



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

February 3, 2025

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 meeting of the Board of Trustees.

IMPORTANT NOTICE REGARDING MEETINGS:

- The District's Board Room is open to the public at this time.
- The meeting will be conducted via teleconference using Zoom.
- All 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, more phone numbers can be found on Zoom's website at <https://zoom.us/u/abb4GNs5xM>.

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

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

ACCESSIBILITY INFORMATION:

Board Meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or 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 to ensure accessibility.

PUBLIC RECORDS:

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



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

1. CALL TO ORDER

2. ROLL CALL

- Ron Collins (Chair), City of San Carlos _____
- Muhammad Baluom, City of Millbrae _____
- Ray Williams, Town of Portola Valley Robert _____
- Riechel, City of San Bruno _____
- Michael Yoshida, City of South San Francisco _____
- Mason Brutschy, Town of Atherton _____
- Kati Martin, Town of Half Moon Bay _____

3. PUBLIC COMMENTS AND ANNOUNCEMENTS

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

4. REGULAR AGENDA

A. Discuss Alternate Depositories for District Reserve Funds

Report By: Robert Shull & Crystal Lynn of CalCLASS

ACTION: No action necessary, informational only.



B. Status of the Construction Project at 1415 North Carolan Ave and the estimated expenditures for the Long Term Financial Plan

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

ACTION: No action necessary, informational only

C. Review the Preliminary Financial Report for FY 2024-25 as of December 31, 2024.

Report by: Finance Director, Richard Arrow, CPA

ACTION: Recommend the Board approve the Financial Report for FY 2024-25 as of December 31, 2024

AGENDA ITEM 4A

SUBJECT: Alternate Depositories for District Reserve Funds

BACKGROUND:

Staff was directed to review and present whether using alternative depositories outside of CalCLASS would be prudent. A preliminary review by staff identified multiple investment firms that offer legally compliant financial instruments with returns comparable to CalCLASS. Given the strict requirements for this investment type, staff did not identify an alternative depository that provided a substantial advantage over CalCLASS. Considering this fact, staff thought additional discussions should occur before engaging additional investment firms.

DISCUSSION:

At their March 8, 2023 Meeting, the Board selected CalCLASS as the District's alternative depository and a transfer of \$200,000 from the County Treasury. The most recent deposit, approved in May, included a provision directing staff to ensure the balance would not exceed 50% of the district's overall fund balance. Staff is now seeking direction on two items related to alternate depositories for district reserve funds.

1. Since these investments must comply with state law, and diversifying deposits with other investment firms presents no financial advantage, does the committee want to move forward with reserve fund diversification for other reasons? **To help evaluate this decision, staff have asked representatives from CalCLASS to provide a presentation on the stability of their current fund.**
2. The current Board direction is that no more than 50% of the district's fund balance can reside in CalCLASS. Staff would like to memorialize this in policy and include directions regarding rebalancing. The policy could be written as a 25-25 split if funds are placed with another investment firm.

ATTACHMENTS:

1. CalCLASS Organization Information
2. CalCLASS Agreement



LIQUIDITY MANAGEMENT FOR
CALIFORNIA PUBLIC AGENCIES

STATUTORY FRAMEWORK

Governance

California
Government Code

Your
Investment Policy



53600. As used in this article, “local agency” means county, city, city and county, including a chartered city or county, school district, community college district, public district, county board of education, county superintendent of schools, or any public or municipal corporation.

(Amended by Stats. 1987, Ch. 887, Sec. 2.)

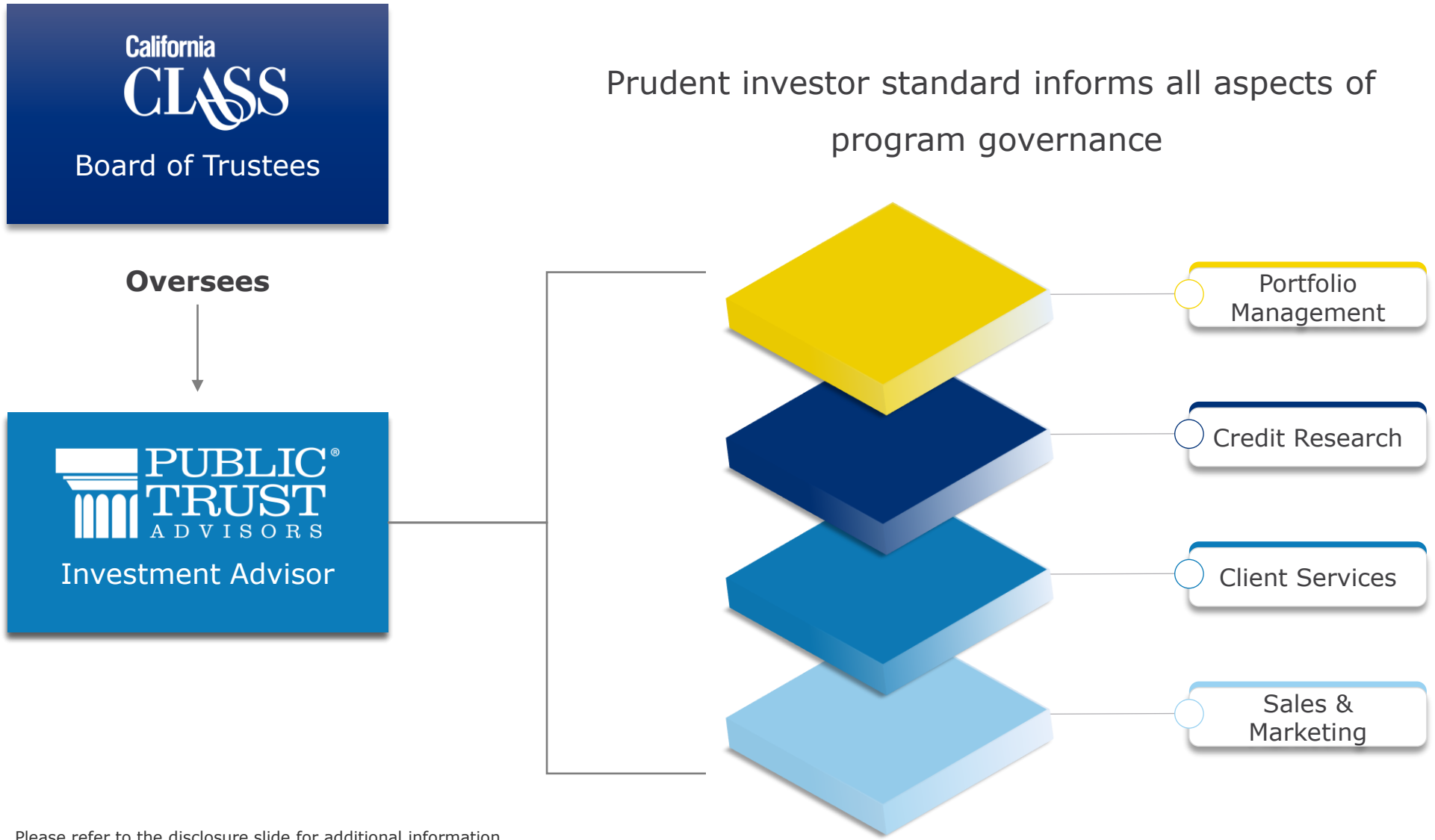
53601. This section shall apply to a local agency that is a city, a district, or other local agency that does not pool money in deposits or investments with other local agencies, other than local agencies that have the same governing body...

(p) Shares of beneficial interest issued by a joint powers authority organized pursuant to Section 6509.7 that invests in the securities and obligations authorized in subdivisions (a) to (r), inclusive. Each share shall represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority. To be eligible under this section, the joint powers authority issuing the shares shall have retained an investment adviser that meets all of the following criteria:

- (1) The adviser is registered or exempt from registration with the Securities and Exchange Commission.
- (2) The adviser has not less than five years of experience investing in the securities and obligations authorized in subdivisions (a) to (q), inclusive.
- (3) The adviser has assets under management in excess of five hundred million dollars (\$500,000,000).

Source: <https://leginfo.legislature.ca.gov/>
Please refer to the disclosure slide for additional information.

CALIFORNIA CLASS GOVERNANCE



Please refer to the disclosure slide for additional information.

DIRECTED BY YOUR PEERS

California CLASS is supervised by a Board of Trustees comprised of eligible participants of the program. The Board administers the affairs of the program, entering into contracts and agreements with the best interest of its participants in mind.

Founding Participants & Board of Trustees



Christina Turner, CPA
Chairperson

City Manager
City of Morgan Hill



Ryan Clausnitzer
Vice Chairperson

General Manager
Alameda County Mosquito
Abatement District



Margaret Moggia
Secretary

Executive Manager, Finance
West Basin Municipal
Water District



George Harris
Treasurer

Director of Finance
City of Lancaster



Parker Hunt

Treasurer/Tax Collector
Tehama County

Please refer to the disclosure slide for additional information.

PROGRAM PARTNERS

SPONSORED BY



**California Special
Districts Association**
Districts Stronger Together



LEAGUE OF
**CALIFORNIA
CITIES**

Please refer to the disclosure slide for additional information.

PRUDENT INVESTOR STANDARD

Local agency officials are subject to the Prudent Investor Standard (CGC 53600.3)



Diversification and **risk management** are the important elements to incorporate when seeking to optimize primary goals of safety, liquidity, and yield

CALIFORNIA CLASS OFFERS A COMPREHENSIVE APPROACH TO MANAGING YOUR AGENCY'S CASH

Investment Option	California CLASS Prime	California CLASS Enhanced Cash
Portfolio Type	Prime-Style	Enhanced Cash
Purpose	Operating Funds	Strategic Reserves
Rating	'AAAm'	'AAAf/S1'
Liquidity Offered	Daily	Next-Day
Min/Max Investment	None	None
Withdrawals	Unlimited	Unlimited
Accounts	Unlimited	Unlimited
Investment Horizon	Day-to-Day	12-18 Months
WAM	≤ 60 Days	90-200 Days
Net Asset Value (NAV)	Stable \$1.00 per share	Variable \$10.00 per share

DIVERSIFY AND COMPLEMENT: CLASS vs. LAIF

	California CLASS		LAIF
Portfolio Type	Prime-Style MMF	Enhanced Cash	Enhanced Cash*
Purpose	Short term liquidity	Core reserve strategy	Short term liquidity
Rating	'AAAm'	'AAAf/S1'	Not Rated
Liquidity Offered	Daily	Next Day	Daily
Investment Authorization	53601	53601	16430 and 16480.4
Weighted Average Maturity	60-day max	9mos – 1.25yr	Unlimited**
Interest Paid	Monthly	Monthly	Quarterly
Governance	Board of Trustees		Local Investment Advisory Board

*Offers Daily Liquidity. **Currently 340 days. Source: LAIF Information Statement -please refer to the disclosure slide of this presentation for more information.

