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

FINANCE COMMITTEE MEETING OF THE BOARD OF TRUSTEES
LOCATION: TELECONFERENCE
https://zoom.us/j/6503448592
August 31, 2026
5:30 PM
AGENDA

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

IMPORTANT NOTICE REGARDING MEETINGS:

- The District's Board Room is open to the public at 1351 Rollins Rd, in Burlingame, CA.
- The meeting will also be conducted via teleconference using Zoom.
- All public members seeking to observe and/or address the local legislative body may participate in the meeting telephonically or electronically as described below.

HOW TO OBSERVE THE MEETING:

Telephone: 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, you can find more phone numbers 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 to the Zoom mobile app on a smartphone and enter the Meeting ID **650-344-8592**.

ACCESSIBILITY INFORMATION:

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

PUBLIC RECORDS:

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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 and are also distributed to all or a majority of the Board's members. The Board has designated the District's website at https://www.smcmvcd.org/board-meetings as the location for making those public records available for inspection. You may also obtain the documents by calling the District Manager.

1. **CALL TO ORDER**

2. **ROLL CALL**

Kati Martin (Chair), City of Half Moon Bay	___________
Muhammad Baluom, City of Millbrae	___________
Robert Riechel, City of San Bruno	___________
Michael Yoshida, City of South San Francisco	___________
Ron Collins, City of San Carlos	___________
Laura Walsh, Town of Colma	___________
Michael Goldman, City of Brisbane	___________

3. **PUBLIC COMMENTS AND ANNOUNCEMENTS**

This time is reserved for members of the public to address the Finance Committee on matters 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 when translation is needed.

4. **REGULAR AGENDA**

A. Status of the Construction Project at 1415 North Carolan, Burlingame

Report by: District Manager, Brian Weber

ACTION: No action necessary, informational only

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B. Review the Preliminary Financial Report for FY 2025-26 as of June 30, 2026.

Report by: Finance Director, Richard Arrow, CPA

ACTION: Recommend the Board approve the Financial Report for FY 2025-26 as of June 30, 2026 and associated budget adjustments

C. Review the Preliminary Financial Report for FY 26-27 as of July 31, 2026

Report by: Finance Director, Richard Arrow, CPA

ACTION: Recommend the Board approve the Financial Report for FY 2026-27 as of July 31, 2026.

D. Discuss Financing Up to 50% of the 1415 N. Carolan Avenue Capital Avenue Capital Building Project.

Report by: Brian Weber, District Manager, and Richard Arrow, Finance Director

ACTION: Motion to discuss and recommend financing alternatives with the Board of Trustees

E. Review and Recommend Approval of the Orion Innovation Professional Services Agreement and Expense Authorization in the amount of $25,000, with shared hosting at an estimated annual cost not to exceed $10,000.

Report by: Brian Weber, District Manager

ACTION: Authorize the District Manager to execute the Professional Services Agreement with Orion Innovation for continued MapVision support for $25,000 and annual hosting charges of up to $10,000, subject to final agreement terms and approval from District Counsel

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Agenda Item 4A

1415 N. Carolan Ave. Project Management Report

Reporting date

7/1/2026 – 8/28/2026

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 and August, 2026

1. After resolving several change-order and pricing issues, construction activities resumed and advanced rapidly.
2. Construction is actively underway, with demolition and plumbing layout complete
3. Met weekly with Aetypic, CPM, and Beals Martin regarding the project
4. Major accomplishments included completion of demolition activities, excavation and footing preparation, plumbing installation, roof demolition, fire sprinkler rough-in work, and significant progress on long-lead procurement items such as the elevator, IT infrastructure, and furniture systems.

Work planned for completion in September

1. Meet weekly with Aetypic, CPM, and Beals Martin regarding the project
2. Expected to transition further into structural construction, roofing improvements, exterior façade work, and interior rough-in activities while continuing implementation of critical building systems and technology infrastructure.
3. Collaborate with the Finance Committee to assess funding options.

Outlook for the remainder of 2026

1. Ongoing construction

Budget status and outlook

Total budget approved for Phase 2:	**$ 10,100,000**
Budget spent for Phase 2 (construction plans):	**$ 1,741,596**
Total budget spent since property purchase *:	**$ 1,898,847**

*See details attached as Agenda Item 4B.1

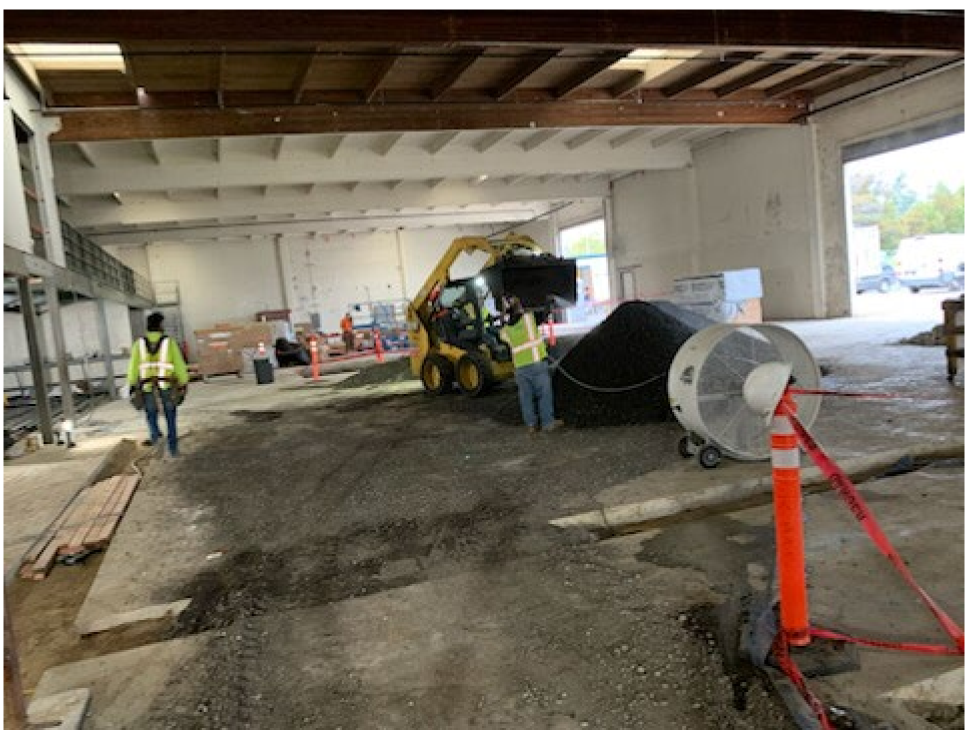
Change Orders Under Review

PCO	Description	Status Reported
PCO #1	Demo, Shoring & Concrete	Pricing submitted by Beals Martin and under CPM review in July. +1
PCO #2	Raft System	Pricing submitted and under review in July. Questions remained regarding rental equipment costs. +1
PCO #3 / 3R1	Added Signage	Pricing revisions discussed throughout July and August; scope clarification required regarding number of signs. +3
PCO #4	Roof Hazmat Credit (later appears as Electrical Work per RFI 10 in August logs)	Pricing under development; hazmat testing came back clean resulting in a deductive credit. +2
PCO #5	Roll-Up Doors / Upgrade Roll-Up Doors	Pricing under development and review. +3
PCO #6	Fire Flow Test and Plan/Permit Fees	Received and under review during August. +1
PCO #7	Roof Hazmat Credit	Under pricing review during August. +1

Roof Removal and Planking for Retrofit

Elevator Room and Pit Foundation

Seismic Wall Foundation



SAN MATEO COUNTY MOSQUITO

Transaction Report

July 1, 2021-April 25,2026

Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8	Column9	Column10	Column11
	Account	Date	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	Journal Entry	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	Journal Entry	05172022A		Re-code 1415 N Carolan Landscape Improvements	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements		4,878	21,297
	6010 Building Improvements	06/24/2022	Journal Entry	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	Journal Entry	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	185,092
	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 Permit 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	Bill	97322	Safe2core	Concrete Cutting & Utility Location	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	8,100	778,158
6010 Building Improvements	8/8/2025	Bill	24-14-14	Capital Program Management Inc.	Construction Management Service	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	4,043	782,200
6010 Building Improvements	9/8/2025	Bill	24-14-15	Capital Program Management Inc.	Construction Management Service	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	4,100	786,300
6010 Building Improvements	9/29/2025	Bill	AET-2025-H013	Aetypic, Inc.	Part 2-D Construction Documents	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	10,663	796,963
6010 Building Improvements	10/10/2025	Bill	24-14-16	Capital Program Management Inc.	Capital Program Management Fees	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	4,158	801,121
6010 Building Improvements	10/23/2025	Bill	AET-2025-I007R	Aetypic, Inc.	Part 2-D: Construction Docs thru 09/26/2025 (1415 N. Carolan Improv Proj)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	9,340	810,461
6010 Building Improvements	11/10/2025	Bill	24-14-17	Capital Program Management Inc.	Construction Mgmt Services thru 10/31/2025; Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	2,368	812,829
6010 Building Improvements	11/17/2025	Bill	AET-2025-J017	Aetypic, Inc.	Part 2-D: Construction Docs thru 10/31/2025 (1415 N. Carolan Improv Proj)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	5,425	818,254
6010 Building Improvements	12/08/2025	Bill	24-14-18	Capital Program Management Inc.	Construction Mgmt Services thru 11/30/2025; Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	2,252	820,506
6010 Building Improvements	1/9/2026	Bill	24-14-19	Capital Program Management Inc.	Construction Mgmt Services thru 12/31/2025; Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	3,465	823,971
6010 Building Improvements	2/6/2026	Bill	24-14-20	Capital Program Management Inc.	Construction Mgmt Services thru 1/31/2026; Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	3,830	827,801
6010 Building Improvements	3/6/2026	Bill	24-14-21	Capital Program Management Inc.	Construction Mgmt Services thru 1/31/2026; Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	21,914	849,715
6010 Building Improvements	3/25/2026	Bill	AET-2026-B008	Aetypic, Inc.	Part 2-D: Construction Docs thru 02/27/2026 (1415 N. Carolan Improv Proj)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	4,200.00	853,915
6010 Building Improvements	3/25/2026	Bill	AET-2026-B009	Aetypic, Inc.	Part 3: Bidding Services thru 02/27/2026 (1415 N. Carolan Improv Proj)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	3,675.00	857,590
6010 Building Improvements	4/9/2026	Bill	AET-2026-C007	Aetypic, Inc.	Part 3: Bidding & Plan CK Servl thru 03/27/2026 (1415 N. Carolan Improv Proj)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	1,896	859,486
6010 Building Improvements	4/10/2026	Bill	24-14-22	Capital Program Management Inc.	Construction Mgmt Services thru 3/31/2026; Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	20,727	880,214
6010 Building Improvements	5/13/2026	Bill	Demo Waste Permit	City of Burlingame	Recycling Deposits for 1415 N. Carolan	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	10,000	890,214
6010 Building Improvements	5/13/2026	Bill	24-14-23	Capital Program Management Inc.	Construction Mgmt Services thru 4/30/2026	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	11,659	901,873
6010 Building Improvements	5/28/2026	Bill	B25-0347 Bldg Permit	City of Burlingame	Building Permit for 1415 N Carolan Ave Improvement Project	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	139,919	1,041,792
6010 Building Improvements	5/28/2026	Bill	24-14-24	Capital Program Management Inc.	Construction Mgmt Services thru 5/31/2026	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	16,811	1,058,603
6010 Building Improvements	5/28/2026	Bill	24-14-25	Capital Program Management Inc.	Construction Mgmt Services thru 6/30/2026	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	5,785	1,064,388
6010 Building Improvements	5/28/2026	Bill	26-3925	Beals Martin Inc	Construction at 1415 N. Carolan	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	223,456	1,287,844
6010 Building Improvements	06/03/2026	Bill	B25-0347-Bldg Permit	City of Burlingame	Building Permit for 1415 N Carolan Ave Improvement Project-Beals Martin & Assoc.	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	139,919.18	1,427,763
6010 Building Improvements	06/09/2026	Bill	24-14-24	Capital Program Management Inc.	Construction Mgmt Services thru 5/31/2026; Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	16,811.00	1,444,574
6010 Building Improvements	06/26/2026	Bill	750781-1	Smith-Emery San Francisco	Concrete inspection (1415 N Carolan Improvement)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	2,366.84	1,446,941
6010 Building Improvements	06/26/2026	Bill	AET-2026-F006	Aetypic, Inc.	Part 4-F: Construction Observation thru 06/26/2026 (1415 N. Carolan Improv Proj)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	8,455.00	1,455,396
6010 Building Improvements	06/30/2026	Bill	24-14-25	Capital Program Management Inc.	Construction Mgmt Services thru 6/30/2026; Proj No. 24-14 (1415 N Carolan)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	12,953.75	1,468,350
6010 Building Improvements	06/30/2026	Bill	26-3925-02	Beals Martin Inc	Construction work up to 6/30/2026 (1415 N Carolan Project)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	281,561.95	1,749,912
6010 Building Improvements	06/30/2026	Bill	AET-2026-E017	Aetypic, Inc.	Part 4-F: Construction Observation thru 05/29/2026 (1415 N. Carolan Improv Proj)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	7,978.75	1,757,890
6010 Building Improvements	06/30/2026	Bill	AET-2026-F005	Aetypic, Inc.	Part 3: Bidding & Plan Ck Consultant thru 6/30/2026 (1415 N. Carolan Improv Proj)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	12,390.00	1,770,280
6010 Building Improvements	06/30/2026	Bill	AET-2026-E016	Aetypic, Inc.	Part 3: Plan Check & Bidding Serv thru 5/29/2026 (1415 N. Carolan Improv Proj)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	7,153.00	1,777,433
6010 Building Improvements	07/31/2026	Bill	26-3925-03	Beals Martin Inc	Construction work up to 7/31/2026 (1415 N Carolan Project)	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements	Accounts Payable	121,413.80	1,898,847

SAN MATEO COUNTY
MOSQUITO & VECTOR
CONTROL DISTRICT
Protecting public health since 1916

1351 Rollins Road
Burlingame, CA 94010

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Agenda Item 4B

Preliminary
Monthly Financial Report
Month Ending June 30, 2026

Staff Recommendation: Motion to recommend approval of June 30, 2026, preliminary Financial Report.

<u>Statement of Revenues, Expenditures and Change in Fund Balance</u>

Total revenues received from July 1, 2025, through June 30, 2026 (YTD) were $ 8,513,566 . Total expenditures YTD were $ 7,943,558 and the change in fund balance was $ 570,008. The District had $ 6,515,500 cash available in County Treasury and $ 5,819,198 in CalCLASS.

	General Fund	Capital Fund	Total Funds
Beginning Fund Balance 7/1/2025:	$ 11,860,725	$ 134,931	$ 11,995,656
Revenues/Resources	$ 8,505,161	$ 8,405	$ 8,513,566
Due To (From) Funds/Rounding	(1,108,895)	1,108,895	$ -
Expenditures	$ 7,052,839	$ 890,719	$ 7,943,558
Change in Fund Balance	343,427	226,581	$ 570,008
*** Ending Fund Balance**	$ 12,204,152	$ 361,512	$ 12,565,664

*** Components of Fund Balance:**			
Nonspendable (Inventory)	$ 127,914	$ -	$ 127,914
Pension Rate Stabilization Reserve	$ 134,392	$ -	$ 134,392
Assigned (Capital Improvements)	$ -	$ 361,512	$ 361,512
Public Health Emergency Fund	$ 200,000	$ -	$ 200,000
Natural Disaster Emergency Fund	$ 200,000	$ -	$ 200,000
Real Property Acquisiton Fund	$ 7,864,670	$ -	$ 7,864,670
Debt Service Repayment Fund	$ -	$ -	$ -
Unrestricted Fund Balance	$ 3,677,176	$ -	$ 3,677,176
Total	$ 12,204,152	$ 361,512	$ 12,565,664

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Budget Variances

Revenues

The actual revenue received through June 30, 2026, was $ 8,513,566 which was over the budget by $ 305,274. This difference is composed of increased program revenue of $ 54,441 , timing differences and reduced Grant Revenue of $184,000 to be re-budgeted next year, increased tax revenue of $ 219,338, and additional other revenue of $ 207,039.

Expenditures

Expenditures through June 30, 2026, were $ 7,943,558 , which were under the budget of $ 7,693,957 primarily due to the timing of expenditures contained in the table below:

Salaries & Wages	Under	$27,220	99.2%	Employee Salaries savings due to position vacancy
Public Outeach	Under	$20,494	81.6%	Public Outeach Expenditures less than budgeted
Computer Hardware & Software	Under	$185,948	18.4%	Timing of I.T. expenditures due to grant
Facilities Maintenance	Under	$25,507	53.1%	Maintenance expenditures less than budgeted
Laboratory	Under	$21,562	81.0%	Laboratory expenditures less than budgeted
Capital Improvements	Under	$7,421,486	10.7%	Timing of North Carolan capital expenditures

The Board's budget level of control is at the category level, for example Salaries, Benefits, Admin., Operations, etc. The above table provides explanations for variances over $ 10,000.

FY 25-26 Budget Adjustments

The following budget adjustments are requested for FY 25-26 due to minor overruns in expenditure activity:

Employee Benefits: $ 6,000 (Due to increased CalPERS medical insurance)
Training Board and Staff: $ 2,500 (Principally due to increased conf. and workshops)
Administration: $ 2,500 (Various expenditures such as legal, and audit)
Operations: $ 8,000 (Various expenditures such as pesticide and helicopter)
Salaries and Wages ($19,000) (To balance increases)

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Questions

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

Approval

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

Attachments:

1. Statement of Financial Position/Balance Sheet

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

3. Budget Variance Reports

   Month
   YTD
   YTD compared with adopted budget.

4. Accounts Receivable Aging Summary

   As of June 30, 2026, accounts receivable outstanding greater than 90 days total is $ -193.68 resulting from an overpayment by the City of San Francisco Parks Dept. This item will be adjusted in August, 2026.

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.

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7. Check Detail

This month, the District wrote General Fund checks numbers from 4285 through 4352. Last month's check number ended at 4284. All checks written were to vendors on accounts, retired employees, or reimbursements to current employees, according to District policy. In June 2026, 68 checks written by the General Fund totaled $ 242,896.00. In addition, the District wrote 3 checks from the Capital Fund totaling $ 160,762.22. (check numbers 1350 through 1352).

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
Statement of Revenues, Expenses & Changes- Budget vs. Actual
July 2025 - June 2026

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
4000 PROGRAM REVENUES				
4010 Service Abatement Revenue -2451	175,583.79	129,682.00	45,901.79	135.40%
4020 Special Benefit Assessmnt-2031	2,313,037.48	2,304,325.00	8,712.48	100.38%
4030 Special Mosquito Tax - 2439	489,204.40	489,378.00	-173.60	99.96%
Total 4000 PROGRAM REVENUES	**$ 2,977,825.67**	**$ 2,923,385.00**	**$ 54,440.67**	**101.86%**
4100 PROPERTY TAX REVENUES				
4105 Current - Secured - 1021	3,699,400.50	3,663,342.00	36,058.50	100.98%
4110 Current - Unsecured - 1031	165,507.75	163,664.00	1,843.75	101.13%
4115 Prior Year - Unsecured - 1033	-3,239.65		-3,239.65	
4120 Current -Secured SB813-1041	89,462.87	95,401.00	-5,938.13	93.78%
4130 Prior Y. Unsecured SB813-1042		700.00	-700.00	0.00%
4140 State Homeowner Prop-1831	9,795.81	11,800.00	-2,004.19	83.02%
4160 Prior Year - 1043, 1045	2,120.98		2,120.98	
Total 4100 PROPERTY TAX REVENUES	**$ 3,963,048.26**	**$ 3,934,907.00**	**$ 28,141.26**	**100.72%**
4200 OTHER TAX REVENUES				
4210 ERAF Rebate-1046	726,529.43	592,000.00	134,529.43	122.72%
4220 Redevelop Passthrough-1024,1047,2647	306,667.82	250,000.00	56,667.82	122.67%
4230 Other In-Lieu Tax Distribution	50.14		50.14	
Total 4200 OTHER TAX REVENUES	**$ 1,033,247.39**	**$ 842,000.00**	**$ 191,247.39**	**122.71%**
4300 OTHER REVENUES				
4310 Interest Earned (Cnty GF+VCJPA)	242,257.83	175,002.00	67,255.83	138.43%
4311 Interest Earned (Cnty Cap Fund)	7,786.55	24,000.00	-16,213.45	32.44%
4312 Interest (Cal CLASS)	226,691.66	100,000.00	126,691.66	226.69%
4340 VCJPA / Misc. Income -2658	62,708.59	24,998.00	37,710.59	250.85%
Total 4300 OTHER REVENUES	**$ 539,444.63**	**$ 324,000.00**	**$ 215,444.63**	**166.50%**
4800 GRANT REVENUE				
4810 Operating Grants		184,000.00	-184,000.00	0.00%
Total 4800 GRANT REVENUE	**$ 0.00**	**$ 184,000.00**	**-$ 184,000.00**	**0.00%**
Total Income	**$ 8,513,565.95**	**$ 8,208,292.00**	**$ 305,273.95**	**103.72%**
Gross Profit	**$ 8,513,565.95**	**$ 8,208,292.00**	**$ 305,273.95**	**103.72%**
Expenses				
5000 SALARIES & WAGES				
5010 Permanent Employees	3,213,414.88	3,218,562.00	-5,147.12	99.84%
5015 Limited Term Employees	231,903.78	229,604.00	2,299.78	101.00%
5020 Seasonal Employees	165,803.36	181,876.00	-16,072.64	91.16%
5040 Board Trustees Meeting Stipend	16,900.00	25,200.00	-8,300.00	67.06%
Total 5000 SALARIES & WAGES	**$ 3,628,022.02**	**$ 3,655,242.00**	**-$ 27,219.98**	**99.26%**
5100 EMPLOYEE BENEFITS				
5110 Retirement - Employer Contribut	875,799.13	895,084.00	-19,284.87	97.85%

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Statement of Revenues, Expenses & Changes- Budget vs. Actual
July 2025 - June 2026

	Total			
	Actual	Budget	over Budget	% of Budget
5125 Actives - Medical Insurance	422,829.33	408,358.00	14,471.33	103.54%
5130 Actives - HRA Health Reimb Acct	14,142.44		14,142.44	
5135 Actives - Dental Insurance	31,774.50	33,643.00	-1,868.50	94.45%
5140 Actives - Dental Reimbursement	3,556.60	2,054.00	1,502.60	173.15%
5145 Actives - Vision Insurance	5,554.40	5,799.00	-244.60	95.78%
5150 Group Life Insurance	1,197.00	1,276.00	-79.00	93.81%
5153 Trustees - HRA Health Reimb Acct	20,172.00	25,202.00	-5,030.00	80.04%
5165 Long Term Disability - Standard	18,227.31	18,153.00	74.31	100.41%
5175 Social Security & Medicare Tax	63,636.86	54,716.00	8,920.86	116.30%
5180 CA Unemployment/Disability Tax	13,517.57	18,149.00	-4,631.43	74.48%
5182 Workers Compensation	140,724.00	142,800.00	-2,076.00	98.55%
Total 5100 EMPLOYEE BENEFITS	**$ 1,611,131.14**	**$ 1,605,234.00**	**$ 5,897.14**	**100.37%**
5200 TRAINING - BOARD & STAFF				
5205 Coastal Regional Continuing Ed.	4,333.00	3,540.00	793.00	122.40%
5210 Conferences / Workshops Board	13,983.68	15,247.00	-1,263.32	91.71%
5215 Conferences / Workshops Staff	46,041.93	41,596.00	4,445.93	110.69%
5220 Staff Training	608.90	2,208.00	-1,599.10	27.58%
Total 5200 TRAINING - BOARD & STAFF	**$ 64,967.51**	**$ 62,591.00**	**$ 2,376.51**	**103.80%**
5300 ADMINISTRATION				
5305 Board Meeting Expenses	18,405.08	15,459.00	2,946.08	119.06%
5310 Background / drug screening	567.30	1,097.00	-529.70	51.71%
5315 County Accounting Service Chgs	174,006.32	176,472.00	-2,465.68	98.60%
5325 HR & Finance Consultant	10,930.36	5,177.00	5,753.36	211.13%
5330 Memberships & Subscriptions	36,356.68	34,983.00	1,373.68	103.93%
5335 Office Expense	10,727.17	15,074.00	-4,346.83	71.16%
5340 Janitorial/Household Expense	28,168.86	33,301.00	-5,132.14	84.59%
5345 Prof. Services - Engineer Rpt	23,896.49	27,085.00	-3,188.51	88.23%
5350 Legal Services	49,668.50	42,426.00	P	117.07%
5355 Property Tax Stormwater Assess	3,566.00	3,688.00	-122.00	96.69%
5360 Permits	5,751.00	6,210.00	-459.00	92.61%
5365 CEQA / PEIR	8,357.02	12,541.00	-4,183.98	66.64%
5375 Audit	39,405.00	34,332.00	5,073.00	114.78%
5380 Copier and postage	8,278.61	6,359.00	1,919.61	130.19%
5385 Security and fire alarm	11,254.00	11,944.00	-690.00	94.22%
5390 Payroll Service	10,147.45	10,918.00	-770.55	92.94%
5395 Bank Fees (County General Fund)	1,554.06		1,554.06	
5396 Bank Fees (County Capital Fund)	1,422.62	1,676.00	-253.38	84.88%
Total 5300 ADMINISTRATION	**$ 442,462.52**	**$ 438,742.00**	**$ 3,720.52**	**100.85%**
5400 INSURANCE				
5410 Liability Insurance - VCJPA	137,980.00	136,874.00	1,106.00	100.81%

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Statement of Revenues, Expenses & Changes- Budget vs. Actual
July 2025 - June 2026

