



**REGULAR MEETING  
OF THE BOARD OF TRUSTEES  
September 10, 2025, 6:00 PM**

**AGENDA**

All public members seeking to observe and/or to address the local legislative body in person or otherwise electronically can do so in the manner described below.

**HOW TO OBSERVE THE MEETING:**

**In-person:** *Regular meetings* of the Board of Trustees shall be held on the 2<sup>nd</sup> Wednesday of each calendar month at 6:00 p.m. in the Board Room of the San Mateo County Mosquito and Vector Control District, 1351 Rollins Road, Burlingame, California.

**All Trustees must attend the meeting in person unless a valid exception applies under AB 2449 or existing Brown Act requirements.**

**Telephone:** You can listen to the meeting via 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**.

**HOW TO SUBMIT PUBLIC COMMENTS:**

**Live Participation:** Public comments may be made by members of the public via Zoom. During the meeting, the Board President or designee will publicly announce the opportunity to comment. Use the "raise hand" feature (or press \*9 to "raise hand" on the phone) during the public comment period for the agenda item you wish to address. The Zoom host will call on people to speak by the name provided or the last four digits of the phone number for dial-in attendees.

**Written Comments:** Public comments may be submitted by email to [comments@smcmvcd.org](mailto:comments@smcmvcd.org), write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. If you want your comment read aloud at the meeting (not to exceed three minutes at staff's cadence), prominently write "Read Aloud at Meeting" at the top of the email. All comments received before 12:00 PM, the day of the meeting, will be included as an agenda supplement on the District's website under the relevant meeting

date and provided to the Trustees at the meeting. Comments received after this time will be read aloud at the meeting.

**ACCESSIBILITY INFORMATION:**

Board Meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to observe and/or participate in this meeting and access meeting-related materials should contact Brian Weber, District Manager, at least 48 hours before the meeting at (650) 344-8592 or [bweber@smcmvcd.org](mailto:bweber@smcmvcd.org). Advanced notification will enable the District to resolve such requests to ensure swift 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 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.

**CEQA NOTICE:**

Unless expressly stated otherwise on the agenda (that an MND or EIR is being considered), discretionary actions taken on agenda items will include a finding by the Board that the action is exempt under CEQA. More information about the CEQA determination can be found in the corresponding staff report.

**1. CALL TO ORDER**

**2. PLEDGE OF ALLEGIANCE**

**3. ROLL CALL**

- Announcements/Consideration and Approval of Requests by Trustees to Participate Remotely Pursuant to AB 2449 (Government Code 54943(f)).
- The Secretary of the Board will take roll call.

**4. PUBLIC COMMENTS AND ANNOUNCEMENTS**

This time is reserved for public members to address the Board relative to matters of the District that are 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). Speaker cards are available for those making a public comment.

## **5. CONSENT CALENDAR**

All items on the Consent Calendar will be considered by one (or more) action(s) of the Board unless any Trustee would like to discuss any item listed, in which case, it may be pulled from the Consent Calendar.

### **A. Approval of Minutes**

- Minutes from the July 9, 2025 Board meeting

### **B. Approval of Financial Reports**

- Financial Report for FY 2025-26 July 31, 2025

### **C. Approval of Purchases**

- Purchase 3,000 gallons of BVA 2 larvicide oil from Azelis Solutions, not exceeding \$39,000.

## **REGULAR AGENDA**

## **6. BOARD COMMITTEE REPORTS**

The Chair of each committee listed below will provide a report on the committee's actions and present any recommendations to the Board.

### **A. Ad Hoc Committee on Real Estate – Sharon Thomas of Capital Program Management will provide a PowerPoint Presentation of the 1415 N. Carolan Project Update**

**Report by:** Sharon Thomas, AIA, Capital Program Management, and Paul Norton, Chair, Ad Hoc Committee on Real Estate

**ACTION:** No action, information only

**B. Ad Hoc Board Officer Nominating Committee**

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

**ACTION:** No action, information only

**C. Finance Committee Report – September 2, 2025**

**Report by:** Ron Collins, Finance Committee Chair

**ACTION:** No action, information only

**D. Review Financial Report for FY 2024-25 as of June 30, 2025, and request to increase the Administration Division budget by \$7,500 for legal and contract services, increase Utilities by \$6,000 for gas and electricity, and reduce Public Outreach by \$13,500 to offset these increases. An estimated \$500,000 in excess funds is also requested to be allocated to the Real Property Acquisition Reserve.**

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

**ACTION:** Approve Financial Report and budget adjustments as of June 30, 2025

**E. Discuss a Special Assessment imposed by Fire Risk Management Services (FRMS) and consider the Finance Committee’s recommendation of authorizing early payment for the Special Assessment in the discounted amount of \$176,692.43 “under protest”, covering the District’s pro-rata share of the FRMS excess health care liability through April 30, 2025 and approval of the associated budget adjustment for FY 2025/26.**

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

**ACTION:** Authorize payment for the FRMS Health Care Special Assessment in the amount of \$176,692.43 “under protest”, covering the District's pro-rata share of the FRMS excess health care liability through April 30, 2025 and the associated budget adjustment for FY 2025/26.

**7. STAFF REPORTS**

- A. Operations Director Casey Stevenson will provide an update on Field Operations.
- B. Laboratory Director Angie Nakano will provide an update on Laboratory activities.
- C. Public Health Education and Outreach Officer Rachel Curtis-Robles will provide an update on the District Public Outreach Program
- D. Information & Technology Director Matthew Nienhuis will provide an update on Technology matters.

**8. MANAGER’S REPORT**

Manager Weber will provide an update on relevant District information.

**9. BOARD MEMBER COMMENTS AND ANNOUNCEMENTS**

**10. ADJOURNMENT**



**Minutes of the REGULAR MEETING OF THE BOARD OF TRUSTEES**

**July 9, 2025, 6:00 PM**

- 1. CALL TO ORDER: 6:02PM BY KATI MARTIN**
- 2. PLEDGE OF ALLEGIANCE lead by Kati Martin**
- 3. ROLL CALL**

Trustee Catherine Carlton attended remotely from Calle Zacarteros 61, House No. 5, Zona Centro, 37700 San Miguel de Allend, Guanajuato, Mexico

**TRUSTEES PRESENT:**

Chuck Cotten	City of Belmont
Michael Goldman	Brisbane
Rena Gilligan	City of Burlingame
Desiree LaBeaud	County-At-Large
Glenn R. Sylvester	City of Daly City
Donna Rutherford	City of East Palo Alto
Paul Norton	City of Foster City
Kati Martin	City of Half Moon Bay
D. Scott Smith	Town of Hillsborough
Catherine Carlton	City of Menlo Park <b>(by ZOOM)</b>
Peter DeJarnatt	City of Pacifica
Robert Riechel	City of San Bruno
Ron Collins	City of San Carlos
Tolifili Fa	San Mateo
Michael Yoshida	City of South San Francisco
Paul Fregulia	Town of Woodside

**PRESENT:** 16 Trustees

**TRUSTEES ABSENT:** 5 (\*=Excused)

Mason Brutschy*	Town of Atherton
Laura Walsh*	Town of Colma
Muhammad Baluom*	City of Millbrae
Kat Lion*	Redwood City
Ray Williams*	Town of Portola

**OTHERS PRESENT:**

District Manager, Brian Weber  
Finance Director, Richard Arrow  
General Counsel, Alexandra Barnhill (**BY ZOOM**)  
Assistant Manager and Operations Director, Casey Stevenson  
Lab Director, Angie Nakano  
Public Health Education and Outreach Officer, Rachel Curtis-Robles  
IT Director, Matthew Nienhuis

4. **PUBLIC COMMENTS AND ANNOUNCEMENTS:** No public comment was made. No members of the public were present for the duration of the meeting and no public comments were submitted in writing on any agenda item.

5. **CONSENT CALENDAR**

All items on the Consent Calendar were considered by the Board.

**A. Approval of Minutes**

- Minutes from the June 12, 2025 Board meeting

**B. Approval of Financial Reports**

- Financial Report for FY 2024-25 as of May 30, 2025

**ACTION:** Motion to approve the Consent Calendar was by Ron Collins with 2nd by Glen Sylvester; Approved unanimously by roll call vote 16 YES; 5 Absent.

**REGULAR AGENDA**

6. **PUBLIC HEARING— —In accordance with GC Section 3502.3 (Assembly Bill 2561), a public agency must hold a public hearing once per fiscal year to present the status of vacancies and recruitment and retention efforts.**

**ACTION:** Motion to open Public Hearing: 1<sup>st</sup> by Donna Rutherford; 2<sup>nd</sup> by Robert Riechel;

**ACTION:** Motion to close Public Hearing and accept and file the staff report by Robert Riechel; 2<sup>nd</sup> by XXX. The motion passed 16 YES; 0 NO; 0 ABSTAIN; 5 ABSENT

## **7. BOARD COMMITTEE REPORTS**

The Chair of each committee listed below provided a report on the committee's actions and presented recommendations to the Board.

### **A. Finance Committee Report**

**Report by:** Ron Collins, Finance Committee Chair spoke and also Richard Arrow that the financial reports are copacetic and the May finance report was approved.

**ACTION:** No action, information only

### **A. Ad Hoc Committee on Real Estate Report**

**Report by:** Paul Norton, Chair, Ad Hoc Committee on Real Estate, and Brian Weber, District Manager both reported on the May meeting and that there is a delay until at least 10/2025 due to roof water run off issues; Paul Norton noted the District has gotten 2 bids to address the water runoff issues. Brian Weber filled in details about amounts and reasons for the delayed timing. The earliest date the District could seek bids for contractors for the project is in October.

**ACTION:** No action, information only

## **8. STAFF REPORTS**

- A.** Operations Director Casey Stevenson provided an update on Field Operations, including special efforts at Bair Island. There have been several trainings (about pesticides and about traffic safety) for staff. The District is getting about 20-30 service request calls/day.
- B.** Laboratory Director Angie Nakano provided an update on Laboratory activities. Discussed yellow jackets and use of pyrethroids among other topics.

- C. Public Health Education and Outreach Director, Rachel Curtis-Robles provided an update on the District Public Outreach Program. She recounted giving “Tick Talks” that the school kids are excited to hear about, including places like San Carlos. She is doing Public Works and Park Staff education. She noted that the Open House event went well.
- D. Information & Technology Director Matthew Nienhuis provided an update on Technology matters. We are monitoring some emerging technology from phone carriers, i.e. satellite tech (partnering T-Mobile with Star Link) Verizon and AT&T are partnering with AST Space Mobile. This would be good to evaluate for our purposes.

**9. MANAGER’S REPORT**

District Manager Brian Weber provided an update on relevant District information.

A draft letter is attached Assembly bill AB339 (re-run from last year) about contracting work. It used to be 120 days of notice for work that was shortened to a 60-day notice, but this is still too long for our (mosquito district) work. HR3824 was introduced on June 6, 2025. The bill is currently in the early stages of the legislative process and was also discussed in the context of our work at the district level.

Manager Weber mentioned that honey bees and varroa mites are in the news as they are affected by a pesticide (much resistance). The District works closely with the San Mateo County Bee Guild and does its applications at night (when bees are not out); there is good communication with the San Mateo Bee Guild;

**10. BOARD MEMBER COMMENTS AND ANNOUNCEMENTS.**

Acting Chair Martin discussed that board positions will be open in Jan 2026; there will be an organized *ad hoc* committee to collect information about available positions and will help fill them. Manager Weber sent a card on behalf of the Board to Mason Brutschy.

Michael Yoshida is looking for people for the *ad hoc* Managers Evaluation committee.

**11. ADJOURNMENT: 6:57pm by Kati Martin**



**Agenda Item 5B**

**Preliminary  
Monthly Financial Report  
Month Ending July 31, 2025**

**Staff Recommendation:** Motion to recommend approval of July 31, 2025, preliminary Financial Report.

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

Total revenues received from July 1, 2025 through July 31, 2025 (YTD) were \$ 46,297. Total expenditures YTD were \$ 1,198,532 and the change in fund balance was \$ 1,152,236. The District had \$ 4,368,950 cash available in County Treasury and \$ 5,722,433 in CalCLASS.

	<b>General</b>	<b>Capital</b>	<b>Total</b>
	<b>Fund</b>	<b>Fund</b>	<b>Funds</b>
<b>Beginning Fund Balance 7/1/2025:</b>	\$ 11,806,336	\$ 134,931	\$ 11,941,267
Revenues/Resources	\$ 46,297	\$ -	\$ 46,297
Due To (From) Funds	-	-	\$ -
Expenditures	\$ 1,185,740	\$ 12,792	\$ 1,198,533
<b>Change in Fund Balance</b>	<b>(1,139,444)</b>	<b>(12,792)</b>	<b>\$ (1,152,236)</b>
<b>* Ending Fund Balance</b>	<b>\$ 10,666,893</b>	<b>\$ 122,139</b>	<b>\$ 10,789,031</b>

<b>* Components of Fund Balance:</b>			
<b>Nonspendable (Inventory)</b>	\$ 151,953	\$ -	\$ 151,953
<b>Pension Rate Stabilization Reserve</b>	\$ 124,363	\$ -	\$ 124,363
<b>Assigned (Capital Improvements)</b>	\$ -	\$ 122,139	\$ 122,139
<b>Public Health Emergency Fund</b>	\$ 200,000	\$ -	\$ 200,000
<b>Natural Disaster Emergency Fund</b>	\$ 200,000	\$ -	\$ 200,000
<b>Real Property Acquisiton Fund</b>	\$ 5,384,670	\$ -	\$ 5,384,670
<b>Debt Service Repayment Fund</b>	\$ -	\$ -	\$ -
<b>Unrestricted Fund Balance</b>	\$ 4,605,907	\$ -	\$ 4,605,907
<b>Total</b>	<b>\$ 10,666,893</b>	<b>\$ 122,139</b>	<b>\$ 10,789,031</b>



**Budget Variances**

Revenues

The actual revenue received through July 31, 2025, was \$ 46,297, which was over the budget by \$ 9,376. This difference is composed of lower program revenue of \$ 2,931 and increased other revenue of \$ 12,307. These are due to timing differences between budget and actual revenue and do not represent any material variances.

Expenditures

Expenditures through July 31, 2025, were \$ 1,198,532 which were over the budget of \$ 428 primarily due to the timing of expenditures contained in the table below:

Budget Category	Over (Under)	Variance	% of YTD Budget	Explanation
Salaries & Wages	Over	\$11,642	104.5%	Timing differences between actual and budget
Employee Benefits	Over	\$13,454	104.7%	Timing differences between actual and budget
Training Board & Staff	Over	\$5,210	156.3%	Timing differences between actual and budget
Insurance	Under	\$7,352	96.2%	Timing differences between actual and budget
Computer Hardware & Software	Under	\$18,374	3.8%	Timing differences between actual and budget
Operations	Under	\$10,365	56.6%	Timing differences between actual and budget
Laboratory	Over	\$14,041	219.4%	Timing differences between actual and budget
Capital Improvements	Under	\$8,158	61.1%	Timing differences between actual and budget

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

**Questions**

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



### **Approval**

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

### **Attachments:**

1. Statement of Financial Position/Balance Sheet

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

3. Budget Variance Reports

Month

YTD

YTD compared with adopted budget.

4. Accounts Receivable Aging Summary

As of July 31, 2025, accounts receivable outstanding greater than 90 days total is \$ 336 due to the San Francisco Parks Dept. (\$70), South San Francisco Water Quality Agency (\$84), and the Silicon Valley Clean Water Agency (\$182). Staff is currently contacting these clients to expedite processing.

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 3617 through 3694. Last month's check number ended at 3616. All checks written were to vendors on accounts, retired employees, or reimbursements to current employees, according to District policy. In July 2025, 78 checks written by the General Fund totaled \$ 571,708.25. In addition, the District wrote 3 checks from the Capital Fund totaling \$ 325,239.81 (check numbers 1319 through 1321).

---



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

*Protecting public health since 1916*

1351 Rollins Road  
Burlingame, CA 94010

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

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

---

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 Ju1 31, 2025

	Total Jul 31, 25	General Fund	Capital Fund
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1010 · Cash-County Treasury-GF x2706	4,235,584	4,235,584	-
1013 · Checking -US Bank - GF x3353	(95,316)	(95,316)	-
1018 · Cash-Cal CLASS	5,722,433	5,722,433	-
1020 · Cash-County Treasury-CPF x2705	133,366	-	133,366
1023 · Checking -US Bank - CPF x4183	(2,541)	-	(2,541)
1026 · County Funds - FMV	16,113	14,175	1,938
1030 · Petty Cash	400	400	-
1035 · PARS Pension Rate Stabilization	124,363	124,363	-
<b>Total Checking/Savings</b>	<b>10,134,402</b>	<b>10,001,639</b>	<b>132,763</b>
<b>Accounts Receivable</b>			
1100 · Accounts Receivable	34,609	34,609	-
1105 · Interest Receivable	-	-	-
<b>Total Accounts Receivable</b>	<b>34,609</b>	<b>34,609</b>	<b>-</b>
<b>Other Current Assets</b>			
1106 · Other Receivables	42,659	42,659	-
1220 · VCJPA-Member Contingency Fund	534,205	534,205	-
1230 · Pesticide Inventory	151,953	151,953	-
1300 · Prepaid Items	-	-	-
<b>Total Other Current Assets</b>	<b>728,817</b>	<b>728,817</b>	<b>-</b>
<b>Total Current Assets</b>	<b>10,897,828</b>	<b>10,765,064</b>	<b>132,763</b>
<b>TOTAL ASSETS</b>	<b>10,897,828</b>	<b>10,765,064</b>	<b>132,763</b>
<b>LIABILITIES &amp; FUND BALANCE</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2000 · Accounts Payable	108,797	98,172	10,625
<b>Total Accounts Payable</b>	<b>108,797</b>	<b>98,172</b>	<b>10,625</b>
<b>Credit Cards</b>			
1040 · US Bank Purchase Card	-	-	-
<b>Total Credit Cards</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Current Liabilities</b>			
2200 · Accrued Wages	-	-	-
<b>Total Other Current Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Current Liabilities</b>	<b>108,797</b>	<b>98,172</b>	<b>10,625</b>
<b>Total Liabilities</b>	<b>108,797</b>	<b>98,172</b>	<b>10,625</b>
<b>Fund Balance</b>			
Beginning Fund Balance, 7/1/2025	11,941,267	11,806,336	134,931
Due To (From) Funds	-	-	-
Revenues Over Expenditures	(1,152,236)	(1,139,444)	(12,792)
<b>Ending Fund Balance *</b>	<b>10,789,031</b>	<b>10,666,893</b>	<b>122,139</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>10,897,828</b>	<b>10,765,064</b>	<b>132,763</b>
<b>* COMPONENTS OF ENDING FUND BALANCE</b>			
Nonspendable (Inventory)	151,953	151,953	-
Pension Rate Stabilization Reserve	124,363	124,363	-
Assigned (Capital Improvements)	122,139	-	122,139
Public Health Emergency Fund	200,000	200,000	-
Natural Disaster Emergency Fund	200,000	200,000	-
Real Property Acquisiton Fund	5,384,670	5,384,670	-
Debt Service Repayment Fund	-	-	-
Unrestricted Fund Balance (Includes Working Capital)	4,605,907	4,605,907	-
<b>Total Fund Balance</b>	<b>10,789,031</b>	<b>10,666,893</b>	<b>122,139</b>

	General	Capital	Total
	Fund	Fund	Funds
<b>Beginning Fund Balance 7/1/2025:</b>	\$ 11,806,336	\$ 134,931	\$ 11,941,267
Revenues/Resources	\$ 46,297	\$ -	\$ 46,297
Due To (From) Funds	-	-	\$ -
Expenditures	\$ 1,185,740	\$ 12,792	\$ 1,198,533
<b>Change in Fund Balance</b>	(1,139,444)	(12,792)	\$ (1,152,236)
<b>* Ending Fund Balance</b>	\$ 10,666,893	\$ 122,139	\$ 10,789,031

<b>* Components of Fund Balance:</b>			
<b>Nonspendable (Inventory)</b>	\$ 151,953	\$ -	\$ 151,953
<b>Pension Rate Stabilization Reserve</b>	\$ 124,363	\$ -	\$ 124,363
<b>Assigned (Capital Improvements)</b>	\$ -	\$ 122,139	\$ 122,139
<b>Public Health Emergency Fund</b>	\$ 200,000	\$ -	\$ 200,000
<b>Natural Disaster Emergency Fund</b>	\$ 200,000	\$ -	\$ 200,000
<b>Real Property Acquisiton Fund</b>	\$ 5,384,670	\$ -	\$ 5,384,670
<b>Debt Service Repayment Fund</b>	\$ -	\$ -	\$ -
<b>Unrestricted Fund Balance</b>	\$ 4,605,907	\$ -	\$ 4,605,907
<b>Total</b>	\$ 10,666,893	\$ 122,139	\$ 10,789,031

Statement of Revenues, Expenditures Budget vs. Actual  
July 2025 through June 2026

Month of Report:  
**Jul, 2025**

**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	2,923,385	25,177	(2,898,208)	0.9%	28,108	(2,931)	89.6%	28,108	25,177	(2,931)	89.6%
Total 4100 · PROPERTY TAX REVENUES	3,934,907	-	(3,934,907)	0.0%	-	-	0.0%	-	-	-	0.0%
Total 4200 · OTHER TAX REVENUES	842,000	-	(842,000)	0.0%	-	-	0.0%	-	-	-	0.0%
Total 4300 · OTHER REVENUES	324,000	21,120	(302,880)	6.5%	8,813	12,307	239.6%	8,813	21,120	12,307	239.6%
Total 4800 · GRANT REVENUE	184,000	-	(184,000)	0.0%	-	-	0.0%	-	-	-	0.0%

Total Revenues

	8,208,292	46,297	(8,161,995)	0.6%	36,921	9,376	125.4%	36,921	46,297	9,376	125.4%
--	-----------	--------	-------------	------	--------	-------	--------	--------	--------	-------	--------

Expenditures

Total 5000 · SALARIES & WAGES	3,655,242	272,346	3,382,896	7.5%	260,704	11,642	104.5%	260,704	272,346	11,642	104.5%
Total 5100 · EMPLOYEE BENEFITS	1,605,234	300,391	1,304,843	18.7%	286,937	13,454	104.7%	286,937	300,391	13,454	104.7%
Total 5200 · TRAINING - BOARD & STAFF	62,591	14,462	48,129	23.1%	9,252	5,210	156.3%	9,252	14,462	5,210	156.3%
Total 5300 · ADMINISTRATION	438,742	40,215	398,527	9.2%	38,060	2,155	105.7%	38,060	40,215	2,155	105.7%
Total 5400 · INSURANCE	191,565	184,213	7,352	96.2%	191,565	(7,352)	96.2%	191,565	184,213	(7,352)	96.2%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	227,956	724	227,232	0.3%	19,098	(18,374)	3.8%	19,098	724	(18,374)	3.8%
Total 5500 · FACILITIES MAINTENANCE	54,482	1,339	53,143	2.5%	3,493	(2,154)	38.3%	3,493	1,339	(2,154)	38.3%
Total 5550 · UTILITIES	79,958	5,788	74,170	7.2%	5,323	465	108.7%	5,323	5,788	465	108.7%
Total 5600 · FLEET MAINTENANCE	42,022	3,294	38,728	7.8%	5,376	(2,082)	61.3%	5,376	3,294	(2,082)	61.3%
Total 5700 · OPERATIONS	249,676	13,523	236,153	5.4%	23,888	(10,365)	56.6%	23,888	13,523	(10,365)	56.6%
Total 5800 · LABORATORY	113,195	25,798	87,397	22.8%	11,757	14,041	219.4%	11,757	25,798	14,041	219.4%
Total 5900 · PUBLIC OUTREACH	111,284	5,554	105,730	5.0%	3,607	1,947	154.0%	3,607	5,554	1,947	154.0%

Total 6500 · DEBT SERVICE

	318,094	318,094	(0)	100.0%	318,094	(0)	100.0%	318,094	318,094	0	100.0%
--	---------	---------	-----	--------	---------	-----	--------	---------	---------	---	--------

Total Expenditures

	7,150,041	1,185,740	(5,964,301)	16.6%	1,177,154	8,586	100.7%	1,177,154	1,185,740	8,586	100.7%
--	-----------	-----------	-------------	-------	-----------	-------	--------	-----------	-----------	-------	--------

General Fund Net Revenues Over Expenditures

	1,058,251	(1,139,444)	(2,197,695)		(1,140,233)	789		(1,140,233)	(1,139,444)	789	
--	-----------	-------------	-------------	--	-------------	-----	--	-------------	-------------	-----	--

**CAPITAL IMPROVEMENT FUND:**

Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	8,310,782	12,792	8,297,990	0.2%	20,950	(8,158)	61.1%	20,950	12,792	(8,158)	61.1%

Capital Improvement Fund Net Revenue Over Expenditures

	(8,310,782)	(12,792)	8,297,990		(20,950)	8,158		(20,950)	(12,792)	8,158	
--	-------------	----------	-----------	--	----------	-------	--	----------	----------	-------	--

**SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT**  
**Statement of Revenues, Expenses & Changes- Budget vs. Actual**  
**Year-To-Date July 2025**

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
<b>4000 PROGRAM REVENUES</b>				
4010 Service Abatement Revenue -2451	25,176.95	28,108.00	-2,931.05	89.57%
<b>Total 4000 PROGRAM REVENUES</b>	<b>\$ 25,176.95</b>	<b>\$ 28,108.00</b>	<b>-\$ 2,931.05</b>	<b>89.57%</b>
<b>4300 OTHER REVENUES</b>				
4312 Interest (Cal CLASS)	21,034.84	8,813.00	12,221.84	238.68%
4340 VCJPA / Misc. Income -2658	84.86	0.00	84.86	
<b>Total 4300 OTHER REVENUES</b>	<b>\$ 21,119.70</b>	<b>\$ 8,813.00</b>	<b>\$ 12,306.70</b>	<b>239.64%</b>
<b>Total Income</b>	<b>\$ 46,296.65</b>	<b>\$ 36,921.00</b>	<b>\$ 9,375.65</b>	<b>125.39%</b>
<b>Gross Profit</b>	<b>\$ 46,296.65</b>	<b>\$ 36,921.00</b>	<b>\$ 9,375.65</b>	<b>125.39%</b>
<b>Expenses</b>				
<b>5000 SALARIES &amp; WAGES</b>				
5010 Permanent Employees	226,346.63	226,241.00	105.63	100.05%
5015 Limited Term Employees	16,875.42	16,875.00	0.42	100.00%
5020 Seasonal Employees	27,624.07	14,960.00	12,664.07	184.65%
5040 Board Trustees Meeting Stipend	1,500.00	2,628.00	-1,128.00	57.08%
<b>Total 5000 SALARIES &amp; WAGES</b>	<b>\$ 272,346.12</b>	<b>\$ 260,704.00</b>	<b>\$ 11,642.12</b>	<b>104.47%</b>
<b>5100 EMPLOYEE BENEFITS</b>				
5110 Retirement - Employer Contribut	96,662.42	99,991.00	-3,328.58	96.67%
5125 Actives - Medical Insurance	33,646.27	33,583.00	63.27	100.19%
5130 Actives - HRA Health Reimb Acct	6,150.00		6,150.00	
5135 Actives - Dental Insurance	2,617.32	2,851.00	-233.68	91.80%
5145 Actives - Vision Insurance	457.50	498.00	-40.50	91.87%
5150 Group Life Insurance	99.75	108.00	-8.25	92.36%
5153 Trustees - HRA Health Reimb Acct	1,600.00	2,321.00	-721.00	68.94%
5160 Retirees - HRA & Medical Reimb	9,928.04		9,928.04	
5165 Long Term Disability - Standard	1,381.63	1,540.00	-158.37	89.72%
5170 Actives - Other Benefits	862.05		862.05	
5175 Social Security & Medicare Tax	5,711.66	2,679.00	3,032.66	213.20%
5180 CA Unemployment/Disability Tax	550.34	566.00	-15.66	97.23%
5182 Workers Compensation	140,724.00	142,800.00	-2,076.00	98.55%
<b>Total 5100 EMPLOYEE BENEFITS</b>	<b>\$ 300,390.98</b>	<b>\$ 286,937.00</b>	<b>\$ 13,453.98</b>	<b>104.69%</b>
<b>5200 TRAINING - BOARD &amp; STAFF</b>				
5205 Coastal Regional Continuing Ed.	4,210.00	3,540.00	670.00	118.93%
5210 Conferences / Workshops Board	3,320.00	2,653.00	667.00	125.14%
5215 Conferences / Workshops Staff	6,877.24	184.00	6,693.24	3737.63%
5220 Staff Training	54.50	2,875.00	-2,820.50	1.90%
<b>Total 5200 TRAINING - BOARD &amp; STAFF</b>	<b>\$ 14,461.74</b>	<b>\$ 9,252.00</b>	<b>\$ 5,209.74</b>	<b>156.31%</b>
<b>5300 ADMINISTRATION</b>				
5305 Board Meeting Expenses	1,565.22	760.00	805.22	205.95%
5310 Background / drug screening		123.00	-123.00	0.00%
5325 HR & Finance Consultant	324.73	207.00	117.73	156.87%

**SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT**  
**Statement of Revenues, Expenses & Changes- Budget vs. Actual**  
**Year-To-Date July 2025**