PORTAL BENEFITS



Transparent Reporting

- Monthly statements
- Transaction confirmations
- On-demand reports



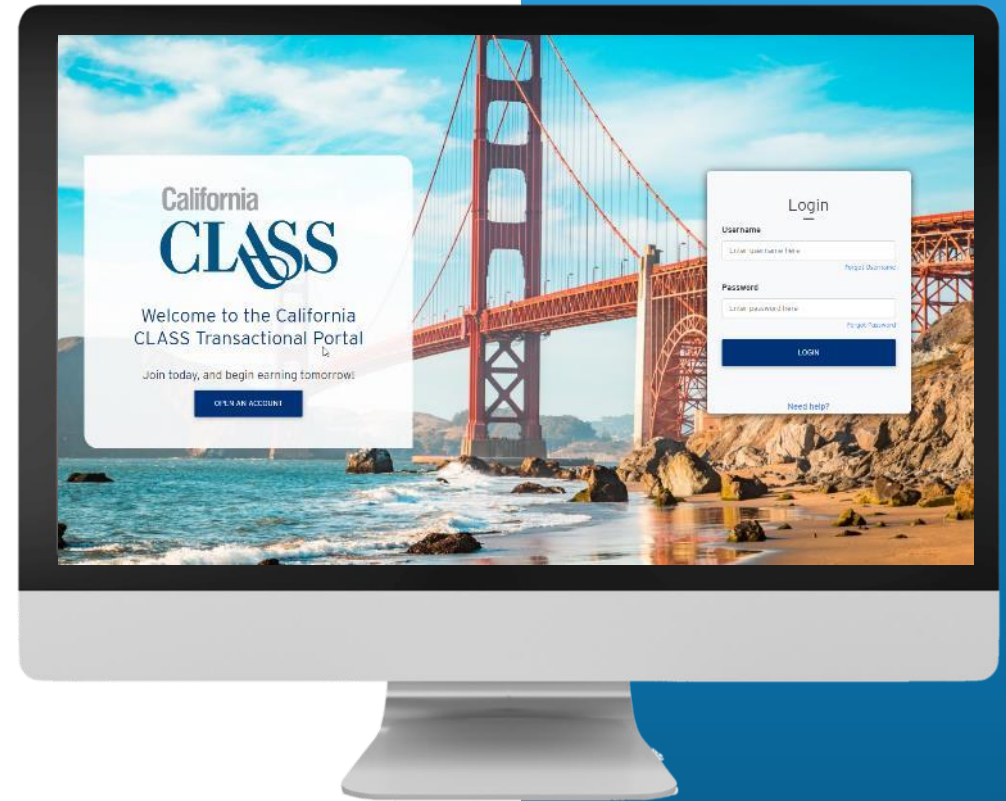
Built for Ease-of-Use

- Deposits (contributions)
- Withdrawals (redemptions)
- Future-dated (up to 1 year)



24/7 Online Access

- Balances & contacts
- Banking information
- Multi-factor authentication



BUILT EXCLUSIVELY FOR MANAGERS OF PUBLIC FUNDS

Unlimited Subaccounts

Create as many dedicated subaccounts as your agency requires within the Transaction Portal as needs dictate.



Unlimited Transactions

Convenient and user-friendly transaction capabilities.



Dual Authorization

Allows your entity to require the approval of two authorized individuals for online transactions.





INTRODUCTION TO PUBLIC TRUST ADVISORS

March 6, 2023

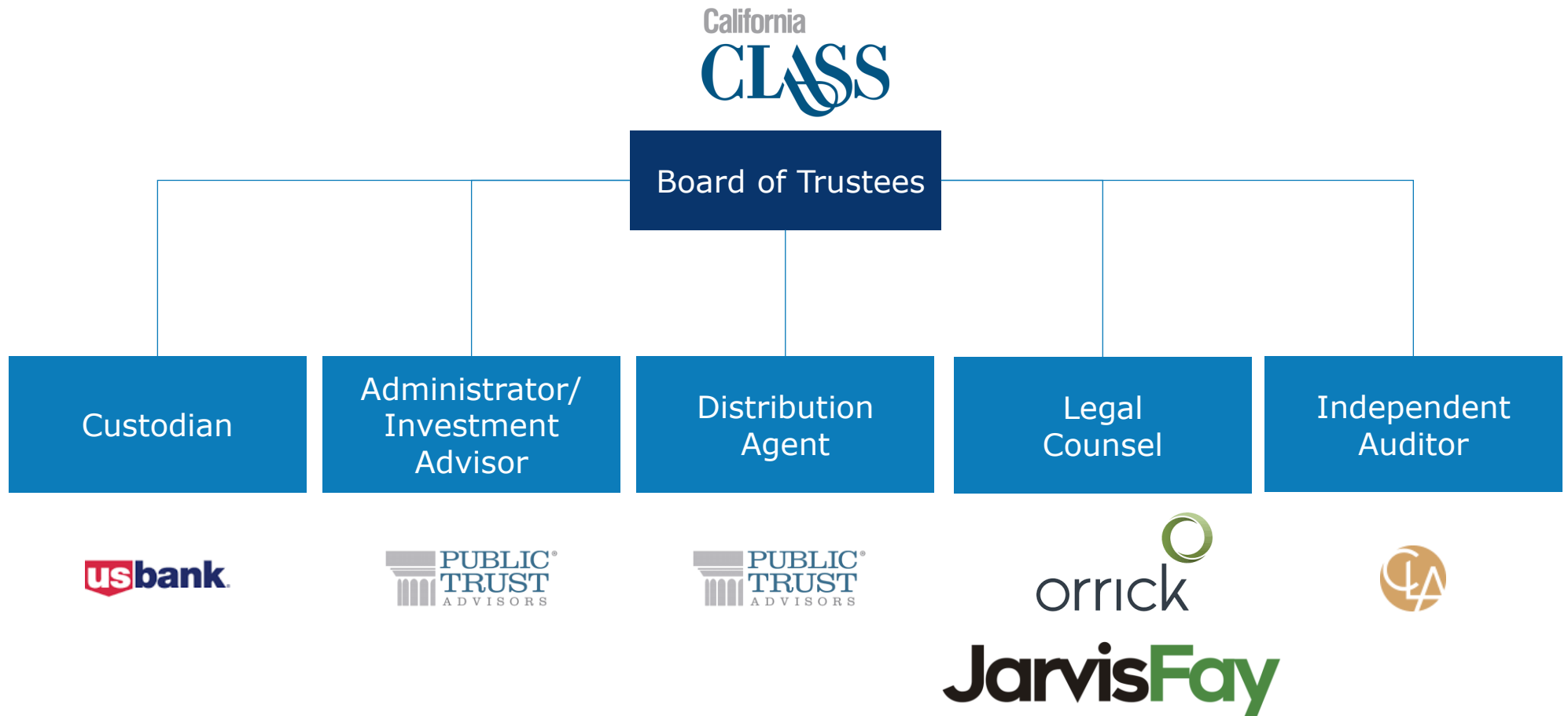


Introduction to Public Trust Advisors

- Public Trust Advisors, LLC (Public Trust) is an SEC registered independent investment advisor headquartered in Denver, Colorado, with offices in Los Angeles, Florida, New York, Texas, and Georgia.
- Public Trust was founded on the fundamental principle of maintaining a single business focus of providing investment management and advisory services to government and institutional investors.
- Public Trust seeks to be a national leader in providing customized investment advisory solutions based on the clients' unique cash flows, risk tolerances, and investment policies.
- Safety-first investment philosophy that seeks to deliver consistent risk adjusted returns consistently
- The Public Trust Executive Team includes managing partners with 100+ years of combined experience and a team of professionals that are dedicated to the safety of public funds.
- Investment Advisor and/ or Administrator for 18 local government investment pools (LGIP's) in 11 different states. *The management of investment pools is Public Trust's core business focus.*

Public Trust professional investment experience includes clients that were served by Public Trust employees currently and during their tenure with prior firms. Those entities may currently remain clients of the employees' previous employer. Please refer to the disclosure slide for more information.

California CLASS Oversight



Please refer to the disclosure slide for more information.

Key Features

California CLASS is built to allow public agencies to conveniently manage their investments and access reporting in a user-friendly and easy to understand manner.



No Fees*, No Minimum Balance



Unlimited Transactions



Future Dated Transactions



Participant-to-Participant Transfers



Unlimited Subaccounts

Built to serve California public agencies!

*You may incur fees associated with wires and/or ACH transactions by your bank, but there will be no fees charged from California CLASS for such transactions. California CLASS is not a bank. An investment in California CLASS is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. Although California CLASS seeks to preserve the value of your investment at \$1.00 per share, it cannot guarantee it will do so. Please review the California CLASS Information Statement before investing.



Participant Registration

Entity Information

Entity Name (Participant) San Mateo County Mosquito and Vector Control District

Entity Type: City/Town County School District X Special District Other (Specify)

Mailing Address 1351 Rollins Road

City Burlingame, CA Zip 94010 County San Mateo

Physical Address (if different than above)

City Zip County

Tax ID 94-6004102 Fiscal Year End Date (Month/Day) June 30

California CLASS is hereby authorized to honor any telephone, faxed, or electronic request believed to be authentic for withdrawal of funds. The withdrawal proceeds can be sent only to the bank(s) indicated below unless changed by written instructions. Each Participant is responsible for notifying California CLASS of any changes to its account.

Wires will be distributed every hour with the final distribution ending at 11:00 a.m. PT; distribution times are subject to change as needed by the California CLASS Administrator.

Banking Information

Bank Name Union Bank Bank Routing Number (ABA) 121000497

Account Title Operating Fund Account Number 2740029757

Bank Contact Ada Tomasino Contact's Phone Number (844) 850-4687

Wire ACH Both

Additional Banking Information (Optional)

Bank Name Bank Routing Number (ABA)

Account Title Account Number

Bank Contact Contact's Phone Number

Wire ACH Both



California Cooperative Liquid Assets Securities System

Authorized Contacts

Authorized Signers Can:	Read-Only Users Can:
Approve changes to the Investor Profile Update banking/contact information Transfer funds Receive account updates	Receive account updates Request "view-only" access to monthly statements and transaction confirmations

Key Contact and Authorized Signer

Brian Weber
 Print First and Last Name
 DocuSigned by:
 Brian Weber 3/23/2023
 Signature Required 646572F497EE46B...
 bweber@smcmvcd.org
 Email

District Manager
 Title
 (650) 344-8592
 Phone
 Fax

Email Notifications (notice of report availability in the online portal)
 Monthly Statements
 Transaction Confirmations

Additional Contact (Optional)

Richard Arrow
 Print First and Last Name
 *(Signature Required if Authorized Signer)
 Email

Finance Director
 Title
 Phone
 (916) 626-1645
 Fax

Permissions (check one only)
 Authorized Signer to Move Funds*
 Read-Only Access

Email Notifications (notice of report availability in the online portal)
 Monthly Statements
 Transaction Confirmations

Additional Contact (Optional)

Kati Martin
 Print First and Last Name
 DocuSigned by:
 Kati Martin 3/27/2023
 *(Signature Required if Authorized Signer)
 kmartin@smcmvcd.org
 Email

President, Board of Trustees
 Title
 Phone
 (650) 344-8592
 Fax

Permissions (check one only)
 Authorized Signer to Move Funds*
 Read-Only Access

Email Notifications (notice of report availability in the online portal)
 Monthly Statements
 Transaction Confirmations



Authorized Contacts (cont.)

Additional Contact (Optional)

Print First and Last Name

Title

***(Signature Required if Authorized Signer)**

Phone

Email

Fax

- Permissions** (check one only)
- Authorized Signer to Move Funds*
 - Read-Only Access

- Email Notifications** (notice of report availability in the online portal)
- Monthly Statements
 - Transaction Confirmations

Additional Contact (Optional)

Print First and Last Name

Title

***(Signature Required if Authorized Signer)**

Phone

Email

Fax

- Permissions** (check one only)
- Authorized Signer to Move Funds*
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- Monthly Statements
 - Transaction Confirmations

Additional Contact (Optional)

Print First and Last Name

Title

***(Signature Required if Authorized Signer)**

Phone

Email

Fax

- Permissions** (check one only)
- Authorized Signer to Move Funds*
 - Read-Only Access

- Email Notifications** (notice of report availability in the online portal)
- Monthly Statements
 - Transaction Confirmations



California CLASS Accounts to be Established

Name of Public Agency (Participant): San Mateo County Mosquito & Vector Control District

Desired Subaccount Name(s)*:

(To be completed by Participant)

Multiple horizontal lines for entering subaccount names.

*Name must be limited to 35 characters

Once your California CLASS account has been established, you will receive a confirmation email with your login credentials from no-reply@californiaclass.com. If you do not receive your login credentials within 48 business hours of submission, please first check your junk or spam folder before calling the California CLASS Client Service team.

1415 N. Carolan Ave. Project Management Report

Reporting date

1/1/2025 –1/31/2025

Project objective(s)

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

Work completed in January

1. Met with Aetypic and CPM regarding the project
2. Received 65% plans and associated cost estimate of \$9.5 million (**discussed further in 4B.2**)
3. Reviewed 65% plans with CPM and submitted comments

Work planned for completion in February

1. Meet with CPM and Aetypic twice monthly
2. Revise the cost and spending plan
3. Receive 95% plans for staff review

Outlook for the remainder of 2025

1. Work with Aetypic and CPM to get construction drawings completed
2. Work with the Real Estate/Finance Committee and Aetypic to ensure accurate project costs.
3. Create and present a financial plan with implementation and funding options to the Committees and Board.

