - US Bank - GF x3353	-8,586.72
CFS-3567082	09/15/2023		Fuels 09/01/2023-09/15/2023	5735 · Fuel	4,737.62
CFS-3588121	09/30/2023		Fuels 09/01/2023-09/30/2023	5735 · Fuel	3,849.10
TOTAL					8,586.72
2323	10/10/2023	FRMS	51 - SMCMVCD Billing Period Nov-2023	1013 · Checking - US Bank - GF x3353	-33,448.58
FRMS1123-SMCM	10/08/2023		Medical Insurance for Nov-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					33,448.58
2324	10/10/2023	Fusion, LLC	Customer No. 3789973	1013 · Checking - US Bank - GF x3353	-523.30
9757048	09/20/2023		Phone System Oct-2023	5570 · Phone - VOIP - Fusion/MegaPath	523.30
TOTAL					523.30
2325	10/10/2023	GLS US	Account #32493	1013 · Checking - US Bank - GF x3353	-16.04
5130851	09/24/2023		Send samples to UC Davis for WNV testing 8/15	5805 · Disease Surveillance	7.70
			Send samples to UC Davis for WNV testing 8/22	5805 · Disease Surveillance	8.34
TOTAL					16.04
2326	10/10/2023	Leading Edge Aerial Technologies	Invoice #2871	1013 · Checking - US Bank - GF x3353	-2,150.00

**San Mateo County Mosquito & Vector Control District
Check Detail (General Fund)**

GF-Oct 2023

October 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
2871	10/05/2023		PV Aerial Application Services-Spheratax SPH 10/3/2023	5715 · Helicopter	2,150.00
TOTAL					2,150.00
2327	10/10/2023	Pacific Office Automation		1013 · Checking - US Bank - GF x3353	-271.14
721266	10/02/2023		Maintenance for 1 Color & 2 Blk/Wht Copiers 10/02/23-11/02/23	5380 · Copier and postage	271.14
TOTAL					271.14
2328	10/10/2023	PG&E		1013 · Checking - US Bank - GF x3353	-2,750.09
5594119880-0 Sep	09/26/2023		PGE Elec & Gas for 1415 N Carolan 08/28/23-09/26/2023	5560 · Gas & Electricity - PG&E	807.18
5584709654-6 Sep	09/26/2023		1351 Rollins Site 08/28/2023-09/26/2023	5560 · Gas & Electricity - PG&E	1,942.91
TOTAL					2,750.09
2329	10/10/2023	Quench USA, Inc.	A/C #D322868	1013 · Checking - US Bank - GF x3353	-205.00
INV06340700	10/01/2023		Water Dispenser Rental - Oct 2023	5335 · Office Expense	205.00
TOTAL					205.00
2330	10/10/2023	RankPlus SEO	Invoice 000715	1013 · Checking - US Bank - GF x3353	-742.00
000715	10/01/2023		Google Ads Services (Oct)	5910 · Media and Network	742.00
TOTAL					742.00
2331	10/10/2023	Recology San Mateo County	A/C #731001072	1013 · Checking - US Bank - GF x3353	-482.22
51125920	09/28/2023		Garbage Service - Sep 2023	5340 · Janitorial/Household Expense	482.22
TOTAL					482.22
2332	10/10/2023	Regional Government Services	Inv #15612	1013 · Checking - US Bank - GF x3353	-313.50
15612	09/26/2023		Aug '23-HR consulting to date \$15,016.50 against NTE of \$20k (1.90hrs)	5325 · HR & Finance Consultant	313.50
TOTAL					313.50
2333	10/10/2023	RMT Landscape Contractors, Inc.	Customer #M332	1013 · Checking - US Bank - GF x3353	-869.00

**San Mateo County Mosquito & Vector Control District
Check Detail (General Fund)**

GF-Oct 2023

October 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
20231033	10/10/2023		Landscape Maintenance Oct-2023 (1351 Rollins Rd)	5505 · Facility - Repairs & Maint	544.50
			Landscape Maintenance (1415 N Carolan Ave)	5505 · Facility - Repairs & Maint	324.50
TOTAL					<u>869.00</u>
2334	10/10/2023	Ryan Thorndike	Transport Costs at Rodent & Wildlife Academy 9/18-9/21/23	1013 · Checking - US Bank - GF x3353	-190.58
Transport-9/18-9/2	09/25/2023		Transport Costs at Rodent & Wildlife Academy 9/18-9/21/23 (New Orleans)	5215 · Conferences / Workshops Staff	190.58
TOTAL					<u>190.58</u>
2335	10/10/2023	Spark Creative Design	Inv #2864	1013 · Checking - US Bank - GF x3353	-975.00
2864	10/10/2023		District services rack cards & flyers	5910 · Media and Network	975.00
TOTAL					<u>975.00</u>
2336	10/10/2023	Standard Insurance Company	142979	1013 · Checking - US Bank - GF x3353	-1,458.77
142979-0001 Sep2	09/18/2023		Long term disability due 10/01/2023	5165 · Long Term Disability - Standard	1,458.77
TOTAL					<u>1,458.77</u>
2337	10/10/2023	Streamline	Invoice No: 112D6F75-0032	1013 · Checking - US Bank - GF x3353	-431.00
112D6F75-0032	10/01/2023		Streamline Web 10/1/2023-10/31/2023	5475 · Website Hosting / Microsoft	431.00
TOTAL					<u>431.00</u>
2338	10/10/2023	Target Specialty Products	Customer ID 5005852	1013 · Checking - US Bank - GF x3353	-787.58
INVP501278104	09/14/2023		DeltaDust (1lb) 24/cs, 30Cs/Pllt (Qty 34)	5705 · Pesticides	787.58
TOTAL					<u>787.58</u>
2339	10/10/2023	Vector-Borne Disease Account	San Mateo Co MVCD- 11/16/2023 Exam Fees	1013 · Checking - US Bank - GF x3353	-312.00
SMCMVCD 11-16-	09/28/2023		Exam Fees for Seasonals (4 x \$78)	5205 · Coastal Regional Continuing Ed.	312.00
TOTAL					<u>312.00</u>

**San Mateo County Mosquito & Vector Control District
Check Detail (General Fund)**

October 2023

GF-Oct 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
2340	10/10/2023	Verizon Wireless	A/C #271667168-00002	1013 · Checking - US Bank - GF x3353	-1,822.75
9945379867	09/26/2023		Balance-Services for period 8/27/23-9/26/23 (CalNet)	5580 · Phone - Mobile Devices-Verizon	1,822.75
TOTAL					1,822.75
2341	10/10/2023	The Goodyear Tire & Rubber Co.	A/C #632593-0001	1013 · Checking - US Bank - GF x3353	-712.99
184-1099460	09/19/2023		2 sets of tires for CB Jeeps & 16 Tires Disposal Fees	5620 · Auto, Hotsy, Plug, Boat, Traile	712.99
TOTAL					712.99
2342	10/19/2023	Great-West Life & Annuity Co	Group No. 98368	1013 · Checking - US Bank - GF x3353	-6,768.47
10072023	10/07/2023		Employee Deferred Comp PPE 10/07/2023	5185 · Actives - Deferred Compensation	6,768.47
TOTAL					6,768.47
2343	10/19/2023	San Mateo County Retirement As: SM M.A.D.		1013 · Checking - US Bank - GF x3353	-36,793.60
10072023	10/07/2023		Employee Contribution Pay Period 09/24/2023-10/07/2023	5115 · Retirement - Employee Contribut	9,614.21
			Employer Contribution Pay Period 09/24/2023-10/07/2023	5110 · Retirement - Employer Contribut	27,179.39
TOTAL					36,793.60
2344	10/19/2023	U.S. Bank PARS Account # 67460: Agency Name: San Mateo County Mosquito & Vector Control District PP		1013 · Checking - US Bank - GF x3353	-606.51
6746022400-PP10	10/07/2023		Alternate Retirement System for Richard Arrow PPE 10/07/2023	5116 · Alternate Retire-Employee Contr	606.51
TOTAL					606.51
2345	10/19/2023	Airgas Dry Ice	4317638	1013 · Checking - US Bank - GF x3353	-388.70
9142695413	10/03/2023		Dry Ice (300 lbs)	5820 · Dry Ice	388.70
TOTAL					388.70
2346	10/19/2023	American Fidelity Assurance	Payor: 56840	1013 · Checking - US Bank - GF x3353	-457.98
D649085	10/18/2023		Life/Acc/Cancer EE Insurance for Oct-2023	5170 · Actives - Other Benefits	457.98
TOTAL					457.98

**San Mateo County Mosquito & Vector Control District
Check Detail (General Fund)**

October 2023

GF-Oct 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
2347	10/19/2023	California Special District Assoc	Membership ID: 253	1013 · Checking - US Bank - GF x3353	-9,000.00
2024Membership	10/01/2023		CSDA 2024 Membership Dues	5330 · Memberships & Subscriptions	9,000.00
TOTAL					<u>9,000.00</u>
2348	10/19/2023	Comcast		1013 · Checking - US Bank - GF x3353	-373.57
815520028070589	09/15/2023		Business Internet 09/15/23-10/14/23 (1415 N Carolan)	5575 · Phone - Land Line-AT&T/Comcast	136.81
			One-time install fee	5575 · Phone - Land Line-AT&T/Comcast	99.95
815520028070589	10/15/2023		Business Internet 10/15/23-11/14/23 (1415 N Carolan)	5575 · Phone - Land Line-AT&T/Comcast	136.81
TOTAL					<u>373.57</u>
2349	10/19/2023	Costco	Member Number 000111863868313	1013 · Checking - US Bank - GF x3353	-120.00
Renewal12/2023	10/01/2023		Costco Membership Renewal: Dec 2023	5330 · Memberships & Subscriptions	120.00
TOTAL					<u>120.00</u>
2350	10/19/2023	Flyers Energy, LLC	Account 700895	1013 · Checking - US Bank - GF x3353	-3,249.03
CFS-3599480	10/15/2023		Fuels 10/01/2023-10/15/2023	5735 · Fuel	3,249.03
TOTAL					<u>3,249.03</u>
2351	10/19/2023	GLS US	Account #32493	1013 · Checking - US Bank - GF x3353	-8.34
5141093	10/08/2023		Send samples to UC Davis for WNV testing 10/2	5805 · Disease Surveillance	8.34
TOTAL					<u>8.34</u>
2352	10/19/2023	Grainger	809934680	1013 · Checking - US Bank - GF x3353	-704.61
7114521342	10/05/2023		Shop tools	5610 · Garage Tools	13.92
			Sprayer Fittings	5620 · Auto, Hotsy, Plug, Boat, Traile	20.65
			Ops field equp & supplies	5630 · Ops Equipment & Repairs	116.87
			Flying insect sprays	5705 · Pesticides	89.45
			Techs safety wear & supplies	5720 · Safety Equipment	463.72
					<u>463.72</u>

**San Mateo County Mosquito & Vector Control District
Check Detail (General Fund)**

October 2023

GF-Oct 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
TOTAL					704.61
2353	10/19/2023	Jarvis Fay LLP	Invoice 18079	1013 · Checking - US Bank - GF x3353	-1,830.00
18079	09/30/2023		Board Matters (6.1 hrs) - Legal Services thru Sep-2023	5350 · Legal Services	1,830.00
TOTAL					1,830.00
2354	10/19/2023	Lampire Biological Laboratories, I A/C # SANMAT		1013 · Checking - US Bank - GF x3353	-349.00
576200	10/02/2023		Chicken Blood (PO# 02076-1847)	5815 · Mosquito Blood	349.00
TOTAL					349.00
2355	10/19/2023	Public Agency Retirement Service Customer #SAN400		1013 · Checking - US Bank - GF x3353	-318.36
54121	10/06/2023		PARS Alternate Retirement System Fees PE 08/31/2023	5325 · HR & Finance Consultant	318.36
TOTAL					318.36
2356	10/19/2023	Purchase Power	8000-9000-0074-1201	1013 · Checking - US Bank - GF x3353	-188.04
17662438-Oct-23	10/15/2023		Equipment Service Agreement 11/1/2023-10/31/2024	5380 · Copier and postage	188.04
TOTAL					188.04
2357	10/19/2023	Regional Government Services	Inv #5745	1013 · Checking - US Bank - GF x3353	-1,270.10
15745	09/30/2023		Sep '23-HR consulting to date \$16,286.60 against NTE of \$20k (8.3hrs)	5325 · HR & Finance Consultant	1,270.10
TOTAL					1,270.10
2358	10/19/2023	Target Specialty Products	Customer ID 5005852	1013 · Checking - US Bank - GF x3353	-463.29
INVP501301757	10/09/2023		DeltaDust (1lb) 24/cs, 30Cs/PlIt (Qty 20)	5705 · Pesticides	463.29
TOTAL					463.29
2359	10/19/2023	U.S. Bank	4246-0445-5564-6391	1013 · Checking - US Bank - GF x3353	-16,424.41
09222023	09/22/2023		District Credit Card Payment	1040 · US Bank Purchase Card	16,424.41

**San Mateo County Mosquito & Vector Control District
Check Detail (General Fund)**

October 2023

GF-Oct 2023

Num	Date	Name	Memo	Account	Original Amount
TOTAL					16,424.41
CHECK TOTAL					<u>189,234.01</u>

Note: Previous month's check numbers were 2230-2303. Current month's check numbers are 2304-2359 (56 checks).

**San Mateo County Mosquito & Vector Control District
Check Detail (Capital Fund)**

CPF-Oct 2023

October 2023

Num	Date	Name	Memo	Account	Original Amount
1263	10/10/2023	Enterprise FM Trust	Customer No. 458563	1023 · Checking - US Bank - CPF x4183	-3,542.33
FBN4864034	10/04/2023		22NCN8-2018 NISS Frontier- Oct 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
			23MVV2-2020 NISS Frontier	6030 · Vehicle Leases	391.87
			23MVW3-2020 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
CHECK TOTAL					3,542.33

Note: Previous month's check number was 1262. Current month's check number is 1263 (1 check).