	Total			
	Actual	Budget	over Budget	% of Budget
5330 Memberships & Subscriptions	17,477.00	22,613.00	-5,136.00	77.29%
5335 Office Expense	1,040.14	2,091.00	-1,050.86	49.74%
5340 Janitorial/Household Expense	2,678.22	2,241.00	437.22	119.51%
5350 Legal Services	2,325.00	5,563.00	-3,238.00	41.79%
5375 Audit	11,000.00	0.00	11,000.00	
5380 Copier and postage	298.25	535.00	-236.75	55.75%
5385 Security and fire alarm	2,615.25	2,744.00	-128.75	95.31%
5390 Payroll Service	779.60	1,110.00	-330.40	70.23%
5395 Bank Fees (County General Fund)	111.47		111.47	
5396 Bank Fees (County Capital Fund)	87.54	73.00	14.54	119.92%
<b>Total 5300 ADMINISTRATION</b>	<b>\$ 40,302.42</b>	<b>\$ 38,060.00</b>	<b>\$ 2,242.42</b>	<b>105.89%</b>
<b>5400 INSURANCE</b>				
5410 Liability Insurance - VCJPA	137,980.00	136,874.00	1,106.00	100.81%
5415 Auto Physical Damage	9,125.00	8,131.00	994.00	112.22%
5420 Group Property Program	23,202.00	26,427.00	-3,225.00	87.80%
5425 VCJPA - General Fund Allocation	4,283.00	4,154.00	129.00	103.11%
5430 Group Fidelity	5,498.00	6,676.00	-1,178.00	82.35%
5435 Non-owned Aircraft	4,125.00	4,125.00	0.00	100.00%
5436 Cyber Liability		5,178.00	-5,178.00	0.00%
<b>Total 5400 INSURANCE</b>	<b>\$ 184,213.00</b>	<b>\$ 191,565.00</b>	<b>-\$ 7,352.00</b>	<b>96.16%</b>
<b>5450 COMPUTER HARDWARE &amp; SOFTWARE</b>				
5455 IT Consulting - Compu-Data	150.00		150.00	
5460 Computer Hardware	13.30	0.00	13.30	
5465 Computer Software	-4.00	3,292.00	-3,296.00	-0.12%
5475 Website Hosting / Microsoft	564.60	473.00	91.60	119.37%
5480 IT Security Grant Exp (OES)		15,333.00	-15,333.00	0.00%
<b>Total 5450 COMPUTER HARDWARE &amp; SOFTWARE</b>	<b>\$ 723.90</b>	<b>\$ 19,098.00</b>	<b>-\$ 18,374.10</b>	<b>3.79%</b>
<b>5500 FACILITIES MAINTENANCE</b>				
5505 Facility - Repairs & Maint	1,338.63	3,493.00	-2,154.37	38.32%
<b>Total 5500 FACILITIES MAINTENANCE</b>	<b>\$ 1,338.63</b>	<b>\$ 3,493.00</b>	<b>-\$ 2,154.37</b>	<b>38.32%</b>
<b>5550 UTILITIES</b>				
5560 Gas & Electricity - PG&E	2,519.27	2,518.00	1.27	100.05%
5565 Water	12.00	0.00	12.00	
5570 Phone - VOIP - Fusion/MegaPath	527.96	559.00	-31.04	94.45%
5575 Phone - Land Line-AT&T/Comcast	331.03	327.00	4.03	101.23%
5580 Phone - Mobile Devices-Verizon	2,398.23	1,919.00	479.23	124.97%
<b>Total 5550 UTILITIES</b>	<b>\$ 5,788.49</b>	<b>\$ 5,323.00</b>	<b>\$ 465.49</b>	<b>108.74%</b>
<b>5600 FLEET MAINTENANCE</b>				
5610 Garage Tools	153.45	229.00	-75.55	67.01%
5615 Garage Repairs Outside		3,485.00	-3,485.00	0.00%
5620 Auto, Hotsy, Plug, Boat, Traile	2,218.31	979.00	1,239.31	226.59%

**SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT**  
**Statement of Revenues, Expenses & Changes- Budget vs. Actual**  
**Year-To-Date July 2025**

	Total			
	Actual	Budget	over Budget	% of Budget
5630 Ops Equipment & Repairs	922.65	683.00	239.65	135.09%
<b>Total 5600 FLEET MAINTENANCE</b>	<b>\$ 3,294.41</b>	<b>\$ 5,376.00</b>	<b>-\$ 2,081.59</b>	<b>61.28%</b>
<b>5700 OPERATIONS</b>				
5705 Pesticides	2,661.94	9,947.00	-7,285.06	26.76%
5715 Helicopter	2,490.00	2,225.00	265.00	111.91%
5720 Safety Equipment	308.05	104.00	204.05	296.20%
5725 Apparel - Uniforms & Boots	892.27	1,423.00	-530.73	62.70%
5730 Mosquito Fish	37.14	14.00	23.14	265.29%
5735 Fuel	7,133.58	10,175.00	-3,041.42	70.11%
<b>Total 5700 OPERATIONS</b>	<b>\$ 13,522.98</b>	<b>\$ 23,888.00</b>	<b>-\$ 10,365.02</b>	<b>56.61%</b>
<b>5800 LABORATORY</b>				
5805 Disease Surveillance		270.00	-270.00	0.00%
5815 Mosquito Blood	389.00	395.00	-6.00	98.48%
5820 Dry Ice	1,573.44	2,060.00	-486.56	76.38%
5825 Lab Supplies	2,114.89	773.00	1,341.89	273.60%
5830 Lab Biowaste Disposal	109.00	113.00	-4.00	96.46%
5845 Lab PCR Supplies	21,611.21	8,146.00	13,465.21	265.30%
<b>Total 5800 LABORATORY</b>	<b>\$ 25,797.54</b>	<b>\$ 11,757.00</b>	<b>\$ 14,040.54</b>	<b>219.42%</b>
<b>5900 PUBLIC OUTREACH</b>				
5910 Media and Network	3,658.78	3,482.00	176.78	105.08%
5920 Promotion & Printing	1,894.75	125.00	1,769.75	1515.80%
<b>Total 5900 PUBLIC OUTREACH</b>	<b>\$ 5,553.53</b>	<b>\$ 3,607.00</b>	<b>\$ 1,946.53</b>	<b>153.97%</b>
<b>6000 CAPITAL IMPROVEMENTS</b>				
6010 Building Improvements	8,100.00	8,100.00	0.00	100.00%
6025 Software		6,667.00	-6,667.00	0.00%
6030 Vehicle Leases	4,604.69	6,183.00	-1,578.31	74.47%
<b>Total 6000 CAPITAL IMPROVEMENTS</b>	<b>\$ 12,704.69</b>	<b>\$ 20,950.00</b>	<b>-\$ 8,245.31</b>	<b>60.64%</b>
<b>6500 DEBT SERVICE</b>				
6510 Principal Payments	225,720.57	219,359.00	6,361.57	102.90%
6520 Interest Payments	92,373.55	98,735.00	-6,361.45	93.56%
<b>Total 6500 DEBT SERVICE</b>	<b>\$ 318,094.12</b>	<b>\$ 318,094.00</b>	<b>\$ 0.12</b>	<b>100.00%</b>
<b>Total Expenses</b>	<b>\$ 1,198,532.55</b>	<b>\$ 1,198,104.00</b>	<b>\$ 428.55</b>	<b>100.04%</b>
<b>Net Operating Income</b>	<b>-\$ 1,152,235.90</b>	<b>-\$ 1,161,183.00</b>	<b>\$ 8,947.10</b>	<b>99.23%</b>
<b>Net Income</b>	<b>-\$ 1,152,235.90</b>	<b>-\$ 1,161,183.00</b>	<b>\$ 8,947.10</b>	<b>99.23%</b>

**SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT**  
**Statement of Revenues, Expenses & Changes- Budget vs. Actual**  
**Month of July 2025**

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
<b>4000 PROGRAM REVENUES</b>				
4010 Service Abatement Revenue -2451	25,176.95	28,108.00	-2,931.05	89.57%
<b>Total 4000 PROGRAM REVENUES</b>	<b>\$ 25,176.95</b>	<b>\$ 28,108.00</b>	<b>-\$ 2,931.05</b>	<b>89.57%</b>
<b>4300 OTHER REVENUES</b>				
4312 Interest (Cal CLASS)	21,034.84	8,813.00	12,221.84	238.68%
4340 VCJPA / Misc. Income -2658	84.86	0.00	84.86	
<b>Total 4300 OTHER REVENUES</b>	<b>\$ 21,119.70</b>	<b>\$ 8,813.00</b>	<b>\$ 12,306.70</b>	<b>239.64%</b>
<b>Total Income</b>	<b>\$ 46,296.65</b>	<b>\$ 36,921.00</b>	<b>\$ 9,375.65</b>	<b>125.39%</b>
<b>Gross Profit</b>	<b>\$ 46,296.65</b>	<b>\$ 36,921.00</b>	<b>\$ 9,375.65</b>	<b>125.39%</b>
<b>Expenses</b>				
<b>5000 SALARIES &amp; WAGES</b>				
5010 Permanent Employees	226,346.63	226,241.00	105.63	100.05%
5015 Limited Term Employees	16,875.42	16,875.00	0.42	100.00%
5020 Seasonal Employees	27,624.07	14,960.00	12,664.07	184.65%
5040 Board Trustees Meeting Stipend	1,500.00	2,628.00	-1,128.00	57.08%
<b>Total 5000 SALARIES &amp; WAGES</b>	<b>\$ 272,346.12</b>	<b>\$ 260,704.00</b>	<b>\$ 11,642.12</b>	<b>104.47%</b>
<b>5100 EMPLOYEE BENEFITS</b>				
5110 Retirement - Employer Contribut	96,662.42	99,991.00	-3,328.58	96.67%
5125 Actives - Medical Insurance	33,646.27	33,583.00	63.27	100.19%
5130 Actives - HRA Health Reimb Acct	6,150.00		6,150.00	
5135 Actives - Dental Insurance	2,617.32	2,851.00	-233.68	91.80%
5145 Actives - Vision Insurance	457.50	498.00	-40.50	91.87%
5150 Group Life Insurance	99.75	108.00	-8.25	92.36%
5153 Trustees - HRA Health Reimb Acct	1,600.00	2,321.00	-721.00	68.94%
5160 Retirees - HRA & Medical Reimb	9,928.04		9,928.04	
5165 Long Term Disability - Standard	1,381.63	1,540.00	-158.37	89.72%
5170 Actives - Other Benefits	862.05		862.05	
5175 Social Security & Medicare Tax	5,711.66	2,679.00	3,032.66	213.20%
5180 CA Unemployment/Disability Tax	550.34	566.00	-15.66	97.23%
5182 Workers Compensation	140,724.00	142,800.00	-2,076.00	98.55%
<b>Total 5100 EMPLOYEE BENEFITS</b>	<b>\$ 300,390.98</b>	<b>\$ 286,937.00</b>	<b>\$ 13,453.98</b>	<b>104.69%</b>
<b>5200 TRAINING - BOARD &amp; STAFF</b>				
5205 Coastal Regional Continuing Ed.	4,210.00	3,540.00	670.00	118.93%
5210 Conferences / Workshops Board	3,320.00	2,653.00	667.00	125.14%
5215 Conferences / Workshops Staff	6,877.24	184.00	6,693.24	3737.63%
5220 Staff Training	54.50	2,875.00	-2,820.50	1.90%
<b>Total 5200 TRAINING - BOARD &amp; STAFF</b>	<b>\$ 14,461.74</b>	<b>\$ 9,252.00</b>	<b>\$ 5,209.74</b>	<b>156.31%</b>
<b>5300 ADMINISTRATION</b>				
5305 Board Meeting Expenses	1,565.22	760.00	805.22	205.95%
5310 Background / drug screening		123.00	-123.00	0.00%
5325 HR & Finance Consultant	324.73	207.00	117.73	156.87%

**SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT**  
**Statement of Revenues, Expenses & Changes- Budget vs. Actual**  
**Month of July 2025**

	Total			
	Actual	Budget	over Budget	% of Budget
5330 Memberships & Subscriptions	17,477.00	22,613.00	-5,136.00	77.29%
5335 Office Expense	1,040.14	2,091.00	-1,050.86	49.74%
5340 Janitorial/Household Expense	2,678.22	2,241.00	437.22	119.51%
5350 Legal Services	2,325.00	5,563.00	-3,238.00	41.79%
5375 Audit	11,000.00	0.00	11,000.00	
5380 Copier and postage	298.25	535.00	-236.75	55.75%
5385 Security and fire alarm	2,615.25	2,744.00	-128.75	95.31%
5390 Payroll Service	779.60	1,110.00	-330.40	70.23%
5395 Bank Fees (County General Fund)	111.47		111.47	
5396 Bank Fees (County Capital Fund)	87.54	73.00	14.54	119.92%
<b>Total 5300 ADMINISTRATION</b>	<b>\$ 40,302.42</b>	<b>\$ 38,060.00</b>	<b>\$ 2,242.42</b>	<b>105.89%</b>
<b>5400 INSURANCE</b>				
5410 Liability Insurance - VCJPA	137,980.00	136,874.00	1,106.00	100.81%
5415 Auto Physical Damage	9,125.00	8,131.00	994.00	112.22%
5420 Group Property Program	23,202.00	26,427.00	-3,225.00	87.80%
5425 VCJPA - General Fund Allocation	4,283.00	4,154.00	129.00	103.11%
5430 Group Fidelity	5,498.00	6,676.00	-1,178.00	82.35%
5435 Non-owned Aircraft	4,125.00	4,125.00	0.00	100.00%
5436 Cyber Liability		5,178.00	-5,178.00	0.00%
<b>Total 5400 INSURANCE</b>	<b>\$ 184,213.00</b>	<b>\$ 191,565.00</b>	<b>-\$ 7,352.00</b>	<b>96.16%</b>
<b>5450 COMPUTER HARDWARE &amp; SOFTWARE</b>				
5455 IT Consulting - Compu-Data	150.00		150.00	
5460 Computer Hardware	13.30	0.00	13.30	
5465 Computer Software	-4.00	3,292.00	-3,296.00	-0.12%
5475 Website Hosting / Microsoft	564.60	473.00	91.60	119.37%
5480 IT Security Grant Exp (OES)		15,333.00	-15,333.00	0.00%
<b>Total 5450 COMPUTER HARDWARE &amp; SOFTWARE</b>	<b>\$ 723.90</b>	<b>\$ 19,098.00</b>	<b>-\$ 18,374.10</b>	<b>3.79%</b>
<b>5500 FACILITIES MAINTENANCE</b>				
5505 Facility - Repairs & Maint	1,338.63	3,493.00	-2,154.37	38.32%
<b>Total 5500 FACILITIES MAINTENANCE</b>	<b>\$ 1,338.63</b>	<b>\$ 3,493.00</b>	<b>-\$ 2,154.37</b>	<b>38.32%</b>
<b>5550 UTILITIES</b>				
5560 Gas & Electricity - PG&E	2,519.27	2,518.00	1.27	100.05%
5565 Water	12.00	0.00	12.00	
5570 Phone - VOIP - Fusion/MegaPath	527.96	559.00	-31.04	94.45%
5575 Phone - Land Line-AT&T/Comcast	331.03	327.00	4.03	101.23%
5580 Phone - Mobile Devices-Verizon	2,398.23	1,919.00	479.23	124.97%
<b>Total 5550 UTILITIES</b>	<b>\$ 5,788.49</b>	<b>\$ 5,323.00</b>	<b>\$ 465.49</b>	<b>108.74%</b>
<b>5600 FLEET MAINTENANCE</b>				
5610 Garage Tools	153.45	229.00	-75.55	67.01%
5615 Garage Repairs Outside		3,485.00	-3,485.00	0.00%
5620 Auto, Hotsy, Plug, Boat, Traile	2,218.31	979.00	1,239.31	226.59%

**SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT**  
**Statement of Revenues, Expenses & Changes- Budget vs. Actual**  
**Month of July 2025**

	Total			
	Actual	Budget	over Budget	% of Budget
5630 Ops Equipment & Repairs	922.65	683.00	239.65	135.09%
<b>Total 5600 FLEET MAINTENANCE</b>	<b>\$ 3,294.41</b>	<b>\$ 5,376.00</b>	<b>-\$ 2,081.59</b>	<b>61.28%</b>
<b>5700 OPERATIONS</b>				
5705 Pesticides	2,661.94	9,947.00	-7,285.06	26.76%
5715 Helicopter	2,490.00	2,225.00	265.00	111.91%
5720 Safety Equipment	308.05	104.00	204.05	296.20%
5725 Apparel - Uniforms & Boots	892.27	1,423.00	-530.73	62.70%
5730 Mosquito Fish	37.14	14.00	23.14	265.29%
5735 Fuel	7,133.58	10,175.00	-3,041.42	70.11%
<b>Total 5700 OPERATIONS</b>	<b>\$ 13,522.98</b>	<b>\$ 23,888.00</b>	<b>-\$ 10,365.02</b>	<b>56.61%</b>
<b>5800 LABORATORY</b>				
5805 Disease Surveillance		270.00	-270.00	0.00%
5815 Mosquito Blood	389.00	395.00	-6.00	98.48%
5820 Dry Ice	1,573.44	2,060.00	-486.56	76.38%
5825 Lab Supplies	2,114.89	773.00	1,341.89	273.60%
5830 Lab Biowaste Disposal	109.00	113.00	-4.00	96.46%
5845 Lab PCR Supplies	21,611.21	8,146.00	13,465.21	265.30%
<b>Total 5800 LABORATORY</b>	<b>\$ 25,797.54</b>	<b>\$ 11,757.00</b>	<b>\$ 14,040.54</b>	<b>219.42%</b>
<b>5900 PUBLIC OUTREACH</b>			0.00	
5910 Media and Network	3,658.78	3,482.00	176.78	105.08%
5920 Promotion & Printing	1,894.75	125.00	1,769.75	1515.80%
<b>Total 5900 PUBLIC OUTREACH</b>	<b>\$ 5,553.53</b>	<b>\$ 3,607.00</b>	<b>\$ 1,946.53</b>	<b>153.97%</b>
<b>6000 CAPITAL IMPROVEMENTS</b>				
6010 Building Improvements	8,100.00	8,100.00	0.00	100.00%
6025 Software		6,667.00	-6,667.00	0.00%
6030 Vehicle Leases	4,604.69	6,183.00	-1,578.31	74.47%
<b>Total 6000 CAPITAL IMPROVEMENTS</b>	<b>\$ 12,704.69</b>	<b>\$ 20,950.00</b>	<b>-\$ 8,245.31</b>	<b>60.64%</b>
<b>6500 DEBT SERVICE</b>				
6510 Principal Payments	225,720.57	219,359.00	6,361.57	102.90%
6520 Interest Payments	92,373.55	98,735.00	-6,361.45	93.56%
<b>Total 6500 DEBT SERVICE</b>	<b>\$ 318,094.12</b>	<b>\$ 318,094.00</b>	<b>\$ 0.12</b>	<b>100.00%</b>
<b>Total Expenses</b>	<b>\$ 1,198,532.55</b>	<b>\$ 1,198,104.00</b>	<b>\$ 428.55</b>	<b>100.04%</b>
<b>Net Operating Income</b>	<b>-\$ 1,152,235.90</b>	<b>-\$ 1,161,183.00</b>	<b>\$ 8,947.10</b>	<b>99.23%</b>
<b>Net Income</b>	<b>-\$ 1,152,235.90</b>	<b>-\$ 1,161,183.00</b>	<b>\$ 8,947.10</b>	<b>99.23%</b>

**San Mateo County Mosquito & Vector Control District**  
**A/R Aging Summary**  
As of Jul 31, 2025

07/31/2025

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>91 and over</u>	<u>Total</u>
City of Foster City	8,864.77	7,352.07				16,216.84
City of Pacifica Public Works Wastewater	99.88	78.08				177.96
City of Redwood City, Public Works	4,524.76					4,524.76
City of San Francisco, Parks	4,565.81	123.25			70.43	4,759.49
City of San Francisco, Public Utilities			158.47			158.47
City of San Mateo, Wastewater Treatment	614.95	215.81	354.16			1,184.92
City of South San Francisco Water Quality	198.86	161.66			84.03	444.55
San Francisco Int'l Airport	1,231.72	88.04	140.86			1,460.62
Sewer Authority Mid-Coastside	99.88	78.08				177.96
Silicon Valley Clean Water	391.94	345.41			181.51	918.86
Stanford University - Jasper Ridge	4,584.38					4,584.38
<b>TOTAL</b>	<b>\$ 25,176.95</b>	<b>\$ 8,442.40</b>	<b>\$ 653.49</b>	<b>\$ 0.00</b>	<b>\$ 335.97</b>	<b>\$ 34,608.81</b>

**San Mateo County Mosquito & Vector Control District**  
**A/R Aging Summary**  
As of Aug 18, 2025

08/18/2025

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>91 and over</u>	<u>Total</u>
City of Foster City	8,864.77					8,864.77
City of Pacifica Public Works Wastewater	99.88					99.88
City of Redwood City, Public Works	4,524.76					4,524.76
City of San Francisco, Parks	4,565.81				70.43	4,636.24
City of San Mateo, Wastewater Treatment	614.95					614.95
City of South San Francisco Water Quality	198.86				84.03	282.89
San Francisco Int'l Airport	1,231.72	88.04				1,319.76
Sewer Authority Mid-Coastside	99.88					99.88
Silicon Valley Clean Water	391.94				181.51	573.45
Stanford University - Jasper Ridge	4,584.38					4,584.38
<b>TOTAL</b>	<b>\$ 25,176.95</b>	<b>\$ 88.04</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 335.97</b>	<b>\$ 25,600.96</b>

**San Mateo County Mosquito and Vector Control District**  
**Cash Activity & Reconciliation to County Statement**  
**General Fund**  
**July 31, 2025**

<b>GF-Jul 2025</b>
------------------------

<b>Beginning Cash per District as of Jun 30, 2025</b>	5,336,260
<b>Reductions</b>	
Payroll Related (ADP)	(367,059)
Checks Written	(571,708)
Transfer-Out to Capital Fund	(318,094)
Bank Fee	(111)
<b>Total Reductions</b>	(1,256,973)
<b>Additions</b>	
Abatement Services	5,205
Property Tax Revenue	-
Quarterly Interest	55,140
Deposit Permit reflected in County Stmt	551
Special Benefit Assessment	-
Special Mosquito Tax	-
Misc Deposit	85
<b>Total Additions</b>	60,981
<b>Ending Cash per District as of Jul 31, 2025</b>	<b>4,140,268</b>
<b>Cash per County General Fund Statement</b>	4,140,268
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 ]      07/01/2025-08/05/2025      Page 2  
TUE, AUG 12, 2025, 3:10 PM --req: EASRANIN--leg: GL JL--loc: CONTROL---job:18098429 J2005---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 07/01/25	5,336,259.50	0.00	5,336,259.50
	07/01/25	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	551.27	0.00	5,336,810.77
	07/01/25	RJNYINRV	AutoID: JLF07222 Job: 18055 JE	55,139.71	0.00	5,391,950.48
	07/15/25	JE576685	AutoID: JCA07182 Job: 18062 JE	0.00	111.47	5,391,839.01
	07/15/25	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	5,290.26	0.00	5,397,129.27
	07/31/25	JE577704	AutoID: JNE08052 Job: 18086 JE	0.00	938,766.93	4,458,362.34
	08/05/25	JE577709	AutoID: JNE08052 Job: 18086 JE	0.00	318,094.12	4,140,268.22
		DR	<b>* SUB ACCT Total *</b>	5,397,240.74*	1,256,972.52*	<b>4,140,268.22*</b>

San Mateo County Mosquito and Vector Control District  
 Cash Activity & Reconciliation to County Statement  
 Capital Project Fund  
 July 31, 2025

<b>CPF-Jul 2025</b>
-------------------------

Beginning Cash per District as of Jun 30, 2025		134,892
<b>Reductions</b>		
Checks Written	(325,240)	
Bank Fee	(88)	
<b>Total Reductions</b>	<b>(325,327)</b>	
<b>Additions</b>		
Quarterly Interest	3,167	
Transfer-In from General Fund	318,094	
<b>Total Additions</b>	<b>321,261</b>	
Ending Cash per District as of Jul 31, 2025		<b>130,825</b>
Cash per County Capital Project Fund Statement		130,825
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]      07/01/2025-08/05/2025      Page 1  
 TUE, AUG 12, 2025, 3:10 PM --req: EASRANIN--leg: GL JL--loc: CONTROL---job:18098429 J2005---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	PDGP	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 07/01/25	134,892.06	0.00	134,892.06
	07/01/25	RJNYINRV	AutoID: JLF07222 Job: 18055 JE	3,166.58	0.00	138,058.64
	07/15/25	JES76685	AutoID: JCA07182 Job: 18062 JE	0.00	87.54	137,971.10
	07/31/25	JES77704	AutoID: JNE08052 Job: 18086 JE	0.00	325,239.81	-187,268.71
	08/05/25	JES77709	AutoID: JNE08052 Job: 18086 JE	318,094.12	0.00	130,825.41
	DR		* SUB ACCT Total *	456,152.76*	325,327.35*	<b>130,825.41*</b>

**San Mateo County Mosquito and Vector Control District**  
**ADP Payroll Disbursement**  
 July 31, 2025

Jul 2025
-------------

	<u>July 3, 2025</u>	<u>July 18, 2025</u>	<u>July 31, 2025</u>	Footnotes:
<b>Payroll ACH Disbursement (including Net Pay &amp; Taxes )</b>				
Total Net Pay	85,986	91,093	92,059	
Federal W/H Tax	16,371	17,621	17,832	
Social Security Tax	1,858	1,994	1,798	A
Medicare	3,843	4,088	4,151	
CA W/H Tax	6,740	7,300	7,412	
CA SUI/DI	2,126	2,156	1,850	
<b>Total</b>	<b>116,925</b>	<b>124,253</b>	<b>125,102</b>	
<b>ADP Process Fees PPE 6/14, 6/28</b>	<b>338</b>	<b>281</b>		
<b>ADP Fee Time &amp; Attendance 7/11</b>		<b>161</b>		
<b>Total amount for the period:</b>	<b>117,262</b>	<b>124,695</b>	<b>125,102</b>	
<b>Total amount for the month:</b>			<b>367,059</b>	

**Footnotes:**

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

San Mateo County Mosquito & Vector Control District

Check Register (General Fund 02706)

As of July 31, 2025

<b>GF-Jul 2025</b>
------------------------

Transaction type	Date	Num	Name	Amount
<b>Checking - US Bank - GF x3353</b>				
Bill Payment (Check)	07/09/2025	3617	Charles P. Hansen	-622.03
Bill Payment (Check)	07/09/2025	3618	Dennis J Jewell	-622.03
Bill Payment (Check)	07/09/2025	3619	Great-West Life & Annuity Co	-8,123.18
Bill Payment (Check)	07/09/2025	3620	San Mateo County Retirement Association	-40,762.34
Bill Payment (Check)	07/09/2025	3621	U.S. Bank PARS Account # 6746022400	-634.41
Bill Payment (Check)	07/09/2025	3622	Angelle Desiree LaBeaud	-300.00
Bill Payment (Check)	07/09/2025	3623	Irena Gilligan	-600.00
Bill Payment (Check)	07/09/2025	3624	Mason Brutschy	-300.00
Bill Payment (Check)	07/09/2025	3625	Michael D. Yoshida	-600.00
Bill Payment (Check)	07/09/2025	3626	Acrisure Aerospace Partners Insurance	-4,125.00
Bill Payment (Check)	07/09/2025	3627	ADAPCO	-3,103.26
Bill Payment (Check)	07/09/2025	3628	ADP Screening & Selection Services	-105.30
Bill Payment (Check)	07/09/2025	3629	Aim To Please Janitorial Services	-1,633.25
Bill Payment (Check)	07/09/2025	3630	Airgas Dry Ice	-942.35
Bill Payment (Check)	07/09/2025	3631	Amazon Capital Services	-1,884.98
Bill Payment (Check)	07/09/2025	3632	American Fidelity Assurance Company	-2,149.98
Bill Payment (Check)	07/09/2025	3633	Bay Alarm Company	-2,001.00
Bill Payment (Check)	07/09/2025	3634	Bliss Pops	-1,027.66
Bill Payment (Check)	07/09/2025	3635	Brian Weber	-215.00
Bill Payment (Check)	07/09/2025	3636	Cintas Corporation #0464	-696.63
Bill Payment (Check)	07/09/2025	3637	City of Burlingame, Water Dept	-1,015.39
Bill Payment (Check)	07/09/2025	3638	Colorprint	-321.34
Bill Payment (Check)	07/09/2025	3639	County of San Mateo LAFCO	-5,337.00
Bill Payment (Check)	07/09/2025	3640	Culligan Quench	-236.76
Bill Payment (Check)	07/09/2025	3641	Daniel Compu-Data Inc	-150.00
Bill Payment (Check)	07/09/2025	3642	Eco Medical Inc.	-109.00
Bill Payment (Check)	07/09/2025	3643	Flyers Energy LLC	-3,315.11
Bill Payment (Check)	07/09/2025	3644	FRMS	-36,820.84
Bill Payment (Check)	07/09/2025	3645	Lampire Biological Laboratories, Inc.	-389.00
Bill Payment (Check)	07/09/2025	3646	MVCAC	-11,730.00
Bill Payment (Check)	07/09/2025	3647	O'Reilly Automotive, Inc.	-42.16
Bill Payment (Check)	07/09/2025	3648	Pacific Office Automation Inc	-298.25
Bill Payment (Check)	07/09/2025	3649	PG&E	-964.89
Bill Payment (Check)	07/09/2025	3650	RankPlus SEO	-742.00
Bill Payment (Check)	07/09/2025	3651	Recology San Mateo County	-575.51
Bill Payment (Check)	07/09/2025	3652	RMT Landscape Contractors, Inc.	-869.00
Bill Payment (Check)	07/09/2025	3653	Spark Creative Design	-468.75
Bill Payment (Check)	07/09/2025	3654	Standard Insurance Company	-1,381.63
Bill Payment (Check)	07/09/2025	3655	Streamline	-549.00
Bill Payment (Check)	07/09/2025	3656	Target Specialty Products	-914.27
Bill Payment (Check)	07/09/2025	3657	Vector Control Joint Powers Agency	-320,812.00