Budget status and outlook

Total budget approved for Phase 2:	\$ 555,923
Budget spent for Phase 2 (construction plans):	\$ 163,135
Total budget spent since property purchase:	\$320,380 *

- See detail attached as Agenda Item 4B.1

**SAN MATEO COUNTY MOSQUITO
Transaction Report
July 1, 2021-January 30, 2025**

Account	Date	Transacti on type	Num	Name	Memo/Description	Account full name	Account	Amount	Balace
6010 Building Improvements									
6010 Building Improvements	08/12/2021	Bill	18823561-1st half	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	18689742-2nd half	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	05172022A		Re-code 1415 N Carolan Ground Mulch Cover Refresh	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements		\$ 3,090	\$ 16,419
6010 Building Improvements	05/17/2022	Entry	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	06242022A		Re-code to 6010-1415 N Carolan Intrusion Alarm Install-1st 1/2 Dep	6000 CAPITAL IMPROVEMENTS:6010 Building Improvements		\$ 325	\$ 21,622
6010 Building Improvements	06/24/2022	Entry	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-H007	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 11/29/22: 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 10/27/2023 (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	\$ 5,798	\$ 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	\$ 4,682	\$ 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	\$ 29,288	\$ 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	\$ 18,987	\$ 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	\$ 13,216	\$ 320,380
Total for 6010 Building Improvements								\$ 320,380	

Construction Plans

Agenda Item 4B.2

REGULAR AGENDA

SUBJECT: Review the Updated Long-Term Financial Plan with current Carolan Ave Projected Expenditures

BACKGROUND AND STATUS

Staff regularly updates the District's Long-Term Financial Projection Model (Model) to account for past, current, and anticipated financial activities, including fund balances, revenues, expenditures, and reserve levels. President Brutschy requested that the Model be updated and presented to the Finance Committee in light of increased projected costs for the Carolan Ave Project.

The attached Model (Item 4B.2.1) reflects the same numbers reviewed during the September Finance Committee meeting, except the estimated expenditures for the Carolan Ave construction project, which have increased by approximately one million dollars. This adjustment is based on the anticipated costs provided by estimators from both Aetypic and CPM.

Staff have reviewed the updated Model and believe it accurately reflects the District's financial position, considering current and projected economic conditions.

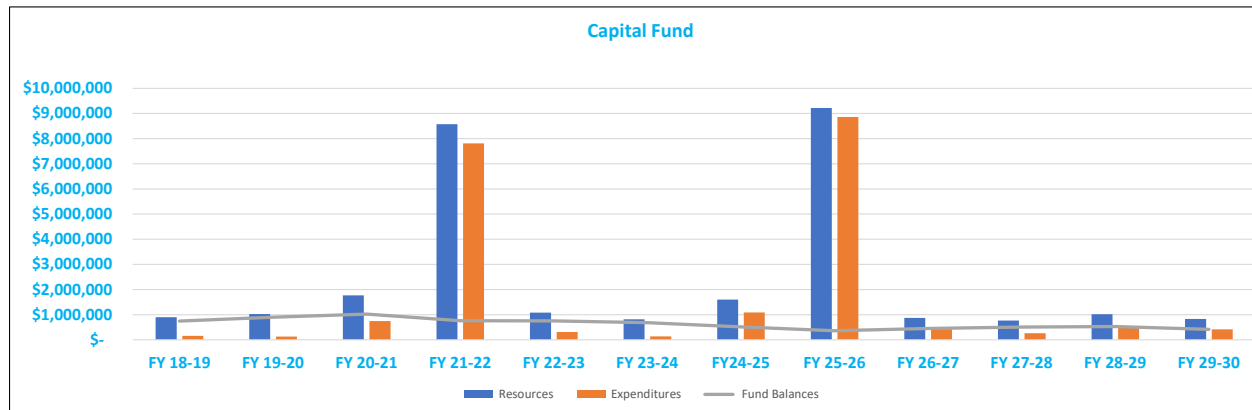
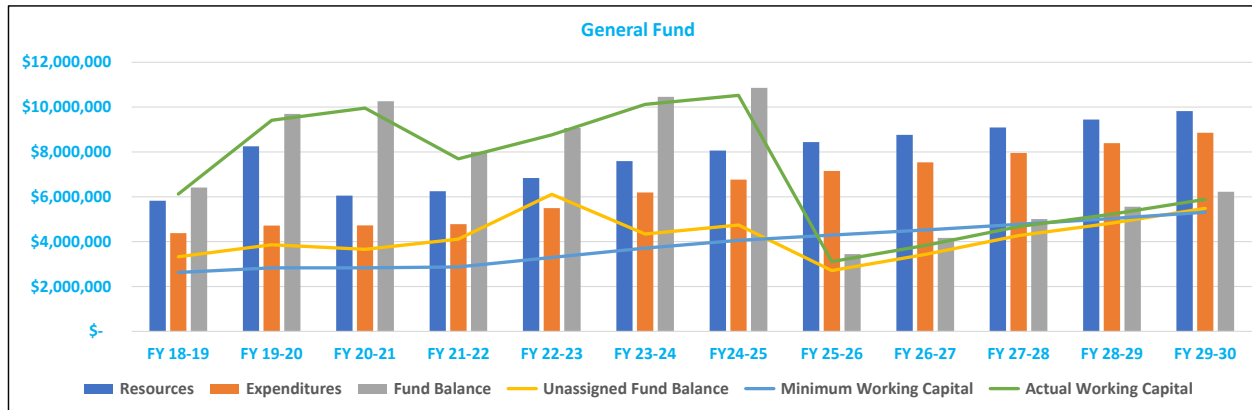
ATTACHMENTS

1. FY 24-25 Long Term Projections Model

San Mateo County Mosquito & Vector Control District
 Multi Year Projection Of Combined Revenue and Expenditure
 Budget Summary for FY 2018-19 through FY 2029-30

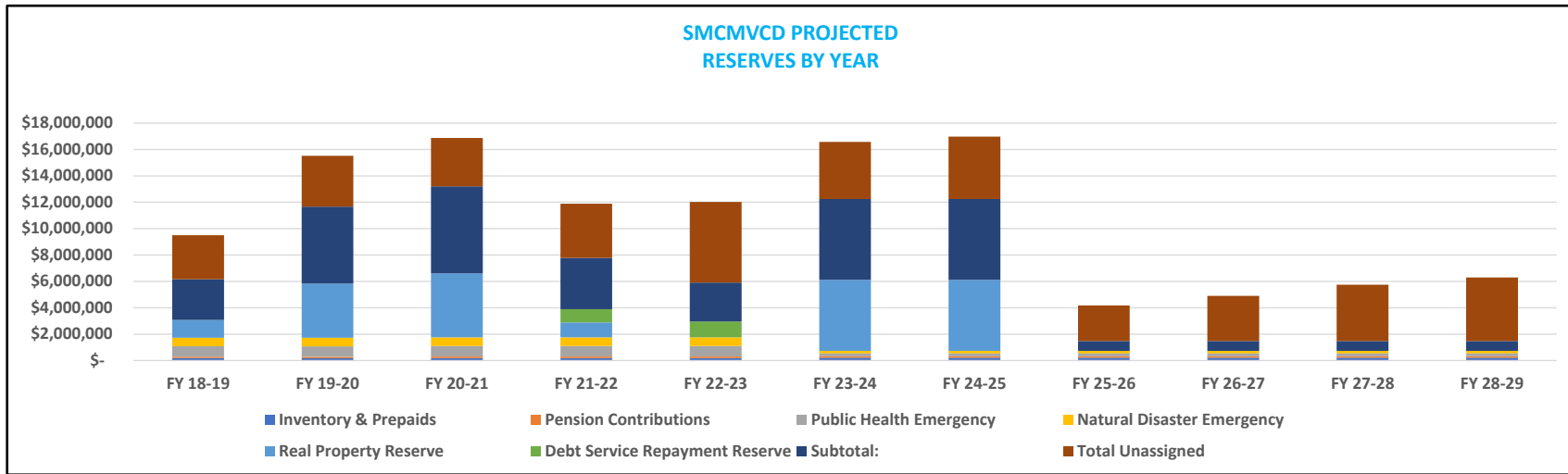
General Fund	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Resources	\$ 5,823,843	\$ 8,249,885	\$ 6,056,329	\$ 6,251,580	\$ 6,835,755	\$ 7,595,155	\$ 8,064,589	\$ 8,440,051	\$ 8,759,037	\$ 9,094,759	\$ 9,448,147	\$ 9,820,187
Expenditures	\$ 4,377,734	\$ 4,716,365	\$ 4,724,385	\$ 4,780,780	\$ 5,494,724	\$ 6,192,549	\$ 6,769,000	\$ 7,153,472	\$ 7,540,974	\$ 7,953,175	\$ 8,391,915	\$ 8,856,642
Fund Balance	\$ 6,410,539	\$ 9,694,060	\$ 10,260,379	\$ 8,001,587	\$ 9,066,574	\$ 10,460,092	\$ 10,859,810	\$ 3,446,389	\$ 4,164,452	\$ 5,006,036	\$ 5,562,268	\$ 6,225,813
Unassigned Fund Balance	\$ 3,325,759	\$ 3,864,574	\$ 3,655,744	\$ 4,112,282	\$ 6,111,939	\$ 4,340,714	\$ 4,740,432	\$ 2,711,681	\$ 3,429,744	\$ 4,271,328	\$ 4,827,560	\$ 5,491,105
Minimum Working Capital	\$ 2,626,641	\$ 2,829,819	\$ 2,834,631	\$ 2,868,468	\$ 3,296,835	\$ 3,715,529	\$ 4,061,400	\$ 4,292,083	\$ 4,524,584	\$ 4,771,905	\$ 5,035,149	\$ 5,313,985
Actual Working Capital	\$ 6,125,759	\$ 9,414,574	\$ 9,955,744	\$ 7,696,952	\$ 8,761,939	\$ 10,125,384	\$ 10,525,102	\$ 3,111,681	\$ 3,829,744	\$ 4,671,328	\$ 5,227,560	\$ 5,891,105

Capital Project Fund	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Resources	\$ 900,000	\$ 1,026,159	\$ 1,764,927	\$ 8,574,599	\$ 1,078,787	\$ 813,728	\$ 1,598,350	\$ 9,223,393	\$ 871,471	\$ 764,387	\$ 1,016,738	\$ 828,492
Expenditures	\$ 154,433	\$ 128,510	\$ 742,658	\$ 7,813,031	\$ 313,143	\$ 135,250	\$ 1,086,957	\$ 8,863,922	\$ 419,084	\$ 259,649	\$ 488,246	\$ 415,000
Fund Balances	\$ 745,567	\$ 897,649	\$ 1,022,269	\$ 761,568	\$ 754,020	\$ 678,478	\$ 511,393	\$ 359,471	\$ 452,387	\$ 504,738	\$ 528,492	\$ 413,492



Salaries increase by negotiated COLA through FY 24-25 and estimated CPI and other adjustments thereafter.
 LT Disability, Social Security, Workers Comp, unemployment, & Compensated Absence accrual based on salary %.
 Medical Fringe to increase 3.0% per year.
 Most other expenses increase by annual estimated CPI-3.5% in FY 24-25 and 3% Thereafter
 Retirement percentages reflect recent employer contribution cost by SamCERA.
 Debt service payments commences due to financing of additional property FY 22-23
 Facility lease payments end in January, 2023
 Unsecured Ad valorem Taxes increase 3.0% - 3.5% annually.
 Increase to Benefit Assmt. In FY 25-26 by 3% annually.
 Actual Excess ERAF in FY 23-24 provided by San Mateo County Controller

San Mateo County Mosquito & Vector Control District
 Multi Year Projection Of Components of Fund Balance
 FY 2018-19 through FY 2028-29