P.O. BOX 8343
FARGO ND 58125-8343



000001589 01 SP 0.630 106481868580334 P
SMCMVCD
ATTN DISTRICT MANAGER
1351 ROLLINS RD
BURLINGAME CA 94010-2409

ACCOUNT NUMBER [REDACTED]
STATEMENT DATE 10-23-2023
AMOUNT DUE \$23,582.78
NEW BALANCE \$23,582.78
PAYMENT DUE ON RECEIPT

Oct
2023

AMOUNT ENCLOSED
\$ 7,158.37
Please make check payable to U.S. Bank

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

[REDACTED] 002358278 002358278

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	
[REDACTED]									
Company Total	\$37,562.56	\$7,694.72	\$0.00	\$0.00	\$0.00	\$536.35	\$21,138.15	\$23,582.78	

CORPORATE ACCOUNT ACTIVITY					
SMCMAD					TOTAL CORPORATE ACTIVITY
					\$21,138.15 CR
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
10-02	09-29	74798263275000000000664	PAYMENT - THANK YOU 00000 C	21,138.15 PY	

NEW ACTIVITY					
ANGELA NAKANO		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
[REDACTED]		\$536.35	\$820.45	\$0.00	\$84.10
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
10-06	10-04	24000973278520101887362	HOTEL ZOSO PALM SPRINGS CA 0000014419 ARRIVAL: 10-02-23	84.10	
10-12	10-11	24492163284000032225425	SYCAMORE LIFE SCIENCES HTTPSWWW.SYCA TX	536.35	
10-13	10-12	24492163286000011436738	SYCAMORE LIFE SCIENCES HTTPSWWW.SYCA TX	536.35 CR	

CUSTOMER SERVICE CALL	ACCOUNT NUMBER		ACCOUNT SUMMARY	
	800-344-5696	[REDACTED]	PREVIOUS BALANCE	37,562.56
		PURCHASES & OTHER CHARGES	7,694.72	
	STATEMENT DATE	DISPUTED AMOUNT	CASH ADVANCES	.00
	10/23/23	.00	CASH ADVANCE FEES	.00
			LATE PAYMENT CHARGES	.00
SEND BILLING INQUIRIES TO:	AMOUNT DUE		CREDITS	536.35
U.S. Bank National Association C/O U.S. Bancorp Purchasing Card Program P.O. Box 6335 Fargo, ND 58125-8335			23,582.78	PAYMENTS
			ACCOUNT BALANCE	23,582.78

Oct
2023



Company Name: SMCMVCD
Corporate Account Number: [REDACTED]
Statement Date: 10-23-2023

NEW ACTIVITY

SMCMVCD ADMIN		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$7,011.12	\$0.00	\$7,011.12
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
09-25	09-21	24906043265041600028426	HYATT HOTELS FRENCH Q NEW ORLEANS LA 18246534 ARRIVAL: 09-18-23	75.00	
09-27	09-26	24113433270600183327128	THE WEBSTAIRANT STORE INC 717-392-7472 PA	193.39	
09-27	09-26	24492153269719804309337	VEICO INC. DBA PROMOTIONC 888-412-6136 CA	181.52	
09-28	09-27	24204293270006217785851	GOOGLE ADS3907138857 650-2530000 CA	350.00	
09-29	09-28	24492153271743265720796	EB ODSC WEST 2023 CON 801-413-7200 CA	653.61	
10-02	10-01	24492163274000037002326	YELPINC*855 380 9357 WWW.YELP.COM CA	76.47	
10-02	10-01	24803943275910009694488	GOOGLE*ADS3907138857 CC GOOGLE.COM CA	28.70	
10-03	10-02	24492163275000026363605	MOSYLE BUS* MOSYLE BUS HTTPSBUSINESS FL	37.50	
10-06	10-04	24000973278518604496525	PORTOLA HOTEL AND SPA MONTEREY CA 0000009522 ARRIVAL: 10-03-23	289.55	
10-11	10-09	24000973283539803470009	PORTOLA HOTEL AND SPA MONTEREY CA 0000011604 ARRIVAL: 10-08-23	289.55	
10-11	10-09	24000973283539803470751	PORTOLA HOTEL AND SPA MONTEREY CA 0000011606 ARRIVAL: 10-08-23	289.55	
10-11	10-10	244681632840000000698488	HOT WOK BISTRO SAN MATEO CA	544.75	
10-12	10-11	24492153284852841991295	US CARGO CONTROL 866-444-9990 IA	314.29	
10-12	10-11	24493983284207496000028	PUTNAM MAZDA AND VOLVO BURLINGAME CA	84.19	
10-12	10-10	24943003284894284008031	DLR RESORT RES CRO 7147814669 CA 00284008037147814669ARRIVAL: 10-10-23	308.88	
10-13	10-11	24231683285837001333124	SAFEWAY #2878 MILLBRAE CA	34.74	
10-13	10-12	24492153286852883428238	US CARGO CONTROL 866-444-9990 IA	44.14	
10-16	10-13	24000973288557606845477	PORTOLA HOTEL AND SPA MONTEREY CA 0000013124 ARRIVAL: 10-12-23	289.55	
10-16	10-13	24000973288557606845493	PORTOLA HOTEL AND SPA MONTEREY CA 0000013210 ARRIVAL: 10-12-23	289.55	
10-16	10-13	24000973288557606845519	PORTOLA HOTEL AND SPA MONTEREY CA 0000013201 ARRIVAL: 10-12-23	289.55	
10-18	10-16	24000973290570007429607	PORTOLA HOTEL AND SPA MONTEREY CA 0000014842 ARRIVAL: 10-15-23	289.55	
10-18	10-16	24000973290570007429706	PORTOLA HOTEL AND SPA MONTEREY CA 0000014878 ARRIVAL: 10-15-23	289.55	
10-18	10-16	24000973290570007429821	PORTOLA HOTEL AND SPA MONTEREY CA 0000014760 ARRIVAL: 10-15-23	289.55	
10-18	10-16	24000973290570007429839	PORTOLA HOTEL AND SPA MONTEREY CA 0000014722 ARRIVAL: 10-15-23	289.55	
10-18	10-16	24000973290570007429904	PORTOLA HOTEL AND SPA MONTEREY CA 0000014830 ARRIVAL: 10-15-23	289.55	
10-18	10-16	24000973290570007430142	PORTOLA HOTEL AND SPA MONTEREY CA 0000014854 ARRIVAL: 10-15-23	289.55	
10-18	10-17	24055233290819927264278	ROCK AUTO ROCKAUTO.COM WI	569.16	
10-23	10-20	24692163293107607949881	SQ *PENINSULA FEED STORE GOSQ.COM CA	28.19	
10-23	10-20	24906413293185368595984	WEB*REGISTERWEBSITE 800-8999723 FL	11.99	
BRIAN WEBER		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$63.15	\$0.00	\$63.15
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
10-09	10-08	24430993281400814035489	MSFT * E0100PAU1T MSBILL.INFO WA	63.15	

Oct
2023



Company Name: SMCMVCD
Corporate Account Number: [REDACTED]
Statement Date: 10-23-2023

Department: 00000 Total:
Division: 00000 Total:

\$7,158.37
\$7,158.37

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

Oct 2023

Type	Date	Name	Memo	Split	Amount
1040 · US Bank Purchase Card					
1045 · US Bank Visa Brian x2315					
Credit Card Charge	10/08/2023	Microsoft	MSFT Online email services	5475 · Website Hosting / Microsoft	63.15
Total 1045 · US Bank Visa Brian x2315					<u>63.15</u>
1050 · US Bank Visa Admin x5992					
Credit Card Charge	09/22/2023	Hyatt Hotels	Hotel fee-Rodent Academy Conf New Orleans-Ryan Thorndike	5215 · Conferences / Workshops Staff	75.00
Credit Card Charge	09/26/2023	Misc-Lab	Webstaurant Store-deli cups for rearing larvae, yj, misc.	5805 · Disease Surveillance	193.39
Credit Card Charge	09/26/2023	Misc-Lab	Promotion Choice - printed cups for Aedes surv. program	5805 · Disease Surveillance	181.52
Credit Card Charge	09/27/2023	Google Inc.	Google Ads - custom google ads	5910 · Media and Network	350.00
Credit Card Charge	09/28/2023	Misc-Admin	Eventbrite-ODSC networking/workshops for using AI (Matthew)	5215 · Conferences / Workshops Staff	653.61
Credit Card Charge	10/01/2023	Misc- Outreach	Yelp - Add-ins to the District's yelp business account	5910 · Media and Network	76.47
Credit Card Charge	10/01/2023	Google Inc.	Google Ads - custom google ads	5910 · Media and Network	28.70
Credit Card Charge	10/02/2023	Mosyle Business	Mosyle business premium license	5465 · Computer Software	37.50
Credit Card Charge	10/10/2023	Misc-Admin	Hot Wok Bistro - Dinner for October board meeting	5305 · Board Meeting Expenses	544.75
Credit Card Charge	10/10/2023	Misc- Ops	Webstaurant Store-deli cups for rearing larvae, yj, +misc.	5630 · Ops Equipment & Repairs	358.43
Credit Card Charge	10/11/2023	Putnam	Putnam Jeep-CB jeep antifreeze for cooling system	5620 · Auto, Hotsy, Plug, Boat, Traile	84.19
Credit Card Charge	10/11/2023	Misc-Admin	Disneyland Hotel-1st-night deposit Richard-CSMFO Conf.	5215 · Conferences / Workshops Staff	308.88
Credit Card Charge	10/11/2023	Safeway Store	Water and cookies for October board meeting	5305 · Board Meeting Expenses	34.74
Credit Card Charge	10/16/2023	Misc-Admin	Portola Hotel-first-night deposit for staff-MVCAC conf.(8)	5215 · Conferences / Workshops Staff	2,316.40
Credit Card Charge	10/16/2023	Misc-Admin	Portola Hotel-1st night deposit for trustees-MVCAC conf.(4)	5210 · Conferences / Workshops Board	1,158.20
Credit Card Charge	10/17/2023	Rock Auto	Replacement parts for CB Jeep fleet	5620 · Auto, Hotsy, Plug, Boat, Traile	569.16
Credit Card Charge	10/20/2023	Peninsula Feed	Sentinel chicken food	5810 · Sentinel Chicken Flocks/Supply	28.19
Credit Card Charge	10/20/2023	Register.com Website	Domain privacy and protection-www.smcnvcd.org	5475 · Website Hosting / Microsoft	11.99
Total 1050 · US Bank Visa Admin x5992					<u>7,011.12</u>
1052 · US Bank Visa Angie x8413					
Credit Card Charge	10/04/2023	Misc-Admin	Hotel Zoso-resort fee for Angie-MVCAC fall mtg in Palm Springs	5215 · Conferences / Workshops Staff	84.10
Total 1052 · US Bank Visa Angie x8413					<u>84.10</u>
TOTAL 1040 · US Bank Purchase Card					<u><u>7,158.37</u></u>



Item 4C

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

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

Statement of Revenues, Expenditures and Change in Fund Balance

Total revenues received from July 1 through November 30, 2023 (YTD) were \$ 842.8 thousand; total expenditures YTD were \$ 2.9 million; and the change in fund balance was \$ 2 million. The District had \$ 4.6 million in cash available in County Treasury and \$ 2.7 million in Cal CLASS.

	General	Capital	Total
	Fund	Fund	Funds
Beginning Fund Balance 7/1/2023:	\$ 9,062,890	\$ 754,020	\$ 9,816,910
Revenues/Resources	\$ 836,709	\$ 6,123	\$ 842,831
Due To (From) Funds	\$ -	\$ -	\$ -
Prior Year Adjustment	\$ 3,606	\$ -	\$ 3,606
Expenditures	\$ 2,832,386	\$ 38,697	\$ 2,871,083
Change in Fund Balance	(1,995,678)	(32,574)	\$ (2,028,252)
* Ending Fund Balance	\$ 7,070,818	\$ 721,446	\$ 7,792,264

* Components of Fund Balance:			
Nonspendable (Inventory)	\$ 143,930	\$ -	\$ 143,930
Pension Rate Stabilization Reserve	\$ 110,183		\$ 110,183
Assigned (Capital Improvements)	\$ -	\$ 721,446	\$ 721,446
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	\$ 1,932,035	\$ -	\$ 1,932,035
Total	\$ 7,070,818	\$ 721,446	\$ 7,792,264



Budget Variances

Revenues

Actual revenues received through November 30, 2023, were over budget by \$ 472,699 resulting from payments of ERAF rebate received in August (\$ 286,483), Property Tax Revenue (\$ 111,911), and all other revenue (\$ 74,305).

Expenditures

Expenditures through November 30, 2023, were under budget by \$ \$97,579 primarily due to the timing of expenditures contained in the table below:

Budget Category	Over/ Under	Variance	% of YTD Budget	Explanation
Insurance	Under	\$10,457	94.5%	Insurance Costs less than budgeted.
Facilities Maintenance	Under	\$11,561	49.2%	Timing of Facility Expenditures
Operations	Under	\$16,862	82.5%	Timing of pestice, fuel and helicopter expenditures
Capital	Under	\$70,733	35.2%	Timing of Capital expenditures
Public Outreach	Over	\$6,492	117.2%	Timing of Public Outreach expendituers
Computer Hardware & Software	Over	\$6,905	121.3%	Timing of computer 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.

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 November 30, 2023 summary, accounts receivable outstanding greater than 90 days total is \$ 39,879, from the California Invasive Plant Council (\$25,639), City of Redwood City Public Works Department (\$3,752), San Francisco Airport (\$1,510) and Stanford University – Jasper Ridge (\$8,979). 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 2360 to 2420. Last month's check number ended at 2359. All checks written were to vendors on account, retired employees, or reimbursements to current employees, per District policy. In November 2023, 61 checks written from the General Fund totaled \$ 176,231.83. In addition, the District wrote 2 check from the Capital Fund totaling \$ 24,235.96 (check numbers 1264 & 1265).

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.

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

	Total Nov 30, 23	General Fund	Capital Fund
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	3,930,842	3,930,842	
1013 · Checking -US Bank - GF x3353	(44,169)	(44,169)	
1018 · Cash-Cal CLASS	2,726,269	2,726,269	
1020 · Cash-County Treasury-CPF x2705	720,996		720,996
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	
Total Checking/Savings	7,186,651	6,465,205	721,446
Accounts Receivable			
1100 · Accounts Receivable	89,699	89,699	
1105 · Interest Receivable	-	-	-
Total Accounts Receivable	89,699	89,699	-
Other Current Assets			
1220 · VCJPA-Member Contingency Fund	476,488	476,488	
1230 · Pesticide Inventory	160,226	160,226	
Total Other Current Assets	636,714	636,714	-
Total Current Assets	7,913,064	7,191,618	721,446
TOTAL ASSETS	7,913,064	7,191,618	721,446
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	105,973	105,973	-
Total Accounts Payable	105,973	105,973	-
Credit Cards			
1040 · US Bank Purchase Card	14,827	14,827	
Total Credit Cards	14,827	14,827	-
Other Current Liabilities			
2200 · Accrued Wages	-	-	-
Total Other Current Liabilities	-	-	-
Total Current Liabilities	120,800	120,800	-
Fund Balance			
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	(2,028,252)	(1,995,678)	(32,574)
Ending Fund Balance *	7,792,264	7,070,818	721,446
TOTAL LIABILITIES & FUND BALANCE	7,913,064	7,191,618	721,446
* COMPONENTS OF ENDING FUND BALANCE			
Nonspendable (Inventory)	143,930	143,930	-
Pension Rate Stabilization Reserve	110,183	110,183	-
Assigned (Capital Improvements)	721,446	-	721,446
Public Health Emergency Fund	800,000	800,000	-
Natural Disaster Emergency Fund	650,000	650,000	-
Real Property Acquisition Fund	2,434,670	2,434,670	-
Debt Service Repayment Fund	1,000,000	1,000,000	-
Unrestricted Fund Balance (Includes Working Capital)	1,932,035	1,932,035	-
Total Fund Balance	7,792,264	7,070,818	721,446

	General	Capital	Total
	Fund	Fund	Funds
Beginning Fund Balance 7/1/2023:	\$ 9,062,890	\$ 754,020	\$ 9,816,910
Revenues/Resources	\$ 836,709	\$ 6,123	\$ 842,831
Due To (From) Funds	\$ -	\$ -	\$ -
Prior Year Adjustment	\$ 3,606	\$ -	\$ 3,606
Expenditures	\$ 2,832,386	\$ 38,697	\$ 2,871,083
Change in Fund Balance	(1,995,678)	(32,574)	\$ (2,028,252)
* Ending Fund Balance	\$ 7,070,818	\$ 721,446	\$ 7,792,264

* Components of Fund Balance:			
Nonspendable (Inventory)	\$ 143,930	\$ -	\$ 143,930
Pension Rate Stabilization Reserve	\$ 110,183		\$ 110,183
Assigned (Capital Improvements)	\$ -	\$ 721,446	\$ 721,446
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	\$ 1,932,035	\$ -	\$ 1,932,035
Total	\$ 7,070,818	\$ 721,446	\$ 7,792,264

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

Month of Report:
November, 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	140,820	(2,365,898)	5.6%	136,199	4,621	103.4%	3,088	5,272	2,184	170.7%
Total 4100 · PROPERTY TAX REVENUES	3,592,034	292,960	(3,299,074)	8.2%	181,049	111,911	0.0%	181,049	172,985	(8,064)	0.0%
Total 4200 · OTHER TAX REVENUES	799,499	315,441	(484,058)	39.5%	40,300	275,141	0.0%	40,300	-	(40,300)	0.0%
Total 4300 · OTHER REVENUES	115,848	87,487	(28,361)	75.5%	12,584	74,903	695.2%	-	12,369	12,369	#DIV/0!