San Mateo County Mosquito & Vector Control District

Check Register (General Fund 02706)

As of July 31, 2025

<b>GF-Jul 2025</b>
------------------------

Transaction type	Date	Num	Name	Amount
Bill Payment (Check)	07/09/2025	3658	Verizon	-1,936.08
Bill Payment (Check)	07/25/2025	3659	Charles P. Hansen	-306.28
Bill Payment (Check)	07/25/2025	3660	Dennis J Jewell	-80.00
Bill Payment (Check)	07/25/2025	3661	Great-West Life & Annuity Co	-8,704.63
Bill Payment (Check)	07/25/2025	3662	San Mateo County Retirement Association	-43,332.76
Bill Payment (Check)	07/25/2025	3663	U.S. Bank PARS Account # 6746022400	-666.14
Bill Payment (Check)	07/25/2025	3664	Angela Nakano	-322.00
Bill Payment (Check)	07/25/2025	3665	Brian Weber	-322.00
Bill Payment (Check)	07/25/2025	3666	Rachel Curtis	-322.00
Bill Payment (Check)	07/25/2025	3667	Richard Arrow	-322.00
Bill Payment (Check)	07/25/2025	3668	Ryan Thorndike	-322.00
Bill Payment (Check)	07/25/2025	3669	ADAPCO	-179.33
Bill Payment (Check)	07/25/2025	3670	Airgas Dry Ice	-943.95
Bill Payment (Check)	07/25/2025	3671	American Fidelity Assurance	-851.76
Bill Payment (Check)	07/25/2025	3672	Bay Area MVCAC Regional Training Fund	-810.00
Bill Payment (Check)	07/25/2025	3673	Brian Weber	-200.74
Bill Payment (Check)	07/25/2025	3674	Colorprint	-1,505.75
Bill Payment (Check)	07/25/2025	3675	Comcast	-331.03
Bill Payment (Check)	07/25/2025	3676	Flyers Energy LLC	-3,561.19
Bill Payment (Check)	07/25/2025	3677	Fusion, LLC	-527.96
Bill Payment (Check)	07/25/2025	3678	Grainger	-988.38
Bill Payment (Check)	07/25/2025	3679	Jarvis Fay LLP	-6,151.00
Bill Payment (Check)	07/25/2025	3680	Leading Edge Aerial Technologies, Inc.	-2,490.00
Check	07/25/2025	3681	VOID	0.00
Bill Payment (Check)	07/25/2025	3682	Marin/Sonoma Mosquito & Vector Control	-7,067.54
Bill Payment (Check)	07/25/2025	3683	MidAmerica Admin & Retirement Solutions	-1,128.00
Bill Payment (Check)	07/25/2025	3684	MidAmerica Administrative & Retirement	-1,600.00
Bill Payment (Check)	07/25/2025	3685	Pacific Office Automation Inc	-298.25
Bill Payment (Check)	07/25/2025	3686	PG&E	-737.96
Bill Payment (Check)	07/25/2025	3687	Public Agency Retirement Services (PARS)	-324.73
Bill Payment (Check)	07/25/2025	3688	RMT Landscape Contractors, Inc.	-869.00
Bill Payment (Check)	07/25/2025	3689	Sacramento-Yolo MVCD	-4,149.90
Bill Payment (Check)	07/25/2025	3690	Target Specialty Products	-4,466.05
Bill Payment (Check)	07/25/2025	3691	The Goodyear Tire & Rubber Co.	-505.79
Bill Payment (Check)	07/25/2025	3692	Western Scientific Company, Inc.	-1,286.00
Bill Payment (Check)	07/25/2025	3693	U.S. Bank	-13,560.56
Bill Payment (Check)	07/25/2025	3694	Life Technologies Corporation	-3,047.19
<b>TOTAL CHECKS</b>				<b>-571,708.25</b>
<b>Total Checking -US Bank - x3353 (Charged to General Fund #02706)</b>				<b>-571,708.25</b>

Note: Previous month's check numbers were 3552-3616. Current month's check numbers are 3617-3694 (78 checks).

San Mateo County Mosquito & Vector Control District  
Check Register (Capital Fund 02705)

CPF-Jul  
2025

As of July 31, 2025

Transaction type	Date	Num	Name	Amount
<b>1023 · Checking -US Bank - x4183</b>				
Bill Payment (Check)	07/09/2025	1319	City National Bank	-318,094.12
Bill Payment (Check)	07/09/2025	1320	Enterprise FM Trust	-4,604.69
Bill Payment (Check)	07/25/2025	1321	Capital Program Management Inc.	-2,541.00
			<b>TOTAL CHECKS</b>	<b>-\$325,239.81</b>
<b>Total · Checking -US Bank - x4183 (Charged to Capital Project Fund #02705)</b>				<b>-\$ 325,239.81</b>

Note: Previous month's check numbers were 1315-1318. Current month's check numbers are 1319-1321 (3 checks).



P.O. BOX 8343  
FARGO ND 58125-8343

Jul  
2025



ACCOUNT NUMBER [REDACTED]  
STATEMENT DATE 07-22-2025  
AMOUNT DUE \$23,584.29  
NEW BALANCE \$23,584.29  
PAYMENT DUE ON RECEIPT

000000853 01 SP 106481443512067 P  
SMCMVCD  
ATTN DISTRICT MANAGER  
1351 ROLLINS RD  
BURLINGAME CA 94010-2409

AMOUNT ENCLOSED  
\$ 10,023.73  
*Please make check payable to "U.S. Bank"*

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

[REDACTED] 002358429 002358429

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY									
SMCMAD	Previous Balance	Purchases And Other + Charges	Cash Advances +	Cash Advance Fees +	Payment Charges	- Credits	- Payments	- New Balance	
[REDACTED]	\$13,560.56	\$10,068.98	\$0.00	\$0.00	\$0.00	\$45.25	\$0.00	\$23,584.29	
Company Total									

NEW ACTIVITY					
ANGELA NAKANO		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
[REDACTED]		\$0.00	\$1,392.43	\$0.00	\$1,392.43
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
07-04	07-03	24692165184103286330455	TFS*FISHERSCI ECOM HUS 800-766-7000 TX	578.40	
07-08	07-08	24036295189718157269105	LIFETECH*CORP**14222869 800-955-8288 CA	490.88	
07-21	07-19	24036295200714670406956	LIFETECH*CORP**14231455 800-955-8288 CA	290.94	
07-21	07-17	24231685199411446003856	SAFEWAY #0694 SAN MATEO CA	32.51	
CASEY STEVENSON		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
[REDACTED]		\$0.00	\$1,053.51	\$0.00	\$1,053.51
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
06-30	06-28	24036295179718770541866	MANNLAK* 800-880-7894 MN	208.93	
07-09	07-08	24445005190600143074119	SUMMIT RACING MAIL ORDER 800-230-3030 OH	474.58	
07-10	07-09	24692165190108555451272	JAI*JEGS 190 AUTOPARTS 800-345-4545 OH	370.00	

CUSTOMER SERVICE CALL	ACCOUNT NUMBER		ACCOUNT SUMMARY	
	800-344-5696	[REDACTED]	PREVIOUS BALANCE	13,560.56
		PURCHASES & OTHER CHARGES	10,068.98	
	STATEMENT DATE	DISPUTED AMOUNT	CASH ADVANCES	.00
	07/22/25	.00	CASH ADVANCE FEES	.00
			LATE PAYMENT CHARGES	.00
			CREDITS	45.25
			PAYMENTS	.00
			ACCOUNT BALANCE	23,584.29
SEND BILLING INQUIRIES TO: U.S. Bank National Association C/O U.S. Bancorp Purchasing Card Program P.O. Box 8335 Fargo, ND 58125-8335	AMOUNT DUE			
	23,584.29			

Jul  
2025



Company Name: SMCMVCD
Corporate Account Number: [REDACTED]
Statement Date: 07-22-2025

**NEW ACTIVITY**

SMCMVCD ADMIN		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$7,445.20	\$0.00	\$7,445.20
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
06-24	06-23	24428065174300781619052	PUTNAM CJDR 850-867-8584 CA	232.58	
06-27	06-25	24000975177958004203922	PALISADES MTN RESERVAT OLYMPIC VALLE CA 3865313071 ARRIVAL: 06-24-25	540.75	
06-27	06-25	24071055177627187138929	CALIFORNIA SPECIAL DIS 916-4427887 CA	890.00	
07-01	07-01	24000775182100013805838	MOSYLE BUS* MOSYLE BUS BUSINESS.MOSY FL	41.25	
07-01	07-01	24492165182100025120183	YELPCOM* 855-380-9357 YELP COM CA	90.00	
07-02	07-01	24204295182002468082090	GOOGLE ADS3907138857 650-2530000 CA	576.25	
07-02	07-01	24492165183100005155984	WWW.MYPESCOPE.COM WWW.MYPESCOPE CA	54.50	
07-04	07-03	24113435184100403876145	KLEEN RITE CORP 800-233-3873 PA	30.51	
07-04	07-03	24431065184239008127049	FASTRAK CSC 415-486-8655 CA	25.00	
07-07	07-06	24793385187001467116041	STK*SHUTTERSTOCK 866-6633954 NY	299.00	
07-08	07-07	24231685189399525568372	OUTDOOR SUPPLY MILLBRAE MILLBRAE CA	6.91	
07-08	07-07	24251385188027018834349	MAR-LEN SUPPLY INC -CLV 510-782-3555 CA	339.97	
07-10	07-08	24071055190627113103590	CALIFORNIA SPECIAL DIS 916-4427887 CA	325.00	
07-10	07-09	24116415191401974304008	BROADWAY KEBAB GYROS BURLINGAME CA	1,003.74	
07-11	07-09	24231685191402183313218	SAFEWAY #1547 BURLINGAME CA	20.73	
07-11	07-10	24492165192100001571027	MASTERCPE.COM WWW.MASTERCPE PA	29.00	
07-11	07-09	24943015191010205116193	THE HOME DEPOT #0639 COLMA CA	37.14	
07-14	07-09	24755425192181924104989	ZORO TOOLS INC 855-2899676 IL	158.70	
07-17	07-16	24445005197300465988243	FSP*ENTOMOLOGICAL SOCIETY 301-731-4535 MD	170.00	
07-17	07-16	24445005197300465988326	FSP*ENTOMOLOGICAL SOCIETY 301-731-4535 MD	515.00	
07-17	07-16	24692165197105302088772	COSTCO DELIVERY 854 800-788-9968 CA	639.17	
07-18	07-17	24204295198001955308093	GOOGLE ADS3907138857 650-2530000 CA	1,000.00	
07-21	07-17	24755425199171991864063	BOARD ACCOUNTANCY 916-5747771 CA	420.00	
BRIAN WEBER		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$45.25	\$177.84	\$0.00	\$132.59
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
07-02	07-01	24034545182000082450838	76 - DBA ANTELOPE 76 MARK CITRUS HEIGHT CA	62.24	
07-09	07-08	74116415189744247548920	GRAMMARLY CO*ZISUCHG 8883186146 CA	45.25	CR
07-09	07-09	24204295190000800149056	MSFT * E0100WSNF2 800-6427676 WA	15.60	
07-14	07-11	24027625194067263529727	PAYPAL *LIEBERTCASS 402-935-7733 CA	100.00	

Department: 00000 Total:  
Division: 00000 Total:

\$10,023.73  
\$10,023.73

**SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT**  
**Credit Card Transaction Report**  
**July 2025**

Date	Transaction Type	Name	Memo/Description	Account Code	Amount
<b>US Bank Purchase Card</b>					
<b>US Bank Visa Brian x2315</b>					
07/01/2025	Expense	Misc-Admin	76-gas for dist. mgr veh-GM Summ. Conf	5215 TRAINING - BOARD & STAFF:Conferences / Workshops Staff	62.24
07/01/2025	Credit Card Credit	Grammarly	CR for Brian's prem subscription	5465 COMPUTER HARDWARE & SOFTWARE:Computer Software	-45.25
07/09/2025	Expense	Microsoft	Online services - 365 business basic	5475 COMPUTER HARDWARE & SOFTWARE:Website Hosting / Microsoft	15.60
07/11/2025	Expense	Paypal	Liebert Cassidy - payment for polic. temp. access	5335 ADMINISTRATION:Office Expense	100.00
<b>Total for US Bank Visa Brian x2315</b>					<b>\$ 132.59</b>
<b>US Bank Visa Admin x5992</b>					
07/01/2025	Expense	Google Inc.	Raise awareness of district services	5910 PUBLIC OUTREACH:Media and Network	576.25
07/01/2025	Expense	Misc-Admin	Ethics for CA CPA's - Richard Arrow	5220 TRAINING - BOARD & STAFF:Staff Training	54.50
07/01/2025	Expense	Misc-Admin	Palisades Tahoe-Brian GM Summt (TB refunded nxt stmnt)	5305 ADMINISTRATION:Board Meeting Expenses	540.75
07/01/2025	Expense	California Special Districts Ass	CSDA conf. reg. Trustee Cotten - 8/25/25-8/28/25	5210 TRAINING - BOARD & STAFF:Conferences / Workshops Board	1,215.00
07/01/2025	Expense	Mosyle Business	Premium license 7/1/25-7/31/25	5465 COMPUTER HARDWARE & SOFTWARE:Computer Software	41.25
07/01/2025	Expense	Putnam	CB jeep radiator caps. Rec'vd Jul '25	5620 FLEET MAINTENANCE:Auto, Hotsy, Plug, Boat, Traile	232.58
07/01/2025	Expense	Yelp	Promote district services	5920 PUBLIC OUTREACH:Promotion & Printing	90.00
07/03/2025	Expense	Kleen-Rite	Pressure switch for CB jeep sprayer	5620 FLEET MAINTENANCE:Auto, Hotsy, Plug, Boat, Traile	30.51
07/03/2025	Expense	FasTrak	Replenish Account	5215 TRAINING - BOARD & STAFF:Conferences / Workshops Staff	25.00
07/06/2025	Expense	Shutterstock	Advertise district services	5920 PUBLIC OUTREACH:Promotion & Printing	299.00
07/07/2025	Expense	Misc-Admin	Broadway Kebab Gyros-Meal for July Brd Mtg	5305 ADMINISTRATION:Board Meeting Expenses	1,003.74
07/07/2025	Expense	Outdoor Supply Hardware	Hardware for airboat distributor	5620 FLEET MAINTENANCE:Auto, Hotsy, Plug, Boat, Traile	6.91
07/07/2025	Expense	Misc- Ops	Mar-len Supply-Sprayer pump rebuild kits	5630 FLEET MAINTENANCE:Ops Equipment & Repairs	339.97
07/09/2025	Expense	Safeway Store	Cookies and containers for July bm	5305 ADMINISTRATION:Board Meeting Expenses	20.73
07/09/2025	Expense	Home Depot	Dowels for fish room net handles	5730 OPERATIONS:Mosquito Fish	37.14
07/09/2025	Expense	Misc- Ops	Paddles for airboat and klamath	5630 FLEET MAINTENANCE:Ops Equipment & Repairs	158.70
07/10/2025	Expense	Misc-Admin	CA regulatory review for CPAs	5335 ADMINISTRATION:Office Expense	29.00
07/16/2025	Expense	Entomological Soc of America	Entomol. Soc. Conf. for Rachel	5215 TRAINING - BOARD & STAFF:Conferences / Workshops Staff	515.00
07/16/2025	Expense	Entomological Soc of America	Prof. affiliation membership for staff	5330 ADMINISTRATION:Memberships & Subscriptions	170.00
07/16/2025	Expense	Costco	Misc. office supplies	5335 ADMINISTRATION:Office Expense	254.38
			Misc. janitorial cleaning paper supplies	5340 ADMINISTRATION:Janitorial/Household Expense	384.79
07/17/2025	Expense	Google Inc.	Raise awareness of dist. services	5910 PUBLIC OUTREACH:Media and Network	1,000.00
07/17/2025	Expense	Misc-Admin	CA Brd of Accountancy License for Richard	5335 ADMINISTRATION:Office Expense	420.00

**SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT**  
**Credit Card Transaction Report**  
 July 2025

Date	Transaction Type	Name	Memo/Description	Account Code	Amount
<b>Total for US Bank Visa Admin x5992</b>					<b>\$ 7,445.20</b>
<b>US Bank Visa Angie x8413</b>					
07/03/2025	Expense	Fisher Scientific	Nitrile gloves for lab	5825 LABORATORY:Lab Supplies	578.40
07/08/2025	Expense	ThermoFisher Scientific	PCR plates for disease testing	5845 LABORATORY:Lab PCR Supplies	490.68
07/17/2025	Expense	Safeway Store	Autoclave water and insectary supp.	5825 LABORATORY:Lab Supplies	32.51
07/19/2025	Expense	ThermoFisher Scientific	Materials for tick extractions	5845 LABORATORY:Lab PCR Supplies	290.84
<b>Total for US Bank Visa Angie x8413</b>					<b>\$ 1,392.43</b>
<b>US Bank Visa Casey x8447</b>					
07/01/2025	Expense	Mann Lake Ltd.	New bee suit for Vanessa. Rec'vd in Jul '25	5720 OPERATIONS:Safety Equipment	208.93
07/08/2025	Expense	Summit Racing Equipment	New pertronix distrib. for airboat	5620 FLEET MAINTENANCE:Auto, Hotsy, Plug, Boat, Traile	474.58
07/09/2025	Expense	Misc- Ops	Jegs-DEI ignition for airboat engine	5620 FLEET MAINTENANCE:Auto, Hotsy, Plug, Boat, Traile	370.00
<b>Total for US Bank Visa Casey x8447</b>					<b>\$ 1,053.51</b>
<b>Total for 1040 US Bank Purchase Card</b>					<b>\$ 10,023.73</b>

Agenda Item 5C

**SUBJECT: Consider recommending the Board approve purchasing 3,000 gallons of BVA 2 larvicide oil from Azelis Solutions not to exceed \$39,000**

**BACKGROUND AND STATUS**

The Operations Director recommends purchasing 3,000 gallons of BVA 2 mosquito larvicide oil (BVA), a highly refined oil designed to control immature mosquitoes. When evenly applied over water surfaces, BVA quickly disrupts the air-water interface, suffocating mosquito larvae and pupae. Its rapid action makes it particularly effective for the seasonal Jeep program, which targets larvae in underground storm drains. This purchase is expected to last 12-18 months and will be stored in the district’s large onsite holding tanks.

BVA is available from two distributors, Azelis Solutions and Target Specialty Products. The table below outlines their quotes. By purchasing through Adapco, the district can split shipping costs with another mosquito control district, resulting in a prorated savings of \$7,500 on freight.

Vendor	Unit price per GL	Shipping Cost	Total cost with shipping cost and tax
Azelis	\$12.49 @ 3,000 gal	Cost Built In	\$37,469.88
Target	\$13.76 @ 3,000 gal	Cost Built in	\$41,280.74

This purchase is budgeted and accounted for in the approved budget for FY 25-26.

**RECOMMENDATION**

Recommend Board approval to purchase 3,000 gallons of BVA 2 mosquito larvicide oil from Azelis for \$37,469.88, with an additional \$1,530.12 to cover possible delivery charge increases, for a total not to exceed \$39,000.

**REFERENCE MATERIALS ATTACHED:**

1. Azelis Solutions Bid
2. Target Specialty Bid




---

**Oil**


---

**From** Dennis Candito <dennis.candito@azelis.com>

**Date** Tue 8/12/2025 9:32 AM

**To** Casey Stevenson <cstevenson@smcmvcd.org>

Casey,

I have someone interested in splitting the load of oil. I will be coordinating this week. Do you have approval to go ahead with this? If not, when will you have approval, so I know about when it will be ordered and can estimate the delivery time?

Here is the Estimate for the oil:

BVA 2 Larv Oil bulk gal	3000 gal	\$8.90 /gal	\$ 26,700.00
ESTIMATED TAX (9.625%)			\$ 2,569.88
ESTIMATED FREIGHT			\$ 8,200.00
ESTIMATED TOTAL			\$ 37,469.88

As you know BVA 2 oil volume is based on weight not by meter, so the actual amount delivered will not be exactly the amount ordered. So, the total is an estimate.

And, I try to overestimate the Freight, just to be safe. You might still want to budget for the order to be "not more than \$39,000" to give yourself plenty of cushion to come in under.

Let me know if we are good to proceed with the order and if we need a PO#. Or let me know if we need to wait for board approval and when that will be.

Thanks, Casey!

*Dino*

**Dennis Candito**

Key Account Representative

**Azelis Agricultural & Environmental Solutions**

Email: [Dennis.Candito@azelis.com](mailto:Dennis.Candito@azelis.com)

Direct: (877) 875-6353

Mobile: (916) 247-0732

Fax: (866) 330-9888

The information contained in this message and any attachments are confidential and intended only for the named recipient(s). If you have received this message in error, you are prohibited from copying, distributing or using the information. Please contact the sender immediately by return email and delete the original message.

CONFIDENTIAL: This email and any attachments are confidential and are solely for the use of the intended recipient. If you have received this e-mail by mistake, please notify the sender immediately and delete this e-mail from your system. If you are not the intended recipient, please note that disclosing, copying, distributing, or taking any action in reliance on the contents of this email or any attachments is strictly prohibited. Azelis screens electronic mails for viruses but does not warrant that this electronic mail is free of any viruses. Azelis accepts no liability for any damage caused by any virus transmitted by this electronic mail. Thank you for your understanding and cooperation.



# TARGET

## SPECIALTY PRODUCTS

524 Galveston St  
 West Sacramento, CA  
 95691  
 916-374-9900  
 800-533-0816  
 FAX 916-374-0900

### Quotation

Contact: Casey Stevenson  
 Customer: San Mateo MVCD  
 Address: 1351 Rollins Rd  
 City, State: Burlingame, CA  
 Zip: 94010

Quotation #:   
 Date: 8/13/2025  
 Customer ID:

PO #	TSP Order #	Sales Rep	FOB	Ship Via	Terms	Shipping Date
		J. Camacho			Net 30	

Item #	Quantity	Description	UOM	Unit Price	Total
I512442	3000	BVA 2 Larvacide Oil (BULK)	gallon	\$8.54	\$25,620.00
		Estimated Frieght Charge			\$13,193.53

Subtotal \$25,620.00  
 Shipping \$13,193.53  
 Taxes \$2,467.21  
 Misc  
 Balance \$41,280.74

**Special Notes and Instructions**  
 This quote is valid for 90 days. Estimatd Frieght Charge will be corrected to actual frieght charge at time of invoicing. Quantity of BVA2 oil will also be adjusted at time of invoicing to acutal delviery

Quote Prepared By:  
**Joe Camacho**  
 Vector Specialist 916-291-3173  
 Sales Representative joe.camacho@target-specialty.com



---

**1415 N. Carolan Ave. Project Management Report**

---

**Reporting date**

6/28/2025 - 8/31/2025

**Project objective(s)**

1. Eliminate the need for leased property
2. Meet District staff, parking, and equipment storage space short and long-term needs
3. Develop a financial strategy that pays for construction and associated costs
4. Prioritize building projects based on need and cost

**Work completed in July/August**

1. Submitted plans to the City of Burlingame for a second review
2. Met with Aetypic and CPM regarding the project
3. Received 100% plans, and the associated cost estimate remained at \$9.5 million
4. Completed street utility assessment as required by the City of Burlingame planners

**Work planned for completion in September/October**

1. Meet with CPM and Aetypic twice monthly
2. Review the second submittal comments from the City of Burlingame
3. Release and market Request for Proposal (RFP) for construction work

**Outlook for the remainder of 2025**

1. Work with the Real Estate/Finance Committee to evaluate funding options
2. Evaluate RFP's with the Real Estate Committee and recommend one to the Board

**Budget status and outlook**

Total budget approved for Phase 2:	<b>\$ 1,100,000</b>
Budget spent for Phase 2 (construction plans):	<b>\$ 624,949</b>
Total budget spent since property purchase:	<b>\$ 782,200*</b>

- See details attached as Agenda Item 6A.1

SAN MATEO COUNTY MOSQUITO  
Transaction Report  
July 1, 2021-June 27, 2025

Account	Date	Transaction type	Num	Name	Memo/Description	Account full name	Account	Amount	Balance
6010 Building Improvements									
6010 Building Improvements	08/12/2021	Bill	18823561-1st half Dp	Bay Alarm Company	1415 N. Carolan-Alarm Installation-1st Half Deposit	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	1,889	1,889
6010 Building Improvements	08/27/2021	Bill	74937	All Fence Company Inc.	Repair & replace chain link fence @ 1415 N Carolan	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	1,685	3,574
6010 Building Improvements	09/08/2021	Bill	18989742-2nd half Dp	Bay Alarm Company	1415 N. Carolan-Alarm Installation-2nd Half Deposit	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	1,889	5,463
6010 Building Improvements	12/11/2021	Bill	C57-406	Bay Area Paving Co. Inc.	Replaced cracked driveway and sidewalk (1415 N. Carolan) PO#02706-1767	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	7,866	13,329
6010 Building Improvements	05/17/2022	Entry Journal	05172022A		Re-code 1415 N Carolan Ground Mulch Cover Refresh	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements		3,090	16,419
6010 Building Improvements	05/17/2022	Entry Journal	05172022A		Re-code 1415 N Carolan Landscape Improvements	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements		4,878	21,297
6010 Building Improvements	06/24/2022	Entry Journal	06242022A		Re-code to 6010-1415 N Carolan Intrusion Alarm Install-1st 1/2 Dep	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements		325	21,622
6010 Building Improvements	06/24/2022	Entry Journal	06242022A		Re-code to 6010-1415 N Carolan Intrusion Alarm Install-2nd 1/2 Dep	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements		325	21,947
6010 Building Improvements	11/03/2022	Bill	AET-2022-I007	Aetypic, Inc.	Geotechnical Services: 1415 N. Carolan Ave Improvement Project	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	11,352	33,298
6010 Building Improvements	12/08/2022	Bill	AET-2022-K003	Aetypic, Inc.	Professional Services thru 11/25/22: 1415 N. Carolan Improv Project	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	96,421	129,720
6010 Building Improvements	04/12/2023	Bill	AET-2023-C003	Aetypic, Inc.	Professional Services thru 03/31/2023: 1415 N. Carolan Improv Project	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	12,947	142,666
6010 Building Improvements	06/30/2023	Bill	AET-2023-F007	Aetypic, Inc.	Professional Services thru 06/30/2023: 1415 N. Carolan Improv Project	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	14,585	157,251
6010 Building Improvements	12/08/2023	Bill	23-15-01	Capital Program Management Inc.	Construction Mgmt Services thru 11/30/2023; Proj No. 23-15 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	389	157,640
6010 Building Improvements	01/08/2024	Bill	23-15-02	Capital Program Management Inc.	Construction Mgmt Services thru 12/31/2023; Proj No. 23-15 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	2,720	160,359
6010 Building Improvements	02/06/2024	Bill	AET-2024-A004	Aetypic, Inc.	Professional Services thru 01/26/2024 (1415 N. Carolan Improv Project)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	400	160,759
6010 Building Improvements	02/06/2024	Bill	AET-2023-J008	Aetypic, Inc.	Professional Services thru 10/27/2023 (1415 N. Carolan Improv Project)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	5,796	166,555
6010 Building Improvements	02/09/2024	Bill	23-15-03	Capital Program Management Inc.	Construction Mgmt Services thru 01/31/2024; Proj No. 23-15 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	4,662	171,217
6010 Building Improvements	03/08/2024	Bill	23-15-04	Capital Program Management Inc.	Construction Mgmt Services thru 02/29/2024; Proj No. 23-15 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	3,830	175,047
6010 Building Improvements	04/08/2024	Bill	23-15-05	Capital Program Management Inc.	Construction Mgmt Services thru 03/31/2024; Proj No. 23-15 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	3,830	178,876
6010 Building Improvements	05/10/2024	Bill	23-15-06	Capital Program Management Inc.	Construction Mgmt Services thru 04/30/2024; Proj No. 23-15 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	4,163	183,039
6010 Building Improvements	06/10/2024	Bill	23-15-07	Capital Program Management Inc.	Construction Mgmt Services thru 05/31/2024; Proj No. 23-15 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	2,054	185,093
6010 Building Improvements	06/30/2024	Bill	AET-2024-F009	Aetypic, Inc.	Professional Services thru 6/30/2024 (1415 N. Carolan Improv Project)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	29,285	214,377
6010 Building Improvements	06/30/2024	Bill	24-14-01	Capital Program Management Inc.	Construction Mgmt Services thru 06/30/2024; Proj No. 23-15 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	4,607	218,984
6010 Building Improvements	08/09/2024	Bill	24-14-02	Capital Program Management Inc.	Construction Mgmt Services thru 07/31/2024; Proj No. 23-15 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	8,250	227,233
6010 Building Improvements	09/04/2024	Bill	AET-2024-H006	Aetypic, Inc.	Professional Services thru 8/31/2024 (1415 N. Carolan Improv Project)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	18,967	246,200
6010 Building Improvements	09/09/2024	Bill	24-14-03	Capital Program Management Inc.	Construction Mgmt Services thru 08/31/2024; Proj No. 23-15 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	5,137	251,336
6010 Building Improvements	10/09/2024	Bill	24-14-04	Capital Program Management Inc.	Construction Mgmt Services thru 09/30/2024; Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	5,106	256,442
6010 Building Improvements	10/30/2024	Bill	AET-2024-J010	Aetypic, Inc.	Professional Services thru 10/25/2024 (1415 N. Carolan Improv Project)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	21,723	278,165
6010 Building Improvements	11/08/2024	Bill	24-14-05	Capital Program Management Inc.	Construction Mgmt Services thru 10/31/2024; Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	14,704	292,869
6010 Building Improvements	12/09/2024	Bill	24-14-06	Capital Program Management Inc.	Construction Mgmt Services thru 11/30/2024; Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	6,050	298,918
6010 Building Improvements	12/16/2024	Bill	AET-2024-K013	Aetypic, Inc.	Professional Services thru 11/29/2024 (1415 N. Carolan Improv Project)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	8,247	307,165
6010 Building Improvements	01/10/2025	Bill		Capital Program Management Inc.	Construction Mgmt Services thru 1/30/2025; Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	13,215	320,380
6010 Building Improvements	01/22/2025	Bill	AET-2024-L004	Aetypic, Inc.	Part 2 Prof. Services thru 12/27/2024 (1415 N. Carolan Improv Proj)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	11,947	332,327
6010 Building Improvements	02/06/2025	Bill	AET-2025-A010	Aetypic, Inc.	Part 2 Prof. Services thru 01/31/2025 (1415 N. Carolan Improv Proj)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	8,253	340,580
6010 Building Improvements	02/10/2025	Bill	24-14-08	Capital Program Management Inc.	Construction Mgmt Services thru 01/31/2025; Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	18,963	359,542
6010 Building Improvements	3/10/2025	Bill	24-14-09	Capital Program Management Inc.	Construction Mgmt Services thru 03/24/2025; Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	13,079	372,621
6010 Building Improvements	04/01/2025	Bill	AET-2025-B008	Aetypic, Inc.	Part 2 Prof. Services thru 02/28/2025 (1415 N. Carolan Improv Proj)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	24,338	396,959
6010 Building Improvements	04/08/2025	Bill	24-14-10	Capital Program Management Inc.	Construction Mgmt Services thru 03/31/2025; Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	10,369	407,328
6010 Building Improvements	04/15/2025	Bill	AET-2025-C003	Aetypic, Inc.	Part 2 Prof. Services thru 03/31/2025 (1415 N. Carolan Improv Proj)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	189,477	596,805
6010 Building Improvements	05/01/2025	Bill	B25-0347	City of Burlingame	Building Permits for 1415 N Carolan Ave Improvement Project	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	139,109	735,914
6010 Building Improvements	05/09/2025	Bill	24-14-11	Capital Program Management Inc.	Construction Mgmt Services thru 04/30/2025; Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	3,523	739,437
6010 Building Improvements	05/18/2025	Bill	AET-2025-D007	Aetypic, Inc.	Part 2 Prof. Services thru 04/25/2025 (1415 N. Carolan Improv Proj)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	24,837	764,274
6010 Building Improvements	06/06/2025	Bill	24-14-12	Capital Program Management Inc.	Construction Mgmt Services thru 05/31/2025; Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	5,351	769,626
6010 Building Improvements	06/10/2025	Bill	1415 N. Carolan	Central County Fire Dept.	Fire Flow Test Applic. Fee-1415 N Carolan Ave	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	432	770,058
6010 Building Improvements	7/22/2025		97322	Safe2core	Concrete Cutting & Utility Location	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	8,100	778,158
6010 Building Improvements	8/8/2025		24-14-14	Capital Program Management Inc.	Construction Management Service	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	4,043	782,200

**AGENDA ITEM 6B**

**SUBJECT: 4150 Nomination and Election of Board Officers**

---

**DISCUSSION:**

Acting President Martin has requested that the Ad hoc Officer Nominating Committee convene to nominate 2026 Board Officers. This Committee is responsible for identifying and recruiting candidates for Board Officer positions, including President, Vice President, Secretary, and Assistant Secretary.