	Total			
	Actual	Budget	over Budget	% of Budget
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	5,178.60	5,178.00	0.60	100.01%
5449 FRMS Special Assessment	176,692.43	176,692.00	0.43	100.00%
Total 5400 INSURANCE	**$ 366,084.03**	**$ 368,257.00**	**-$ 2,172.97**	**99.41%**
5450 COMPUTER HARDWARE & SOFTWARE				
5455 IT Consulting - Compu-Data	1,050.00		1,050.00	
5460 Computer Hardware	3,838.38	4,143.00	-304.62	92.65%
5465 Computer Software	23,029.67	28,288.00	-5,258.33	81.41%
5475 Website Hosting / Microsoft	14,090.29	11,529.00	2,561.29	122.22%
5480 IT Security Grant Exp (OES)		183,996.00	-183,996.00	0.00%
Total 5450 COMPUTER HARDWARE & SOFTWARE	**$ 42,008.34**	**$ 227,956.00**	**-$ 185,947.66**	**18.43%**
5500 FACILITIES MAINTENANCE				
5505 Facility - Repairs & Maint	28,976.01	54,482.00	-25,505.99	53.18%
Total 5500 FACILITIES MAINTENANCE	**$ 28,976.01**	**$ 54,482.00**	**-$ 25,505.99**	**53.18%**
5550 UTILITIES				
5560 Gas & Electricity - PG&E	34,577.40	38,840.00	-4,262.60	89.03%
5565 Water	6,038.75	5,946.00	92.75	101.56%
5570 Phone - VOIP - Fusion/MegaPath	6,647.94	6,808.00	-160.06	97.65%
5575 Phone - Land Line-AT&T/Comcast	4,238.42	4,054.00	184.42	104.55%
5580 Phone - Mobile Devices-Verizon	25,492.53	24,310.00	1,182.53	104.86%
Total 5550 UTILITIES	**$ 76,995.04**	**$ 79,958.00**	**-$ 2,962.96**	**96.29%**
5600 FLEET MAINTENANCE				
5610 Garage Tools	3,466.58	7,244.00	-3,777.42	47.85%
5615 Garage Repairs Outside	3,423.09	6,313.00	-2,889.91	54.22%
5620 Auto, Hotsy, Plug, Boat, Traile	15,410.58	16,046.00	-635.42	96.04%
5630 Ops Equipment & Repairs	8,350.39	12,419.00	-4,068.61	67.24%
5635 Vehicle Accident Insur Claims	4,893.29		4,893.29	
Total 5600 FLEET MAINTENANCE	**$ 35,543.93**	**$ 42,022.00**	**-$ 6,478.07**	**84.58%**
5700 OPERATIONS				
5705 Pesticides	158,964.46	151,594.00	7,370.46	104.86%
5715 Helicopter	12,670.00	8,900.00	3,770.00	142.36%
5720 Safety Equipment	6,143.00	5,692.00	451.00	107.92%
5725 Apparel - Uniforms & Boots	13,245.91	13,110.00	135.91	101.04%
5730 Mosquito Fish	3,564.78	1,035.00	2,529.78	344.42%
5735 Fuel	62,965.43	69,345.00	-6,379.57	90.80%
Total 5700 OPERATIONS	**$ 257,553.58**	**$ 249,676.00**	**$ 7,877.58**	**103.16%**

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Statement of Revenues, Expenses & Changes- Budget vs. Actual
July 2025 - June 2026

	Total			
	Actual	Budget	over Budget	% of Budget
5800 LABORATORY				
5805 Disease Surveillance	5,449.68	12,092.00	-6,642.32	45.07%
5810 Sentinel Chicken Flocks/Supply		2,000.00	-2,000.00	0.00%
5815 Mosquito Blood	4,771.00	4,835.00	-64.00	98.68%
5820 Dry Ice	14,501.02	16,993.00	-2,491.98	85.34%
5825 Lab Supplies	8,870.96	10,170.00	-1,299.04	87.23%
5830 Lab Biowaste Disposal	1,314.00	1,473.00	-159.00	89.21%
5835 Lab Equip. Repair	503.00	6,934.00	-6,431.00	7.25%
5840 Lab Equip. Maintenance	4,237.78	5,796.00	-1,558.22	73.12%
5845 Lab PCR Supplies	33,944.11	34,860.00	-915.89	97.37%
5850 Lab PCR Maintenance	18,041.89	18,042.00	-0.11	100.00%
Total 5800 LABORATORY	**$ 91,633.44**	**$ 113,195.00**	**-$ 21,561.56**	**80.95%**
5900 PUBLIC OUTREACH				
5910 Media and Network	78,310.04	98,324.00	-20,013.96	79.64%
5920 Promotion & Printing	12,479.69	12,960.00	-480.31	96.29%
Total 5900 PUBLIC OUTREACH	**$ 90,789.73**	**$ 111,284.00**	**-$ 20,494.27**	**81.58%**
6000 CAPITAL IMPROVEMENTS				
6010 Building Improvements	844,920.39	8,156,582.00	-7,311,661.61	10.36%
6020 Equipment - Operations & Admin	-11,500.00		-11,500.00	
6025 Software		80,004.00	-80,004.00	0.00%
6030 Vehicle Leases	55,875.94	74,196.00	-18,320.06	75.31%
Total 6000 CAPITAL IMPROVEMENTS	**$ 889,296.33**	**$ 8,310,782.00**	**-$ 7,421,485.67**	**10.70%**
6500 DEBT SERVICE				
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%
Total 6500 DEBT SERVICE	**$ 318,094.12**	**$ 318,094.00**	**$ 0.12**	**100.00%**
Total Expenses	**$ 7,943,557.74**	**$ 15,637,515.00**	**-$ 7,693,957.26**	**50.80%**
Net Operating Income	**$ 570,008.21**	**-$ 7,429,223.00**	**$ 7,999,231.21**	**-7.67%**
Net Income	**$ 570,008.21**	**-$ 7,429,223.00**	**$ 7,999,231.21**	**-7.67%**

San Mateo County Mosquito & Vector Control District
Balance Sheet
As of Jun 30, 2026

	Total Jun 30, 26	General Fund	Capital Fund
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	6,086,961	6,086,961	-
1013 · Checking -US Bank - GF x3353	(49,993)	(49,993)	-
1018 · Cash-Cal CLASS	5,819,198	5,819,198	-
1020 · Cash-County Treasury-CPF x2705	428,538	-	428,538
1023 · Checking -US Bank - CPF x4183	-	-	-
1026 · County Funds - FMV	83,419	79,972	3,446
1030 · Petty Cash	400	400	-
1035 · PARS Pension Rate Stabilization	134,392	134,392	-
Total Checking/Savings	12,502,915	12,070,930	431,985
Accounts Receivable			
1100 · Accounts Receivable	36,429	36,429	-
1105 · Interest Receivable	67,473	65,017	2,455
Total Accounts Receivable	103,902	101,446	2,455
Other Current Assets			
1106 · Other Receivables	45,405	45,405	
12000 · Deposits in Transit	-	(500,000)	500,000
1220 · VCJPA-Member Contingency Fund	553,142	553,142	-
1230 · Pesticide Inventory	127,914	127,914	-
1300 · Prepaid Items	38,901	38,901	-
Total Other Current Assets	765,362	265,362	500,000
Total Current Assets	13,372,179	12,437,738	934,440
TOTAL ASSETS	**13,372,179**	**12,437,738**	**934,440**
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	628,679	55,747	572,932
Total Accounts Payable	628,679	55,747	572,932
Credit Cards			
1040 · US Bank Purchase Card	-	-	-
Total Credit Cards	-	-	-
Other Current Liabilities			
2200 · Accrued Wages	177,836	177,836	-
Total Other Current Liabilities	177,836	177,836	-
Total Current Liabilities	806,515	233,583	572,932
Total Liabilities	806,515	233,583	572,932
Fund Balance			
Beginning Fund Balance, 7/1/2025	11,995,656	11,860,725	134,931
Due To (From) Funds	-	(1,108,892)	1,108,892
Revenues Over Expenditures	570,008	1,452,322	(882,314)
Ending Fund Balance *	**12,565,664**	**12,204,155**	**361,509**
TOTAL LIABILITIES & FUND BALANCE	**13,372,179**	**12,437,738**	**934,440**

*** COMPONENTS OF ENDING FUND BALANCE**

Nonspendable (Inventory)	127,914	127,914	-
Pension Rate Stabilization Reserve	134,392	134,392	-
Assigned (Capital Improvements)	361,509	-	361,509
Public Health Emergency Fund	200,000	200,000	-
Natural Disaster Emergency Fund	200,000	200,000	-
Real Property Acquisiton Fund	7,864,670	7,864,670	-
Debt Service Repayment Fund	-	-	-
Unrestricted Fund Balance (Includes Working Capital)	3,677,179	3,677,179	-
Total Fund Balance	**12,565,664**	**12,204,155**	**361,509**

	General Fund		Capital Fund		Total Funds
Beginning Fund Balance 7/1/2025:	$	11,860,725	$	134,931	$	11,995,656
Revenues/Resources	$	8,505,161	$	8,405	$	8,513,566
Due To (From) Funds/Rounding		(1,108,892)		1,108,892	$	-
Expenditures	$	7,052,839	$	890,719	$	7,943,558
Change in Fund Balance		343,430		226,578	$	570,008
*** Ending Fund Balance**	$	12,204,155	$	361,509	$	12,565,664

*** Components of Fund Balance:**						
Nonspendable (Inventory)	$	127,914	$	-	$	127,914
Pension Rate Stabilization Reserve	$	134,392	$	-	$	134,392
Assigned (Capital Improvements)	$	-	$	361,509	$	361,509
Public Health Emergency Fund	$	200,000	$	-	$	200,000
Natural Disaster Emergency Fund	$	200,000	$	-	$	200,000
Real Property Acquisiton Fund	$	7,864,670	$	-	$	7,864,670
Debt Service Repayment Fund	$	-	$	-	$	-
Unrestricted Fund Balance	$	3,677,179	$	-	$	3,677,179
Total	$	12,204,155	$	361,509	$	12,565,664

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

Month of Report: Jun, 2026	Annual Budget	YTD Actual	Annual Variance	%	YTD Budget	YTD Variance	%	Monthly Budget	Monthly Actual	Monthly Variance	%
GENERAL FUND:											
Ordinary Revenues/Expenditures											
Revenues											
Total 4000 · PROGRAM REVENUES	2,923,385	2,977,826	54,441	101.9%	2,923,385	54,441	101.9%	68,221	79,233	11,012	116.1%
Total 4100 · PROPERTY TAX REVENUES	3,934,907	3,963,048	28,141	100.7%	3,934,907	28,141	100.7%	91,595	64,668	(26,927)	70.6%
Total 4200 · OTHER TAX REVENUES	842,000	1,033,247	191,247	122.7%	842,000	191,247	122.7%	11	-	(11)	0.0%
Total 4300 · OTHER REVENUES	324,000	531,039	207,039	163.9%	324,000	207,039	163.9%	96,471	114,641	18,170	118.8%
Total 4800 · GRANT REVENUE	184,000	-	(184,000)	0.0%	184,000	(184,000)	0.0%		-	-	0.0%
Total Revenues	8,208,292	8,505,161	296,869	103.6%	8,208,292	296,869	103.6%	256,298	258,542	2,244	100.9%
Expenditures											
Total 5000 · SALARIES & WAGES	3,655,242	3,628,022	27,220	99.3%	3,655,242	(27,220)	99.3%	442,327	460,955	18,628	104.2%
Total 5100 · EMPLOYEE BENEFITS	1,605,234	1,611,131	(5,897)	100.4%	1,605,234	5,897	100.4%	85,230	84,320	(910)	98.9%
Total 5200 · TRAINING - BOARD & STAFF	62,591	64,968	(2,377)	103.8%	62,591	2,377	103.8%	184	30	(154)	16.3%
Total 5300 · ADMINISTRATION	438,742	441,040	(2,298)	100.5%	438,742	2,298	100.5%	25,405	13,991	(11,414)	55.1%
Total 5400 · INSURANCE	368,257	366,084	2,173	99.4%	368,257	(2,173)	99.4%	-	-	-	0.0%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	227,956	42,008	185,948	18.4%	227,956	(185,948)	18.4%	17,784	3,073	(14,711)	17.3%
Total 5500 · FACILITIES MAINTENANCE	54,482	28,976	25,506	53.2%	54,482	(25,506)	53.2%	5,260	3,487	(1,773)	66.3%
Total 5550 · UTILITIES	79,958	76,995	2,963	96.3%	79,958	(2,963)	96.3%	5,675	5,396	(279)	95.1%
Total 5600 · FLEET MAINTENANCE	42,022	35,544	6,478	84.6%	42,022	(6,478)	84.6%	6,197	4,199	(1,998)	67.8%
Total 5700 · OPERATIONS	249,676	257,554	(7,878)	103.2%	249,676	7,878	103.2%	45,112	50,260	5,148	111.4%
Total 5800 · LABORATORY	113,195	91,633	21,562	81.0%	113,195	(21,562)	81.0%	2,031	5,179	3,148	255.0%
Total 5900 · PUBLIC OUTREACH	111,284	90,790	20,494	81.6%	111,284	(20,494)	81.6%	10,239	16,027	5,788	156.5%
Total 6500 · DEBT SERVICE	318,094	318,094	(0)	100.0%	318,094	(0)	100.0%	-	-	-	0.0%
Total Expenditures	7,326,733	7,052,839	(273,894)	96.3%	7,326,733	(273,894)	96.3%	645,444	646,917	1,473	100.2%
General Fund Net Revenues Over Expenditures	881,559	1,452,322	570,763		881,559	570,763		(389,146)	(388,376)	770	
CAPITAL IMPROVEMENT FUND:											
Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	8,405	(8,405)	0.0%	-	8,405	0.0%	-	2,455	2,455	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	8,310,782	890,719	7,420,063	10.7%	8,310,782	(7,420,063)	10.7%	1,007,912	493,741	(514,171)	49.0%
Capital Improvement Fund Net Revenue Over Expenditures	(8,310,782)	(882,314)	7,428,468		(8,310,782)	7,428,468		(1,007,912)	(491,286)	516,626	
General & Capital Fund Net Revenue Over Expenditures	(7,429,223)	570,008	7,999,231		(7,429,223)	7,999,231		(1,397,058)	(879,661)	517,397	

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Statement of Revenues, Expenses & Changes- Budget vs. Actual
June 2026

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
4000 PROGRAM REVENUES				
4010 Service Abatement Revenue -2451	24,676.17	10,782.00	13,894.17	228.86%
4020 Special Benefit Assessmnt-2031	45,777.41	48,455.00	-2,677.59	94.47%
4030 Special Mosquito Tax - 2439	8,779.65	8,984.00	-204.35	97.73%
Total 4000 PROGRAM REVENUES	**$ 79,233.23**	**$ 68,221.00**	**$ 11,012.23**	**116.14%**
4100 PROPERTY TAX REVENUES				
4105 Current - Secured - 1021	49,117.77	54,271.00	-5,153.23	90.50%
4110 Current - Unsecured - 1031	5,699.02	5,982.00	-282.98	95.27%
4115 Prior Year - Unsecured - 1033	-1,124.61		-1,124.61	
4120 Current -Secured SB813-1041	8,895.58	28,872.00	-19,976.42	30.81%
4130 Prior Y. Unsecured SB813-1042		700.00	-700.00	0.00%
4140 State Homeowner Prop-1831	1,469.38	1,770.00	-300.62	83.02%
4160 Prior Year - 1043, 1045	610.75		610.75	
Total 4100 PROPERTY TAX REVENUES	**$ 64,667.89**	**$ 91,595.00**	**-$ 26,927.11**	**70.60%**
4200 OTHER TAX REVENUES				
4220 Redevelop Passthrough-1024,1047,2647		11.00	-11.00	0.00%
Total 4200 OTHER TAX REVENUES	**$ 0.00**	**$ 11.00**	**-$ 11.00**	**0.00%**
4300 OTHER REVENUES				
4310 Interest Earned (Cnty GF+VCJPA)	88,901.39	79,922.00	8,979.39	111.24%
4311 Interest Earned (Cnty Cap Fund)	3,963.95	5,347.00	-1,383.05	74.13%
4312 Interest (Cal CLASS)	17,639.07	7,767.00	9,872.07	227.10%
4340 VCJPA / Misc. Income -2658	6,591.63	3,435.00	3,156.63	191.90%
Total 4300 OTHER REVENUES	**$ 117,096.04**	**$ 96,471.00**	**$ 20,625.04**	**121.38%**
Total Income	**$ 260,997.16**	**$ 256,298.00**	**$ 4,699.16**	**101.83%**
Gross Profit	**$ 260,997.16**	**$ 256,298.00**	**$ 4,699.16**	**101.83%**
Expenses				
5000 SALARIES & WAGES				
5010 Permanent Employees	397,230.04	366,369.00	30,861.04	108.42%
5015 Limited Term Employees	28,510.56	27,309.00	1,201.56	104.40%
5020 Seasonal Employees	33,514.52	46,485.00	-12,970.48	72.10%
5040 Board Trustees Meeting Stipend	1,700.00	2,164.00	-464.00	78.56%
Total 5000 SALARIES & WAGES	**$ 460,955.12**	**$ 442,327.00**	**$ 18,628.12**	**104.21%**
5100 EMPLOYEE BENEFITS				
5110 Retirement - Employer Contribut	68,129.43	33,146.00	34,983.43	205.54%
5125 Actives - Medical Insurance	36,371.14	34,138.00	2,233.14	106.54%
5130 Actives - HRA Health Reimb Acct	658.05		658.05	
5135 Actives - Dental Insurance	2,669.70	2,709.00	-39.30	98.55%
5145 Actives - Vision Insurance	466.70	473.00	-6.30	98.67%
5150 Group Life Insurance	99.75	103.00	-3.25	96.84%
5153 Trustees - HRA Health Reimb Acct	2,408.00	3,043.00	-635.00	79.13%

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Statement of Revenues, Expenses & Changes- Budget vs. Actual
June 2026

	Total			
	Actual	Budget	over Budget	% of Budget
5155 Retirees - HRA & Prescrip Reimb	-4,693.72		-4,693.72	
5160 Retirees - HRA & Medical Reimb	-31,519.66		-31,519.66	
5165 Long Term Disability - Standard	1,550.68	1,458.00	92.68	106.36%
5170 Actives - Other Benefits	-2,350.80		-2,350.80	
5175 Social Security & Medicare Tax	8,809.32	7,801.00	1,008.32	112.93%
5180 CA Unemployment/Disability Tax	1,721.11	2,359.00	-637.89	72.96%
Total 5100 EMPLOYEE BENEFITS	**$ 84,319.70**	**$ 85,230.00**	**-$ 910.30**	**98.93%**
5200 TRAINING - BOARD & STAFF				
5220 Staff Training	30.00	184.00	-154.00	16.30%
Total 5200 TRAINING - BOARD & STAFF	**$ 30.00**	**$ 184.00**	**-$ 154.00**	**16.30%**
5300 ADMINISTRATION				
5305 Board Meeting Expenses	3,988.01	2,911.00	1,077.01	137.00%
5310 Background / drug screening	182.30	222.00	-39.70	82.12%
5325 HR & Finance Consultant	331.22	211.00	120.22	156.98%
5330 Memberships & Subscriptions	962.40	0.00	962.40	
5335 Office Expense	608.59	679.00	-70.41	89.63%
5340 Janitorial/Household Expense	1,927.32	6,470.00	-4,542.68	29.79%
5350 Legal Services	928.00	6,676.00	-5,748.00	13.90%
5360 Permits	225.00	0.00	225.00	
5365 CEQA / PEIR	2,575.53	6,235.00	-3,659.47	41.31%
5380 Copier and postage	1,080.17	780.00	300.17	138.48%
5390 Payroll Service	1,051.75	1,102.00	-50.25	95.44%
5395 Bank Fees (County General Fund)	130.76		130.76	
5396 Bank Fees (County Capital Fund)	119.55	119.00	0.55	100.46%
Total 5300 ADMINISTRATION	**$ 14,110.60**	**$ 25,405.00**	**-$ 11,294.40**	**55.54%**
5450 COMPUTER HARDWARE & SOFTWARE				
5460 Computer Hardware		376.00	-376.00	0.00%
5465 Computer Software	2,529.29	1,422.00	1,107.29	177.87%
5475 Website Hosting / Microsoft	544.11	653.00	-108.89	83.32%
5480 IT Security Grant Exp (OES)		15,333.00	-15,333.00	0.00%
Total 5450 COMPUTER HARDWARE & SOFTWARE	**$ 3,073.40**	**$ 17,784.00**	**-$ 14,710.60**	**17.28%**
5500 FACILITIES MAINTENANCE				
5505 Facility - Repairs & Maint	3,486.61	5,260.00	-1,773.39	66.29%
Total 5500 FACILITIES MAINTENANCE	**$ 3,486.61**	**$ 5,260.00**	**-$ 1,773.39**	**66.29%**
5550 UTILITIES				
5560 Gas & Electricity - PG&E	1,139.10	1,652.00	-512.90	68.95%
5565 Water	1,241.00	1,114.00	127.00	111.40%
5570 Phone - VOIP - Fusion/MegaPath	576.54	567.00	9.54	101.68%
5575 Phone - Land Line-AT&T/Comcast	362.61	348.00	14.61	104.20%
5580 Phone - Mobile Devices-Verizon	2,077.11	1,994.00	83.11	104.17%
Total 5550 UTILITIES	**$ 5,396.36**	**$ 5,675.00**	**-$ 278.64**	**95.09%**

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Statement of Revenues, Expenses & Changes- Budget vs. Actual
June 2026

	Total			
	Actual	Budget	over Budget	% of Budget
5600 FLEET MAINTENANCE				
5610 Garage Tools	1,992.56	357.00	1,635.56	558.14%
5615 Garage Repairs Outside	149.99	1,653.00	-1,503.01	9.07%
5620 Auto, Hotsy, Plug, Boat, Traile	916.35	2,377.00	-1,460.65	38.55%
5630 Ops Equipment & Repairs	1,140.06	1,810.00	-669.94	62.99%
Total 5600 FLEET MAINTENANCE	**$ 4,198.96**	**$ 6,197.00**	**-$ 1,998.04**	**67.76%**
5700 OPERATIONS				
5705 Pesticides	36,141.60	33,385.00	2,756.60	108.26%
5715 Helicopter	5,000.00	0.00	5,000.00	
5720 Safety Equipment	74.47	2,376.00	-2,301.53	3.13%
5725 Apparel - Uniforms & Boots	1,431.42	1,282.00	149.42	111.66%
5730 Mosquito Fish	83.72	313.00	-229.28	26.75%
5735 Fuel	7,528.39	7,756.00	-227.61	97.07%
Total 5700 OPERATIONS	**$ 50,259.60**	**$ 45,112.00**	**$ 5,147.60**	**111.41%**
5800 LABORATORY				
5805 Disease Surveillance	11.84	0.00	11.84	
5815 Mosquito Blood	416.00	414.00	2.00	100.48%
5820 Dry Ice	1,733.56	1,499.00	234.56	115.65%
5825 Lab Supplies	1,853.00	0.00	1,853.00	
5830 Lab Biowaste Disposal	115.00	118.00	-3.00	97.46%
5840 Lab Equip. Maintenance	363.70	0.00	363.70	
5845 Lab PCR Supplies	686.19	0.00	686.19	
Total 5800 LABORATORY	**$ 5,179.29**	**$ 2,031.00**	**$ 3,148.29**	**255.01%**
5900 PUBLIC OUTREACH				
5910 Media and Network	13,769.21	9,900.00	3,869.21	139.08%
5920 Promotion & Printing	2,257.99	339.00	1,918.99	666.07%
Total 5900 PUBLIC OUTREACH	**$ 16,027.20**	**$ 10,239.00**	**$ 5,788.20**	**156.53%**
6000 CAPITAL IMPROVEMENTS				
6010 Building Improvements	489,589.47	995,062.00	-505,472.53	49.20%
6025 Software		6,667.00	-6,667.00	0.00%
6030 Vehicle Leases	4,032.04	6,183.00	-2,150.96	65.21%
Total 6000 CAPITAL IMPROVEMENTS	**$ 493,621.51**	**$ 1,007,912.00**	**-$ 514,290.49**	**48.97%**
Total Expenses	**$ 1,140,658.35**	**$ 1,653,356.00**	**-$ 512,697.65**	**68.99%**
Net Operating Income	**-$ 879,661.19**	**-$ 1,397,058.00**	**$ 517,396.81**	**62.97%**
Net Income	**-$ 879,661.19**	**-$ 1,397,058.00**	**$ 517,396.81**	**62.97%**

San Mateo County Mosquito & Vector Control District

06/30/2026

A/R Aging Summary

As of Jun 30, 2026

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
City of Foster City	14,495.48			463.47		14,958.95
City of Pacifica Public Works Wastewater	200.86					200.86
City of Redwood City, Public Works	8,587.34			21.13		8,608.47
City of San Francisco, Parks	139.85				-193.68	-53.83
City of San Francisco, Public Utilities	279.69					279.69
City of San Mateo, Wastewater Treatment	875.54					875.54
City of South San Francisco Water Quality	395.40					395.40
H.L. Peninsula Hot Pot & Grill	410.11					410.11
San Francisco Int'l Airport	9,882.27					9,882.27
Sewer Authority Mid-Coastside	200.86					200.86
Silicon Valley Clean Water	670.82					670.82
TOTAL	**$ 36,138.22**	**$ 0.00**	**$ 0.00**	**$ 484.60**	**-$ 193.68**	**$ 36,429.14**

San Mateo County Mosquito & Vector Control District

08/19/2026

A/R Aging Summary

As of August 19, 2026

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
City of Foster City	7,959.09				463.47	8,422.56
City of Pacifica Public Works Wastewater	100.43	100.43				200.86
City of Redwood City, Public Works	5,420.65				21.13	5,441.78
City of San Francisco, Parks	7,417.81	139.85			-193.68	7,363.98
City of San Francisco, Public Utilities	69.92					69.92
City of San Mateo, Wastewater Treatment	294.28					294.28
City of South San Francisco Water Quality	197.70					197.70
H.L. Peninsula Hot Pot & Grill	238.63	252.92				491.55
San Francisco Int'l Airport	277.96					277.96
Sewer Authority Mid-Coastside	100.43					100.43
Silicon Valley Clean Water	443.03					443.03
Stanford University - Jasper Ridge	2,720.66					2,720.66
TOTAL	**$ 25,240.59**	**$ 493.20**	**$ 0.00**	**$ 0.00**	**$ 290.92**	**$ 26,024.71**

San Mateo County Mosquito and Vector Control District
Cash Activity & Reconciliation to County Statement
General Fund
June 30, 2026

GF-Jun 2026

Beginning Cash per District as of May 31, 2026		6,898,154
Reductions		
Payroll Related (ADP)	(248,145)	
Checks Written	(242,896)	
Transfer out to CPF	(500,000)	
Bank Fee	(131)	
Total Reductions		(991,171)
Additions		
Abatement Services	11,354	
Property Tax Revenue	64,668	
Quarterly Interest	-	
Special Benefit Assessment	38,528	
Special Mosquito Tax	8,780	
Misc Deposit	6,656	
Total Additions		129,986
Ending Cash per District as of Jun 30, 2026		**6,036,968**
Cash per County General Fund Statement		6,036,968
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] 06/01/2026-06/30/2026 Page
TUE, AUG 11, 2026, 4:49 PM --req: EASRANIN--leg: GL JL--loc: CONTROL---job:18835278 J2802---prog: GL501 <1.86>--report id: GLTBAL0