	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Inventory & Prepays	\$ 179,073	\$ 169,061	\$ 179,502	\$ 179,502	\$ 179,502	\$ 210,345	\$ 210,345	\$ 210,345	\$ 210,345	\$ 210,345	\$ 210,345	\$ 210,345
Pension Contributions	\$ 105,707	\$ 110,425	\$ 125,133	\$ 125,133	\$ 125,133	\$ 124,363	\$ 124,363	\$ 124,363	\$ 124,363	\$ 124,363	\$ 124,363	\$ 124,363
Public Health Emergency	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Natural Disaster Emergency	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Real Property Reserve	\$ 1,350,000	\$ 4,100,000	\$ 4,850,000	\$ 1,134,670	\$ -	\$ 5,384,670	\$ 5,384,670	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Repayment Reserve	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal:	\$ 3,084,780	\$ 5,829,486	\$ 6,604,635	\$ 3,889,305	\$ 2,954,635	\$ 6,119,378	\$ 6,119,378	\$ 734,708	\$ 734,708	\$ 734,708	\$ 734,708	\$ 734,708
Total Unassigned	\$ 3,325,759	\$ 3,864,574	\$ 3,655,744	\$ 4,112,282	\$ 6,111,939	\$ 4,340,714	\$ 4,740,432	\$ 2,711,681	\$ 3,429,744	\$ 4,271,328	\$ 4,827,560	\$ 5,491,105
Total G.F. Fund Balance	\$ 6,410,539	\$ 9,694,060	\$ 10,260,379	\$ 8,001,587	\$ 9,066,574	\$ 10,460,092	\$ 10,859,810	\$ 3,446,389	\$ 4,164,452	\$ 5,006,036	\$ 5,562,268	\$ 6,225,813
Non Restricted Reserves *	6,125,759	9,414,574	9,955,744	7,696,952	8,761,939	10,125,384	10,525,102	3,111,681	3,829,744	4,671,328	5,227,560	5,891,105
Minimum Working Capital	2,626,641	2,829,819	2,626,641	2,829,819	2,834,631	2,868,468	3,296,835	3,715,529	4,061,400	4,292,083	4,524,584	4,771,905
Over (Under)	3,783,898	6,864,241	7,633,738	5,171,769	6,231,943	7,591,625	7,562,976	(269,141)	103,052	713,953	1,037,684	1,453,908

* Working Capital in governmental accounting as the sum of all unrestricted reserves.



Item 4C

**Preliminary
Monthly Financial Report
Month Ending December 31, 2024**

Staff Recommendation: Motion to recommend approval of the December 31, 2024, preliminary Financial Report.

Statement of Revenues, Expenditures and Change in Fund Balance

Total revenues received from July 1 through December 31, 2024 (YTD) were \$ 3,983,821. Total expenditures YTD were \$ 3,983,821 , and the change in fund balance was (\$ 320,379). The District had \$ 5,238,617 in cash available in County Treasury and \$ 5,557,090 in CalCLASS.

	General	Capital	Total
	Fund	Fund	Funds
Beginning Fund Balance 7/1/2024:	\$ 10,460,092	\$ 678,479	\$ 11,138,571
Revenues/Resources	\$ 3,977,518	\$ 6,303	\$ 3,983,821
Due To (From) Funds	30,280	(30,280)	-
Expenditures	\$ 3,521,854	\$ 141,588	\$ 3,663,443
Change in Fund Balance	485,943	(165,565)	\$ 320,379
* Ending Fund Balance	\$ 10,946,035	\$ 512,914	\$ 11,458,950

* Components of Fund Balance:			
Nonspendable (Inventory)	\$ 170,595	\$ -	\$ 170,595
Pension Rate Stabilization Reserve	\$ 124,363	\$ -	\$ 124,363
Assigned (Capital Improvements)	\$ -	\$ 512,914	\$ 512,914
Public Health Emergency Fund	\$ 200,000	\$ -	\$ 200,000
Natural Disaster Emergency Fund	\$ 200,000	\$ -	\$ 200,000
Real Property Acquisiton Fund	\$ 5,384,670	\$ -	\$ 5,384,670
Debt Service Repayment Fund	\$ -	\$ -	\$ -
Unrestricted Fund Balance	\$ 4,866,407	\$ -	\$ 4,866,407
Total	\$ 10,946,035	\$ 512,914	\$ 11,458,950



Budget Variances

Revenues

The actual revenues received through December 31 were \$ 3,983,821, which was less than budgeted by \$ 145,714 This difference is program revenue (\$109,806), property taxes (\$120,905), and all other revenue of \$ 84,997.

Expenditures

Expenditures through December 31 were \$ 3,663,443, which were under the budget by \$ 97,371 primarily due to the timing of expenditures contained in the table below:

Budget Category	Over (Under)	Variance	% of YTD Budget	Explanation
Salaries & Wages	Under	\$110,270	93.6%	Timing of Salary & Wage Expenditures
Employee Benefits	Over	\$ 76,386	109.2%	Use of Benefits greater than budgeted
Training Board & Staff	Under	\$ 27,427	47.6%	Timing of Training expenditures
Administration	Over	\$ 14,042	108.7%	Timing of Administrative Expenditures
Insurance	Under	\$ 12,964	93.2%	Actual Insurance less than budgeted
Computer Hardware & Soft.	Under	\$ 23,283	78.7%	Timing of I.T. expenditures
Fleet Maintenance	Under	\$ 12,702	54.8%	Timing of Fleet Maint. Expenditures
Public Outreach	Under	\$ 15,238	75.5%	Timing of Public Outreach 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.



Attachments:

- Statement of Financial Position/Balance Sheet
 - Statement of Revenues, Expenditures and Change in Fund Balance
 - Budget Variance Reports
Month
YTD
YTD compared with adopted budget.
 - Accounts Receivable Aging Summary
On the December 31, 2024 accounts receivable summary, outstanding balances greater than 90 days is \$ 23,807 principally from the Redwood City (\$4,900), City of San Francisco Parks (\$10,561), and Stanford University – Jasper Redge (\$ 7,113) . Staff are currently contacting agencies to ensure collections.
 - Cash Activity & Reconciliation to County
The District’s accounting system is fully reconciled with the County statement.
 - 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.
 - Check Detail
This month, the District wrote General Fund checks numbers from 3199 through 3259. Last month’s check number ended at 3198. All checks written were to vendors on account, retired employees, or reimbursements to current employees per District policy. In December 2024, 61 checks written from the General Fund totaled \$ 245,262.75. In addition, the District wrote 3 checks from the Capital Fund totaling \$ 24,791.26 (check numbers 1296 through 1298).
 - Purchase Card Report and Bank Statement
All card purchases for the month were from commercial vendors and met the District purchase card policy. A copy of the purchase card bank statement is attached. Also, descriptions of all purchases from Amazon are included in the attached detailed purchase card transactions report.
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San Mateo County Mosquito & Vector Control District
Balance Sheet
As of Dec 31, 2024

	Total Dec 31, 24	General Fund	Capital Fund
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	4,696,184	4,696,184	
1013 · Checking -US Bank - GF x3353	(11,045)	(11,045)	
1018 · Cash-Cal CLASS	5,557,090	5,557,090	
1020 · Cash-County Treasury-CPF x2705	542,433	-	542,433
1023 · Checking -US Bank - CPF x4183	(29,969)	-	(29,969)
1026 · County Funds - FMV	(44,372)	(44,822)	450
1030 · Petty Cash	400	400	
1035 · PARS Pension Rate Stabilization	124,363	124,363	
Total Checking/Savings	10,835,084	10,322,170	512,914
Accounts Receivable			
1100 · Accounts Receivable	33,580	33,580	
1105 · Interest Receivable	-		
Total Accounts Receivable	33,580	33,580	-
Other Current Assets			
1106 · Other Receivables	-	-	
1220 · VCJPA-Member Contingency Fund	514,949	514,949	
1230 · Pesticide Inventory	170,595	170,595	
1300 · Prepaid Items	-	-	
Total Other Current Assets	685,544	685,544	-
Total Current Assets	11,554,208	11,041,294	512,914
TOTAL ASSETS	11,554,208	11,041,294	512,914
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	95,258	95,258	
Total Accounts Payable	95,258	95,258	-
Credit Cards			
1040 · US Bank Purchase Card	-	-	
Total Credit Cards	-	-	-
Other Current Liabilities			
2200 · Accrued Wages	-	-	
Total Other Current Liabilities	-	-	-
Total Current Liabilities	95,258	95,258	-
Total Liabilities	95,258	95,258	-
Fund Balance			
Beginning Fund Balance, 7/1/2024	11,138,571	10,460,092	678,479
Due To (From) Funds	-	30,280	(30,280)
Revenues Over Expenditures	320,379	455,663	(135,285)
Ending Fund Balance *	11,458,950	10,946,035	512,914
TOTAL LIABILITIES & FUND BALANCE	11,554,208	11,041,294	512,914
* COMPONENTS OF ENDING FUND BALANCE			
Nonspendable (Inventory)	170,595	170,595	-
Pension Rate Stabilization Reserve	124,363	124,363	
Assigned (Capital Improvements)	512,914	-	512,914
Public Health Emergency Fund	200,000	200,000	-
Natural Disaster Emergency Fund	200,000	200,000	-
Real Property Acquisiton Fund	5,384,670	5,384,670	-
Debt Service Repayment Fund	-	-	-
Unrestricted Fund Balance (Includes Working Capital)	4,866,407	4,866,407	-
Total Fund Balance	11,458,950	10,946,035	512,914

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

Month of Report:
Dec, 2024

GENERAL FUND:

Ordinary Revenues/Expenditures

Revenues

	Annual Budget	YTD Actual	Annual Variance	%	YTD Budget	YTD Variance	%	Monthly Budget	Monthly Actual	Monthly Variance	%
Total 4000 · PROGRAM REVENUES	2,935,053	1,442,326	(1,492,727)	49.1%	1,552,132	(109,806)	92.9%	1,385,678	1,366,261	(19,417)	98.6%
Total 4100 · PROPERTY TAX REVENUES	3,904,536	1,893,915	(2,010,621)	48.5%	2,014,820	(120,905)	94.0%	1,673,697	1,593,479	(80,218)	95.2%
Total 4200 · OTHER TAX REVENUES	850,000	471,806	(378,194)	55.5%	425,542	46,264	110.9%	133,508	150,590	17,082	0.0%
Total 4300 · OTHER REVENUES	399,000	169,470	(229,530)	42.5%	137,041	32,429	123.7%	36,175	(3,344)	(39,519)	-9.2%

Total Revenues

	8,088,589	3,977,518	(4,111,071)	49.2%	4,129,535	(152,017)	96.3%	3,229,058	3,106,985	(122,073)	96.2%
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Expenditures

Total 5000 · SALARIES & WAGES	3,474,347	1,610,154	1,864,193	46.3%	1,720,424	(110,270)	93.6%	282,100	263,269	(18,831)	93.3%
Total 5100 · EMPLOYEE BENEFITS	1,537,067	907,253	629,814	59.0%	830,867	76,386	109.2%	141,675	127,547	(14,128)	90.0%
Total 5200 · TRAINING - BOARD & STAFF	90,586	24,938	65,648	27.5%	52,365	(27,427)	47.6%	6,900	1,475	(5,425)	21.4%
Total 5300 · ADMINISTRATION	414,650	176,151	238,499	42.5%	162,109	14,042	108.7%	18,825	44,932	26,107	238.7%
Total 5400 · INSURANCE	190,812	177,848	12,964	93.2%	190,812	(12,964)	93.2%	-	-	-	0.0%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	75,969	18,672	57,297	24.6%	41,955	(23,283)	44.5%	595	7,116	6,521	1195.9%
Total 5500 · FACILITIES MAINTENANCE	54,640	15,195	39,445	27.8%	19,300	(4,105)	78.7%	3,772	5,987	2,215	158.7%
Total 5550 · UTILITIES	73,963	38,752	35,211	52.4%	35,097	3,655	110.4%	5,544	4,573	(971)	82.5%
Total 5600 · FLEET MAINTENANCE	52,686	15,404	37,282	29.2%	28,106	(12,702)	54.8%	1,487	683	(804)	45.9%
Total 5700 · OPERATIONS	253,722	101,827	151,895	40.1%	100,505	1,322	101.3%	13,245	3,567	(9,678)	26.9%
Total 5800 · LABORATORY	105,394	70,595	34,799	67.0%	63,428	7,167	111.3%	6,744	8,983	2,239	133.2%
Total 5900 · PUBLIC OUTREACH	127,070	46,970	80,100	37.0%	62,208	(15,238)	75.5%	4,239	7,253	3,014	171.1%
Total 6500 · DEBT SERVICE	318,095	318,094	1	100.0%	318,095	1	100.0%	-	-	-	0.0%