Total Revenues	7,014,099	836,709	(6,177,390)	11.9%	370,132	466,577	226.1%	224,437	190,626	(33,811)	84.9%
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Expenditures

Total 5000 · SALARIES & WAGES	3,277,706	1,289,982	1,987,724	39.4%	1,293,885	(3,903)	99.7%	264,092	251,265	(12,827)	95.1%
Total 5100 · EMPLOYEE BENEFITS	1,344,973	631,593	713,380	47.0%	627,865	3,728	100.6%	95,263	95,962	699	100.7%
Total 5200 · TRAINING - BOARD & STAFF	73,010	36,092	36,918	49.4%	37,490	(1,398)	96.3%	11,989	5,439	(6,550)	45.4%
Total 5300 · ADMINISTRATION	412,667	114,505	298,162	27.7%	116,848	(2,343)	98.0%	16,298	13,335	(2,963)	81.8%
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	39,340	63,476	38.3%	32,435	6,905	121.3%	6,483	10,993	4,510	169.6%
Total 5500 · FACILITIES MAINTENANCE	54,640	11,208	43,432	20.5%	22,769	(11,561)	49.2%	4,553	869	(3,684)	19.1%
Total 5550 · UTILITIES	64,264	29,811	34,453	46.4%	27,338	2,473	109.0%	5,914	6,205	291	104.9%
Total 5600 · FLEET MAINTENANCE	64,650	21,094	43,556	32.6%	22,360	(1,266)	94.3%	4,470	3,636	(834)	81.3%
Total 5700 · OPERATIONS	284,821	79,608	205,213	28.0%	96,470	(16,862)	82.5%	8,370	10,498	2,128	125.4%
Total 5800 · LABORATORY	95,653	38,659	56,994	40.4%	37,604	1,055	102.8%	15,279	13,178	(2,101)	86.2%
Total 5900 · PUBLIC OUTREACH	133,369	44,341	89,028	33.2%	37,849	6,492	117.2%	-	9,871	9,871	#DIV/0!
Total 6500 · DEBT SERVICE	318,094	318,094	(0)	100.0%	318,094	(0)	100.0%	-	-	-	0.0%

Total Expenditures	6,415,179	2,832,386	(3,582,793)	44.2%	2,859,523	(27,137)	99.1%	432,711	421,251	(11,460)	97.4%
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General Fund Net Revenues Over Expenditures	598,920	(1,995,678)	(2,594,598)		(2,489,391)	493,713		(208,274)	(230,625)	(22,351)	
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CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	6,123	(6,123)	0.0%	-	6,123	0.0%	-	-	-	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	2,599,626	38,697	2,560,929	1.5%	109,139	(70,442)	35.5%	85,827	3,600	(82,227)	4.2%

Capital Improvement Fund Net Revenue Over Expenditures	(2,599,626)	(32,574)	2,567,052		(109,139)	76,565		(85,827)	(3,600)	82,227	
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San Mateo County Mosquito & Vector Control District
Statement of Revenues, Expenses & Changes- Budget vs. Actual
 July through November 2023

	<u>Jul - Nov 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 - PROGRAM REVENUES				
4010 - Service Abatement Revenue -2451	140,820.33	136,199.00	4,621.33	103.39%
4020 - Special Benefit Assesmnt-2031	0.00	0.00	0.00	0.0%
4030 - Special Mosquito Tax - 2439	0.00	0.00	0.00	0.0%
Total 4000 - PROGRAM REVENUES	140,820.33	136,199.00	4,621.33	103.39%
4100 - PROPERTY TAX REVENUES				
4105 - Current - Secured - 1021	166,005.65	167,567.00	-1,561.35	99.07%
4110 - Current - Unsecured - 1031	110,155.86	6,552.00	103,603.86	1,681.26%
4115 - Prior Year - Unsecured - 1033	399.87	50.00	349.87	799.74%
4120 - Current -Secured SB813-1041	16,037.18	6,250.00	9,787.18	256.6%
4130 - Prior Y. Unsecured SB813-1042	361.90	36.00	325.90	1,005.28%
4140 - State Homeowner Prop-1831	0.00	594.00	-594.00	0.0%
Total 4100 - PROPERTY TAX REVENUES	292,960.46	181,049.00	111,911.46	161.81%
4200 - OTHER TAX REVENUES				
4210 - ERAF Rebate-1046	315,440.91	28,958.00	286,482.91	1,089.31%
4220 - Redevelop Passthrough-1024,2647	0.00	11,342.00	-11,342.00	0.0%
Total 4200 - OTHER TAX REVENUES	315,440.91	40,300.00	275,140.91	782.73%
4300 - OTHER REVENUES				
4310 - Interest Earned (Cnty GF+VCJPA)	60,544.32	8,567.00	51,977.32	706.72%
4311 - Interest Earned (Cnty Cap Fund)	6,122.62	3,194.00	2,928.62	191.69%
4312 - Interest (Cal CLASS)	24,531.29			
4340 - VCJPA / Misc. Income -2658	2,411.29	823.00	1,588.29	292.99%
Total 4300 - OTHER REVENUES	93,609.52	12,584.00	81,025.52	743.88%
Total Income	842,831.22	370,132.00	472,699.22	227.71%
Expense				
5000 - SALARIES & WAGES				
5010 - Permanent Employees	1,079,913.91	1,133,587.00	-53,673.09	95.27%
5015 - Limited Term Employees	80,868.00	83,000.00	-2,132.00	97.43%
5020 - Seasonal Employees	121,999.87	67,349.00	54,650.87	181.15%
5040 - Board Trustees Meeting Stipend	7,200.00	9,949.00	-2,749.00	72.37%
Total 5000 - SALARIES & WAGES	1,289,981.78	1,293,885.00	-3,903.22	99.7%
5100 - EMPLOYEE BENEFITS				
5110 - Retirement - Employer Contribut	281,221.56	300,342.00	-19,120.44	93.63%
5115 - Retirement - Employee Contribut	0.00			
5116 - Alternate Retire-Employee Contr	0.00			
5125 - Actives - Medical Insurance	145,548.30	142,583.00	2,965.30	102.08%
5130 - Actives - HRA Health Reimb Acct	13,128.00	6,857.00	6,271.00	191.45%
5135 - Actives - Dental Insurance	13,770.90	11,893.00	1,877.90	115.79%
5140 - Actives - Dental Reimbursement	1,238.00	115.00	1,123.00	1,076.52%
5145 - Actives - Vision Insurance	2,410.10	2,446.00	-35.90	98.53%
5150 - Group Life Insurance	522.50	588.00	-65.50	88.86%
5160 - Retirees - HRA & Medical Reimb	14,302.44			
5165 - Long Term Disability - Standard	7,293.85	7,273.00	20.85	100.29%
5170 - Actives - Other Benefits	0.00			
5175 - Social Security & Medicare Tax	26,577.34	23,900.00	2,677.34	111.2%
5180 - CA Unemployment/Disability Tax	1,666.93	6,827.00	-5,160.07	24.42%
5182 - Workers Compensation	123,913.00	125,041.00	-1,128.00	99.1%
5185 - Actives - Deferred Compensation	0.00			
Total 5100 - EMPLOYEE BENEFITS	631,592.92	627,865.00	3,727.92	100.59%
5200 - TRAINING - BOARD & STAFF				
5205 - Coastal Regional Continuing Ed.	5,094.00	2,828.00	2,266.00	180.13%
5210 - Conferences / Workshops Board	8,539.86	10,575.00	-2,035.14	80.76%
5215 - Conferences / Workshops Staff	22,193.14	24,021.00	-1,827.86	92.39%
5220 - Staff Training	265.00	66.00	199.00	401.52%
Total 5200 - TRAINING - BOARD & STAFF	36,092.00	37,490.00	-1,398.00	96.27%
5300 - ADMINISTRATION				
5305 - Board Meeting Expenses	3,823.02	2,650.00	1,173.02	144.27%
5310 - Background / drug screening	336.86	444.00	-107.14	75.87%
5315 - County Accounting Service Chgs	0.00	0.00	0.00	0.0%
5325 - HR & Finance Consultant	6,938.62	1,769.00	5,169.62	392.23%
5330 - Memberships & Subscriptions	26,295.00	24,732.00	1,563.00	106.32%
5335 - Office Expense	3,463.30	5,777.00	-2,313.70	59.95%
5340 - Janitorial/Household Expense	13,289.35	12,180.00	1,109.35	109.11%
5345 - Prof. Services - Engineer Rpt	953.40	15,318.00	-14,364.60	6.22%
5350 - Legal Services	10,650.00	16,669.00	-6,019.00	63.89%
5355 - Property Tax Stormwater Assess	3,426.00	5,651.00	-2,225.00	60.63%
5360 - Permits	4,476.00	0.00	4,476.00	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%

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

	<u>Jul - Nov 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5380 · Copier and postage	2,595.07	2,694.00	-98.93	96.33%
5385 · Security and fire alarm	5,373.43	5,217.00	156.43	103.0%
5390 · Payroll Service	4,194.47	3,801.00	393.47	110.35%
5395 · Bank Fees (County General Fund)	338.50	534.00	-195.50	63.39%
5396 · Bank Fees (County Capital Fund)	291.24	101.00	190.24	288.36%
5399 · Facility Lease	0.00	0.00	0.00	0.0%
Total 5300 · ADMINISTRATION	114,796.26	116,848.00	-2,051.74	98.24%
5400 · INSURANCE				
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			
Total 5400 · INSURANCE	178,058.95	188,516.00	-10,457.05	94.45%
5450 · COMPUTER HARDWARE & SOFTWARE				
5455 · IT Consulting - Compu-Data	140.00	2,919.00	-2,779.00	4.8%
5460 · Computer Hardware	7,270.64	10,419.00	-3,148.36	69.78%
5465 · Computer Software	12,262.36	14,588.00	-2,325.64	84.06%
5470 · Database & Mapping - License	12,500.00			
5475 · Website Hosting / Microsoft	7,166.92	4,509.00	2,657.92	158.95%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	39,339.92	32,435.00	6,904.92	121.29%
5500 · FACILITIES MAINTENANCE				
5505 · Facility - Repairs & Maint	11,207.56	22,769.00	-11,561.44	49.22%
Total 5500 · FACILITIES MAINTENANCE	11,207.56	22,769.00	-11,561.44	49.22%
5550 · UTILITIES				
5560 · Gas & Electricity - PG&E	12,538.50	9,795.00	2,743.50	128.01%
5565 · Water	2,298.41	3,356.00	-1,057.59	68.49%
5570 · Phone - VOIP - Fusion/MegaPath	2,630.53	2,801.00	-170.47	93.91%
5575 · Phone - Land Line-AT&T/Comcast	2,869.53	1,895.00	974.53	151.43%
5580 · Phone - Mobile Devices-Verizon	9,474.39	9,491.00	-16.61	99.83%
Total 5550 · UTILITIES	29,811.36	27,338.00	2,473.36	109.05%
5600 · FLEET MAINTENANCE				
5610 · Garage Tools	2,749.56	3,753.00	-1,003.44	73.26%
5615 · Garage Repairs Outside	6,502.36	3,544.00	2,958.36	183.48%
5620 · Auto, Hotsy, Plug, Boat, Trailer	9,387.95	8,394.00	993.95	111.84%
5630 · Ops Equipment & Repairs	2,454.47	6,669.00	-4,214.53	36.8%
5635 · Vehicle Accident Insur Claims	0.00	0.00	0.00	0.0%
Total 5600 · FLEET MAINTENANCE	21,094.34	22,360.00	-1,265.66	94.34%
5700 · OPERATIONS				
5705 · Pesticides	27,994.17	9,875.00	18,119.17	283.49%
5715 · Helicopter	8,600.00	45,000.00	-36,400.00	19.11%
5720 · Safety Equipment	982.63	3,453.00	-2,470.37	28.46%
5725 · Apparel - Uniforms & Boots	4,824.72	6,373.00	-1,548.28	75.71%
5730 · Mosquito Fish	1,737.28	1,769.00	-31.72	98.21%
5735 · Fuel	35,469.13	30,000.00	5,469.13	118.23%
Total 5700 · OPERATIONS	79,607.93	96,470.00	-16,862.07	82.52%
5800 · LABORATORY				
5805 · Disease Surveillance	2,174.17	4,727.00	-2,552.83	46.0%
5810 · Sentinel Chicken Flocks/Supply	167.23	1,325.00	-1,157.77	12.62%
5815 · Mosquito Blood	1,745.00	1,887.00	-142.00	92.48%
5820 · Dry Ice	6,726.42	5,419.00	1,307.42	124.13%
5825 · Lab Supplies	3,103.78	3,975.00	-871.22	78.08%
5830 · Lab Biowaste Disposal	535.60	573.00	-37.40	93.47%
5835 · Lab Equip. Repair	0.00	2,000.00	-2,000.00	0.0%
5840 · Lab Equip. Maintenance	0.00	3,000.00	-3,000.00	0.0%
5845 · Lab PCR Supplies	14,372.90	7,198.00	7,174.90	199.68%
5850 · Lab PCR Maintenance	9,833.80	7,500.00	2,333.80	131.12%
Total 5800 · LABORATORY	38,658.90	37,604.00	1,054.90	102.81%
5900 · PUBLIC OUTREACH				
5910 · Media and Network	35,919.30	29,250.00	6,669.30	122.8%
5920 · Promotion & Printing	8,422.17	8,599.00	-176.83	97.94%
Total 5900 · PUBLIC OUTREACH	44,341.47	37,849.00	6,492.47	117.15%
6000 · CAPITAL IMPROVEMENTS				
6010 · Building Improvements	0.00	0.00	0.00	0.0%
6020 · Equipment - Operations & Admin	20,693.63	0.00	20,693.63	100.0%
6025 · Software	0.00	80,000.00	-80,000.00	0.0%
6030 · Vehicle Leases	17,711.65	29,139.00	-11,427.35	60.78%
Total 6000 · CAPITAL IMPROVEMENTS	38,405.28	109,139.00	-70,733.72	35.19%

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

	<u>Jul - Nov 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6500 · DEBT SERVICE				
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%
Total 6500 · DEBT SERVICE	318,094.12	318,094.00	0.12	100.0%
Total Expense	2,871,082.79	2,968,662.00	-97,579.21	96.71%
Net Ordinary Income	-2,028,251.57	-2,598,530.00	570,278.43	78.05%
Other Income/Expense				
Other Income				
Transfer In	0.00	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	-2,028,251.57	-2,598,530.00	570,278.43	78.05%

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

	<u>Nov 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 · PROGRAM REVENUES				
4010 · Service Abatement Revenue -2451	5,271.78	3,088.00	2,183.78	170.72%
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%
Total 4000 · PROGRAM REVENUES	5,271.78	3,088.00	2,183.78	170.72%
4100 · PROPERTY TAX REVENUES				
4105 · Current - Secured - 1021	166,005.65	167,567.00	-1,561.35	99.07%
4110 · Current - Unsecured - 1031	0.00	6,552.00	-6,552.00	0.0%
4115 · Prior Year - Unsecured - 1033	0.00	50.00	-50.00	0.0%
4120 · Current -Secured SB813-1041	6,944.40	6,250.00	694.40	111.11%
4130 · Prior Y. Unsecured SB813-1042	34.97	36.00	-1.03	97.14%
4140 · State Homeowner Prop-1831	0.00	594.00	-594.00	0.0%
Total 4100 · PROPERTY TAX REVENUES	172,985.02	181,049.00	-8,063.98	95.55%
4200 · OTHER TAX REVENUES				
4210 · ERAF Rebate-1046	0.00	28,958.00	-28,958.00	0.0%
4220 · Redevelop Passthrough-1024,2647	0.00	11,342.00	-11,342.00	0.0%
Total 4200 · OTHER TAX REVENUES	0.00	40,300.00	-40,300.00	0.0%
4300 · OTHER REVENUES				
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)	12,368.76			
4340 · VCJPA / Misc. Income -2658	0.00	0.00	0.00	0.0%
Total 4300 · OTHER REVENUES	12,368.76	0.00	12,368.76	100.0%
Total Income	190,625.56	224,437.00	-33,811.44	84.94%
Expense				
5000 · SALARIES & WAGES				
5010 · Permanent Employees	220,858.60	231,375.00	-10,516.40	95.46%
5015 · Limited Term Employees	16,173.60	16,941.00	-767.40	95.47%
5020 · Seasonal Employees	12,633.14	13,746.00	-1,112.86	91.9%
5040 · Board Trustees Meeting Stipend	1,600.00	2,030.00	-430.00	78.82%
Total 5000 · SALARIES & WAGES	251,265.34	264,092.00	-12,826.66	95.14%
5100 · EMPLOYEE BENEFITS				
5110 · Retirement - Employer Contribut	55,253.84	56,088.00	-834.16	98.51%
5115 · Retirement - Employee Contribut	0.00			
5116 · Alternate Retire-Employee Contr	0.00			
5125 · Actives - Medical Insurance	29,175.66	28,519.00	656.66	102.3%
5130 · Actives - HRA Health Reimb Acct	528.00	0.00	528.00	100.0%
5135 · Actives - Dental Insurance	2,754.18	2,448.00	306.18	112.51%
5140 · Actives - Dental Reimbursement	302.00	0.00	302.00	100.0%
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	1,281.36			
5165 · Long Term Disability - Standard	1,458.77	1,454.00	4.77	100.33%
5170 · Actives - Other Benefits	0.00			
5175 · Social Security & Medicare Tax	4,495.18	4,780.00	-284.82	94.04%
5180 · CA Unemployment/Disability Tax	126.98	1,366.00	-1,239.02	9.3%
5182 · Workers Compensation	0.00	0.00	0.00	0.0%
5185 · Actives - Deferred Compensation	0.00			
Total 5100 · EMPLOYEE BENEFITS	95,962.49	95,263.00	699.49	100.73%
5200 · TRAINING - BOARD & STAFF				
5205 · Coastal Regional Continuing Ed.	0.00	74.00	-74.00	0.0%
5210 · Conferences / Workshops Board	3,124.23	4,375.00	-1,250.77	71.41%
5215 · Conferences / Workshops Staff	2,225.00	7,540.00	-5,315.00	29.51%
5220 · Staff Training	90.00	0.00	90.00	100.0%
Total 5200 · TRAINING - BOARD & STAFF	5,439.23	11,989.00	-6,549.77	45.37%
5300 · ADMINISTRATION				
5305 · Board Meeting Expenses	1,420.60	530.00	890.60	268.04%
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	318.36	353.00	-34.64	90.19%
5330 · Memberships & Subscriptions	160.00	282.00	-122.00	56.74%
5335 · Office Expense	468.72	1,156.00	-687.28	40.55%
5340 · Janitorial/Household Expense	2,668.95	2,436.00	232.95	109.56%
5345 · Prof. Services - Engineer Rpt	953.40	0.00	953.40	100.0%
5350 · Legal Services	0.00	3,333.00	-3,333.00	0.0%
5355 · Property Tax Stormwater Assess	1,544.00	5,651.00	-4,107.00	27.32%
5360 · Permits	4,251.00	0.00	4,251.00	100.0%