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 06/01/26	13,487,738.14	6,589,584.44	6,898,153.70
	06/02/26	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	3,114.22	0.00	6,901,267.92
	06/03/26	JE591381	AutoID: JNE06032 Job: 18676 JE	0.00	500,000.00	6,401,267.92
	06/09/26	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	10,513.08	0.00	6,411,781.00
	06/10/26	HOE661026	AutoID: ITX06102 Job: 18677 JE	1,469.38	0.00	6,413,250.38
	06/10/26	JE591713	AutoID: JVD06102 Job: 18694 JE	0.00	130.76	6,413,119.62
	06/25/26	SPS662526	AutoID: ITX06252 Job: 18739 JE	3,589.25	0.00	6,416,708.87
	06/25/26	SPP662526	AutoID: ITX06252 Job: 18739 JE	98.77	0.00	6,416,807.64
	06/25/26	SPR662526	AutoID: ITX06252 Job: 18739 JE	511.98	0.00	6,417,319.62
	06/27/26	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	4,383.31	0.00	6,421,702.93
	06/29/26	SPS662926	AutoID: ITX06292 Job: 18752 JE	5,306.33	0.00	6,427,009.26
	06/30/26	UCC663026	AutoID: ITX06302 Job: 18739 JE	5,699.02	0.00	6,432,708.28
	06/30/26	UCP663026	AutoID: ITX06302 Job: 18739 JE	0.00	1,124.61	6,431,583.67
	06/30/26	SEC6N63026	AutoID: ITX06302 Job: 18747 JE	38,405.43	0.00	6,469,989.10
	06/30/26	SECBN63026	AutoID: ITX06302 Job: 18747 JE	47,307.48	0.00	6,517,296.58
	06/30/26	YCC6N63026	AutoID: ITX06302 Job: 18747 JE	14,645.72	0.00	6,531,942.30
	06/30/26	YCP6N63026	AutoID: ITX06302 Job: 18747 JE	20,895.59	0.00	6,552,837.89
	06/30/26	REF6N63026	AutoID: ITX06302 Job: 18747 JE	0.00	24,828.97	6,528,008.92
	06/30/26	JE592838	AutoID: JNE07012 Job: 18748 JE	0.00	491,040.64	6,036,968.28

San Mateo County Mosquito and Vector Control District
Cash Activity & Reconciliation to County Statement
Capital Project Fund
June 30, 2026

CPF-Jun 2026

Beginning Cash per District as of May 31, 2026			67,960
Reductions			
Checks Written		(160,762)	
Bank Fee		(120)	
	Total Reductions		(160,882)
Additions			
Quarterly Interest		-	
Transfer in from GF (CalClass)		500,000	
Void CK#1348		10,000	
	Total Additions		510,000
Ending Cash per District as of Jun 30, 2026			**417,078**
Cash per County Capital Project Fund Statement			417,078
Difference			-