Total Expenditures

	6,769,001	3,521,854	(3,247,147)	52.0%	3,625,271	(103,417)	97.1%	485,126	475,384	(9,742)	98.0%
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General Fund Net Revenues Over Expenditures

	1,319,588	455,663	(863,925)		504,264	(48,601)		2,743,932	2,631,601	(112,331)	
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CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	6,303	(6,303)	0.0%	-	6,303	0.0%	-	-	-	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	1,319,588	141,588	1,178,000	10.7%	135,542	6,046	104.5%	66,246	24,878	(41,368)	37.6%

Capital Improvement Fund Net Revenue Over Expenditures

	(1,319,588)	(135,285)	1,184,303		(135,542)	257		(66,246)	(24,878)	41,368	
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SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Statement of Revenues, Expenses & Changes- Budget vs. Actual □
 July - December, 2024

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
4000 PROGRAM REVENUES				
4010 Service Abatement Revenue -2451	77,055.40	168,036.00	-90,980.60	45.86%
4020 Special Benefit Assessmnt-2031	1,120,583.06	1,136,695.00	-16,111.94	98.58%
4030 Special Mosquito Tax - 2439	244,687.63	247,401.00	-2,713.37	98.90%
Total 4000 PROGRAM REVENUES	\$ 1,442,326.09	\$ 1,552,132.00	-\$ 109,805.91	92.93%
4100 PROPERTY TAX REVENUES				
4105 Current - Secured - 1021	1,761,960.27	1,847,179.00	-85,218.73	95.39%
4110 Current - Unsecured - 1031	122,219.18	137,683.00	-15,463.82	88.77%
4115 Prior Year - Unsecured - 1033	-1,208.19	356.00	-1,564.19	-339.38%
4120 Current -Secured SB813-1041	8,594.93	27,385.00	-18,790.07	31.39%
4130 Prior Y. Unsecured SB813-1042		155.00	-155.00	0.00%
4140 State Homeowner Prop-1831	1,464.07	2,062.00	-597.93	71.00%
4160 Prior Year - 1043, 1045	885.19	0.00	885.19	
Total 4100 PROPERTY TAX REVENUES	\$ 1,893,915.45	\$ 2,014,820.00	-\$ 120,904.55	94.00%
4200 OTHER TAX REVENUES				
4210 ERAF Rebate-1046	321,216.21	292,034.00	29,182.21	109.99%
4220 Redevelop Passthrough-1024,2647	150,590.07	133,508.00	17,082.07	112.79%
Total 4200 OTHER TAX REVENUES	\$ 471,806.28	\$ 425,542.00	\$ 46,264.28	110.87%
4300 OTHER REVENUES				
4310 Interest Earned (Cnty GF+VCJPA)	50,697.11	75,357.00	-24,659.89	67.28%
4311 Interest Earned (Cnty Cap Fund)	6,303.35	7,687.00	-1,383.65	82.00%
4312 Interest (Cal CLASS)	116,961.61	53,997.00	62,964.61	216.61%
4340 VCJPA / Misc. Income -2658	1,811.25	0.00	1,811.25	
Total 4300 OTHER REVENUES	\$ 175,773.32	\$ 137,041.00	\$ 38,732.32	128.26%
Total Income	\$ 3,983,821.14	\$ 4,129,535.00	-\$ 145,713.86	96.47%
Gross Profit	\$ 3,983,821.14	\$ 4,129,535.00	-\$ 145,713.86	96.47%
Expenses				
5000 SALARIES & WAGES				
5010 Permanent Employees	1,399,190.33	1,464,734.00	-65,543.67	95.53%
5015 Limited Term Employees	101,505.60	105,568.00	-4,062.40	96.15%
5020 Seasonal Employees	101,658.28	136,981.00	-35,322.72	74.21%
5040 Board Trustees Meeting Stipend	7,800.00	13,141.00	-5,341.00	59.36%
Total 5000 SALARIES & WAGES	\$ 1,610,154.21	\$ 1,720,424.00	-\$ 110,269.79	93.59%
5100 EMPLOYEE BENEFITS				
5110 Retirement - Employer Contribut	448,734.75	431,377.00	17,357.75	104.02%
5115 Retirement - Employee Contribut	10,678.17		10,678.17	
5116 Alternate Retire-Employee Contr	634.41		634.41	
5125 Actives - Medical Insurance	190,828.50	185,987.00	4,841.50	102.60%
5130 Actives - HRA Health Reimb Acct	13,128.00	13,141.00	-13.00	99.90%
5135 Actives - Dental Insurance	15,981.00	17,351.00	-1,370.00	92.10%
5140 Actives - Dental Reimbursement	1,226.48	3,295.00	-2,068.52	37.22%
5145 Actives - Vision Insurance	2,794.04	3,037.00	-242.96	92.00%

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

	Total			
	Actual	Budget	over Budget	% of Budget
5150 Group Life Insurance	612.75	656.00	-43.25	93.41%
5153 Trustees - HRA Health Reimb Acct	8,948.00		8,948.00	
5155 Retirees - HRA & Prescrip Reimb	5,000.00	0.00	5,000.00	
5160 Retirees - HRA & Medical Reimb	24,186.42		24,186.42	
5165 Long Term Disability - Standard	8,752.62	9,189.00	-436.38	95.25%
5175 Social Security & Medicare Tax	29,988.99	27,911.00	2,077.99	107.45%
5180 CA Unemployment/Disability Tax	1,782.37	2,103.00	-320.63	84.75%
5182 Workers Compensation	135,118.00	136,820.00	-1,702.00	98.76%
5185 Actives - Deferred Compensation	8,858.63	0.00	8,858.63	
Total 5100 EMPLOYEE BENEFITS	\$ 907,253.13	\$ 830,867.00	\$ 76,386.13	109.19%
5200 TRAINING - BOARD & STAFF				
5205 Coastal Regional Continuing Ed.	3,420.00	5,349.00	-1,929.00	63.94%
5210 Conferences / Workshops Board	7,763.65	12,993.00	-5,229.35	59.75%
5215 Conferences / Workshops Staff	13,554.75	31,966.00	-18,411.25	42.40%
5220 Staff Training	200.00	2,057.00	-1,857.00	9.72%
Total 5200 TRAINING - BOARD & STAFF	\$ 24,938.40	\$ 52,365.00	-\$ 27,426.60	47.62%
5300 ADMINISTRATION				
5305 Board Meeting Expenses	9,608.67	9,379.00	229.67	102.45%
5310 Background / drug screening	294.05	400.00	-105.95	73.51%
5315 County Accounting Service Chgs	20,578.34	0.00	20,578.34	
5325 HR & Finance Consultant	3,184.34	3,843.00	-658.66	82.86%
5330 Memberships & Subscriptions	37,132.03	31,678.00	5,454.03	117.22%
5335 Office Expense	4,788.82	7,368.00	-2,579.18	64.99%
5340 Janitorial/Household Expense	13,953.44	16,193.00	-2,239.56	86.17%
5345 Prof. Services - Engineer Rpt	15,942.56	17,868.00	-1,925.44	89.22%
5350 Legal Services	12,380.00	18,160.00	-5,780.00	68.17%
5355 Property Tax Stormwater Assess	3,495.00	3,563.00	-68.00	98.09%
5360 Permits	5,084.00	5,968.00	-884.00	85.19%
5375 Audit	32,755.00	32,117.00	638.00	101.99%
5380 Copier and postage	3,937.69	3,415.00	522.69	115.31%
5385 Security and fire alarm	6,983.58	5,858.00	1,125.58	119.21%
5390 Payroll Service	5,136.30	5,435.00	-298.70	94.50%
5395 Bank Fees (County General Fund)	897.53	465.00	432.53	193.02%
5396 Bank Fees (County Capital Fund)	689.14	399.00	290.14	172.72%
Total 5300 ADMINISTRATION	\$ 176,840.49	\$ 162,109.00	\$ 14,731.49	109.09%
5400 INSURANCE				
5410 Liability Insurance - VCJPA	125,601.00	130,355.00	-4,754.00	96.35%
5415 Auto Physical Damage	7,444.00	7,444.00	0.00	100.00%
5420 Group Property Program	27,861.00	34,388.00	-6,527.00	81.02%
5425 VCJPA - General Fund Allocation	3,936.00	2,894.00	1,042.00	136.01%
5430 Group Fidelity	5,340.00	6,570.00	-1,230.00	81.28%
5435 Non-owned Aircraft	4,125.00	5,319.00	-1,194.00	77.55%
5436 Cyber Liability	3,541.14	3,394.00	147.14	104.34%

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

	Total			
	Actual	Budget	over Budget	% of Budget
5445 Business Travel Accident Ins		448.00	-448.00	0.00%
Total 5400 INSURANCE	\$ 177,848.14	\$ 190,812.00	-\$ 12,963.86	93.21%
5450 COMPUTER HARDWARE & SOFTWARE				
5455 IT Consulting - Compu-Data		94.00	-94.00	0.00%
5460 Computer Hardware	256.76	4,528.00	-4,271.24	5.67%
5465 Computer Software	10,724.69	16,624.00	-5,899.31	64.51%
5470 Database & Mapping - License		12,500.00	-12,500.00	0.00%
5475 Website Hosting / Microsoft	7,690.87	8,209.00	-518.13	93.69%
Total 5450 COMPUTER HARDWARE & SOFTWARE	\$ 18,672.32	\$ 41,955.00	-\$ 23,282.68	44.51%
5500 FACILITIES MAINTENANCE				
5505 Facility - Repairs & Maint	15,194.61	19,300.00	-4,105.39	78.73%
Total 5500 FACILITIES MAINTENANCE	\$ 15,194.61	\$ 19,300.00	-\$ 4,105.39	78.73%
5550 UTILITIES		0.00	0.00	
5560 Gas & Electricity - PG&E	19,516.96	16,447.00	3,069.96	118.67%
5565 Water	2,794.02	3,110.00	-315.98	89.84%
5570 Phone - VOIP - Fusion/MegaPath	3,269.71	3,262.00	7.71	100.24%
5575 Phone - Land Line-AT&T/Comcast	1,867.14	2,551.00	-683.86	73.19%
5580 Phone - Mobile Devices-Verizon	11,304.36	9,727.00	1,577.36	116.22%
Total 5550 UTILITIES	\$ 38,752.19	\$ 35,097.00	\$ 3,655.19	110.41%
5600 FLEET MAINTENANCE				
5610 Garage Tools	1,179.05	6,156.00	-4,976.95	19.15%
5615 Garage Repairs Outside	4,096.43	7,349.00	-3,252.57	55.74%
5620 Auto, Hotsy, Plug, Boat, Traile	6,446.66	11,999.00	-5,552.34	53.73%
5630 Ops Equipment & Repairs	3,682.04	2,602.00	1,080.04	141.51%
Total 5600 FLEET MAINTENANCE	\$ 15,404.18	\$ 28,106.00	-\$ 12,701.82	54.81%
5700 OPERATIONS				
5705 Pesticides	53,841.10	38,827.00	15,014.10	138.67%
5715 Helicopter	8,600.00	10,712.00	-2,112.00	80.28%
5720 Safety Equipment	316.91	1,374.00	-1,057.09	23.06%
5725 Apparel - Uniforms & Boots	5,240.61	5,892.00	-651.39	88.94%
5730 Mosquito Fish	21.26	1,420.00	-1,398.74	1.50%
5735 Fuel	33,806.85	42,280.00	-8,473.15	79.96%
Total 5700 OPERATIONS	\$ 101,826.73	\$ 100,505.00	\$ 1,321.73	101.32%
5800 LABORATORY				
5805 Disease Surveillance	4,500.40	3,070.00	1,430.40	146.59%
5810 Sentinel Chicken Flocks/Supply	219.13	408.00	-188.87	53.71%
5815 Mosquito Blood	2,226.00	2,275.00	-49.00	97.85%
5820 Dry Ice	8,283.62	7,423.00	860.62	111.59%
5825 Lab Supplies	3,718.44	4,059.00	-340.56	91.61%
5830 Lab Biowaste Disposal	624.00	663.00	-39.00	94.12%
5835 Lab Equip. Repair	3,811.78	0.00	3,811.78	
5840 Lab Equip. Maintenance	3,078.02	6,680.00	-3,601.98	46.08%
5845 Lab PCR Supplies	26,602.35	21,850.00	4,752.35	121.75%