The Committee will recommend a slate of nominees to the Board for approval at the November Board meeting, per Policy 4150 Nomination and Election of Board Officers. The election of Board Officers will be conducted by roll call vote at the January Board meeting, as required by Health and Safety Code section 2027.

Acting President Martin seeks three to four volunteer Board members to serve on this Ad Hoc Committee over the next two months. Board members interested in participating are encouraged to email President Martin and cc Manager Weber before the next regularly scheduled Board meeting. Oral requests will also be accepted at the September Board meeting.

**ATTACHMENTS:**

1. **4150 Nomination and Election of Board Officers**



---

## **POLICIES AND PROCEDURES**

**TITLE:**                    **Nomination and Election of Board Officers**

**NUMBER:**                **4150**

**4150.10**            **Background** The Officers of the District Board of Trustees include the President, Vice President, Secretary, and Assistant Secretary. Descriptions for each of these Board Officer positions can be found in District Policies 4040 – 4070. All officers are elected by the membership at large. The term of office is for two consecutive years. Each officer may stand for re-election.

**4150.11**            Board Secretary may be interchangeable with a Board Officer Nominating Committee to determine responsibilities in this policy

**4150.20**            **Overview**

**4150.21**            Nominations for the officers will be accepted by the Board Secretary from the floor at the November Board meeting, or in writing prior to the November meeting.

**4150.22**            The Board Secretary will include the election notice and a list of candidates in the Pre-packet for the January Board Meeting.

**4150.23**            The election will be conducted by a roll call vote at the January Board meeting, and the results will be announced at that meeting.

**4150.24**            The new Board Officers will take office at the January Board meeting.

**4150.30**            **Criteria**

**4150.31**            Participation on the Board of Trustees as a Board Officer requires a substantial time commitment. Policies #4040-4070 on the Duties of Board Officers and Policy #4150 on Nominations and Elections will be included in the packet for the November Board meeting sent to all Trustees.

**4150.40**            **Process**

---



---

**4150.41** Nominations for the Board officers will occur at the November Board meeting as directed:

**4150.411** Nominations can be submitted orally, at the November Board meeting, or in writing, to the Board Secretary prior to the November Board meeting. **(4150.411 - .413)**

**4150.412** Trustees who are present when nominated will immediately accept or decline. Nominated Trustees who are absent must accept or decline by writing to the Board Secretary before mailing the January Board packets. Nominees who fail to respond on time will be considered to have declined the nomination.

**4150.413** After the closing of nominations at the November Board meeting, each candidate may make a brief acceptance statement.

**4150.414** At the November Board meeting, the Board Secretary will announce the Slate of Candidates for Board Offices (Appendix # 4150-1). The Slate of Candidates for each office will be confirmed at the November meeting by a majority vote of the Board.

**4150.415** Requests by nominees to have their names removed from the ballot must be submitted in writing and received by the Board Secretary before mailing the Pre-Packet for the January Board Meeting.

**4150.42** Election of the Board Officers will be conducted by a roll call vote of the Board at the January Board meeting (as required by Health and Safety Code section 2027) as directed:

**4150.421** The Board Secretary will provide a slate of candidates with a candidate bio for each Board Office (Appendix #4150-2) for inclusion in the packet for the January Board meeting.

**4150.422** The slate of candidates for each Board Office will have each Trustee listed only once and for only one position. The slate of candidates will include all nominees who have agreed to stand for election.

---



**4150.423** The election shall be conducted by voice vote. When there is a single candidate for a particular office, the Board Secretary may declare that candidate is elected by acclamation. When there are two or more candidates for a particular office, the Board Secretary shall announce the office, conduct a roll call vote, and each Trustee may cast a vote for a single candidate among those listed on the Slate of Candidates for that particular office.

**4150.424** A candidate must receive a majority of the votes cast in order to be elected to office.

**4150.425** If no candidate receives a majority of the votes cast, then a runoff election will be held between the two candidates with the highest number of votes.

**4150.426** In the event of a three way or more tie for the highest number of votes in the election, a drawing of straws will be used in order to eliminate all but two of the candidates. The remaining two candidates will participate in a runoff election.

**4150.427** In the event of a tie in a runoff election, a coin flip will determine the winner.

**4150.428** The election roll call votes will be tallied and announced at the January Board meeting by the Board Secretary. Pursuant to the Brown Act (Government Code Section 54953(c), the vote of each Trustee must be publicly reported and the Board cannot take action by secret ballot, whether preliminary or final.

**4150.429** The election tally sheet will be included in the record for the Board meeting.

**4150.431** If any office becomes vacant during the two-year term, nominations and a special election to fill the remaining term will be held at the next appropriate Board of Trustees meetings. Time must be allowed to include the nominations, election announcement, and documents in the packet for the Board meetings at which nominations are taken and the election will be held. Otherwise, the same nomination and election process described above (Policy #4150.20 to 4150.31) will be applied to the special election. Any qualified Trustee or qualified current Officer may be nominated to run for election. The election of a current Officer to the vacant position will create another vacancy and require an additional nomination and election to be held at the same meeting.



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

*Protecting public health since 1916*

1351 Rollins Road  
Burlingame, CA 94010

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

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

---

**Issued:** September 9, 2009  
**Revised by Board:** November 14, 2013, June 2015, and September 13, 2023  
**Approval:** September 13, 2023

---

**BOARD COMMITTEE REPORTS**

---

**SUBJECT: Finance Committee Meeting of the Board of Trustees**

The Finance Committee members attended a meeting on September 2, 2025. Attendees included Finance Committee Chair Ron Collins, Michael Yoshida, Kati Martin, and Robert Riechel. Other Board members included Rena Gilligan, Laura Walsh, and Glenn Sylvester.

The staff attending included District Manager Brian Weber, Finance Director Richard Arrow, Information and Technology Director Matthew Nienhuis, Operations Director Casey Stevenson, Alexandra Barnhill, District Counsel, Ed Low, District Counsel, John Paulsen, Sedgewick & Associates, Maria DeLeon, Sedgewick & Associates.

**Agenda Item 4A. Staff Report on OPEB Valuation 1**

This report, prepared by actuarial consultants MacLeod Watts, provides a financial picture of the District's retiree health benefit obligations as of June 30, 2024. It measures retiree healthcare liabilities, calculates recommended funding amounts (Actuarially Determined Contributions or ADCs), and provides accounting information per GASB 75 rules. The District offers retirees medical and prescription drug coverage, with explicit and implicit subsidies. Key financial highlights include a total OPEB liability of \$1,502,690, a fiduciary net position of \$2,516,048, and a net OPEB liability of \$(1,013,358). The plan is overfunded, with investment returns beating expectations and some costs coming in lower than predicted. No action is necessary for the Board. This item is informational only.

**Agenda Item 4B Staff Report on Status of 1415 N Carolan 1**

This report covers the project management of the 1415 N. Carolan Ave. property from June 28, 2025, to August 31, 2025. The project aims to eliminate the need for leased property, meet District staff, parking, and equipment storage needs, and develop a financial strategy for construction costs. Work completed includes submitting plans for a second review, meeting with Aetypic and CPM, and completing a street utility assessment. Planned work includes bi-monthly meetings with CPM and Aetypic, reviewing second submittal comments, and releasing an RFP for construction work. The total budget for Phase 2 is \$1,100,000, with \$624,949 spent so far. No action is necessary for the Board. This item is informational only.

**Agenda Item 4C Review the Preliminary Financial Report for FY 24-25 as of June 30, 2025, with associated budget Adjustments**

The preliminary financial report for the month ending June 30, 2025, shows the District's total revenues at \$8.0 million and expenditures at \$7.3 million, resulting in a fund balance increase of \$0.8 million. The District holds \$5.5 million in County Treasury cash and \$5.7 million in CalCLASS investments.

- **Budget adjustments requested:** Staff recommends increasing the Administration Division budget by \$7,500 for legal and contract services, increasing Utilities by \$6,000 for gas and electricity, and reducing Public Outreach by \$13,500 to offset these increases. An estimated \$500,000 in excess funds are also requested to be allocated to the Real Property Acquisition Reserve.
- **The Finance Committee has reviewed and accepted the proposed financial report and recommends approval by the District Board of Trustees with the associated budgetary adjustments and transfers. This item will be included with the regular Board agenda.**

**Agenda Item 4D July 2025 Financial Report**

The preliminary financial report for July 2025 shows total revenues of \$46,297 and total expenditures of \$1,198,532, resulting in a change in fund balance of \$(1,152,236). The District had \$4,368,950 in cash in the County Treasury and \$5,722,433 in CalCLASS. The report includes a detailed statement of revenues, expenditures, and changes in fund balance, along with budget variances. Actual revenue was over budget by \$9,376, while expenditures were slightly over budget by \$428, primarily due to timing differences. Finance Committee recommends approval by the Board of Trustees on the consent calendar.

**Agenda Item 4E Staff Report on FRMS Status**

This report discusses the options available to the District in response to the FRMS Health Care Special Assessment. FRMS is experiencing a significant financial deficit in its self-funded medical benefits program, and the District's portion of the special assessment is \$192,057 if paid over eighteen months or \$176,692 if paid by October 1, 2025. The report outlines the financial drivers behind the deficit, including increased claims and administrative costs. It also presents several options for the District, including the following:

➤ **Option 1: Pay over 18 months**

This option would entail paying the full special assessment of \$192,057 spread over 18 months, resulting in monthly payments of \$10,669.

- **Option 2: Pay at a discounted rate by October 1, 2025.**

This option decreases the District’s total amount owed by 8%, resulting in a single payment of \$176,692 required by October 1, 2025. Payment could be made “under protest” (described below), allowing the District to preserve any potential legal claims as it evaluates its other options.
- **Option 3. Consider litigation.**

The District, individually or potentially with other members of FRMS, could commence litigation against FRMS and/or Sedgwick based upon various legal theories.
- **Option 4: Consider an offer and compromise.**

The District could advise FRMS and Sedgwick of valid legal claims and offer to release those parties from such claims in exchange for a reduced special assessment.
- **Option 5: Refuse to pay.**

This District could opt not to pay the special assessment.

**Finance Committee Recommendations:**

Finance Committee recommends Option 2 as the most preferable course of action because it avoids the consequences of non-payment and takes advantage of the early payment discount, saving about \$15,365. Staff recommends making such payment “under protest,” meaning that the District would specify that it disputes the special assessment and reserves the right to challenge its validity or accuracy and to bring a lawsuit to assert its legal claims in the future. Paying “under protest” serves as a formal notice that the District objects to the charge and that it may take further action, such as seeking a refund or other relief from the courts.

Because Option 2 preserves the District’s legal rights, staff also seeks the Committee's feedback on whether to pursue Option 3 or Option 4. Staff and District Counsel are prepared to discuss these options' relative merits and drawbacks with the Committee, as appropriate.

Staff does not recommend Option 1 because it does not take advantage of the discount for early payment and does not preserve the District’s legal claims, should the District subsequently decide to pursue them.

Staff also does not recommend Option 5 because failure to pay could incur interest and other penalties and potentially expose the District to liability in excess of the special assessment.

**Agenda Item 4G: Consider recommending the Board approve purchasing 3,000 gallons of BVA 2 larvicide oil from Azaelis solutions, not exceeding \$39,000. The Finance Committee recommended approval to the Board of Trustees.**

The meeting adjourned at 7:30 P.M.

**RECOMMENDATION FROM FINANCE COMMITTEE AND STAFF:** Approve the FY 2024-25 Financial Report as of June 30, 2025, and increase the Administration Division budget by \$7,500 for legal and contract services. Also, increase Utilities by \$6,000 for gas and electricity, and reduce Public Outreach by \$13,500 to offset these increases. An estimated \$500,000 in excess funds is also requested to be allocated to the Real Property Acquisition Reserve.



**Item 6D**

**Preliminary  
Monthly Financial Report  
Month Ending June 2025**

**Staff Recommendation:** Motion to recommend approval of the June 30, 2025, preliminary financial Report.

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

Total revenues received from July 1 through June 30, 2025 (YTD) were \$ 8.0 million, total expenditures YTD were \$ 7.3 million; and the change in fund balance was \$ .8 million. The District had \$ 5.5 million in cash available in County Treasury and \$ 5.7 million in CalCLASS.

	<b>General</b>	<b>Capital</b>	<b>Total</b>
	<b>Fund</b>	<b>Fund</b>	<b>Funds</b>
<b>Beginning Fund Balance 7/1/2024:</b>	\$ 10,460,092	\$ 678,479	\$ 11,138,571
Revenues/Resources	\$ 8,051,766	\$ 20,892	\$ 8,072,657
Due To (From) Funds	(169,720)	169,720	\$ -
Expenditures	\$ 6,535,802	\$ 734,160	\$ 7,269,962
<b>Change in Fund Balance</b>	<b>1,346,244</b>	<b>(543,548)</b>	<b>\$ 802,696</b>
<b>* Ending Fund Balance</b>	<b>\$ 11,806,336</b>	<b>\$ 134,931</b>	<b>\$ 11,941,267</b>

<b>* Components of Fund Balance:</b>			
<b>Nonspendable (Inventory)</b>	\$ 151,953	\$ -	\$ 151,953
<b>Pension Rate Stabilization Reserve</b>	\$ 124,363	\$ -	\$ 124,363
<b>Assigned (Capital Improvements)</b>	\$ -	\$ 134,931	\$ 134,931
<b>Public Health Emergency Fund</b>	\$ 200,000	\$ -	\$ 200,000
<b>Natural Disaster Emergency Fund</b>	\$ 200,000	\$ -	\$ 200,000
<b>Real Property Acquisiton Fund</b>	\$ 5,384,670	\$ -	\$ 5,384,670
<b>Debt Service Repayment Fund</b>	\$ -	\$ -	\$ -
<b>Unrestricted Fund Balance</b>	\$ 5,745,350	\$ -	\$ 5,745,350
<b>Total</b>	<b>\$ 11,806,336</b>	<b>\$ 134,931</b>	<b>\$ 11,941,267</b>



**Budget Variances**

**Revenues**

Actual revenue through June 30, 2024, was less than budgeted by \$ 15,931 as described in the below table. Interest earnings were the most significant factor in earnings due to the investment of significant cash balances to CalCLASS and earnings from the County Treasury pool. Also, interest earnings were increased to the application of “mark to market” adjustments required by the Government Accounting Standards Board.

Program Revenues	Under	\$101,498	98.5%	Service Abatement Revenue did not come in as anticipated due to less than anticipated contract services.
Property Tax Revenue	Under	\$186,101	95.2%	to ad-varum taxes receipts less than anticipated.
Other Tax Revenue	Over	\$95,776	111.2%	Both ERAF and Redevelopment Pass thru revenues came in higher then budget.
Other Revenue	Over	\$175,892	144.0%	Major difference between budgeted and actual is due to actual receipts of nterest from County and CalCLASS.

**Expenditures**

Expenditures through June 30, 2025, were under budget by \$ 818,627 primarily due to unspent expenditures and the timing of Capital items associated with 1415 N. Carolan property. See explanation below:

Salaries & Wages	Under	\$75,848	97.8%	Vacant positions (Facility Maint & Vector Control Technician) for a portion of the year.
Training, Board and Staff	Under	\$33,668	62.8%	Unspent conferences and workshops.
Computer Hardware & Software	Under	\$16,077	66.1%	Unspent computer hardware, software.
Operations	Under	\$16,852	93.4%	Unspent fuel and safety equipment.
Public Outreach	Under	\$40,429	68.2%	Unspent media and network.
Capital Improvements	Under	\$586,646	55.5%	Unspent 1415 N. Carolan building improv.

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 \$ 15,000.



**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

**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.

In addition to approval of the June 30, 2025, preliminary financial statements, staff are requesting the following budget adjustments:

- ✓ Increase Administration Division \$7,000 Providing additional legal and RGS Contract services.
- ✓ Increase Utilities Division \$6,000 Providing for increased Gas & Electricity accounts.
- ✓ Reduce Public Outreach \$\$13,000 to offset the above increases.

Finally, the staff is requesting that any excess funds estimated at \$500,000 be applied to the Real Property Acquisition Reserve.

The table below shows a summary of financial activity for the District as of June 30, 2024:

<b>BUDGET TO ACTUAL</b>			
<b>REVENUE AND EXPENDITURES</b>			
<b>FYE JUNE 30, 2025</b>			
<b>GENERAL FUND:</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Annual Variance</b>
<b>RESOURCES:</b>			
Total 4000 · PROGRAM REVENUES	\$ 2,935,053	\$ 2,833,555	\$ (101,498)
Total 4100 · PROPERTY TAX REVENUES	\$ 3,904,536	\$ 3,718,435	\$ (186,101)
Total 4200 · OTHER TAX REVENUES	\$ 850,000	\$ 945,776	\$ 95,776
Total 4300 · OTHER REVENUES	\$ 399,000	\$ 574,892	\$ 175,892
<b>TOTAL RESOURCES</b>	<b>\$ 8,088,589</b>	<b>\$ 8,072,657</b>	<b>\$ (15,932)</b>
<b>EXPENDITURES</b>			
Total 5000 · SALARIES & WAGES	\$ 3,474,347	\$ 3,398,499	\$ 75,848
Total 5100 · EMPLOYEE BENEFITS	\$ 1,537,067	\$ 1,523,252	\$ 13,815
Total 5200 · TRAINING - BOARD & STAFF	\$ 90,586	\$ 56,918	\$ 33,668
Total 5300 · ADMINISTRATION	\$ 414,650	\$ 420,772	\$ (6,122)
Total 5400 · INSURANCE	\$ 190,812	\$ 177,848	\$ 12,964
Total 5450 · COMPUTER HARDWARE & SOFTWARE	\$ 75,969	\$ 59,892	\$ 16,077
Total 5500 · FACILITIES MAINTENANCE	\$ 54,640	\$ 36,119	\$ 18,521
Total 5550 · UTILITIES	\$ 73,963	\$ 79,426	\$ (5,463)
Total 5600 · FLEET MAINTENANCE	\$ 52,686	\$ 44,608	\$ 8,078
Total 5700 · OPERATIONS	\$ 253,722	\$ 236,870	\$ 16,852
Total 5800 · LABORATORY	\$ 105,394	\$ 96,862	\$ 8,532
Total 5900 · PUBLIC OUTREACH	\$ 127,070	\$ 86,641	\$ 40,429
Total 6500 · DEBT SERVICE	\$ 318,095	\$ 318,094	\$ 1
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	\$ 1,319,588	\$ 734,160	\$ 585,428
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,088,589</b>	<b>\$ 7,269,962</b>	<b>\$ 818,627</b>
<b>NET RESOURCES OVER EXPENDITURES:</b>	<b>\$ -</b>	<b>\$ 802,696</b>	<b>\$ 802,696</b>



### **Questions**

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

### **Attachments:**

1. Statement of Financial Position/Balance Sheet

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

3. Budget Variance Reports

YTD

YTD compared with adopted budget.

4. Accounts Receivable Aging Summary

On the June 30, 2025, accounts receivable outstanding greater than 90 days total is \$ 154.46 from the San Francisco Parks Dept and the South San Francisco Water Quality Agency.

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 3552 to 3616. Last month's check number ended at 3551. All checks written were to vendors on account, retired employees, or reimbursements to current employees, per District policy. In June 2025, 65 checks written from the General Fund totaled \$ 241,689.59. In addition, the District wrote 4 checks from the Capital Fund totaling \$ 22,508.52 (check numbers 1315 through 1318).

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 Jun 30, 2025

	Total Jun 30, 25	General Fund	Capital Fund
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1010 · Cash-County Treasury-GF x2706	5,348,723	5,348,723	
1013 · Checking -US Bank - GF x3353	(11,912)	(11,912)	
1018 · Cash-Cal CLASS	5,701,398	5,701,398	
1020 · Cash-County Treasury-CPF x2705	134,892	-	134,892
1023 · Checking -US Bank - CPF x4183	-	-	-
1026 · County Funds - FMV	16,113	14,175	1,938
1030 · Petty Cash	400	400	
1035 · PARS Pension Rate Stabilization	124,363	124,363	
<b>Total Checking/Savings</b>	<b>11,313,977</b>	<b>11,177,147</b>	<b>136,830</b>
<b>Accounts Receivable</b>			
1100 · Accounts Receivable	14,637	14,637	
1105 · Interest Receivable	58,306	55,140	3,167
<b>Total Accounts Receivable</b>	<b>72,944</b>	<b>69,777</b>	<b>3,167</b>
<b>Other Current Assets</b>			
1106 · Other Receivables	42,659	42,659	
1220 · VCJPA-Member Contingency Fund	534,205	534,205	
1230 · Pesticide Inventory	151,953	151,953	
1300 · Prepaid Items	38,793	38,793	
<b>Total Other Current Assets</b>	<b>767,610</b>	<b>767,610</b>	<b>-</b>
<b>Total Current Assets</b>	<b>12,154,530</b>	<b>12,014,533</b>	<b>139,997</b>
<b>TOTAL ASSETS</b>	<b>12,154,530</b>	<b>12,014,533</b>	<b>139,997</b>
<b>LIABILITIES &amp; FUND BALANCE</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2000 · Accounts Payable	61,817	56,751	5,066
<b>Total Accounts Payable</b>	<b>61,817</b>	<b>56,751</b>	<b>5,066</b>
<b>Credit Cards</b>			
1040 · US Bank Purchase Card	-	-	
<b>Total Credit Cards</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Current Liabilities</b>			
2200 · Accrued Wages	151,446	151,446	
<b>Total Other Current Liabilities</b>	<b>151,446</b>	<b>151,446</b>	<b>-</b>
<b>Total Current Liabilities</b>	<b>213,263</b>	<b>208,197</b>	<b>5,066</b>
<b>Total Liabilities</b>	<b>213,263</b>	<b>208,197</b>	<b>5,066</b>
<b>Fund Balance</b>			
Beginning Fund Balance, 7/1/2024	11,138,571	10,460,092	678,479
Due To (From) Funds	-	(169,720)	169,720
Revenues Over Expenditures	802,696	1,515,964	(713,268)
<b>Ending Fund Balance *</b>	<b>11,941,267</b>	<b>11,806,336</b>	<b>134,931</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>12,154,530</b>	<b>12,014,533</b>	<b>139,997</b>
<b>* COMPONENTS OF ENDING FUND BALANCE</b>			
Nonspendable (Inventory)	151,953	151,953	-
Pension Rate Stabilization Reserve	124,363	124,363	
Assigned (Capital Improvements)	134,931	-	134,931
Public Health Emergency Fund	200,000	200,000	-
Natural Disaster Emergency Fund	200,000	200,000	-
Real Property Acquisiton Fund	5,384,670	5,384,670	-
Debt Service Repayment Fund	-	-	-
Unrestricted Fund Balance (Includes Working Capital)	5,745,350	5,745,350	-
<b>Total Fund Balance</b>	<b>11,941,267</b>	<b>11,806,336</b>	<b>134,931</b>

Statement of Revenues, Expenditures Budget vs. Actual  
July 2024 through June 2025

Month of Report:  
Jun, 2025

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	2,935,053	2,833,555	(101,498)	96.5%	2,935,053	(101,498)	96.5%	23,155	64,698	41,543	279.4%
Total 4100 · PROPERTY TAX REVENUES	3,904,536	3,718,435	(186,101)	95.2%	3,904,536	(186,101)	95.2%	-	72,492	72,492	0.0%
Total 4200 · OTHER TAX REVENUES	850,000	945,776	95,776	111.3%	850,000	95,776	111.3%	-	34	34	0.0%
Total 4300 · OTHER REVENUES	399,000	554,000	155,000	138.8%	399,000	155,000	138.8%	35,216	147,281	112,065	418.2%

Total Revenues

	8,088,589	8,051,766	(36,823)	99.5%	8,088,589	(36,823)	99.5%	58,371	284,506	226,135	487.4%
--	-----------	-----------	----------	-------	-----------	----------	-------	--------	---------	---------	--------

Expenditures

Total 5000 · SALARIES & WAGES	3,474,347	3,398,499	75,848	97.8%	3,474,347	(75,848)	97.8%	288,977	407,994	119,017	141.2%
Total 5100 · EMPLOYEE BENEFITS	1,537,067	1,523,252	13,815	99.1%	1,537,067	(13,815)	99.1%	144,809	26,059	(118,750)	18.0%
Total 5200 · TRAINING - BOARD & STAFF	90,586	56,918	33,668	62.8%	90,586	(33,668)	62.8%	253	2,655	2,402	1049.3%
Total 5300 · ADMINISTRATION	414,650	420,772	(6,122)	101.5%	414,650	6,122	101.5%	24,627	25,683	1,056	104.3%
Total 5400 · INSURANCE	190,812	177,848	12,964	93.2%	190,812	(12,964)	93.2%	-	-	-	0.0%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	75,969	59,892	16,077	78.8%	75,969	(16,077)	78.8%	6,188	1,874	(4,314)	30.3%
Total 5500 · FACILITIES MAINTENANCE	54,640	36,119	18,521	66.1%	54,640	(18,521)	66.1%	5,577	3,487	(2,090)	62.5%
Total 5550 · UTILITIES	73,963	79,426	(5,463)	107.4%	73,963	5,463	107.4%	5,869	5,522	(347)	94.1%
Total 5600 · FLEET MAINTENANCE	52,686	44,608	8,078	84.7%	52,686	(8,078)	84.7%	15,438	6,570	(8,868)	42.6%
Total 5700 · OPERATIONS	253,722	236,870	16,852	93.4%	253,722	(16,852)	93.4%	47,585	43,024	(4,561)	90.4%
Total 5800 · LABORATORY	105,394	96,862	8,532	91.9%	105,394	(8,532)	91.9%	8,661	1,754	(6,907)	20.3%
Total 5900 · PUBLIC OUTREACH	127,070	86,641	40,429	68.2%	127,070	(40,429)	68.2%	7,323	7,816	493	106.7%
Total 6500 · DEBT SERVICE	318,095	318,094	1	100.0%	318,095	1	100.0%	-	-	-	0.0%