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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]     06/01/2026-06/30/2026        Page 1
TUE, AUG 11, 2026,  4:49 PM --req: EASRANIN--leg: GL JL--loc: CONTROL---job:18835278 J2802---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 06/01/26                  580,455.80       512,495.75        67,960.05
                    06/03/26 JE591381        AutoID: JNE06032 Job: 18676 JE     500,000.00             0.00       567,960.05
                    06/04/26 JE592843        AutoID: JNE07012 Job: 18739 JE      10,000.00             0.00       577,960.05
                    06/10/26 JE591713        AutoID: JVD06102 Job: 18694 JE           0.00           119.55       577,840.50
                    06/30/26 JE592838        AutoID: JNE07012 Job: 18748 JE           0.00       160,762.22       417,078.28
                             DR              * SUB ACCT Total *               1,090,455.80*     673,377.52*      417,078.28*
```

San Mateo County Mosquito and Vector Control District
ADP Payroll Disbursement
June 30, 2026

Jun 2026

	June 5, 2026	June 19, 2026	Footnotes:
Payroll ACH Disbursement (including Net Pay & Taxes)			
Total Net Pay	89,202	91,285	
Federal W/H Tax	17,485	18,115	
Social Security Tax	1,320	1,382	A
Medicare	4,116	4,131	
CA W/H Tax	7,404	7,647	
CA SUI/DI	2,505	2,501	
Total	**122,033**	**125,060**	
ADP Process Fees PPE 5/2, 5/16, 5/30	**619**	**277**	
ADP Fee Time & Attendance 06/12		**156**	
Total amount for the period:	**122,652**	**125,493**	
Total amount for the month:		**248,145**	

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, 2026

GF-Jun 2026

Transaction type	Date	Num	Name	Amount
Checking - US Bank - GF x3353				
Bill Payment (Check)	06/10/2026	4285	Charles P Hansen	-640.69
Bill Payment (Check)	06/10/2026	4286	Dennis J Jewell	-640.69
Bill Payment (Check)	06/10/2026	4287	Great-West Life & Annuity Co	-11,165.67
Bill Payment (Check)	06/10/2026	4288	San Mateo County Retirement Association	-45,102.36
Bill Payment (Check)	06/10/2026	4289	U.S. Bank PARS Account # 6746022400	-666.14
Bill Payment (Check)	06/10/2026	4290	ADP Screening & Selection Services	-105.30
Bill Payment (Check)	06/10/2026	4291	Aim To Please Janitorial Services	-1,470.75
Bill Payment (Check)	06/10/2026	4292	Airgas Dry Ice	-694.98
Bill Payment (Check)	06/10/2026	4293	Amazon Capital Services	-1,663.38
Bill Payment (Check)	06/10/2026	4294	American Fidelity Assurance Company	-2,350.80
Bill Payment (Check)	06/10/2026	4295	Bay Alarm Company	-274.63
Bill Payment (Check)	06/10/2026	4296	BEETLELADY LLC	-1,200.00
Bill Payment (Check)	06/10/2026	4297	California Assoc of Public Inf Officials	-30.00
Bill Payment (Check)	06/10/2026	4298	Cassie Levy Face Paint	-600.00
Bill Payment (Check)	06/10/2026	4299	Cintas	-198.05
Bill Payment (Check)	06/10/2026	4300	Cintas Corporation #0464	-640.88
Bill Payment (Check)	06/10/2026	4301	Colorprint	-4,411.97
Bill Payment (Check)	06/10/2026	4302	Culligan Quench	-247.64
Bill Payment (Check)	06/10/2026	4303	Eco Medical Inc.	-109.00
Bill Payment (Check)	06/10/2026	4304	Flyers Energy LLC	-3,498.46
Bill Payment (Check)	06/10/2026	4305	Franchise Tax Board	-50.00
Bill Payment (Check)	06/10/2026	4306	FRMS	-3,236.15
Bill Payment (Check)	06/10/2026	4307	Grainger	-616.33
Bill Payment (Check)	06/10/2026	4308	Kone Inc.	-2,214.69
Bill Payment (Check)	06/10/2026	4309	Lampire Biological Laboratories, Inc.	-416.00
Bill Payment (Check)	06/10/2026	4310	MidAmerica Administrative & Retirement	-8,968.25
Bill Payment (Check)	06/10/2026	4311	MidAmerica Administrative & Retirement	-5,920.00
Bill Payment (Check)	06/10/2026	4312	O'Reilly Automotive, Inc.	-643.75
Bill Payment (Check)	06/10/2026	4313	ODP Business Solutions, LLC	-199.62
Bill Payment (Check)	06/10/2026	4314	Pacific Office Automation Inc	-328.83
Bill Payment (Check)	06/10/2026	4315	PG&E	-1,245.71
Bill Payment (Check)	06/10/2026	4316	RankPlus SEO	-742.00
Bill Payment (Check)	06/10/2026	4317	Recology San Mateo County	-774.61
Bill Payment (Check)	06/10/2026	4318	Sacramento County Dept of Child Support	-220.38
Bill Payment (Check)	06/10/2026	4319	Spark Creative Design	-7,861.68
Bill Payment (Check)	06/10/2026	4320	Streamline	-575.40
Bill Payment (Check)	06/10/2026	4321	T-Mobile	-217.16
Bill Payment (Check)	06/10/2026	4322	The Regents of U.C.	-250.00
Bill Payment (Check)	06/10/2026	4323	United States Treasury	-38.85
Bill Payment (Check)	06/10/2026	4324	Verizon	-1,859.12
Bill Payment (Check)	06/22/2026	4325	Great-West Life & Annuity Co	-8,665.67
Bill Payment (Check)	06/22/2026	4326	San Mateo County Retirement Association	-45,102.35
Bill Payment (Check)	06/22/2026	4327	U.S. Bank PARS Account # 6746022400	-666.14
Bill Payment (Check)	06/22/2026	4328	Angelle Desiree LaBeaud	-500.00
Bill Payment (Check)	06/22/2026	4329	Irena Gilligan	-1,800.00
Bill Payment (Check)	06/22/2026	4330	Michael D. Yoshida	-600.00

San Mateo County Mosquito & Vector Control District

Check Register (General Fund 02706)

As of June 30, 2026

GF-Jun 2026

Transaction type	Date	Num	Name	Amount
Bill Payment (Check)	06/22/2026	4331	Airgas Dry Ice	-693.95
Bill Payment (Check)	06/22/2026	4332	American Fidelity Assurance	-425.88
Bill Payment (Check)	06/22/2026	4333	CalPERS	-36,727.97
Bill Payment (Check)	06/22/2026	4334	Clarke Mosquito Control Products, Inc.	-12,102.60
Bill Payment (Check)	06/22/2026	4335	Colorprint	-520.17
Bill Payment (Check)	06/22/2026	4336	Comcast	-362.61
Bill Payment (Check)	06/22/2026	4337	Department of Industrial Relations	-225.00
Bill Payment (Check)	06/22/2026	4338	DMV	-10.00
Bill Payment (Check)	06/22/2026	4339	Flyers Energy LLC	-3,823.38
Bill Payment (Check)	06/22/2026	4340	Franchise Tax Board	-50.00
Bill Payment (Check)	06/22/2026	4341	Fusion, LLC	-576.54
Bill Payment (Check)	06/22/2026	4342	General Logistics Systems US, Inc	-11.84
Bill Payment (Check)	06/22/2026	4343	Jarvis Fay LLP	-1,344.00
Bill Payment (Check)	06/22/2026	4344	Marin/Sonoma Mosquito & Vector Control	-1,738.28
Bill Payment (Check)	06/22/2026	4345	MidAmerica Administrative & Retirement	-2,000.00
Bill Payment (Check)	06/22/2026	4346	Public Agency Retirement Services (PARS)	-331.22
Bill Payment (Check)	06/22/2026	4347	Purchase Power	-541.99
Bill Payment (Check)	06/22/2026	4348	RMT Landscape Contractors, Inc.	-869.00
Bill Payment (Check)	06/22/2026	4349	Sacramento County Dept of Child Support	-220.38
Bill Payment (Check)	06/22/2026	4350	Spark Creative Design	-3,462.39
Bill Payment (Check)	06/22/2026	4351	Vector Control Joint Powers Agency	-738.35
Bill Payment (Check)	06/22/2026	4352	U.S. Bank	-6,696.37
			TOTAL CHECKS	**-242,896.00**
Total Checking -US Bank - x3353 (Charged to General Fund #02706)				**-242,896.00**

Note: Previous month's check numbers were 4225-4284. Current month's check numbers are 4285-4352 (68 checks).

San Mateo County Mosquito & Vector Control District

Check Register (Capital Fund 02705)

As of June 30, 2026

CPF-Jun 2026

Transaction type	Date	Num	Name	Amount
1023 · Checking -US Bank - x4183				
Bill Payment (Check)	06/03/2026	1350	City of Burlingame	-139,919.18
Bill Payment (Check)	06/10/2026	1351	Capital Program Management Inc.	-16,811.00
Bill Payment (Check)	06/10/2026	1352	Enterprise FM Trust	-4,032.04
			TOTAL CHECKS	**-160,762.22**
Total · Checking -US Bank - x4183 (Charged to Capital Project Fund #02705)				**-160,762.22**

Note: Previous month's check numbers were 1347-1349. Current month's check numbers are 1350-1352 (3 checks).

Corporate Account Summary

Previous Balance	$13,992.50
Purchases and Other Charges	$22,988.70
Cash Advances	$0.00
Cash Advance Fees	$0.00
Late Payment Charges	$0.00
Credits	$31.29 CR
Payments	$7,296.13 PY
New Balance	**$29,653.78**
Disputed Amount	$0.00

Payment Information

Amount Due $29,653.78

Payment due in accordance with your agreement with U.S. Bank.

QUESTIONS OR TO REPORT A LOST OR STOLEN CARD, CALL CUSTOMER SERVICE**1-800-344-5696**

To overnight or courier a payment, please send to:
Corporate Payment Systems
3180 Rider Trail S, Department 790428
Earth City, MO 63045-1518

Account Messages

Your account is past due $6,665.08. Past due amount is included in the amount due. Please remit immediately.

Corporate Account Activity

SMCMAD
Account Number: [redacted]
Unique ID: XXXX XXXX XXXX 0569

Total Corporate Activity
$7,296.13 CR

Post Date	Tran Date	Reference Number	Transaction Description			Amount
06-03	05-31	74798266154000000000713	PAYMENT - THANK YOU	00000	C	7,296.13 PY

New Activity

ANGELA NAKANO	Purchases	$2,876.07	**Total Activity**	**$2,876.07**
Account Number: [redacted]	Cash Advances	$0.00		
Unique ID: XXXX XXXX XXXX 2215	Cash Advances Fees	$0.00		
	Credits	$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
05-29	05-27	24121576148410292818546	EPPENDORF NORTH AMERIC 800-6453050 NY	1,324.74
06-01	05-29	24692166149409297084789	TFS*FISHERSCI ECOM HUS 800-766-7000 TX	174.20

(transactions continued on next page)

Payment may be made electronically or by check made payable to Corporate Payment Systems.

CORPORATE PAYMENT SYSTEMS
P.O. BOX 6343
FARGO, ND 58125-6343

[redacted] 002965378 002965378

Account Number: [redacted]
Unique ID: XXXX XXXX XXXX 0569
Amount Due: $29,653.78

Amount Enclosed $ 22,957.41

If paying by check, include coupon with payment to address below.

00000002700 000638198402948 P 2

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

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

Account Number : [redacted]
Unique ID: XXXX XXXX XXXX 0569
Statement Date : 06-22-2026

New Activity cont

06-01	05-30	24692166150400344053097	TFS*FISHERSCI ECOM HUS 800-766-7000 TX	288.60
06-03	06-02	24692166153403316220816	TFS*FISHERSCI ECOM HUS 800-766-7000 TX	106.22
06-04	06-03	24906416154259256619650	METTLER TOLEDO 800-4724646 CA	363.70
06-08	06-08	24036296159714540624530	THRIFT BOOKS GLOBAL, LLC 253-275-2241 WA	38.64
06-17	06-16	24011346168100032171787	SP INSECTABIO LLC INSECTABIO.CO CA	579.97

CASEY STEVENSON	Purchases	$4,278.08	**Total Activity**	**$4,278.08**
Account Number: [redacted]	Cash Advances	$0.00		
Unique ID: XXXX XXXX XXXX 2243	Cash Advances Fees	$0.00		
	Credits	$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
05-27	05-26	24755426147151472078590	DEANS AUTO BODY AND PAINT BURLINGAME CA	3,893.29
06-08	06-06	24013396157001350084204	SAN MATEO - PARKING SAN MATEO CA	20.00
06-10	06-08	24692166160400008080848	FIRESTONE12785 MILLBRAE CA	149.99
06-11	06-09	24431066161446954091252	ALASKA AIR 0272147868111 SEATTLE WA	214.80
			STEVENSON/CASEY DEPARTURE08-24-26	
			SFOAS X PSPAS X SFO	

BRIAN WEBER	Purchases	$2,464.27	**Total Activity**	**$2,432.98**
Account Number: [redacted]	Cash Advances	$0.00		
Unique ID: XXXX XXXX XXXX 4041	Cash Advances Fees	$0.00		
	Credits	$31.29 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
06-01	05-29	24009586150600313468062	SCHOLASTIC EDUCATION 573-632-1834 MO	2,249.47
06-08	06-08	74430996159779082081474	MICROSOFT*365 MSBILL.INFO WA	16.30 CR
06-09	06-08	74430996159779679801748	MICROSOFT*365 MSBILL.INFO WA	14.99 CR
06-11	06-09	24431066161446954090429	ALASKA AIR 0272147876094 SEATTLE WA	214.80
			WEBER/BRIAN DEPARTURE08-24-26	
			SFOAS X PSPAS X SFO	

SMCMVCD ADMIN	Purchases	$13,370.28	**Total Activity**	**$13,370.28**
Account Number: [redacted]	Cash Advances	$0.00		
Unique ID: XXXX XXXX XXXX 1667	Cash Advances Fees	$0.00		
	Credits	$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount

(transactions continued on next page)

us bank

SMCMAD
Account Number : [redacted]
Unique ID: XXXX XXXX XXXX 0569
Statement Date : 06-22-2026

New Activity cont

05-25	05-23	24204296143000201367097	GOOGLE ADS3907138857 650-2530000 CA	1,000.00
05-25	05-22	24943016143010205708723	THE HOME DEPOT #0632 SAN MATEO CA	42.61
05-27	05-27	24692166147407174328602	ULINE *SHIP SUPPLIES 800-295-5510 WI	284.25
05-28	05-27	24013396147005992018531	SAN MATEO COUNTY EVENT CE 650-3393825 CA	139.00
05-28	05-26	24943016147010208743921	THE HOME DEPOT #0632 SAN MATEO CA	163.34
05-29	05-27	24071056148627189858482	CALIFORNIA SPECIAL DIS 916-4427887 CA	890.00
05-29	05-27	24071056148627189858524	CALIFORNIA SPECIAL DIS 916-4427887 CA	890.00
05-29	05-27	24323046148049700136818	CRESCO EQUIPMENT RENTALS BURLINGAME CA	28.89
05-29	05-28	24428066148301011937430	PUTNAM CJDR BURLINGAME CA	31.81
06-01	06-01	24000776152100016196965	MOSYLE BUS* MOSYLE_BUS BUSINESS.MOSY FL	42.50
06-01	05-29	24036296149742888648954	MOPARPARTSGIANT 626-279-7123 AZ	76.78
06-01	05-30	24036296150744927866783	ALLIANZ TRAVEL INS ALLIANZINS.US VA	23.98
06-01	05-28	24071056149627111556831	CALIFORNIA SPECIAL DIS 916-4427887 CA	890.00
06-01	05-29	24431066150440331906988	ALASKA AIR 0272146628686 SEATTLE WA ARROW/RICHARD DEPARTURE08-24-26 SFOAS X PSPAS X SFO	194.80
06-01	05-29	74924276149291499401645	GENERIS GROUP 647-4447512 ON	348.10
06-02	06-01	24000976152840603045804	THE UPS STORE 0446 650-6920820 CA	311.90
06-02	06-01	24204296152002786659094	GOOGLE ADS3907138857 650-2530000 CA	427.24
06-02	06-01	24692166152402077228100	YELPCOM* 855-380-9357 855-380-9357 CA	90.00
06-05	06-04	24088666155259274282639	2PITNEY BOWES LEASING 844-2566444 CT	209.35
06-05	06-04	24089996155900011904163	ALPINE AWARDS 510-4293838 CA	29.05
06-05	06-04	24204296155000113448212	WP*-SOVE- ONTARIO CA	100.00
06-05	06-04	24204296155000512904211	WP*-SOVE- ONTARIO CA	563.75
06-08	06-05	24055236156776313000185	ROCK AUTO 608-661-1376 WI	783.71
06-08	06-05	24692166157407355334780	TENAYA LODGING FISH CAMP CA CONCESSIONARRIVAL:06-05-26	325.09
06-09	06-08	24011346159100132880825	GRAMMARLY CO*UHKWL9H GRAMMARLY.COM CA	144.00
06-10	06-09	24011346160100108628494	GRAMMARLY CO*WF44UTK GRAMMARLY.COM CA	718.40
06-10	06-09	24231686161781520354611	SMART AND FINAL 453 SAN MATEO CA	17.88
06-10	06-09	24692166160400028185213	TST*ORIGINAL JOES - WES 650-755-7400 CA	1,061.81
06-12	06-11	24011346163100014756824	SP SOFTWASHDEPOT SOFTWASHDEPOT FL	299.99
06-12	06-11	24116416162718173194663	SPRAYER DEPOT 800-228-0905 FL	493.20
06-12	06-10	24231686162782914743152	SAFEWAY #1547 BURLINGAME CA	26.20
06-12	06-11	24793386162002355222229	ACMETOOLS.COM GRAND FORKS ND	655.55
06-12	06-11	24906416162259830536503	BLT*BARNDOOR AG 660-8865575 MT	106.13
06-15	06-12	24269756163061975330612	WWW.VEVOR.COM 925-8297628 CA	563.12
06-15	06-12	24793386163003521088220	ACMETOOLS.COM GRAND FORKS ND	251.05
06-19	06-18	24493986170228036024409	SJ MERCURY NEWS CIRC 408-920-5000 CA	1.00
06-22	06-19	24011346171100051628266	SP CYBERWELD STORE.CYBERWE NJ	145.80
06-22	06-19	24204296170001378372098	GOOGLE ADS3907138857 650-2530000 CA	1,000.00

Department:	00000	Total:	$22,957.41
Division:	00000	Total:	$22,957.41

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Credit Card Report
June 2026

Date	Transaction Type	Name	Memo/Description	Account Code	Amount
US Bank Purchase Card					
US Bank Visa Brian x2315					
05/29/2026	Expense	Scholastic Inc.	Outreach materials for school presentations	5910 PUBLIC OUTREACH:Media and Network	2,249.47
06/08/2026	Credit Card Credit	Microsoft	365 Business Basic - online services	5475 COMPUTER HARDWARE & SOFTWARE:Website Hosting / Microsoft	-14.99
06/08/2026	Credit Card Credit	Microsoft	Exchange online - online services	5475 COMPUTER HARDWARE & SOFTWARE:Website Hosting / Microsoft	-16.30
06/09/2026	Expense	Alaska Air	Round trip flight for Brian CSDA conf. 8/24/26-8/27/26	1300 Prepaid Items	214.80
Total for US Bank Visa Brian x2315					**$ 2,432.98**
US Bank Visa Admin x9067					
05/25/2026	Expense	Google Inc.	Increase public's awareness of dist. serv.	5910 PUBLIC OUTREACH:Media and Network	1,000.00
05/25/2026	Expense	Home Depot	Supplies for staff BBQs	5630 FLEET MAINTENANCE:Ops Equipment & Repairs	42.61
05/27/2026	Expense	Misc- Outreach	SM CNTY Event Center-District serv awareness	5910 PUBLIC OUTREACH:Media and Network	139.00
05/27/2026	Expense	Mosyle Business	Premium license 6/1/26-6/30/26	5465 COMPUTER HARDWARE & SOFTWARE:Computer Software	42.50
05/27/2026	Expense	ULINE	Materials for educational outreach	5920 PUBLIC OUTREACH:Promotion & Printing	284.25
05/27/2026	Expense	Home Depot	Replace disposal for kitchen	5505 FACILITIES MAINTENANCE:Facility - Repairs & Maint	163.34
05/27/2026	Expense	California Special Districts Assoc	CSDA Annl Conf Reg-Brian, Casey & Richard 8/24-8/27	1300 Prepaid Items	2,670.00
05/27/2026	Expense	Cresco Equipment Rental	Refill tank for forklift	5505 FACILITIES MAINTENANCE:Facility - Repairs & Maint	28.89
05/27/2026	Expense	Misc- Ops	Putnam Jeep - interior door latch cable	5620 FLEET MAINTENANCE:Auto, Hotsy, Plug, Boat, Traile	31.81
05/29/2026	Expense	Misc-Admin	Generis Group - CISO conf. reg. for Matthew 6/6-6/10	5215 TRAINING - BOARD & STAFF:Conferences / Workshops Staff	348.10
05/29/2026	Expense	Alaska Air	Round trip flight for Rich CSDA conf. 8/24/26-8/27/26	1300 Prepaid Items	194.80
05/29/2026	Expense	Misc- Ops	Mopar-Replace Jeep interior door handle cable	5620 FLEET MAINTENANCE:Auto, Hotsy, Plug, Boat, Traile	76.78
05/30/2026	Expense	Misc-Admin	Allianz-flight insurance Rich CSDA 8/24-8/27/26	1300 Prepaid Items	23.98
06/01/2026	Expense	Google Inc.	Increase public awareness of dist. serv.	5910 PUBLIC OUTREACH:Media and Network	427.24
06/01/2026	Expense	UPS	Shipped DNA extraction equipment	5335 ADMINISTRATION:Office Expense	311.90
06/01/2026	Expense	Yelp	Increase public awareness of dist. serv.	5910 PUBLIC OUTREACH:Media and Network	90.00
06/04/2026	Expense	Society for Vector Ecology	SOVE Conf. reg. for Rachel 9/20-9/24	1300 Prepaid Items	563.75
06/04/2026	Expense	Pitney Bowes Inc	Postage meter rental	5380 ADMINISTRATION:Copier and postage	209.35
06/04/2026	Expense	Alpine Awards	Name plates for new trustees	5335 ADMINISTRATION:Office Expense	29.05
06/04/2026	Expense	Society for Vector Ecology	Membership for district staff	5330 ADMINISTRATION:Memberships & Subscriptions	100.00
06/05/2026	Expense	Rock Auto	Parts for fleet repair and service	5620 FLEET MAINTENANCE:Auto, Hotsy, Plug, Boat, Traile	783.71
06/05/2026	Expense	Misc-Admin	Tenaya Lodge-Hotel for Rachel SOVE conf 9/20-9/24	1300 Prepaid Items	325.09
06/09/2026	Expense	Smartnfinal	Distilled water for fleet cooling systems	5620 FLEET MAINTENANCE:Auto, Hotsy, Plug, Boat, Traile	17.88
06/09/2026	Expense	Misc-Admin	Original Joe's - Dinner for the June board meeting	5305 ADMINISTRATION:Board Meeting Expenses	1,061.81
06/09/2026	Expense	Grammarly	Grammarly pro 12 month subscription	5330 ADMINISTRATION:Memberships & Subscriptions	862.40

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Credit Card Report
June 2026

Date	Transaction Type	Name	Memo/Description	Account Code	Amount
06/10/2026	Expense	Safeway Store	Salad and cookies for June board meeting	5305 ADMINISTRATION:Board Meeting Expenses	26.20
06/11/2026	Expense	Misc- Ops	Barndoor Ag - spray tank for CB jeep	5630 FLEET MAINTENANCE:Ops Equipment & Repairs	106.13
06/11/2026	Expense	Misc- Ops	Acme Tools - tools for shop	5610 FLEET MAINTENANCE:Garage Tools	906.60
06/11/2026	Expense	Misc- Ops	Soft Wash - remote start for airboat sprayer	5630 FLEET MAINTENANCE:Ops Equipment & Repairs	299.99
06/11/2026	Expense	Sprayer Depot	Sprayer parts for CB Jeeps	5630 FLEET MAINTENANCE:Ops Equipment & Repairs	493.20
06/12/2026	Expense	Misc- Ops	Vevor - fleet vehicle A/C repair tools	5610 FLEET MAINTENANCE:Garage Tools	563.12
06/18/2026	Expense	Misc- Outreach	Access paywall articles concerning local vector	5910 PUBLIC OUTREACH:Media and Network	1.00
06/19/2026	Expense	Google Inc.	Increase awareness of district services	5910 PUBLIC OUTREACH:Media and Network	1,000.00
06/19/2026	Expense	Misc- Ops	Cyber Weld - fire resistant umbrella for shop	5610 FLEET MAINTENANCE:Garage Tools	145.80
Total for US Bank Visa Admin x9067					**$ 13,370.28**
US Bank Visa Angie x8413					
05/27/2026	Expense	Eppendorf North America, Inc.	Replacement pipette for disease testing	5805 LABORATORY:Disease Surveillance	1,324.74
05/29/2026	Expense	Fisher Scientific	Restocking lab supplies	5825 LABORATORY:Lab Supplies	462.80
06/02/2026	Expense	Fisher Scientific	Lab supplies	5845 LABORATORY:Lab PCR Supplies	106.22
06/03/2026	Expense	Mettler-Toledo Rainin, LLC	Calibration for PCR pipettes	5840 LABORATORY:Lab Equip. Maintenance	363.70
06/08/2026	Expense	Misc-Lab	Thriftbooks - butterfly ID guide	5825 LABORATORY:Lab Supplies	38.64
06/16/2026	Expense	Misc-Lab	Insecta Bio-Restock supply for PCR extract tubes	5845 LABORATORY:Lab PCR Supplies	579.97
Total for US Bank Visa Angie x8413					**$ 2,876.07**
US Bank Visa Casey x8447					
05/26/2026	Expense	Dean's Auto Body & Painting	Accident repair work for Truck #47	5635 FLEET MAINTENANCE:Vehicle Accident Insur Claims	3,893.29
06/06/2026	Expense	Misc- Ops	SM Parking - parking at county fair	5335 ADMINISTRATION:Office Expense	20.00
06/08/2026	Expense	Misc- Ops	Firestone - wheel alignment for Hyundai Sonata	5615 FLEET MAINTENANCE:Garage Repairs Outside	149.99
06/09/2026	Expense	Alaska Air	Flight for Casey CSDA conf. 8/24/26-8/27/26	1300 Prepaid Items	214.80
Total for US Bank Visa Casey x8447					**$ 4,278.08**
Total for US Bank Purchase Card					**$ 22,957.41**

SAN MATEO COUNTY
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CONTROL DISTRICT
Protecting public health since 1916

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www.smcmvcd.org

Agenda Item 4C

Preliminary
Monthly Financial Report
Month Ending July 31, 2026

Staff Recommendation: Motion to recommend approval of July 31, 2026, preliminary Financial Report.

Statement of Revenues, Expenditures and Change in Fund Balance

Total revenues received from July 1, 2026, through July 31, 2026 (YTD) were $ 44,876. Total expenditures YTD were $ 1,338,760 and the change in fund balance was ($ 1,293,885). The District had $ 4,725,943 cash available in County Treasury and $ 5,837,618 in CalCLASS.

	General Fund	Capital Fund	Total Funds
Beginning Fund Balance 7/1/2026:	$ 12,204,155	$ 361,509	$ 12,565,664
Revenues/Resources	$ 44,876	$ -	$ 44,876
Due To (From) Funds/Rounding	-	-	$ -
Expenditures	$ 1,213,190	$ 125,570	$ 1,338,760
Change in Fund Balance	(1,168,315)	(125,570)	$ (1,293,885)
*** Ending Fund Balance**	$ 11,035,840	$ 235,939	$ 11,271,779

*** Components of Fund Balance:**			
Nonspendable (Inventory)	$ 127,914	$ -	$ 127,914
Pension Rate Stabilization Reserve	$ 134,392	$ -	$ 134,392
Assigned (Capital Improvements)	$ -	$ 235,939	$ 235,939
Public Health Emergency Fund	$ 200,000	$ -	$ 200,000
Natural Disaster Emergency Fund	$ 200,000	$ -	$ 200,000
Real Property Acquisiton Fund	$ 7,864,670	$ -	$ 7,864,670
Debt Service Repayment Fund	$ -	$ -	$ -
Unrestricted Fund Balance	$ 2,508,864	$ -	$ 2,508,864
Total	$ 11,035,840	$ 235,939	$ 11,271,779

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Budget Variances

Revenues

The actual revenue received through July 31, 2026, was $ 44,876 which was over the budget by $ 10,136. This difference is composed of increased program revenue of $ 1,823, increased tax revenue and other revenue of $ 8,313.

Expenditures

Expenditures through July 31, 2026, were $ 1,338,760 , which were over the budget of $ 5,697 primarily due to the timing of expenditures contained in the table below:

Budget Category	Over (Under)	Variance	% of YTD Budget	Explanation
Salaries & Wages	Under	$30,620	90.1%	Timing of Employee Salaries
Employee Benefits	Over	$21,841	107.2%	Timing of Employee Benefits
Administration	Over	$10,330	125.1%	Timing of Administrative Expenditures
Insurance	Under	$18,223	91.1%	Timing of Insurance Expenditures
Laboratory	Under	$22,512	21.8%	Timing of Laboratory expenditures
Capital Improvements	Over	$47,558	161.0%	Timing of Capital Expenditures

The Board's budget level of control is at the category level, for example Salaries, Benefits, Admin., Operations, etc. The above table provides explanations for variances over $ 10,000.

Questions

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

Approval

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

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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, 2026, accounts receivable outstanding greater than 90 days total is $290.02 primarily from the City of Foster City ($ 460.47) and a credit from City of San Francisco Parks of $ 193.68.

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 4353 through 4414. Last month's check number ended at 4352. All checks written were to vendors on accounts, retired employees, or reimbursements to current employees, according to District policy. In July 2026, 62 checks written by the General Fund totaled $ 902,954.18. In addition, the District wrote 7 checks from the Capital Fund totaling $ 538,124.03. (Check numbers 1353 through 1359).

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 Jul 31, 2026

	Total Jul 31, 26	General Fund	Capital Fund
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	4,325,218	4,325,218	-
1013 · Checking -US Bank - GF x3353	(12,096)	(12,096)	-
1018 · Cash-Cal CLASS	5,837,618	5,837,618	-
1020 · Cash-County Treasury-CPF x2705	400,725	-	400,725
1023 · Checking -US Bank - CPF x4183	(7,979)	-	(7,979)
1026 · County Funds - FMV	83,419	79,972	3,446
1030 · Petty Cash	400	400	-
1035 · PARS Pension Rate Stabilization	134,392	134,392	-
Total Checking/Savings	10,761,696	10,365,504	396,192
Accounts Receivable			
1100 · Accounts Receivable	44,548	44,548	-
1105 · Interest Receivable	-	-	-
Total Accounts Receivable	44,548	44,548	-
Other Current Assets			
1106 · Other Receivables	46,379	46,379	-
12000 · Deposits in Transit	-	-	-
1220 · VCJPA-Member Contingency Fund	553,142	553,142	-
1230 · Pesticide Inventory	127,914	127,914	-
1300 · Prepaid Items	-	-	-
Total Other Current Assets	727,435	727,435	-
Total Current Assets	11,533,679	11,137,487	396,192
TOTAL ASSETS	**11,533,679**	**11,137,487**	**396,192**
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	261,900	101,647	160,253
Total Accounts Payable	261,900	101,647	160,253
Credit Cards			
1040 · US Bank Purchase Card	-	-	-
Total Credit Cards	-	-	-
Other Current Liabilities			
2200 · Accrued Wages	-	-	-
Total Other Current Liabilities	-	-	-
Total Current Liabilities	261,900	101,647	160,253
Total Liabilities	261,900	101,647	160,253
Fund Balance			
Beginning Fund Balance, 7/1/2026	12,565,664	12,204,155	361,509
Due To (From) Funds	-	-	-
Revenues Over Expenditures	(1,293,885)	(1,168,315)	(125,570)
Ending Fund Balance *	**11,271,779**	**11,035,840**	**235,939**
TOTAL LIABILITIES & FUND BALANCE	**11,533,679**	**11,137,487**	**396,192**

*** COMPONENTS OF ENDING FUND BALANCE**

	Total	General Fund	Capital Fund
Nonspendable (Inventory)	127,914	127,914	-
Pension Rate Stabilization Reserve	134,392	134,392	-
Assigned (Capital Improvements)	235,939	-	235,939
Public Health Emergency Fund	200,000	200,000	-
Natural Disaster Emergency Fund	200,000	200,000	-
Real Property Acquisiton Fund	7,864,670	7,864,670	-
Debt Service Repayment Fund	-	-	-
Unrestricted Fund Balance (Includes Working Capital)	2,508,864	2,508,864	-
Total Fund Balance	**11,271,779**	**11,035,840**	**235,939**

	General Fund		Capital Fund		Total Funds
Beginning Fund Balance 7/1/2026:	$	12,204,155	$	361,509	$	12,565,664
Revenues/Resources	$	44,876	$	-	$	44,876
Due To (From) Funds/Rounding		-		-	$	-
Expenditures	$	1,213,190	$	125,570	$	1,338,760
Change in Fund Balance		(1,168,315)		(125,570)	$	(1,293,885)
*** Ending Fund Balance**	$	11,035,840	$	235,939	$	11,271,779

*** Components of Fund Balance:**						
Nonspendable (Inventory)	$	127,914	$	-	$	127,914
Pension Rate Stabilization Reserve	$	134,392	$	-	$	134,392
Assigned (Capital Improvements)	$	-	$	235,939	$	235,939
Public Health Emergency Fund	$	200,000	$	-	$	200,000
Natural Disaster Emergency Fund	$	200,000	$	-	$	200,000
Real Property Acquisiton Fund	$	7,864,670	$	-	$	7,864,670
Debt Service Repayment Fund	$	-	$	-	$	-
Unrestricted Fund Balance	$	2,508,864	$	-	$	2,508,864
Total	$	11,035,840	$	235,939	$	11,271,779

Statement of Revenues, Expenditures Budget vs. Actual
July 2026 through June 2027

Month of Report: Jul, 2026	Annual Budget	YTD Actual	Annual Variance	%	YTD Budget	YTD Variance	%	Monthly Budget	Monthly Actual	Monthly Variance	%
GENERAL FUND:											
Ordinary Revenues/Expenditures											
Revenues											
Total 4000 · PROGRAM REVENUES	3,016,304	25,431	(2,990,873)	0.8%	23,608	1,823	107.7%	23,608	25,431	1,823	107.7%
Total 4100 · PROPERTY TAX REVENUES	4,077,412	-	(4,077,412)	0.0%	409	(409)	0.0%	409	-	(409)	0.0%
Total 4200 · OTHER TAX REVENUES	975,000	-	(975,000)	0.0%		-	0.0%	-	-	-	0.0%
Total 4300 · OTHER REVENUES	308,231	19,445	(288,786)	6.3%	10,723	8,722	181.3%	10,723	19,445	8,722	181.3%
Total 4800 · GRANT REVENUE	184,000	-	(184,000)	0.0%		-	0.0%		-	-	0.0%
Total Revenues	8,560,947	44,876	(8,516,071)	0.5%	34,740	10,136	129.2%	34,740	44,876	10,136	129.2%
Expenditures											
Total 5000 · SALARIES & WAGES	3,881,074	277,214	3,603,860	7.1%	307,834	(30,620)	90.1%	307,834	277,214	(30,620)	90.1%
Total 5100 · EMPLOYEE BENEFITS	1,725,277	325,941	1,399,336	18.9%	304,100	21,841	107.2%	304,100	325,941	21,841	107.2%
Total 5200 · TRAINING - BOARD & STAFF	64,781	11,272	53,509	17.4%	14,440	(3,168)	78.1%	14,440	11,272	(3,168)	78.1%
Total 5300 · ADMINISTRATION	481,031	51,479	429,552	10.7%	41,149	10,330	125.1%	41,149	51,479	10,330	125.1%
Total 5400 · INSURANCE	211,495	187,576	23,919	88.7%	205,799	(18,223)	91.1%	205,799	187,576	(18,223)	91.1%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	238,741	3,528	235,213	1.5%	3,246	282	108.7%	3,246	3,528	282	108.7%
Total 5500 · FACILITIES MAINTENANCE	38,967	1,112	37,855	2.9%	1,169	(57)	95.1%	1,169	1,112	(57)	95.1%
Total 5550 · UTILITIES	85,120	4,391	80,729	5.2%	6,444	(2,053)	68.1%	6,444	4,391	(2,053)	68.1%
Total 5600 · FLEET MAINTENANCE	41,501	3,004	38,497	7.2%	3,642	(638)	82.5%	3,642	3,004	(638)	82.5%
Total 5700 · OPERATIONS	255,372	15,126	240,246	5.9%	14,389	737	105.1%	14,389	15,126	737	105.1%
Total 5800 · LABORATORY	115,011	6,289	108,722	5.5%	28,801	(22,512)	21.8%	28,801	6,289	(22,512)	21.8%
Total 5900 · PUBLIC OUTREACH	97,187	8,164	89,023	8.4%	5,944	2,220	137.4%	5,944	8,164	2,220	137.4%
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	7,553,651	1,213,190	(6,340,461)	16.1%	1,255,051	(41,861)	96.7%	1,255,051	1,213,190	(41,861)	96.7%
General Fund Net Revenues Over Expenditures	1,007,296	(1,168,315)	(2,175,611)		(1,220,311)	51,996		(1,220,311)	(1,168,315)	51,996	
CAPITAL IMPROVEMENT FUND:											
Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	7,510,433	125,570	7,384,863	1.7%	78,012	47,558	161.0%	78,012	125,570	47,558	161.0%
Capital Improvement Fund Net Revenue Over Expenditures	(7,510,433)	(125,570)	7,384,863		(78,012)	(47,558)		(78,012)	(125,570)	(47,558)	
General & Capital Fund Net Revenue Over Expenditures	(6,503,137)	(1,293,885)	5,209,252		(1,298,323)	4,438		(1,298,323)	(1,293,885)	4,438	

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Statement of Revenues, Expenses & Changes- Budget vs. Actual
Year-to-Date July 2026

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
4000 PROGRAM REVENUES				
4010 Service Abatement Revenue -2451	25,430.89	23,608.00	1,822.89	107.72%
Total 4000 PROGRAM REVENUES	$ 25,430.89	$ 23,608.00	$ 1,822.89	107.72%
4100 PROPERTY TAX REVENUES			0.00	
4130 Prior Y. Unsecured SB813-1042		409.00	-409.00	0.00%
Total 4100 PROPERTY TAX REVENUES	$ 0.00	$ 409.00	-$ 409.00	0.00%
4300 OTHER REVENUES				
4312 Interest (Cal CLASS)	18,419.67	10,671.00	7,748.67	172.61%
4340 VCJPA / Misc. Income -2658	1,025.00	52.00	973.00	1971.15%
Total 4300 OTHER REVENUES	$ 19,444.67	$ 10,723.00	$ 8,721.67	181.34%
Total Income	$ 44,875.56	$ 34,740.00	$ 10,135.56	129.18%
Gross Profit	$ 44,875.56	$ 34,740.00	$ 10,135.56	129.18%
Expenses				
5000 SALARIES & WAGES				
5010 Permanent Employees	236,400.78	253,135.00	-16,734.22	93.39%
5015 Limited Term Employees	16,786.44	18,502.00	-1,715.56	90.73%
5020 Seasonal Employees	23,627.13	33,960.00	-10,332.87	69.57%
5040 Board Trustees Meeting Stipend	400.00	2,237.00	-1,837.00	17.88%
Total 5000 SALARIES & WAGES	$ 277,214.35	$ 307,834.00	-$ 30,619.65	90.05%
5100 EMPLOYEE BENEFITS				
5110 Retirement - Employer Contribut	106,170.45	103,950.00	2,220.45	102.14%
5125 Actives - Medical Insurance	43,146.70	35,773.00	7,373.70	120.61%
5130 Actives - HRA Health Reimb Acct	5,950.00		5,950.00	
5135 Actives - Dental Insurance	2,669.70	2,617.00	52.70	102.01%
5140 Actives - Dental Reimbursement	588.33	0.00	588.33	
5145 Actives - Vision Insurance	466.70	474.00	-7.30	98.46%
5150 Group Life Insurance	99.75	103.00	-3.25	96.84%
5153 Trustees - HRA Health Reimb Acct	500.00	1,999.00	-1,499.00	25.01%
5160 Retirees - HRA & Medical Reimb	9,632.31		9,632.31	
5165 Long Term Disability - Standard	1,550.68	1,430.00	120.68	108.44%
5170 Actives - Other Benefits	2,350.80		2,350.80	
5175 Social Security & Medicare Tax	5,494.83	7,352.00	-1,857.17	74.74%
5180 CA Unemployment/Disability Tax	351.80	810.00	-458.20	43.43%
5182 Workers Compensation	146,969.00	149,592.00	-2,623.00	98.25%
Total 5100 EMPLOYEE BENEFITS	$ 325,941.05	$ 304,100.00	$ 21,841.05	107.18%
5200 TRAINING - BOARD & STAFF				
5205 Coastal Regional Continuing Ed.	3,400.00	3,560.00	-160.00	95.51%
5210 Conferences / Workshops Board	3,560.00	4,751.00	-1,191.00	74.93%
5215 Conferences / Workshops Staff	4,207.22	5,925.00	-1,717.78	71.01%
5220 Staff Training	104.99	204.00	-99.01	51.47%
Total 5200 TRAINING - BOARD & STAFF	$ 11,272.21	$ 14,440.00	-$ 3,167.79	78.06%

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Statement of Revenues, Expenses & Changes- Budget vs. Actual
Year-to-Date July 2026

	Total			
	Actual	Budget	over Budget	% of Budget
5300 ADMINISTRATION				
5305 Board Meeting Expenses	187.92	1,381.00	-1,193.08	13.61%
5325 HR & Finance Consultant	331.22	479.00	-147.78	69.15%
5330 Memberships & Subscriptions	23,740.35	17,430.00	6,310.35	136.20%
5335 Office Expense	1,285.19	1,489.00	-203.81	86.31%
5340 Janitorial/Household Expense	1,621.84	3,247.00	-1,625.16	49.95%
5350 Legal Services	7,754.00	3,511.00	4,243.00	220.85%
5375 Audit	13,750.00	9,458.00	4,292.00	145.38%
5380 Copier and postage	994.55	253.00	741.55	393.10%
5385 Security and fire alarm	851.38	2,873.00	-2,021.62	29.63%
5390 Payroll Service	828.90	868.00	-39.10	95.50%
5395 Bank Fees (County General Fund)	133.23	160.00	-26.77	83.27%
5396 Bank Fees (County Capital Fund)	123.94		123.94	
Total 5300 ADMINISTRATION	**$ 51,602.52**	**$ 41,149.00**	**$ 10,453.52**	**125.40%**
5400 INSURANCE				
5410 Liability Insurance - VCJPA	145,525.00	154,538.00	-9,013.00	94.17%
5415 Auto Physical Damage	10,692.63	9,517.00	1,175.63	112.35%
5420 Group Property Program	19,672.00	26,218.00	-6,546.00	75.03%
5425 VCJPA - General Fund Allocation	2,395.00	4,326.00	-1,931.00	55.36%
5430 Group Fidelity	4,623.00	6,158.00	-1,535.00	75.07%
5435 Non-owned Aircraft	4,125.00	4,538.00	-413.00	90.90%
5445 Business Travel Accident Ins	543.72	504.00	39.72	107.88%
Total 5400 INSURANCE	**$ 187,576.35**	**$ 205,799.00**	**-$ 18,222.65**	**91.15%**
5450 COMPUTER HARDWARE & SOFTWARE				
5455 IT Consulting - Compu-Data		155.00	-155.00	0.00%
5460 Computer Hardware		30.00	-30.00	0.00%
5465 Computer Software	2,941.57	2,477.00	464.57	118.76%
5475 Website Hosting / Microsoft	586.84	584.00	2.84	100.49%
Total 5450 COMPUTER HARDWARE & SOFTWARE	**$ 3,528.41**	**$ 3,246.00**	**$ 282.41**	**108.70%**
5500 FACILITIES MAINTENANCE				
5505 Facility - Repairs & Maint	1,111.54	1,169.00	-57.46	95.08%
Total 5500 FACILITIES MAINTENANCE	**$ 1,111.54**	**$ 1,169.00**	**-$ 57.46**	**95.08%**
5550 UTILITIES				
5560 Gas & Electricity - PG&E	1,406.92	2,799.00	-1,392.08	50.27%
5570 Phone - VOIP - Fusion/MegaPath	579.31	560.00	19.31	103.45%
5575 Phone - Land Line-AT&T/Comcast	362.61	328.00	34.61	110.55%
5580 Phone - Mobile Devices-Verizon	2,042.65	2,757.00	-714.35	74.09%
Total 5550 UTILITIES	**$ 4,391.49**	**$ 6,444.00**	**-$ 2,052.51**	**68.15%**
5600 FLEET MAINTENANCE				
5610 Garage Tools	29.31	310.00	-280.69	9.45%
5615 Garage Repairs Outside	679.36	0.00	679.36	
5620 Auto, Hotsy, Plug, Boat, Traile	1,633.46	2,230.00	-596.54	73.25%

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Statement of Revenues, Expenses & Changes- Budget vs. Actual
Year-to-Date July 2026

	Total			
	Actual	Budget	over Budget	% of Budget
5630 Ops Equipment & Repairs	661.42	1,102.00	-440.58	60.02%
Total 5600 FLEET MAINTENANCE	**$ 3,003.55**	**$ 3,642.00**	**-$ 638.45**	**82.47%**
5700 OPERATIONS			0.00	
5705 Pesticides	3,008.32	2,977.00	31.32	101.05%
5715 Helicopter	2,150.00	1,808.00	342.00	118.92%
5720 Safety Equipment	171.79	329.00	-157.21	52.22%
5725 Apparel - Uniforms & Boots	856.83	950.00	-93.17	90.19%
5730 Mosquito Fish	135.32	23.00	112.32	588.35%
5735 Fuel	8,803.74	8,302.00	501.74	106.04%
Total 5700 OPERATIONS	**$ 15,126.00**	**$ 14,389.00**	**$ 737.00**	**105.12%**
5800 LABORATORY				
5805 Disease Surveillance	1,577.94	0.00	1,577.94	
5810 Sentinel Chicken Flocks/Supply		406.00	-406.00	0.00%
5815 Mosquito Blood	405.00	1,845.00	-1,440.00	21.95%
5820 Dry Ice	2,338.98	3,118.00	-779.02	75.02%
5825 Lab Supplies	1,088.85	126.00	962.85	864.17%
5830 Lab Biowaste Disposal	115.00	0.00	115.00	
5840 Lab Equip. Maintenance		23,306.00	-23,306.00	0.00%
5845 Lab PCR Supplies	762.77	0.00	762.77	
Total 5800 LABORATORY	**$ 6,288.54**	**$ 28,801.00**	**-$ 22,512.46**	**21.83%**
5900 PUBLIC OUTREACH			0.00	
5910 Media and Network	5,985.87	3,917.00	2,068.87	152.82%
5920 Promotion & Printing	2,178.39	2,027.00	151.39	107.47%
Total 5900 PUBLIC OUTREACH	**$ 8,164.26**	**$ 5,944.00**	**$ 2,220.26**	**137.35%**
6000 CAPITAL IMPROVEMENTS				
6010 Building Improvements	121,413.80	71,898.00	49,515.80	168.87%
6030 Vehicle Leases	4,032.04	6,114.00	-2,081.96	65.95%
Total 6000 CAPITAL IMPROVEMENTS	**$ 125,445.84**	**$ 78,012.00**	**$ 47,433.84**	**160.80%**
6500 DEBT SERVICE				
6510 Principal Payments	232,266.47	232,266.00	0.47	100.00%
6520 Interest Payments	85,827.65	85,828.00	-0.35	100.00%
Total 6500 DEBT SERVICE	**$ 318,094.12**	**$ 318,094.00**	**$ 0.12**	**100.00%**
Total Expenses	**$ 1,338,760.23**	**$ 1,333,063.00**	**$ 5,697.23**	**100.43%**
Net Operating Income	**-$ 1,293,884.67**	**-$ 1,298,323.00**	**$ 4,438.33**	**99.66%**
Net Income	**-$ 1,293,884.67**	**-$ 1,298,323.00**	**$ 4,438.33**	**99.66%**

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Statement of Revenues, Expenses & Changes- Budget vs. Actual
Month of July 2026

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
4000 PROGRAM REVENUES				
4010 Service Abatement Revenue -2451	25,430.89	23,608.00	1,822.89	107.72%
Total 4000 PROGRAM REVENUES	**$ 25,430.89**	**$ 23,608.00**	**$ 1,822.89**	**107.72%**
4100 PROPERTY TAX REVENUES			0.00	
4130 Prior Y. Unsecured SB813-1042		409.00	-409.00	0.00%
Total 4100 PROPERTY TAX REVENUES	**$ 0.00**	**$ 409.00**	**-$ 409.00**	**0.00%**
4300 OTHER REVENUES				
4312 Interest (Cal CLASS)	18,419.67	10,671.00	7,748.67	172.61%
4340 VCJPA / Misc. Income -2658	1,025.00	52.00	973.00	1971.15%
Total 4300 OTHER REVENUES	**$ 19,444.67**	**$ 10,723.00**	**$ 8,721.67**	**181.34%**
Total Income	**$ 44,875.56**	**$ 34,740.00**	**$ 10,135.56**	**129.18%**
Gross Profit	**$ 44,875.56**	**$ 34,740.00**	**$ 10,135.56**	**129.18%**
Expenses				
5000 SALARIES & WAGES				
5010 Permanent Employees	236,400.78	253,135.00	-16,734.22	93.39%
5015 Limited Term Employees	16,786.44	18,502.00	-1,715.56	90.73%
5020 Seasonal Employees	23,627.13	33,960.00	-10,332.87	69.57%
5040 Board Trustees Meeting Stipend	400.00	2,237.00	-1,837.00	17.88%
Total 5000 SALARIES & WAGES	**$ 277,214.35**	**$ 307,834.00**	**-$ 30,619.65**	**90.05%**
5100 EMPLOYEE BENEFITS				
5110 Retirement - Employer Contribut	106,170.45	103,950.00	2,220.45	102.14%
5125 Actives - Medical Insurance	43,146.70	35,773.00	7,373.70	120.61%
5130 Actives - HRA Health Reimb Acct	5,950.00		5,950.00	
5135 Actives - Dental Insurance	2,669.70	2,617.00	52.70	102.01%
5140 Actives - Dental Reimbursement	588.33	0.00	588.33	
5145 Actives - Vision Insurance	466.70	474.00	-7.30	98.46%
5150 Group Life Insurance	99.75	103.00	-3.25	96.84%
5153 Trustees - HRA Health Reimb Acct	500.00	1,999.00	-1,499.00	25.01%
5160 Retirees - HRA & Medical Reimb	9,632.31		9,632.31	
5165 Long Term Disability - Standard	1,550.68	1,430.00	120.68	108.44%
5170 Actives - Other Benefits	2,350.80		2,350.80	
5175 Social Security & Medicare Tax	5,494.83	7,352.00	-1,857.17	74.74%
5180 CA Unemployment/Disability Tax	351.80	810.00	-458.20	43.43%
5182 Workers Compensation	146,969.00	149,592.00	-2,623.00	98.25%
Total 5100 EMPLOYEE BENEFITS	**$ 325,941.05**	**$ 304,100.00**	**$ 21,841.05**	**107.18%**
5200 TRAINING - BOARD & STAFF				
5205 Coastal Regional Continuing Ed.	3,400.00	3,560.00	-160.00	95.51%
5210 Conferences / Workshops Board	3,560.00	4,751.00	-1,191.00	74.93%
5215 Conferences / Workshops Staff	4,207.22	5,925.00	-1,717.78	71.01%
5220 Staff Training	104.99	204.00	-99.01	51.47%
Total 5200 TRAINING - BOARD & STAFF	**$ 11,272.21**	**$ 14,440.00**	**-$ 3,167.79**	**78.06%**

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Statement of Revenues, Expenses & Changes- Budget vs. Actual
Month of July 2026

	Total			
	Actual	Budget	over Budget	% of Budget
5300 ADMINISTRATION				
5305 Board Meeting Expenses	187.92	1,381.00	-1,193.08	13.61%
5325 HR & Finance Consultant	331.22	479.00	-147.78	69.15%
5330 Memberships & Subscriptions	23,740.35	17,430.00	6,310.35	136.20%
5335 Office Expense	1,285.19	1,489.00	-203.81	86.31%
5340 Janitorial/Household Expense	1,621.84	3,247.00	-1,625.16	49.95%
5350 Legal Services	7,754.00	3,511.00	4,243.00	220.85%
5375 Audit	13,750.00	9,458.00	4,292.00	145.38%
5380 Copier and postage	994.55	253.00	741.55	393.10%
5385 Security and fire alarm	851.38	2,873.00	-2,021.62	29.63%
5390 Payroll Service	828.90	868.00	-39.10	95.50%
5395 Bank Fees (County General Fund)	133.23	160.00	-26.77	83.27%
5396 Bank Fees (County Capital Fund)	123.94		123.94	
Total 5300 ADMINISTRATION	**$ 51,602.52**	**$ 41,149.00**	**$ 10,453.52**	**125.40%**
5400 INSURANCE				
5410 Liability Insurance - VCJPA	145,525.00	154,538.00	-9,013.00	94.17%
5415 Auto Physical Damage	10,692.63	9,517.00	1,175.63	112.35%
5420 Group Property Program	19,672.00	26,218.00	-6,546.00	75.03%
5425 VCJPA - General Fund Allocation	2,395.00	4,326.00	-1,931.00	55.36%
5430 Group Fidelity	4,623.00	6,158.00	-1,535.00	75.07%
5435 Non-owned Aircraft	4,125.00	4,538.00	-413.00	90.90%
5445 Business Travel Accident Ins	543.72	504.00	39.72	107.88%
Total 5400 INSURANCE	**$ 187,576.35**	**$ 205,799.00**	**-$ 18,222.65**	**91.15%**
5450 COMPUTER HARDWARE & SOFTWARE				
5455 IT Consulting - Compu-Data		155.00	-155.00	0.00%
5460 Computer Hardware		30.00	-30.00	0.00%
5465 Computer Software	2,941.57	2,477.00	464.57	118.76%
5475 Website Hosting / Microsoft	586.84	584.00	2.84	100.49%
Total 5450 COMPUTER HARDWARE & SOFTWARE	**$ 3,528.41**	**$ 3,246.00**	**$ 282.41**	**108.70%**
5500 FACILITIES MAINTENANCE				
5505 Facility - Repairs & Maint	1,111.54	1,169.00	-57.46	95.08%
Total 5500 FACILITIES MAINTENANCE	**$ 1,111.54**	**$ 1,169.00**	**-$ 57.46**	**95.08%**
5550 UTILITIES				
5560 Gas & Electricity - PG&E	1,406.92	2,799.00	-1,392.08	50.27%
5570 Phone - VOIP - Fusion/MegaPath	579.31	560.00	19.31	103.45%
5575 Phone - Land Line-AT&T/Comcast	362.61	328.00	34.61	110.55%
5580 Phone - Mobile Devices-Verizon	2,042.65	2,757.00	-714.35	74.09%
Total 5550 UTILITIES	**$ 4,391.49**	**$ 6,444.00**	**-$ 2,052.51**	**68.15%**
5600 FLEET MAINTENANCE				
5610 Garage Tools	29.31	310.00	-280.69	9.45%
5615 Garage Repairs Outside	679.36	0.00	679.36	
5620 Auto, Hotsy, Plug, Boat, Traile	1,633.46	2,230.00	-596.54	73.25%

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Statement of Revenues, Expenses & Changes- Budget vs. Actual
Month of July 2026

	Total			
	Actual	Budget	over Budget	% of Budget
5630 Ops Equipment & Repairs	661.42	1,102.00	-440.58	60.02%
Total 5600 FLEET MAINTENANCE	**$ 3,003.55**	**$ 3,642.00**	**-$ 638.45**	**82.47%**
5700 OPERATIONS			0.00	
5705 Pesticides	3,008.32	2,977.00	31.32	101.05%
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5725 Apparel - Uniforms & Boots	856.83	950.00	-93.17	90.19%
5730 Mosquito Fish	135.32	23.00	112.32	588.35%
5735 Fuel	8,803.74	8,302.00	501.74	106.04%
Total 5700 OPERATIONS	**$ 15,126.00**	**$ 14,389.00**	**$ 737.00**	**105.12%**
5800 LABORATORY				
5805 Disease Surveillance	1,577.94	0.00	1,577.94	
5810 Sentinel Chicken Flocks/Supply		406.00	-406.00	0.00%
5815 Mosquito Blood	405.00	1,845.00	-1,440.00	21.95%
5820 Dry Ice	2,338.98	3,118.00	-779.02	75.02%
5825 Lab Supplies	1,088.85	126.00	962.85	864.17%
5830 Lab Biowaste Disposal	115.00	0.00	115.00	
5840 Lab Equip. Maintenance		23,306.00	-23,306.00	0.00%
5845 Lab PCR Supplies	762.77	0.00	762.77	
Total 5800 LABORATORY	**$ 6,288.54**	**$ 28,801.00**	**-$ 22,512.46**	**21.83%**
5900 PUBLIC OUTREACH			0.00	
5910 Media and Network	5,985.87	3,917.00	2,068.87	152.82%
5920 Promotion & Printing	2,178.39	2,027.00	151.39	107.47%
Total 5900 PUBLIC OUTREACH	**$ 8,164.26**	**$ 5,944.00**	**$ 2,220.26**	**137.35%**
6000 CAPITAL IMPROVEMENTS				
6010 Building Improvements	121,413.80	71,898.00	49,515.80	168.87%
6030 Vehicle Leases	4,032.04	6,114.00	-2,081.96	65.95%
Total 6000 CAPITAL IMPROVEMENTS	**$ 125,445.84**	**$ 78,012.00**	**$ 47,433.84**	**160.80%**
6500 DEBT SERVICE				
6510 Principal Payments	232,266.47	232,266.00	0.47	100.00%
6520 Interest Payments	85,827.65	85,828.00	-0.35	100.00%
Total 6500 DEBT SERVICE	**$ 318,094.12**	**$ 318,094.00**	**$ 0.12**	**100.00%**
Total Expenses	**$ 1,338,760.23**	**$ 1,333,063.00**	**$ 5,697.23**	**100.43%**
Net Operating Income	**-$ 1,293,884.67**	**-$ 1,298,323.00**	**$ 4,438.33**	**99.66%**
Net Income	**-$ 1,293,884.67**	**-$ 1,298,323.00**	**$ 4,438.33**	**99.66%**

San Mateo County Mosquito & Vector Control District

07/31/2026

A/R Aging Summary

As of July 31, 2026

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
City of Foster City	7,959.09	8,393.52			463.47	16,816.08
City of Pacifica Public Works Wastewater	100.43	100.43				200.86
City of Redwood City, Public Works	5,420.65				21.13	5,441.78
City of San Francisco, Parks	7,417.81	139.85			-193.68	7,363.98
City of San Francisco, Public Utilities	69.92	93.23				163.15
City of San Mateo, Wastewater Treatment	294.28					294.28
City of South San Francisco Water Quality	197.70					197.70
H.L. Peninsula Hot Pot & Grill	238.63	252.92				491.55
San Francisco Int'l Airport	468.26	9,512.51				9,980.77
Sewer Authority Mid-Coastside	100.43	100.43				200.86
Silicon Valley Clean Water	443.03	233.17				676.20
Stanford University - Jasper Ridge	2,720.66					2,720.66
TOTAL	**$ 25,430.89**	**$ 18,826.06**	**$ 0.00**	**$ 0.00**	**$ 290.92**	**$ 44,547.87**

San Mateo County Mosquito & Vector Control District

08/21/2026

A/R Aging Summary

As of August 21, 2026

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
City of Foster City	7,959.09				463.47	8,422.56
City of Pacifica Public Works Wastewater	100.43	100.43				200.86
City of Redwood City, Public Works	5,420.65				21.13	5,441.78
City of San Francisco, Parks	7,417.81	139.85			-193.68	7,363.98
City of San Francisco, Public Utilities	69.92					69.92
City of San Mateo, Wastewater Treatment	294.28					294.28
City of South San Francisco Water Quality	197.70					197.70
H.L. Peninsula Hot Pot & Grill	238.63	252.92				491.55
San Francisco Int'l Airport	277.96					277.96
Sewer Authority Mid-Coastside	100.43					100.43
Silicon Valley Clean Water	443.03					443.03
Stanford University - Jasper Ridge	2,720.66					2,720.66
TOTAL	**$ 25,240.59**	**$ 493.20**	**$ 0.00**	**$ 0.00**	**$ 290.92**	**$ 26,024.71**

San Mateo County Mosquito and Vector Control District
Cash Activity & Reconciliation to County Statement
General Fund
July 31, 2026

GF-Jul 2026

Beginning Cash per District as of Jun 30, 2026			6,036,968
Reductions			
	Payroll Related (ADP)	(404,190)	
	Checks Written	(902,954)	
	Transfer out to CPF	(500,000)	
	Bank Fee	(133)	
	Total Reductions		(1,807,277)
Additions			
	Abatement Services	4,823	
	Quarterly Interest	65,017	
	Misc Deposit	1,102	
	Total Additions		70,942
Ending Cash per District as of Jul 31, 2026			**4,300,633**
Cash per County General Fund Statement			4,300,633
	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] 07/01/2026-07/31/2026 Page 2
MON, AUG 17, 2026, 8:55 AM --req: EASRANIN--leg: GL JL--loc: CONTROL---job:18844619 J361----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 07/01/26	6,036,968.28	0.00	6,036,968.28
	07/01/26	RJNYINRV	AutoID: JXC07022 Job: 18814 JE	65,017.29	0.00	6,101,985.57
	07/13/26	JE593693	AutoID: JRH07132 Job: 18784 JE	0.00	133.23	6,101,852.34
	07/17/26	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	5,924.49	0.00	6,107,776.83
	07/20/26	JE594928	AutoID: JNE07212 Job: 18794 JE	0.00	500,000.00	5,607,776.83
	07/31/26	JE595905	AutoID: JTT08042 Job: 18827 JE	0.00	1,307,144.19	4,300,632.64
		DR	* SUB ACCT Total *	6,107,910.06*	1,807,277.42*	4,300,632.64*

San Mateo County Mosquito and Vector Control District
Cash Activity & Reconciliation to County Statement
Capital Project Fund
July 31, 2026

CPF-Jul 2026

Beginning Cash per District as of Jun 30, 2026		417,078
Reductions		
Checks Written	(538,124)	
Bank Fee	(124)	
Total Reductions		(538,248)
Additions		
Quarterly Interest	2,455	
Transfer in from General Fund	500,000	
Total Additions		502,455
Ending Cash per District as of Jul 31, 2026		**381,286**
Cash per County Capital Project Fund Statement		381,286
Difference		-

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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]     07/01/2026-07/31/2026        Page 1
MON, AUG 17, 2026,  8:55 AM --req: EASRANIN--leg: GL JL--loc: CONTROL---job:18844619 J361----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 07/01/26                417,078.28             0.00       417,078.28
                     07/01/26 RJNYINRV          AutoID: JXC07022 Job: 18814 JE     2,455.49             0.00       419,533.77
                     07/13/26 JE593693          AutoID: JRH07132 Job: 18784 JE         0.00           123.94       419,409.83
                     07/20/26 JE594928          AutoID: JNE07212 Job: 18794 JE   500,000.00             0.00       919,409.83
                     07/31/26 JE595905          AutoID: JTT08042 Job: 18827 JE         0.00       538,124.03       381,285.80
                              DR                * SUB ACCT Total *               919,533.77*      538,247.97*      381,285.80*
```