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

	Total			
	Actual	Budget	over Budget	% of Budget
5850 Lab PCR Maintenance	17,531.10	17,000.00	531.10	103.12%
Total 5800 LABORATORY	\$ 70,594.84	\$ 63,428.00	\$ 7,166.84	111.30%
5900 PUBLIC OUTREACH				
5910 Media and Network	38,669.10	53,328.00	-14,658.90	72.51%
5920 Promotion & Printing	8,301.02	8,880.00	-578.98	93.48%
Total 5900 PUBLIC OUTREACH	\$ 46,970.12	\$ 62,208.00	-\$ 15,237.88	75.50%
6000 CAPITAL IMPROVEMENTS				
6010 Building Improvements	88,181.40	0.00	88,181.40	
6020 Equipment - Operations & Admin	16,559.08	20,387.00	-3,827.92	81.22%
6025 Software		80,000.00	-80,000.00	0.00%
6030 Vehicle Leases	36,158.54	35,155.00	1,003.54	102.85%
Total 6000 CAPITAL IMPROVEMENTS	\$ 140,899.02	\$ 135,542.00	\$ 5,357.02	103.95%
6500 DEBT SERVICE				
6510 Principal Payments	219,359.16	219,360.00	-0.84	100.00%
6520 Interest Payments	98,734.96	98,735.00	-0.04	100.00%
Total 6500 DEBT SERVICE	\$ 318,094.12	\$ 318,095.00	-\$ 0.88	100.00%
Total Expenses	\$ 3,663,442.50	\$ 3,760,813.00	-\$ 97,370.50	97.41%
Net Operating Income	\$ 320,378.64	\$ 368,722.00	-\$ 48,343.36	86.89%
Net Income	\$ 320,378.64	\$ 368,722.00	-\$ 48,343.36	86.89%

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

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
4000 PROGRAM REVENUES				
4010 Service Abatement Revenue -2451	989.85	1,582.00	-592.15	62.57%
4020 Special Benefit Assessmnt-2031	1,120,583.06	1,136,695.00	-16,111.94	98.58%
4030 Special Mosquito Tax - 2439	244,687.63	247,401.00	-2,713.37	98.90%
Total 4000 PROGRAM REVENUES	\$ 1,366,260.54	\$ 1,385,678.00	-\$ 19,417.46	98.60%
4100 PROPERTY TAX REVENUES				
4105 Current - Secured - 1021	1,587,122.45	1,661,970.00	-74,847.55	95.50%
4120 Current -Secured SB813-1041	4,892.37	9,665.00	-4,772.63	50.62%
4140 State Homeowner Prop-1831	1,464.07	2,062.00	-597.93	71.00%
Total 4100 PROPERTY TAX REVENUES	\$ 1,593,478.89	\$ 1,673,697.00	-\$ 80,218.11	95.21%
4200 OTHER TAX REVENUES				
4220 Redevelop Passthrough-1024,2647	150,590.07	133,508.00	17,082.07	112.79%
Total 4200 OTHER TAX REVENUES	\$ 150,590.07	\$ 133,508.00	\$ 17,082.07	112.79%
4300 OTHER REVENUES				
4310 Interest Earned (Cnty GF+VCJPA)	-4,223.00	17,631.00	-21,854.00	-23.95%
4312 Interest (Cal CLASS)		18,544.00	-18,544.00	0.00%
4340 VCJPA / Misc. Income -2658	878.81	0.00	878.81	
Total 4300 OTHER REVENUES	-\$ 3,344.19	\$ 36,175.00	-\$ 39,519.19	-9.24%
Total Income	\$ 3,106,985.31	\$ 3,229,058.00	-\$ 122,072.69	96.22%
Gross Profit	\$ 3,106,985.31	\$ 3,229,058.00	-\$ 122,072.69	96.22%
Expenses				
5000 SALARIES & WAGES				
5010 Permanent Employees	245,551.53	262,496.00	-16,944.47	93.54%
5015 Limited Term Employees	16,917.60	17,594.00	-676.40	96.16%
5040 Board Trustees Meeting Stipend	800.00	2,010.00	-1,210.00	39.80%
Total 5000 SALARIES & WAGES	\$ 263,269.13	\$ 282,100.00	-\$ 18,830.87	93.32%
5100 EMPLOYEE BENEFITS				
5110 Retirement - Employer Contribut	65,667.03	96,911.00	-31,243.97	67.76%
5125 Actives - Medical Insurance	37,004.47	33,162.00	3,842.47	111.59%
5130 Actives - HRA Health Reimb Acct		2,010.00	-2,010.00	0.00%
5135 Actives - Dental Insurance	2,757.54	2,892.00	-134.46	95.35%
5140 Actives - Dental Reimbursement	441.68	1,026.00	-584.32	43.05%
5145 Actives - Vision Insurance	482.02	506.00	-23.98	95.26%
5150 Group Life Insurance	109.25	110.00	-0.75	99.32%
5153 Trustees - HRA Health Reimb Acct	1,100.00		1,100.00	
5155 Retirees - HRA & Prescrip Reimb	5,000.00	0.00	5,000.00	
5160 Retirees - HRA & Medical Reimb	9,891.80		9,891.80	
5165 Long Term Disability - Standard	1,458.77	1,532.00	-73.23	95.22%
5170 Actives - Other Benefits	-1,669.16	0.00	-1,669.16	
5175 Social Security & Medicare Tax	3,840.70	3,429.00	411.70	112.01%
5180 CA Unemployment/Disability Tax	266.80	97.00	169.80	275.05%
5185 Actives - Deferred Compensation	1,195.79	0.00	1,195.79	

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

	Total			
	Actual	Budget	over Budget	% of Budget
Total 5100 EMPLOYEE BENEFITS	\$ 127,546.69	\$ 141,675.00	-\$ 14,128.31	90.03%
5200 TRAINING - BOARD & STAFF				
5210 Conferences / Workshops Board		3,196.00	-3,196.00	0.00%
5215 Conferences / Workshops Staff	1,275.00	3,704.00	-2,429.00	34.42%
5220 Staff Training	200.00	0.00	200.00	
Total 5200 TRAINING - BOARD & STAFF	\$ 1,475.00	\$ 6,900.00	-\$ 5,425.00	21.38%
5300 ADMINISTRATION				
5305 Board Meeting Expenses	6,250.83	5,878.00	372.83	106.34%
5315 County Accounting Service Chgs	20,578.34	0.00	20,578.34	
5325 HR & Finance Consultant	324.73	167.00	157.73	194.45%
5330 Memberships & Subscriptions	160.00	0.00	160.00	
5335 Office Expense	1,022.32	1,546.00	-523.68	66.13%
5340 Janitorial/Household Expense	2,241.88	1,772.00	469.88	126.52%
5350 Legal Services	120.00	3,261.00	-3,141.00	3.68%
5360 Permits	5,084.00	1,463.00	3,621.00	347.51%
5375 Audit	6,515.00	2,631.00	3,884.00	247.62%
5380 Copier and postage	298.25	531.00	-232.75	56.17%
5385 Security and fire alarm	1,220.25	601.00	619.25	203.04%
5390 Payroll Service	1,004.50	834.00	170.50	120.44%
5395 Bank Fees (County General Fund)	111.72	75.00	36.72	148.96%
5396 Bank Fees (County Capital Fund)	86.87	66.00	20.87	131.62%
Total 5300 ADMINISTRATION	\$ 45,018.69	\$ 18,825.00	\$ 26,193.69	239.14%
5450 COMPUTER HARDWARE & SOFTWARE				
5460 Computer Hardware		78.00	-78.00	0.00%
5465 Computer Software	6,420.31	51.00	6,369.31	12588.84%
5475 Website Hosting / Microsoft	695.37	466.00	229.37	149.22%
Total 5450 COMPUTER HARDWARE & SOFTWARE	\$ 7,115.68	\$ 595.00	\$ 6,520.68	1195.91%
5500 FACILITIES MAINTENANCE				
5505 Facility - Repairs & Maint	5,987.12	3,772.00	2,215.12	158.73%
Total 5500 FACILITIES MAINTENANCE	\$ 5,987.12	\$ 3,772.00	\$ 2,215.12	158.73%
5550 UTILITIES				
5560 Gas & Electricity - PG&E	1,004.12	3,448.00	-2,443.88	29.12%
5565 Water	844.38	1,052.00	-207.62	80.26%
5570 Phone - VOIP - Fusion/MegaPath	549.77	547.00	2.77	100.51%
5575 Phone - Land Line-AT&T/Comcast	311.19	314.00	-2.81	99.11%
5580 Phone - Mobile Devices-Verizon	1,863.59	183.00	1,680.59	1018.36%
Total 5550 UTILITIES	\$ 4,573.05	\$ 5,544.00	-\$ 970.95	82.49%
5600 FLEET MAINTENANCE				
5610 Garage Tools	100.95	594.00	-493.05	16.99%
5620 Auto, Hotsy, Plug, Boat, Traile	440.44	533.00	-92.56	82.63%
5630 Ops Equipment & Repairs	141.42	360.00	-218.58	39.28%
Total 5600 FLEET MAINTENANCE	\$ 682.81	\$ 1,487.00	-\$ 804.19	45.92%
5700 OPERATIONS				

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

	Total			
	Actual	Budget	over Budget	% of Budget
5705 Pesticides		9,423.00	-9,423.00	0.00%
5720 Safety Equipment	64.47	488.00	-423.53	13.21%
5725 Apparel - Uniforms & Boots	776.57	612.00	164.57	126.89%
5735 Fuel	2,725.76	2,722.00	3.76	100.14%
Total 5700 OPERATIONS	\$ 3,566.80	\$ 13,245.00	-\$ 9,678.20	26.93%
5800 LABORATORY				
5805 Disease Surveillance	436.00	745.00	-309.00	58.52%
5810 Sentinel Chicken Flocks/Supply		183.00	-183.00	0.00%
5815 Mosquito Blood	371.00	379.00	-8.00	97.89%
5820 Dry Ice	1,111.77	285.00	826.77	390.09%
5830 Lab Biowaste Disposal	104.00	108.00	-4.00	96.30%
5835 Lab Equip. Repair	969.78	0.00	969.78	
5845 Lab PCR Supplies	5,990.79	5,044.00	946.79	118.77%
Total 5800 LABORATORY	\$ 8,983.34	\$ 6,744.00	\$ 2,239.34	133.20%
5900 PUBLIC OUTREACH				
5910 Media and Network	7,178.90	4,239.00	2,939.90	169.35%
5920 Promotion & Printing	73.85	0.00	73.85	
Total 5900 PUBLIC OUTREACH	\$ 7,252.75	\$ 4,239.00	\$ 3,013.75	171.10%
6000 CAPITAL IMPROVEMENTS				
6010 Building Improvements	14,296.20	0.00	14,296.20	
6020 Equipment - Operations & Admin		20,387.00	-20,387.00	0.00%
6025 Software		40,000.00	-40,000.00	0.00%
6030 Vehicle Leases	10,495.06	5,859.00	4,636.06	179.13%
Total 6000 CAPITAL IMPROVEMENTS	\$ 24,791.26	\$ 66,246.00	-\$ 41,454.74	37.42%
Total Expenses	\$ 500,262.32	\$ 551,372.00	-\$ 51,109.68	90.73%
Net Operating Income	\$ 2,606,722.99	\$ 2,677,686.00	-\$ 70,963.01	97.35%
Net Income	\$ 2,606,722.99	\$ 2,677,686.00	-\$ 70,963.01	97.35%

San Mateo County Mosquito & Vector Control District

12/31/2024

A/R Aging Summary

As of December 31, 2024

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>91 and over</u>	<u>Total</u>
City of Foster City		1,093.08				1,093.08
City of Pacifica Public Works Wastewater		78.08				78.08
City of Redwood City, Public Works					4,900.43	4,900.43
City of San Francisco, Parks		70.43			10,560.81	10,631.24
City of San Francisco, Public Utilities	158.47	70.43				228.90
City of San Mateo, Wastewater Treatment	187.03	373.88				560.91
City of South San Francisco Water Quality	84.03	84.03		168.06	168.06	504.18
San Francisco Int'l Airport	396.42	481.47			1,065.09	1,942.98
Sewer Authority Mid-Coastside		78.08				78.08
Silicon Valley Clean Water	163.90	189.58				353.48
Stanford University - Jasper Ridge			1,913.88	4,181.30	7,113.45	13,208.63
TOTAL	\$ 989.85	\$ 2,519.06	\$ 1,913.88	\$ 4,349.36	\$ 23,807.84	\$ 33,579.99