Total Expenditures

	6,769,001	6,535,802	(233,199)	96.6%	6,769,001	(233,199)	96.6%	555,307	532,438	(22,869)	95.9%
--	-----------	-----------	-----------	-------	-----------	-----------	-------	---------	---------	----------	-------

General Fund Net Revenues Over Expenditures

	1,319,588	1,515,964	196,376		1,319,588	196,376		(496,936)	(247,932)	249,004	
--	-----------	-----------	---------	--	-----------	---------	--	-----------	-----------	---------	--

CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	20,892	(20,892)	0.0%	-	20,892	0.0%	-	4,654	4,654	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	1,319,588	734,160	585,428	55.6%	1,319,588	(585,428)	55.6%	1,154,751	15,948	(1,138,803)	1.4%

Capital Improvement Fund Net Revenue Over Expenditures

	(1,319,588)	(713,268)	606,320		(1,319,588)	606,320		(1,154,751)	(11,294)	1,143,457	
--	-------------	-----------	---------	--	-------------	---------	--	-------------	----------	-----------	--

# SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT

## Statement of Revenues, Expenses & Changes- Budget vs. Actual

July 2024 - June 2025

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
<b>4000 PROGRAM REVENUES</b>				
4010 Service Abatement Revenue -2451	96,146.64	211,519.00	-115,372.36	45.46%
4020 Special Benefit Assessmnt-2031	2,248,040.35	2,237,210.00	10,830.35	100.48%
4030 Special Mosquito Tax - 2439	489,367.78	486,324.00	3,043.78	100.63%
<b>Total 4000 PROGRAM REVENUES</b>	<b>\$ 2,833,554.77</b>	<b>\$ 2,935,053.00</b>	<b>-\$ 101,498.23</b>	<b>96.54%</b>
<b>4100 PROPERTY TAX REVENUES</b>				
4105 Current - Secured - 1021	3,515,425.12	3,651,449.00	-136,023.88	96.27%
4110 Current - Unsecured - 1031	139,116.46	148,097.00	-8,980.54	93.94%
4115 Prior Year - Unsecured - 1033	-6,613.71	400.00	-7,013.71	-1653.43%
4120 Current -Secured SB813-1041	58,834.38	90,000.00	-31,165.62	65.37%
4130 Prior Y. Unsecured SB813-1042	33.69	400.00	-366.31	8.42%
4140 State Homeowner Prop-1831	9,760.49	11,690.00	-1,929.51	83.49%
4160 Prior Year - 1043, 1045	1,878.36	2,500.00	-621.64	75.13%
<b>Total 4100 PROPERTY TAX REVENUES</b>	<b>\$ 3,718,434.79</b>	<b>\$ 3,904,536.00</b>	<b>-\$ 186,101.21</b>	<b>95.23%</b>
<b>4200 OTHER TAX REVENUES</b>				
4210 ERAF Rebate-1046	665,535.94	600,000.00	65,535.94	110.92%
4220 Redevelop Passthrough-1024,2647	280,218.36	250,000.00	30,218.36	112.09%
4230 Other In-Lieu Tax Distribution	21.57		21.57	
<b>Total 4200 OTHER TAX REVENUES</b>	<b>\$ 945,775.87</b>	<b>\$ 850,000.00</b>	<b>\$ 95,775.87</b>	<b>111.27%</b>
<b>4300 OTHER REVENUES</b>				
4310 Interest Earned (Cnty GF+VCJPA)	259,666.98	175,000.00	84,666.98	148.38%
4311 Interest Earned (Cnty Cap Fund)	20,891.83	24,000.00	-3,108.17	87.05%
4312 Interest (Cal CLASS)	261,270.02	200,000.00	61,270.02	130.64%
4340 VCJPA / Misc. Income -2658	33,063.19	0.00	33,063.19	
<b>Total 4300 OTHER REVENUES</b>	<b>\$ 574,892.02</b>	<b>\$ 399,000.00</b>	<b>\$ 175,892.02</b>	<b>144.08%</b>
<b>Total Income</b>	<b>\$ 8,072,657.45</b>	<b>\$ 8,088,589.00</b>	<b>-\$ 15,931.55</b>	<b>99.80%</b>
<b>Gross Profit</b>	<b>\$ 8,072,657.45</b>	<b>\$ 8,088,589.00</b>	<b>-\$ 15,931.55</b>	<b>99.80%</b>
<b>Expenses</b>				
<b>5000 SALARIES &amp; WAGES</b>				
5010 Permanent Employees	2,970,521.82	3,053,492.00	-82,970.18	97.28%
5015 Limited Term Employees	220,816.98	219,929.00	887.98	100.40%
5020 Seasonal Employees	165,091.76	175,726.00	-10,634.24	93.95%
5040 Board Trustees Meeting Stipend	16,300.00	25,200.00	-8,900.00	64.68%
5050 Vacation Accrual	25,768.02		25,768.02	
<b>Total 5000 SALARIES &amp; WAGES</b>	<b>\$ 3,398,498.58</b>	<b>\$ 3,474,347.00</b>	<b>-\$ 75,848.42</b>	<b>97.82%</b>
<b>5100 EMPLOYEE BENEFITS</b>				
5110 Retirement - Employer Contribut	820,801.64	855,893.00	-35,091.36	95.90%
5125 Actives - Medical Insurance	399,356.12	385,955.00	13,401.12	103.47%
5130 Actives - HRA Health Reimb Acct	14,664.00	25,200.00	-10,536.00	58.19%

**SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT**  
**Statement of Revenues, Expenses & Changes- Budget vs. Actual** □  
 July 2024 - June 2025

	Total			
	Actual	Budget	over Budget	% of Budget
5135 Actives - Dental Insurance	32,502.72	34,703.00	-2,200.28	93.66%
5140 Actives - Dental Reimbursement	1,788.48	4,303.00	-2,514.52	41.56%
5145 Actives - Vision Insurance	5,612.60	6,073.00	-460.40	92.42%
5150 Group Life Insurance	1,235.00	1,316.00	-81.00	93.84%
5153 Trustees - HRA Health Reimb Acct	19,544.00		19,544.00	
5165 Long Term Disability - Standard	17,196.68	18,381.00	-1,184.32	93.56%
5175 Social Security & Medicare Tax	60,173.68	51,215.00	8,958.68	117.49%
5180 CA Unemployment/Disability Tax	15,259.55	17,208.00	-1,948.45	88.68%
5182 Workers Compensation	135,118.00	136,820.00	-1,702.00	98.76%
<b>Total 5100 EMPLOYEE BENEFITS</b>	<b>\$ 1,523,252.47</b>	<b>\$ 1,537,067.00</b>	<b>-\$ 13,814.53</b>	<b>99.10%</b>
<b>5200 TRAINING - BOARD &amp; STAFF</b>				
5205 Coastal Regional Continuing Ed.	3,420.00	5,349.00	-1,929.00	63.94%
5210 Conferences / Workshops Board	15,664.74	25,132.00	-9,467.26	62.33%
5215 Conferences / Workshops Staff	37,633.04	58,048.00	-20,414.96	64.83%
5220 Staff Training	200.00	2,057.00	-1,857.00	9.72%
<b>Total 5200 TRAINING - BOARD &amp; STAFF</b>	<b>\$ 56,917.78</b>	<b>\$ 90,586.00</b>	<b>-\$ 33,668.22</b>	<b>62.83%</b>
<b>5300 ADMINISTRATION</b>				
5305 Board Meeting Expenses	15,768.14	14,941.00	827.14	105.54%
5310 Background / drug screening	1,558.73	1,060.00	498.73	147.05%
5315 County Accounting Service Chgs	170,754.91	170,504.00	250.91	100.15%
5325 HR & Finance Consultant	7,977.02	5,000.00	2,977.02	159.54%
5330 Memberships & Subscriptions	33,567.18	33,800.00	-232.82	99.31%
5335 Office Expense	9,676.43	14,562.00	-4,885.57	66.45%
5340 Janitorial/Household Expense	32,156.91	32,174.00	-17.09	99.95%
5345 Prof. Services - Engineer Rpt	23,925.56	26,170.00	-2,244.44	91.42%
5350 Legal Services	39,091.00	31,330.00	7,761.00	124.77%
5355 Property Tax Stormwater Assess	3,495.00	3,563.00	-68.00	98.09%
5360 Permits	5,116.00	6,000.00	-884.00	85.27%
5365 CEQA / PEIR	14,215.03	12,500.00	1,715.03	113.72%
5375 Audit	31,950.00	33,171.00	-1,221.00	96.32%
5380 Copier and postage	8,553.27	6,142.00	2,411.27	139.26%
5385 Security and fire alarm	11,383.83	11,540.00	-156.17	98.65%
5390 Payroll Service	9,994.20	10,550.00	-555.80	94.73%
5395 Bank Fees (County General Fund)	1,588.87	920.00	668.87	172.70%
5396 Bank Fees (County Capital Fund)	1,217.54	723.00	494.54	168.40%
<b>Total 5300 ADMINISTRATION</b>	<b>\$ 421,989.62</b>	<b>\$ 414,650.00</b>	<b>\$ 7,339.62</b>	<b>101.77%</b>
<b>5400 INSURANCE</b>				
5410 Liability Insurance - VCJPA	125,601.00	130,355.00	-4,754.00	96.35%
5415 Auto Physical Damage	7,444.00	7,444.00	0.00	100.00%
5420 Group Property Program	27,861.00	34,388.00	-6,527.00	81.02%

# SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT

## Statement of Revenues, Expenses & Changes- Budget vs. Actual

July 2024 - June 2025

	Total			
	Actual	Budget	over Budget	% of Budget
5425 VCJPA - General Fund Allocation	3,936.00	2,894.00	1,042.00	136.01%
5430 Group Fidelity	5,340.00	6,570.00	-1,230.00	81.28%
5435 Non-owned Aircraft	4,125.00	5,319.00	-1,194.00	77.55%
5436 Cyber Liability	3,541.14	3,394.00	147.14	104.34%
5445 Business Travel Accident Ins		448.00	-448.00	0.00%
<b>Total 5400 INSURANCE</b>	<b>\$ 177,848.14</b>	<b>\$ 190,812.00</b>	<b>-\$ 12,963.86</b>	<b>93.21%</b>
<b>5450 COMPUTER HARDWARE &amp; SOFTWARE</b>				
5455 IT Consulting - Compu-Data	150.00	2,500.00	-2,350.00	6.00%
5460 Computer Hardware	1,404.79	10,000.00	-8,595.21	14.05%
5465 Computer Software	22,275.07	27,329.00	-5,053.93	81.51%
5470 Database & Mapping - License	25,000.00	25,000.00	0.00	100.00%
5475 Website Hosting / Microsoft	11,062.60	11,140.00	-77.40	99.31%
<b>Total 5450 COMPUTER HARDWARE &amp; SOFTWARE</b>	<b>\$ 59,892.46</b>	<b>\$ 75,969.00</b>	<b>-\$ 16,076.54</b>	<b>78.84%</b>
<b>5500 FACILITIES MAINTENANCE</b>				
5505 Facility - Repairs & Maint	36,119.34	54,640.00	-18,520.66	66.10%
<b>Total 5500 FACILITIES MAINTENANCE</b>	<b>\$ 36,119.34</b>	<b>\$ 54,640.00</b>	<b>-\$ 18,520.66</b>	<b>66.10%</b>
<b>5550 UTILITIES</b>				
5560 Gas & Electricity - PG&E	40,024.18	33,107.00	6,917.18	120.89%
5565 Water	5,353.76	6,339.00	-985.24	84.46%
5570 Phone - VOIP - Fusion/MegaPath	6,583.45	6,578.00	5.45	100.08%
5575 Phone - Land Line-AT&T/Comcast	3,857.27	4,471.00	-613.73	86.27%
5580 Phone - Mobile Devices-Verizon	23,607.36	23,468.00	139.36	100.59%
<b>Total 5550 UTILITIES</b>	<b>\$ 79,426.02</b>	<b>\$ 73,963.00</b>	<b>\$ 5,463.02</b>	<b>107.39%</b>
<b>5600 FLEET MAINTENANCE</b>				
5610 Garage Tools	8,215.38	9,280.00	-1,064.62	88.53%
5615 Garage Repairs Outside	7,075.35	8,755.00	-1,679.65	80.81%
5620 Auto, Hotsy, Plug, Boat, Traile	16,839.98	20,744.00	-3,904.02	81.18%
5630 Ops Equipment & Repairs	12,476.87	13,907.00	-1,430.13	89.72%
<b>Total 5600 FLEET MAINTENANCE</b>	<b>\$ 44,607.58</b>	<b>\$ 52,686.00</b>	<b>-\$ 8,078.42</b>	<b>84.67%</b>
<b>5700 OPERATIONS</b>				
5705 Pesticides	156,051.81	146,466.00	9,585.81	106.54%
5715 Helicopter	8,600.00	10,712.00	-2,112.00	80.28%
5720 Safety Equipment	1,416.63	6,180.00	-4,763.37	22.92%
5725 Apparel - Uniforms & Boots	10,721.82	12,667.00	-1,945.18	84.64%
5730 Mosquito Fish	1,554.81	3,537.00	-1,982.19	43.96%
5735 Fuel	58,524.77	74,160.00	-15,635.23	78.92%
<b>Total 5700 OPERATIONS</b>	<b>\$ 236,869.84</b>	<b>\$ 253,722.00</b>	<b>-\$ 16,852.16</b>	<b>93.36%</b>
<b>5800 LABORATORY</b>				
5805 Disease Surveillance	11,057.73	11,682.00	-624.27	94.66%
5810 Sentinel Chicken Flocks/Supply	219.13	3,275.00	-3,055.87	6.69%

**SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT**  
**Statement of Revenues, Expenses & Changes- Budget vs. Actual** □  
 July 2024 - June 2025

	Total			
	Actual	Budget	over Budget	% of Budget
5815 Mosquito Blood	4,542.00	4,669.00	-127.00	97.28%
5820 Dry Ice	14,253.26	13,390.00	863.26	106.45%
5825 Lab Supplies	6,215.77	9,826.00	-3,610.23	63.26%
5830 Lab Biowaste Disposal	1,357.00	1,419.00	-62.00	95.63%
5835 Lab Equip. Repair	5,659.31	6,936.00	-1,276.69	81.59%
5840 Lab Equip. Maintenance	4,882.63	6,680.00	-1,797.37	73.09%
5845 Lab PCR Supplies	31,144.18	30,517.00	627.18	102.06%
5850 Lab PCR Maintenance	17,531.10	17,000.00	531.10	103.12%
<b>Total 5800 LABORATORY</b>	<b>\$ 96,862.11</b>	<b>\$ 105,394.00</b>	<b>-\$ 8,531.89</b>	<b>91.90%</b>
<b>5900 PUBLIC OUTREACH</b>				
5910 Media and Network	74,465.49	114,549.00	-40,083.51	65.01%
5920 Promotion & Printing	12,175.84	12,521.00	-345.16	97.24%
<b>Total 5900 PUBLIC OUTREACH</b>	<b>\$ 86,641.33</b>	<b>\$ 127,070.00</b>	<b>-\$ 40,428.67</b>	<b>68.18%</b>
<b>6000 CAPITAL IMPROVEMENTS</b>				
6010 Building Improvements	638,448.27	1,128,504.00	-490,055.73	56.57%
6020 Equipment - Operations & Admin	28,274.08	40,775.00	-12,500.92	69.34%
6025 Software		80,000.00	-80,000.00	0.00%
6030 Vehicle Leases	66,220.13	70,309.00	-4,088.87	94.18%
<b>Total 6000 CAPITAL IMPROVEMENTS</b>	<b>\$ 732,942.48</b>	<b>\$ 1,319,588.00</b>	<b>-\$ 586,645.52</b>	<b>55.54%</b>
<b>6500 DEBT SERVICE</b>				
6510 Principal Payments	219,359.16	219,360.00	-0.84	100.00%
6520 Interest Payments	98,734.96	98,735.00	-0.04	100.00%
<b>Total 6500 DEBT SERVICE</b>	<b>\$ 318,094.12</b>	<b>\$ 318,095.00</b>	<b>-\$ 0.88</b>	<b>100.00%</b>
<b>Total Expenses</b>	<b>\$ 7,269,961.87</b>	<b>\$ 8,088,589.00</b>	<b>-\$ 818,627.13</b>	<b>89.88%</b>
<b>Net Operating Income</b>	<b>\$ 802,695.58</b>	<b>\$ 0.00</b>	<b>\$ 802,695.58</b>	
<b>Net Income</b>	<b>\$ 802,695.58</b>	<b>\$ 0.00</b>	<b>\$ 802,695.58</b>	

**SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT**  
**Statement of Revenues, Expenses & Changes- Budget vs. Actual** □  
 June 2025

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
<b>4000 PROGRAM REVENUES</b>				
4010 Service Abatement Revenue -2451	8,442.40	17,945.00	-9,502.60	47.05%
4020 Special Benefit Assessmnt-2031	47,271.87	5,210.00	42,061.87	907.33%
4030 Special Mosquito Tax - 2439	8,983.48	0.00	8,983.48	
<b>Total 4000 PROGRAM REVENUES</b>	<b>\$ 64,697.75</b>	<b>\$ 23,155.00</b>	<b>\$ 41,542.75</b>	<b>279.41%</b>
<b>4100 PROPERTY TAX REVENUES</b>				
4105 Current - Secured - 1021	52,079.35	0.00	52,079.35	
4110 Current - Unsecured - 1031	5,085.01	0.00	5,085.01	
4115 Prior Year - Unsecured - 1033	-4,158.70	0.00	-4,158.70	
4120 Current -Secured SB813-1041	17,805.76	0.00	17,805.76	
4130 Prior Y. Unsecured SB813-1042	33.69	0.00	33.69	
4140 State Homeowner Prop-1831	1,464.08	0.00	1,464.08	
4160 Prior Year - 1043, 1045	183.22	0.00	183.22	
<b>Total 4100 PROPERTY TAX REVENUES</b>	<b>\$ 72,492.41</b>	<b>\$ 0.00</b>	<b>\$ 72,492.41</b>	
<b>4200 OTHER TAX REVENUES</b>				
4220 Redevelop Passthrough-1024,2647	12.66	0.00	12.66	
4230 Other In-Lieu Tax Distribution	21.57		21.57	
<b>Total 4200 OTHER TAX REVENUES</b>	<b>\$ 34.23</b>	<b>\$ 0.00</b>	<b>\$ 34.23</b>	
<b>4300 OTHER REVENUES</b>				
4310 Interest Earned (Cnty GF+VCJPA)	122,447.12	4,397.00	118,050.12	2784.79%
4311 Interest Earned (Cnty Cap Fund)	4,654.44	0.00	4,654.44	
4312 Interest (Cal CLASS)	20,291.68	30,819.00	-10,527.32	65.84%
4340 VCJPA / Misc. Income -2658	4,542.57	0.00	4,542.57	
<b>Total 4300 OTHER REVENUES</b>	<b>\$ 151,935.81</b>	<b>\$ 35,216.00</b>	<b>\$ 116,719.81</b>	<b>431.44%</b>
<b>Total Income</b>	<b>\$ 289,160.20</b>	<b>\$ 58,371.00</b>	<b>\$ 230,789.20</b>	<b>495.38%</b>
<b>Gross Profit</b>	<b>\$ 289,160.20</b>	<b>\$ 58,371.00</b>	<b>\$ 230,789.20</b>	<b>495.38%</b>
<b>Expenses</b>				
<b>5000 SALARIES &amp; WAGES</b>				
5010 Permanent Employees	338,134.29	243,973.00	94,161.29	138.59%
5015 Limited Term Employees	26,264.58	17,594.00	8,670.58	149.28%
5020 Seasonal Employees	42,194.89	25,091.00	17,103.89	168.17%
5040 Board Trustees Meeting Stipend	1,400.00	2,319.00	-919.00	60.37%
<b>Total 5000 SALARIES &amp; WAGES</b>	<b>\$ 407,993.76</b>	<b>\$ 288,977.00</b>	<b>\$ 119,016.76</b>	<b>141.19%</b>
<b>5100 EMPLOYEE BENEFITS</b>				
5110 Retirement - Employer Contribut	30,395.63	97,608.00	-67,212.37	31.14%
5115 Retirement - Employee Contribut	-9,773.89		-9,773.89	
5116 Alternate Retire-Employee Contr	-634.41		-634.41	
5125 Actives - Medical Insurance	33,385.02	33,328.00	57.02	100.17%
5130 Actives - HRA Health Reimb Acct	1,008.00	2,319.00	-1,311.00	43.47%
5135 Actives - Dental Insurance	2,617.32	2,892.00	-274.68	90.50%
5145 Actives - Vision Insurance	457.50	506.00	-48.50	90.42%

**SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT**  
**Statement of Revenues, Expenses & Changes- Budget vs. Actual** □  
 June 2025

	Total			
	Actual	Budget	over Budget	% of Budget
5150 Group Life Insurance	99.75	110.00	-10.25	90.68%
5153 Trustees - HRA Health Reimb Acct	2,360.00		2,360.00	
5155 Retirees - HRA & Prescrip Reimb	-5,000.00	0.00	-5,000.00	
5160 Retirees - HRA & Medical Reimb	-30,526.72		-30,526.72	
5165 Long Term Disability - Standard	1,381.63	1,532.00	-150.37	90.18%
5170 Actives - Other Benefits	-2,149.98	0.00	-2,149.98	
5175 Social Security & Medicare Tax	8,578.76	4,800.00	3,778.76	178.72%
5180 CA Unemployment/Disability Tax	1,983.47	1,714.00	269.47	115.72%
5185 Actives - Deferred Compensation	-8,123.18	0.00	-8,123.18	
<b>Total 5100 EMPLOYEE BENEFITS</b>	<b>\$ 26,058.90</b>	<b>\$ 144,809.00</b>	<b>-\$ 118,750.10</b>	<b>18.00%</b>
<b>5200 TRAINING - BOARD &amp; STAFF</b>				
5210 Conferences / Workshops Board		253.00	-253.00	0.00%
5215 Conferences / Workshops Staff	2,654.82	0.00	2,654.82	
<b>Total 5200 TRAINING - BOARD &amp; STAFF</b>	<b>\$ 2,654.82</b>	<b>\$ 253.00</b>	<b>\$ 2,401.82</b>	<b>1049.34%</b>
<b>5300 ADMINISTRATION</b>				
5305 Board Meeting Expenses	2,968.34	2,565.00	403.34	115.72%
5310 Background / drug screening	315.90	0.00	315.90	
5325 HR & Finance Consultant	324.73	279.00	45.73	116.39%
5330 Memberships & Subscriptions		1,287.00	-1,287.00	0.00%
5335 Office Expense	435.68	582.00	-146.32	74.86%
5340 Janitorial/Household Expense	6,248.32	2,479.00	3,769.32	252.05%
5350 Legal Services	6,151.00	3,860.00	2,291.00	159.35%
5365 CEQA / PEIR	7,067.54	12,500.00	-5,432.46	56.54%
5380 Copier and postage	1,049.59	300.00	749.59	349.86%
5390 Payroll Service	1,008.50	775.00	233.50	130.13%
5395 Bank Fees (County General Fund)	113.21	0.00	113.21	
5396 Bank Fees (County Capital Fund)	88.53	0.00	88.53	
<b>Total 5300 ADMINISTRATION</b>	<b>\$ 25,771.34</b>	<b>\$ 24,627.00</b>	<b>\$ 1,144.34</b>	<b>104.65%</b>
<b>5450 COMPUTER HARDWARE &amp; SOFTWARE</b>				
5455 IT Consulting - Compu-Data		2,202.00	-2,202.00	0.00%
5460 Computer Hardware	127.63	339.00	-211.37	37.65%
5465 Computer Software	1,120.00	3,094.00	-1,974.00	36.20%
5475 Website Hosting / Microsoft	626.73	553.00	73.73	113.33%
<b>Total 5450 COMPUTER HARDWARE &amp; SOFTWARE</b>	<b>\$ 1,874.36</b>	<b>\$ 6,188.00</b>	<b>-\$ 4,313.64</b>	<b>30.29%</b>
<b>5500 FACILITIES MAINTENANCE</b>				
5505 Facility - Repairs & Maint	3,487.25	5,577.00	-2,089.75	62.53%
<b>Total 5500 FACILITIES MAINTENANCE</b>	<b>\$ 3,487.25</b>	<b>\$ 5,577.00</b>	<b>-\$ 2,089.75</b>	<b>62.53%</b>
<b>5550 UTILITIES</b>				
5560 Gas & Electricity - PG&E	1,702.85	1,734.00	-31.15	98.20%
5565 Water	1,003.39	1,360.00	-356.61	73.78%
5570 Phone - VOIP - Fusion/MegaPath	548.28	555.00	-6.72	98.79%
5575 Phone - Land Line-AT&T/Comcast	331.03	320.00	11.03	103.45%

**SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT**  
**Statement of Revenues, Expenses & Changes- Budget vs. Actual** □  
 June 2025

	Total			
	Actual	Budget	over Budget	% of Budget
5580 Phone - Mobile Devices-Verizon	1,936.08	1,900.00	36.08	101.90%
<b>Total 5550 UTILITIES</b>	<b>\$ 5,521.63</b>	<b>\$ 5,869.00</b>	<b>-\$ 347.37</b>	<b>94.08%</b>
<b>5600 FLEET MAINTENANCE</b>				
5610 Garage Tools	404.53	2,084.00	-1,679.47	19.41%
5615 Garage Repairs Outside	1,852.40	0.00	1,852.40	
5620 Auto, Hotsy, Plug, Boat, Traile	2,495.10	5,988.00	-3,492.90	41.67%
5630 Ops Equipment & Repairs	1,818.19	7,366.00	-5,547.81	24.68%
<b>Total 5600 FLEET MAINTENANCE</b>	<b>\$ 6,570.22</b>	<b>\$ 15,438.00</b>	<b>-\$ 8,867.78</b>	<b>42.56%</b>
<b>5700 OPERATIONS</b>		0.00	0.00	
5705 Pesticides	34,367.54	35,905.00	-1,537.46	95.72%
5720 Safety Equipment	591.38	1,809.00	-1,217.62	32.69%
5725 Apparel - Uniforms & Boots	1,048.34	1,048.00	0.34	100.03%
5730 Mosquito Fish	470.32	1,088.00	-617.68	43.23%
5735 Fuel	6,546.17	7,735.00	-1,188.83	84.63%
<b>Total 5700 OPERATIONS</b>	<b>\$ 43,023.75</b>	<b>\$ 47,585.00</b>	<b>-\$ 4,561.25</b>	<b>90.41%</b>
<b>5800 LABORATORY</b>				
5805 Disease Surveillance		2,461.00	-2,461.00	0.00%
5810 Sentinel Chicken Flocks/Supply		34.00	-34.00	0.00%
5815 Mosquito Blood	389.00	403.00	-14.00	96.53%
5820 Dry Ice	1,256.40	1,427.00	-170.60	88.04%
5825 Lab Supplies		4,228.00	-4,228.00	0.00%
5830 Lab Biowaste Disposal	109.00	108.00	1.00	100.93%
<b>Total 5800 LABORATORY</b>	<b>\$ 1,754.40</b>	<b>\$ 8,661.00</b>	<b>-\$ 6,906.60</b>	<b>20.26%</b>
<b>5900 PUBLIC OUTREACH</b>				
5910 Media and Network	7,497.47	7,323.00	174.47	102.38%
5920 Promotion & Printing	318.61	0.00	318.61	
<b>Total 5900 PUBLIC OUTREACH</b>	<b>\$ 7,816.08</b>	<b>\$ 7,323.00</b>	<b>\$ 493.08</b>	<b>106.73%</b>
<b>6000 CAPITAL IMPROVEMENTS</b>				
6010 Building Improvements	10,849.25	1,128,504.00	-1,117,654.75	0.96%
6020 Equipment - Operations & Admin		20,388.00	-20,388.00	0.00%
6030 Vehicle Leases	5,010.27	5,859.00	-848.73	85.51%
<b>Total 6000 CAPITAL IMPROVEMENTS</b>	<b>\$ 15,859.52</b>	<b>\$ 1,154,751.00</b>	<b>-\$ 1,138,891.48</b>	<b>1.37%</b>
<b>Total Expenses</b>	<b>\$ 548,386.03</b>	<b>\$ 1,710,058.00</b>	<b>-\$ 1,161,671.97</b>	<b>32.07%</b>
<b>Net Operating Income</b>	<b>-\$ 259,225.83</b>	<b>-\$ 1,651,687.00</b>	<b>\$ 1,392,461.17</b>	<b>15.69%</b>
<b>Net Income</b>	<b>-\$ 259,225.83</b>	<b>-\$ 1,651,687.00</b>	<b>\$ 1,392,461.17</b>	<b>15.69%</b>