San Mateo County Mosquito and Vector Control District
ADP Payroll Disbursement
July 31, 2026

Jul 2026

	July 2, 2026	July 17, 2026	July 31, 2026	Footnotes:
Payroll ACH Disbursement (including Net Pay & Taxes)				
Total Net Pay	90,978	97,871	104,668	
Federal W/H Tax	18,008	19,830	22,140	
Social Security Tax	1,325	1,698	1,621	A
Medicare	4,117	4,440	4,458	
CA W/H Tax	7,639	8,487	9,483	
CA SUI/DI	2,206	2,248	2,144	
Total	**124,273**	**134,573**	**144,515**	
ADP Process Fees PPE 6/13, 6/27	**367**	**294**		
ADP Fee Time & Attendance 06/12		**168**		
Total amount for the period:	**124,640**	**135,035**	**144,515**	
Total amount for the month:			**404,190**	

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, 2026

GF-Jul 2026

Transaction type	Date	Num	Name	Amount
Checking - US Bank - GF x3353				
Bill Payment (Check)	07/07/2026	4353	Charles P Hansen	-640.69
Bill Payment (Check)	07/07/2026	4354	Dennis J Jewell	-640.69
Bill Payment (Check)	07/07/2026	4355	Great-West Life & Annuity Co	-8,665.67
Bill Payment (Check)	07/07/2026	4356	San Mateo County Retirement Association	-45,102.35
Bill Payment (Check)	07/07/2026	4357	U.S. Bank PARS Account # 6746022400	-666.14
Bill Payment (Check)	07/07/2026	4358	Acrisure Aerospace Partners Insurance	-4,125.00
Bill Payment (Check)	07/07/2026	4359	Airgas Dry Ice	-346.06
Bill Payment (Check)	07/07/2026	4360	Amazon Capital Services	-6,150.53
Bill Payment (Check)	07/07/2026	4361	American Fidelity Assurance Company	-2,350.80
Bill Payment (Check)	07/07/2026	4362	American Mosquito Control Association	-5,301.35
Bill Payment (Check)	07/07/2026	4363	Bliss Pops	-1,034.53
Bill Payment (Check)	07/07/2026	4364	Cengage Learning, Inc.	-900.00
Bill Payment (Check)	07/07/2026	4365	Cintas Corporation #0464	-854.13
Bill Payment (Check)	07/07/2026	4366	City National Bank	-318,094.12
Bill Payment (Check)	07/07/2026	4367	City of Burlingame, Water Dept	-1,241.00
Bill Payment (Check)	07/07/2026	4368	Civic Plus, LLC	-575.40
Bill Payment (Check)	07/07/2026	4369	Colorprint	-767.10
Bill Payment (Check)	07/07/2026	4370	County of San Mateo LAFCO	-6,474.00
Bill Payment (Check)	07/07/2026	4371	Culligan Quench	-236.76
Bill Payment (Check)	07/07/2026	4372	Eco Medical Inc.	-115.00
Bill Payment (Check)	07/07/2026	4373	Franchise Tax Board	-50.00
Bill Payment (Check)	07/07/2026	4374	MidAmerica Admin & Retirement Solutions	-1,008.00
Bill Payment (Check)	07/07/2026	4375	Occupational Health Centers of Calif.	-77.00
Bill Payment (Check)	07/07/2026	4376	Rachel Curtis	-133.94
Bill Payment (Check)	07/07/2026	4377	RankPlus SEO	-742.00
Bill Payment (Check)	07/07/2026	4378	Recology San Mateo County	-619.07
Bill Payment (Check)	07/07/2026	4379	Sacramento County Dept of Child Support	-220.38
Bill Payment (Check)	07/07/2026	4380	Standard Insurance Company	-1,550.68
Bill Payment (Check)	07/07/2026	4381	T-Mobile	-217.16
Bill Payment (Check)	07/07/2026	4382	Tender Corporation	-2,100.00
Bill Payment (Check)	07/07/2026	4383	United States Treasury	-91.20
Bill Payment (Check)	07/07/2026	4384	Vector Control Joint Powers Agency	-330,420.35
Bill Payment (Check)	07/07/2026	4385	Verizon	-1,859.95
Bill Payment (Check)	07/22/2026	4386	Great-West Life & Annuity Co	-9,008.92
Bill Payment (Check)	07/22/2026	4387	San Mateo County Retirement Association	-47,849.62
Bill Payment (Check)	07/22/2026	4388	U.S. Bank PARS Account # 6746022400	-699.44
Bill Payment (Check)	07/22/2026	4389	Aim To Please Janitorial Services	-1,308.25
Bill Payment (Check)	07/22/2026	4390	Airgas Dry Ice	-1,177.32
Bill Payment (Check)	07/22/2026	4391	Airgas USA, LLC	-534.16
Bill Payment (Check)	07/22/2026	4392	American Fidelity Assurance	-425.88
Bill Payment (Check)	07/22/2026	4393	Bay Alarm Company	-576.75
Bill Payment (Check)	07/22/2026	4394	Brian Weber	-174.22
Bill Payment (Check)	07/22/2026	4395	California Assoc of Public Inf Officials	-30.00
Bill Payment (Check)	07/22/2026	4396	CalPERS	-43,503.53
Bill Payment (Check)	07/22/2026	4397	Colorprint	-1,280.42
Bill Payment (Check)	07/22/2026	4398	Comcast	-362.61

San Mateo County Mosquito & Vector Control District

Check Register (General Fund 02706)

As of July 31, 2026

GF-Jul 2026

Transaction type	Date	Num	Name	Amount
Bill Payment (Check)	07/22/2026	4399	Flyers Energy LLC	-7,587.04
Bill Payment (Check)	07/22/2026	4400	Franchise Tax Board	-50.00
Bill Payment (Check)	07/22/2026	4401	FRMS	-3,236.15
Bill Payment (Check)	07/22/2026	4402	Fusion, LLC	-579.31
Bill Payment (Check)	07/22/2026	4403	Grainger	-921.60
Bill Payment (Check)	07/22/2026	4404	Jarvis Fay LLP	-928.00
Bill Payment (Check)	07/22/2026	4405	Lampire Biological Laboratories, Inc.	-405.00
Bill Payment (Check)	07/22/2026	4406	Marin/Sonoma Mosquito & Vector Control	-837.25
Bill Payment (Check)	07/22/2026	4407	MidAmerica Administrative & Retirement	-500.00
Bill Payment (Check)	07/22/2026	4408	MVCAC	-11,965.00
Bill Payment (Check)	07/22/2026	4409	Pacific Office Automation Inc	-328.83
Bill Payment (Check)	07/22/2026	4410	PG&E	-1,139.10
Bill Payment (Check)	07/22/2026	4411	Public Agency Retirement Services (PARS)	-331.22
Bill Payment (Check)	07/22/2026	4412	Purchase Power	-665.72
Bill Payment (Check)	07/22/2026	4413	Sacramento County Dept of Child Support	-220.38
Bill Payment (Check)	07/22/2026	4414	U.S. Bank	-22,957.41
			TOTAL CHECKS	**-902,954.18**
Total Checking -US Bank - x3353 (Charged to General Fund #02706)				**-902,954.18**

Note: Previous month's check numbers were 4285-4352. Current month's check numbers are 4353-4414 (62 checks).

San Mateo County Mosquito & Vector Control District

Check Register (Capital Fund 02705)

As of July 31, 2026

CPF-Jul 2026

Transaction type	Date	Num	Name	Amount
1023 · Checking -US Bank - x4183				
Bill Payment (Check)	07/07/2026	1353	Beals Martin Inc	-223,445.70
Bill Payment (Check)	07/07/2026	1354	Enterprise FM Trust	-4,032.04
Bill Payment (Check)	07/07/2026	1355	ENVIRO-S.T.A.R., INC.	-5,785.00
Bill Payment (Check)	07/22/2026	1356	Aetypic, Inc.	-7,978.75
Bill Payment (Check)	07/22/2026	1357	Beals Martin Inc	-281,561.95
Bill Payment (Check)	07/22/2026	1358	Capital Program Management Inc.	-12,953.75
Bill Payment (Check)	07/22/2026	1359	Smith-Emery San Francisco	-2,366.84
			TOTAL CHECKS	**-538,124.03**
Total · Checking -US Bank - x4183 (Charged to Capital Project Fund #02705)				**-538,124.03**

Note: Previous month's check numbers were 1350-1352. Current month's check numbers are 1353-1359 (7 checks).

Account Number : [redacted]
Unique ID: XXXX XXXX XXXX 0569
SMCMAD
Statement Date : 07-22-2026

July 2026

Corporate Account Summary

Previous Balance	$29,653.78
Purchases and Other Charges	$10,447.77
Cash Advances	$0.00
Cash Advance Fees	$0.00
Late Payment Charges	$0.00
Credits	$0.00 CR
Payments	$6,696.37 PY
New Balance	**$33,405.18**
Disputed Amount	$0.00

Payment Information

Amount Due $33,405.18

Payment due in accordance with your agreement with U.S. Bank.

QUESTIONS OR TO REPORT A LOST OR STOLEN CARD, CALL CUSTOMER SERVICE**1-800-344-5696**

To overnight or courier a payment, please send to:
Corporate Payment Systems
3180 Rider Trail S, Department 790428
Earth City, MO 63045-1518

Account Messages

Your account is past due $22,957.41. Past due amount is included in the amount due. Please remit immediately.

Corporate Account Activity

SMCMAD
Account Number: [redacted]
Unique ID: XXXX XXXX XXXX 0569

Total Corporate Activity
$6,696.37 CR

Post Date	Tran Date	Reference Number	Transaction Description	Amount
07-01	06-27	74798266182000000001618	PAYMENT - THANK YOU 00000 C	6,696.37 PY

New Activity

ANGELA NAKANO	Purchases	$947.77	**Total Activity**	**$947.77**
Account Number: [redacted]	Cash Advances	$0.00		
Unique ID: XXXX XXXX XXXX 2215	Cash Advances Fees	$0.00		
	Credits	$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
06-23	06-22	24906416173260669239588	METTLER TOLEDO 800-4724646 CA	762.77
07-09	07-09	24116416190742625404286	ECOLOGICAL SOCIETY OF AME 202-833-8773 DC	185.00

(transactions continued on next page)

Payment may be made electronically or by check made payable to Corporate Payment Systems.

CORPORATE PAYMENT SYSTEMS
P.O. BOX 6343
FARGO, ND 58125-6343

[redacted] 003340518 003340518

Account Number:	[redacted]
Unique ID:	XXXX XXXX XXXX 0569
Amount Due:	$33,405.18

Amount Enclosed $ 10,447.77

If paying by check, include coupon with payment to address below.