San Mateo County Mosquito & Vector Control District

01/28/2025

A/R Aging Summary

As of January 28, 2025

	<u>Current</u>	<u>30-Jan</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>91 and over</u>	<u>Total</u>
City of Redwood City, Public Works					4,900.43	4,900.43
City of San Francisco, Parks		70.43			10,560.81	10,631.24
City of San Francisco, Public Utilities	158.47					158.47
City of San Mateo, Wastewater Treatment	187.03					187.03
City of South San Francisco Water Quality	84.03			168.06	168.06	420.15
San Francisco Int'l Airport	396.42				1,065.09	1,461.51
Silicon Valley Clean Water	163.90					163.90
Stanford University - Jasper Ridge			1,913.88	4,181.30	7,113.45	13,208.63
TOTAL	\$989.85	\$70.43	\$1,913.88	\$4,349.36	\$23,807.84	\$31,131.36

San Mateo County Mosquito and Vector Control District
Cash Activity & Reconciliation to County Statement
General Fund
December 31, 2024

GF-Dec 2024

Beginning Cash per District as of Nov 30, 2024 2,053,691

Reductions	
Payroll Related (ADP)	(226,686)
Checks Written	(245,263)
Void CK#3151 reflected in Cnty stmt	350
County Acctg Service Chrg	(6,929)
Bank Fee	(112)
Total Reductions	(478,639)

Additions	
Abatement Services	12,407
Property Tax Revenue	1,579,829
Quarterly Interest	-
RDA/RPTTF	150,590
Special Benefit Assessment	1,120,583
Special Mosquito Tax	244,688
Misc Deposit	879
Total Additions	3,108,976

Ending Cash per District as of Dec 31, 2024 4,684,027

Cash per County General Fund Statement 4,684,027

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] 12/01/2024-12/31/2024 Page 2
 MON, JAN 13, 2025, 4:09 PM --req: EASRANIN--leg: GL JL--loc: CONTROL---job:17584562 J6986---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 12/01/24		5,776,752.37	3,723,061.22	2,053,691.15			
	12/10/24	JE566189	AutoID: JNE01022 Job: 17565 JE		350.00	0.00	2,054,041.15			
	12/11/24	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE		12,478.44	0.00	2,066,519.59			
	12/12/24	HOED124	AutoID: ITXD12C4 Job: 17530 JE		1,464.07	0.00	2,067,983.66			
	12/16/24	UNID164	AutoID: ITXD16E4 Job: 17525 JE		18,563.28	0.00	2,086,546.94			
	12/16/24	REFD164	AutoID: ITXD16I4 Job: 17525 JE		0.00	4,981.24	2,081,565.70			
	12/16/24	ADMD164	AutoID: ITXD16K4 Job: 17530 JE		0.00	13,649.50	2,067,916.20			
	12/16/24	SECD164	AutoID: ITXD16H4 Job: 17530 JE		2,938,811.10	0.00	5,006,727.30			
	12/16/24	RJ1D164	AutoID: ITXD16B4 Job: 17530 JE		229.56	0.00	5,006,956.86			
	12/19/24	JE565589	AutoID: JCAD19A4 Job: 17546 JE		0.00	111.72	5,006,845.14			
	12/25/24	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE		807.03	0.00	5,007,652.17			
	12/30/24	ABXD304K	AutoID: ITXD30B4 Job: 17550 JE		150,360.51	0.00	5,158,012.68			
	12/31/24	JE565242	AutoID: JHJD09F4 Job: 17532 JE		0.00	6,928.84	5,151,083.84			
	12/31/24	SPPD314	AutoID: ITXD31A4 Job: 17559 JE		307.68	0.00	5,151,391.52			
	12/31/24	SPSD314	AutoID: ITXD31C4 Job: 17560 JE		4,584.69	0.00	5,155,976.21			
	12/31/24	JE566083	AutoID: JNE01022 Job: 17573 JE		0.00	471,948.87	4,684,027.34			
	DR		* SUB ACCT Total *		8,904,708.73*	4,220,681.39*	4,684,027.34*			

San Mateo County Mosquito and Vector Control District
 Cash Activity & Reconciliation to County Statement
 Capital Project Fund
 December 31, 2024

CPF-Dec
2024

Beginning Cash per District as of Nov 30, 2024	537,342
Reductions	
Checks Written	(24,791)
Bank Fee	(87)
Transfer-Out to General Fund	-
Total Reductions	(24,878)
Additions	
Quarterly Interest	-
Transfer-In from General Fund	-
Total Additions	-
Ending Cash per District as of Dec 31, 2024	512,464
Cash per County Capital Project Fund Statement	512,464
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] 12/01/2024-12/31/2024 Page 1
 MON, JAN 13, 2025, 4:09 PM --req: EASRANIN--leg: GL |JL--loc: CONTROL---job:17584562 J6986---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 12/01/24	684,331.52	146,989.51	537,342.01				
	12/19/24	JE565589	AutoID: JCAD19A4 Job: 17546 JE	0.00	86.87	537,255.14				
	12/31/24	JE566083	AutoID: JNE01022 Job: 17573 JE	0.00	24,791.26	512,463.88				
		DR	* SUB ACCT Total *	684,331.52*	171,867.64*	512,463.88*				

San Mateo County Mosquito and Vector Control District
ADP Payroll Disbursement
 December 31, 2024

Dec 2024

December 6, 2024

December 20, 2024

Footnotes:

Payroll ACH Disbursement (including Net Pay & Taxes)

Total Net Pay	79,497	86,398
Federal W/H Tax	15,953	18,109
Social Security Tax	-	99
Medicare	3,763	4,118
CA W/H Tax	6,828	7,774
CA SUI/DI	1,483	1,660
Total	107,524	118,157

— A

ADP Process Fees PPE 11/02, 11/16	262	342
ADP Process Fees PPE 11/30		246
ADP Fee Time & Attendance 11/15		155

Total amount for the period:	<u><u>107,786</u></u>	<u><u>118,900</u></u>
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Total amount for the month:		<u><u>226,686</u></u>
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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 December 31, 2024

GF-Dec 2024

Transaction type	Date	Num	Name	Amount
Checking - US Bank - GF x3353				
Bill Payment (Check)	12/11/2024	3199	Charles P. Hansen	-603.91
Bill Payment (Check)	12/11/2024	3200	Dennis J Jewell	-603.91
Bill Payment (Check)	12/11/2024	3201	Great-West Life & Annuity Co	-7,662.84
Bill Payment (Check)	12/11/2024	3202	San Mateo County Retirement Assoc.	-43,511.69
Bill Payment (Check)	12/11/2024	3203	U.S. Bank PARS Account # 6746022400	-634.41
Bill Payment (Check)	12/11/2024	3204	Aim To Please Janitorial Services	-1,633.25
Bill Payment (Check)	12/11/2024	3205	Airgas Dry Ice	-741.50
Bill Payment (Check)	12/11/2024	3206	Amazon Capital Services	-622.02
Bill Payment (Check)	12/11/2024	3207	Ariel Strehl	-300.00
Bill Payment (Check)	12/11/2024	3208	Bay Alarm Company	-614.25
Bill Payment (Check)	12/11/2024	3209	Bio-Rad Laboratories Inc.	-2,526.06
Bill Payment (Check)	12/11/2024	3210	California Municipal Statistics Inc.	-350.00
Bill Payment (Check)	12/11/2024	3211	Cintas Corporation #0464	-602.25
Bill Payment (Check)	12/11/2024	3212	Colorprint	-73.85
Bill Payment (Check)	12/11/2024	3213	Comcast	-140.11
Bill Payment (Check)	12/11/2024	3214	Daniel Compu-Data Inc	-6,382.81
Bill Payment (Check)	12/11/2024	3215	Diversified Laboratory Repair	-1,260.00
Bill Payment (Check)	12/11/2024	3216	Eco Medical Inc.	-104.00
Bill Payment (Check)	12/11/2024	3217	Eric Eckstein	-441.68
Bill Payment (Check)	12/11/2024	3218	Flyers Energy LLC	-873.42
Bill Payment (Check)	12/11/2024	3219	FRMS	-40,888.97
Bill Payment (Check)	12/11/2024	3220	Government Finance Officers Assoc	-160.00
Bill Payment (Check)	12/11/2024	3221	Grainger	-361.59
Bill Payment (Check)	12/11/2024	3222	Kim Keyser	-300.00
Bill Payment (Check)	12/11/2024	3223	Kone Inc.	-1,963.68
Bill Payment (Check)	12/11/2024	3224	Life Technologies Corporation	-17,001.74
Bill Payment (Check)	12/11/2024	3225	MidAmerica Administrative & Retirement	-8,683.98
Bill Payment (Check)	12/11/2024	3226	MidAmerica Administrative & Retirement	-4,500.00
Bill Payment (Check)	12/11/2024	3227	O'Reilly Automotive, Inc.	-559.41
Bill Payment (Check)	12/11/2024	3228	ODP Business Solutions, LLC	-251.59
Bill Payment (Check)	12/11/2024	3229	PG&E	-3,831.38
Bill Payment (Check)	12/11/2024	3230	Public Health Foundation Enterprises, Inc.	-1,000.00
Bill Payment (Check)	12/11/2024	3231	Quench USA, Inc.	-225.52
Bill Payment (Check)	12/11/2024	3232	RankPlus SEO	-742.00
Bill Payment (Check)	12/11/2024	3233	San Mateo County Environmental Health	-67.50
Bill Payment (Check)	12/11/2024	3234	San Mateo Daily Journal	-3,660.60
Bill Payment (Check)	12/11/2024	3235	Solar Technologies	-487.50
Bill Payment (Check)	12/11/2024	3236	State Water Resources Control Board	-3,630.00
Bill Payment (Check)	12/11/2024	3237	Streamline	-862.00
Bill Payment (Check)	12/11/2024	3238	Verizon	-1,972.18

San Mateo County Mosquito & Vector Control District
 Check Register (General Fund 02706)
 As of December 31, 2024

GF-Dec 2024

Transaction type	Date	Num	Name	Amount
Bill Payment (Check)	12/11/2024	3239	Recology San Mateo County	-530.38
Bill Payment (Check)	12/11/2024	3240	U.S. Bank	-18,159.57
Bill Payment (Check)	12/18/2024	3241	Charles P. Hansen	-149.00
Bill Payment (Check)	12/18/2024	3242	Great-West Life & Annuity Co	-8,773.28
Bill Payment (Check)	12/18/2024	3243	San Mateo County Retirement Assoc.	-43,511.69
Bill Payment (Check)	12/18/2024	3244	U.S. Bank PARS Account # 6746022400	-634.41
Bill Payment (Check)	12/18/2024	3245	American Fidelity Assurance	-428.88
Bill Payment (Check)	12/18/2024	3246	City Mechanical, Inc.	-1,114.36
Bill Payment (Check)	12/18/2024	3247	Comcast	-171.08
Bill Payment (Check)	12/18/2024	3248	Government Finance Officers Assoc	-1,265.00
Bill Payment (Check)	12/18/2024	3249	Jarvis Fay LLP	-3,300.00
Bill Payment (Check)	12/18/2024	3250	Lampire Biological Laboratories, Inc.	-371.00
Bill Payment (Check)	12/18/2024	3251	MidAmerica Administrative & Retirement	-1,100.00
Bill Payment (Check)	12/18/2024	3252	ODP Business Solutions, LLC	-138.77
Bill Payment (Check)	12/18/2024	3253	Public Agency Retirement Services (PARS)	-324.73
Bill Payment (Check)	12/18/2024	3254	RMT Landscape Contractors, Inc.	-869.00
Bill Payment (Check)	12/18/2024	3255	San Mateo County Environmental Health	-1,890.00
Bill Payment (Check)	12/19/2024	3256	Angelle Desiree LaBeaud	-200.00
Bill Payment (Check)	12/19/2024	3257	Irena Gilligan	-500.00
Bill Payment (Check)	12/19/2024	3258	Mason Brutschy	-500.00
Bill Payment (Check)	12/19/2024	3259	Michael D. Yoshida	-500.00
TOTAL CHECKS #3199-3259				-245,262.75
Total Checking -US Bank - x3353 (Charged to General Fund #02706)				-\$ 245,262.75

Note: Previous month's check numbers were 3108-3198. Current month's check numbers are 3199-3259 (61 checks).