**San Mateo County Mosquito & Vector Control District**  
**A/R Aging Summary**  
As of Jun 30, 2025

06/30/2025

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>91 and over</u>	<u>Total</u>
City of Foster City	11,897.52					11,897.52
City of Pacifica Public Works Wastewater	234.24					234.24
City of San Francisco, Parks	228.90				70.43	299.33
City of San Francisco, Public Utilities	158.47					158.47
City of San Mateo, Wastewater Treatment	569.97					569.97
City of South San Francisco Water Quality	239.74				84.03	323.77
San Francisco Int'l Airport	228.90					228.90
Sewer Authority Mid-Coastside	234.24					234.24
Silicon Valley Clean Water	509.31			181.51		690.82
<b>TOTAL</b>	<b>\$ 14,301.29</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 181.51</b>	<b>\$ 154.46</b>	<b>\$ 14,637.26</b>

**San Mateo County Mosquito & Vector Control District**  
**A/R Aging Summary**  
As of Aug 7, 2025

08/07/2025

	<u>Current</u>	<u>30-Jan</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>91 and over</u>	<u>Total</u>
City of Foster City		7,352.07				7,352.07
City of San Francisco, Parks		123.25			70.43	193.68
City of San Mateo, Wastewater Treatment		215.81				215.81
City of South San Francisco Water Quality		161.66			84.03	245.69
San Francisco Int'l Airport		88.04				88.04
Sewer Authority Mid-Coastside		78.08				78.08
Silicon Valley Clean Water					181.51	181.51
<b>TOTAL</b>	<b>\$0.00</b>	<b>\$8,018.91</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$335.97</b>	<b>\$8,354.88</b>

**San Mateo County Mosquito and Vector Control District**  
**Cash Activity & Reconciliation to County Statement**  
**General Fund**  
**June 30, 2025**

**GF-Jun  
2025**

**Beginning Cash per District as of May 31, 2025** 5,672,879

<b>Reductions</b>	
Payroll Related (ADP)	(228,043)
Checks Written	(241,690)
Deposit not yet reflected in County Stmt	(551)
Bank Fee	(113)
<b>Total Reductions</b>	<b>(470,397)</b>

<b>Additions</b>	
Abatement Services	5,714
Property Tax Revenue	72,514
Quarterly Interest	-
RDA/RPTTF	13
Special Benefit Assessment	42,010
Special Mosquito Tax	8,983
Misc Deposit	4,543
<b>Total Additions</b>	<b>133,777</b>

**Ending Cash per District as of Jun 30, 2025** 5,336,260

**Cash per County General Fund Statement** 5,336,260

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 ] 06/01/2025-06/30/2025 Page 2  
 FRI, JUL 25, 2025, 3:41 PM --req: EASRANIN--leg: GL JL--loc: CONTROL---job:18063865 J6512---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 06/01/25		12,638,648.22	6,965,769.25	5,672,878.97			
	06/03/25	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE		2,653.56	0.00	5,675,532.53			
	06/12/25	HOE6125	AutoID: ITX06122 Job: 17936 JE		1,464.08	0.00	5,676,996.61			
	06/13/25	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE		8,666.35	0.00	5,685,662.96			
	06/23/25	JE574407	AutoID: JCA06252 Job: 17990 JE		0.00	113.21	5,685,549.75			
	06/27/25	SPP62725	AutoID: ITX06272 Job: 18021 JE		119.44	0.00	5,685,669.19			
	06/27/25	SPU62725	AutoID: ITX06272 Job: 18021 JE		33.69	0.00	5,685,702.88			
	06/27/25	SPS62725	AutoID: ITX06272 Job: 18021 JE		8,776.14	0.00	5,694,479.02			
	06/27/25	SPR62725	AutoID: ITX06272 Job: 18034 JE		63.78	0.00	5,694,542.80			
	06/30/25	SPS6305	AutoID: ITX06302 Job: 17973 JE		9,029.62	0.00	5,703,572.42			
	06/30/25	REP6305	AutoID: ITX06302 Job: 17975 JE		0.00	14,651.71	5,688,920.71			
	06/30/25	YCC6305	AutoID: ITX06302 Job: 17975 JE		2,549.85	0.00	5,691,470.56			
	06/30/25	YCP6305	AutoID: ITX06302 Job: 17975 JE		8,135.68	0.00	5,699,606.24			
	06/30/25	SEC6305	AutoID: ITX06302 Job: 17975 JE		105,424.88	0.00	5,805,031.12			
	06/30/25	UCP6305	AutoID: ITX06302 Job: 17973 JE		0.00	4,158.70	5,800,872.42			
	06/30/25	HPR6305	AutoID: ITX06302 Job: 17982 JE		21.57	0.00	5,800,893.99			
	06/30/25	UCC6305	AutoID: ITX06302 Job: 17982 JE		5,085.01	0.00	5,805,979.00			
	06/30/25	JE574820	AutoID: JNE07012 Job: 17996 JE		0.00	469,732.16	5,336,246.84			
	06/30/25	JE575386	AutoID: JTT07092 Job: 18021 JE		12.66	0.00	5,336,259.50			
		DR	* SUB ACCT Total *		12,790,684.53*	7,454,425.03*	5,336,259.50*			

**San Mateo County Mosquito and Vector Control District**  
**Cash Activity & Reconciliation to County Statement**  
**Capital Project Fund**  
**June 30, 2025**

<b>CPF-Jun 2025</b>
-------------------------

<b>Beginning Cash per District as of May 31, 2025</b>	157,489
<b>Reductions</b>	
Checks Written	(22,509)
Bank Fee	(89)
<b>Total Reductions</b>	(22,597)
<b>Additions</b>	
Quarterly Interest	-
Transfer-In from General Fund	-
<b>Total Additions</b>	-
<b>Ending Cash per District as of Jun 30, 2025</b>	<b>134,892</b>
<b>Cash per County Capital Project Fund Statement</b>	134,892
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]      06/01/2025-06/30/2025      Page 1  
 FRI, JUL 25, 2025, 3:41 PM --req: EASRANIN--leg: GL JL--loc: CONTROL---job:18063865 J6512---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 06/01/25	894,265.56	736,776.45	157,489.11				
	06/23/25	JE574407	AutoID: JCA06252 Job: 17990 JE	0.00	88.53	157,400.58				
	06/30/25	JE574820	AutoID: JNE07012 Job: 17996 JE	0.00	22,508.52	134,892.06				
	DR		<b>* SUB ACCT Total *</b>	894,265.56*	759,373.50*	<b>134,892.06*</b>				

**San Mateo County Mosquito and Vector Control District**  
**ADP Payroll Disbursement**  
 June 30, 2025

<b>Jun</b> <b>2025</b>
---------------------------

	<u>June 6, 2025</u>	<u>June 20, 2025</u>	
<b>Payroll ACH Disbursement (including Net Pay &amp; Taxes )</b>			
Total Net Pay	80,139	86,415	
Federal W/H Tax	15,707	16,264	
Social Security Tax	1,332	2,034	← A
Medicare	3,633	3,849	
CA W/H Tax	6,495	6,669	
CA SUI/DI	2,071	2,426	
<b>Total</b>	<b>109,377</b>	<b>117,657</b>	
<b>ADP Process Fees PPE 5/3, 5/17</b>	<b>254</b>	<b>338</b>	
<b>ADP Process Fees PPE 5/31</b>		<b>262</b>	
<b>ADP Fee Time &amp; Attendance 6/13</b>	<b>155</b>		
<b>Total amount for the period:</b>	<b>109,786</b>	<b>118,257</b>	
<b>Total amount for the month:</b>		<b>228,043</b>	

**Footnotes:**

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

San Mateo County Mosquito & Vector Control District

Check Register (General Fund 02706)

As of June 30, 2025

<b>GF-Jun 2025</b>
------------------------

Transaction type	Date	Num	Name	Amount
<b>Checking - US Bank - GF x3353</b>				
Bill Payment (Check)	06/10/2025	3552	Charles P. Hansen	-622.03
Bill Payment (Check)	06/10/2025	3553	Dennis J Jewell	-622.03
Bill Payment (Check)	06/10/2025	3554	Great-West Life & Annuity Co	-8,123.18
Bill Payment (Check)	06/10/2025	3555	San Mateo County Retirement Association	-39,708.57
Bill Payment (Check)	06/10/2025	3556	U.S. Bank PARS Account # 6746022400	-634.41
Bill Payment (Check)	06/10/2025	3557	ADP Screening & Selection Services	-210.60
Bill Payment (Check)	06/10/2025	3558	Aim To Please Janitorial Services	-1,633.25
Bill Payment (Check)	06/10/2025	3559	Airgas Dry Ice	-940.36
Bill Payment (Check)	06/10/2025	3560	Amazon Capital Services	-1,587.73
Bill Payment (Check)	06/10/2025	3561	American Fidelity Assurance Company	-2,149.98
Bill Payment (Check)	06/10/2025	3562	Avantpage	-7.70
Bill Payment (Check)	06/10/2025	3563	Bay Alarm Company	-614.25
Bill Payment (Check)	06/10/2025	3564	BEETLELADY LLC	-1,200.00
Bill Payment (Check)	06/10/2025	3565	Cintas Corporation #0464	-687.72
Bill Payment (Check)	06/10/2025	3566	Clarke Mosquito Control Products, Inc.	-9,502.30
Bill Payment (Check)	06/10/2025	3567	Colorprint	-1,890.95
Bill Payment (Check)	06/10/2025	3568	Culligan Quench	-236.76
Bill Payment (Check)	06/10/2025	3569	Eco Medical Inc.	-104.00
Bill Payment (Check)	06/10/2025	3570	Flyers Energy LLC	-3,161.67
Bill Payment (Check)	06/10/2025	3571	FRMS	-36,820.84
Bill Payment (Check)	06/10/2025	3572	J and J Owens Electric Inc.	-3,500.00
Bill Payment (Check)	06/10/2025	3573	James Barry	-150.00
Bill Payment (Check)	06/10/2025	3574	Kone Inc.	-2,075.61
Bill Payment (Check)	06/10/2025	3575	Lampire Biological Laboratories, Inc.	-389.00
Check	06/10/2025	3576	VOID	0.00
Bill Payment (Check)	06/10/2025	3577	Napa Auto Parts	-385.89
Bill Payment (Check)	06/10/2025	3578	Occupational Health Centers of Calif.	-148.00
Bill Payment (Check)	06/10/2025	3579	PG&E	-1,845.47
Bill Payment (Check)	06/10/2025	3580	RankPlus SEO	-742.00
Bill Payment (Check)	06/10/2025	3581	Recology San Mateo County	-575.51
Bill Payment (Check)	06/10/2025	3582	Redwood Trading Post	-207.66
Bill Payment (Check)	06/10/2025	3583	Regional Government Services	-1,699.90
Bill Payment (Check)	06/10/2025	3584	San Mateo Daily Journal	-1,936.80
Bill Payment (Check)	06/10/2025	3585	Spark Creative Design	-744.25
Bill Payment (Check)	06/10/2025	3586	Standard Insurance Company	-1,227.35
Bill Payment (Check)	06/10/2025	3587	Stanford University	-240.00
Bill Payment (Check)	06/10/2025	3588	Streamline	-1,098.00
Bill Payment (Check)	06/10/2025	3589	T-Mobile	-126.78
Bill Payment (Check)	06/10/2025	3590	Target Specialty Products	-330.88
Bill Payment (Check)	06/10/2025	3591	The Pun Group, LLP	-11,000.00

San Mateo County Mosquito & Vector Control District

Check Register (General Fund 02706)

As of June 30, 2025

<b>GF-Jun 2025</b>
------------------------

Transaction type	Date	Num	Name	Amount
Bill Payment (Check)	06/10/2025	3592	ThreatLocker Inc.	-2,251.60
Bill Payment (Check)	06/10/2025	3593	University of California Davis	-1,041.00
Bill Payment (Check)	06/10/2025	3594	Verizon	-1,879.56
Bill Payment (Check)	06/10/2025	3595	MidAmerica Administrative & Retirement	-6,150.00
Bill Payment (Check)	06/10/2025	3596	MidAmerica Administrative & Retirement	-8,683.98
Bill Payment (Check)	06/11/2025	3597	U.S. Bank	-12,608.69
Bill Payment (Check)	06/16/2025	3598	Comcast	-147.29
Bill Payment (Check)	06/16/2025	3599	Daily Post	-675.00
Bill Payment (Check)	06/16/2025	3600	Grainger	-940.91
Bill Payment (Check)	06/16/2025	3601	Jarvis Fay LLP	-7,559.50
Bill Payment (Check)	06/16/2025	3602	MidAmerica Administrative & Retirement	-1,400.00
Bill Payment (Check)	06/16/2025	3603	Public Agency Retirement Services (PARS)	-324.73
Bill Payment (Check)	06/16/2025	3604	Redwood Trading Post	-164.79
Bill Payment (Check)	06/20/2025	3605	Great-West Life & Annuity Co	-8,123.18
Bill Payment (Check)	06/20/2025	3606	San Mateo County Retirement Association	-40,345.03
Bill Payment (Check)	06/20/2025	3607	U.S. Bank PARS Account # 6746022400	-634.41
Bill Payment (Check)	06/20/2025	3608	Aim To Please Janitorial Services	-3,980.00
Bill Payment (Check)	06/20/2025	3609	Cintas	-100.39
Bill Payment (Check)	06/20/2025	3610	Comcast	-183.74
Bill Payment (Check)	06/20/2025	3611	Flyers Energy LLC	-3,231.06
Bill Payment (Check)	06/20/2025	3612	Fusion, LLC	-548.28
Bill Payment (Check)	06/20/2025	3613	MidAmerica Admin & Retirement Solutions	-1,080.00
Bill Payment (Check)	06/20/2025	3614	Purchase Power	-541.99
Bill Payment (Check)	06/20/2025	3615	Regional Government Services	-15.70
Bill Payment (Check)	06/20/2025	3616	San Mateo Lockworks Inc	-197.33
<b>TOTAL CHECKS</b>				<b>-241,689.59</b>
<b>Total Checking -US Bank - x3353 (Charged to General Fund #02706)</b>				<b>-241,689.59</b>

Note: Previous month's check numbers were 3498-3551. Current month's check numbers are 3552-3616 (65 checks).

San Mateo County Mosquito & Vector Control District  
 Check Register (Capital Fund 02705)

<b>CPF-Jun 2025</b>
-------------------------

As of June 30, 2025

Transaction type	Date	Num	Name	Amount
<b>1023 · Checking -US Bank - x4183</b>				
Bill Payment (Check)	06/10/2025	1315	Capital Program Management Inc.	-5,351.25
Bill Payment (Check)	06/10/2025	1316	Central County Fire Dept.	-432.00
Bill Payment (Check)	06/10/2025	1317	Enterprise FM Trust	-5,010.27
Bill Payment (Check)	06/11/2025	1318	U.S. Bank	-11,715.00
<b>TOTAL CHECKS</b>				<b>-\$22,508.52</b>
<b>Total · Checking -US Bank - x4183 (Charged to Capital Project Fund #02705)</b>				<b>-\$ 22,508.52</b>

Note: Previous month's check number were 1311-1314. Current month's check number are 1315-1318 (4 checks).



P.O. BOX 6343  
FARGO ND 58125-6343

Jun  
2025



000000841 01 SP 106481400657120 P  
SMCMVCD  
ATTN DISTRICT MANAGER  
1351 ROLLINS RD  
BURLINGAME CA 94010-2409

ACCOUNT NUMBER [REDACTED]  
STATEMENT DATE 06-23-2025  
AMOUNT DUE \$13,560.56  
NEW BALANCE \$13,560.56  
PAYMENT DUE ON RECEIPT

AMOUNT ENCLOSED  
\$ 13,560.56

Please make check payable to "U.S. Bank"

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

[REDACTED] 001356056 001356056

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]	\$24,323.69	\$13,678.93	\$0.00	\$0.00	\$0.00	\$118.37	\$24,323.69	\$13,560.56	
Company Total									

CORPORATE ACCOUNT ACTIVITY					
SMCMAD					TOTAL CORPORATE ACTIVITY
[REDACTED]					\$24,323.69 CR
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
06-18	06-15	74798265169000000000189	PAYMENT - THANK YOU 00000 C	24,323.69 PY	

NEW ACTIVITY					
CASEY STEVENSON		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
[REDACTED]		\$0.00	\$323.61	\$0.00	\$323.61
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
06-05	06-04	24492165156100009600202	GDIT FAA 34FE3Y4 FAADRONEZONE- VA	5.00	
06-23	06-21	24445005172300474995196	SPO*BONNESANTEBROADWAY BURLINGAME CA	318.61	

<b>CUSTOMER SERVICE CALL</b>  800-344-5696	ACCOUNT NUMBER		ACCOUNT SUMMARY		
	[REDACTED]		PREVIOUS BALANCE	24,323.69	
<b>SEND BILLING INQUIRIES TO:</b> U.S. Bank National Association C/O U.S. Bancorp Purchasing Card Program P.O. Box 6335 Fargo, ND 58125-6335	STATEMENT DATE	DISPUTED AMOUNT	PURCHASES & OTHER CHARGES	13,678.93	
	06/23/25	.00	CASH ADVANCES	.00	
<b>AMOUNT DUE</b>  13,560.56		CASH ADVANCE FEES			.00
		LATE PAYMENT CHARGES			.00
		CREDITS		118.37	
		PAYMENTS		24,323.69	
		ACCOUNT BALANCE			13,560.56

Jun  
2025



Company Name: SMCMVCD
Corporate Account Number: [REDACTED]
Statement Date: 06-23-2025

**NEW ACTIVITY**

<b>SMCMVCD ADMIN</b>	<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
	\$118.37	\$9,760.37	\$0.00	\$9,642.00

Post Date	Tran Date	Reference Number	Transaction Description	Amount
05-23	05-22	24427335142740291979503	LUNARDI'S MKT #8 BURLINGAME CA	10.28
05-26	05-23	24055235143348547010352	ROCK AUTO ROCKAUTO.COM WI	159.81
05-26	05-22	24943015143010202315904	THE HOME DEPOT #0632 SAN MATEO CA	117.82
05-28	05-27	24231685148353416129224	OUTDOOR SUPPLY MILLBRAE MILLBRAE CA	25.64
05-29	05-28	24801975148354066533165	REDWOOD CITY INFINITI NI 650-241-2525 CA	591.52
06-02	06-01	24000775152100023907141	MOSYLE BUS' MOSYLE BUS BUSINESS MOSY FL	40.00
06-02	05-30	24013395150006441014481	SAN MATEO COUNTY EVENT CE 650-3393825 CA	139.00
06-02	05-30	24204295150002013231091	GOOGLE ADS3907138857 650-2530000 CA	1,000.00
06-02	06-01	24204295152002250018092	GOOGLE ADS3907138857 650-2530000 CA	65.74
06-02	06-01	24692165152106782522481	YELPCOM' 855-380-9357 855-380-9357 CA	90.00
06-05	06-04	24011345156100002666903	SP TALOS DRONES TALOSDRONES.C CA	104.78
06-06	06-06	24231685157363453013528	HARBOR FREIGHT TOOLS 805-388-1000 CA	41.86
06-06	06-05	24692165156100675213353	COSTCO DELIVERY 654 800-788-9968 CA	302.42
06-09	06-06	24064665157100022112587	CAPELOS B' (1 OF 1 PA CAPELOSBARBEC CA	971.19
06-09	06-07	24116415158714789629760	GRAMMARLY CO*HYNZBIR GRAMMARLY.COM CA	1,080.00
06-09	06-05	24943015157010189381450	HOMEDEPOT.COM 800-430-3376 GA	118.37
06-11	06-10	24055235161368371018732	ROCK AUTO ROCKAUTO.COM WI	869.68
06-11	06-09	24071055161627115342605	CALIFORNIA SPECIAL DIS 916-4427887 CA	990.00
06-11	06-10	24275395161900012541759	FLOURISH CO INC 479-6773300 AR	494.26
06-11	06-10	24428065161300777134822	PUTNAM CJDR BURLINGAME CA	152.30
06-12	06-10	24943015162010203571956	THE HOME DEPOT #0632 SAN MATEO CA	218.15
06-13	06-12	24113435163100432624347	KLEEN RITE CORP 800-233-3873 PA	572.13
06-13	06-11	24231685163370466655231	SAFEWAY #1547 BURLINGAME CA	25.49
06-13	06-12	24692165163107023758246	COSTCO DELIVERY 654 800-788-9968 CA	370.58
06-17	06-16	24089665167231655000326	2PITNEY BOWES LEASING 844-2566444 CT	209.35
06-20	06-18	24943015170010203684432	THE HOME DEPOT #0632 SAN MATEO CA	118.37 CR
06-23	06-20	24204295171002032865098	GOOGLE ADS3907138857 650-2530000 CA	1,000.00

<b>BRIAN WEBER</b>	<b>CREDITS</b>	<b>PURCHASES</b>	<b>CASH ADV</b>	<b>TOTAL ACTIVITY</b>
	\$0.00	\$3,594.95	\$0.00	\$3,594.95

Post Date	Tran Date	Reference Number	Transaction Description	Amount
06-09	06-09	24204295160000900189025	MSFT * E0100W14AZ 800-6427676 WA	77.73
06-11	06-09	24692165161105175975552	VACASA LLC 888-261-0092 OR	764.82
06-19	06-18	24027625169087218122918	CONCESSION ARRIVAL: 06-09-25	
06-19	06-18	24801975169377676147732	LIEBERTCASS 310-981-2000 CA	900.00
			REDWOOD CITY INFINITI NI 650-241-2525 CA	1,852.40

Department: 00000 Total:  
Division: 00000 Total:

\$13,560.56  
\$13,560.56

**SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT**  
**Credit Card Transaction Report**  
 June 2025

Date	Transaction Type	Name	Memo/Description	Account Code	Amount
<b>US Bank Purchase Card</b>					
<b>US Bank Visa Brian x2315</b>					
06/09/2025	Expense	Microsoft	Online services 12/8/24-6/7/25	5475 COMPUTER HARDWARE & SOFTWARE:Website Hosting / Microsoft	77.73
06/09/2025	Expense	Misc-Admin	Vacasa-CSDA gm summit conf.-hotel room for Brian	5215 TRAINING - BOARD & STAFF:Conferences / Workshops Staff	764.82
06/18/2025	Expense	Misc-Admin	LiebertCass-district policy templates	5215 TRAINING - BOARD & STAFF:Conferences / Workshops Staff	900.00
06/18/2025	Expense	Misc- Ops	RWC infiniti-#43 truck A/C repair	5615 FLEET MAINTENANCE:Garage Repairs Outside	1,852.40
<b>Total for US Bank Visa Brian x2315</b>					<b>\$ 3,594.95</b>
<b>US Bank Visa Admin x5992</b>					
05/22/2025	Expense	Misc-Admin	Lunardi's - Get well card for Trustee Brutschy	5335 ADMINISTRATION:Office Expense	10.28
05/22/2025	Expense	Home Depot	Parts to repair fish pond	5505 FACILITIES MAINTENANCE:Facility - Repairs & Maint	117.82
05/23/2025	Expense	Rock Auto	Replacement radiator for CB Jeeps	5620 FLEET MAINTENANCE:Auto, Hotsy, Plug, Boat, Traile	159.81
05/27/2025	Expense	Outdoor Supply Hardware	Stainless steel hardware for airboat deck	5620 FLEET MAINTENANCE:Auto, Hotsy, Plug, Boat, Traile	25.64
05/28/2025	Expense	Misc- Ops	RWC Infiniti - parts deposit for repair	5615 FLEET MAINTENANCE:Garage Repairs Outside	591.52
05/30/2025	Expense	Misc- Outreach	SMC event center-booth at sm cnty fair	5910 PUBLIC OUTREACH:Media and Network	139.00
05/30/2025	Expense	Google Inc.	Advertise district services	5910 PUBLIC OUTREACH:Media and Network	1,000.00
06/01/2025	Expense	Google Inc.	Advertise district services	5910 PUBLIC OUTREACH:Media and Network	65.74
06/01/2025	Expense	Yelp	Raise awareness of district services	5910 PUBLIC OUTREACH:Media and Network	90.00
06/01/2025	Expense	Mosyle Business	Business premium license 6/1/25-6/30/25	5465 COMPUTER HARDWARE & SOFTWARE:Computer Software	40.00
06/04/2025	Expense	Talos Drones	220v T10 charger cable	5630 FLEET MAINTENANCE:Ops Equipment & Repairs	104.78
06/05/2025	Expense	Costco	Bev. and snacks for open house	5910 PUBLIC OUTREACH:Media and Network	302.42
06/06/2025	Expense	Misc-Admin	Capelo's Barbecue - meal for June board meeting	5305 ADMINISTRATION:Board Meeting Expenses	971.19
06/06/2025	Expense	Harbor Freight	Weatherproof case for agras T10 controller	5630 FLEET MAINTENANCE:Ops Equipment & Repairs	41.86
06/07/2025	Expense	Grammarly	12-month subscription for staff	5330 ADMINISTRATION:Memberships & Subscriptions	1,080.00
06/09/2025	Expense	California Special Districts Assoc	GM Lead. Smt. conf. reg. for Brian	5215 TRAINING - BOARD & STAFF:Conferences / Workshops Staff	990.00
06/10/2025	Expense	Rock Auto	CB Jeep parts	5620 FLEET MAINTENANCE:Auto, Hotsy, Plug, Boat, Traile	869.68
06/10/2025	Expense	Home Depot	3/8 stubby cordless for shop	5610 FLEET MAINTENANCE:Garage Tools	218.15
06/10/2025	Expense	Putnam	CB jeep antifreeze for maint.	5620 FLEET MAINTENANCE:Auto, Hotsy, Plug, Boat, Traile	152.30
06/10/2025	Expense	Misc- Outreach	Flourish Comp.-Structural display for outreach	5910 PUBLIC OUTREACH:Media and Network	494.26
06/11/2025	Expense	Safeway Store	Misc. items for June board meeting	5305 ADMINISTRATION:Board Meeting Expenses	25.49
06/12/2025	Expense	Kleen-Rite	CB jeep sprayer pumps	5630 FLEET MAINTENANCE:Ops Equipment & Repairs	572.13

**SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT**  
**Credit Card Transaction Report**  
 June 2025

<b>Date</b>	<b>Transaction Type</b>	<b>Name</b>	<b>Memo/Description</b>	<b>Account Code</b>	<b>Amount</b>
06/12/2025	Expense	Costco	Misc. board meeting supplies	5305 ADMINISTRATION:Board Meeting Expenses	171.66
			Misc. office supplies	5335 ADMINISTRATION:Office Expense	198.92
06/16/2025	Expense	Pitney Bowes Inc	Equip. rental	5380 ADMINISTRATION:Copier and postage	209.35
06/20/2025	Expense	Google Inc.	Advertise district services	5910 PUBLIC OUTREACH:Media and Network	1,000.00
<b>Total for US Bank Visa Admin x5992</b>					<b>\$ 9,642.00</b>
 <b>US Bank Visa Casey x8447</b>					
06/04/2025	Expense	UAS.FAA Drone Zone	DJI Agras t10 drone registration	5630 FLEET MAINTENANCE:Ops Equipment & Repairs	5.00
06/21/2025	Expense	Misc- Outreach	Sandwiches for staff/vendors for open house	5920 PUBLIC OUTREACH:Promotion & Printing	318.61
<b>Total for US Bank Visa Casey x8447</b>					<b>\$ 323.61</b>
 <b>Total for 1040 US Bank Purchase Card</b>					<b>\$ 13,560.56</b>

Agenda Item 6E

**SUBJECT: Discuss a Special Assessment imposed by Fire Risk Management Services (FRMS), consider the Finance Committee’s recommendation of early payment for the Special Assessment in the discounted amount of \$176,692.43 “under protest”, covering the District's pro-rata share of the FRMS excess health care liability through April 30, 2025 and approval of the associated budget adjustment for FY 2025/26.**

---

**BACKGROUND AND STATUS**

The San Mateo County Mosquito and Vector Control District provides staff healthcare coverage through Fire Risk Management Services (FRMS), a Joint Powers Authority (JPA). FRMS is a risk sharing pool that relies on Sedgwick to administer the self-insurance program.

FRMS is experiencing a significant financial deficit in its self-funded medical benefits program, and to address the deficit, FRMS is imposing special assessments designed to distribute the deficit on a pro-rata basis to all its participants (i.e., members). The District’s portion is \$192,057 if paid over eighteen months or discounted to \$176,692 if paid by October 1, 2025. Additionally, the health coverage program will terminate by the end of 2025. Members have payment options and are advised to seek alternative coverage for the following year. FRMS provided an actuarial review and staff report highlighting the funding shortfalls allegedly driven by increased claims, administrative costs, and delays in claims processing, necessitating the special assessment.

For the reasons specified below, District staff recommends that the Board: (a) pay the special assessment by October 1, 2025, to take advantage of the discount option to mitigate further financial risk, (b) do so “under protest” to preserve the legal claims the District may have, and (c) provide direction on litigation or settlement options, as appropriate.

**FRMS Board Resolutions in Response to Financial Deficit**

On June 23, 2025, the Board of Directors of FRMS approved two resolutions to address the poor financial condition of its self-funded medical benefits program. Resolution 2025-04 imposes special assessments on participating members for the 2024 and 2025 program years, totaling \$2,704,748 in 2024 and \$9,087,184 in 2025. These assessments address a \$11,791,932 deficit (as of April 30, 2025) caused by higher medical usage, costly procedures, delayed claims processing, and unresolved disputes with the stop-loss insurer over \$5 million in reimbursements. Resolution

2025-05 calls for terminating the medical benefits coverage program, effective December 31, 2025.

### **Member Payment Options and Adjustments**

Each member was billed their special assessment, the amount of which is based on the member's contributions into FRMS's medical benefits program. Each member may choose between paying their special assessment over 18 monthly installments (starting September 1, 2025) or receiving an 8% discount for paying the full amount by October 1, 2025. Late payments will incur penalties. FRMS will review and potentially adjust the special assessment amount twice yearly, using updated claims data and cost recovery.

### **Actuarial Analysis and Financial Drivers**

In response to the substantial claims overage, FRMS engaged Keenan & Associates to conduct an actuarial review of its self-funded medical insurance program for 2024 and 2025. The findings revealed substantial shortfalls for both years, requiring the special assessments to stabilize the program's finances.

The actuarial analysis showed that premium revenues charged to member agencies for both years were significantly insufficient to cover total program costs, including medical and pharmacy claims and fixed expenses such as TPA fees, network access, consulting, commissions, and regulatory fees. The analysis used actual and projected figures, assuming enrollment is stable and claims costs stay consistent through 2025.

Based on communications with FRMS, District staff believes that there could be additional special assessments in the future to cover the remainder of 2025 and/or claims in excess of what was accounted for thus far. However, as of September 2, 2025 FRMS Director Jon Paulsen stated this is less likely.

### **Options To Consider:**

The District does not have the expertise to independently review the actuarial report from Keenan & Associates to determine if some or all of the special assessment billed to the District is necessary to cover legitimate healthcare claims. Based on initial communications with FRMS's staff, review of FRMS's Board's minutes, and conversations with other members of FRMS subject to the special assessment, it is also possible that mismanagement (whether fraudulent or otherwise) contributed to the assessment. However, plausible arguments were provided when FRMS staff engaged the Finance Committee.

Below, District staff have listed the options presented to the Finance Committee and available to the District in light of the circumstances. Each path offers different potential outcomes and risks, and the Board should be advised to review them carefully in the context of the District's overall interests.

**It should be noted that after a lengthy analysis of the options, the Finance Committee recommended Option 2, agreeing with District Counsel and staff as the best path forward.**

### **Consideration of Recovery Options**

Below are the options the Finance Committee, staff, and District Counsel evaluated. More information about these options, including their pros and cons, was discussed verbally at the finance meeting.

➤ **Option 1: Pay over 18 months**

This option would entail paying the full special assessment of \$192,057 spread over 18 months, resulting in monthly payments of \$10,669.

➤ **Option 2: Pay by October 1, 2025 at a discounted rate.**

This option decreases the District's total amount owed by 8%, resulting in a single payment of \$176,692 required by October 1, 2025. Payment could be made "under protest" (described below), allowing the District to preserve any potential legal claims as it continues to evaluate its other options.

➤ **Option 3. Consider litigation.**

The District, either individually or potentially with other members of FRMS, could potentially commence litigation against FRMS and/or Sedgwick based upon various legal theories.

➤ **Option 4: Consider an offer and compromise.**

The District could advise FRMS and Sedgwick of valid legal claims it has and offer to release those parties from such claims in exchange for a reduced special assessment.

➤ **Option 5: Refuse to pay.**

This District could opt not to pay the special assessment.

**Finance Committee Recommendation**

**The Finance Committee recommends Option 2 as the best course of action because it avoids the consequences of non-payment and takes advantage of the early payment discount, saving about \$15,365. Finance Committee recommends making such payment "under protest," meaning that the District would specify that it disputes the special assessment and reserves the right to challenge its validity or accuracy and to bring a lawsuit to assert its legal claims in the future. Paying "under protest" serves as a formal notice that the District objects to the charge and that it may take further action, such as seeking a refund or other relief from the courts. Finally, the Finance Committee recommends amending the FY 25-26 budget to include the \$176,692 assessment paid from the available General Fund balance. Additional adjustments may be needed if FRMS charges further assessments.**

Because Option 2 preserves the District's legal rights, staff requested the Committee's feedback on whether to pursue Option 3 or Option 4. The relative merits and drawbacks of these options were discussed with the Committee, as appropriate, and they ultimately declined

The Finance Committee did recommend Option 1 because it does not take advantage of the discount for early payment and does not preserve the District's legal claims, should the District subsequently decide to pursue them.

The Finance Committee did not recommend Option 5 because failure to pay could incur interest and other penalties and potentially expose the District to liability beyond the special assessment.



1750 Creekside Oaks Drive, Suite 200  
Sacramento, CA 95833



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



(800) 541-4591



(916) 244-1154

VIA EMAIL AND CERTIFIED MAIL

July 24, 2025

To: FRMS Medical Benefits Coverage Program Members

From: Jon Paulsen, FRMS Executive Director

Subject: FRMS Medical Benefits Coverage Program Update

Dear San Mateo County Mosquito & Vector Control District,

The FRMS Board of Directors met on June 23, 2025, and approved two resolutions (attached) related to the medical benefits coverage program. In summary, these two actions are to correct the recent, deteriorating financial performance of the medical benefits program through Special Assessment(s) and to discontinue medical benefits coverage beginning in 2026.

Overall, the remainder of the FRMS coverage programs are performing well and we will continue to serve our members in the areas of workers' compensation, dental, vision, life, EAP, and AD&D coverages.

The decision to take these actions was extremely difficult and we fully understand how critical medical benefits are to each district's personnel and operations. However, this is currently the most prudent course to ensure the continuation of other important services to the FRMS membership.

The Board is scheduled to meet again on August 11, 2025, and we continue to review all available options for medical benefits coverage. We are exploring new alternatives, and it is possible that we will be able to identify a replacement solution, but we are encouraging all districts to pursue alternative medical benefits coverage at this time.

Overview

The Fire Risk Management Services (FRMS) Joint Powers Authority is a workers' compensation and employment benefits self-insurance pool of which your district was a member during the periods from January 1, 2024, to December 31, 2024, and January 1, 2025, through the current date of this notification.

The FRMS Board of Directors met on June 23, 2025, and approved two resolutions related to the medical benefits coverage program:

1. Resolution 2025-04 imposing Special Assessments on members for the 2024 and 2025 medical benefits coverage program years.
2. Resolution 2025-05 terminating the medical benefits coverage program December 31, 2025.

Background

FRMS collects member contributions for each coverage program, for each program year, and maintains funds to cover the ultimate cost of claims and expenses in each of its joint protection programs: (1) workers' compensation, and (2) employment benefits (medical, dental, vision, and life/AD&D).

Beginning in the second half of 2024, member contributions for the medical benefits portion of the

employment benefits coverage program have not been sufficient to meet claims and expenses. As of April 30, 2025, the medical benefits coverage program had a total net position (assets in excess of liabilities) of negative \$11,791,932 based on current actuarial estimates of liabilities for the remainder of 2025. This deficit is comprised of \$2,704,748 for calendar year 2024, further deficit of \$3,073,942 for January – April 2025, and a projected deficit of \$6,013,243 for the remainder of 2025 (May-December).

The deteriorating trend in program costs is attributable to both an increase in overall medical program utilization by members as well as an unprecedented number of high-value procedures and treatments over the past 24 months. Additionally, claims processing delays were discovered and payments realized over the past 12 months further worsened the financial performance of the program.

In addition to insufficient medical benefits member contributions, FRMS is currently in dispute with a medical stop loss insurance carrier over high-value loss reimbursements (\$5,000,000+) for calendar years 2023 and 2024. This has added to cash flow pressure on the program and need for immediate action.

#### Special Assessments

The FRMS medical benefits coverage program Special Assessments for calendar years 2024 and 2025 were approved by the Board of Directors on June 23, 2025. The Special Assessments have been distributed among each FRMS member participating in the medical benefits coverage program proportionate to the member's medical contribution over the assessment period.

Assessment amounts for each FRMS member participating in the medical benefits coverage program will be invoiced during the week of July 28, 2025. The total Special Assessment(s) is payable in eighteen (18) equal monthly installments beginning with a first installment due date on September 1, 2025. If a member chooses to pay the full balance of its total assessment by October 1, 2025, the total assessment owed shall be reduced by eight percent (8%).

FRMS and Keenan staff will analyze the special assessment amounts at 6-month intervals going forward to account for any changes in stop-loss insurance recoveries, claims audit recoveries, expected-versus-annual claims trends, etc., and present the findings to the FRMS Board of Directors. Based on these reviews, the FRMS Board reserves the right to adjust the special assessment amounts accordingly.

Should a member decide to leave any of the FRMS benefits programs (medical, dental, vision, life/AD&D), the Board has agreed to waive the current three-year participation requirement from 2023 to 2026. However, as per the FRMS governing documents, we ask that members submit a formal notice to staff ([amanda.bistolfo@sedgwick.com](mailto:amanda.bistolfo@sedgwick.com)) advising intent to leave any of the FRMs benefits programs.

Please feel free to contact me directly with any questions at (916) 244-1154 or [jon.paulsen@sedgwick.com](mailto:jon.paulsen@sedgwick.com).

Sincerely,



Jon Paulsen, Executive Director  
Fire Risk Management Services (FRMS)

Enclosures

**FRMS - Employee Benefits, Medical Benefits Coverage Program  
2024 Special Assessment**

Year	Member	Gross Contributions	Assessment Amount	Allocation
2024	AMADOR FIRE PROTECTION DISTRICT	528,439.83	56,981.50	10.78%
2024	CENTRAL COAST COMMUNITY ENERGY	496,228.53	53,508.17	10.78%
2024	CITY OF BEAUMONT	3,405,860.12	367,252.84	10.78%
2024	CITY OF BLUE LAKE	184,911.78	19,938.98	10.78%
2024	CITY OF CERES	3,062,936.91	330,275.53	10.78%
2024	CITY OF FERNDALE	132,242.40	14,259.66	10.78%
2024	CITY OF GLENDORA	894,749.85	96,480.60	10.78%
2024	CITY OF JURUPA VALLEY	619,302.35	66,779.18	10.78%
2024	CITY OF PALOS VERDES ESTATES	749,110.52	80,776.35	10.78%
2024	CITY OF PLEASANT HILL	1,804,382.87	194,566.04	10.78%
2024	CITY OF PLYMOUTH	24,085.56	2,597.14	10.78%
2024	CITY OF SAN JOAQUIN	233,224.87	25,148.57	10.78%
2024	CITY OF SOUTH LAKE TAHOE	3,484,409.40	375,722.78	10.78%
2024	CITY OF WILLOWS	256,245.50	27,630.87	10.78%
2024	CLOVERDALE FIRE PROTECTION DISTRICT	202,141.10	21,796.81	10.78%
2024	GOLD RIDGE FIRE PROTECTION DISTRICT	565,973.77	61,028.78	10.78%
2024	LINDA FIRE PROTECTION DISTRICT	551,539.20	59,472.30	10.78%
2024	MONTE RIO FPD	56,386.08	6,080.09	10.78%
2024	MURPHYS FIRE PROTECTION DISTRICT	11,984.64	1,292.30	10.78%
2024	NORTH CENTRAL FIRE PROTECTION DISTRICT	880,338.18	94,926.59	10.78%
2024	NORTHERN SONOMA COUNTY FPD	61,057.08	6,583.77	10.78%
2024	OCEANO COMMUNITY SERVICES DISTRICT	115,733.42	12,479.50	10.78%
2024	RESCUE FIRE PROTECTION DISTRICT	223,382.58	24,087.27	10.78%
2024	RESOURCE CONSERVATION DISTRICT OF TEHAMA COUNTY	301,146.42	32,472.52	10.78%
2024	SACRAMENTO RIVER FIRE PROTECTION DISTRICT OF COLUSA	12,831.24	1,383.59	10.78%
2024	SALIDA FIRE PROTECTION DISTRICT	11,149.32	1,202.23	10.78%
2024	SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT	396,103.70	42,711.74	10.78%
2024	SHELL-VISTA FIRE PROTECTION DISTRICT	112,103.76	12,088.11	10.78%
2024	SONOMA COUNTY FIRE DISTRICT	2,554,592.87	275,460.96	10.78%
2024	SONOMA VALLEY FIRE DISTRICT	1,461,855.76	157,631.45	10.78%
2024	STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT	974,515.10	105,081.66	10.78%
2024	SUTTER CREEK FIRE PROTECTION DISTRICT	45,017.28	4,854.20	10.78%
2024	SUTTER-YUBA MOSQUITO AND VECTOR CONTROL DISTRICT	335,965.90	36,227.10	10.78%
2024	THORNTON FIRE PROTECTION DISTRICT	8,822.44	951.32	10.78%
2024	WOODBIDGE FIRE PROTECTION DISTRICT	324,748.15	35,017.49	10.78%
	<b>Total</b>		<b>2,704,748.00</b>	

Note: Employee Benefits, Medical Benefits Coverage Program calculated as of 7/30/2025  
Prepared by Kemble Ng, FRMS Finance Manager

**FRMS - Employee Benefits, Medical Benefits Coverage Program  
2025 Special Assessment**

<b>Year</b>	<b>Member</b>	<b>Gross Contributions</b>	<b>Assessment Amount</b>	<b>Allocation</b>
2025	AMADOR FIRE PROTECTION DISTRICT	328,859.44	186,667.92	56.76%
2025	CENTRAL COAST COMMUNITY ENERGY	409,316.27	232,337.01	56.76%
2025	CITY OF BEAUMONT	2,168,194.54	1,230,715.39	56.76%
2025	CITY OF BLUE LAKE	106,142.46	60,248.82	56.76%
2025	CITY OF CERES	1,796,827.94	1,019,919.45	56.76%
2025	CITY OF FERNDALE	82,355.73	46,746.94	56.76%
2025	CITY OF GLENDORA	552,025.02	313,341.66	56.76%
2025	CITY OF JURUPA VALLEY	440,626.11	250,109.17	56.76%
2025	CITY OF PALOS VERDES ESTATES	474,132.34	269,128.05	56.76%
2025	CITY OF PLEASANT HILL	1,071,762.90	608,356.43	56.76%
2025	CITY OF PLYMOUTH	13,178.62	7,480.48	56.76%
2025	CITY OF SAN JOAQUIN	156,702.88	88,948.04	56.76%
2025	CITY OF SOUTH LAKE TAHOE	2,293,059.46	1,301,591.49	56.76%
2025	CITY OF WILLOWS	154,571.38	87,738.15	56.76%
2025	CLOVERDALE FIRE PROTECTION DISTRICT	156,487.37	88,825.71	56.76%
2025	GOLD RIDGE FIRE PROTECTION DISTRICT	544,799.64	309,240.38	56.76%
2025	LINDA FIRE PROTECTION DISTRICT	371,559.38	210,905.36	56.76%
2025	MURPHYS FIRE PROTECTION DISTRICT	7,797.79	4,426.20	56.76%
2025	NORTH CENTRAL FIRE PROTECTION DISTRICT	624,635.55	354,557.01	56.76%
2025	NORTHERN SONOMA COUNTY FPD	39,873.40	22,633.03	56.76%
2025	OCEANO COMMUNITY SERVICES DISTRICT	47,858.23	27,165.39	56.76%
2025	RESCUE FIRE PROTECTION DISTRICT	135,652.86	76,999.58	56.76%
2025	RESOURCE CONSERVATION DISTRICT OF TEHAMA COUNTY	198,443.16	112,640.75	56.76%
2025	SACRAMENTO RIVER FIRE PROTECTION DISTRICT OF COLUSA	8,348.62	4,738.86	56.76%
2025	SALIDA FIRE PROTECTION DISTRICT	7,254.31	4,117.71	56.76%
2025	SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT	263,106.77	149,345.25	56.76%
2025	SHELL-VISTA FIRE PROTECTION DISTRICT	79,532.39	45,144.35	56.76%
2025	SONOMA COUNTY FIRE DISTRICT	1,571,295.54	891,902.25	56.76%
2025	SONOMA VALLEY FIRE DISTRICT	909,693.62	516,362.31	56.76%
2025	STANISLAUS CONSOLIDATED FIRE PROTECTION DISTRICT	571,967.16	324,661.27	56.76%
2025	SUTTER CREEK FIRE PROTECTION DISTRICT	10,625.99	6,031.55	56.76%
2025	SUTTER-YUBA MOSQUITO AND VECTOR CONTROL DISTRICT	218,198.05	123,854.06	56.76%
2025	THORNTON FIRE PROTECTION DISTRICT	16,842.84	9,560.37	56.76%
2025	WOODBIDGE FIRE PROTECTION DISTRICT	177,483.59	100,743.63	56.76%
	<b>Total</b>		<b>9,087,184.00</b>	

Note: Employee Benefits, Medical Benefits Coverage Program calculated as of 7/30/2025  
Prepared by Kemble Ng, FRMS Finance Manager



# Agenda Item 7.A. – Operations Staff Program Reports

## Field Operations in July/August 2025

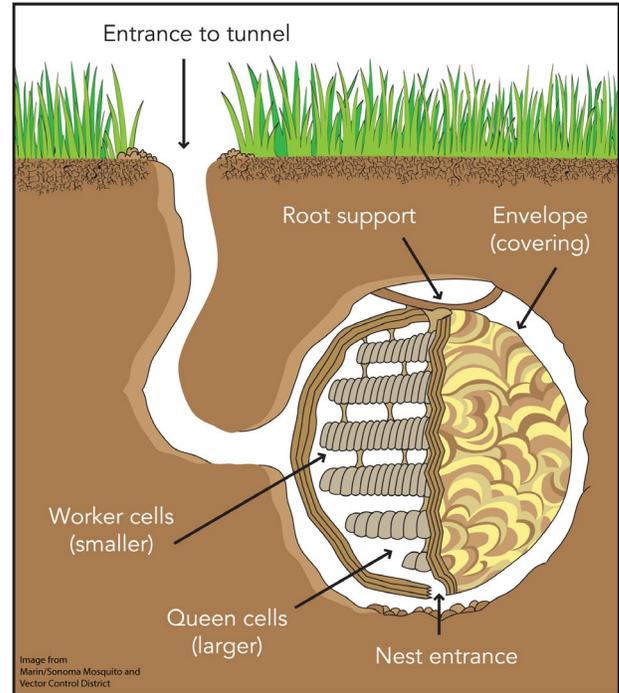
### Yellowjacket Service Requests Double Compared to Prior Years

Yellowjacket nest treatment/removal is one of the District's most frequently-requested services during the warm summer and early fall months.

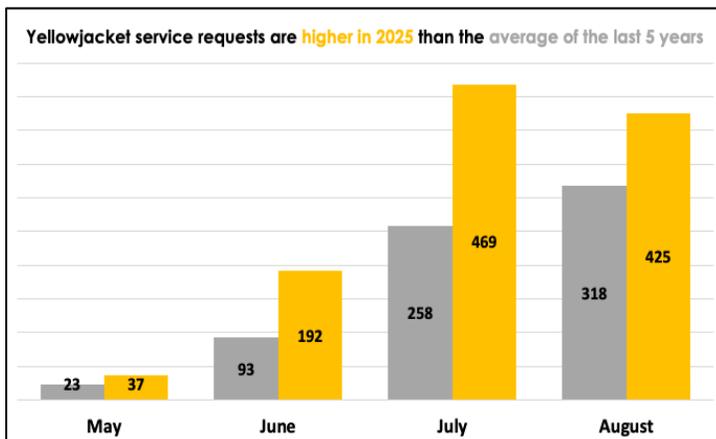
Yellowjackets are a type of wasp. Similar to bees, they can sting; however, unlike bees, they can also bite. Because of the aggressive nature of these insects, along with the severe allergic reactions some people can have to their venom, yellowjackets are classified as a 'vector' according to the California Health & Safety Code.

Two of the most common yellowjacket species in San Mateo County typically build their nests underground. When someone steps on or near the nests, thousands of yellowjackets may emerge to defend their nest – biting and stinging, as well as chasing the person to continue to bite and sting.

District staff typically respond to over 1,000 calls yearly to help eradicate yellowjacket nests. Calls peak from July through September, as the nests have grown in size since the spring, are more noticeable, and foraging yellowjackets may be 'attending' backyard picnics and holiday weekend barbecues.



*Ground-nesting yellowjackets typically use an existing underground burrow to build their nest.*



This year has been particularly busy, as staff have responded to more than twice as many calls as usual for this point in the year.

As of August 31, staff have responded to 1,156 requests in 2025 – more than the first 8 months of any of the previous 10 years.



# Agenda Item 7.A. – Operations Staff Program Reports

## District Staff in Action – Yellowjacket Nest Removal/Treatment

All requests start with a resident calling or filling out an online report. It is important that the resident knows the location of the nest. Administrative staff (Devina and Mary) check in with residents to be sure the location of the nest is known and that the location is marked. If a resident does not know the nest's location, staff advise on how to carefully and safely look for the nest entrance. Knowing the location of the nest entrance is very important - it makes it easier for our staff to find the location when arriving on-site quickly.

Upon arriving to the location, staff suit up into a bee suit, which protects them from yellowjacket bites and stings. Staff use multiple tools to treat and/or remove a yellowjacket nest. First staff assess the location of the nest, including any nearby landscape features, such as rocks, bushes, trees, utility vaults, and meter boxes. Since the nest is underground, it is important to consider what other features might complicate the nest treatment.

Staff typically *treat* yellowjacket nests with deltamethrin dust; the dust is puffed into the nest entrance, and the yellowjackets trek the dust into the nest – the

yellowjackets die over several days. If the initial treatment is not sufficient, residents can call for a re-treatment, and staff will revisit and conduct additional assessment and treatment.

In some cases, staff *treat and remove* the nest, if it is in a sensitive location (such as on a school property) – in the cases of treatment and removal, a spray product is used to control the yellowjackets more quickly.



A social media post reminding the public of the District's yellowjacket nest service.



Operations Director Casey treats a yellowjacket nest.



Operations Supervisor Ryan treats a yellowjacket nest.

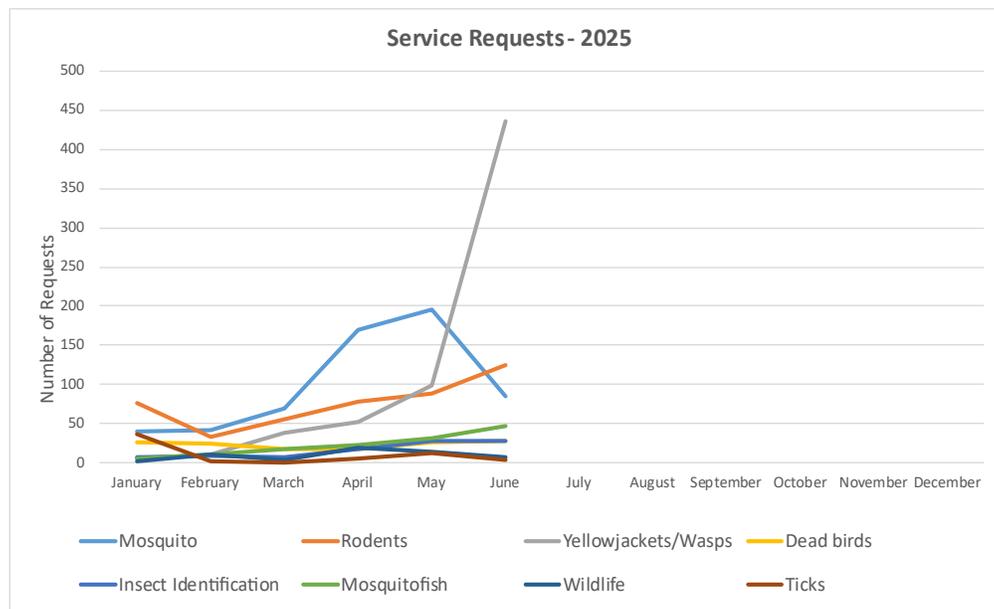


# Agenda Item 7.A. – Operations Staff Program Reports

## June 2025 Service Requests

<u>Type of Request</u>	<u>June 2025</u>	<u>5-year June average</u>
<b>Yellowjackets/wasps</b>	436	183
<b>Rodents</b>	125	62
<b>Mosquito</b>	86	96
<b>Mosquitofish</b>	48	27
<b>Insect identification</b>	28	17
<b>Dead birds</b>	28	16
<b>Wildlife</b>	7	4
<b>Ticks</b>	4	3
<b>Other</b>	12	12
<b>Total</b>	<b>774</b>	<b>420</b>

The total number of service requests in June was much higher than average (774 requests compared to a five-year average of 420). All categories of service requests were above average in June except for mosquitoes, but the most significant difference was in the category of yellowjackets/wasps, which had 436 requests compared to a five-year average of 183. The reason for the spike in yellowjacket/wasp requests is uncertain, but it could result from a mild winter and not much spring rain. Rodent service requests were also much higher than usual, more than twice the five-year average (125 requests compared to an average of 62). Service requests in the category “other” included insect-related requests regarding bees, bumblebees, flies, and gnats. Warm sunny days increase the activity of a variety of types of insects.



(Above) Service requests by type in 2025. Yellowjacket and wasp requests rose sharply from May to June.



# Agenda Item 7.B. – Laboratory Staff Program Reports

## Lab Activities in August 2025

### Meet the California Oakworm (*Phryganidia californica*)

This time of year, you might notice something unusual happening in local oak trees. Leaves that were once green and full may suddenly look thin, tattered, or even vanish entirely, leaving branches bare. The culprit may not be disease or drought, but a native insect called the California Oak Moth (*Phryganidia californica*). While these outbreaks may seem alarming, they are a natural ecological event and part of a long-standing rhythm between oak trees and the caterpillar stage of the moth, known as the California Oakworm.

The California Oakworm is the most important caterpillar that feeds on oaks in California, particularly along the coast. Its preferred host is the coast live oak (*Quercus agrifolia*), though it can also survive on other oak species. The adult moth is a drab tan or gray with dark wing veins. The caterpillars, however, have much more character. Nearly an inch long when full-grown, they have oversized brown heads and bodies striped in yellow-green and black.



California Oakworms viewed through a microscope. These were submitted to the laboratory by a San Bruno resident.



Adult California Oak Moth.

Photo from iNaturalist.org, submitted by Ben Sims.

Population levels of Oakworms can vary widely, ranging from seasons with large, visible infestations to seasons when they are barely detected. In Northern California, the Oakworm usually produces two generations yearly, with a third possible in warmer areas or during warm, dry winters. The caterpillars feed by chewing between the veins of oak leaves, leaving behind a delicate lace-like skeleton. Beneath affected trees, the ground is often sprinkled with droppings, or frass, from hundreds of feeding larvae. In outbreak years, entire trees may be stripped bare. Caterpillars may even wander onto non-oak plants, cross lawns, climb up walls, or occasionally find their way indoors, which can cause concern for homeowners.

Despite the dramatic appearance of defoliated oaks, healthy, mature trees are highly resilient and almost always recover the following season. The caterpillars themselves are harmless, and while

their presence can be a nuisance, they rarely require control.



# Agenda Item 7.B. – Laboratory Staff Program Reports

## West Nile Virus 2025 Season

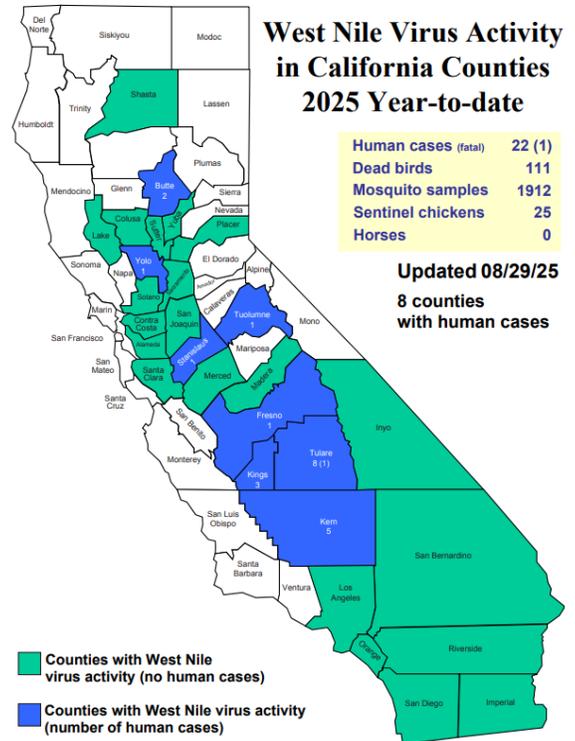
### San Mateo County

Through the end of August, 454 dead birds were reported in San Mateo County during 2025. Of these, 130 were suitable for testing, and none have tested positive for West Nile virus (WNV). No mosquito samples or horses have yet tested positive in San Mateo County this year. The District does not have sentinel chicken flocks this summer.

### California

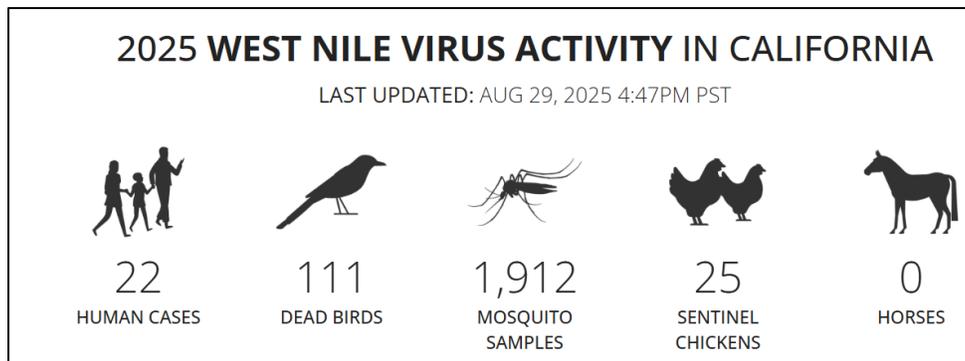
Thus far in 2025, WNV has been detected in 29 counties statewide (see map). Throughout California, there have been 22 human cases of WNV. Of the 22 human cases, one case, from Tulare County, was a fatality.

Statewide, 6,244 birds have been reported, 1347 have been tested and 111 have tested positive for WNV (8%). Mosquito samples have tested positive for WNV in 27 counties. Additionally, 25 sentinel chickens from flocks throughout the state have tested positive for WNV.



## West Nile Virus Dead Bird Hotline

The California Department of Public Health's West Nile virus call center is open with live operators. Residents who find a dead bird in good condition should call **1-877-WNV-BIRD** (1-877-968-2473) or file a report online at [westnile.ca.gov](http://westnile.ca.gov). If suitable for testing, the District will collect the bird and test the carcass for the presence of mosquito-borne disease.



Source of map and infographic: [westnile.ca.gov](http://westnile.ca.gov)



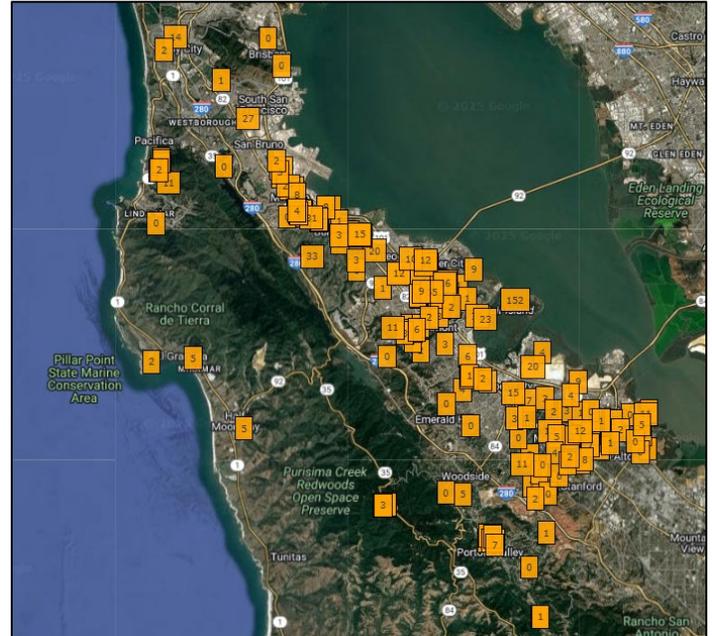
# Agenda Item 7.B. – Laboratory Staff Program Reports

## CO2 Traps – Average adult mosquitoes collected per trap per night

In August, adult mosquito counts of the top six most commonly-trapped species are all below five per trap per night, which is low for this time of year.

*Culex erythrothorax* was trapped at substantially lower numbers than average. This mosquito species has been suppressed the last three summers by District control efforts, but historically has had very high abundances in the summer. *Culex pipiens* has increased in number gradually over the summer, but is below the five-year average for August. This mosquito is a West Nile vector and the main target of the seasonal catch basin control program.

The following table and graph show the average number of mosquitoes collected per trap per night during August. The following graph shows the five-year average of mosquito counts over the different months of the year.

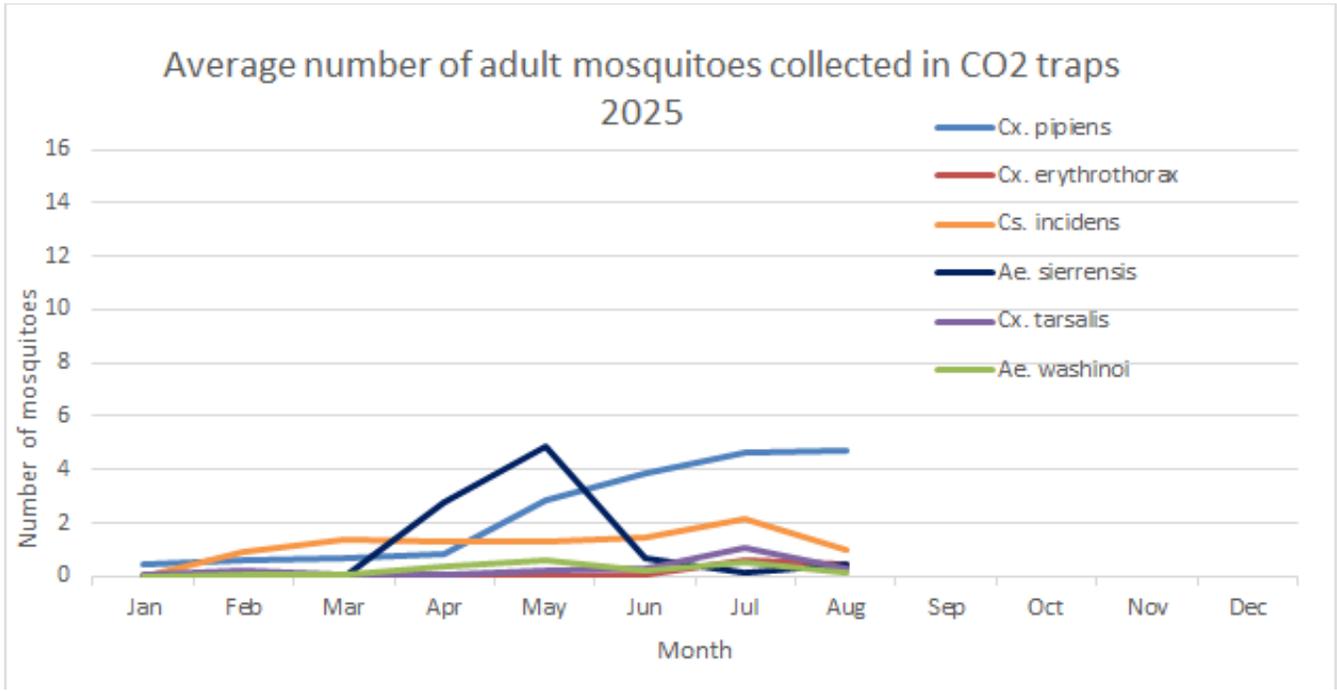


The District documents all mosquito trap collections in its GIS-based MapVision data management system. This screenshot shows CO<sub>2</sub> trap captures from San Mateo County in August 2025.

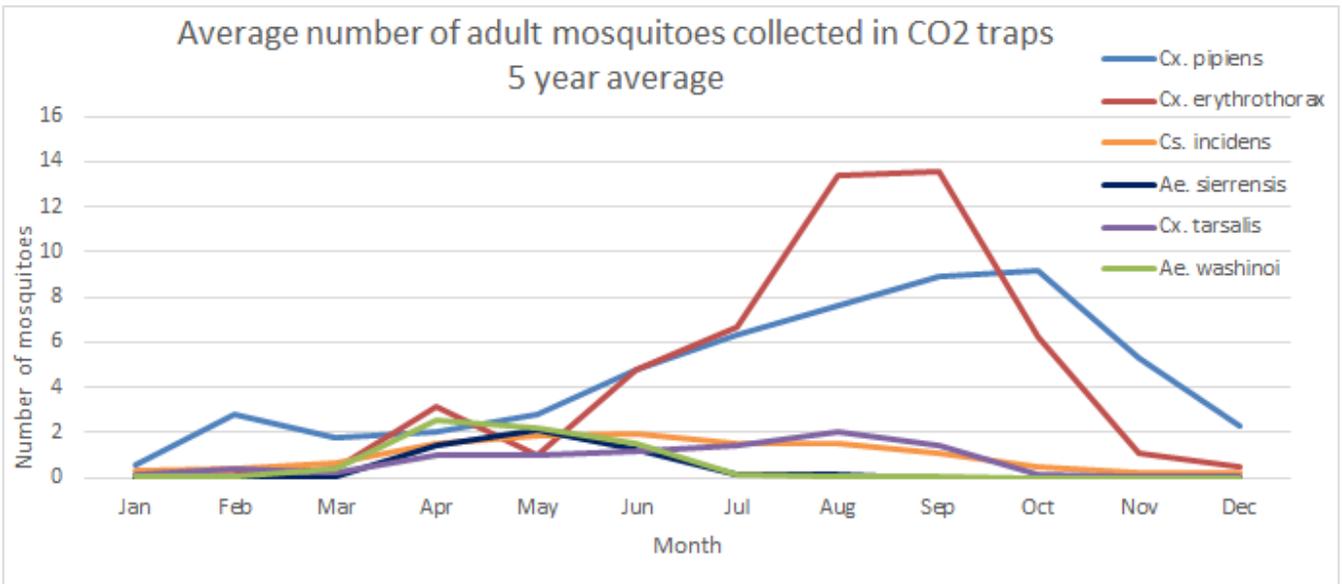
	<u>Species</u>	<u>August 2025</u>	<u>5-year August average</u>
■	<i>Culex pipiens</i>	4.72	7.62
■	<i>Culex erythrothorax</i>	0.45	13.38
■	<i>Culiseta incidens</i>	1.00	1.53
■	<i>Aedes sierrensis</i>	0.42	0.11
■	<i>Culex tarsalis</i>	0.27	2.03
■	<i>Aedes washinoi</i>	0.12	0.07



# Agenda Item 7.B. – Laboratory Staff Program Reports



Average number of adult mosquitoes collected in CO<sub>2</sub> traps per trap per night during 2025. The graph shows the six most common species of mosquitoes trapped in San Mateo County.



Average number of adult mosquitoes collected in CO<sub>2</sub> traps per trap per night over the past five years. The graph shows the six most common species of mosquitoes trapped in San Mateo County.



# Agenda Item 7.B. – Laboratory Staff Program Reports

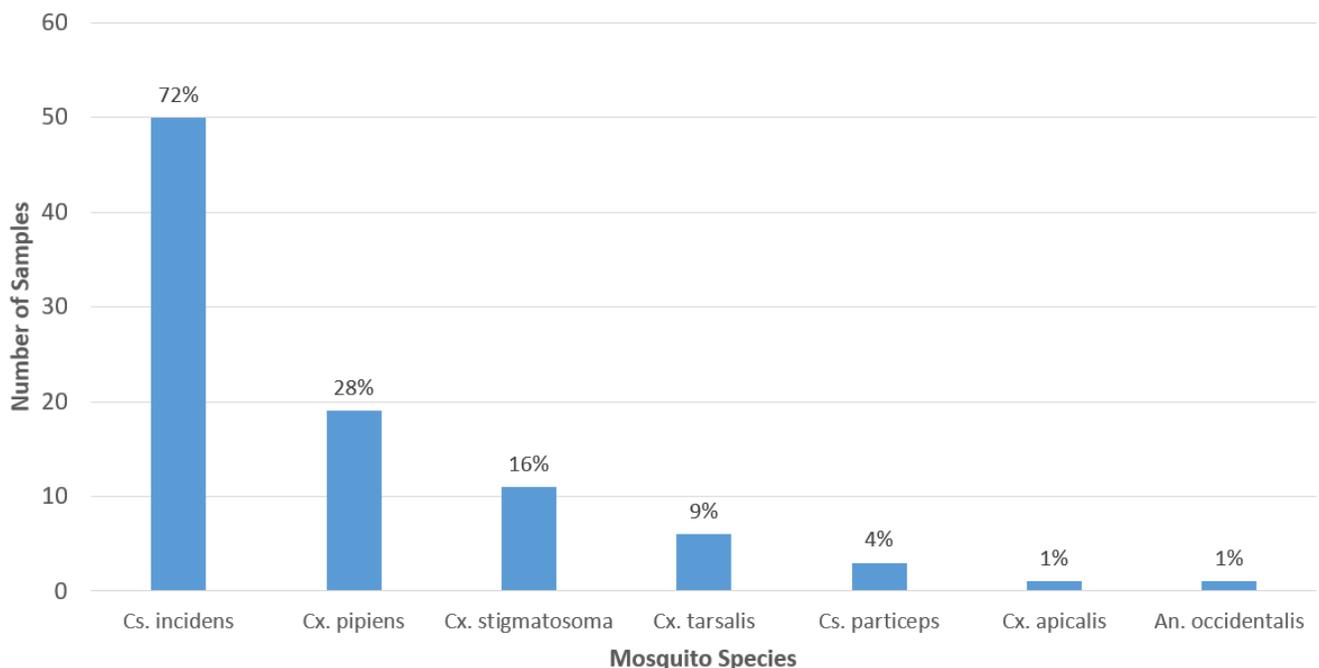
## Larval Surveillance

During August, summer mosquito larval samples were collected from residential areas, such as backyard fountains and fishponds, water under buildings, storm drains, yard containers, and tree holes. Some were also collected from pockets along creeks. District staff collected 69 larval samples in August. Technicians use a dipper to take a water sample and visually inspect it for mosquito larvae. If larvae are present, the sample is returned to the District laboratory for species identification.

The collected samples contained larvae of seven different mosquito species. Larval samples in August were dominated by *Culiseta incidens*, present in 50 of the 69 samples (72%). This mosquito is present year-round in San Mateo County and is frequently collected from fishponds, containers holding water, and freshwater impounds. The high numbers of *Culiseta incidens* samples reflect an effort of the operations department to collect samples from residential sources. This data provides records of species found from individual water sources and is helpful in the detection of introduced species.

Other commonly collected species were *Culex pipiens* (28% of samples), and *Culex stigmatosoma* (16% of samples). *Culex pipiens* breeds in underground sources such as storm drains and backyard sources, including containers holding water and small fountains or bird baths, whereas *Culex stigmatosoma* breeds in similar sources but prefers high organic content in the water. *Culex pipiens* is an important vector of West Nile virus. *Culex stigmatosoma* does not often bite humans but can play a role in West Nile virus transmission among birds. Controlling mosquitoes while they are in the larval stage is the best way to prevent disease during the summer months.

Larval Samples - August 2025



Number and percent of larval samples containing each mosquito species from water samples collected in August 2025. Larval samples commonly contain multiple species.



# Agenda Item 7.C. Staff Program Reports

## Communications Activities, July-August 2025

Yellowjackets have been the hot topic for the past few months, with lots of interest from the public and media outlets.

- The Almanac published [an article](#) titled “Yellowjacket population increasing in San Mateo County.”
- ABC7 News did [a segment](#) titled “Increase in Bay Area wasp population is posing a threat to the residents: How to avoid getting stung.”
- Based on increased interest, the District posted on social media (Facebook and Nextdoor) to remind residents of our yellowjacket nest treatment/removal service.

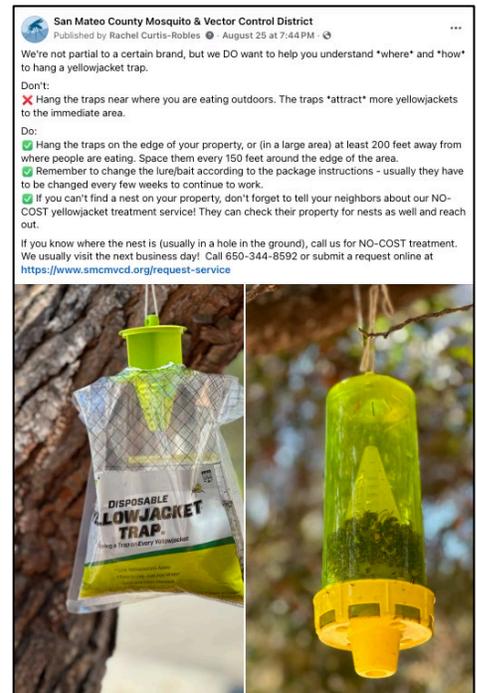
In addition to the yellowjacket outreach, routine communications/outreach activities in July/August included:

- Visits/tours for a variety of small groups, including CDC Epidemiological Intelligence Service Officers, Lack County Vector Control District staff, and graduate students from Stanford and UC Berkeley.
- Casey and Arielle tabled at San Mateo County Disaster Prep Day at the San Mateo County Event Center; Arielle tabled at Colma's National Night Out event; and Vanessa, Evan, and Rachel tabled at SMC Parks' Summerfest (at Coyote Point).
- Rachel presented to students at a middle school summer program in Redwood City and gave a tick-bite prevention presentation to public works staff at the City of San Carlos.

ABC7 News requested a mosquito expert as part of [a story](#) about Stanford research focused on climate change and mosquitoes. Laboratory Director Angie was featured in the segment (along with Trustee Desiree LaBeaud, who is also a researcher at Stanford University).

### Website Analytics

- In July 2025, there were ~12,973 visits to the website, compared to ~9,196 visits in July 2024. In August 2025, there were ~13,338 visits to the website, compared to ~9,942 in August 2024.
- Top pages for July and August 2025 included the pages about: mosquito-like insects, the serviced request page, rodent identification, yellowjacket nest treatment, the District homepage, millipedes and centipede, biting mites, millipedes and centipedes, opossums, yellowjacket identification, and a page about reporting biting mosquitoes.



*District post about proper use of yellowjacket traps.*



*Angie was featured in a segment by ABC7 news about mosquitoes and climate change.*



# Agenda Item 7.D. – Information Technology Staff Program Reports

## Information Technology September 2025

---

*Storing data in... Birds?*

### Summary

- ☑ Fascinating experiment exploring unconventional approaches to data storage

### Experimental Data Storage Using Songbirds

At the District, we strive to think outside the box by exploring technologies and experiments that, while novel today, could evolve into something impactful in the future. Although the topic of this report is largely experimental and lacks immediate practical applications, it presents a compelling concept that could inspire future innovations.

In brief, YouTuber and musician Benn Jordan conducted an experiment to “upload” an image file to a songbird. He converted a crude image of a bird into a spectrogram and repeatedly played the corresponding sound to a songbird until it learned to mimic the tune. A recording of the bird’s song produced an audio file that closely matched the original spectrogram. In effect, the bird could now “recite” data, and the data could be retrieved with the appropriate tools to interpret its song.

For context, the songbird used in the experiment was raised in captivity and trained exclusively on artificial sounds, without exposure to its species’ natural song repertoire.

Experiments like this are incredibly fun and inspire a different way of thinking about how they can be applied elsewhere. Studies have been conducted showing the impact certain sounds and frequencies have on the mosquito reproductive cycle. If it were possible to imprint a list of songs into songbird populations, it might be feasible to teach them songs that could disrupt mosquito breeding. Again, this is a speculative idea, but it highlights the innovative thinking that can come from looking outside the box.

#### Source:

1. <https://www.pocket-lint.com/starling-taught-how-to-store-and-retrieve-digital-data/>
2. <https://flowingdata.com/2025/07/30/storing-png-image-data-in-a-birds-song/>

Agenda Item 8

**MANAGER'S REPORT**

---

**CSDA Trainings**

The California Special District Association (CSDA) offers excellent training for Board members and staff. Please review the information below and email President Brutschy and me if you wish to attend the CSDA Leadership Academy in October and November 2025. New Board members and those who haven't participated in a conference recently will be given priority when selecting attendees.

**CSDA GM Summit**

**Building a Rockstar Squad**

The presentation "Building a Rockstar Squad: Tips for Leveraging Your Agency's Culture" from the CSDA General Manager Summit 2025 highlighted the importance of workplace culture in building and maintaining an effective staff. Tripepi Smith and the Costa Mesa Sanitary District led the session, which explored what culture means in a professional setting. It was described as shared values, goals, attitudes, and practices, emphasizing why culture is important.

The presenters mentioned that culture is the ongoing management that occurs even without management present. The speakers showcased practical ways organizations celebrate and develop culture, such as fostering safety, promoting leadership at all levels, and encouraging open communication. They stressed the importance of aligning culture with hiring, retention, and team growth, urging leaders and employees to uphold cultural values. Ultimately, the presentation frames culture as a strategic asset that drives organizational excellence.

**Working with a Boss of Five**

At the 2025 CSDA General Manager Summit, Brent Ives shared his insights in a talk called "Working with a Boss of Five." He emphasized the daily realities of how General Managers and their boards, whether made up of five or twenty-one members, can collaborate more smoothly. According to Ives, everything starts with being clear in how we communicate, what we expect from each other, and the roles we play. Board members should know their role is about setting

policies, overseeing the finances, and helping set the direction, while the General Manager's job is to give honest advice and take care of daily operations.

Ives pointed out that successful partnerships are built on mutual understanding, regular check-ins, and ensuring everyone is headed in the same direction. It helps when roles are well defined and when there is a regular rhythm of learning, giving feedback, and interacting on purpose, rather than just by accident. In the end, his message was simple: when we are clear, consistent, know our roles, and keep things professional, it builds trust and helps the agency do its best work for the community.

### **SIT Presentation**

This presentation took a closer look at how vector control districts across California incorporate SIT outreach strategies into their communities and bring them into established IPM programs. For instance, teams at San Gabriel Valley Mosquito and Vector Control District (SGVMVCD) and Greater Los Angeles County Mosquito and Vector Control District (GLACVCD) have spent years reaching out to residents, educating, building trust, and helping everyone understand that SIT is grounded in solid science.

Some engagement included mascots, social media campaigns, and hands-on engagement. In 2023, they launched their first field releases and are gearing up for much bigger efforts between 2024 and 2025 because early control results have shown promise, with reductions in mosquito populations reaching as high as 60%.

GLACVCD highlighted two projects they're proud of. A Wolbachia-based effort targeting *Ae. albopictus* back in 2015, and, more recently, a 2024 project using mosquito irradiation to reduce *Ae. aegypti* numbers. Both projects significantly reduced local mosquito populations. Their straightforward approach, such as fact sheets, town halls, and community surveys, helped increase public understanding and support.

SGVMVCD, meanwhile, gave its SIT outreach initiative the catchy name "Mosquito Match," using clever campaigns, multilingual resources, and community gatherings to prep residents for what's ahead. Their roadmap stretches through 2026, with steps like pre-assessment, field releases, and ongoing feedback from follow-up surveys.

A few key takeaways were: starting community conversations early, breaking down technical concepts into everyday language, openly addressing people's concerns through various open forums, and always reminding residents that SIT is just one part of a bigger IPM strategy.

## **Legislative**

### **Meeting**

Manager Weber had the opportunity to meet with Assembly Member Diane Papan to discuss the critical role of district operations in serving local communities across San Mateo County. The conversation also focused on AB 339 Ortega, a proposed bill that could negatively affect small special districts.

California Assembly Bill 339 (AB 339) seeks to enhance transparency and protect union-represented public sector jobs by requiring local governments to provide at least 60 days' advance written notice to employee organizations before issuing or renewing contracts for services that fall within union job classifications. Agencies must also meet and confer with unions about the contract's negotiable impacts if requested. While labor groups support the bill for safeguarding public jobs, local governments such as SMCMVCD oppose it, arguing it will delay essential services and increase legal risks.

In the meeting, Manager Weber highlighted how the District depends on flexibility and local control to meet unique community needs, and that AB 339 threatens to weaken our ability to operate quickly and effectively. We discussed the challenges such legislation would create, emphasizing the importance of small districts as essential partners in public service.

This meeting was in addition to Manager Weber's letter to various legislators opposing AB 339 in early July.

### **Taxpayer Protection Act Update**

About this time last year, the California Supreme Court ruled in a 7-0 opinion that Initiative 1935, also known as the Taxpayer Protection and Government Accountability Act, did not qualify for the November 2024 statewide ballot. Initiative 1935 would have imposed strict limits on state and local governments' ability to raise taxes, fees, and other charges, require higher voter approval thresholds, and retroactively invalidate revenue measures adopted after January 1, 2022, unless reenacted under new rules and thereby jeopardizing billions of dollars in funding for local government services.

In 2025, two major proposals aimed to revive California's Taxpayer Protection and Government Accountability Act. AB 21, introduced by Assembly Member Carl DeMaio, sought to enact a constitutional amendment restoring the two-thirds voter approval requirement for local special taxes, imposing stricter rules on tax increases, and ensuring transparency in ballot language, but it failed in committee.

Similarly, ACA 14, led also by Assembly Member DeMaio, proposed strengthening Proposition 13 protections by mandating clear labeling of tax and fee increases, reinstating the two-thirds vote threshold, and requiring statewide votes on controversial taxes like mileage or gas taxes. While ACA 14 did not advance because of failure to file paperwork in time to be placed on the ballot, supporters signaled plans to pursue a 2026 citizen initiative.

Given the potential devastating consequences of the Taxpayer Protection and Government Accountability Act and other laws like it, staff must continue to monitor the situation annually and work with parent and partner agencies to ensure that the public recognizes the impacts of such legislation.

### **In the News**

#### **Word Jumble: When Nonprofits Talk Fancy, America Tunes Out.**

Communications Director Rachel Curtis-Robles recently shared the article Word Jumble: When Nonprofits Talk Fancy, America Tunes Out. The author argues that excessive jargon in the nonprofit and philanthropic sectors, such as “climate resilience and community-level capacity building” and “trauma-informed multisystem coordination,” creates barriers between organizations and the people they serve. The argument is that this language often fails to communicate effectively, instead of building trust, making nonprofits seem exclusive.

The author suggests a solution called "code switching," which involves using technical language in internal documents but speaking plainly when communicating with the public. Although this article focuses on the nonprofit sector, the concern also applies to government agencies. That’s why it’s critical to have someone on staff familiar with the appropriate way to address the community and to advise the entire team on how to do so. The author concludes by stating that agencies should invest in trained communicators to “treat clarity as a core part of equity,” recognizing that effective communication is as vital as their work.

With the importance of communication in mind, Communications Director Rachel Curtis-Robles organized a communications training that involved management and the field staff. The training involved how to handle media inquiries and concerned members of the public.

The entire article can be found here: [Word Jumble: When Nonprofits Talk Fancy, America Tunes Out.](#)

## **Africanized Honeybees**

Africanized honeybees, often called “killer bees,” are aggressive hybrids of the African and European honeybee and are now confirmed in 13 U.S. states, including California, Texas, and Florida. Originating from a 1956 Brazilian breeding program, these bees escaped quarantine in 1957 and have since spread northward. These bees are a major concern because, unlike European honeybees, Africanized bees react more aggressively to disturbances, forming large swarms that can chase threats for more than half a mile. Interestingly enough, while their venom is chemically the same as the European bees we are accustomed to, fatalities happen because of the large number of stings that occur during a single disturbance.

Luckily, for Bay Area residents, Africanized honeybees never quite made it as far north as the Bay Area, presumably due to the milder temperatures. However, many experts now anticipate that climate change will speed up their northward expansion, and some estimates assume these bees will hit coastal areas such as the San Mateo County Peninsula by 2050.

Since awareness and quick action are necessary as these bees continue spreading throughout the U.S, vector control and other public agencies with new introductions have responded by combining public education with targeted interventions. Outreach often emphasizes that, despite their reputation, Africanized honeybees will only attack when provoked. Programs encourage the safe removal or elimination of unmanaged hives and planting bee-friendly flora away from high-traffic areas to minimize encounters. Outreach materials and community workshops help dismiss myths and provide safety tips, reinforcing that coexistence with killer bees is possible when precautions are taken.

District staff needs to continue monitoring the northward expansion of Africanized honeybees because control and education regarding this species would fall largely on the District and the County agriculture department.

## **The electronic song “Scary Monsters and Nice Sprites” reduces host attack and mating success in the dengue vector *Aedes aegypti*.**

This study examined the effects of electronic music on *Aedes aegypti* mosquitoes and offers insights for novel mosquito control strategies. It shows that exposure to music, and for whatever reason, Skrillex’s Scary Monsters and Nice Sprites, disrupts behaviors crucial for mosquito survival and disease transmission. Females exposed to music delayed their host-seeking behavior, attacked less often, and had decreased blood-feeding activity. Additionally, male and female mosquitoes experienced lower mating success in the environment exposed to music.

These results suggest that sound, especially music with complex frequencies, interferes with the mosquitoes’ ability to synchronize wingbeat tones, which is a part of their mating rituals. This

disruption opens new avenues for consideration regarding non-chemical mosquito control, such as eco-friendly music based deterrents. Devices that emit specific sound frequencies might be developed for personal protection or incorporated into public health strategies to reduce mosquito populations and limit the spread of diseases like dengue, Zika, and chikungunya.

Overall, the study highlights the potential of using acoustic interference as a new method for vector control. Concerning the possibility of using music or sound waves on a large scale, you would probably need to first develop sound waves that do not interfere with users. However, it is promising that significant research continues in the field of mosquito control. With pesticide-resistant invasive mosquitoes increasing and a limited range of control options available, the industry must keep exploring these innovative approaches to ensure new tools are available to fight pesticide resistant mosquitoes.

### **Do Marigolds Repel Mosquitoes**

Marigolds and other plants are often believed to repel mosquitoes, but experts say they aren't an effective deterrent on their own. While marigolds produce a mild scent that might briefly confuse mosquitoes, research shows they don't provide significant protection. Their real benefits lie in gardening, they attract beneficial insects, deter some soil pests, and serve as attractive companion plants. More effective natural mosquito repellents include plants like citronella grass, catnip, lavender, basil, and mint, especially when their oils are released or applied directly. To truly reduce mosquito presence, it's best to use a combination of strategies: plant highly aromatic herbs, apply essential oils, remove standing water, and use fans or mosquito dunks to disrupt breeding. In short, marigolds are lovely in the garden but should be paired with stronger deterrents for effective mosquito control.