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

00000002332 000638216621679 P 2

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

SMCMAD
Account Number : [redacted]
Unique ID: XXXX XXXX XXXX 0569
Statement Date : 07-22-2026

New Activity cont

BRIAN WEBER	Purchases	$11.44	**Total Activity**	**$11.44**
Account Number: [redacted]	Cash Advances	$0.00		
Unique ID: XXXX XXXX XXXX 4041	Cash Advances Fees	$0.00		
	Credits	$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
07-09	07-09	24011346190100025144603	MSFT * E0100ZWNUI MICROSOFT.COM WA	11.44

SMCMVCD ADMIN	Purchases	$9,488.56	**Total Activity**	**$9,488.56**
Account Number: [redacted]	Cash Advances	$0.00		
Unique ID: XXXX XXXX XXXX 1667	Cash Advances Fees	$0.00		
	Credits	$0.00 CR		

Post Date	Tran Date	Reference Number	Transaction Description	Amount
06-23	06-22	24692166173402552998578	COSTCO DELIVERY 654 800-788-9968 CA	642.01
06-29	06-26	24071056178627107991095	CALIFORNIA SPECIAL DIS 916-4427887 CA	890.00
06-29	06-27	24231686179803056600876	SAFEWAY #2878 MILLBRAE CA	48.38
06-29	06-27	24445006178300588871723	SPO*BONNESANTEBROADWAY BURLINGAME CA	238.96
06-29	06-26	24692166177406839354659	AMZN DIGITAL*Y67SH5AM3 888-802-3080 WA	99.99
07-01	07-01	24000776182100021842441	MOSYLE BUS* MOSYLE_BUS BUSINESS.MOSY FL	41.25
07-01	07-01	24492166182100026514549	YELPCOM* 855-380-9357 YELP.COM CA	90.00
07-02	07-01	24204296182001813535099	GOOGLE ADS3907138857 650-2530000 CA	655.79
07-03	07-01	24071056183627196470202	CALIFORNIA SPECIAL DIS 916-4427887 CA	890.00
07-06	07-02	24071056184627121270817	CALIFORNIA SPECIAL DIS 916-4427887 CA	890.00
07-07	07-06	24692166187403780413798	SQ *NEW AUTO GLASS BURLINGAME CA	75.00
07-08	07-07	24064666189100000634214	IPM INSTITUTE PAYMENT IPMINSTITUTE. WI	74.99
07-08	07-06	24071056188627179296819	CALIFORNIA SPECIAL DIS 916-4427887 CA	890.00
07-08	07-07	24793386188001755853211	STK*SHUTTERSTOCK 866-6633954 NY	300.00
07-10	07-09	24055236190816226023698	ROCK AUTO 608-661-1376 WI	304.75
07-13	07-10	24943016192010202512342	THE HOME DEPOT #0632 SAN MATEO CA	72.22
07-14	07-13	24000776195100009439991	QUALITY EQUIPMENT QSPRAY.COM AZ	261.75
07-14	07-13	24069276194100116890656	F-3 AUTO SERVICE 165-02908077 CA	235.11
07-17	07-17	24430996198824962051284	DMI* DELL K-12/GOVT 800-981-3355 TX	1,900.33
07-17	07-16	24692166197403594671209	SQ *NEW AUTO GLASS BURLINGAME CA	369.25
07-21	07-20	24692166201406993261138	COSTCO DELIVERY 654 800-788-9968 CA	518.78

Department:	00000	Total:	$10,447.77
Division:	00000	Total:	$10,447.77

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Credit Card Transaction Report
July 2026

Date	Transaction Type	Name	Memo/Description	Account Code	Amount
US Bank Purchase Card					
US Bank Visa Brian x2315					
07/09/2026	Expense	Microsoft	365 Business Basic - online services	5475 COMPUTER HARDWARE & SOFTWARE:Website Hosting/Microsoft	11.44
Total for US Bank Visa Brian x2315					**$ 11.44**
US Bank Visa Admin x9067					
07/01/2026	Expense	Costco	Misc. office supplies	5335 ADMINISTRATION:Office Expense	341.07
			Janitorial cleaning paper supplies	5340 ADMINISTRATION:Janitorial/Household Expense	47.19
			Outreach supplies for open house	5910 PUBLIC OUTREACH:Media and Network	253.75
07/01/2026	Expense	Mosyle Business	Premium license 7/1/26-7/31/26	5465 COMPUTER HARDWARE & SOFTWARE:Computer Software	41.25
07/01/2026	Expense	Yelp	Increase awareness of district services	5910 PUBLIC OUTREACH:Media and Network	90.00
07/01/2026	Expense	Google Inc.	Increase awareness of district services	5910 PUBLIC OUTREACH:Media and Network	655.79
07/01/2026	Expense	Safeway Store	Refreshments for staff (District open house)	5335 ADMINISTRATION:Office Expense	48.38
07/01/2026	Expense	Misc-Admin	Bonne Sante-lunch for the staff during open house	5335 ADMINISTRATION:Office Expense	238.96
07/01/2026	Expense	Amazon.com	License upgrade for Windows 11 (Matthew)	5465 COMPUTER HARDWARE & SOFTWARE:Computer Software	99.99
07/06/2026	Expense	Misc- Ops	New Auto Glass-Repair Truck #51 windshield	5615 FLEET MAINTENANCE:Garage Repairs Outside	75.00
07/06/2026	Expense	California Special Districts	CSDA Conf-Trustees Fregulia, Walsh, Yoshida, Smith 8/24-8/27/26	5210 TRAINING - BOARD & STAFF:Conferences / Workshops Board	3,560.00
07/07/2026	Expense	Misc-Admin	IPM-tick academy registration for Rachel	5220 TRAINING - BOARD & STAFF:Staff Training	74.99
07/07/2026	Expense	Shutterstock	Images for use in district services	5910 PUBLIC OUTREACH:Media and Network	300.00
07/09/2026	Expense	Rock Auto	CB jeep tire pressure sensors	5620 FLEET MAINTENANCE:Auto, Hotsy, Plug, Boat, Traile	304.75
07/10/2026	Expense	Home Depot	High pressure sprayer pump oil	5630 FLEET MAINTENANCE:Ops Equipment & Repairs	72.22
07/13/2026	Expense	Misc- Ops	Q Spray-straps for birchmeier backpack sprayers	5630 FLEET MAINTENANCE:Ops Equipment & Repairs	261.75
07/13/2026	Expense	Misc- Ops	F3 Auto-recharge truck #51 A/C system	5615 FLEET MAINTENANCE:Garage Repairs Outside	235.11
07/16/2026	Expense	Misc- Ops	New Auto Glass-Replace windshield truck #42	5615 FLEET MAINTENANCE:Garage Repairs Outside	369.25
07/17/2026	Expense	Dell Marketing L.P.	Annl renew-Adobe Acrobat license (10 Lic+1 Adobe Creative for $937.83)	5465 COMPUTER HARDWARE & SOFTWARE:Computer Software	1,900.33
07/20/2026	Expense	Costco	Misc. office supplies	5335 ADMINISTRATION:Office Expense	166.32
			Janitorial cleaning paper supplies	5340 ADMINISTRATION:Janitorial/Household Expense	164.54
			Board meeting supplies	5305 ADMINISTRATION:Board Meeting Expenses	187.92
Total for US Bank Visa Admin x9067					**$ 9,488.56**
US Bank Visa Angie x8413					
07/01/2026	Expense	Mettler-Toledo Rainin, LLC	Restocking tips for disease testing	5845 LABORATORY:Lab PCR Supplies	762.77
07/09/2026	Expense	Misc-Lab	Ecological Society of America membership	5825 LABORATORY:Lab Supplies	185.00
Total for US Bank Visa Angie x8413					**$ 947.77**
Total for US Bank Purchase Card					**$ 10,447.77**

Agenda Item 4D

SUBJECT: Consider Financing up to $ 5 million, or 50% of the 1415 N. Carolan Avenue Capital Building Project

SUMMARY

Staff requests Board consideration of financing up to $5 million, or 50% of the estimated $10 million cost, for the 1415 N. Carolan Avenue capital building project. The recommendation is based on three primary reasons, presented in order of importance.

First, the District should preserve adequate reserves so it can continue operating smoothly and respond to unanticipated emergencies, revenue disruptions, regulatory changes, or other unforeseen needs without straining cash flow. Those reserve needs fall into three broad categories: financial emergencies, including potential impacts to ERAF distributions, property tax allocations, or benefit assessment authority; natural disaster emergencies, including earthquakes, flooding, fires, or other events that may require immediate expenditures before FEMA, Cal OES, or insurance reimbursements are received; and public health emergencies, including increased vector-borne disease activity, invasive mosquito response, and other conditions that may require expanded operations while the District evaluates whether longer-term revenue measures are needed.

Second, as currently structured, the transaction is expected to be financially positive for the District, with a projected net benefit in excess of $2 million, and at a minimum is expected to be financially neutral.

Third, financing a portion of a long-lived public facility supports intergenerational equity, a recognized best practice in government finance, by having taxpayers who benefit from the facility contribute to its cost over the life of the loan rather than requiring current reserves to bear the full cost immediately.

BACKGROUND

The 1415 N. Carolan Avenue project represents a major, long term investment in District infrastructure with a multi decade useful life. The project has been incorporated into the District's long term capital planning and is anticipated to be funded through a combination of existing reserves and, potentially, long term financing.

The District currently maintains healthy reserve balances and can pay the full project cost in cash. However, a large portion of these reserves serves an ongoing operational purpose, specifically to ensure sufficient liquidity between property tax collections. As a result, the District must evaluate drawing down reserves for a single capital project not only by total dollars available, but also by its ability to continue operating smoothly and respond to unforeseen needs.

DISCUSSION

Alignment with GFOA Best Practices
GFOA best practices consistently recommend a balanced approach to capital financing, particularly for large, long lived assets such as public facilities. Rather than relying exclusively on either pay as you go funding or full debt financing, GFOA encourages governments to match funding strategies to asset life, cash flow realities, and long term financial sustainability.

Preservation of Operating Liquidity
A Committee member asked staff to identify the types of unanticipated emergencies that could require preserved reserve balances. While assigning precise costs to future emergencies is difficult and would require additional scenario analysis, the need for reserves can be reasonably described in three categories.

First, **financial emergencies** could result from changes to local government revenues. The District receives funding through property taxes and benefit assessments, and local government revenues have historically been subject to state level shifts, legal restrictions, and political challenges. Maintaining reserves helps mitigate the impact if ERAF related revenues, property tax allocations, benefit assessment revenues, or similar funding mechanisms are reduced, delayed, or legally constrained. **If ERAF or any other challenge to tax revenue occurred, it could cost the District anywhere from $50,000 annually if the benefit assessment increases were challenged to $1 million if ERAF and other taxing mechanisms were eliminated or reduced.**

Second, **natural disaster emergencies** such as earthquakes, flooding, and fires could substantially affect District facilities, equipment, and operations. Although FEMA, Cal OES, state assistance, or insurance reimbursements may ultimately be available, cost recovery can take many months or even years, and some costs may be determined ineligible. Adequate reserves allow the District to restore essential operations, repair facilities, and maintain public services while reimbursement claims are processed. **Depending on the type of natural disaster, these costs could range from the Hundreds of thousands to tens of millions.** Even if the District's expenses are deemed eligible, the maximum amount it can recover is 75% of total losses.

Third, **public health emergencies** may require rapid expansion of surveillance, laboratory, field operations, public outreach, staffing, equipment, and contracted services. Climate change, increased vector borne disease activity, and more frequent invasive mosquito detections may increase the likelihood of extended response periods. Maintaining healthy reserves allows the District to meet these challenges immediately while evaluating whether additional long term revenue, including a future tax measure or assessment adjustment, may be necessary to support sustained public health response obligations. **If these types of emergencies were to increase significantly or occur regularly, the financial burden could rise to $200,000 to over $500,000 annually if additional permanent staff needed to be hired. In these circumstances, reserves could cover those costs until additional tax revenue measures could be considered and placed on the ballot. Pursuing an additional Prop 218**

Benefit Assessment would require an approximate $1 million investment.

For these reasons, financing should not be evaluated only by comparing the borrowing rate and investment earnings. The more important policy question is whether using all available cash for a single capital project would leave the District with less flexibility to address foreseeable but unpredictable risks. Financing a portion of the project preserves that flexibility while still requiring the District to make a substantial cash contribution.

Maintaining Flexibility for Future Needs

Financing up to 50% of the project preserves the District's ability to respond to future capital requirements, regulatory mandates, emergencies, or grant opportunities without immediately issuing emergency debt or disrupting operations. This flexibility is a key theme in GFOA's capital planning guidance and reflects prudent long term financial stewardship.

Conservative and Measured Use of Debt

This approach does not represent aggressive borrowing. Financing approximately half the project balances reserve use with long term affordability, limits debt exposure, and demonstrates intentional, conservative financial management. It positions the District to maintain strong credit, predictable budgeting, and stakeholder credibility.

FISCAL IMPACT

Under the proposed approach, the District would fund approximately $5 million of the project on a pay as you go basis and finance up to $5 million through long term borrowing. Based on current market conditions and preliminary estimates, the District's borrowing rate is expected to be approximately 4.3%, while reserves retained in the investment pool are projected to earn approximately 3.7%.
As a result, the effective net cost of financing, after accounting for interest earnings on retained reserves, is approximately 0.6%, or well under 1%. This modest spread reflects the benefit of maintaining reserves in the investment account while spreading repayment of a long lived capital asset over time.
In addition to preserving operating liquidity and reserve capacity for unanticipated emergencies, this approach minimizes the financial opportunity cost of drawing down reserves for a single project and supports stable cash flow management during the construction period and between property tax collection cycles. Final debt service impacts and financing terms would be subject to Board approval at the time of issuance.

RECOMMENDATION

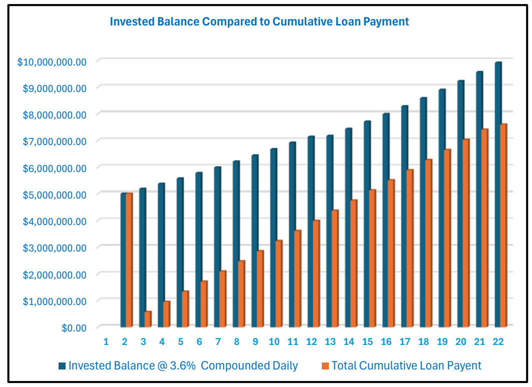
Staff recommends that the Board direct staff to pursue financing options for up to 50% of the total cost of the 1415 N. Carolan Avenue capital building project. This approach is recommended first because it preserves adequate reserves for unanticipated emergencies and other unforeseen operational needs, including financial emergencies that could affect ERAF, property tax, or benefit assessment revenues; natural disaster emergencies such as earthquakes, flooding, or fires where reimbursement or insurance recovery may be delayed; and public health emergencies involving increased disease activity, invasive mosquitoes, or other conditions requiring expanded response. Second, the transaction as designed is expected to be financially positive for the District, with a projected net benefit in excess of $2 million and, at a minimum, financially neutral. Third, it advances intergenerational equity by matching repayment of a long lived public asset with the taxpayers who will benefit from the facility over the life of the loan. Together, these reasons support a conservative and prudent financing strategy that maintains operating liquidity, protects long term financial flexibility, and aligns with best practices in government finance.

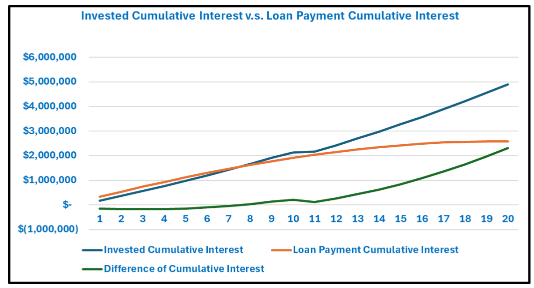
ATTACHMENTS:

1. Financial Analysis
2. Long Term Projections

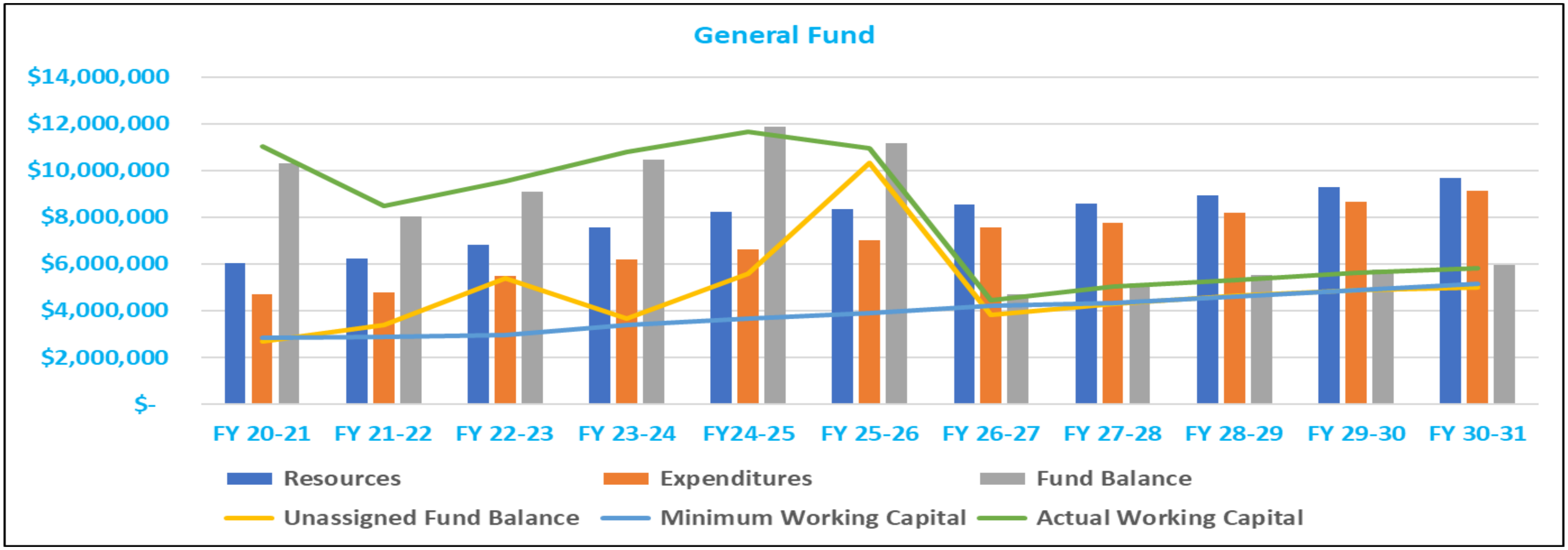
ANALYSIS OF FINANCING OF N. CAROLAN

Year:	Principal	Invested Cumulative Interest	Invested Balance @ 3.6% Compounded Daily	Loan Payment Cumulative Interest	Loan Payment Cumulative Principal	Total Cumulative Loan Payent	Difference	Difference of Cumulative Interest	Difference of Cumulative Principal
Beg.	$ 5,000,000	$ -	$ 5,000,000		$ 5,000,000	$5,000,000	$ -	$ -	$ -
2026	$ 5,000,000	$ 183,270	$ 5,183,270	$329,959	$239,426	$569,384	$ 4,613,886	$ (146,689)	$ 4,760,575
2027	$ 5,000,000	$ 373,257	$ 5,373,257	$540,731	$408,243	$948,974	$ 4,424,283	$ (167,474)	$ 4,591,757
2028	$ 5,000,000	$ 570,209	$ 5,570,209	$743,748	$584,816	$1,328,564	$ 4,241,645	$ (173,539)	$ 4,415,184
2029	$ 5,000,000	$ 774,380	$ 5,774,380	$938,653	$769,500	$1,708,153	$ 4,066,227	$ (164,273)	$ 4,230,500
2030	$ 5,000,000	$ 986,034	$ 5,986,034	$1,125,074	$962,669	$2,087,743	$ 3,898,291	$ (139,040)	$ 4,037,331
2031	$ 5,000,000	$ 1,205,446	$ 6,205,446	$1,302,620	$1,164,712	$2,467,333	$ 3,738,113	$ (97,174)	$ 3,835,288
2032	$ 5,000,000	$ 1,432,900	$ 6,432,900	$1,470,885	$1,376,037	$2,846,922	$ 3,585,978	$ (37,985)	$ 3,623,963
2033	$ 5,000,000	$ 1,668,692	$ 6,668,692	$1,629,441	$1,597,070	$3,226,512	$ 3,442,180	$ 39,251	$ 3,402,930
2034	$ 5,000,000	$ 1,913,126	$ 6,913,126	$1,777,844	$1,828,258	$3,606,102	$ 3,307,024	$ 135,282	$ 3,171,742
2035	$ 5,000,000	$ 2,133,509	$ 7,133,509	$1,915,625	$2,070,066	$3,985,691	$ 3,147,818	$ 217,884	$ 2,929,934
2036	$ 5,000,000	$ 2,166,520	$ 7,166,520	$2,042,298	$2,322,983	$4,365,281	$ 2,801,239	$ 124,222	$ 2,677,017
2037	$ 5,000,000	$ 2,429,202	$ 7,429,202	$2,157,352	$2,587,518	$4,744,871	$ 2,684,332	$ 271,850	$ 2,412,482
2038	$ 5,000,000	$ 2,701,512	$ 7,701,512	$2,260,253	$2,864,207	$5,124,460	$ 2,577,052	$ 441,259	$ 2,135,793
2039	$ 5,000,000	$ 2,983,803	$ 7,983,803	$2,350,444	$3,153,606	$5,504,050	$ 2,479,753	$ 633,359	$ 1,846,394
2040	$ 5,000,000	$ 3,276,441	$ 8,276,441	$2,427,339	$3,456,300	$5,883,639	$ 2,392,802	$ 849,102	$ 1,543,700
2041	$ 5,000,000	$ 3,579,806	$ 8,579,806	$2,490,328	$3,772,901	$6,263,229	$ 2,316,577	$ 1,089,478	$ 1,227,099
2042	$ 5,000,000	$ 3,894,290	$ 8,894,290	$2,538,773	$4,104,045	$6,642,819	$ 2,251,471	$ 1,355,517	$ 895,955
2043	$ 5,000,000	$ 4,220,301	$ 9,220,301	$2,572,006	$4,450,403	$7,022,408	$ 2,197,893	$ 1,648,295	$ 549,597
2044	$ 5,000,000	$ 4,558,262	$ 9,558,262	$2,589,326	$4,812,672	$7,401,998	$ 2,156,264	$ 1,968,936	$ 187,328
2045	$ 5,000,000	$ 4,908,611	$ 9,908,611	$2,591,793	$5,000,000	$7,591,793	$ 2,316,818	$ 2,316,818	$ -
		NPV:@3.5%	**$4,905,984**		**NPV:@3.5%**	**$2,667,512**			

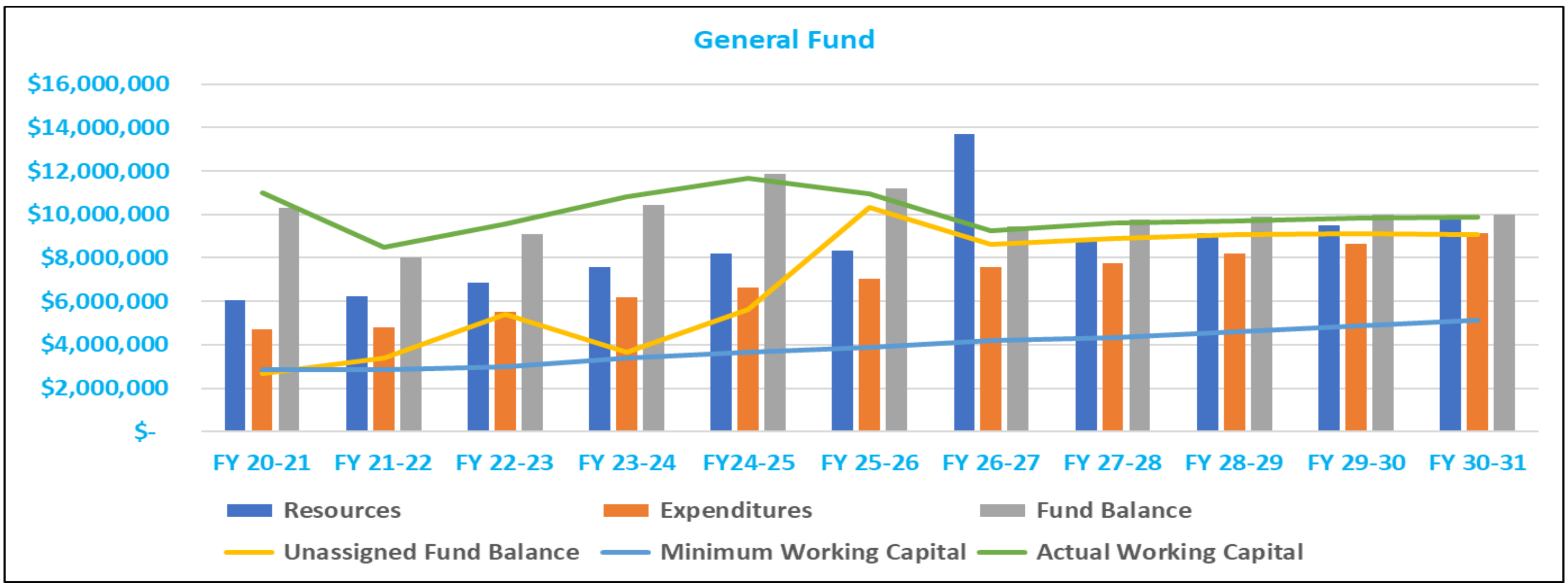




Status Quo (No Financing)



With Financing of $5,000,000



Agenda Item 4E

SUBJECT: Review and Recommend Approval of the Orion Innovation Professional Services Agreement and Expense Authorization in the amount of $25,000, with shared hosting at an estimated annual cost not to exceed $10,000.

SUMMARY

Staff requests that the Finance Committee recommend Board approval of related expenses for continued MapVision database support and hosting. The proposed agreement would provide 12 months of MapVision support at $25,000 and shared hosting at an estimated annual cost of $7,645 to $10,000, depending on the number of participating Districts. This will help preserve the District's existing operational database while staff continues to evaluate longer-term options.

BACKGROUND

The District has used the MapVision data management platform as its primary operational database for more than 10 years. In November 2024, Central Life Sciences acquired Leading Edge Technologies, the original creator of MapVision. Central Life Sciences later informed customers that it would retire its software division and stop supporting MapVision, affecting more than thirty mosquito and vector control agencies across the United States that rely on the system. In response, these agencies formed a collaborative group to exchange information, review available options, and identify a practical path forward to avoid service disruptions. District staff participated in these discussions during June and July 2026 and determined that Orion Innovation is currently the best option to support the District's existing MapVision database.

DISCUSSION

Staff previously informed the Board that Central Life Sciences' decision to discontinue MapVision support created a potential operational risk for the District. Staff reviewed several alternative data management systems, but none currently provide the same combination of functionality, familiarity, and ease of use as MapVision. Replacing the system during mosquito season would also create substantial cost and operational disruption. For that reason, staff believes the most practical short-term approach is to maintain MapVision and contract with Orion Innovation to host and support the existing program and data. Because Orion Innovation already provides hosting and technical support for the Central Life Sciences MapVision product, staff believes this is the best available option to maintain continuity.

After negotiations among districts, Central Life Sciences agreed to several concessions to ease the transition, including:

• Releasing district data and source code;

• Allowing districts to maintain and improve their own versions of the platform;

• Transferring operational knowledge and software assets to Orion Innovation; and

• Providing continued free service through November 1, 2026, giving districts extra time to arrange long-term support.

Orion Innovation is well-positioned to support the platform because it has been the main technical support and development team for MapVision over the past two years. They have the necessary institutional knowledge, technical expertise, and access to support ongoing operations without interruption.

Staff does not currently have another practical vendor that can support the existing MapVision environment without a significant transition period. If the agreement is not approved, the District could lose reliable support for its operational database, affecting field operations, reporting, and regulatory compliance.

Orion proposes annual MapVision support costs of $25,000 starting August 1, 2026, and hosting charges of $7,645 to $10,000 beginning November 1, 2026, contingent on all counties participating in the shared hosting.

The attached Statement of Work further defines the support model, response expectations, and scope limitations. The Professional Services Agreement also includes District protective provisions related to data security, confidentiality, public records compliance, indemnification, and termination.

Because the District will retain access to the source code and software assets, future options include self-hosting, co-hosting with other vector control agencies, or migrating to another vendor later if a better solution becomes available.

RECOMMENDATION:

Staff recommends that the Finance Committee recommend that the Board of Trustees:

1. Authorize the District Manager to execute the Professional Services Agreement with Orion Innovation for continued MapVision support for $25,000 and annual hosting charges of up to $10,000, subject to final agreement terms and approval from District Counsel

MATERIALS ATTACHED:

1. Orion Master Services Agreement for Professional Services

2. Exhibit A Orion Statement of Work

MASTER AGREEMENT FOR PROFESSIONAL SERVICES

THIS MASTER AGREEMENT FOR PROFESSIONAL SERVICES ("Agreement") is made and entered into as of November 1, 2026 ("Effective Date"), by and between **San Mateo County Mosquito and Vector Control**, a Special District, with its principal place of business located at 1351 Rollins Rd., Burlingame, CA ("Client") and **Orion Systems Integrators, LLC**, a Delaware limited liability company, with its principal place of business located at 33 South Wood Avenue, 5th Floor, Iselin, NJ 08830 ("Orion"). Client and Orion are individually referred to herein as "Party" and collectively as "Parties".