San Mateo County Mosquito & Vector Control District
 Check Register (Capital Fund 02705)
 As of December 31, 2024

CPF-Dec 2024

Transaction type	Date	Num	Name	Amount
1023 · Checking -US Bank - x4183				
Bill Payment (Check)	12/11/2024	1296	Capital Program Management Inc.	-6,049.50
Bill Payment (Check)	12/11/2024	1297	Enterprise FM Trust	-10,495.06
Bill Payment (Check)	12/18/2024	1298	Aetypic, Inc.	-8,246.70
TOTAL CHECKS #1296-1298				-24,791.26
Total · Checking -US Bank - x4183 (Charged to Capital Project Fund #02705)				-\$ 24,791.26

Note: Previous month's check number were 1292-1295. Current month's check number are 1296-1298 (3 checks).



P.O. BOX 6343
FARGO ND 58125-6343



000000901 01 SP 106481208537335 P
SMCMVCD
ATTN DISTRICT MANAGER
1351 ROLLINS RD
BURLINGAME CA 94010-2409

ACCOUNT NUMBER [REDACTED]
STATEMENT DATE 12-23-2024
AMOUNT DUE \$13,406.03
NEW BALANCE \$13,406.03
PAYMENT DUE ON RECEIPT

Dec 2024

AMOUNT ENCLOSED
\$

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

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

[REDACTED] 001340603 001340603

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY							
SMCMAD	Previous Balance	Purchases And Other + Charges	Cash Advances +	Cash Advance Fees +	Late Payment Charges -	Credits -	New Balance
[REDACTED]	\$27,990.93	\$14,183.46	\$0.00	\$0.00	\$0.00	\$777.43	\$13,406.03
Company Total							

CORPORATE ACCOUNT ACTIVITY					
SMCMAD					TOTAL CORPORATE ACTIVITY
					\$27,990.93CR
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
12-06	12-03	74798264341000000000274	PAYMENT - THANK YOU 00000 C	9,831.36	PY
12-19	12-17	74798264354000000000450	PAYMENT - THANK YOU 00000 C	18,159.57	PY

NEW ACTIVITY					
CASEY STEVENSON		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$1,753.64	\$0.00	\$1,753.64
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
12-09	12-06	24692164341102707161757	SQ *NORTHWEST MOSQUITO & GOSQ.COM OR	120.00	
12-13	12-11	24643014347010208198913	THE HOME DEPOT #0632 SAN MATEO CA	98.64	
12-20	12-19	24829134354200346446150	NATIONAL PEST MANAGEMENT 703-352-8762 VA	1,055.00	
12-23	12-20	24688084355030025490757	THE NOODLE SHOP SAN MATEO CA	480.00	

CUSTOMER SERVICE CALL	ACCOUNT NUMBER	ACCOUNT SUMMARY
800-344-5696	[REDACTED]	PREVIOUS BALANCE 27,990.93
		PURCHASES & OTHER CHARGES 14,183.46
	STATEMENT DATE 12/23/24	CASH ADVANCES .00
	DISPUTED AMOUNT .00	CASH ADVANCE FEES .00
		LATE PAYMENT CHARGES .00
SEND BILLING INQUIRIES TO: U.S. Bank National Association C/O U.S. Bancorp Purchasing Card Program P.O. Box 6335 Fargo, ND 58125-6335	AMOUNT DUE	CREDITS 777.43
	13,406.03	PAYMENTS 27,990.93
		ACCOUNT BALANCE 13,406.03



Company Name: SMCMVCD
Corporate Account Number: [REDACTED]
Statement Date: 12-23-2024

Dec 2024

NEW ACTIVITY

SMCMVCD ADMIN	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
	\$87.42	\$6,542.52	\$0.00	\$6,455.10

Post Date	Tran Date	Reference Number	Transaction Description	Amount
11-27	11-26	24692164331103003363545	COSTCO DELIVERY 654 800-788-9968 CA	430.03
11-27	11-26	24943004332100901640663	GIE MEDIA INC 216-393-0268 OH	1,584.00
12-02	12-01	24000774336500006804086	MOSYLE BUS' MOSYLE BUS BUSINESS.MOSY FL	37.50
12-02	12-01	24204294336001963571092	GOOGLE ADS3907138857 650-2530000 CA	409.52
12-02	12-01	246921643336107330502811	YELPINC*855 380 9357 855-380-9357 CA	90.00
12-04	12-02	24323044338048900162038	CRESO EQUIPMENT RENTALS BURLINGAME CA	87.42
12-04	12-02	24323044338048900162017	CRESO EQUIPMENT RENTALS BURLINGAME CA	200.00
12-05	12-04	24116414339742180997234	JOHN M ELLSWORTH CO INC 414-354-1414 WI	903.07
12-05	12-03	24323044339041200161846	CRESO EQUIPMENT RENTALS BURLINGAME CA	57.77
12-09	12-07	24011344342000054799438	QUALTRICS HTTPSWWW.QUAL UT	360.00
12-10	12-09	24692164344102825965037	SUPPLYHOUSE.COM 888-757-4774 NY	199.52
12-10	12-06	24755424344173440089745	CA DEPT PEST REGS LICENSI 916-4453891 CA	200.00
12-10	12-09	24906414344216304238038	EREPLACEMENTPARTS.COM 866-3229842 FL	36.20
12-11	12-10	24692164346103955839925	4IMPRINT_INC 4IMPRINT.COM WI	1,212.46
12-13	12-12	24793384347000010452093	FACEBK *26URBEL762 650-5434800 CA	3.12
12-13	12-12	24793384347000413919060	FACEBK *99CC8EU762 650-5434800 CA	2.00
12-13	12-13	24793384347000414862061	FACEBK *T4TZBEL762 650-5434800 CA	2.00
12-13	12-13	24793384347000711735044	FACEBK *E2Q2CEL762 650-5434800 CA	2.00
12-13	12-12	24793384347001009761080	FACEBK *JKHK2FG762 650-5434800 CA	2.00
12-16	12-13	24692164348106849712255	SUPPLYHOUSE.COM 888-757-4774 NY	466.22
12-17	12-16	24492164352000006949146	SP TIRE SPLY NTWRK HTTPSTIRESUPP CA	345.11

BRIAN WEBER	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
	\$690.01	\$5,887.30	\$0.00	\$5,197.29

Post Date	Tran Date	Reference Number	Transaction Description	Amount
12-09	12-08	74430994343175240427042	MICROSOFT*365 MSBILL.INFO WA	690.01
12-09	12-09	242042943440000500182082	MSFT * E0100ULBQ8 800-6427676 WA	33.01
12-09	12-09	242042943440000800024075	MSFT * E0100ULCNO 800-6427676 WA	921.37
12-13	12-11	24000974347837302156628	IL FORNAIO BURLINGAME 650-3758000 CA	4,550.83
12-13	12-13	24204294348000400286039	FACEBK *MA65FDY862 650-5434800 CA	280.00
12-13	12-13	24793384348000200219053	FACEBK *KDKG6EU762 650-5434800 CA	2.09
12-20	12-18	24071054354627195825107	CALIFORNIA SPECIAL DIS SACRAMENTO CA	100.00

Department: 00000 Total:
Division: 00000 Total:

\$13,406.03
\$13,406.03

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Credit Card Transaction Report
December 2024

Date	Transaction type	Name	Memo/Description	Account	Amount
1040 US Bank Purchase Card					
1050 US Bank Visa Admin x5992					
11/26/2024	Expense	Costco	Misc. office supplies	Office Expense	87.76
			Janitorial cleaning & paper supplies	Janitorial/Household Expense	268.52
			Misc. board meeting expenses	Board Meeting Expenses	73.75
11/26/2024	Expense	Misc-Admin	Gie media - PCT rodent control virtual conf. reg. for staff	Conferences / Workshops Staff	1,584.00
12/01/2024	Expense	Mosyle Business	Premium license 12/1/25 - 12/31/25	Computer Software	37.50
12/01/2024	Expense	Google Inc.	Google ads for awareness of district services Oct '24	Media and Network	409.52
12/01/2024	Expense	Misc- Outreach	Yelp - advertise district services	Media and Network	90.00
12/02/2024	Expense	Cresco Equipment Rental	Submersible pump rental for BVA 2 containment area	Facility - Repairs & Maint	200.00
12/02/2024	Credit Card Credit	Cresco Equipment Rental	Credit-Submersible pump rental for BVA 2 area	Facility - Repairs & Maint	-87.42
12/03/2024	Expense	Cresco Equipment Rental	Rental of pump to pump out excess material	Facility - Repairs & Maint	57.77
12/04/2024	Expense	Misc- Ops	John M. Ellsworth-Breathers to reduce moisture in BVA2 tanks	Facility - Repairs & Maint	903.07
12/06/2024	Expense	Department of Pesticide Regulation	DPR license renewal for Sean	Staff Training	200.00
12/07/2024	Expense	Misc- Outreach	Qualtrics - survey platform for various district surveys	Media and Network	360.00
12/09/2024	Expense	Misc- Ops	SupplyHouse.com - replacement thermostat	Facility - Repairs & Maint	199.52
12/09/2024	Expense	Misc- Ops	E Replacement Parts-Air filter elements for backpack fogger	Ops Equipment & Repairs	36.20
12/10/2024	Expense	Misc- Outreach	2Imprint - increase awareness of district services	Media and Network	1,212.46
12/12/2024	Expense	Facebook	Advertising on Meta platform (facebook) tick kit program	Media and Network	11.12
12/13/2024	Expense	Misc- Ops	SupplyHouse.com-motor to replace exhaust fan men bathrm	Facility - Repairs & Maint	466.22
12/16/2024	Expense	Misc- Ops	Tire Supply Network-wheel weights for fleet aluminum wheels	Auto, Hotsy, Plug, Boat, Traile	345.11
Total for 1050 US Bank Visa Admin x5992					\$6,455.10
1053 US Bank Visa Casey x8447					
12/06/2024	Expense	Misc- Ops	Northwest MVCA-Drone conf. reg-Casey/Sean-1/20-1/22/2025	Conferences / Workshops Staff	120.00
12/11/2024	Expense	Home Depot	Christmas tree for the lobby	Office Expense	98.64
12/19/2024	Expense	Misc- Ops	Nat'nl Pest Mgmt-Ryan conf- Wildlife expo in Orlando 1/27- 2/1/2025	Conferences / Workshops Staff	1,055.00
12/20/2024	Expense	Misc-Admin	The noodle Shop-Staff Christmas luncheon-12/20/24	Office Expense	480.00
Total for 1053 US Bank Visa Casey x8447					\$1,753.64

SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT
Credit Card Transaction Report
 December 2024

Date	Transaction type	Name	Memo/Description	Account	Amount
1045 US Bank Visa Brian x2315					
12/08/2024	Credit Card Credit	Microsoft	Online services - Microsoft 365 business basic	Website Hosting / Microsoft	-690.01
12/09/2024	Expense	Microsoft	Online services - Exchange online (plan 1)	Website Hosting / Microsoft	33.01
12/09/2024	Expense	Microsoft	Online services - Microsoft 365 business standard	Website Hosting / Microsoft	921.37
12/11/2024	Expense	Misc-Admin	Il Fornaio - Trustee holiday dinner 12/11/24	Board Meeting Expenses	4,550.83
12/13/2024	Expense	Facebook	Meta platform (facebook) ads for tick program	Media and Network	282.09
12/18/2024	Expense	California Special Districts Assoc	Webinar - 2025 annual employment law update for Brian	Conferences / Workshops Staff	100.00
Total for 1045 US Bank Visa Brian x2315					\$5,197.29
Total for 1040 US Bank Purchase Card					\$13,406.03