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

	<u>Nov 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5365 - CEQA / PEIR	0.00	0.00	0.00	0.0%
5375 - Audit	0.00	0.00	0.00	0.0%
5380 - Copier and postage	692.13	539.00	153.13	128.41%
5385 - Security and fire alarm	0.00	1,043.00	-1,043.00	0.0%
5390 - Payroll Service	790.99	760.00	30.99	104.08%
5395 - Bank Fees (County General Fund)	66.69	106.00	-39.31	62.92%
5396 - Bank Fees (County Capital Fund)	58.10	21.00	37.10	276.67%
5399 - Facility Lease	0.00	0.00	0.00	0.0%
Total 5300 - ADMINISTRATION	13,392.94	16,298.00	-2,905.06	82.18%
5400 - INSURANCE				
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%
Total 5400 - INSURANCE	0.00	0.00	0.00	0.0%
5450 - COMPUTER HARDWARE & SOFTWARE				
5455 - IT Consulting - Compu-Data	140.00	583.00	-443.00	24.01%
5460 - Computer Hardware	1,934.89	2,083.00	-148.11	92.89%
5465 - Computer Software	8,487.31	2,916.00	5,571.31	291.06%
5475 - Website Hosting / Microsoft	431.00	901.00	-470.00	47.84%
Total 5450 - COMPUTER HARDWARE & SOFTWARE	10,993.20	6,483.00	4,510.20	169.57%
5500 - FACILITIES MAINTENANCE				
5505 - Facility - Repairs & Maint	869.00	4,553.00	-3,684.00	19.09%
Total 5500 - FACILITIES MAINTENANCE	869.00	4,553.00	-3,684.00	19.09%
5550 - UTILITIES				
5560 - Gas & Electricity - PG&E	3,208.87	1,958.00	1,250.87	163.89%
5565 - Water	0.00	1,118.00	-1,118.00	0.0%
5570 - Phone - VOIP - Fusion/MegaPath	530.47	560.00	-29.53	94.73%
5575 - Phone - Land Line-AT&T/Comcast	304.59	379.00	-74.41	80.37%
5580 - Phone - Mobile Devices-Verizon	2,160.61	1,899.00	261.61	113.78%
Total 5550 - UTILITIES	6,204.54	5,914.00	290.54	104.91%
5600 - FLEET MAINTENANCE				
5610 - Garage Tools	935.73	751.00	184.73	124.6%
5615 - Garage Repairs Outside	190.50	708.00	-517.50	26.91%
5620 - Auto, Hotsy, Plug, Boat, Traile	1,463.73	1,678.00	-214.27	87.23%
5630 - Ops Equipment & Repairs	1,046.20	1,333.00	-286.80	78.49%
5635 - Vehicle Accident Insur Claims	0.00	0.00	0.00	0.0%
Total 5600 - FLEET MAINTENANCE	3,636.16	4,470.00	-833.84	81.35%
5700 - OPERATIONS				
5705 - Pesticides	5,219.43	52.00	5,167.43	10,037.37%
5715 - Helicopter	0.00	0.00	0.00	0.0%
5720 - Safety Equipment	187.02	690.00	-502.98	27.1%
5725 - Apparel - Uniforms & Boots	997.28	1,275.00	-277.72	78.22%
5730 - Mosquito Fish	208.71	353.00	-144.29	59.13%
5735 - Fuel	3,885.15	6,000.00	-2,114.85	64.75%
Total 5700 - OPERATIONS	10,497.59	8,370.00	2,127.59	125.42%
5800 - LABORATORY				
5805 - Disease Surveillance	726.42	945.00	-218.58	76.87%
5810 - Sentinel Chicken Flocks/Supply	0.00	265.00	-265.00	0.0%
5815 - Mosquito Blood	349.00	378.00	-29.00	92.33%
5820 - Dry Ice	555.40	1,083.00	-527.60	51.28%
5825 - Lab Supplies	272.45	795.00	-522.55	34.27%
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	3,000.00	-3,000.00	0.0%
5845 - Lab PCR Supplies	1,331.40	7,198.00	-5,866.60	18.5%
5850 - Lab PCR Maintenance	9,833.80	1,500.00	8,333.80	655.59%
Total 5800 - LABORATORY	13,177.67	15,279.00	-2,101.33	86.25%
5900 - PUBLIC OUTREACH				
5910 - Media and Network	9,870.62	0.00	9,870.62	100.0%
5920 - Promotion & Printing	0.00	0.00	0.00	0.0%
Total 5900 - PUBLIC OUTREACH	9,870.62	0.00	9,870.62	100.0%
6000 - CAPITAL IMPROVEMENTS				
6010 - Building Improvements	0.00	0.00	0.00	0.0%
6020 - Equipment - Operations & Admin	0.00	0.00	0.00	0.0%

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

	<u>Nov 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6025 - Software	0.00	80,000.00	-80,000.00	0.0%
6030 - Vehicle Leases	3,542.33	5,827.00	-2,284.67	60.79%
Total 6000 - CAPITAL IMPROVEMENTS	<u>3,542.33</u>	<u>85,827.00</u>	<u>-82,284.67</u>	<u>4.13%</u>
6500 - DEBT SERVICE				
6510 - Principal Payments	0.00	0.00	0.00	0.0%
6520 - Interest Payments	0.00	0.00	0.00	0.0%
Total 6500 - DEBT SERVICE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Expense	<u>424,851.11</u>	<u>518,538.00</u>	<u>-93,686.89</u>	<u>81.93%</u>
Net Ordinary Income	<u>-234,225.55</u>	<u>-294,101.00</u>	<u>59,875.45</u>	<u>79.64%</u>
Other Income/Expense				
Other Income				
Transfer In	0.00	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u><u>-234,225.55</u></u>	<u><u>-294,101.00</u></u>	<u><u>59,875.45</u></u>	<u><u>79.64%</u></u>

**San Mateo County Mosquito & Vector Control District
A/R Aging Summary**

11/30/2023

As of November 30, 2023

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
California Invasive Plant Council	0.00	2,396.13	0.00	10,675.30	25,638.84	38,710.27
City of Foster City	2,096.93	7,107.13	0.00	0.00	0.00	9,204.06
City of Pacifica Public Works Wastewater	78.08	78.08	0.00	0.00	0.00	156.16
City of Redwood City, Public Works	2,066.77	4,141.03	0.00	0.00	3,752.30	9,960.10
City of San Francisco, Parks	70.43	5,334.52	0.00	6,124.27	0.00	11,529.22
City of San Francisco, Public Utilities	352.15	193.68	0.00	0.00	0.00	545.83
City of San Mateo, Wastewater Treatment	87.43	174.86	0.00	0.00	0.00	262.29
City of South San Francisco Water Quality	84.03	168.06	0.00	0.00	0.00	252.09
San Francisco Int'l Airport	0.00	35.22	0.00	743.18	1,509.71	2,288.11
Sewer Authority Mid-Coastside	78.08	78.08	0.00	0.00	0.00	156.16
Silicon Valley Clean Water	357.88	327.80	0.00	0.00	0.00	685.68
Stanford University - Jasper Ridge	0.00	2,920.21	0.00	4,050.48	8,978.78	15,949.47
TOTAL	<u>5,271.78</u>	<u>22,954.80</u>	<u>0.00</u>	<u>21,593.23</u>	<u>39,879.63</u>	<u>89,699.44</u>

**San Mateo County Mosquito & Vector Control District
A/R Aging Summary**

12/22/2023

As of December 22, 2023

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
California Invasive Plant Council	0.00	0.00	2,396.13	10,675.30	20,519.75	33,591.18
City of Foster City	0.00	2,096.93	0.00	0.00	0.00	2,096.93
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	2,066.77	0.00	0.00	3,752.30	5,819.07
City of San Francisco, Parks	0.00	70.43	5,334.52	6,124.27	0.00	11,529.22
City of San Francisco, Public Utilities	0.00	352.15	193.68	0.00	0.00	545.83
City of San Mateo, Wastewater Treatment	0.00	87.43	0.00	0.00	0.00	87.43
City of South San Francisco Water Quality	0.00	84.03	0.00	0.00	0.00	84.03
San Francisco Int'l Airport	0.00	0.00	35.22	743.18	1,509.71	2,288.11
Sewer Authority Mid-Coastside	0.00	78.08	0.00	0.00	0.00	78.08
Silicon Valley Clean Water	0.00	357.88	0.00	0.00	0.00	357.88
Stanford University - Jasper Ridge	0.00	0.00	2,920.21	4,050.48	8,978.78	15,949.47
TOTAL	<u>0.00</u>	<u>5,271.78</u>	<u>10,879.76</u>	<u>21,593.23</u>	<u>34,760.54</u>	<u>72,505.31</u>

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

Nov 2023

November 10, 2023

November 24, 2023

Footnotes:

Payroll ACH Disbursement (including Net Pay & Taxes)

Total Net Pay	83,282	79,578
Federal W/H Tax	15,808	15,377
Social Security Tax	1,358	407
Medicare	3,677	3,548
CA W/H Tax	6,594	6,453
CA SUI/DI	1,024	1,011
Total	111,744	106,373

← A

ADP Process Fee PPE 10/7 & 10/21	282	332
ADP Time & Attendance	178	-

Total amount for the period	112,204	106,705
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Total amount for the month:		218,908
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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
General Fund
November 30, 2023

GF-Nov 2023

Beginning Cash per District as of Oct 31, 2023 4,076,936

Reductions	
Payroll Related (ADP)	(218,908)
Checks Written	(176,232)
Transfer out to Calif CLASS Investment	-
Bank Fee	(67)
Total Reductions	(395,207)

Additions	
Abatement Services	31,959
Property Tax Revenue	172,985
Quarterly Interest	-
RDA/RPTTF	-
Special Benefit Assessment	-
Special Mosquito Tax	-
Misc Deposit	-
Total Additions	204,944

Ending Cash per District as of Nov 30, 2023 3,886,673

Cash per County General Fund Statement 3,886,673

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] 11/01/2023-11/30/2023 Page 2
TUE, DEC 12, 2023, 4:03 PM --req: VALENCIR--leg: GL JL--loc: CONTROL---job:16714411 J1820---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 11/01/23	9,046,285.31	4,969,349.08	4,076,936.23
	11/01/23	SPU0303	AutoID: ITXO30A3 Job: 16660 JE	34.97	0.00	4,076,971.20
	11/15/23	SECN153	AutoID: ITXN15A3 Job: 16660 JE	166,005.65	0.00	4,242,976.85
	11/15/23	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	11,666.49	0.00	4,254,643.34
	11/17/23	JE546594	AutoID: JVDN17B3 Job: 16677 JE	0.00	66.69	4,254,576.65
	11/24/23	JE547157	AutoID: JRVD04A3 Job: 16701 JE	0.00	395,140.09	3,859,436.56
	11/29/23	SPSN293	AutoID: ITXN29A3 Job: 16683 JE	6,944.40	0.00	3,866,380.96
	11/29/23	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	20,292.24	0.00	3,886,673.20
		DR	* SUB ACCT Total *	9,251,229.06*	5,364,555.86*	3,886,673.20*

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

CPF-Nov
2023

Beginning Cash per District as of Oct 31, 2023	745,290
Reductions	
Checks Written	(24,236)
Bank Fee	(58)
Transfer-Out to General Fund	-
Total Reductions	(24,294)
Additions	
Quarterly Interest	-
Transfer-In from General Fund	-
Total Additions	-
Ending Cash per District as of Nov 30, 2023	720,996
Cash per County Capital Project Fund Statement	720,996
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] 11/01/2023-11/30/2023 Page 1
 TUE, DEC 12, 2023, 4:03 PM --req: VALENCIR--leg: GL JL--loc: CONTROL---job:16714411 J1820---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 11/01/23	774,277.27	28,987.46	745,289.81		
	11/17/23	JB546594	AutoID: JVDN17B3 Job: 16677 JE	0.00	58.10	745,231.71		
	11/24/23	JB547157	AutoID: JRVD04A3 Job: 16701 JE	0.00	24,235.96	720,995.75		
		DR	* SUB ACCT Total *	774,277.27*	53,281.52*	720,995.75*		

**San Mateo County Mosquito & Vector Control District
Check Detail (General Fund)**

GF-Nov 2023

November 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
2360	11/06/2023	Charles P. Hansen	Retiree Health Insurance Reimb-Nov '23	1013 · Checking - US Bank - GF x3353	-580.68
11012023	11/01/2023		Retiree Health Insurance Reimb-Nov '23	5160 · Retirees - HRA & Medical Reimb	580.68
TOTAL					<u>580.68</u>
2361	11/06/2023	Dennis J Jewell	Retiree Health Insurance Reimb-Nov '23	1013 · Checking - US Bank - GF x3353	-580.68
11012023	11/01/2023		Retiree Health Insurance Reimb-Nov '23	5160 · Retirees - HRA & Medical Reimb	580.68
TOTAL					<u>580.68</u>
2362	11/06/2023	Great-West Life & Annuity Co	Group No. 98368	1013 · Checking - US Bank - GF x3353	-6,768.47
10212023	10/21/2023		Employee Deferred Comp PPE 10/21/2023	5185 · Actives - Deferred Compensation	6,768.47
TOTAL					<u>6,768.47</u>
2363	11/06/2023	San Mateo County Retirement Asso SM M.A.D.		1013 · Checking - US Bank - GF x3353	-36,793.61
10212023	10/21/2023		Employee Contribution Pay Period 10/08/2023-10/21/2023	5115 · Retirement - Employee Contribut	9,614.22
			Employer Contribution Pay Period 10/08/2023-10/21/2023	5110 · Retirement - Employer Contribut	27,179.39
TOTAL					<u>36,793.61</u>
2364	11/06/2023	U.S. Bank PARS Account # 6746022 Agency Name: San Mateo County Mosquito & Vector Control District F		1013 · Checking - US Bank - GF x3353	-606.51
6746022400-P10	10/21/2023		Alternate Retirement System for Richard Arrow PPE 10/21/2023	5116 · Alternate Retire-Employee Contr	606.51
TOTAL					<u>606.51</u>
2365	11/06/2023	Aim To Please Janitorial Services	Invoice #66 - Oct 2023	1013 · Checking - US Bank - GF x3353	-1,633.25
66	10/31/2023		1351 Rollins Janitorial Services-Oct 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
TOTAL					<u>1,633.25</u>
2366	11/06/2023	Airgas Dry Ice	4317638	1013 · Checking - US Bank - GF x3353	-1,165.50

**San Mateo County Mosquito & Vector Control District
Check Detail (General Fund)**

GF-Nov 2023

November 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
9142966884	10/10/2023		Dry Ice (300 lbs)	5820 · Dry Ice	388.70
9143196228	10/17/2023		Dry Ice (300 lbs)	5820 · Dry Ice	388.40
9143422230	10/24/2023		Dry Ice (300 lbs)	5820 · Dry Ice	388.40
TOTAL					1,165.50
2367	11/06/2023	Amazon Capital Services	Account # ARX6UTA334C06	1013 · Checking - US Bank - GF x3353	-2,614.35
1JPN-RQK3-73Q	10/31/2023		Offie Supplies	5335 · Office Expense	135.91
			Misc cables for server	5460 · Computer Hardware	259.72
			Cleaners & degreaser supplies	5610 · Garage Tools	274.89
			Misc fleet maint supplies	5620 · Auto, Hotsy, Plug, Boat, Traile	383.28
			Fish pond maint supplies	5730 · Mosquito Fish	96.85
			Misc lab supplies	5825 · Lab Supplies	1,029.71
			Training books & repellents for outreach	5910 · Media and Network	433.99
TOTAL					2,614.35
2368	11/06/2023	American Fidelity Assurance Comp; Payor: 56840		1013 · Checking - US Bank - GF x3353	-1,966.62
2189764A	11/04/2023		Flexible Spending Account (Employee Contrib)	5170 · Actives - Other Benefits	1,966.62
TOTAL					1,966.62
2369	11/06/2023	Angela Nakano	Reimburse dental expense	1013 · Checking - US Bank - GF x3353	-150.00
ReimbDental10-2	10/25/2023		Reimburse dental expense	5140 · Actives - Dental Reimbursement	150.00
TOTAL					150.00
2370	11/06/2023	Bay Alarm	A/C #4678426; Inv 20946576	1013 · Checking - US Bank - GF x3353	-142.83
20946576-ULCer	10/13/2023		UL Certificate Fees for Install Acct #4678426 (1351 Rollins Rd)	5385 · Security and fire alarm	142.83
TOTAL					142.83
2371	11/06/2023	CA Society Municipal Officers	Invoice #200019074 - North Coast Chapter Mtg (Richard Arrow)	1013 · Checking - US Bank - GF x3353	-30.00
200019074	10/12/2023		North Coast Chapter Mtg (Richard Arrow)	5215 · Conferences / Workshops Staff	30.00

**San Mateo County Mosquito & Vector Control District
Check Detail (General Fund)**

GF-Nov 2023

November 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
TOTAL					30.00
2372	11/06/2023	ChicoBag	Reference 27061913	1013 · Checking - US Bank - GF x3353	-1,515.18
27061913	10/17/2023		Reuseable District logo bags for awareness (250) PO#02706-1913	5910 · Media and Network	1,515.18
TOTAL					1,515.18
2373	11/06/2023	Cintas Corporation #0464	Payer #15914933	1013 · Checking - US Bank - GF x3353	-684.48
15914933 Oct-20	10/31/2023		Uniform Services 09/06/23 Inv #4166864040	5725 · Apparel - Uniforms & Boots	164.53
			Uniform Services 09/13/23 Inv #4167597509	5725 · Apparel - Uniforms & Boots	185.58
			Uniform Services 09/20/23 Inv #4168303590	5725 · Apparel - Uniforms & Boots	164.75
			Uniform Services 09/27/23 Inv #4169000899	5725 · Apparel - Uniforms & Boots	175.19
			Available Credit Remain from 08/02/23 Inv #4163374940	5725 · Apparel - Uniforms & Boots	-5.57
TOTAL					684.48
2374	11/06/2023	Colorprint		1013 · Checking - US Bank - GF x3353	-434.39
34897	10/13/2023		District services brochures-English version (Qty: 500)	5910 · Media and Network	363.00
35063	11/01/2023		Tick-bite rack cards-Spanish version (Qty: 100)	5910 · Media and Network	71.39
TOTAL					434.39
2375	11/06/2023	Comcast	A/C #8155200280283815	1013 · Checking - US Bank - GF x3353	-167.78
81552002807062	10/17/2023		Business Internet 10/22/23-11/21/23 (1351 Rollins)	5575 · Phone - Land Line-AT&T/Comcast	167.78
TOTAL					167.78
2376	11/06/2023	Compu-Data, Inc.	Inv #64464	1013 · Checking - US Bank - GF x3353	-140.00
64464	11/01/2023		Installed Splashtop 1 to Richard's remote laptop	5455 · IT Consulting - Compu-Data	140.00
TOTAL					140.00
2377	11/06/2023	Denngo	Inv #37899	1013 · Checking - US Bank - GF x3353	-1,152.59
37899	10/23/2023		Oct-2023 Inspection Service Contract & Repairs HVAC	5505 · Facility - Repairs & Maint	770.00

**San Mateo County Mosquito & Vector Control District
Check Detail (General Fund)**

GF-Nov 2023

November 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
			Merv 13 filters	5505 · Facility - Repairs & Maint	382.59
TOTAL					1,152.59
2378	11/06/2023	Eco Medical Inc.	Invoice #21749	1013 · Checking - US Bank - GF x3353	-109.20
21749	10/31/2023		28 Gal. Bio-waste container pick-up - Oct 2023	5830 · Lab Biowaste Disposal	109.20
TOTAL					109.20
2379	11/06/2023	Fusion, LLC	Customer No. 3789973	1013 · Checking - US Bank - GF x3353	-530.50
9770095	10/19/2023		Phone System Nov-2023	5570 · Phone - VOIP - Fusion/MegaPath	530.50
TOTAL					530.50
2380	11/06/2023	GLS US	Account #32493	1013 · Checking - US Bank - GF x3353	-8.34
5146185	10/15/2023		Send samples to UC Davis for WNV testing 10/10	5805 · Disease Surveillance	8.34
TOTAL					8.34
2381	11/06/2023	Heluna Health	A/C #592519, Inv #2390067	1013 · Checking - US Bank - GF x3353	-1,000.00
2390067	10/24/2023		Contribution to MVCAC Funds for FY23-24 WNV Dead Bird Call Center	5330 · Memberships & Subscriptions	1,000.00
TOTAL					1,000.00
2382	11/06/2023	James Barry	Inv #961562	1013 · Checking - US Bank - GF x3353	-140.00
961562	10/19/2023		Fish pond maintenance	5505 · Facility - Repairs & Maint	140.00
TOTAL					140.00
2383	11/06/2023	Life Technologies Corporation		1013 · Checking - US Bank - GF x3353	-1,123.13
83819374	09/06/2023		PCR supplies restocking (P.O.#02706-1908)	5845 · Lab PCR Supplies	330.80
83839483	09/16/2023		PCR extraction plates for KF Flex (P.O.#02706-1910)	5845 · Lab PCR Supplies	792.33
TOTAL					1,123.13
2384	11/06/2023	Napa Auto Parts		1013 · Checking - US Bank - GF x3353	-55.54

**San Mateo County Mosquito & Vector Control District
Check Detail (General Fund)**

GF-Nov 2023

November 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
166798	10/23/2023		Radiator caps	5620 · Auto, Hotsy, Plug, Boat, Traile	28.87
167268	10/30/2023		Radiator caps	5620 · Auto, Hotsy, Plug, Boat, Traile	26.67
TOTAL					55.54
2385	11/06/2023	O'Reilly Automotive, Inc.	Customer #1275593	1013 · Checking - US Bank - GF x3353	-22.89
1275593 Strmt10/	10/28/2023		Lug nuts for Nissan fleet	5620 · Auto, Hotsy, Plug, Boat, Traile	22.89
TOTAL					22.89
2386	11/06/2023	Quench USA, Inc.	A/C #D322868	1013 · Checking - US Bank - GF x3353	-205.00
INV06477303	11/01/2023		Water Dispenser Rental - Nov 2023	5335 · Office Expense	205.00
TOTAL					205.00
2387	11/06/2023	Sandie Arnott, SanMateo Cty Tax Collector		1013 · Checking - US Bank - GF x3353	-3,426.00
2023-265893	10/24/2023		Parcel #026-122-080, 2023-2024 Tax Bill (Stormwater Fee) 1351 Rollins	5355 · Property Tax Stormwater Assess	1,882.00
2023-265846	11/01/2023		Parcel #026-101-060, 2023-2024 Tax Bill (Stormwater Fee) 1415 Carolan	5355 · Property Tax Stormwater Assess	1,544.00
TOTAL					3,426.00
2388	11/06/2023	Spark Creative Design	Inv #2872	1013 · Checking - US Bank - GF x3353	-996.25
2872	10/26/2023		District services information edits	5910 · Media and Network	996.25
TOTAL					996.25
2389	11/06/2023	Standard Insurance Company	142979	1013 · Checking - US Bank - GF x3353	-1,458.77
142979-0001 Oct	10/18/2023		Long term disability due 11/01/2023	5165 · Long Term Disability - Standard	1,458.77
TOTAL					1,458.77
2390	11/06/2023	Stephanie Busam	Dental-ortho service for daugher, Siena	1013 · Checking - US Bank - GF x3353	-300.00
DentalReimb-Siei	10/23/2023		Dental-ortho service for daugher, Siena	5140 · Actives - Dental Reimbursement	300.00
TOTAL					300.00

**San Mateo County Mosquito & Vector Control District
Check Detail (General Fund)**

GF-Nov 2023

November 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
2391	11/06/2023	Streamline	Invoice No: 112D6F75-0033	1013 · Checking - US Bank - GF x3353	-431.00
112D6F75-0033	11/01/2023		Streamline Web 11/1/2023-11/30/2023	5475 · Website Hosting / Microsoft	431.00
TOTAL					431.00
2392	11/16/2023	Great-West Life & Annuity Co	Group No. 98368	1013 · Checking - US Bank - GF x3353	-6,768.47
11042023	11/04/2023		Employee Deferred Comp PPE 11/04/2023	5185 · Actives - Deferred Compensation	6,768.47
TOTAL					6,768.47
2393	11/16/2023	San Mateo County Retirement Asso SM M.A.D.		1013 · Checking - US Bank - GF x3353	-36,793.60
11042023	11/04/2023		Employee Contribution Pay Period 10/22/2023-11/04/2023	5115 · Retirement - Employee Contribut	9,614.21
			Employer Contribution Pay Period 10/22/2023-11/04/2023	5110 · Retirement - Employer Contribut	27,179.39
TOTAL					36,793.60
2394	11/16/2023	U.S. Bank PARS Account # 6746022 Agency Name: San Mateo County Mosquito & Vector Control District F		1013 · Checking - US Bank - GF x3353	-606.51
6746022400-PP1	11/04/2023		Alternate Retirement System for Richard Arrow PPE 11/04/2023	5116 · Alternate Retire-Employee Contr	606.51
TOTAL					606.51
2395	11/16/2023	Jarvis Fay LLP	Invoice 18182	1013 · Checking - US Bank - GF x3353	-4,860.00
18182	10/31/2023		Board Matters (6.4 hrs) - Legal Services thru Oct-2023	5350 · Legal Services	1,920.00
			HR Personnel (7.7 hrs)	5350 · Legal Services	2,310.00
			Manager's Review Committee (2.1 hrs)	5350 · Legal Services	630.00
TOTAL					4,860.00
2396	11/16/2023	Lampire Biological Laboratories, Inc A/C # SANMAT		1013 · Checking - US Bank - GF x3353	-349.00
578648	11/07/2023		Chicken Blood (PO# 02076-1847)	5815 · Mosquito Blood	349.00
TOTAL					349.00
2397	11/16/2023	Public Agency Retirement Services Customer #SAN400		1013 · Checking - US Bank - GF x3353	-318.36

**San Mateo County Mosquito & Vector Control District
Check Detail (General Fund)**

GF-Nov 2023

November 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
54340	11/08/2023		PARS Alternate Retirement System Fees PE 09/30/2023	5325 · HR & Finance Consultant	318.36
TOTAL					318.36
2398	11/16/2023	Purchase Power	8000-9000-0074-1201	1013 · Checking - US Bank - GF x3353	-420.99
17662438-Nov20	11/14/2023		Postage refill and transaction fee	5380 · Copier and postage	420.99
TOTAL					420.99
2399	11/16/2023	Spark Creative Design	Inv #2872	1013 · Checking - US Bank - GF x3353	-919.52
2884	11/09/2023		Tick survey postcards print, postage & handouts	5910 · Media and Network	919.52
TOTAL					919.52
2400	11/16/2023	Asbury Environmental Services	Invoice # I500-00993581	1013 · Checking - US Bank - GF x3353	-100.00
I500-00993581	11/07/2023		Used oil disposal service 10/27/2023	5620 · Auto, Hotsy, Plug, Boat, Traile	100.00
TOTAL					100.00
2401	11/16/2023	Cintas	Customer #11322412	1013 · Checking - US Bank - GF x3353	-63.11
5183280470	11/08/2023		First Aid-Kit refill (2)	5720 · Safety Equipment	63.11
TOTAL					63.11
2402	11/16/2023	City of Burlingame, Water		1013 · Checking - US Bank - GF x3353	-1,022.68
53-310184-Oct23	10/27/2023		3/4 Inch 08/22/23-10/24/23	5565 · Water	163.10
53-133346-Oct23	10/27/2023		1 1/2 Inch 08/22/23-10/24/23	5565 · Water	687.61
53-485494-Oct23	10/27/2023		1 Inch meter 08/22/23-10/24/23-1415 N. Carolan Ave	5565 · Water	158.82
53-310176-Oct23	10/27/2023		Fireline 08/22/23-10/24/23	5565 · Water	13.15
TOTAL					1,022.68
2403	11/16/2023	Comcast	A/C #8155-20-028-0705890	1013 · Checking - US Bank - GF x3353	-136.81
81552002807058	11/10/2023		Business Internet 11/15/23-12/14/23 (1415 N Carolan)	5575 · Phone - Land Line-AT&T/Comcast	136.81

**San Mateo County Mosquito & Vector Control District
Check Detail (General Fund)**

GF-Nov 2023

November 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
TOTAL					136.81
2404	11/16/2023	David J Vossbrink		1013 · Checking - US Bank - GF x3353	-140.00
113-2023	10/31/2023		Edit adulticide FAQ & treatment news (1hr)	5910 · Media and Network	140.00
TOTAL					140.00
2405	11/16/2023	Flyers Energy, LLC	Account 700895	1013 · Checking - US Bank - GF x3353	-4,183.49
CFS-3612859	10/31/2023		Fuels 10/16/2023-10/31/2023	5735 · Fuel	4,183.49
TOTAL					4,183.49
2406	11/16/2023	FRMS	51 - SMCMVCD Billing Period Dec-2023	1013 · Checking - US Bank - GF x3353	-33,448.58
FRMS1223-SMCI	11/08/2023		Medical Insurance for Dec-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					33,448.58
2407	11/16/2023	GLS US	Account #32493	1013 · Checking - US Bank - GF x3353	-13.56
5156157	10/29/2023		Send samples to UC Davis for WNV testing 10/24	5805 · Disease Surveillance	13.56
TOTAL					13.56
2408	11/16/2023	Grainger	809934680	1013 · Checking - US Bank - GF x3353	-1,474.10
7115530466	11/05/2023		Air compressor part	5610 · Garage Tools	11.93
			Rechrq flashlights & sprayer fittings	5620 · Auto, Hotsy, Plug, Boat, Traile	935.24
			Ops field equp & supplies	5630 · Ops Equipment & Repairs	402.15
			Safety glasses and cleaning supply	5720 · Safety Equipment	69.11
			Lab supplies	5825 · Lab Supplies	55.67
TOTAL					1,474.10
2409	11/16/2023	Head Real Properties, Inc.	Professional Services Re: 1415 N Carolan Contruction Project	1013 · Checking - US Bank - GF x3353	-953.40

**San Mateo County Mosquito & Vector Control District
Check Detail (General Fund)**

GF-Nov 2023

November 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
ProffServ-June-20	11/07/2023		Professional Services Re: 1415 N Carolan Construction Project	5345 · Prof. Services - Engineer Rpt	953.40
TOTAL					<u>953.40</u>
2410	11/16/2023	MidAmerica Admin & Retirement Sc	Cust ID: SANMA002 (Admin Fees Jul-Sep '23)	1013 · Checking - US Bank - GF x3353	-648.00
HRA-Admin-Jul-S	11/15/2023		Admin Fees for Actives HRA (Jul thru Sep '23)	5130 · Actives - HRA Health Reimb Acct	528.00
			Admin Fees for Retirees HRA (Jul thru Sep '23)	5160 · Retirees - HRA & Medical Reimb	120.00
TOTAL					<u>648.00</u>
2411	11/16/2023	Pacific Office Automation		1013 · Checking - US Bank - GF x3353	-271.14
794086	11/02/2023		Maintenance for 1 Color & 2 Blk/Wht Copiers 11/02/23-12/02/23	5380 · Copier and postage	271.14
TOTAL					<u>271.14</u>
2412	11/16/2023	PG&E		1013 · Checking - US Bank - GF x3353	-2,814.02
5584709654-6 Oc	10/26/2023		1351 Rollins Site 09/27/2023-10/26/2023	5560 · Gas & Electricity - PG&E	1,989.82
5594119880-0 Oc	10/26/2023		PGE Elec & Gas for 1415 N Carolan 09/27/23-10/26/2023	5560 · Gas & Electricity - PG&E	824.20
TOTAL					<u>2,814.02</u>
2413	11/16/2023	Rachel Curtis	Reimburse outreach purchases	1013 · Checking - US Bank - GF x3353	-65.16
Reimb-Outreach1	10/18/2023		Reimburse outreach materials and USPS stamps	5910 · Media and Network	65.16
TOTAL					<u>65.16</u>
2414	11/16/2023	RankPlus SEO	Invoice 000749	1013 · Checking - US Bank - GF x3353	-742.00
000749	11/01/2023		Google Ads Services (Nov)	5910 · Media and Network	742.00
TOTAL					<u>742.00</u>
2415	11/16/2023	Recology San Mateo County	A/C #731001072	1013 · Checking - US Bank - GF x3353	-482.22
51528370	10/30/2023		Garbage Service - Oct 2023	5340 · Janitorial/Household Expense	482.22
TOTAL					<u>482.22</u>

**San Mateo County Mosquito & Vector Control District
Check Detail (General Fund)**

GF-Nov 2023

November 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
2416	11/16/2023	Redwood Trading Post	Customer ID CU00001000007751	1013 · Checking - US Bank - GF x3353	-175.78
1000298006	09/23/2023		Boots for Justin Loman	5725 · Apparel - Uniforms & Boots	175.78
TOTAL					<u>175.78</u>
2417	11/16/2023	RMT Landscape Contractors, Inc.	Customer #M332	1013 · Checking - US Bank - GF x3353	-869.00
20231133	11/10/2023		Landscape Maintenance Nov-2023 (1351 Rollins Rd)	5505 · Facility - Repairs & Maint	544.50
			Landscape Maintenance (1415 N Carolan Ave)	5505 · Facility - Repairs & Maint	324.50
TOTAL					<u>869.00</u>
2418	11/16/2023	The Goodyear Tire & Rubber Co.	A/C #632593-0001	1013 · Checking - US Bank - GF x3353	-1,665.38
184-1099910	10/31/2023		12 Tires for CB Jeeps & 12 Tires Disposal Fees	5620 · Auto, Hotsy, Plug, Boat, Traile	1,665.38
TOTAL					<u>1,665.38</u>
2419	11/16/2023	Verizon Wireless	A/C #271667168-00002	1013 · Checking - US Bank - GF x3353	-1,835.04
9947818318	10/26/2023		Balance-Services for period 9/27/23-10/26/23 (CalNet)	5580 · Phone - Mobile Devices-Verizon	1,835.04
TOTAL					<u>1,835.04</u>
2420	11/16/2023	U.S. Bank	4246-0445-5564-6391	1013 · Checking - US Bank - GF x3353	-7,158.37
10232023	10/23/2023		District Credit Card Payment	1040 · US Bank Purchase Card	7,158.37
TOTAL					<u>7,158.37</u>
CHECK TOTAL					<u><u>176,231.83</u></u>

Note: Previous month's check numbers were 2304-2359. Current month's check numbers are 2360-2420 (61 checks).

San Mateo County Mosquito & Vector Control District
Check Detail (Capital Fund)

CPF-Nov 2023

November 2023

Num	Date	Name	Memo	Account	Original Amount
1264	11/06/2023	Enterprise FM Trust	Customer No. 458563	1023 · Checking - US Bank - CPF x4183	-3,542.33
458563-110423	11/04/2023		22NCN8-2018 NISS Frontier- Nov 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
1265	11/06/2023	Life Technologies Corporation	Inv 83886425 & credit 83895531	1023 · Checking - US Bank - CPF x4183	-20,693.63
83886425 & Credit	09/25/2023		Kingfisher Duo Prime Extraction Instrument (PO#02706-1911)	6020 · Equipment - Operations & Admin	25,693.63
83886425 & Credit	09/25/2023		Credit: Inv 83895531 for trade-in equipmt	6020 · Equipment - Operations & Admin	-5,000.00
TOTAL					20,693.63
CHECK TOTAL					24,235.96

Note: Previous month's check number was 1263. Current month's check numbers are 1264-1265 (2 checks).



P.O. BOX 6343
FARGO ND 58125-6343

Nov
2023



000001525 01 SP 0.630 106481893572324 P
SMCMVCD
ATTN DISTRICT MANAGER
1351 ROLLINS RD
BURLINGAME CA 94010-2409

ACCOUNT NUMBER [REDACTED]
STATEMENT DATE 11-22-2023
AMOUNT DUE \$21,985.20
NEW BALANCE \$21,985.20
PAYMENT DUE ON RECEIPT

AMOUNT ENCLOSED
\$ 14,826.83
Please make check payable to U.S. Bank

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

[REDACTED] 002198520 002198520

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
[REDACTED]	\$23,582.78	\$15,218.40	\$0.00	\$0.00	\$0.00	\$391.57	\$16,424.41	\$21,985.20
Company Total								

CORPORATE ACCOUNT ACTIVITY				
SMCMAD	TOTAL CORPORATE ACTIVITY			
[REDACTED]	\$16,424.41 CR			
Post Date	Tran Date	Reference Number	Transaction Description	Amount
10-27	10-24	74798263300000000000838	PAYMENT - THANK YOU 00000 C	16,424.41 PY

NEW ACTIVITY				
ANGELA NAKANO	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
[REDACTED]	\$0.00	\$595.37	\$0.00	\$595.37
Post Date	Tran Date	Reference Number	Transaction Description	Amount
11-20	11-18	24435653322069202390008	VWR INTERNATIONAL INC 800-932-5000 PA	595.37

CUSTOMER SERVICE CALL 800-344-5696	ACCOUNT NUMBER		ACCOUNT SUMMARY	
	[REDACTED]		PREVIOUS BALANCE	23,582.78
SEND BILLING INQUIRIES TO: 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	15,218.40
	11/22/23	.00	CASH ADVANCES	.00
	AMOUNT DUE		CASH ADVANCE FEES	.00
			LATE PAYMENT CHARGES	.00
	21,985.20		CREDITS	391.57
			PAYMENTS	16,424.41
		ACCOUNT BALANCE	21,985.20	

Nov
2023



Company Name: SMCMVCD
Corporate Account Number: [REDACTED]
Statement Date: 11-22-2023

NEW ACTIVITY

CASEY STEVENSON		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$3,021.85	\$0.00	\$3,021.85
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
11-03	11-01	24755423306273083892314	CA DEPT PEST REGS LICENSI 916-4453891 CA	90.00	
11-09	11-08	24231683313837000098005	SMART AND FINAL 453 SAN MATEO CA	27.61	
11-16	11-14	24323043319044000209928	CRESCO EQUIPMENT RENTALS BURLINGAME CA	37.27	
11-20	11-17	24492163321000040334024	DRONEDEPLOY.COM HTTPSWWW DRON CA	987.00	
11-21	11-20	24492163324713344704888	EB VERTEBRATE PEST CO 801-413-7200 CA	1,640.00	
11-21	11-20	24492163324713344809610	ADORAMA INC. 800-223-2500 NY	1.00	
11-21	11-20	24492163324713344810956	ADORAMA INC. 800-223-2500 NY	238.97	
SMCMVCD ADMIN		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$391.57	\$6,719.56	\$0.00	\$6,327.99
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
10-30	10-28	24231683301083185304157	HARBOR FREIGHT TOOLS 805-388-1000 CA	37.26	
10-30	10-28	24231683301083185304157	HARBOR FREIGHT TOOLS 805-388-1000 CA	325.54	
10-30	10-27	24892163300100412189833	4IMPRINT, INC 4IMPRINT.COM WI	577.58	
10-30	10-27	24943003300089201213283	NEW ENGLAND BIOLABS 800-632-7440 MA	297.10	
11-01	10-31	24055233304819939188825	ROCK AUTO ROCKAUTO.COM WI	504.44	
11-02	11-01	74055233305819939002938	ROCK AUTO MADISON WI	391.57 CR	
11-02	11-01	24492163305000031194189	MOSYLE BUS* MOSYLE BUS HTTPSBUSINESS FL	37.50	
11-02	11-01	24492163305000042325038	YELP INC *855 380 9357 WWW.YELP.COM CA	90.00	
11-02	11-01	24803943306910007284707	GOOGLE*ADS3907138857 CC GOOGLE.COM CA	499.97	
11-06	11-03	24445003308000811952650	WALGREENS #6655 BURLINGAME CA	7.21	
11-06	11-03	24892163307105743254084	WWW COSTCO.COM 800-955-2292 WA	175.39	
11-10	11-08	24231683313837001333070	SAFEWAY #1547 BURLINGAME CA	20.97	
11-13	11-10	24113433314300847377068	KLEEN RITE CORP 800-233-3873 PA	278.42	
11-15	11-14	24431063318081407170228	FASTRAK CSC 415-488-8655 CA	25.00	
11-15	11-14	24559303318900014470547	CSMFO 916-2312137 CA	800.00	
11-15	11-14	24755423319153191818147	ECONOMY SMOG CHECK LLC BURLINGAME CA	31.75	
11-15	11-14	24755423319153191818154	ECONOMY SMOG CHECK LLC BURLINGAME CA	31.75	
11-15	11-14	24755423319153191818162	ECONOMY SMOG CHECK LLC BURLINGAME CA	31.75	
11-15	11-14	24755423319153191818170	ECONOMY SMOG CHECK LLC BURLINGAME CA	31.75	
11-15	11-14	24755423319153191818188	ECONOMY SMOG CHECK LLC BURLINGAME CA	31.75	
11-15	11-14	24755423319153191818196	ECONOMY SMOG CHECK LLC BURLINGAME CA	31.75	
11-16	11-15	24431063318081488770705	FASTRAK CSC 415-488-8655 CA	25.00	
11-17	11-16	24941503320089202374537	QIAGEN LLC 800-426-8157 MD	523.81	
11-20	11-17	24892163321107042531131	THE WESTIN ANAHEIM RES ANAHEIM CA 275029 ARRIVAL: 01-29-24	1,064.23	
11-20	11-17	24892163322108018000985	THE HOME DEPOT 8655 COLMA CA	241.82	
11-21	11-20	24011343324000037500501	SP RAM MOUNTS RAMMOUNT.COM WA	190.23	
11-21	11-20	24941503324089202568847	QIAGEN LLC 800-426-8157 MD	285.82	
11-22	11-21	24908413325187644588363	METTLER TOLEDO 800-4724646 CA	521.77	
BRIAN WEBER		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$4,881.62	\$0.00	\$4,881.62
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
11-03	11-02	24011343306000058150238	CAPELOS BA* (1 OF 1 PA HTTPSWWW.CAPE CA	971.19	
11-06	11-03	24892163307105743266799	COSTCO DELIVERY 854 800-798-9968 CA	1,035.43	
11-07	11-06	24892163310108289699048	INTUIT *QBBOOKS ONLINE CL.INTUIT.COM CA	1,080.00	
11-17	11-16	24011343320000037273228	AMCA* CA HTTPSWWW.MOSQ CA	630.00	

11/22/2023 11:22:24 AM

Company Name:	SMCMVCD
Corporate Account Number:	[REDACTED]
Statement Date:	11-22-2023

Nov
2023

NEW ACTIVITY

Post Date	Tran Date	Reference Number	Transaction Description	Amount
11-17	11-16	24011343320000037878921	AMCA* CA HTTPSWWW.MOSQ CA	630.00
11-17	11-16	24011343320000044807869	AMCA* CA HTTPSWWW.MOSQ CA	535.00

Department: 00000 Total:
Division: 00000 Total:

\$14,826.83
\$14,826.83

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

Nov 2023

November 2023

<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Split</u>	<u>Amount</u>
1040 · US Bank Purchase Card					
1045 · US Bank Visa Brian x2315					
Credit Card Charge	11/02/2023	Misc-Admin	Dinner for November Board Meeting	5305 · Board Meeting Expenses	971.19
Credit Card Charge	11/03/2023	Costco	Misc. office, janitorial, and board meeting supplies	5335 · Office Expense	228.90
				5340 · Janitorial/Household Expense	553.48
				5305 · Board Meeting Expenses	253.05
Credit Card Charge	11/06/2023	Intuit	Annual subscription	5465 · Computer Software	1,080.00
Credit Card Charge	11/16/2023	American Mosquito Control As AMCA Annual Meeting registrations for Trustees Ron and Catherine		5210 · Conferences / Workshops Board	1,260.00
Credit Card Charge	11/16/2023	American Mosquito Control As AMCA Annual Meeting registrations for Brian		5215 · Conferences / Workshops Staff	535.00
Total 1045 · US Bank Visa Brian x2315					<u>4,881.62</u>
1050 · US Bank Visa Admin x5992					
Credit Card Charge	10/28/2023	Harbor Freight	Tools for shop to refurbish fleet parts	5610 · Garage Tools	37.26
Credit Card Charge	10/28/2023	Harbor Freight	Tools for shop to refurbish fleet parts	5610 · Garage Tools	325.54
Credit Card Charge	10/28/2023	Misc- Outreach	4imprint.com - Magnets with District Logo and Services	5910 · Media and Network	577.58
Credit Card Charge	10/28/2023	New England BioLabs	For egg and special project DNA amplification and sequencing	5845 · Lab PCR Supplies	297.10
Credit Card Charge	10/31/2023	Rock Auto	CB Jeep parts	5620 · Auto, Hotsy, Plug, Boat, Traile	504.44
Credit Card Credit	10/31/2023	Rock Auto	Return Jeep steering box	5620 · Auto, Hotsy, Plug, Boat, Traile	-391.57
Credit Card Charge	11/01/2023	Mosyle Business	Premium license	5465 · Computer Software	37.50
Credit Card Charge	11/01/2023	Misc- Outreach	Yelp - add-ins to the District's Yelp Business account	5910 · Media and Network	90.00
Credit Card Charge	11/01/2023	Misc- Outreach	Google ADS - custom google ads	5910 · Media and Network	499.97
Credit Card Charge	11/03/2023	Walgreen	Misc. supplies for staff season ending bbq	5335 · Office Expense	7.21
Credit Card Charge	11/03/2023	Costco	Mini fridge for board meetings	5305 · Board Meeting Expenses	175.39
Credit Card Charge	11/08/2023	Safeway Store	Cookies for November Board Meeting	5305 · Board Meeting Expenses	20.97
Credit Card Charge	11/10/2023	Kleen-Rite	Pressure demand switches for CB Jeeps	5630 · Ops Equipment & Repairs	278.42
Credit Card Charge	11/14/2023	FasTrak	Replenishment amount	5215 · Conferences / Workshops Staff	25.00
Credit Card Charge	11/14/2023	Misc-Admin	CSMFO - conference registration for Trustee Mason Brutschy	5210 · Conferences / Workshops Board	800.00
Credit Card Charge	11/14/2023	Misc- Ops	Economy Smog - 6 vehicle smogs	5615 · Garage Repairs Outside	190.50
Credit Card Charge	11/15/2023	FasTrak	Replenishment amount	5215 · Conferences / Workshops Staff	25.00
Credit Card Charge	11/16/2023	Qiagen LLC	Sequencing eggs and Anopheles	5845 · Lab PCR Supplies	523.81
Credit Card Charge	11/17/2023	Misc-Admin	The Westin Anaheim - hotel reservation Trustee Mason - CSMFO conf	5210 · Conferences / Workshops Board	1,064.23
Credit Card Charge	11/17/2023	Home Depot	Blast cabinet supplies for shop	5610 · Garage Tools	241.82
Credit Card Charge	11/20/2023	Ram Mounts	Endcaps for iPad mount in trucks	5460 · Computer Hardware	190.23
Credit Card Charge	11/20/2023	Qiagen LLC	For egg special project extractions	5845 · Lab PCR Supplies	285.82
Credit Card Charge	11/20/2023	Mettler-Toledo Rainin, LLC	Restocking extraction room	5845 · Lab PCR Supplies	521.77
Total 1050 · US Bank Visa Admin x5992					<u>6,327.99</u>

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

Nov 2023

November 2023

<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Split</u>	<u>Amount</u>
1052 · US Bank Visa Angie x8413					
Credit Card Charge	11/18/2023	VWR INTERNATIONAL INC	Tubes for tick testing extractions	5805 · Disease Surveillance	595.37
Total 1052 · US Bank Visa Angie x8413					<u>595.37</u>
1053 · US Bank Visa Casey x8447					
Credit Card Charge	11/01/2023	Department of Pesticide Regul	DPR renewal registration	5220 · Staff Training	90.00
Credit Card Charge	11/08/2023	Smartnfinal	Sterno to heat food for Board Meetings dinner	5335 · Office Expense	27.61
Credit Card Charge	11/14/2023	Cresco Equipment Rental	Filling up propane tank for the forklift	5735 · Fuel	37.27
Credit Card Charge	11/17/2023	Misc- Ops	Drone Deploy - mapping software for drones	5465 · Computer Software	987.00
Credit Card Charge	11/20/2023	Misc- Ops	Vertebrate Pest Conf-registrations for Ryan, Eric, Justin & Vanessa	5215 · Conferences / Workshops Staff	1,640.00
Credit Card Charge	11/20/2023	Misc- Ops	Adorama - drone tag beacon for drones required by FAA	5630 · Ops Equipment & Repairs	239.97
Total 1053 · US Bank Visa Casey x8447					<u>3,021.85</u>
TOTAL 1040 · US Bank Purchase Card					<u><u>14,826.83</u></u>

Agenda Item 4D

SUBJECT: REVIEW OF PROPOSED CHANGES TO POLICY 6030 EXPENSE AUTHORIZATION

SUMMARY

Policy 6030 Expense Authorization sets guidelines and rules established by the Board to regulate how employees can spend District funds. This policy also outlines the procedures and criteria that employees must follow when requesting, approving, and reimbursing expenses incurred while conducting business on behalf of the District.

Staff is requesting the following primary changes to **Policy 6030 Expense Authorization**:

- Increasing the formal award approval limit by the SMCMVCD Board from \$7,500 to \$25,000. (Increasing the formal award limit will keep pace with the escalating cost of goods and services since the policy's passage in 2002. (Exhibit A))
- The informal bid requirement would be raised from \$1,000 - \$7,500 to \$5,000 - \$25,000; three bids would be required for any purchases that fall within this range
- Increasing the limit for informal bids from \$1,000 to \$5,000, although cost comparison will always be encouraged when feasible.
- Increase petty cash single purchase limit from \$25 to \$50

BACKGROUND

Having a well-defined expense authorization policy helps maintain financial control, ensures transparency in spending, prevents fraud or misuse of funds, and establishes clear guidelines for employees to follow when incurring expenses. Regular reviews and updates to this policy are essential to keep it aligned with the changing needs and circumstances of the District.

Increased award limits will proactively position the District for the future. Board approval would be required for all purchases of more than \$25,000; District and Finance Manager approval would still be required for all purchases. In addition, internal controls would be maintained to deter fraud or misuse.

Department heads would continue to be responsible for monitoring their respective budgets. External audits would still be conducted annually by outside professional accounting firms. Furthermore, purchases would not be approved unless budgeted for that intended purpose.

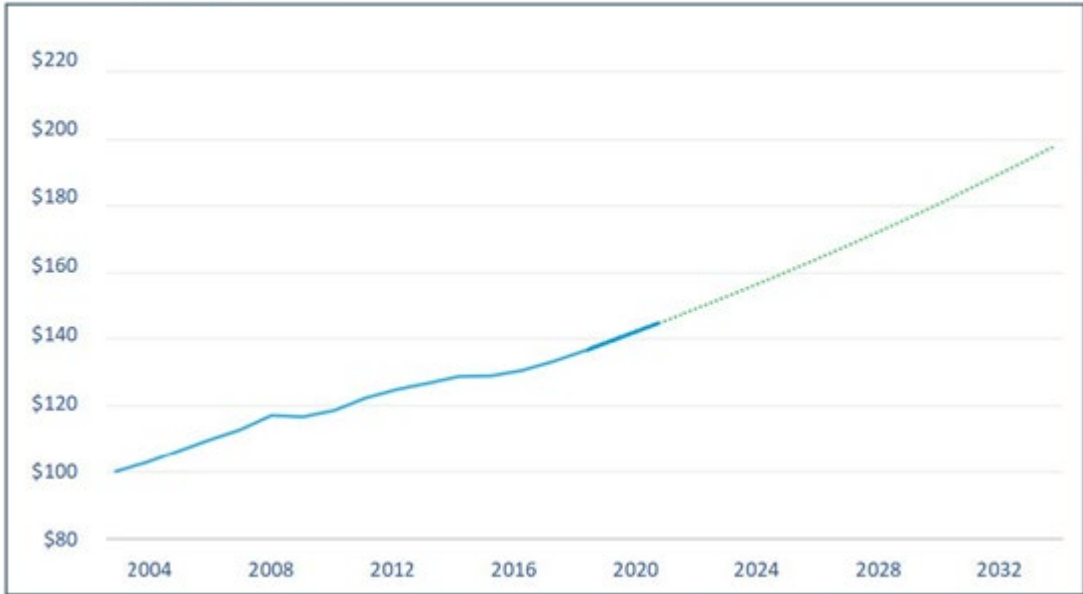
If the Finance Committee recommends the attached edits, the policy will also be passed through the Policy Committee before introduction to the Board.

The attached edits have been reviewed and approved by District Counsel.

Exhibit A

Value of a Dollar Over Time

The following chart shows the change in value of \$100 from 2003 to 2033. A projected inflation rate of 2.5% was used to calculate values from 2019 to 2033.



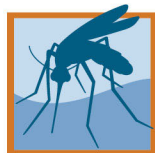
U.S. Bureau of Labor Statistics

RECOMMENDATION

Recommend the Board approve proposed changes to **Policy 6030 Expense Authorization.**

MATERIALS ATTACHED

- 1. **Policy 6030 Expense Authorization clean copy with edits**
- 2. **Policy 6030 Expense Authorization in track changes**



POLICIES AND PROCEDURES

TITLE: Expense Authorization

NUMBER: 6030

6030.10 All staff purchases made for the District shall be authorized by the District Manager, Finance Director, and purchasing employee and shall conform with the approved District budget.

6030.20 A Purchase Authorization Form is required for transactions exceeding \$5,000 and will include purchase justification, budgeted account code, the original receipt or invoice, and appropriate signatures. This policy also applies to purchases involving credit card usage.

6030.25 Purchase of goods or services by any person not authorized pursuant to this policy shall not be binding upon the District or constitute a lawful charge against any District funds.

6030.30 BIDDING REGULATIONS

6030.31 LESS THAN \$5000. Bidding is not required when the item or service to be purchased is less than \$5000 in value. Cost comparison is always encouraged when feasible.

6030.32 \$5,000 - \$25,000. Informal bidding shall be required when a budgeted item or service to be purchased costs between \$5,000 and \$25,000. Such bidding may be accomplished by internet search, email request, or other efforts to obtain at least three bids.

6030.321 The District Manager is authorized to sign and enter into contracts on the District's behalf when the dollar value of the contract is \$25,000 or less.

6030.33 ABOVE \$25,000. Any commitment of District funds greater than \$25,000 requires formal bidding, Board approval, and conformance with state law. Such bidding shall require a notice posted on the District website or other reasonable solicitation.

6030.331 Solicited sealed bids will be awarded by the Board to the lowest responsible bidder unless the Board determines that it would be in the public's best interest to do otherwise. Awarded bids will be retained as part of the District's official record.

6030.332 The Manager shall first review all bids received to determine if they are responsive to the bid request. The Manager is authorized to waive minor deviations and irregularities in the bids.

6030.333 The Manager may inspect and test bid products for quality and suitability, as well as assess a bidder's character and reputation to ascertain capability. These evaluations will guide the Manager's choice of the lowest responsible bidder.

6030.334 If two or more bids are the same, the District may accept any such bid. In its sole discretion, the District may reject any and all bids received, and it may re-advertise for bids or have District staff perform such work.

6030.34 BIDDING IS NOT REQUIRED FOR THE FOLLOWING:

6030.341 Emergency situation exists;

6030.342 Retaining the specialized services of professionals, such as scientists, engineers, attorneys, independent contractors, or accountants, although the Board may direct the bidding process for any service;

6030.343 When the item or service can only be obtained from one vendor (i.e., "sole source" situations);

6030.344 When another governmental agency (federal or California state or local agency) has engaged in a competitive bidding process and awarded a bid to a particular vendor for certain goods and/or non-specialized services per applicable state law, and Management recommends approval of a contract with the same vendor at the same unit price ("piggyback contract"). The Board must make a specific finding that approval of the piggyback contract is in the best interest of the District;

6030.345 When the public interest may otherwise require that bidding be dispensed with provided that the facts constituting the basis for the exception shall be documented by the Board or Manager, as appropriate, and retained as part of the District's official records for at least two years.

6030.50 PETTY CASH

6030.51 A petty cash fund shall be maintained in the District office per Section 2312 of the State Health and Safety Code.

6030.52 The petty cash fund shall not exceed \$400.

6030.53 Whenever employees or trustees of the District incur “out-of-pocket” expenses for item(s) or services(s) appropriately relating to District business as verified by valid receipts, and a reimbursement request form, expended cash should be reimbursed upon request from the District’s petty cash fund. When a receipt is not obtainable, the District Manager or Finance Administrator shall approve the requested reimbursement prior to remuneration.

6030.54 Expenditures from this fund may be limited to items costing \$50 or less, plus sales tax, and meet criteria as a legal District charge.

6030.55 Petty cash may be advanced to District staff or trustees, and a receipt for the same may be executed to procure item(s) or service(s) appropriately relating to District business. After item(s) or service(s) have been obtained, a receipt shall be submitted to the Finance Administrator, and any remaining advanced funds shall be returned. The maximum petty cash advance is \$50.

6030.56 No personal checks shall be cashed in the petty cash fund.

6030.57 The Finance Administrator will make monthly audits to ensure the accuracy of records and proper use of funds.

6030.58 The petty cash fund shall be available for review in the District’s annual independent accounting audit.

6030.60 When the District Manager is unavailable, management is authorized to make emergency purchases essential for the District's uninterrupted operation or for preserving life or property. The District Manager must promptly approve these purchases as soon as possible and confirmed by the Board. Any unapproved purchases will not constitute a legal charge against the District.

Issued:	September 11, 2002
Revised:	January 29, 2014
Revised	August 2018
Legal Review	August 30, 2018
Board Approval	September 12, 2018



**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

POLICIES AND PROCEDURES

TITLE: Expense Authorization

NUMBER: 6030

6030.10 This policy covers the purchase of goods and services which are not public works or public projects as defined by state law. All ~~staff~~ purchases of goods and/or services made by staff for the District shall be authorized by the District Manager, Finance Director, ~~and/or~~ Laboratory Director (hereinafter Purchasing Agent) ~~purchasing employee~~ and shall conform with the approved District budget and policies. ~~The District Manager shall act as Purchasing Agent unless the Board of Trustees designates an alternative Purchasing Agent. The District Manager may delegate purchasing authority to other personnel in accordance with work functions and operational feasibility.~~ ~~the~~

6030.20 Any designated Purchasing Agent within the intent and limitations of the District budget, may purchase all materials, supplies, equipment, furnishings, or services on behalf of ~~and for the benefit of the District.~~ A Purchase Authorization Form ~~is~~ shall be required for transactions exceeding \$5,000 and ~~will~~ shall include purchase justification, budgeted account code, the original receipt or invoice, and appropriate signatures. This policy also applies to purchases involving credit card usage.

6030.25 Purchase of goods ~~and/or~~ services by any person not authorized pursuant to this policy shall ~~not~~ be binding upon the District or constitute a lawful charge against any District funds.

6030.30 BIDDING REGULATIONS

6030.31 ~~LESS THAN \$15,000.~~ Bidding is not required when the ~~item goods~~ or services to be purchased ~~is are~~ less than \$~~5,000~~ in value. Cost and service quality comparison is always encouraged when feasible.

6030.32 ~~\$51,000 - \$25,000~~ ~~\$7,500.~~ Informal bidding shall be required when ~~the a~~ budgeted ~~item goods~~ or services to be purchased, costs between \$~~51,000~~ and \$~~25,000~~ ~~\$7,500.~~ Such bidding may be accomplished by internet search, email ~~written request for bids sent to selected bidders or by telephone survey of prices, or by such other efforts directed towards~~

~~obtaining, or by other efforts to obtain at least three bids. The Purchasing Agent shall award the bid to the lowest responsible bidder, unless the Purchasing Agent determines that the public interest requires a different action, a report of which will be made to the Board, or other efforts to obtain at least threetwo (2) bidsquotations before selecting a supplier and processing a purchase order. The Board of Trustees authorizes the Purchasing Agent to purchase items described in this policy, not to exceed 25,000\$7,500 and which will not exceed the District's total budget amount.~~

~~6030.321 The District Manager is authorized to sign and enter into purchase orders and contracts for goods and services on the District's behalf when the dollar value of the contract is \$25,000 or less.~~

Commented [BW1]: Redundant. Mentions this in 6030.10

Commented [BW2]: Moved from 6030.38

~~6030.33 ABOVE \$7,525,000. Any commitment of District funds greater than When the item or service to be purchased costs more than \$7,525,000, formal bidding shall be required, except to the extent exempted below: for goods and services requires solicitation of written bids fromformal bidding at least three suppliers, Board approval, and conformance with state law. Such bidding process shall require that a notice be posted at the District office at least ten-five (510) days prior to the bid opening and that formal requests for bids be solicited either by newspaper publication, internet posting, trade journal publication, use of a bid service, or other reasonable a notice posted on the District website or other reasonable solicitation. The notice inviting bids shall generally describe the goods and/or services to be purchased, identify the place where relevant documents may be obtained, and specify the date, time, and place when and where bids will be opened. Bids timely received shall be opened in public, at the date, time, and place specified.~~

~~6030.331 Solicited sealed bidsThe goods or services solicited will be awarded by the Board to the lowest responsible, responsive bidder with an acceptable delivery date unless based on the Purchasing Agent's analysis and recommendationunless the Board makes a determination-determines that it would be in the public's best interest to do otherwise. Awarded bids will be retained as part of the District's official record.~~

~~6030.332 The District Manager shall first review all bids received to determine if they are responsive to the bid request or notice inviting bids.- The Manager is authorized to waive minor deviations and irregularities, defects, or informalities in the bids, provided the waiver would not affect the amount of the bid or give a competitive advantage upon the bidder over the others.~~

~~6030.333 The District Manager may inspect and test bid products for quality and suitability, as well as assess a bidder's character and reputation to ascertain capability. These evaluations will guide the Manager's choiceerecommendation of the lowest responsible, responsive bidder.~~

~~The Manager shall also have the authority to inspect and test products intended to be used in any bid for quality and fitness for its intended purpose and may investigate the character and reputation of any bidder to determine responsibility and capability. The Manager's determination and recommendation of the lowest responsible bidder shall be based on analyzing analysis of these factors.~~

~~6030.334~~ If two or more bids are the same, the District may accept any such bid.

~~6030.335~~ In its sole discretion, the District may reject any and all bids received, and it may re-advertise for bids or have District staff perform such work.

6030.34 BIDDING IS NOT REQUIRED FOR THE FOLLOWING:

6030.341 Emergency situation exists;

6030.342 Retaining the specialized services of professionals, such as scientists, engineers, attorneys, or accountants, although the Board may direct ~~the the~~ bidding process for any service provider;

6030.343 When the ~~item goods~~ or services can only be obtained from one vendor (i.e., “sole source” situations);

6030.344 When another governmental agency (federal or California state or local agency) has engaged in a competitive bidding process and awarded a bid to a particular vendor for certain goods and/or non-specialized services ~~in accordance with~~ per applicable state law, ~~and the Purchasing Agent or designee Management~~ the Purchasing Agent recommends approval of a contract with the same vendor at the same unit price (“piggyback contract”). The Board must make a specific finding that approval of the piggyback contract is in the best interest of the District; ~~and/or~~

6030.345 When the public interest may otherwise require that bidding be dispensed with provided that the facts constituting the basis for the exception shall be documented by the Board or District Manager, as appropriate, and retained as part of the District’s official records for at least two years.

~~6030.35~~ The Manager shall first review all bids received to determine if they are responsive to the bid request or notice inviting bids. The Manager is authorized to waive minor deviations and irregularities in the bids.

~~6030.36~~ The Manager shall also have the authority to inspect and test products intended to be used in any bid for quality and fitness for its intended purpose and may investigate the character and reputation of any bidder to determine responsibility and capability. The Manager’s determination and recommendation of the lowest responsible bidder shall be based on analyzing analysis of these factors.

~~6030.37~~ The contract shall be awarded to the lowest responsible bidder, except as otherwise provided. ~~If two or more bids are the same, the District may accept any such bid. In its sole discretion, the District may reject any and all bids received, and it may re-advertise for bids or have District staff perform such work.~~

~~6030.38~~ The District Manager is hereby authorized to sign and enter into contracts on the District’s behalf when the dollar value of the contract is \$ 10,000 ~~25.0~~ or less.

Commented [BW3]: Already mentioned in 6030.33

6030.40 The District Manager may engage independent contractors to perform services, with or without furnishing materials, within the limits provided by law, provided that prospective bidders are given full opportunity to submit their qualifications and estimates of costs to render the desired service. The same conditions governing purchases, as stated above, shall apply to the engagement of independent contractors.

6030.50 PETTY CASH

~~A petty cash fund shall be maintained in the District office in accordance with per Section 2312 of the State Health and Safety Code.~~

6030.51 A petty cash fund shall be maintained in the District office per Section 2312 of the State Health and Safety Code. The petty cash fund shall not exceed \$400. ~~have a balance on hand maximum of \$400.~~

6030.52 Whenever employees or trustees of the District incur “out-of-pocket” expenses for ~~item~~good(s) or services(s) appropriately relating to District business as verified by valid receipts, and a reimbursement request form, expended cash should be reimbursed upon request from the District’s petty cash fund. ~~In those instances when~~When a receipt is not obtainable, the District Manager or Finance Administrator shall approve the requested reimbursement prior to remuneration.

6030.53 Expenditures from this fund may be limited to good(~~items~~) or service(s) costing \$~~25-50~~ or less, plus sales tax, ~~which are and meet criteria as a legal District charge against the District.~~

6030.54 Petty cash may be advanced to District staff or trustees, ~~and the execution of a receipt for same, and a receipt for the same may be executed for the purpose of procuring to procure~~ itemgoods(s) or service(s) appropriately relating to District business. After ~~item~~goods(s) or service(s) have been obtained, a receipt and a reimbursement request form shall be submitted to the Finance Administrator, and any remaining advanced funds shall be returned. The maximum petty cash advance is \$50.

6030.55 No personal checks shall be cashed in the petty cash fund.

6030.56 The Finance Administrator will make monthly audits to ~~assure~~ ensure the accuracy of records and proper use of funds.

6030.57 The petty cash fund shall be available for review in the District’s annual independent accounting audit.

6030.60 ~~Emergency purchases may be made by designated purchasing agents when the District Manager is not immediately available and the item or items so purchased are immediately necessary for the continued operation of the District or are immediately necessary~~

~~purchased are immediately required for the continued operation of the District or for the preservation of life or property. Such emergency purchases shall be subsequently approved and confirmed by the District Manager, or if he refuses such confirmation, the Board of Trustees may subsequently approve and confirm such purchases. Unless such purchases are so approved and confirmed by either the District Manager or the Board of Trustees, the costs shall not constitute a legal charge against the District.~~

~~When the District Manager is unavailable, department heads ~~is~~shall be authorized to make emergency purchases essential for the District's uninterrupted operation or for preserving life or property. The District Manager ~~must~~shall promptly approve these purchases as soon as possible, ~~with and confirmation~~ed by the Board, as necessary. Any unapproved purchases ~~will~~shall not constitute a legal charge against the District.~~

~~6030.70 The District Manager shall exercise diligence in consolidating and scheduling orders to the end ~~so~~ that the District may benefit from quantity prices and the most favorable market.~~

~~6030.80 Any transaction failing to comply with this policy in any respect is voidable in the discretion of the Board of Trustees.~~

Issued:	September 11, 2002
Revised:	January 29, 2014
Revised	August 2018
Legal Review	August 30, 2018
Board Approval	September 12, 2018

Agenda Item 4E

SUBJECT: CONSIDER RECOMMENDING THE BOARD APPROVE A COST-SHARING AGREEMENT BETWEEN SEVEN CALIFORNIA MOSQUITO AND VECTOR DISTRICTS FOR AN ADDENDUM TO THE PROGRAMMATIC ENVIRONMENTAL IMPACT REPORT

SUMMARY

Seven coastal mosquito and vector control districts completed Programmatic Environmental Impact Reports (PEIRs) and integrated mosquito and vector management programs (IMVMPs) over the 2015-2018 period. These districts need to modify their programs to include additional control methods involving new equipment, technology, and chemical treatment to meet the threat of new invasive mosquito species (primarily *Aedes aegypti*) and incorporate efficiencies and effectiveness associated with new control technology. These additional methods and materials represent changes to the districts' program descriptions, which require an analysis to determine if these changes need any further environmental impact assessment under the California Environmental Quality Act (CEQA) (and what type of documentation).

Since many of the IMVMPs conducted by the Districts have similar characteristics, the Districts will have standard components in the environmental analysis of the impacts of such programs and believe the opportunity exists to share in the cost of updating their environmental documents. Staff is requesting the Finance Committee recommend the Board approve this cost sharing agreement for an amount not exceeding \$25,706.58.

This agreement was reviewed and approved by District Counsel

RECOMMENDATION

Recommend the Board approve the District Manager entering into an agreement with seven mosquito and vector control districts for a not-to-exceed amount of \$25,706.58.

MATERIALS ATTACHED

1. Agreement with seven California mosquito and vector districts for an Addendum to the Programmatic Environmental Impact Report

COST SHARING AGREEMENT
FOR ADDENDUM TO THE PROGRAMMATIC ENVIRONMENTAL IMPACT
REPORT

This Cost Sharing Agreement for the Addendum to the Programmatic Environmental Impact Report (“Agreement”) is entered into as of _____, 2023, by and between the following California special districts:

- 1) Alameda County Mosquito Abatement District,
 - 2) Contra Costa Mosquito and Vector Control District,
 - 3) Marin/Sonoma Mosquito and Vector Control District,
 - 4) Napa County Mosquito Abatement District,
 - 5) Monterey County Mosquito Abatement District,
 - 6) San Mateo County Mosquito and Vector Control District,
- and
- 7) Solano County Mosquito Abatement District.

RECITALS

A. All seven parties to this Agreement, collectively referred to as “the Districts” or singularly as a “District,” engage in similar mosquito and/or vector control activities to protect the public health in their respective jurisdictions. These activities require compliance with the provisions of the California Environmental Quality Act (“CEQA”). In 2016, the Districts completed a Programmatic Environmental Impact Report (PEIR) to comprehensively evaluate the environmental impacts of their integrated mosquito and/or vector management programs (IMVMPs). Each member district subsequently adapted the PEIR to its particular requirements and then certified a final version of the PEIR and associated mitigation monitoring and reporting program (MMRP). The Districts now desire to update their environmental documentation in order to add new materials, techniques, and equipment to their IMVMPs and to comply with current statutes, guidelines and decisional law. The Districts anticipate that this will involve the preparation of an Addendum to the PEIR.

B. The effective date of this Agreement shall be the date the last of the seven parties executes the Agreement (“Effective Date”).

C. Since many of the IMVMPs conducted by the Districts have similar characteristics, the Districts will have common components in the environmental analysis of the impacts of such programs and believe the opportunity exists to share in the cost of updating their environmental documents. After considering multiple consultants to perform the work, the Districts have selected Ascent Environmental Inc., of Sacramento, California (“Consultant”) as

the consultant best able to meet the needs of all seven Districts based on their relevant experience and knowledge of IMVMPs.

D. The Districts propose to engage the services of Consultant by way of a separate agreement between Consultant and the Marin/Sonoma Mosquito and Vector Control District (MSMVCD). MSMVCD will serve as the main contracting and administrative agency for the participating Districts, entering into an Agreement for Services with the Consultant that will cover the scope of services desired and agreed upon by the seven participating Districts. During the life of the project, MSMVCD will pay the consultant's approved invoices and will invoice the other participating Districts for their share of the expenditures. The Districts desire to enter into this Agreement in order to formalize the understanding between the Districts as to each District's share of the contract costs to be paid to the Consultant as well as other provisions related to each District's responsibilities and obligations.

NOW, THEREFORE, in consideration of the mutual promises and benefits described herein, the Districts hereby agree as follows:

AGREEMENT

1. **Recitals.** The Districts acknowledge that the Recitals above are true and correct and are hereby incorporated into this Agreement as if fully set forth below.
2. **Term and Termination:** The term of this Agreement shall be from the Effective Date to the date of completion of all services by Consultant in accordance with the MSMVCD's contract with Consultant, which is attached hereto as Exhibit A.
3. **Sharing of Costs for the Services of Consultant.**
 - (a) The fixed, not to exceed, contract amount to be paid by MSMVCD to the Consultant shall be \$179,946 (one hundred and seventy-nine thousand, nine hundred and forty-six dollars) ("Total Contract Amount") as detailed more particularly in the contract with Consultant.

Each District shall pay one seventh (1/7) or 14.29% of the Consultant costs for the Addendum to the Programmatic Environmental Impact Report. Unless this Agreement is amended as provided for herein, the actual amounts to be paid by each of the seven Districts shall not exceed the following:

Alameda County Mosquito Abatement District	\$25,706.58
Contra Costa Mosquito and Vector Control District	\$25,706.58
Marin-Sonoma Mosquito and Vector Control District	\$25,706.58
Napa County Mosquito Abatement District	\$25,706.58
Monterey County Mosquito Abatement District	\$25,706.58
San Mateo County Mosquito and Vector Control District	\$25,706.58
Solano County Mosquito Abatement District	\$25,706.58

- (b) If the Districts unanimously agree to increase the Total Contract Amount to be paid by MSMVCD to Consultant, the percentage share of the increase for each District

shall remain the same as listed in subsection (a) above. If some but not all Districts desire to increase the Total Contract Amount, then the additional costs shall be split equally between those Districts desiring to increase the Total Contract Amount, unless otherwise agreed to in a written amendment to this Agreement. No District shall have any obligation to pay any additional costs above the Total Contract Amount unless the District(s) agree to such additional costs by way of a written amendment to this Agreement. MSMVCD shall execute a corresponding amendment to its agreement with Consultant to reflect the request by the District(s) for additional work and to increase the Total Contract Amount.

- (c) Each District agrees promptly to pay to MSMVCD their percentage share when invoiced, as stated in subsections (a) and (b) above, upon presentation by MSMVCD of monthly invoices.
- (d) Should one or more District(s) default on their obligations under this Agreement, the remaining Districts shall continue to completion by equally reapportioning each remaining District's percentage obligation. This remedy is in addition to, not in limitation of, any other right, power, privilege, or remedy, either in law, in equity, or otherwise, to which the non-defaulting District(s) may be entitled. No failure or delay on the part of non-defaulting District(s) in exercising any right, power, or remedy will operate as a waiver thereof, nor will any single or partial exercise thereof preclude any other or further exercise thereof or the exercise of any other right hereunder. All of the non-defaulting District(s) rights and remedies, whether evidenced by this Agreement or by any other agreement, instrument, or document shall be cumulative and may be exercised singularly or concurrently.
- (e) Should additional work prove to be necessary in order to complete the project, the Districts agree to participate in an amendment to this agreement, provided that the cost per District shall not exceed \$3,000 (three thousand dollars).

4. Right to Use Work Product of Consultant. Each District shall have the right to receive copies of, modify as required, use, and adopt, all environmental documents prepared by Consultant pursuant to this Agreement; provided however, that any District's right to receive, modify, use or adopt any environmental document prepared by Consultant pursuant to the this Agreement shall be forfeited if said District has not paid its full share of the Total Contract Amount as listed above, as well as any additional cost that proves to be necessary in order to complete the project as described in 3(e) above. The Districts shall retain this right regardless of whether Consultant's work product is completed as long the District seeking to exercise this right has paid its proportional share of the Total Contract Amount. This right shall survive termination of this Agreement.

5. Counterparts. This Agreement may be executed in full or in counterparts, each of which will be deemed an original binding the signer thereof against the other signing parties, but all counterparts together will constitute one and the same instrument.

6. Severability. Any term or provision of this Agreement that is invalid or unenforceable in any jurisdiction will, as to such jurisdiction, be ineffective to the extent of such invalidity or unenforceability without rendering invalid or unenforceable the remaining terms and provisions of this Agreement, or affecting the validity or enforceability of any of the terms or provisions of this Agreement.

7. Notice. Any notices which any District may desire to give to any other District under this Agreement must be in writing and may be given either by (i) personal service, (ii) delivery by a reputable document delivery service, such as, but not limited to, Federal Express, that provides a receipt showing date and time of delivery, (iii) by United States Mail, certified mail, postage prepaid, return receipt requested, addressed to the address of the District as set forth below or at any other address as that District may later designate by notice, or (iv) e-mail as set forth below or at any other e-mail address as that District may later designate by written notice:

To: Alameda County Mosquito Abatement District
23187 Connecticut Street
Hayward, CA 94545
Attention: Ryan Clausnitzer, District Manager
E-mail: ryan@mosquitoes.org
T: 510.925.1756

To: Contra Costa Mosquito and Vector Control District
155 Mason Circle
Concord, CA 94520
Attention: Paula Macedo, General Manager
E-mail: pmacedo@contracostamosquito.com
T: 925.771.6102

To: Marin/Sonoma Mosquito and Vector Control District
595 Helman Lane
Cotati, CA 94931
Attention: Philip D. Smith, District Manager
E-mail: phils@msmosquito.org or erikh@msmosquito.org
T: 707.285.2204

To: Napa County Mosquito Abatement District
P.O. Box 10053
American Canyon, CA 94503
Attention: Wesley Maffei, Manager
E-mail: wesley.maffei@napamosquito.org
T: 707.553.9610

To: Monterey County Mosquito Abatement District
926 East Balance Road

Salinas, CA 93901
Attention: Ken Klemme, Manager
E-mail: ken@montereycountymosquito.com

T: 831.422.6438

To: San Mateo County Mosquito and Vector Control District
1351 Rollins Road
Burlingame, CA 94010
Attention: Brian Weber, District Manager
E-mail: bweber@smcmvcd.org
T: 650.344.8592

To: Solano County Mosquito Abatement District
2950 Industrial Court
Fairfield, CA 94533
Attention: Richard Snyder, District Manager
E-mail: richardscmad@aol.com or solmad@solanomosquito.com
T: 707.437.1116

8. Entire Agreement. Although the contract between MSMVCD and the Consultant provides additional details concerning the preparation of the environmental documentation, this Agreement contains the entire understanding between the Districts concerning the cost-sharing obligations of the Districts for the preparation of the environmental documentation.

9. Applicable Law. The laws of the State of California shall govern the rights, obligations, duties and liabilities of the Districts related to this Agreement and shall govern the interpretation of this Agreement.

10. Modification. No modification, waiver or discharge of this Agreement shall be valid unless the same is in writing and signed by all seven Districts.

11. Further Assurances. Each District shall take all actions reasonably necessary to implement the terms of this Agreement and agrees to fulfill its cost-sharing obligations to the other Districts.

IN WITNESS WHEREOF, the Districts hereto have caused this Agreement to be executed on the last date written below.

Alameda County Mosquito Abatement District

By: _____

Name: _____

Title: _____

Dated: _____

Contra Costa Mosquito and Vector Control District

By: _____

Name: _____

Title: _____

Dated: _____

Marin/Sonoma Mosquito and Vector Control District

By: _____

Name: _____

Title: _____

Dated: _____

Napa County Mosquito Abatement District

By: _____

Name: _____

Title: _____

Dated: _____

Monterey County Mosquito Abatement District

By: _____

Name: _____

Title: _____

Dated: _____

San Mateo County Mosquito and Vector Control District

By: _____

Name: _____

Title: _____

Dated: _____

Solano County Mosquito Abatement District

By: _____

Name: _____

Title: _____

Dated: _____