For and in consideration of the mutual promises and covenants contained herein, the sufficiency and adequacy of which is hereby acknowledged by the Parties, intending to be legally bound, the Parties agree as follows:

1. SCOPE OF SERVICES.

1.1. Statement of Work. Client retains Orion for and Orion accepts and agrees to provide Client with, professional services in information technology, including consulting, programming, application development, maintenance and support services and technical, engineering, design, conversion, development and implementation, site management, site operation, training, project management and related services from time to time during the term of this Agreement. The scope and description of specific project services where Orion and Client agree that Orion takes end to end responsibility for the execution of a project, including supervision and management of the project execution ("Project Services") to be provided by Orion and specific deliverables to be created and provided to Client as part of the Project Services ("Deliverables") will be mutually agreed and set forth in individual Project Statements of Work ("Project SOW" or "Project Statement of Work"). Each Project Statement of Work that may be executed by the Parties under this Agreement will be substantially in the form attached hereto as Exhibit A, referencing this Agreement. Any other professional services to be provided by Orion by assignment of personnel with requisite skills to perform the services along with Client's staff or under the guidance and direction of Client where Orion does not retain the project management responsibilities ("Consulting Services" or "Staff Augmentation Services"), may be provided by Orion pursuant to a consulting services statement of work ("Consulting Services SOW") substantially in the form of Exhibit B. Project Services and Consulting Services set forth in an applicable Statement of Work are referred to hereinafter as "Services".

1.2. Use of Affiliates. Any Statement of Work, when executed by both Parties shall be deemed to incorporate all applicable provisions of this Agreement. Client or any of Client affiliates shall enter into the Statement of Work incorporating the provisions of this Agreement with Orion or an applicable affiliate of Orion. A Statement of Work for Services to a Client affiliate located outside the United States or India may have additional terms, if required, to meet the local law requirements. In such cases, for purposes of each such Statement of Work, any reference to Orion as used in this Agreement shall be deemed to mean the applicable Orion affiliate executing the Statement of Work and reference to Client shall be deemed to mean the applicable Client affiliate executing the applicable Statement of Work or Client. Each of Orion and Client retain responsibility for the Services and performances of their respective affiliates under such Statement of Work. Further, in performing the Services hereunder Orion may utilize the personnel, resources and facilities of its affiliates; provided that in all such cases Orion remains fully responsible and liable for the performance of Services and, as between Client and Orion, with respect each individual assigned by Orion to perform the Services, Orion shall retain the same responsibilities and liabilities as Orion has with respect Orion's own employees.

1.3. Change in Scope of Services in a Statement of Work. Either Party may request a change in the scope of Services or Deliverables or the project but no such change shall be effective and binding unless such changes are documented in a change control document and signed by both parties. If Client desires to propose a change in a Statement of Work, Client shall deliver to Orion a change request in writing, describing the changes proposed. Promptly following Orion's receipt of Client's change request, Orion shall submit a written change order proposal to Client. If Orion desires to propose any change Orion shall submit to the Client a written description of the change in the form of a proposed change order for Client's review and approval. Any change order document prepared by the parties shall include, among other items, an estimate of additional charges to Client, if applicable, for the modified Services, any additional software or other material required to implement the change and any expected impact on the project schedule or service levels under the Statement of Work. On Client's written approval of the change order document submitted by Orion the parties shall sign the change order whereupon the Statement of Work shall be deemed to have been amended by the change order. No change to any Statement of Work shall be binding on the parties unless the change order has been signed by authorized representatives of each Party.

1.4. Project Managers; Reports. With respect each Project SOW, each Party shall appoint a qualified staff member or other representative to act as project manager (each, a "Project Manager") for the Services to be performed under each Statement of Work. Each Project Manager shall act as the single point of contact for the Party appointing such Project Manager in connection with the performance of such Services for the applicable Project. Orion agrees to submit written reports on the progress of the Project Services performed under each Project Statement of Work as may be reasonably requested from time to time by Client's Project Manager.

1.5. Orion Personnel. The persons Orion assigns to perform the Services shall have the appropriate technical and professional skills and experience to perform their duties in a professional and workmanlike manner, consistent with generally accepted industry standards for the performance of such Services. For Project Services, Orion shall use commercially reasonable efforts to maintain continuity of its personnel until completion of the applicable Project. If Orion replaces any person performing Services under a Statement of Work with another person, Client shall not be responsible for any costs associated with any training, orientation or other steps to bring such replacement person to the same level as the replaced person that was required solely as a result of such replacement and Orion shall be responsible for all such costs. While at Client's facilities or during remote access work, all persons assigned by Orion to perform the Services shall observe and follow Client's reasonable work rules, security policies and standards as the same are provided to Orion. Orion shall cooperate with Client in promptly removing from performance of the Services any Orion personnel engaging in any unacceptable behavior.

1.6. Employee Non-Solicitation. Orion and Client each agree that during the term an Orion personnel or Client employee is associated with the Services hereunder and for a period of two (2) years after such person ceases to be so associated, neither Orion nor Client shall, directly or indirectly, solicit for hire or knowingly hire or retain the personnel of the other Party as an employee or independent contractor or through a third party vendor or service provider of the Client, except with prior written consent of the other Party.

1.7. Service Locations. Orion will perform the Services at facilities owned or operated by Orion or at the Client's facilities. The facilities from where the Services will be provided shall be identified and set forth in the applicable Statement of Work. Unless a Statement of Work provides otherwise, Orion will be responsible to provide office space, general computing environment with standard tools and development environment at Orion's facilities, as reasonably necessary for the performance of Services at such facilities. Client is responsible to provide, at no cost to Orion, office space, office facilities (such as workstations, telephone, internet, fax and printers) computing equipment, desktop software, tools and development environment reasonably required for Orion personnel to perform the Services on site as agreed by Client and Orion. Client agrees to grant access to relevant locations and systems, data media, documentation, data, information and computer programs reasonably necessary for the performance Services during its normal business hours.

2. DELIVERABLES. The provisions of this Section 2 shall apply only to Deliverables that Orion has agreed to develop pursuant to a Project Statement of Work, unless otherwise specified by the Parties on the applicable Statement of Work.

2.1. Provision of Deliverables. All Deliverables identified in each Project SOW will be provided to Client as specified in the applicable Statement of Work, or as may be otherwise mutually agreed to by the parties in writing. With respect to the development of any software, a Statement of Work may involve creating one or more software Deliverables to be prepared by Orion. Parties may set forth in such Statement of Work or attachments thereto the procedure for review and testing by Client of each Deliverable, including the period within which Client is required to complete the review and testing of such Deliverable and unless a different period is set forth in the applicable Statement of Work the review and acceptance period for any final software deliverable shall be thirty (30) days after delivery ("Review and Acceptance Period").

2.2. Review and Acceptance of Deliverables. Upon delivery of a completed Deliverable by Orion ("Review Commencement Date"), Client shall review and, if appropriate, test such Deliverable to determine whether it conforms to its corresponding specifications under the applicable Statement of Work and to otherwise determine whether the Deliverable meets mutually agreed acceptance criteria ("Acceptance Criteria"). If the Deliverable fails to meet the Acceptance Criteria, Client shall prior to the expiry of the Review and Acceptance Period, notify Orion of such failure with reasonable details of the defects and non-conformities ("Non-Conformities"). No Deliverable shall be deemed accepted unless the District provides written acceptance. Use for testing, pilot, transition, security review, training, or limited operational purposes shall not constitute acceptance.

2.3. Revision of Deliverables. Orion shall promptly correct and remedy any Non- Conformities reported by Client during the Review and Acceptance Period at no additional cost to Client. Orion reserves the right to treat any problem other than a Non-Conformity reported by Client as a request for change and to handle such request in accordance with the provisions of Section 1.2. Upon Orion's revision/correction of the Deliverable, Orion shall provide Client with the revised Deliverable, whereupon Client shall review and, if appropriate, test the revised Deliverable in accordance with the provisions of Section 2.2. The Commencement Date for Client's Review and Acceptance Period for the revised Deliverable shall be the date on which Orion provides Client with the revised Deliverable and notifies Client that the revised Deliverable is ready for such review and testing.

2.4. Acceptance of Deliverables. With respect to each Deliverable, the process described in Section 2.2 and Section 2.3 shall shall continue until Orion remedies all Non-Conformities identified by Client and the Deliverable satisfies the applicable Acceptance Criteria. A Deliverable shall be accepted only upon the District's written acceptance issued by an authorized District representative. No Deliverable shall be deemed accepted based on the passage of time, the District's use of the Deliverable, payment of invoices, commencement of production operations, or any act or omission other than written acceptance.

3. PROPRIETARY RIGHTS IN DELIVERABLES.

3.1. Client's Ownership of Deliverables. Subject to Section 3.2, Section 3.3 and Section 3.4, Orion agrees that all Deliverables created or developed by Orion, together with any associated copyright and other intellectual property rights, shall be the sole and exclusive property of Client. Orion hereby assigns to Client all right, title and interest in and to such Deliverables, together with any associated copyright and other intellectual property rights, whether or not such Deliverables are deemed "works made for hire" under the U.S. Copyright Act of 1976. Upon Client's request, Orion shall execute and deliver to Client all instruments and other documents, and shall take such other actions as may be necessary or reasonably requested by Client, so that Client may protect and defend its rights in and to such Deliverables and associated copyright and other intellectual property rights.

3.2. Orion's Proprietary Software and Pre-Existing IP. Client acknowledges and agrees that this is a professional services agreement and this agreement is not intended to be used for licensing of any Orion Proprietary software or tools. If Orion and Client mutually agree that Orion provides to Client any proprietary software or tools of Orion, the parties shall negotiate and set forth the applicable terms and conditions in a separate license agreement and the provisions of this Section 3 shall not apply to any deliverables related to customization or implementation of any such proprietary software or products of Orion. Further, Client acknowledges that in performing Services under this Agreement Orion may use Orion's proprietary methodology, processes, ideas, know-how and technology or any improvements thereof ("Orion Background Technology"). Orion agrees that except with prior consent of Client Orion shall not embed or incorporate any product, independent utilities, tools, programs or components that are or were developed or owned by Orion prior to or independent of the Services performed hereunder or any enhancements or improvements thereof made as part of the services hereunder ("Orion Pre-Existing IP"). Notwithstanding anything to the contrary contained in this Agreement, Orion shall continue to retain the ownership and title to all Orion Background Technology and Orion Pre-Existing IP and nothing contained herein shall be construed as preventing or restricting Orion from using Orion Background Technology or Orion Pre-Existing IP in any manner and the assignment provisions set forth in this Agreement shall not apply to Orion Background Technology or Orion Pre-Existing IP. To the extent that any Orion Background Technology or Orion Pre-Existing IP or a portion thereof is incorporated or contained in a Deliverable under a Statement of Work under this Agreement, Orion hereby grants to Client a non-exclusive, perpetual, royalty free, fully paid up, irrevocable license, with the right to sublicense through multiple tiers, to use, copy, install, perform, display, modify and create derivative works of any such Orion Background Technology and Orion Pre-Existing IP in connection with the Deliverables in which they are incorporated or embedded. The foregoing license does not authorize Client to separate Orion Background Technology or Orion Pre-Existing IP from the Deliverable in which they are incorporated for creating a stand-alone product for marketing to others.

3.3. Residuary Rights. Each Party shall be entitled to use the general knowledge and experience gained and retained in the unaided human memory of its personnel in the performance of this Agreement and Statement(s) of Work hereunder. Nothing contained in this Section shall relieve either Party of its confidentiality obligations with respect to the proprietary and confidential information or material of the other Party.

Third Party Components. Orion shall specify in each Statement of Work or a change order, any third-party software, tools, products or materials required for performing the Services or for incorporated into or provided in connection with a Deliverables prepared under such Statement of Work ("Third-Party Components"). Unless stated otherwise in the applicable Statement of Work, Client shall be responsible for obtaining appropriate license for such Third Party Components and for paying applicable license fee. Orion shall be responsible for providing reasonable assistance to Client for securing all such licenses required from third parties for Client's use of any such Third-Party Components. Notwithstanding the foregoing, in the event that Orion cannot at the time of signing the Statement of Work determine whether any Third Party Component will be required or incorporated into or in connection with a Deliverable, Orion shall, as early as possible, but prior to the delivery of each Deliverable, notify Client of such Third Party Components.

4. COMPENSATION.

4.1. Fees for Services. Client shall pay Orion for the Services provided by Orion hereunder as specified in each applicable Statement of Work. The price for Services agreed to be provided on a fixed price basis and the rates for any Services agreed to be performed on a time and materials basis shall be as set forth in the applicable Statement of Work. Orion may provide no less than ninety (90) days' advance written notice to Client prior to the expiration of each then-current annual period of the applicable Statement of Work to increase the fees thereunder for the next annual period thereof provided, however, that such increase for any annual period shall not exceed the greater of: (i) 5% per annum; or (ii) the year-over-year increase in the Consumer Price Index, measured as of the most recent month reported that immediately precedes the date in which Orion's written notice is received by Client. As used herein, the term "Consumer Price Index" shall mean the United States Department of Labor's Bureau of Labor Statistics' Consumer Price Index, All Urban Consumers, All-Items, US City Average, or the successor of such index, or if no successor index is designated, then such other index as mutually agreed upon by the Parties. All fees payable to Orion are exclusive of any sales, use, value added tax or service taxes measured by the Services, Deliverables or charges thereon, imposed by any applicable taxing jurisdiction and where such taxes are applicable, Client shall be responsible to pay or reimburse Orion the amount of such taxes. Where applicable, Orion shall invoice such taxes as a separate line item in applicable invoices and shall pay such amount of tax to the appropriate taxing authority upon receipt of such amount from the Client.

Any fee increase shall require the District's prior written approval and shall not exceed the lesser of 3% or the CPI increase, unless expressly approved by the District's governing body or authorized representative.

4.2. Expenses. Subject to any limitations specified in an applicable Statement of Work and subject to Client's expense reimbursement guidelines furnished to Orion upon execution of this Agreement, Client shall pay or reimburse Orion for all pre-approved, out-of-pocket travel and living expenses reasonably incurred by Orion's personnel in performing the Services.

4.3. Invoices. Orion shall submit invoices to Client on a monthly basis (or more or less frequently as may be specified in the applicable Statement of Work) detailing the amounts payable by Client hereunder. Client shall remit payment to Orion within thirty (30) days following its receipt of each such invoice; provided that Client may withhold payment of any amounts that are disputed by Client in good faith pending resolution of the dispute. In the event that Client disputes, Client shall notify Orion with the reasons for disputing any amount within fifteen (15) days after receipt of applicable invoice, upon which Parties shall promptly seek to resolve the dispute by mutual discussion.

No late payment charge shall apply to amounts disputed in good faith, amounts delayed due to invoice deficiencies, or amounts pending approval under applicable public agency payment procedures. Any late charge shall not exceed the maximum amount permitted by law.

5. REPRESENTATIONS AND WARRANTIES.

5.1. Title and Non-Infringement. Orion represents and warrants to Client that prior to delivery of any Deliverable to Client, Orion shall have obtained assignment of all right, title and interest in and to such Deliverable from each Orion personnel who performed Services relative such Deliverable, to the extent necessary for Orion to grant to Client the rights and licenses granted hereunder. Orion further represents and warrants to Client that as delivered by Orion to Client, such Deliverable, when properly used in accordance with any applicable documentation provided by Orion, will not infringe or misappropriate the patent, copyright, trademark, trade secret or other intellectual property rights of any third party. This non-infringement warranty shall not apply to the extent that an infringement claim arises as a result of (a) Orion's compliance with any design or other written instructions of Client, (b) use of the Deliverable other than in accordance with applicable specifications or documentation relating to the Deliverable provided under the applicable Statement of Work, (c) modification or alteration of the Deliverable made after the delivery by Orion to Client if such modification or alteration was not made by or on behalf of Orion, (d) use of the Deliverable in combination with other products or systems not reasonably anticipated in the specifications, or (e) infringement arising from software, components or materials provided to Orion by or on behalf of Client in connection with the development of the Deliverable.

5.2. Compliance with Specifications. Orion warrants to Client that as delivered by Orion and at the time of acceptance by Client, each Deliverable provided pursuant to a Project Statement of Work will conform to its corresponding specifications. This warranty shall not apply in the event that failure of the Deliverable to conform to its corresponding specifications has resulted from: (a) modification of the Deliverable after delivery by Orion if such modification was not made by or on behalf of the Orion, (b) use of the Deliverable in combination with other products or systems which was not reasonably contemplated in the specifications, or (c) defects in components or materials provided to Orion by Client in connection with the preparation of the Deliverable.

5.3. Virus and Disabling Code. Orion warrants that Orion shall not introduce or code any virus or unauthorized disabling code into any software Deliverable provided hereunder or into the Client network or system. Orion shall use industry standard anti-virus software and devices to screen all software Deliverables prior to delivery to Client to prevent any viruses, worms or other computer code that has the effect of disabling or interrupting the operating of a computer system or destroying, erasing or otherwise harming any data, software or hardware.

Before commencing Services, Orion shall maintain insurance in amounts acceptable to the District, including commercial general liability, workers' compensation, employer's liability, professional liability/errors and omissions, cyber liability, and commercial auto liability as applicable. The District shall be named as an additional insured where appropriate, and Orion shall provide certificates of insurance upon request.

Orion shall maintain administrative, physical, and technical safeguards appropriate to the sensitivity of District systems and data, including least-privilege access, MFA where applicable, encryption in transit and at rest where applicable, logging, secure disposal, and prompt incident response. Orion shall notify the District as soon as practicable, and no later than 24 hours after discovery, of any actual or suspected unauthorized access, acquisition, use, disclosure, loss, compromise, or destruction of District data or District systems.

5.4. No Other Warranties. EXCEPT AS SET FORTH IN THIS SECTION 5, ORION MAKES NO WARRANTIES TO CLIENT, EXPRESS OR IMPLIED, WITH RESPECT TO ANY SERVICES OR DELIVERABLES PROVIDED HEREUNDER OR UNDER ANY STATEMENT OF WORK, INCLUDING, WITHOUT LIMITATION, ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. ALL SUCH OTHER WARRANTIES ARE HEREBY DISCLAIMED.

6. LIMITATION OF LIABILITY.

6.1. NEITHER PARTY SHALL BE LIABLE TO THE OTHER FOR ANY SPECIAL, INDIRECT, INCIDENTAL, CONSEQUENTIAL, EXEMPLARY OR PUNITIVE DAMAGES OR LOSS OF DATA OR PROFIT WHETHER IN CONTRACT, TORT OR OTHER THEORIES OF LAW, EVEN IF SUCH OTHER PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

6.2. THE TOTAL LIABILITY OF EITHER PARTY ARISING FROM OR RELATING TO THIS AGREEMENT SHALL NOT EXCEED IN AGGREGATE TWELVE MONTHS OF FEES PAID OR PAYABLE TO ORION UNDER THE APPLICABLE STATEMENT OF WORK THAT GIVES RISE TO SUCH LIABILITY.

The limitations of liability shall not apply to confidentiality obligations, data security obligations, breach notification obligations, indemnification obligations, infringement claims, gross negligence, willful misconduct, fraud, violation of law, or unauthorized disclosure, destruction, or loss of District data.

7. INDEMNIFICATION.

7.1. Infringement Indemnity. Orion will defend, indemnify and hold harmless Client and its directors, officers and employees (each, a "Client Indemnified Party"), from and against any third-party suits, proceedings, judgments, damages, costs and expenses (including reasonable attorney fees) to the extent based on an allegation that the Services or Deliverables as provided to Client by Orion and the use thereof by Client as contemplated in the Agreement or applicable Statement of Work constitutes an infringement of or misappropriation of the copyright, patent, trademark or trade secret rights of any third party (each, an "Infringement Claim"). Orion shall have no obligations with respect to any Infringement Claims to the extent that the Infringement Claim arises or results from: (i) Orion's compliance with Client's specific technical designs or instructions; (ii) inclusion in a Deliverable of any content or other materials provided by Client and the infringement relates to or arises from such Client provided material; (iii) modification of a Deliverable after delivery by Orion to Client if such modification was not made by or on behalf of Orion; or (iv) use of the Deliverable in combination with products not provided by Orion or otherwise not contemplated in the applicable specifications or documentation.

Orion shall defend, indemnify, and hold harmless the District and its officers, employees, agents, and representatives from claims, losses, damages, penalties, costs, and expenses arising from Orion's breach of confidentiality, data security obligations, violation of law, employment-related claims by Orion personnel, unauthorized access to District systems, or security incidents caused by Orion or its personnel, affiliates, or subcontractors.

Client will defend, indemnify and hold harmless Orion, applicable Orion affiliates and Orion personnel ("Orion Indemnified Party") from and against any third party suits, proceedings, judgments, damages, cost and expenses (including reasonable attorney fees) relating to any infringement claim by a third party to the extent based on any content or other materials provided to Orion by or on behalf of Client or the access and use by Orion of any Client provided software or material in connection with Orion's performance of Services hereunder without breaching the terms of this Agreement.

7.2. Additional Obligation of Orion. In the event that Client is enjoined or otherwise prohibited, or is reasonably likely to be enjoined or otherwise prohibited, from using any Deliverable as a result of or in connection with any claim for which Orion is required to indemnify Client under Section 7.1, Orion, may at its own expense and option: (i) procure for Client the right to continue using such Deliverable; (ii) modify the Deliverable so that it becomes non-infringing without materially altering its capacity or performance; or (iii) replace the Deliverable with work product that is equal in capacity and performance but is non-infringing.

7.3. Mutual Indemnification for Certain Claims. Each Party (in the capacity as Indemnifying Party) will defend, indemnify and hold the other Party, its affiliates, directors, officers and employees (in the capacity of Indemnified Party) harmless from and against any third-party claim, demand, suit, proceeding, cost and expenses therewith to the extent such demand, claim or action relates to or is based on any personal injury, death or damage to property caused by the negligence or willful misconduct of the Indemnifying Party or its agents and representatives, in the performance of this Agreement.

7.4. Additional Provisions for Indemnification. A Party shall not be entitled to seek any indemnification from the other Party unless such Party (i) provides the other Party with prompt written notice of any claim, demand or action for which such Party is seeking or may seek indemnification hereunder and gives the indemnifying Party the right to control the defense; and (ii) reasonably cooperates with the indemnifying Party in assisting in the defense of the claim and in the negotiations or settlements of any such claim, demand or action. Such Party may, at its own expense, participate in such litigation, negotiations and settlements with counsel of its own choosing. The indemnifying Party shall not have the right to settle any claim if such settlement contains a stipulation to, or an admission or acknowledgment of, any wrongdoing (whether in tort or otherwise) on the part of the indemnified Party.

8. CONFIDENTIAL INFORMATION.

8.1. Obligations of Confidentiality and Non-Use. Each Party (in such capacity, the "Receiving Party") acknowledges and agrees to maintain the confidentiality of Confidential Information (as hereafter defined) provided by the other Party (in such capacity, the "Disclosing Party") hereunder or under any Statement of Work. The Receiving Party shall not disclose or disseminate the Disclosing Party's Confidential Information to any person other than those employees, agents, contractors, subcontractors and licensees of the Receiving Party, or its affiliates, who have a need to know it in order to assist the Receiving Party in performing its obligations, or to permit the Receiving Party to exercise its rights under this Agreement or any Statement of Work. In addition, the Receiving Party (i) shall take all reasonable steps to prevent unauthorized access to the Disclosing Party's Confidential Information, and (ii) shall not use the Disclosing Party's Confidential Information or authorize other persons or entities to use the Disclosing Party's Confidential Information, for any purposes other than in connection with performing its obligations or exercising its rights hereunder or under any Statement of Work. As used herein, "reasonable steps" means steps that a Party takes to protect its own, similarly confidential or proprietary information of a similar nature, which steps shall in no event be less than a reasonable standard of care.

Orion shall use District data solely to perform the Services and shall not sell, disclose, mine, train models on, or otherwise use District data for any other purpose. Upon request or termination, Orion shall return or securely destroy District data and certify completion, subject only to legally required retention.

8.2. Definition of Confidential Information. The term "Confidential Information", as used herein, shall mean all business strategies, plans and procedures, proprietary information, software, tools, processes, methodologies, data and trade secrets, and other confidential information and materials of the Disclosing Party, its affiliates, their respective clients or suppliers, or other persons or entities with whom they do business, that may be obtained by the Receiving Party from any source or that may be developed as a result of this Agreement.

Notwithstanding anything to the contrary, the District is a California public agency subject to the California Public Records Act and other public disclosure laws. The District shall not be required to treat as confidential any record that must be disclosed under applicable law. Orion shall clearly identify any material it contends is exempt from disclosure and shall cooperate with the District in responding to public records requests.

8.3. Exclusions. The provisions of this Section 8 respecting Confidential Information shall not apply to the extent, but only to the extent, that such Confidential Information is: (i) already known to the Receiving Party free of any restriction at the time it is obtained from the Disclosing Party, (ii) subsequently learned from an independent third party free of any restriction and without breach of this Agreement; (iii) is or becomes publicly available through no wrongful act of the Receiving Party or any third party; (iv) is independently developed by the Receiving Party without reference to or use of any Confidential Information of the Disclosing Party; or (v) is required to be disclosed pursuant to an applicable law, rule, regulation, government requirement or court order, or the rules of any stock exchange (provided, however, that the Receiving Party shall advise the Disclosing Party of such required disclosure promptly upon learning thereof in order to afford the Disclosing Party a reasonable opportunity to contest, limit and/or assist the Receiving Party in crafting such disclosure). Nothing in this Section 8 shall be construed as restricting Client's rights with respect to any Deliverable as provided in Section 3, for Client's business purposes, and for the business purposes of Client's subsidiaries and affiliates.

8.4. Recipient's Employees and Others. The Receiving Party shall advise its employees, agents, contractors, subcontractors and licensees, and shall require its affiliates to advise their employees, agents, contractors, subcontractors and licensees, of the Receiving Party's obligations of confidentiality and non-use under this Section 8, and shall be responsible for ensuring compliance by its and its' affiliates employees, agents, contractors, subcontractors and licensees with such obligations. In addition, the Receiving Party shall require all persons and entities that are provided access to the Disclosing Party's Confidential Information, other than the Receiving Party's accountants and legal counsel, to execute confidentiality or non-disclosure agreements containing provisions substantially similar to those set forth in this Section 8.

The Receiving Party shall promptly notify the Disclosing Party in writing upon learning of any unauthorized disclosure or use of the Disclosing Party's Confidential Information by such persons or entities.

8.5. Return or Destruction of Confidential Information. Upon the Disclosing Party's written request following the completion or termination of any Statement of Work, the Receiving Party promptly shall return to the Disclosing Party, or destroy, all Confidential Information of the Disclosing Party provided under or in connection with such Statement of Work, including all copies, portions and summaries thereof. Notwithstanding the foregoing sentence, (i) the Receiving Party may retain one copy of each item of the Disclosing Party's Confidential Information for purposes of identifying and establishing its rights and obligations under this Agreement, and (ii) Client may retain Confidential Information of Orion to the extent that such information is necessary or desirable in connection with Client's use of any Deliverables as permitted hereunder; provided, however, that in either case all such Confidential Information retained by the Receiving Party shall remain subject to the provisions of this Section 8 for so long as it is so retained. If requested by the Disclosing Party, the Receiving Party shall certify in writing its compliance with the provisions of this paragraph.

9. TERM AND TERMINATION.

9.1. Term. The term of this Agreement shall commence on the Effective Date and shall continue for three (1) year or until terminated as set forth herein. The Parties may, by mutual consent, extend the term of the Agreement.

9.2. Prospective Termination of Agreement. Either Party may terminate this Agreement, with or without cause, upon written notice to the other Party at any time; provided, however, that such termination shall not affect any Statements of Work that the Parties may have previously executed, or this Agreement as it applies to such Statements of Work. Any such Statement of Work, and this Agreement as it applies to such Statement of Work, shall expire upon completion of the Services to be performed under such Statement of Work and may be terminated only in accordance with the express provisions of this Agreement.

9.3. Termination for Material Breach. In the event of a material breach of the provisions of this Agreement or an applicable Statement of Work, the non-breaching Party may terminate this Agreement and all Statements of Work, or any individual Statement(s) of Work and this Agreement as it applies to such Statement(s) of Work, upon written notice to the breaching Party if the breaching Party fails to cure such breach within thirty (30) days following written notice thereof to the breaching Party.

9.4. Termination for Bankruptcy or Insolvency. Either Party may terminate this Agreement if the other Party becomes insolvent or bankrupt, assigns all or a substantial part of its business or assets for the benefit of creditors, permits the appointment of a receiver for its business or assets, becomes subject to any legal proceeding relating to insolvency or the protection of creditors' rights or otherwise ceases to conduct business in the normal course.

9.5. Termination of Statements of Work for Convenience. Unless a different period is agreed in an applicable SOW, Client may terminate any Statement of Work, with or without cause, upon thirty (30) days' prior written notice to Orion, such prior written notice to be sixty (60) days if the terminated Statement of Work has more than ten (10) Orion personnel assign to the SOW or is a Project Statement of Work. Client shall pay Orion the fees through the effective date of termination. For any Statement of Work based on a fixed price the Orion shall be entitled to receive fees reasonably apportioned to the work actually performed through the effective date of termination and any other actual expenses including the termination fees where applicable, Orion incurs associated such early termination.

Upon termination for convenience, the District shall pay only for Services actually performed and approved expenses actually incurred through the effective termination date. Orion shall not be entitled to termination fees, lost profits, unabsorbed overhead, or costs not expressly approved in the applicable SOW.

9.6. Survival. The provisions of Sections 3, 5, 6, 7, 8, 9.5 and 10, as well as any other provisions of this Agreement necessary to interpret the respective rights and obligations of the Parties hereunder or under any Statement of Work, shall survive the termination of this Agreement or such Statement of Work. In addition, Client shall remain obligated to pay Orion any amounts due hereunder for Services performed and expenses incurred under any Statement of Work prior to the date of termination of such Statement of Work, including any Services performed and expenses incurred during any applicable wind-down Period.

10. GENERAL.

10.1. Independent Contractor. In making and performing this Agreement and each Statement of Work, Orion shall be deemed to be acting as an independent contractor of Client and shall not be deemed an agent, legal representative, joint venturer or partner of Client. Neither Party is authorized to bind the other to any obligation, affirmation or commitment with respect to any other person or entity.

10.2. Use of Subcontractors. Orion shall not subcontract or delegate any of its obligations under the Agreement or any Statement of Work without the prior written approval of Client, which consent will not be unreasonably delayed or withheld. Client's consent to Orion's right to subcontract any of the Services shall not relieve Orion of any of its duties or obligations under this Agreement.

10.3. Assignment; Binding Effect. Neither Party may assign, delegate or transfer this Agreement including any Statement of Work, or any obligations hereunder, without the prior written consent of the other Party, which consent shall not be unreasonably withheld or delayed. Notwithstanding the foregoing, either Party may assign, delegate or transfer this Agreement to any affiliate of such Party for so long as such assignee, delegatee, or transferee remains an affiliate of such Party. Additionally, Orion may assign the Agreement to any successor to its business or assets to which the Agreement relates, whether by change of control, merger, sale of assets, sale of stock, reorganization, or otherwise. Subject to any restriction on transferability contained in this Agreement, this Agreement shall be binding upon and shall inure to the benefit of the successors-in-interest and assigns of each Party to this Agreement.

10.4. Third Party Beneficiaries. Except as expressly stated herein, nothing in this Agreement or any Statement of Work shall confer any rights upon any person other than the Parties hereto and their respective successors and permitted assigns.

10.5. Use of Client's Name. Orion will have the right to name Client and/or any projects of Client as part of Orion's quarterly/yearly filings and/or any press briefings related thereto.

10.6. Governing Law.

This Agreement and each Statement of Work shall be governed by the laws of the State of California, without regard to conflict of law principles.

10.7. Dispute Resolution. Any controversy or claim arising out of or relating to this contract, or the breach thereof, shall be settled by arbitration administered by the American Arbitration Association ("AAA") in accordance with its Commercial Arbitration Rules. Judgment on the award rendered by the arbitrators may be entered in any court having jurisdiction thereof. Claims shall be heard by a panel of three arbitrators. Within thirty (30) days after the commencement of arbitration, Client and Orion shall each select one person to act as arbitrator and the two selected arbitrators shall select a third arbitrator within thirty (30) days of their appointment. If the arbitrators selected by Client and Orion are unable or fail to agree upon the third arbitrator, the AAA shall select the third arbitrator. The arbitrators shall be neutral and shall be attorneys with at least fifteen (15) years experience or a former judge. Any dispute shall be venued in San Mateo County, California, unless the parties mutually agree otherwise. Nothing in this section shall limit the District's obligations under the California Public Records Act, the Brown Act, or other applicable public agency disclosure laws. Neither a Party nor an arbitrator may disclose the existence, content, or results of any arbitration hereunder without the prior written consent of both Client and Orion.

10.8. Equitable Relief. Each Party agrees that either Party's violation of the provisions of Section 3 and/or Section 8 may cause immediate and irreparable harm to the other Party for which money damages may not constitute an adequate remedy at law. Therefore, the Parties agree that, in the event either Party breaches or threatens to breach said provisions or covenants, the other Party shall have the right to seek, in any court of competent jurisdiction, an injunction to restrain said breach or threatened breach, without posting any bond or other security.

10.9. Notices. All notices provided for or permitted under this Agreement shall be deemed effective upon receipt, and shall be in writing and (i) delivered personally, (ii) sent by commercial overnight courier with written verification of receipt, or (iii) sent by certified or registered U.S. mail, postage prepaid and return receipt requested, to the Party to be notified, at the address for such Party specified in the opening paragraph of this Agreement. Notices to Orion shall be sent Attention: Head of Legal. Notices to Client shall be sent Attention: Brian Weber.

10.10. Entire Agreement; Amendment. This Agreement, together with each Statement of Work, set forth the entire understanding of the Parties with respect to the subject matter hereof and thereof. This Agreement supersedes all prior or simultaneous representations, discussions, negotiations, letters, proposals, agreements and understandings between the Parties hereto with respect to the subject matter hereof, whether written or oral. This Agreement and each Statement of Work may be amended, modified or supplemented only by a written instrument duly executed by an authorized representative of each of the Parties. Parties agree that any other terms, including printed terms in any purchase order or invoice or such other similar documents, will not be binding between the Parties.

10.11. Severability. Any provision of this Agreement or any Statement of Work that is determined to be invalid or unenforceable in any jurisdiction shall be ineffective to the extent of such invalidity or unenforceability in such jurisdiction, without rendering invalid or unenforceable the remaining provisions of this Agreement or such Statement of Work, or affecting the validity or enforceability of such provision in any other jurisdiction.

10.12. Waiver. No term or provision of this Agreement or any Statement of Work will be considered waived by either Party, and no breach consented to by either Party, unless such waiver or consent is in writing signed on behalf of the Party against whom it is asserted. No consent to or waiver of a breach of this Agreement or any Statement of Work by either Party, whether express or implied, will constitute a consent to, waiver of, or excuse for any other, different, or subsequent breach of this Agreement or any Statement of Work by such Party.

10.13. Agreement is Controlling. If there is any inconsistency or conflict between the provisions of the main body of this Agreement and the provisions of any Statement of Work, the provisions of the main body of this Agreement shall be controlling and shall govern, except to the extent such provisions are expressly superseded by the provisions of said Statement of Work.

10.14. Counterparts. This Agreement and any Statement of Work may be executed in two or more counterparts, all of which shall constitute one and the same instrument. Each such counterpart shall be deemed an original, and it shall not be necessary in making proof of this Agreement to produce or account for more than one such counterpart.

10.15. Force Majeure. Neither Party shall be liable for any failure or delay in the performance of its obligations under this Agreement or any Statement of Work hereunder to the extent such failure or delay or both is caused, directly or indirectly, without fault by such Party, by any reason beyond its reasonable control, including but not limited to, fire, flood, earthquake, elements of nature or acts of God, acts of state, strikes, acts of war, terrorism, riots, civil disorders, rebellions or revolutions; pandemics; quarantines, embargoes and other similar governmental action (each, a "Force Majeure Event"). Any Party so delayed in its performance will immediately notify the other by telephone or by the most timely means otherwise available (to be confirmed in writing within two (2) business days of the inception of such delay) and describe in reasonable detail the circumstances causing such delay.

10.16. Acts or Omissions of Other Party. Neither Party shall be liable for any delay or failure in the performance of its obligations under this Agreement or any SOW hereunder, if and to the extent such delay or failure is caused by the actions or omissions of the other Party or other Party's agents or due to a breach of this Agreement or a SOW the other Party.

10.17. Execution and Delivery. This Agreement and each Statement of Work shall be deemed executed by both parties when any one or more counterparts hereof or thereof, individually or taken together, bears the signatures of each of the parties. This Agreement and any Statement of Work, once executed by a Party, may be delivered to the other Party by facsimile transmission of a copy thereof bearing the signature of the Party so delivering it.

10.18. Orion Code of Conduct. Exhibit C contains an abstract of the Orion Code of Conduct. Client agrees to make good faith efforts to notify Orion Project manager or other Orion executives of any breach of the Orion Code of Conduct by any Orion personnel relating to this Agreement.

IN WITNESS WHEREOF, the Parties have executed this Agreement by their undersigned duly authorized officers as of the Effective Date.

______________________________ **CLIENT**	**ORION SYSTEMS INTEGRATORS, LLC**
By: ______________________________ Name: Brian Weber Title: District Manager Date:______________________________	By: ______________________________ Name: ______________________________ Title: ______________________________ Date:______________________________

EXHIBIT A

FORM OF PROJECT STATEMENT OF WORK

This Statement of Work dated as of ____________, 202__ ("SOW") is executed pursuant to the Master Agreement for Professional Services dated as of ____________, 202__ by and between Orion Systems Integrators, LLC ("Orion") and ______________________________ ("Client") (the "Agreement"), and shall be deemed to be a part thereof. Capitalized terms not defined herein shall have the same meaning as in the Agreement.

1. **Description of Services:** [Describe the Services to be performed with as much detail as appropriate, including where the work will be performed. Separate the Services into phases if applicable.]

   Out-of Scope work and Assumptions: [Describe any specific components of the Services traditionally considered as implied but specifically agreed to be excluded from the scope of Orion's responsibility.]

   Project Staffing Plan: [If the Services are based on time & material basis, describe the projected/agreed staffing plan.]

   Client responsibilities and tasks: [Describe if there are specific tasks and responsibilities that Client is required to perform.]

   Service Performance and Delivery Methodology: [Describe the project execution methodology, if applicable.]

2. **Description of Deliverables:** [Be specific and only list those tangible Deliverables that will be provided to the Client. Everything else should only be described in the section on Services.]

3. **Third-Party Components:** [Should describe all third-party items and materials to be included or provided as part of any Deliverables.]

4. **Term of the Project - Project Schedule; Milestones:** [Include dates for start and completion of each phase of the Services, and for delivery of each of the Deliverables.]

   Contingencies and risk mitigation plan:

5. **Review and Testing; Acceptance:** [Describe the review and testing process and indicate whether the Review and Testing Period will be longer or shorter than the period set forth in the Agreement. Where possible, specify the acceptance testing that Client will perform on each Deliverable.]

6. **Compensation:** [Indicate the fees and compensation payable and whether the project is a time and materials project or a fixed-fee engagement. Also indicate when Orion is entitled to invoice Client for fees and expenses (e.g., monthly, or on the achievement of Milestones, Acceptance of Deliverables, etc.). Indicate whether invoicing for fees and expenses will occur other than on a monthly basis. If the fees are based on time and material rates, specify if per diem and round trip air travel reimbursement apply for assignments of less than 90 days.]

IN WITNESS WHEREOF, the parties have executed this Statement of Work by their undersigned duly authorized officers as of the date first above written.

______________________________	**Orion Systems Integrators, LLC**
(Client)	
By: ______________________________	By: ______________________________
Name: ____________________________	Name: ____________________________
Title: _____________________________	Title: _____________________________

EXHIBIT B

FORM OF STATEMENT OF WORK FOR CONSULTING SERVICES

This Statement of Work dated as of ____________, 202__ ("SOW") is executed pursuant to the Master Agreement for Professional Services dated as of ____________, 202__ by and between ______________________________ ("Client") and Orion Systems Integrators, LLC ("Orion") (the "Agreement"), and shall be deemed to be a part thereof. The services to be provided under this SOW are for Consulting Services as described in the Agreement and this SOW. Capitalized terms not defined herein shall have the same meaning as in the Agreement.

1. **<u>Description of Services</u>:** [Describe the skill sets and the nature of Services expected to be performed by Orion personnel.]

2. **<u>Term of SOW</u>:** [Include start date and expected end date.]

3. **<u>Compensation</u>:** [Indicate the fees and compensation payable and whether the services are provided on time and material basis (indicate the applicable rate) or a fixed-fee engagement. Describe if out of pocket expenses are to be reimbursed. If the fees are based on time and material rates, specify if per diem and round-trip air travel reimbursement apply for assignments of less than 90 days.]

3. **<u>Location of Work</u>:**

4. **<u>Other Terms and Conditions</u>:**

IN WITNESS WHEREOF, the parties have executed this Statement of Work by their undersigned duly authorized officers as of the date first above written.

____________________________ **(Client)**	**Orion Systems Integrators, LLC**
By: ______________________________	By: ______________________________
Name: ____________________________	Name: ____________________________
Title: _____________________________	Title: _____________________________

EXHIBIT C

RELEVANT TEXT FROM THE ORION SYSTEMS INTEGRATORS, LLC CODE OF CONDUCT ("CODE")

GIFTS AND DONATIONS. Orion Systems Integrators, LLC ("Orion" or "Company") and its employees shall neither receive nor offer or make, directly or indirectly, any illegal payments, remuneration, gifts, donations or comparable benefits which are intended to or perceived to obtain business or uncompetitive favors for the conduct of its business.

GOVERNMENT AGENCIES. Orion and its employees shall not offer or give any Company funds or property as donation to any government agencies or their representatives, directly or through intermediaries, to obtain any favorable performance of official duties.

THIRD PARTY REPRESENTATION. Parties which have business dealings with Orion but are not members of the Orion such as consultants, agents, sales representatives, distributors, vendors, suppliers, etc., shall not be authorized to represent Orion if their business conduct and ethics are known to be inconsistent with this Code.

ETHICAL CONDUCT. Orion employees shall deal on behalf of Orion with professionalism, honesty, integrity, and high moral and ethical standards. Such conduct shall be fair and transparent and be perceived to be as such by third parties.

Employees shall be responsible for the implementation of and compliance with the Code in their professional environment. Failure to adhere to the Code could result in severe consequences including termination of employment.

REGULATORY COMPLIANCE. Orio employees shall, in their business conduct, comply with all applicable laws and regulations, in letter and in spirit, in all the territories in which they operate. If the ethical and professional standards set out in the applicable laws and regulations are below that of the Code, then the standards of the Code shall prevail.

CONCURRENT EMPLOYMENT. Orion employees shall not, without the prior approval of Orion, accept employment or a position of responsibility (such as a consultant or a director) with any other company, nor provide "free-lance" services to anyone.

CONFLICT OF INTEREST. Orion employees shall not engage in any business, relationship or activity, which might detrimentally conflict with the interest of Orion. A conflict of interest, actual or potential, may arise where, directly or indirectly, (a) an employee engages in a business, relationship or activity with anyone who is party to a transaction with Orion, (b) an employee is in a position to derive a personal benefit or a benefit to any of their relatives by making or influencing decisions relating to any transaction, and (c) an independent judgment of Orion's best interest cannot be exercised.

REPORTING CONCERNS. Orion employees shall promptly report to management any actual or possible violation of the Code or an event they become aware of that could affect the business or reputation of Orion.

EXHIBIT - A
STATEMENT OF WORK

MapVision Gen 2 - Engagement

This Statement of Work ("Statement of Work" or "SOW") outlines the details of the engagement between **San Mateo County Mosquito & Vector Control District** ("Client" or "Customer") and **Orion Systems Integrators, LLC** ("Supplier" or "Orion") for Support of their MapVision Gen 2**.** This SOW is subject to the Master Services Agreement effective as of **Date Month, 2026**, by and between Client and Supplier, the terms of which are incorporated herein by reference. The term of this SOW begins on the effective date, and, unless properly terminated by either party, will remain in effect until the term of the last SOW entered hereunder expires or is properly terminated by either party (the "Term").

Supplier	:	**Orion Systems Integrators, LLC.** 33 S Wood Ave, 5th Floor, Iselin, NJ 08830 Attn: Nagaraj Shanmugam | VP – Business Development
Services rendered to	:	**San Mateo County Mosquito & Vector Control District** **1351 Rollins Road,** **Burlingame CA 94010** **Attn: Casey Stevenson | Operations Director**
Services Start Date	:	November 1, 2026
Services End Date	:	November 30, 2027
Services rendered at	:	Orion Office (Offshore India)

Project Description:
The objective of this engagement is to maintain operational availability of MapVision Gen 2, reduce support backlog, improve defect resolution times, and ensure stable operations for participating county.
This engagement is to provide primary support for MapVision Gen 2 to address support issues.

Project Scope
This engagement provides application support services for MapVision Gen 2, a county-owned vector control software solution. Support activities include issue triage, corrective maintenance, application troubleshooting, configuration support, incident analysis, deployment support, and issue remediation to maintain reliable system operation.

- Release support
- Deployment activities
- Production support
- Documentation updates
- Root cause analysis
- Monitoring
- Knowledge transfer

Resources are shared among the counties; all work should be scheduled based on available capacity and agreed priorities.

Issue Logging
Business Users shall log Support incidents on the Support ticketing tool – URL will be provided before the start of the engagement. For any emergency support, a support email address will provided.

While the emergency issue raised through the above medium shall be attended to, a subsequent support ticket creation in support portal shall still be mandatory.

Request logging should be done with complete support requirement specification along with regeneration steps, test scenarios (where applicable) and acceptance criterion. Such requests would be routed to service engineer, to perform - an initial analysis on the requirement for the pre-requisites, requirement validation, and complexity.

The support incidents logged shall be further categorized into 'Issue' or 'Enhancement'. Enhancements are not in scope of this engagement.

Issue Categorization

Users would log an Issue in the support ticketing tool along with its severity level. Users based on below criterion should do the assessment of severity of request.

VERY HIGH (Priority 1)	**Problem results in extremely serious interruptions to a production system**. It has affected, or could affect, the entire user community. Tasks that should be executed immediately cannot be executed because of a *complete crash of the system or interruptions in main functions* of the production system. Data integrity is compromised and the service request requires immediate processing as the issue can result in financial losses.
HIGH (Priority 2)	**Problem results in serious interruptions to normal operations, will negatively affect business/application, urgent deadlines or at risk**. In a production system, important tasks cannot be performed, but the error *does not impair essential operations*. Processing *can still continue in a restricted manner*, and data integrity may be at risk. The service request requires timely processing, because the malfunction or unavailability of solution of could cause serious interruptions to critical processes or negatively impact business.
MEDIUM (Priority 3)	**Problem causes interruptions in normal operations**. It *does not prevent operation of a production system*, or there could be minor degradation in performance. The error is attributed to malfunctioning or incorrect behavior of the operation. The issue will affect a running functionality in a production environment.
LOW (Priority 4)	**Problem results in minimal or no interruptions to normal operations** (no business impact). The issue consists of "how to" questions including issues related to enhancement requests, or documentation questions.

Service Level agreement

Issues raised by the users shall be governed by the following SLA levels.

- Priority 1 – Severe Business impact
- Priority 2 – Significant Business restriction
- Priority 3 – User Impact
- Priority 4 – User annoyance

The Service level agreements proposed is as below. This SLA is applicable only during normal business hours specified in the Support Model section in this contract.

- P1 – 2 Hours – *RCA and initial response time and progress update in every 12 Hours
- P2 – 8 Hours – *RCA and initial response time and progress update in every 24 hours
- P3 – No *RCA ; 12 Hours and Progress update in every 48 Hours
- P4 – No *RCA; 24 Hours and Progress update every in 96 Hours
- Off-hours and week-ends – emergency support only (on-demand)
  *RCA – Root Cause Analysis

Support Model

- L1 (First Line/Help Desk) – Out of Scope

- L2 (Application Support) – In Scope - Functional/application-level triage, diagnosis, and resolution of issues within the existing technology stack.
- L3 (Technical / Engineering Support) – In Scope - Deep technical diagnosis and resolution, including code-level fixes, within the existing technology stack.

Business Hours

Offshore Hours: Monday - Friday (11:00 am – 8:00 pm IST) – excluding Holidays

Onshore Hours: Monday – Friday (9:00 am – 1:00 pm EST) – Project Management Only.

Off-hours and week-end – emergency support only (on-demand)

Release and UAT Management

All Mapvision Gen 2 patch management will be subject to confirmation and testing from Orion and subsequent approval from the Client.

Approved and UAT tested solutions would be compiled for release to production.

Escalation Matrix

Weekend escalations / Off hours

1st Level contact – Project Manager

2nd Level contact – Director Delivery

Out of Scope

- Requests related to new development, software upgrades, platform upgrades, architectural changes, Migration from Gen 2 to Gen 3 or significant enhancements
- Major database design or optimization activities
- PBI implementation, Major infrastructure implementation or modernization activities
- Code Scanning and Code vulnerability
- The Gen 2 application was developed by a third party and is not developed by Orion, hence not all existing features and functionalities have been functionally validated by Orion. Client using an existing feature or functionality of Mapvision Gen 2 for the first time and identifies a gap, missing capability, or change request, such requests shall not be classified as defects or bugs unless it is demonstrated that our team introduced the issue through support fixes delivered under this SOW. All enhancement requests will be managed through a separate SOW.
- Third-party Apps - Our team is not responsible for application support, upgrades, integration issues, or system outages related to these third-party components.
  - Google Maps integrations upgrade is outside the scope of our support services. ULV-FC App API and VectorSurv third-party applications are managed and maintained by separate teams.

Infrastructure

- AWS outages
- Network failures

Any work outside the agreed support scope will be assessed, estimated, and a separate statement of work (SOW) shall be approved by client before execution.

Customer Responsibilities

- Collaborate and coordinate with Orion resources during integration testing, UAT and production implementation.
- Customer is responsible for User Acceptance Testing and validation.
- Provide timely approvals on the deliverables.

Service Delivery Governance

- Client will provide the required point person to act as the point of contact for Orion's service delivery lead. Customer point person will be responsible for all Customer internal communications, providing access to the relevant stakeholders as necessary, coordination of internal feedback and deliverables, and ensuring consensus on final decisions.

Delivery Team

Designation	
Project Manager	iOS Developer
Delivery Manger	QA Team
Software Developers	Infra Support Team
PBI Developer	

Advisory Team

Name
VP – Business Development
Director – Delivery
EVP – Global Delivery

Services and Work Supervision

- The Client will provide Supplier with all assistance, access, information and documentation as Supplier may require for providing the services defined in the scope of this document.

Deliverables:

Orion shall provide the following deliverable(s) ("Deliverables") to the level of quality and completion that meets or exceeds Customer's standards.

#	Track	Deliverables	Acceptance Criteria
1	Application Development	a. Unit tested application code base in the test environment. b. Unit test results	Customer's agreement that the deliverables shall be deemed accepted if Customer does not provide written acknowledgement within five business days after delivery.

Acceptance Procedures:

Client will review Orion's interim and final Deliverables and will inform Orion of any discrepancies.

Compensation

This is a Fixed Fee pricing model in which Client will be billed per the monthly charges below based on the model chosen at the beginning of this engagement:

1 Year Pricing Model

Category	Start Date	End Date	Yearly Cost (USD)
Offshore Team – 1	11/01/2026	12-month anniversary Date 11/30/2027	$25,000

Non-Renewal and Post-Term Support:

If the Customer does not renew its agreement with Orion, any requests for information, assistance, support, historical data retrieval, data dumps, investigations, or other ad hoc services following termination or expiration of the agreement shall be considered out of scope. Such services, if provided, will be subject to Orion's availability and billed separately at Orion's then-current rates under a mutually agreed written agreement.

Changes & Modifications:

Client may request changes to this Statement of Work in writing and in sufficient detail. Any changes to this Statement of Work must be agreed upon in writing signed by both Parties as a Change Order as detailed in the Agreement.

Terms & Conditions

- Pricing Includes:
  - All expenses borne by Orion and its teams. The Customer would not be liable to pay for any additional costs such as travel, food, or other expenses. This engagement is delivered remotely, and no onsite travel has been scoped.
  - Assume an 8-hour workday/ 40-hour work week Monday through Friday.
  - Do not include any additional costs related to software licenses, platform, or hardware that would be needed for the successful implementation of the effort in scope.
  - While Orion provides its team members with laptops and requisite software (based on project requirements) the Customer would be expected to furnish any additional software licenses required for the project implementation
- All dates indicated above are based on our current understanding of the scope of the engagement and could be revised based on additional findings.
- The Client's leadership will ensure communication with and the availability of the required Business and Technology staff for the success of this engagement.

General Assumptions & Dependencies:

- **Changes to the requirements**, assumptions and dependencies as outlined in this document may require adjustments to the pricing and schedule submitted herein.
- **All pricing and timeframes** are contingent on timely participation by the Customer, including providing the necessary source assets, technical code, content, feedback, meetings, and/or decisions. Delays in such participation may result in adjustments to the Project's resources and timelines.
- All agreements in this statement of work (SOW) document end with completion of work and payment in full to Supplier.
- Approval of all deliverables as per MSA.

Invoicing details & schedule

Invoice Term: Yearly, Invoice beginning of the SOW, Net 30

Orion Systems Integrators, LLC.	**San Mateo County Mosquito & Vector Control District**
Signature	Signature
Print Name:	Brian Weber Print Name:
Title:	District Manager Title:
Date:	Date: