



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

June 3, 2024

5:30 PM

AGENDA

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

IMPORTANT NOTICE REGARDING MEETINGS:

- The District's Board Room is open to the public at this time.
- The meeting will be conducted via teleconference using Zoom.
- All 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>.

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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, City of Half Moon Bay _____
- Paul Norton City of Foster City (Chair) _____
- Kat Lion, City of Redwood City _____

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. Resolution M-005-24 recommending approval of the Final Assessment Diagram and Engineers Report and Stating the Intention to Continue to Levy the North and West County Mosquito and Disease Control Assessment District**

Report by: District Manager Brian Weber

ACTION: Recommend the Board approve resolution M-005-24 and the Final Assessment Diagram and Engineers Report and State the Intention to Continue to Levy the North and West County Mosquito and Disease Control Assessment District.

B. Review the Preliminary Financial Report for FY 2023-24 as of April 30, 2024

Report by: Finance Director, Richard Arrow, CPA

ACTION: Recommend the Board approve the Financial Report for FY 2023-24 as of April 30, 2024

C. Presentation and review of proposed FY 24-25 Draft Budget and FY 23-24 spending plan with recommended FY 23-24 Budget revisions.

Report by: Richard Arrow, Finance Director.

ACTION: Recommend forwarding FY 24-25 Draft Budget and FY 23-24 to the Board of Trustees with recommended FY 23-24 Budget revisions.

D. Recommended Reserve levels as of June 30, 2024

Report by: Richard Arrow, Finance Director

ACTION: Recommend forwarding the proposal of recommended reserve levels to the Board of Trustees for fiscal year ended June 30, 2024

E. Recommend the Board authorize the District Manager and Counsel to negotiate a contract not to exceed \$475,000 with Capital Project

Management (CPM) for Construction and Project Management services at 1415 North Carolan Ave, Burlingame, and project update

Report by: District Manager Brian Weber

ACTION: Recommend the Board authorize the District Manager and Counsel to negotiate a contract with Capital Project Management (CPM) for Construction and Project Management services at 1415 North Carolan Ave, not exceeding \$475,000.

F. Resolution M-006-24 Health Reimbursement Arrangement Plan Amendment with Mid America to include Board Members

Report by: District Manager Brian Weber

ACTION: Approve resolution M-006-24, a contract amendment with Mid-America Administrative and Retirement Solutions for the District's Health Reimbursement Arrangement to include Board Members

G. Review the independent audit proposal from Pun & Associates for \$137,500 for five years beginning July 1, 2024.

Report by: Finance Director Richard Arrow

ACTION: Recommend the Board approve the independent audit proposal from Pun and Associates for \$137,500 for five years.

H. Retirement of one technician pickup truck from fixed asset inventory

Report by: District Manager, Brian Weber

ACTION: Recommend the Board approve the retirement of one technician pickup truck from fixed asset inventory.

Agenda Item 4A

SUBJECT: Resolution M-005-24 recommending approval of the Final Assessment Diagram and Engineers Report and Stating the Intention to Continue to Levy the North and West County Mosquito and Disease Control Assessment District

SUMMARY

In 2003, the District proposed to increase its service area by annexing the then unserved portions of northern and western San Mateo County. Accordingly, the District executed a Proposition 218-compliant mailed balloting in the winter of 2003, which passed with 65% support. Therefore, the assessment district was formed. As a requirement of this process, an Engineer's Report (ER) is prepared to establish the budget for the services that the proposed assessments would fund, determine the benefits received by property within the Annexation Area from the services by the District, and apportion the assessment to lots and parcels within the Annexation Area based on the relative benefit for each lot or property.

RECOMMENDED RATES AND OVERVIEW

The assessment is subject to an annual adjustment tied to the Consumer Price Index for the San Francisco Bay Area as of December of each succeeding year (the CPI), with a maximum yearly adjustment of up to 3% plus any CPI that had not been levied in prior years. This year, the Board approved an approximate 22% increase at their May 8 meeting.

This increase was derived from the 2024-25 fiscal year budget, which is \$2,237,219 for providing district services in the benefit assessment area and the inclusion of Capital Facilities Projects. This cost results in a proposed assessment rate of TWENTY-FIVE DOLLARS AND TWENTY-SEVEN CENTS (\$25.27) per single-family equivalent benefit unit for Zone A and TWENTY-FOUR DOLLARS AND EIGHTY CENTS (\$24.80) for Zone B, for the fiscal year 2024-25.

This is the second step in a two-step process that gives the public notice of the Board's intention and an opportunity to be heard if they have any input. The attached North and West County Mosquito and Disease Control Assessment District Final Engineers Report reflects what was approved at the May 8 Board of Trustees Meeting.

RECOMMENDATION

Recommend the Board approve resolution M-005-24 and the Final Assessment Diagram and Engineers Report and State the Intention to Continue to Levy the North and West County Mosquito and Disease Control Assessment District.

REFERENCE MATERIALS ATTACHED

1. North and West County Mosquito and Disease Control Assessment District Final Engineers Report
2. Resolution M-005-24



SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

**NORTH AND WEST COUNTY MOSQUITO AND DISEASE CONTROL
ASSESSMENT DISTRICT**

FINAL ENGINEER'S REPORT

JUNE 2024

PURSUANT TO THE GOVERNMENT CODE, HEALTH AND SAFETY CODE AND ARTICLE
XIIID OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:

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SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

NAME OF GOVERNING BOARD

Atherton	Mason Brutschy, President
Belmont	Chuck Cotten
Brisbane	Carolyn Parker
Burlingame	Rena Gilligan
Colma	Laura Walsh
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San Mateo	Vacant
San Mateo County – at Large	A. Desiree LaBeaud, MD, MS
South San Francisco	Michael Yoshida
Woodside	Paul Fregulia

DISTRICT MANAGER

Brian Weber

ENGINEER OF WORK

SCI Consulting Group

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INTRODUCTION

OVERVIEW

The mosquito control program in San Mateo County is one of the oldest in the United States. In 1904, mosquitoes were breeding in diked reclaimed salt marshes along the San Francisco Bay and were biting residents, which affected the use and enjoyment of the land. These areas were uninhabitable without direct mosquito control efforts. Before 1904, various attempts were made to mitigate these pests, but at the time, efficient and effective control methods and approaches had not yet been developed. The funds collected by private subscription were insufficient to support required control.

A physical control plan was developed which included ditching, repair of existing dikes and tide gates, and filling of low areas. The funding for these physical control measures dwindled over time and several levees had broken, making mosquitoes unbearably abundant. For example, the Peninsula Hotel, a famous resort in San Mateo, was closed in mid-season, and property values dropped to such an extent that action became necessary. An early iteration of the San Mateo County Mosquito and Vector Control District (“District”) was formed in 1913 to address these issues and has been providing mosquito (and vector) control for more than a century, in the form of various governmental entities.

Initially, the District’s service area was not county-wide and served about one third of the geographic area of San Mateo County. However, in the early 2000s, West Nile Virus spread across the country and into California. By 2004, several hundred cases of the disease were reported across California. Following a San Mateo County Health Services Agency report, a 2002-2003 Grand Jury Report recommended the District be permitted to expand its programs countywide to combat the threat of further cases of the disease, and to provide for sufficient monitoring, surveillance, treatment, and public information.

In 2003, the District proposed to increase its service area by annexing the then un-served portions of northern and western San Mateo County. Previously, neither the District, nor any other public agency, provided mosquito control and vector-borne disease protection and prevention services in the northern and western areas of San Mateo County that were outside of the District’s then-current (pre-2003) jurisdictional boundaries. In other words, the “baseline” level of services in northern and western San Mateo County was essentially zero.

The Local Agency Formation Commission approved the District’s application to annex the remainder of the County. However, this annexation was conditioned on a benefit assessment being levied in the newly annexed area that approximated the revenues in the original boundaries. Accordingly, the District executed a Proposition 218-compliant mailed balloting in the winter of 2003. A tabulation of the returned ballots weighted by their proposed assessment showed 65% support. Hence, the assessment district was formed, and the annexation completed. This report defines the benefit assessment district that provides funding for the services in the North and West areas (“Annexation Area”) of San Mateo County.

As used within this Report, the following terms are defined:

“Vector” means any animal capable of transmitting the causative agent of human disease or capable of producing human discomfort or injury, including, but not limited to, mosquitoes, flies, mites, ticks, other arthropods, and small mammals and other vertebrates. (Health and Safety Code Section 2002(k).)

“Vector Control” shall mean any system of public improvements or services that is intended to provide for the surveillance, prevention, abatement, and control of vectors as defined in subdivision (k) of Section 2002 of the Health and Safety Code and a pest as defined in Section 5006 of the Food and Agricultural Code. (Government Code Section 53750(m).) The following is an outline of the primary components of the District’s Integrated Mosquito and Vector Management Program that are provided within the current boundaries and the Annexation Area:

- Surveillance
- Physical Control
- Vegetation Management
- Biological Control
- Chemical Control
- Other Non-Chemical Control/Trapping
- Public Education

The District operates under the Mosquito Abatement and Vector Control District Law of the State of California law (“Enabling Act”). Following are excerpts from the Enabling Act, codified in the Health and Safety Code, Section 2000, *et. seq* which serve to summarize the State Legislature’s findings and intent with regard to mosquito abatement and other vector control services:

2001. (a) *The Legislature finds and declares all of the following:*

(1) *California's climate and topography support a wide diversity of biological organisms.*

(2) *Most of these organisms are beneficial, but some are vectors of human disease pathogens or directly cause other human diseases such as hypersensitivity, envenomization, and secondary infections.*

(3) *Some of these diseases, such as mosquito borne viral encephalitis, can be fatal, especially in children and older individuals.*

(4) *California's connections to the wider national and international economies increase the transport of vectors and pathogens.*

(5) *Invasions of the United States by vectors such as the Asian tiger mosquito and by pathogens such as the West Nile virus underscore the vulnerability of humans to uncontrolled vectors and pathogens.*

(b) *The Legislature further finds and declares:*

(1) *Individual protection against the vector borne diseases is only partially effective.*

(2) *Adequate protection of human health against vector borne diseases is best achieved by organized public programs.*

(3) *The protection of Californians and their communities against the discomforts and economic effects of vector borne diseases is an essential public service that is vital to public health, safety, and welfare.*

(4) *Since 1915, mosquito abatement and vector control districts have protected Californians and their communities against the threats of vector borne diseases.*

(c) *In enacting this chapter, it is the intent of the Legislature to create and continue a broad statutory authority for a class of special districts with the power to conduct effective programs for the surveillance, prevention, abatement, and control of mosquitoes and other vectors.*

(d) *It is also the intent of the Legislature that mosquito abatement and vector control districts cooperate with other public agencies to protect the public health, safety, and welfare. Further, the Legislature encourages local communities and local officials to adapt the powers and procedures provided by this chapter to meet the diversity of their own local circumstances and responsibilities.*

This Engineer's Report ("Report") was prepared to determine the benefits received by property within the Annexation Area from the services by the District, and apportion the assessment to lots and parcels within the Annexation Area based on the relative benefit for each lot or parcel.

This Engineer's Report incorporates and is intended to be consistent with the benefit determinations, assessment apportion methodology and other provisions established by Resolution No. M-006-04 passed on October 8, 2003, and the other documents and reports that established the Assessment District.

LEGAL ANALYSIS

PROPOSITION 218

This assessment was formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIIC and XIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of substantive and procedural requirements that must be satisfied to levy assessments.

When Proposition 218 was initially approved in 1996, it allowed for certain types of assessments to be “grandfathered” in, and these were exempted from the property-owner balloting requirement. Specifically, Article XIID of the California Constitution provides:

Sec. 5. Effective Date...Beginning July 1, 1997, all existing, new, or increased assessments shall comply with this article. Notwithstanding the foregoing, the following assessments existing on the effective date of this article shall be exempt from the procedures and approval process set forth in Section 4:

(a) Any assessment imposed exclusively to finance the capital costs or maintenance and operation expenses for sidewalks, streets, sewers, water, flood control, drainage systems or vector control...

Vector control was specifically “grandfathered in,” underscoring the fact that the drafters of Proposition 218 - and the voters who approved it - were satisfied that funding for vector control is an appropriate use of benefit assessments, and therefore confers special benefit to property.

Over the years, case law has helped define and shape the application of Proposition 218. The following is a summary of relevant case law.

SILICON VALLEY TAXPAYERS ASSOCIATION, INC. V SANTA CLARA COUNTY OPEN SPACE AUTHORITY

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA vs. SCCOSA”). This ruling is the most significant court case in further legally clarifying the substantive assessment requirements of Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special benefits to property, not general benefits¹
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the assessment district

This Engineer's Report, and the process used to establish this assessment are consistent with the SVTA vs. SCCOSA decision.

DAHMS V. DOWNTOWN POMONA PROPERTY

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the court upheld an assessment that was 100% special benefit on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district.

BONANDER V. TOWN OF TIBURON

In the December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

BEUTZ V. COUNTY OF RIVERSIDE

On May 26, 2010 the 4th District Court of Appeals issued a decision on the Steven Beutz v. County of Riverside ("Beutz") appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services was not explicitly calculated, quantified, and separated from the special benefits.

GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in Beutz, the court found the general benefits associated with services were not explicitly calculated, quantified, and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

¹ Article XIII D, § 2, subdivision (d) of the California Constitution states defines "district" as "an area determined by an agency to contain all parcels which will receive a special benefit from the proposed public improvement or property-related service."

GENERAL DESCRIPTION OF THE DISTRICT AND SERVICES

ABOUT THE DISTRICT

The San Mateo County Mosquito and Vector Control District is an independent special district (not part of the County or any city) that controls and monitors physical property for disease-carrying insects such as mosquitoes and ticks, and other harmful pests such as yellow jackets. In addition, the District regularly tests for diseases carried by insects and small mammals and educates the public about how to protect themselves from diseases transmitted by insects and small mammals. The District also distributes printed material and brochures that describe what citizens can do to keep their homes and property free of rats, yellow jackets, mosquitoes, and other pests.

The first mosquito abatement district in San Mateo County was formed in 1913. Prior to the formation of this abatement district, high numbers of salt marsh mosquitoes were a significant problem in the County, and many areas were considered to be nearly unlivable. The San Mateo County Mosquito Abatement District was formed in 1953 when the two original districts in the County merged. In 2003, the District annexed the cities of Brisbane, Colma, Daly City, South San Francisco and most parcels in San Bruno; and communities located west of I-280 such as Ano Nuevo, Half Moon Bay, El Granada, and Pacifica, and other unincorporated areas in San Mateo County generally located west of Interstate 280 (the “North and West County Areas”). In order to provide adequate service levels to the now annexed areas, the District looked to a benefit assessment funding source. The assessment was authorized by an assessment ballot proceeding conducted in 2003 and approved by a majority of the weighted ballots returned by property owners. These assessments were first levied by the Board of Trustees of the San Mateo County Mosquito Abatement District by Resolution No. M-006-04 passed on October 8, 2003. Today, the District is responsible for providing service to the entire county. In 2008, the District changed its name to the San Mateo County Mosquito and Vector Control District to reflect the fact that it would begin providing some additional vector control responsibilities formerly handled by the San Mateo County Environmental Health Department.

The District is overseen by a Board of Trustees. The Board of Trustees oversees District funding, establish district policies and procedures, and administer basic governance. The District is primarily funded in two ways. First, Ad Valorem taxes and a special Mosquito Control Tax is paid by properties within the original District boundaries. Second, the previously mentioned benefit assessment funds services in the North and West County areas.

INTRODUCTION TO SERVICES

Following is a description of the Services and level of service, for the Annexation Areas. As noted earlier, there were previously no regular mosquito control services provided in the Annexation Areas. These Services are over and above the previous zero-level baseline level of service. The formula below describes the relationship between the final level of service, the previous baseline level of service, and the enhanced level of service funded by the assessment.

$$\text{Final Level of Service} = \text{Baseline Level of Service} + \text{Enhanced Level of Service}$$

In this case, prior to 2003, the baseline level of service was zero, and the final current level of service is precisely the enhanced level of service funded by the assessment.

SUMMARY OF SERVICES

The services provided within the Annexation Area are provided at generally the same service level as provided within the original District.

The assessment provides funding for projects and programs for the District's Integrated Mosquito and Vector Control Management Program (IMVMP), which is comprised of surveillance, physical control, vegetation management, biological control, chemical control and other nonchemical control/trapping designed to prevent, abate, and control mosquitoes and vectors. Such IMVMP projects and programs include, but are not limited to, source reduction, larvicide and adulticide applications, disease monitoring, public education, reporting, accountability, research and interagency cooperative activities (collectively "Services"). The cost of these services also includes capital costs comprised of equipment, capital improvements and facilities necessary and incidental to vector control programs and the ongoing operations and maintenance expenses associated with the capital facilities.

The following is an illustrative list of some of the Services provided by the District:

- Response, typically within 24 hours, to requests for service related to mosquito problems, as well as nesting yellow jackets, rats and other pestiferous or disease carrying organisms.
- Control of mosquito larvae in catch basins, ditches, drain lines, vaults, wastewater treatment plants, under buildings and residences, horse troughs, freshwater marshes, salt marshes, creeks and other sources.
- Survey and data analysis of mosquito larvae populations to assess public health risks and allocate control efforts.
- Monitoring of native and invasive mosquito populations using carbon dioxide baited traps, New Jersey light traps, and Ovi-cup and Autocidal Gravid Ovitrap (AGO) traps.

- Enhanced testing with RT-PCR for diseases carried and transmitted by mosquitoes and other arthropods, such as West Nile Virus, Encephalitis, Tularemia, and Lyme Disease.
- Deployment of sentinel chicken flocks (San Mateo, and East Palo Alto), virus tested mosquito pools, and blood analytical studies for State and local agencies.
- Surveillance and identification of ticks in parks, trails, and other locations frequented by the public.
- Testing for diseases carried and transmitted by ticks such as, Ehrlichiosis, Rocky Mountain Spotted Fever, and Babesiosis.
- Management and control of stinging insects including ground nesting yellow jackets and wasps.
- Monitoring and/or control of other nuisance and potentially hazardous organisms and vectors such as biting flies, mites, and fleas. (Only vectors found outside of structures are monitored and controlled.)
- Educating residents about the risks of diseases carried by insects and small mammals and how to better protect themselves and their pets through a dedicated Public Health Education and Outreach Officer.
- Testing for Hanta Virus, Tularemia, Plague and other diseases carried by small mammals.
- Monitoring for new and emerging invasive species such as *Aedes albopictus* (Asian tiger mosquito), and *Aedes aegypti* (Yellow fever mosquito).
- *Aedes aegypti* was detected in Menlo Park in 2013, but was eliminated from the District in the Summer of 2015. It was last detected August 13, 2015 but could be reintroduced again at any time. It has now become established throughout much of California.
- Surveillance for rats and other domestic rodents. Use of baiting programs and other IPM methods for control .

INTRODUCTION TO SURVEILLANCE AND MONITORING

Mosquitoes most often breed in areas of standing water including catch basins, vaults, wastewater treatment plants, water under buildings, horse troughs, pools, ponds, artificial containers gutters, flood control devices, freshwater and saltwater marshes, and wetlands.

Prior to the annexation in 2003, the District had no obligation to respond to service requests outside of its original boundaries. Today, the District performs surveillance of adult mosquitoes in order to find new sites of larval development, as well as to determine control efforts, level of public health risk, population densities, and species composition. The District primarily uses New Jersey light traps, Gravid traps and Carbon Dioxide traps for this surveillance. In 2001, the District identified two new mosquito species to San Mateo County: the Asian Tiger Mosquito *Aedes albopictus* and *Coquillettidia perturbans*. In 2013 and 2014,

the District discovered a new mosquito species in Menlo Park: the Yellow Fever Mosquito, *Aedes aegypti*. The Yellow Fever Mosquito is a very invasive mosquito posing a serious health risk with the ability to transmit Dengue fever, Chikungunya and Zika virus. *Aedes aegypti* and *Aedes albopictus* have currently been eliminated from the District but could be reintroduced at any time.

Additionally, the District monitors vector-borne diseases in efforts to prevent human cases. Three common mosquito-borne viruses occur in California: Western Equine Encephalitis, St. Louis encephalitis, and California Encephalitis and West Nile virus. All three are carried in birds and can be transferred to horses, small mammals, or humans through the bite of an infected mosquito. There is no specific cure or vaccine for these so the District regularly monitors diseases and flocks of sentinel chickens for viruses.

Zika is a disease also caused by a virus transmitted primarily by *Aedes aegypti* mosquitoes. The Zika virus has been linked to unusually small heads and brain damage in newborns — called microcephaly — in children born to infected mothers, as well as blindness, deafness, seizures, and other congenital defects. Cases of vector-borne diseases such as malaria, Lyme disease, Tularemia, raccoon roundworm, small mammal-borne diseases such as plague, and Hantavirus are also investigated and monitored.

Surveillance is conducted in a manner based upon equal spread of resources throughout the Annexation Area, focusing on areas of likely sources and proximity to human populations. Treatment strategies are based upon the results of the surveillance programs and historical information, and are specifically designed for individual areas.

LARVAL MOSQUITO SURVEILLANCE PROGRAM

The District will identify insects submitted by residents in the Annexed Areas. Laboratory staff will identify the insect and provide information on its biology, public health significance, and control.

The District maintains a computerized database of mosquito breeding sources in the Annexation Area. These sites are checked regularly and treated as needed. New sources are added to the database on a continuous basis as they are uncovered. The computerized database software MapVision allows the District to keep records of all service requests, the nature of the calls, and the service request outcome. Additionally, the location of treatment sites, testing sites and trap locations, are also stored. Residents can call the District when experiencing problems with mosquitoes and other vectors. A vector control technician ordinarily will respond to a service call within one business day. For complaints regarding mosquitoes, the technician will determine the source of mosquito larvae and apply control. The District added the position of IT Director in 2019 to assist with this and other computer programs to improve district services.

ADULT MOSQUITO SURVEILLANCE PROGRAM

Laboratory and operational personnel monitor mosquito populations to assess the public health risk level and effectiveness of control measures.

Carbon dioxide traps are deployed in the Annexed Areas every week, or as needed. Traps are collected the following day; their contents are identified and counted. This information is maintained in the computerized database and used to track long-term trends in mosquito density.

Laboratory personnel also monitor abnormal spring rainfall patterns. These are early seasonal environmental precursors for adult mosquito populations.

WEST NILE VIRUS SURVEILLANCE PROGRAM

The District maintains chickens in San Mateo and East Palo Alto to detect the presence of West Nile Virus and other Encephalitis viruses.

The District collects adult mosquitoes and historically submitted them to laboratories at the University of California at Davis to test for West Nile and other Encephalitis viruses. Over the years, the District has upgraded its laboratory equipment (including a RT-PCR) so that most genetic testing can be done in-house. Laboratory staff will collect mosquitoes from the Annexation Area using specialized traps for this purpose. Mosquitoes must be collected alive, anesthetized, identified, and prepared for testing the same day.

The District participates in a statewide program to collect and test dead wild birds for West Nile Virus. Dead birds are picked up by District staff within 24 hours, packaged, and up until 2014, they were sent to the State Health Department for testing. The District's laboratory equipment now allows for in-house testing for viruses in dead wild birds.

INTRODUCTION TO TREATMENT AND CONTROL

The District controls mosquitoes and other vectors through an integrated mosquito and vector management program (IMVMP). This program focuses on controlling mosquitoes in their larval stage before they develop into flying adults which can transmit diseases. Larval control has many benefits:

Less toxic: Bacterial agents or biorational pesticides are highly specific to mosquitoes in the larval stage and are non-toxic to other aquatic invertebrates in the environment.

Less pesticides: The bacterial agents or pesticides are applied to a smaller area than would be required for treatment of adult mosquitoes.

Less disease: Targeting immature mosquitoes kills them before adults emerge and are capable of transmitting disease.

The end result is a program that protects public health, is more cost effective than other methods, and has a low impact on the environment. Currently, the District uses a number of biorational materials to control mosquito larvae. These materials have been shown to have minimal effects on non-target species and have been approved for use in aquatic habitats. These materials are regulated by the US EPA and the California Department of Pesticide Regulation. All products used by the District to treat or control mosquitoes and other vectors must be reviewed and approved by the San Mateo County Agricultural Commissioner to ensure they do not harm the environment.

CITIZENS' REVIEW OF ENVIRONMENTAL SAFETY OF TREATMENT AND CONTROL APPROACHES

The District will hold community outreach events (i.e.: local community fairs and an Open House) to review the environmental safety of its treatment and control approaches and all District services. These outreach opportunities will be open to all property owners and members of the public and the Open House will be announced with a public notice prior to the programs. At the community outreach opportunities, the public will have the opportunity to review and respond to:

- the treatment and control approach used by the District;
- the environmental issues with each control approach;
- the mosquito and disease issues in their community; and
- other services or programs either currently provided or desired.

Any recommendations or comments from the public will be addressed by the District and will be provided to the Board of Trustees of the District for response or action as appropriate.

LARVAL MOSQUITO CONTROL PROGRAM

Catch basins and storm drain systems are the largest sources of northern house mosquitoes in San Mateo County. These mosquitoes are an efficient vector of West Nile Virus and therefore a public health concern. To control the larval stage of the northern house mosquito in the Annexation Area, catch basins are inspected and those considered breeding sites are treated with biorational pesticides.

Underground utility vaults, sanitary sewers and water drainage systems holding water, are also significant breeding sites for the northern house mosquitoes, *Culex pipiens*. These chambers, if found breeding mosquito, *Culex pipiens*. These underground locations are treated with biorational pesticides if found to be breeding mosquitoes.

The California Department of Public Health and San Mateo County Mosquito and Vector Control District monitors pesticide resistance levels to determine the efficacy of available larvicides for control of local mosquito populations.

Mosquito fish are also used to control mosquito larvae in standing water and are made available by the District for residents to use in backyard ornamental water features.

ADULT MOSQUITO CONTROL PROGRAM

The District may institute widespread application of adulticides to interrupt the transmission cycle in the event of virus detection or human cases of diseases transmitted by mosquitoes or other vectors. In addition, an expanded and intensified larvicide program may be instituted to further reduce future adult populations of vector species. The University of California at Davis and San Mateo County Mosquito and Vector Control District monitor pesticide resistance levels to determine the efficacy of available adulticides for control of local adult mosquito populations.

Any additional descriptions and plans for the services will be filed with the District Manager of the San Mateo County Mosquito and Vector Control District and are incorporated herein by reference.

- i. San Mateo County Mosquito and Vector Control District Integrated Mosquito and Vector Management Program in the Final Programmatic Environmental Impact Report Certified January 9, 2019.

SERVICE REQUESTS

Prior to the annexation in 2003, the District did not respond to service requests outside of its original boundaries. When the assessment was approved, the District began responding to service requests within the Annexation Area, at the same level of service as the existing District jurisdiction. Any property owner, business or resident in the Annexation Area can contact the District to request vector control related service or inspection and a District field technician responds promptly to the particular property to evaluate the property and situation and to perform appropriate surveillance and control services. The District responds to all service requests in a timely manner, regardless of location, within San Mateo County.

Upon request, the District provides specific services directly to individual properties regarding non-mosquito vectors (rats, yellow jackets, and other pests) including education and eradication strategies. For yellow jackets specifically, the property owner can notify the District and request a nest removal on the property at the time a nest is detected. Aerial nesting yellow jackets and wasps are beneficial insects (wasps eat live insects); therefore, they are not considered a nuisance and do not typically warrant control. Bees generally are considered nonaggressive towards humans unless their nest is disturbed. Property owners can request service if rats and or mice are detected on their property. The District will have a technician conduct an inspection of the property including the exterior, and make recommendations for rodent exclusion and control measures, as well as what can be done to make the yard less attractive to rats and mice.

ASSESSMENT STATEMENT

WHEREAS, on October 8, 2003 the Board of Trustees of the San Mateo County Mosquito & Vector Control District, pursuant to the provisions of the California Health and Safety Code Section 2291.2, adopted its Resolution No. M-006-04 for the proposed improvements and changes in existing public improvements, more particularly therein described;

WHEREAS, the Board of Trustees held a Public Hearing on December 17, 2003 and approved an Engineer's Report presenting a diagram and an assessment of the estimated benefit of the services and improvements upon all assessable parcels within the assessable area;

WHEREAS, the Board contracted with the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs of Services, a diagram for an assessment district and an assessment of the estimated costs of Services, and the special benefit conferred thereby, upon all assessable parcels within the North and West County Mosquito and Disease Control Assessment District;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under Article XIID of the California Constitution, the Government Code and the Health and Safety Code and the order of the Board of said San Mateo County Mosquito and Vector Control District, hereby make the following determination of an assessment to cover the portion of the estimated cost of said Services, and the costs and expenses incidental thereto to be paid by the North and West County Mosquito and Disease Control Assessment District.

The amount to be paid for said services and improvements and the expenses incidental thereto, to be paid by the San Mateo County Mosquito and Vector Control District for the fiscal year 2024-25 is generally as follows:

TABLE 1 COST SUMMARY FOR FY 2024-25

Vector & Disease Control Services	\$1,593,848
Capital Facilities	\$692,036
Incidentals	\$134,335
TOTAL DISTRICT BUDGET	\$2,420,219
Less:	
District Contribution	\$183,000
Net Amount To Assessments	\$2,237,219

An Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said District. The distinctive number of each parcel or lot of land in the said District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby determine and apportion said net amount of the cost and expenses of said Services, including the costs and expenses incidental thereto, upon the parcels and lots of land within said North and West County Mosquito and Disease Control Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Services, and more particularly set forth in the Cost Estimate hereto attached and by reference made a part hereof.

Said assessment determination is made upon the parcels or lots of land within said District in proportion to the special benefits to be received by said parcels or lots of land, from said Services.

The assessment is subject to an annual adjustment tied to the Consumer Price Index for the San Francisco Bay Area as of December of each succeeding year (the CPI), with a maximum annual adjustment of up to 3% plus any other CPI adjustments for prior years that have not been levied. The assessment may be levied annually and may be adjusted by the maximum annual adjustment without any additional assessment ballot proceeding. (In the event that the Board opts not to adjust the assessment rate by the full annual change in the CPI, any percentage change in excess of that levied can be cumulatively reserved and can be added to the annual change in the CPI in subsequent years. The rate remained static at \$17.26 for 2011-12 through 2016-17, so the District accumulated several years of “banked” CPI. For 2017-18, the assessment rate was adjusted by 5.15% to \$18.15 in Zone A and \$17.81 in Zone B. For 2018-19 the assessment rate was adjusted by the annual CPI of 2.94% resulting in a rate of \$18.68 in Zone A and \$18.33 in Zone B. There was no increase to the assessment in fiscal years 2019-20 and 20-21. For fiscal year 2022-23 the District increased the rate by 3.90% resulting in a rate of \$19.80 in Zone A and \$19.43 in Zone B. For fiscal year 2023-24 the District increased the rate by 5.00% resulting in a rate of \$20.78 in Zone A and \$20.41 in Zone B.

For fiscal year 2024-25, the actual increase in effective CPI was 2.6245%, and the District will increase the rate to the maximum allowed rate, resulting in a rate of \$25.27 in Zone A and \$24.80 in Zone B. The District is using the rest of its “banked” CPI to allow for this maximum rate.

The District may finance the cost of acquiring or constructing capital facilities over time and pledge a portion of assessment revenues received in any fiscal year towards the repayment of the principal amount of such borrowed funds together with interest over the repayment period.

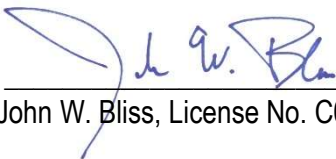
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of San Mateo for the fiscal year 2024-25. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County of San Mateo.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the proposed amount of the assessment for the fiscal year 2024-25 for each parcel or lot of land within the said North and West County Mosquito and Disease Control Assessment District.

June 12, 2024



Engineer of Work

By 
John W. Bliss, License No. C052091

ESTIMATE OF COST

TABLE 2 - BUDGET

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT Mosquito and Disease Control District Estimate of Cost Fiscal Year 2024-25			<i>Total Budget</i>
Vector Control Services and Related Expenditures			
	Salaries and Wages		\$864,646
	Employee Benefits		\$374,946
	Supplies and Services		\$354,257
Capital Outlay			
	Including capital improvements and facilities and equipment ¹		\$692,036
Total District Services and Operation			\$2,285,884
Less:			
	Contributions from District and Other Sources		\$183,000
Net Assessment Cost of Vector Control, Capital Facilities, Operation			\$2,102,884
Incidental Costs			
	County Collection and Levy Administration		\$134,335
	Subtotal		\$134,335
Total Vector Control Services and Incidental Expenses (Net Amount to be Assessed)			\$2,237,219
Budget Allocation to Property			
	Total SFE Units	Assessment per SFE	Total Assessment ²
Zone A	85,750	\$25.27	\$2,166,903
Zone B	2,835	\$24.80	\$70,316
		Total	\$2,237,219

Notes:

1. All assessments are rounded to lower even penny. Therefore, the budget amount may slightly differ from the assessment rate.

METHOD OF ASSESSMENT

This section of the Report includes an explanation of the benefits to be derived from the services provided to the District, and the methodology used to apportion the total assessment to properties within the North and West County Mosquito and Disease Control Assessment District.

The North and West County Mosquito and Disease Control Assessment District consists of all assessor parcels within the boundaries of the Annexation Area as defined by the approved boundary description for such District (boundary is coterminous with San Mateo County).

The method used for apportioning the assessment is based upon the proportional special benefits to be derived by the properties in the Annexation Area over and above general benefits conferred on real property in the assessment area or to the public at large. Special benefit is calculated for each parcel in the Annexation Area.

1. Identification of total benefit to the properties derived from the Services
2. Calculation of the proportion of these benefits that are special vs. general
3. Determination of the relative special benefit within different areas within the Annexation Area
4. Determination of the relative special benefit per property type and property characteristic
5. Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type and property characteristics,

DISCUSSION OF TOTAL BENEFIT

Overview

In summary, the assessments can only be levied based on the special benefit to property. This special benefit is that benefit received by property over and above any general benefits from the Services. With reference to the engineering requirements for property related assessments, under Proposition 218 an engineer must determine and prepare a report evaluating the amount of special benefit received by property within the Annexation Area as a result of the improvements or services provided by a local agency. That special benefit is to be determined in relation to the total cost to that local entity of providing the service and/or improvements.

Proposition 218 Stipulates Vector Control as a Traditional Purpose Use of Assessments

It should also be noted that Proposition 218 includes a requirement that existing assessments in effect upon its effective date were required to be confirmed by either a majority vote of registered voters in the assessment area, or by weighted majority property owner approval using the new ballot proceeding requirements. However, certain assessments were excluded from these voter approval requirements. Of note is that in California Constitution Article XIID Section 5(a) this special exemption was granted to

assessments for sidewalks, streets, sewers, water, flood control, drainage systems and vector control. The Howard Jarvis Taxpayers Association explained this exemption in their Statement of Drafter's Intent:

*"This is the "traditional purposes" exception. These existing assessments do not need property owner approval to continue. However, future assessments for these traditional purposes are covered."*²

Therefore, the drafters of Proposition 218 acknowledged that vector control assessments were a "traditional" and therefore acknowledged and accepted use.

California Legislature Stipulates Vector Control can be Funded by Assessments

The Legislature also made a specific determination after Proposition 218 was enacted that vector control services constitute a proper subject for special assessment. Health and Safety Code section 2082, which was signed into law in 2002, provides that a district may levy special assessments consistent with the requirements of Article XIID of the California Constitution to finance vector control projects and programs. The intent of the Legislature to allow and authorize benefit assessments for vector control services after Proposition 218 is shown in the Assembly and Senate analysis the Mosquito Abatement and Vector Control District Law where it states that the law:

*Allows special benefit assessments to finance vector control projects and programs, consistent with Proposition 218.*³

Therefore, the State Legislature agreed unanimously that vector control services are a valuable and important public service that can be funded by benefit assessments. To be funded by assessments, vector control services must confer special benefit to property.

Vector Control in the Assessment District Satisfies the "Over and Above" Requirement

Proposition 218, as described in Article XIID of the California Constitution has confirmed that properties subject to assessments must:

"... receive a special benefit over and above the benefits conferred on the public at large..."

Mosquito Control in California began in a large part by control efforts in the cities of San Mateo, Burlingame and Hillsborough. These areas became uninhabitable without direct control efforts beyond those needed and provided throughout much of the state. Although early control methods were basic and crude, including oiling, ditching, draining and

² Howard Jarvis Taxpayers Association, "Statement of Drafter's Intent", January 1997.

³ Senate Bill 1588, Mosquito Abatement and Vector Control District Law, Legislative bill analysis

constructing levees throughout the bayside saltwater and freshwater marshes, they were absolutely necessary to those living in the District. In his, "Report on Mosquito Control in the Vicinity of San Mateo County 1904-1915," University of California Researcher Harold E. Woodworth explained:

"That year several of the levees had broken, due to lack of proper care, and mosquito were so thick that life was unbearable"

and

"Livery stables would not let their horse go to the station because of mosquitos collected under the roofs. People who had to go out to the marsh wore hats, tied ropes or strings around their wrists and ankles. In the middle of the summer, the mosquitoes migrated in to town in a dark cloud for three days. Everyone who was not held in one way or another left town."

In other words, mosquito control over and above that generally available in California is necessary, as discovered over 100 years ago, within the District.

Vector Control is a Direct Special Benefit to Property, Not a General Benefit

The District provides services that are direct special benefit to properties within the Annexation Area.

Mosquito control is narrowly applied based upon very local, property based attributes. First, mosquito populations and associated diseases are closely monitored based upon a rigorous surveillance program which includes mosquito traps located throughout the Annexation Area. Second, in Zone 1 and 2 alone, District staff react to about 700 mosquito-associated service requests per year from local property owners and travel to evaluate each specific local situation. Based upon information acquired through the surveillance program and service requests, District staff develop and implement specific "surgical" control strategies on specific parcels. The District does not engage in widespread, general control unsupported by localized analysis and evaluation. The District does, however, make house calls and works directly with property owners to address mosquito issues specific to their unique property and land use.

Also, the District provides specific services directly to individual properties regarding non-mosquitoes vectors (rats, yellow jackets, and other pests) including education and eradication strategies.

MOSQUITO AND VECTOR CONTROL IS A SPECIAL BENEFIT TO PROPERTIES

As described below, this Engineer's Report concludes that mosquito and vector control is a special benefit that provides direct advantages to property in the Annexation Area. For example, the assessment provides for 1) surveillance throughout the Annexation Area to measure and track the levels and sources of mosquitoes and other vectors impacting

property in the area and the people who live and work on the property, 2) mosquito and mosquito source control, treatment and abatement throughout the Annexation Area such that all property in the area benefits from a comparable reduction of mosquito levels, 3) monitoring throughout the Annexation Area to evaluate the effectiveness of District treatment and control and to ensure that all properties are receiving the equivalent level of mosquito and vector reduction benefits within their zone, and 4) the properties in the Annexation Area are eligible for service requests which result in District staff directly visiting, inspecting and treating property. Moreover, the Services funded by the Assessments reduce the level of mosquitoes and vectors arriving at and negatively impacting properties within the Annexation Area.

The benefit factors below, when applied to property in the Annexation Area, confer special benefits to property and ultimately improve the safety, utility, functionality and usability of property in the Annexation Area. These are special benefits to property in the Annexation Area in much the same way that storm drainage, sewer service, water service, sidewalks and paved streets enhance the utility and functionality of each parcel of property served by these improvements, providing them with more utility of use and making them safer and more usable for occupants.

The following section, Benefit Factors, describes how the Services specially benefit properties in the Annexation Area. These benefits are particular and distinct from their effect on property in general or the public at large.

BENEFIT FACTORS

In order to allocate the assessments, the Engineer identified the types of special benefit arising from the Services and that are provided to property within the Annexation Area. These types of special benefit are as follows:

REDUCED MOSQUITO AND VECTOR POPULATIONS ON PROPERTY AND AS A RESULT, ENHANCED DESIRABILITY, UTILITY, USABILITY AND FUNCTIONALITY OF PROPERTY IN THE ANNEXATION AREA.

The assessments provide services for the control and abatement of nuisance and disease-carrying mosquitoes and other vectors. These Services materially reduce the number of vectors on properties throughout the Annexation Area. The lower mosquito and vector populations on property in the Annexation Area are a direct advantage to property and serve to increase the desirability and “usability” of property. Clearly, properties are more desirable and usable in areas with lower mosquito and vector populations and with a reduced risk of vector-borne disease. This is a special benefit to residential, commercial, agricultural, industrial and other types of properties because all such properties directly benefit from reduced mosquito and vector populations and properties with lower vector populations are more usable, functional and desirable.

Excessive mosquitoes and other vectors in the area can materially diminish the utility and usability of property. For example, prior to the commencement of mosquito control and abatement services, properties in many areas in the California were considered to be nearly

uninhabitable during the times of year when the mosquito populations were high.⁴ The prevention or reduction of such diminished utility and usability of property caused by mosquitoes is a clear and direct advantage and special benefit to property in the Annexation Area.

The State Legislature made the following finding on this issue:

“Excess numbers of mosquitoes and other vectors spread diseases of humans, livestock, and wildlife, reduce enjoyment of outdoor living spaces, both public and private, reduce property values, hinder outdoor work, reduce livestock productivity; and mosquitoes and other vectors can disperse or be transported long distances from their sources and are, therefore, a health risk and a public nuisance; and professional mosquito and vector control based on scientific research has made great advances in reducing mosquito and vector populations and the diseases they transmit.”⁵

Mosquitoes and other vectors emerge from sources throughout the Annexation Area, and with an average flight range of two miles, mosquitoes from known sources can reach all properties in the Annexation Area. These sources include standing water in rural areas, such as marshes, pools, wetlands, ponds, drainage ditches, drainage systems, tree holes and other removable sources such as old tires and containers. The sources of mosquitoes also include numerous locations throughout the urban areas in the Annexation Area. These sources include underground drainage systems, containers, unattended swimming pools, leaks in water pipes, tree holes, flower cups in cemeteries, ornamental ponds, over-watered landscaping and lawns and many other sources. By controlling mosquitoes at known and new sources, the Services materially reduce mosquito populations on property throughout the Annexation Area.

A recently increasing source of mosquitoes is unattended swimming pools:

⁴ Prior to the commencement of modern mosquito control services, areas in the State of California such as the San Mateo Peninsula, Napa County and areas in Marin and Sonoma Counties had such high mosquito populations that they were considered to be nearly unlivable during certain times of the year and were largely used for part-time vacation cottages that were occupied primarily during the months when the natural mosquito populations were lower.

⁵ Assembly Concurrent Resolution 52, chaptered April 1, 2003

“Anthropogenic landscape change historically has facilitated outbreaks of pathogens amplified by peri domestic vectors such as Cx. pipiens complex mosquitoes and associated commensals such as house sparrows. The recent widespread downturn in the housing market and increase in adjustable rate mortgages have combined to force a dramatic increase in home foreclosures and abandoned homes and produced urban landscapes dotted with an expanded number of new mosquito habitats. These new larval habitats may have contributed to the unexpected early season increase in WNV cases in Bakersfield during 2007 and subsequently have enabled invasion of urban areas by the highly competent rural vector Cx. tarsalis. These factors can increase the spectrum of competent avian hosts, the efficiency of enzootic amplification, and the risk for urban epidemics.”⁶

As noted above, the District’s IMVMP involves procedures to address swimming pools and other sources of mosquitoes to prevent and avoid mosquitos from becoming adults and stinging humans and animals. The reliability of this service has enabled property owners throughout the Annexation Area to use and make full enjoyment of their property year-round in a way that was historically not possible without the service.

INCREASED SAFETY OF PROPERTY IN THE ANNEXATION AREA.

The assessment funds year-round proactive Services to control and abate mosquitoes and other vectors that otherwise would occupy properties throughout the Annexation Area. Mosquitoes and other vectors are transmitters of diseases, so the reduction of mosquito populations makes property in the Annexation Area safer for use and enjoyment. In absence of the assessment, these Services would not be provided, so the Services funded by the assessment make properties in the Annexation Area safer, which is a distinct special benefit to property in the Annexation Area.⁷ This is not a general benefit to property in the Annexation Area or the public at large because the Services are tangible mosquito and disease control services that are provided directly to the properties in the Annexation Area and the Services are over and above what otherwise would be provided by the District or any other agency.

This finding was confirmed in 2003 by the State Legislature:

⁶ Reisen William K. (2008). Delinquent Mortgages, Neglected Swimming Pools, and West Nile Virus, California. Emerging Infectious Diseases. Vol. 14(11).

⁷ . By reducing the risk of disease and increasing the safety of property, the proposed Services will materially increase the usefulness and desirability of certain properties in the Unprotected Areas.

“Mosquitoes and other vectors, including but not limited to, ticks, Africanized honey bees, rats, fleas, and flies, continue to be a source of human suffering, illness, death, and a public nuisance in California and around the world. Adequately funded mosquito and vector control, monitoring and public awareness programs are the best way to prevent outbreaks of West Nile Virus and other diseases borne by mosquitoes and other vectors.”⁸

Also, the Legislature, in Health and Safety Code Section 2001, finds that:

“The protection of Californians and their communities against the discomforts and economic effects of vector borne diseases is an essential public service that is vital to public health, safety, and welfare.”

BENEFIT FINDING

In summary, the special benefits described in this Report and the expansion and provision of Services to the Annexation Area directly benefits and protects the real properties in the Annexation Area in excess of the assessments for these properties. Therefore, the assessment engineer finds that the cumulative special benefits to property from the Services are reasonably equal to or greater than the assessment of \$25.27 per benefit unit.

GENERAL VS. SPECIAL BENEFIT

Article XIII C of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to “separate the general benefits from the special benefits conferred on a parcel.” The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund the special benefits to property in the Annexation Area but cannot fund any general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

Total Benefit	=	General Benefit	+	Special Benefit
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There is no widely-accepted or statutory formula for general benefit from vector control services. General benefits are benefits from improvements or services that are not special

⁸ Assembly Concurrent Resolution 52, chaptered April 1, 2003

in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties. General benefits are conferred to properties located “in the district,⁹” but outside the narrowly-drawn Assessment District and to “the public at large.” SVTA vs. SCCOSA provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements and services funded by the assessments.

A formula to estimate the general benefit is listed below:

General Benefit	=	Benefit to real property outside of improvement district	+	Benefit to real property inside of improvement district	+	Benefit to public at large
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Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” The SVTA v. SCCOSA decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In this assessment, the overwhelming proportion of the benefits conferred to property is special, since the advantages from the mosquito and disease protection funded by the Assessments are directly received by the properties in the Assessment District and are only minimally received by property outside the Assessment District or the public at large.

Proposition 218 twice uses the phrase “over and above” general benefits in describing special benefit. (Art. XIII D, sections 2(i) & 4(f).) Significantly, with the assessment, there were previously no mosquito related services being provided to the Annexation Area by any federal, state or local government agency. Consequently, there were previously no

⁹ SVTA vs. SCCOSA explains as follows:

OSA observes that Proposition 218’s definition of “special benefit” presents a paradox when considered with its definition of “district.” Section 2, subdivision (i) defines a “special benefit” as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” (Art. XIII D, § 2, subd. (i), italics added.) Section 2, subdivision (d) defines “district” as “an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service.” (Art. XIII D, § 2, subd. (d), italics added.) In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not “particular and distinct” and are not “over and above” the benefits received by other properties “located in the district.”

We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefiting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special.

mosquito control related general benefits being provided to the Service Area and any new and extended service provided by the District is over and above this zero baseline. Arguably, all of the Services funded by the assessment therefore are a special benefit because the Services particularly and distinctly benefit and protect the Service Area over and above the baseline benefits and service of zero.

Nevertheless, arguably some of the Services would benefit the public at large and properties outside the Annexation Area. In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

(In the 2009 Dahms case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided to property in the assessment district. Similar to the assessments in Pomona that were validated by Dahms, the Assessments described in this Engineer's Report fund mosquito, vector and disease control services directly provided to property in the Annexation Area. Moreover, as noted in this Report, the Services directly reduce mosquito and vector populations on all property in the Annexation Area. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments. However, in this report, out of an abundance of caution, the general benefit is more conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.)

CALCULATING GENERAL BENEFIT

Consistent with footnote 9 of SVTA v. SCCOSA, and for the reasons described above, the District has determined that all parcels in the Annexation Area receive a shared direct advantage and special benefit from the Services. The Services directly and particularly serve and benefit each parcel, and are not a mere indirect, derivative advantage. As explained above, Proposition 218 relies on the concept of "over and above" in distinguishing special benefits from general benefits. As applied to an assessment proceeding concurrent with the annexation of new territory and extension of services to that territory, this concept means that the baseline general benefits are zero and that all vector control services, which provide direct advantage to property in the Annexation Area, are over and above the zero baseline and therefore are special.

Nevertheless, the Services may provide a degree of general benefit, in addition to the predominant special benefit. This section provides a conservative measure of the general benefits from the assessments.

BENEFIT TO PROPERTY OUTSIDE THE DISTRICT

Properties within the Assessment District receive almost all of the special benefits from the Services because the Services funded by the Assessments are provided directly to protect property within the Assessment District from mosquitoes and vector-borne disease. However, properties adjacent to, but just outside of, the boundaries may receive some benefit from the Services in the form of reduced mosquito populations on property outside the Annexation Area. Since this benefit is conferred to properties outside the district

boundaries, it contributes to the overall general benefit calculation and are not funded by the assessment.

A measure of this general benefit is the proportion of Services that affect properties outside of the Annexation Area. Each year, the District provides some of its Services in areas near the boundaries of the Annexation Area. By abating mosquito populations near the borders of the Annexation Area, the Services provide benefits in the form of reduced mosquito populations and reduced risk of disease transmission to properties just outside the Annexation Area – in this case including portions of San Francisco County and the original district. If mosquitoes were not controlled inside the Annexation Area, more of them would fly from the Annexation Area. Therefore, control of mosquitoes within the Annexation Area provides some benefit to properties outside the Annexation Area but within the normal flight range of mosquitoes, in the form of reduced mosquito populations and reduced vector-borne disease transmission. This is a measure of the general benefits to property outside the Annexation Area because this is a benefit from the Services that is not specially conferred upon property in the Annexation Area.

The mosquito potential outside the Annexation Area is based on studies of mosquito dispersion concentrations. Mosquitoes can travel up to two miles, on average, so this destination range is used – however, the concentration of mosquito population decays rapidly with increased distance. Based on studies of mosquito destinations, relative to parcels in the Annexation Area average concentration of mosquitoes from the Annexation Area on properties within two miles of the Annexation Area is calculated to be 6%.¹⁰ In other words, only the average effective concentration of an overall mosquito population is 6% within the evaluated 2 mile wide perimeter, just outside the Annexation Area. This relative vector population reduction factor within the destination range is combined with the number of parcels outside the Annexation Area and within the destination range to measure this general benefit and is calculated as follows:

Criteria:

Mosquitoes may fly up to 2 miles from their breeding source.

100,320 parcels within 2 miles of, but outside of the District, may receive some mosquito and disease protection benefit

6% portion of relative benefit that is received

85,403 Parcels in the Assessment District

Calculations:

Total Benefit = 100,320 parcels * 6% = 6,019 parcels equivalents

¹⁰ Tietze, Noor S., Stephenson, Mike F., Sidhom, Nader T. and Binding, Paul L., “Mark-Recapture of *Culex Erythrothorax* in Santa Cruz County, California”, Journal of the American Mosquito Control Association, 19(2):134-138, 2003.

Therefore, for the overall benefits provided by the Services to the Annexation Area it is determined that 5.6% of the benefits would be received by the parcels within two miles of the Annexation Area boundaries. The engineer has rounded 5.6% up to 7.0% in order to be conservative in the calculation of special benefits.

BENEFIT TO PROPERTY *INSIDE* THE DISTRICT THAT IS *INDIRECT AND DERIVATIVE*

The “indirect and derivative” benefit includes general benefit to the properties within the Annexation Area, is particularly difficult to calculate. This benefit includes general benefit to properties within the District that is general in nature and cannot be reasonably associated with individual properties (as described in SVTA vs. SCCOSA). As explained above, all benefit within the Annexation Area is special because the mosquito and disease control services in the Annexation Area provides direct service and protection that is clearly “over and above” and “particular and distinct” when compared with the lack of such protection under pre-annexation conditions. Further the properties are within the Assessment District boundaries and this Engineer’s Report demonstrates the direct benefits received by individual properties from mosquito and disease control services.

In determining the Annexation Area boundaries, the District was careful to limit it to an area of parcels that directly receive the Services. All parcels directly benefit from the surveillance, monitoring and treatment that are provided on an equivalent basis throughout each zone in the Annexation Area in order to maintain the optimal level of protection against mosquitoes and reduced mosquito populations throughout the area. The surveillance and monitoring sites are spread on a balanced basis throughout the area. Mosquito control and treatment are provided as needed throughout the area based on the surveillance and monitoring results. The shared special benefit - reduced mosquito levels and reduced presence of vector-borne diseases - are received on an equivalent basis by all parcels in the Annexation Area. Furthermore, all parcels in the Assessment District directly benefit from the ability to request service from the District and to have a District field technician promptly respond directly to the parcel and address the owner’s or resident’s service need. The SVTA vs. SCCOSA decision indicates that the fact that a benefit is conferred throughout the assessment district area does not make the benefit general rather than special, so long as the assessment district is narrowly drawn and limited to the parcels directly receiving shared special benefits from the service. This concept is particularly applicable in situations involving a landowner-approved assessment-funded extension of a local government service to benefit lands previously not receiving that particular service.

It could be argued that certain activities provide general benefits within the Annexation Area. For example, if the District provided funding to mosquito research in West Africa, or helped fund a Countywide mailer on various public health goals that did not have a direct benefit to Annexation Area parcels, that could be considered a general benefit to properties within the Annexation Area. The District does not perform any such tasks.

The District therefore concludes that, other than the small general benefit to properties outside the Assessment District (discussed above) and to the public at large (discussed below), all of the benefits of the Services to the parcels within the Assessment District are

special benefits and it is not possible or appropriate to separate any “indirect and derivative” general benefits from the benefits conferred on parcels in the Annexation Area.

BENEFIT TO THE PUBLIC AT LARGE

With the type and scope of Services provided to the Annexation Area, it is very difficult to calculate and quantify the scope of the general benefit conferred on the public at large. Because the Services directly serve and benefit all of the property in the Annexation Area, any general benefit conferred on the public at large is incidental to the specific benefit. Nevertheless, there is some indirect general benefit to the public at large.

The public at large uses the public highways and other regional facilities, and when traveling in and through the Annexation Area they benefit from the Services. A fair and appropriate measure of the general benefit to the public at large therefore is the amount of highway and other regional facilities area within the Annexation Area relative to the overall land area. An analysis of maps of the Annexation Area shows that approximately 1% of the land area in the Annexation Area is covered by highways and other regional facilities. This 1% therefore is a fair and appropriate measure of the general benefit to the public at large within the Annexation Area.

SUMMARY OF GENERAL BENEFITS

Using a sum of the measures of general benefit for the public at large and land outside the Annexation Area, we find that approximately 8.0% of the benefits conferred by the Mosquito and Disease Control Assessment may be general in nature and should be funded by sources other than the assessment.

General Benefit Calculation

	7.0%	(Outside the Assessment District)
+	0.0%	(Property within the Assessment District)
+	1.0%	(Public at Large)
=	8.0%	(Total General Benefit)

The North and West County Mosquito and Disease Control Assessment District’s total budget for mosquito and vector abatement, disease control, and capital improvement is \$2,237,219. Of this total budget amount, the District will contribute \$183,000 which exceeds the 8% (\$182,871) minimum of the total budget from sources other than the Assessment District. This contribution shall fund any general benefits from the North and West County Mosquito and Disease Control Assessment District’s Services. Such contribution exceeds the estimated general benefits from the assessments.

METHOD OF ASSESSMENT

Proposition 218, as described in Article XIID of the California Constitution has confirmed that assessments must be based on the special benefit to property:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

As previously discussed, the assessments fund comprehensive, year-round mosquito control and disease surveillance and control Services that clearly confer special benefits to properties in the Annexation Area. These benefits can partially be measured by the property owners, guests, employees, tenants, pets and animals who enjoy a more habitable, safer and more desirable place to live, work or visit. As noted, these benefits ultimately flow to the underlying property.

In apportioning assessments to determine the relative special benefit for each property it is necessary to determine the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single family home on an average sized residential parcel. The "benchmark" property is the single family detached dwelling which is one Single Family Equivalent or one SFE.

In the process of determining the appropriate method of assessment, the Engineer considered various alternatives. For example, a fixed assessment amount per parcel for all residential improved property was considered but was determined to be inappropriate because agricultural lands, commercial property and other property also receive benefits from the assessments for the reasons described above. Likewise, an assessment exclusively for agricultural land was considered because the sources of mosquitoes and vectors are generally located on such property. However, other types of property, such as residential and commercial, also receive the special benefit factors listed above from reduced mosquito and vector populations that would otherwise fly or migrate to these properties and/or to the inhabited community areas. Furthermore, residential properties can and do generate their own populations of mosquito and vector organisms as described above.

A fixed or flat assessment was deemed to be inappropriate because larger properties receive a higher degree of benefit than other similarly used properties that are significantly smaller. (For two properties used for commercial purposes, there is clearly a higher benefit provided to a property that covers several acres in comparison to a smaller commercial property that is on a 0.25 acre site because the larger property generally has a larger coverage area and higher usage by employees, customers, tourists and guests that would benefit from reduced mosquito and vector populations as well as the reduced threat from diseases carried by

mosquitoes and other vectors. This benefit ultimately flows to the property. Larger parcels, therefore, receive an increased benefit from the assessments.

Therefore, the Engineer determined that the appropriate method of assessment should be based on the type and potential use of property, the relative size of the property and its location. This method is further described below.

ZONES OF BENEFIT

The boundaries of the Annexation Areas have been carefully drawn to include the properties in the Annexation Area that materially benefit from the Services. Such parcels are in areas with a material population of people, pets and livestock on the property. The current and future population of property is a conduit of benefit to property because people, pets and livestock are ultimately affected by mosquitoes and vector-borne diseases and the special benefit factors of desirability, utility, usability, livability and marketability are ultimately determined by the population and usage potential of property. The boundaries of the assessment areas have been narrowly drawn to include only properties that specially benefit from the mosquito control services.

The Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority decision indicates:

In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not “particular and distinct” and are not “over and above” the benefits received by other properties “located in the district.”

We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefitting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district’s property values).

In the assessment, the advantage that each parcel receives from the mosquito control services is direct, and the boundaries are narrowly drawn to include only parcels that benefit from the assessment. Therefore, the even spread of assessment throughout the narrowly drawn district is indeed consistent with the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority decision.

Within the Annexation Area, zones of benefit are not justified or needed because the Services are provided relatively evenly across the entire area and for all parcels within the

assessment areas' boundaries, and the surveillance, monitoring and treatment are applied in such a manner as to attain a relatively even level of mosquito control throughout the area.

However, in efforts to continue to enforce the most conservative interpretation of Article XIID of the state constitution, in 2017, the District completed an analysis of service levels throughout the District boundaries. In particular, the District evaluated service levels in regards to its core services including surveillance, larvicide and service requests; and confirmed that service levels and benefits are essentially equivalent across all parcels (except as noted below and described as Zone B). Regarding service requests, the District will respond to any parcel located within the District, regardless of how remote, and provide mosquito control services appropriate to the situation. While conducting the evaluation, it did find that in Zones A and B (in this case, "Zones" as they are known for internal District purposes) the District responds to an average of over 700 service calls per year. As part of the Integrated Mosquito and Vector Management Program (IMVMP) the District conducts over 1,000 site treatments per year in Zones A and B. Larvicide applications generally are applied throughout the District.

The District's evaluation showed that some mountainous areas of the District located in rural mountainous San Mateo County do not receive the same service level for District surveillance services. These areas are described as Zone B, and are indicated in the Assessment Diagram.

The District uses mosquito traps to collect and then quantify species, quantities, concentrations, viral loads, etc. of mosquitoes. The selection of the locations of these traps requires a multi-attribute evaluation, with trap locations changing seasonally and when high concentrations of mosquitoes are identified. The District places mosquito traps at 2 mile radii, primarily throughout the more populated areas of the County, as part of this routine adult trapping program. Zone B parcels largely fall outside of the 2 mile radii of these routine adult mosquito traps and they do not typically receive the same level of routine surveillance as compared to the areas outside Zone B.

The Zone B parcels therefore will be subject to a reduced assessment, commensurate with the different benefit level. (If in the future, if the routine adult mosquito trapping service is extended into part or all of Zone B, the Zone B boundaries will be modified accordingly.)

The District analyzed its overall level of effort and determined that 1.85% of its resources is allocated to routine adult mosquito trapping. Therefore, Zone B Parcels will be subjected to a 1.85% assessment reduction.

ASSESSMENT APPORTIONMENT

The special benefits derived from the North and West County Mosquito and Disease Control Assessment District are conferred on property and are not based on a specific property owner's occupancy of property or the property owner's demographic status such as age or number of dependents. However, it is ultimately people who do or could use the property and who enjoy the special benefits described above. Therefore, the opportunity to use and

enjoy the region within the Annexation Area without the excessive nuisance, diminished “livability” or the potential health hazards brought by mosquitoes, vectors, and the diseases they carry is a special benefit to properties in the Annexation Area. This benefit is related to the number of people who potentially live on, work at, visit or otherwise use the property because people ultimately determine the value of the benefits by choosing to live, work and/or recreate in the area, and by choosing to purchase property in the area.

RESIDENTIAL PROPERTIES

All improved residential properties that represent a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Traditional houses, zero-lot line houses, and townhomes are included in this category.

Properties with more than one residential unit are designated as multi-family residential properties. These properties, along with condominiums, benefit from the services and improvements in proportion to the number of dwelling units that occupy each property, the average number of people who reside in each property, and the average size of each property in relation to a single family home in San Mateo County. This Report analyzed San Mateo County population density factors from the 2000 US Census as well as average dwelling unit size for each property type. After determining the Population Density Factor and Square Footage Factor for each property type, an SFE rate is generated for each residential property structure, as indicated in Table 3 below.

The SFE factor of 0.32 per dwelling unit for multifamily residential properties applies to such properties with 20 or fewer units. Properties in excess of 20 units typically offer on-site management, monitoring and other control services that tend to offset some of the benefits provided by the mosquito abatement district. Therefore, the benefit for properties in excess of 20 units is determined to be 0.32 SFE per unit for the first 20 units and 0.10 SFE per each additional unit in excess of 20 dwelling units.

TABLE 3 RESIDENTIAL ASSESSMENT FACTORS

	<i>Total Population</i>	<i>Occupied Households</i>	<i>Persons per Household</i>	<i>Pop. Density Equivalent</i>	<i>SqFt Factor</i>	<i>Proposed Rate</i>
Single Family Res	444,691	147,465	3.02	1.00		1.00
Condominium	64,797	22,179	2.92	0.97	0.70	0.68
Multi-Family Resic	180,497	81,209	2.22	0.74	0.43	0.32
Mobile Home on 5	6,108	2,851	2.14	0.71	0.30	0.21

Source: 2000 Census, San Mateo County and property dwelling size information from the San Mateo County Assessor

COMMERCIAL/INDUSTRIAL PROPERTIES

The commercial and industrial properties are generally open and operated for more limited times, relative to residential properties. Therefore, the relative hours of operation can be used as a measure of benefits, since residents and employees also provide a measure of the relative benefit to property. Since commercial and industrial properties are typically open

and occupied by employees approximately one-half the time of residential properties, it is reasonable to assume that commercial land uses receive one-half of the special benefit on a land area basis relative to single family residential property.

The average size of a single family home with 1.0 SFE factor in San Mateo County is 0.20 acres. Therefore, a commercial property with 0.20 acres receives one-half the relative benefit, or a 0.50 SFE factor.

The SFE values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously are also related to the average number of people who work at commercial/industrial properties.

To determine employee density factors, this Report utilizes the findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study") because these findings were approved by the State Legislature which determined the SANDAG Study to be a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24. As presented in Table 4, the SFE factors for other types of businesses are determined relative to their typical employee density in relation to the average of 24 employees per acre of commercial property.

Commercial and industrial properties in excess of 5 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the benefit factors for commercial and industrial property land area in excess of 5 acres is determined to be the SFE rate per fifth acre for the first 5 acres and the relevant SFE rate per each additional acre over 5 acres. Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate.

Table 4 below lists the benefit assessment factors for business properties.

TABLE 4 COMMERCIAL/INDUSTRIAL BENEFIT ASSESSMENT FACTORS

<i>Type of Commercial/Industrial Land Use</i>	<i>Average Employees Per Acre ¹</i>	<i>SFE Units per Fraction Acre ²</i>	<i>SFE Units per Acre After 5</i>
Commercial	24	0.500	0.500
Office	68	1.420	1.420
Shopping Center	24	0.500	0.500
Industrial	24	0.500	0.500
Self Storage or Parking Lot	1	0.021	
Golf Course	0.80	0.033	
Cemeteries	0.10	0.004	
Agriculture	0.05	0.002	

* SFE rate shown is for the first 5 acres of parcel size. Additional acreage is benefited at the rate

1. Source: San Diego Association of Governments Traffic Generators Study.
2. The SFE factors for commercial and industrial parcels indicated above are applied to each fifth acre of land area or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

VACANT PROPERTIES

The benefit to vacant properties is determined to be proportional to the corresponding benefits for similar type developed properties. However, vacant properties are assessed at a lower rate due to the lack of active benefits. A measure of the benefits accruing to the underlying land is the average value of land in relation to improvements for developed property. An analysis was conducted by the Engineer of the assessed valuation data from the County of San Mateo found that 50% of the assessed value of improved properties is classified as land value. It is reasonable to assume, therefore, that approximately 50% of the benefits are related to the underlying land and 50% are related to the day-to-day use of the property. Using this ratio, the SFE factor for vacant parcels is 0.50 per parcel.

OTHER PROPERTIES

Article XIID stipulates that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment. All properties that are specially benefited are assessed. Public right-of-way parcels, well, reservoir or other water rights parcels that cannot be developed into other improved uses, limited access open space parcels, watershed parcels and common area parcels typically do not generate employees, residents, customers or guests. Moreover, many of these parcels have limited economic value and, therefore, do not benefit from specific enhancement of property value. Such parcels are, therefore, not specially benefited and are not assessed.

Other publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

Certain parcels such as church parcels and properties used for educational purposes typically generate employees on a less consistent basis than other non-residential parcels. Many of these parcels also provide some degree of on-site amenities that serve to offset some of the benefits from the San Mateo County Mosquito and Vector Control District. In addition, the District maintains reciprocal use arrangements with many educational properties that allow for the public, recreational use of these properties. Such public use tends to reduce the use and wear of District facilities. Therefore, these parcels receive minimal benefit and are assessed an SFE factor of 1.

APPEALS AND INTERPRETATION

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment,

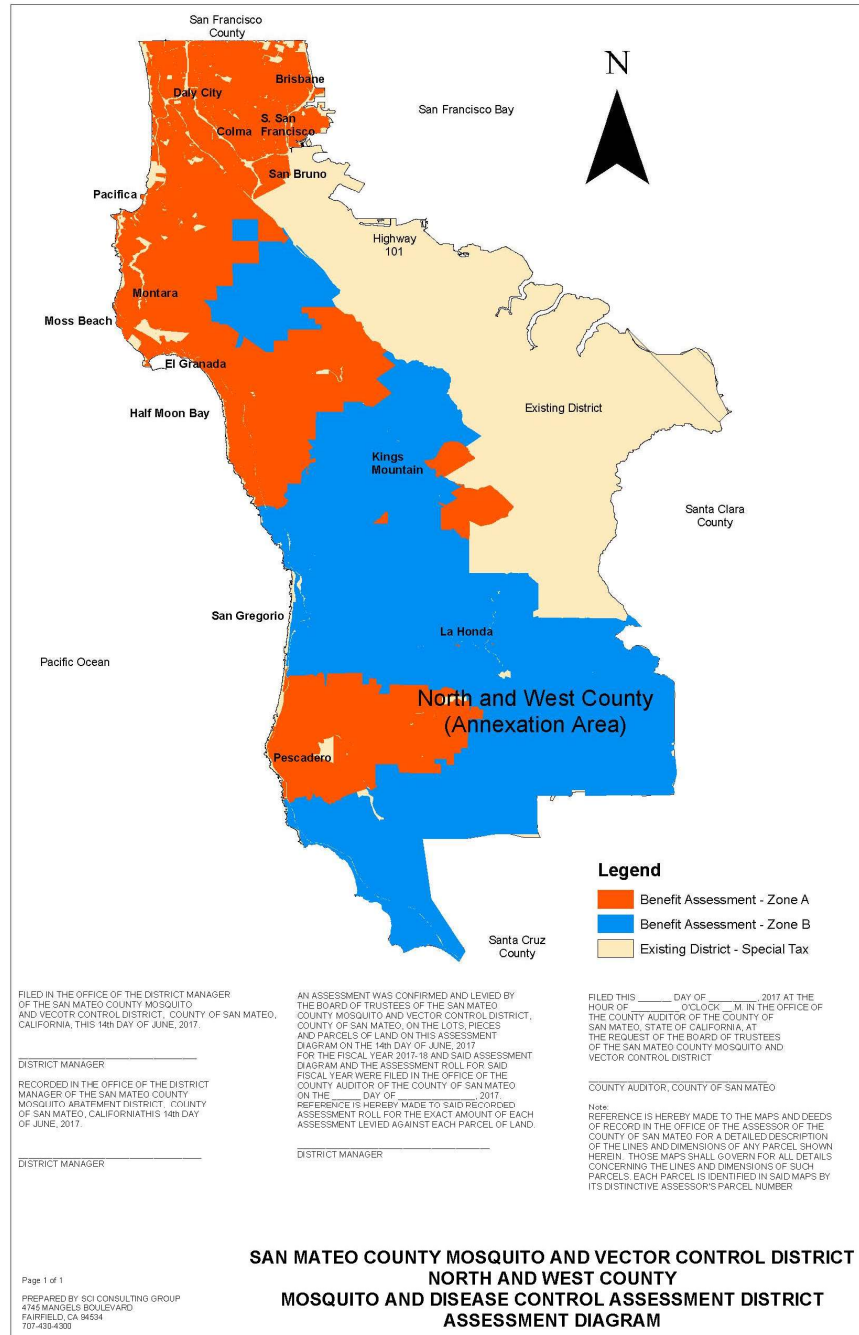
may file a written appeal with the District Manager of the San Mateo County Mosquito and Vector Control District or his or her designee. Any such appeal is limited to correction of an assessment during the then current Fiscal Year or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the District Manager or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Manager or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County of San Mateo for collection, the District Manager or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Manager, or his or her designee, shall be referred to the Board of Trustees. The decision of the Board of Trustees shall be final.

DURATION OF ASSESSMENT

It is proposed that the Assessment be levied for fiscal year 2020-21 and every year thereafter, so long as mosquitoes remain in existence and the San Mateo County Mosquito and Vector Control District requires funding from the Assessment for its Services in the Annexation Area. As noted previously, if the Assessment and the duration of the Assessment are approved by property owners in an assessment ballot proceeding, the Assessment can be levied annually after the San Mateo County Mosquito and Vector Control District Board of Trustees approves an annually updated Engineer's Report, budget for the Assessment, Services to be provided, and other specifics of the Assessment.

ASSESSMENT DIAGRAM

The North and West County Mosquito and Disease Control Assessment District includes all properties within the boundaries of the Annexation Area. The boundaries of the North and West County Mosquito and Disease Control Assessment District are displayed on the following Assessment Diagram. Zone A parcels are shown in orange and Zone B parcels are shown in blue.



ASSESSMENT ROLL

Reference is hereby made to the Assessment Roll in and for said assessment proceedings on file in the office of the District Manager of the District, as said Assessment Roll is too voluminous to be bound with this Engineer's Report.



RESOLUTION M-005-24

**A RESOLUTION OF THE BOARD OF TRUSTEES OF
THE SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
APPROVING THE FINAL ENGINEER'S REPORT, CONFIRMING THE DIAGRAM
AND ASSESSMENTS, AND ORDERING THE LEVY OF ASSESSMENTS FOR FISCAL
YEAR 2024-25 FOR THE NORTH AND WEST COUNTY MOSQUITO AND DISEASE
CONTROL ASSESSMENT DISTRICT**

WHEREAS, the San Mateo County Mosquito and Vector Control District ("District") is authorized, pursuant to the authority provided in Health and Safety Code Section 2082 and Article XIID of the California Constitution, to levy assessments for mosquito, vector and disease control projects and services; and

WHEREAS, such vector surveillance and control projects and services provide tangible public health benefits, reduced nuisance benefits and other special benefits to the public and properties within the areas of service; and

WHEREAS, an assessment for mosquito, vector and disease control projects and services has been given the distinctive designation of the "North and West County Mosquito and Disease Control Assessment District" ("Assessment"), and is primarily described as encompassing the boundaries of North and West San Mateo County; and

WHEREAS, the Assessment was authorized by an assessment ballot proceeding conducted in 2003 and approved by a majority of the weighted ballots returned by property owners, and such Assessment was levied by the Board of Trustees of the San Mateo County Mosquito and Vector Control District by Resolution No. M-006-04 passed on October 8, 2003; and

WHEREAS, the Board of Trustees of the District must annually fix the amount of Assessment in an amount not to exceed the maximum rate approved by the property owners, with adjustments for inflation; and

WHEREAS, the Board of Trustees designated by resolution SCI as the Engineer of Work for the District and directed the filing of an Annual Engineer's Report to the District:

WHEREAS, SCI prepared a preliminary engineer's report in accordance with Article XIID of the California Constitution and Section 2082, *et seq.*, of the Health and Safety Code for the Assessment (the "Engineer's Report"); and

WHEREAS, on May 8, 2024, this Board adopted Resolution No. M-003-24 declaring its intention to levy Assessments for fiscal year 2024-25, preliminarily approving the Engineer's Report; and

WHEREAS, this Board acquired jurisdiction to order the levy of assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the San Mateo County Mosquito and Vector Control District as follows:

- 1. Recitals.** The foregoing recitals are true and correct and material to the adoption of this Resolution.
- 2. Engineer's Report.** The Final Engineer's Report for the Assessment included in the agenda packet, as modified on June 12, 2024, if applicable, is hereby confirmed and approved as the Final Engineer's Report for the District for FY 2024-25 and is incorporated herein by reference.
- 3. Diagram Confirmed.** The diagram showing assessment district boundary thereof, the proposed assessments, and assessment role for Fiscal Year 2024-2025 contained in the Engineer's Report and presented to the property owners of record within the District are hereby confirmed.
- 4. Findings.** Based on the oral and documentary evidence, including the Engineer's Report offered and received at the public hearing, the Board expressly finds and determines that: (a) the public interest, convenience, and necessity require that the levy be made; (b) each of the several lots and parcels of land subject to the Assessment will be specially benefited by the services to be financed by the assessment proceeds in at least the amount of the assessment apportioned against such lots and parcels of land, respectively; and (c) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, said finding and determination as to special benefit to property from the mosquito, vector and disease control services to be financed with assessment proceeds.
- 5. Assessment Rate.** That assessments for fiscal year 2024-25 shall be levied at the rate of TWENTY-FIVE DOLLARS AND TWENTY-SEVEN CENTS (\$25.27) per single-family equivalent benefit unit for Zone A, and TWENTY-FOUR DOLLARS AND EIGHTY CENTS (\$24.80) for Zone B, as specified in the Engineer's Report for fiscal year 2024-25 with estimated total annual assessment revenues as set forth in the Engineer's Report.
- 6. Services.** The mosquito and disease control services to be financed with assessment proceeds described in the Engineer's Report are hereby ordered.
- 7. Collection.** No later than August 10th following such adoption, the Board shall file a certified copy of the diagram and assessment and a certified copy of this Resolution with the Auditor of the County of San Mateo ("County Auditor"). Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be

collected at the same time and in the same manner as County taxes are collected and all the laws providing for collection and enforcement shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Mosquito and Disease Control Assessment.

- 8. Accounting.** All revenues from Assessments shall be deposited in a separate fund established under the distinctive designation of the San Mateo County Mosquito and Vector Control District, North and West County Mosquito and Disease Control Assessment.
- 9. Corrections.** The Assessment, as it applies to any parcel, may be corrected, canceled, or a refund granted as appropriate by order of the Board of Trustees of the District. Any such corrections, cancellations or refunds shall be limited to the current fiscal year.
- 10. Effective Date.** This Resolution shall become effective immediately upon its adoption.

The foregoing Resolution was PASSED and ADOPTED by the Board of Trustees of the San Mateo County Mosquito and Vector Control District at a regular meeting thereof held on June 12, 2024, at 1351 Rollins Road, Burlingame CA 94010.

AYES:
NOES:
ABSTAINED:
ABSENT:

ATTEST:

APPROVED:

Board Vice President

Board Secretary



Item 4B

**Preliminary
Monthly Financial Report
Month Ending April 2024**

Staff Recommendation: Motion to recommend approval of the April 30, 2024, preliminary Financial Report.

Statement of Revenues, Expenditures and Change in Fund Balance

Total revenues received from July 1 through April 30, 2024 (YTD) were \$ 6.5 million, total expenditures YTD were \$ 5.2 million; and the change in fund balance was \$ 1.3 million. The District had \$ 6.9 million in cash available in County Treasury and \$ 3.8 million in Cal CLASS.

	General	Capital	Total
	Fund	Fund	Funds
Beginning Fund Balance 7/1/2023:	\$ 9,062,890	\$ 754,020	\$ 9,816,910
Revenues/Resources	\$ 6,504,120	\$ 19,116	\$ 6,523,236
Due To (From) Funds	\$ -	\$ -	\$ -
Prior Year Adjustment	\$ 3,606	\$ -	\$ 3,606
Expenditures	\$ 5,161,788	\$ 87,968	\$ 5,249,756
Change in Fund Balance	1,342,332	(68,852)	\$ 1,273,480
* Ending Fund Balance	\$ 10,408,828	\$ 685,168	\$ 11,093,996

* Components of Fund Balance:			
Nonspendable (Inventory)	\$ 143,930	\$ -	\$ 143,930
Pension Rate Stabilization Reserve	\$ 110,183		\$ 110,183
Assigned (Capital Improvements)	\$ -	\$ 685,168	\$ 685,168
Public Health Emergency Fund	\$ 800,000	\$ -	\$ 800,000
Natural Disaster Emergency Fund	\$ 650,000	\$ -	\$ 650,000
Real Property Acquisiton Fund	\$ 2,434,670	\$ -	\$ 2,434,670
Debt Service Repayment Fund	\$ 1,000,000	\$ -	\$ 1,000,000
Unrestricted Fund Balance	\$ 5,270,045	\$ -	\$ 5,270,045
Total	\$ 10,408,828	\$ 685,168	\$ 11,093,996



Budget Variances

Revenues

Actual revenues received through April 30, 2024, were over budget by \$ 96,226 resulting from Other Revenue (\$ 194,679); Program Revenue (\$ -61,436); Property Tax Revenue (\$ -101,716) and Other Tax Revenue (\$ 64,699). These variances are the result of timing differences between the monthly estimates used for the budget and actual receipts of revenue on a monthly basis.

Expenditures

Expenditures through April 30, 2024, were under budget by \$ 1,007,336 primarily due to the timing of expenditures contained in the table below:

Budget Category	Over/ Under	Variance	% of YTD Budget	Explanation
Salaries & Wages	Under	\$147,500	94.6%	Timing of expenditures both permanent and seasonal employees
Employee Benefits	Over	\$24,348	102.1%	Increased use of employee fringe benefits
Administration	Under	\$52,505	86.1%	Timing of PEIR expenditures
Computer Software & Hardware	Under	\$33,638	62.6%	Timing of Computer expenditures
Facility Maintenance	Under	\$20,452	55.1%	Timing of facility maintenance expenditures
Operations	Under	\$75,164	67.1%	Timing of pesticide and helicopter expense
Fleet Maintenance	Under	\$23,028	54.1%	Timing of Fleet Maint. Expenditures
Capital Improvements	Under	\$664,306	11.7%	Timing of expend. related to N. Carolan

The Board's budget level of control is at the category level, for example Salaries, Benefits, Admin., Operations, etc. The above table provides explanations for variances over \$ 15,000.

Questions

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

Approval

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



Attachments:

1. Statement of Financial Position/Balance Sheet

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

3. Budget Variance Reports

Month

YTD

YTD compared with adopted budget.

4. Accounts Receivable Aging Summary

On the April 30, 2024, accounts receivable outstanding greater than 90 days total is \$ 634 primarily from the San Francisco Airport. Staff are currently contacting agencies to ensure collections.

5. Cash Activity & Reconciliation to County

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

6. Payroll Disbursement

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

7. Check Detail

This month, the District wrote General Fund checks numbers from 2694 to 2739. Last month's check number ended at 2693. All checks written were to vendors on account, retired employees, or reimbursements to current employees, per District policy. In April 2024, 46 checks written from the General Fund totaled \$ 182,315.38. In addition, the District wrote 2 checks from the Capital Fund totaling \$ 7,371.83 (check numbers 1276 through 1277).

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 Apr 30, 2024

	Total Apr 30, 24	General Fund	Capital Fund
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	6,214,195	6,214,195	
1013 · Checking -US Bank - GF x3353	(39,809)	(39,809)	
1018 · Cash-Cal CLASS	3,798,790	3,798,790	
1020 · Cash-County Treasury-CPF x2705	684,718		684,718
1023 · Checking -US Bank - CPF x4183	-		-
1026 · County Funds - FMV	(262,567)	(263,017)	450
1030 · Petty Cash	400	400	
1035 · PARS Pension Rate Stabilization	114,879	114,879	
Total Checking/Savings	10,510,606	9,825,439	685,168
Accounts Receivable			
1100 · Accounts Receivable	8,797	8,797	
1105 · Interest Receivable	-	-	-
Total Accounts Receivable	8,797	8,797	-
Other Current Assets			
1220 · VCJPA-Member Contingency Fund	496,336	496,336	
1230 · Pesticide Inventory	160,226	160,226	
Total Other Current Assets	656,562	656,562	-
Total Current Assets	11,175,965	10,490,797	685,168
TOTAL ASSETS	11,175,965	10,490,797	685,168
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	81,969	81,969	-
Total Accounts Payable	81,969	81,969	-
Credit Cards			
1040 · US Bank Purchase Card	-	-	-
Total Credit Cards	-	-	-
Other Current Liabilities			
2200 · Accrued Wages	-	-	-
Total Other Current Liabilities	-	-	-
Total Current Liabilities	81,969	81,969	-
Total Liabilities	81,969	81,969	-
Fund Balance			
Beginning Fund Balance, 7/1/2023	9,816,910	9,062,890	754,020
Due To (From) Funds	-	-	-
Prior Year Adjustment	3,606	3,606	-
Revenues Over Expenditures	1,273,480	1,342,332	(68,852)
Ending Fund Balance *	11,093,996	10,408,828	685,168
TOTAL LIABILITIES & FUND BALANCE	11,175,965	10,490,797	685,168
* COMPONENTS OF ENDING FUND BALANCE			
Nonspendable (Inventory)	143,930	143,930	-
Pension Rate Stabilization Reserve	110,183	110,183	-
Assigned (Capital Improvements)	685,168	-	685,168
Public Health Emergency Fund	800,000	800,000	-
Natural Disaster Emergency Fund	650,000	650,000	-
Real Property Acquisition Fund	2,434,670	2,434,670	-
Debt Service Repayment Fund	1,000,000	1,000,000	-
Unrestricted Fund Balance (Includes Working Capital)	5,270,045	5,270,045	-
Total Fund Balance	11,093,996	10,408,828	685,168

	General	Capital	Total
	Fund	Fund	Funds
Beginning Fund Balance 7/1/2023:	\$ 9,062,890	\$ 754,020	\$ 9,816,910
Revenues/Resources	\$ 6,504,120	\$ 19,116	\$ 6,523,236
Due To (From) Funds	\$ -	\$ -	\$ -
Prior Year Adjustment	\$ 3,606	\$ -	\$ 3,606
Expenditures	\$ 5,161,788	\$ 87,968	\$ 5,249,756
Change in Fund Balance	1,342,332	(68,852)	\$ 1,273,480
* Ending Fund Balance	\$ 10,408,828	\$ 685,168	\$ 11,093,996

* Components of Fund Balance:			
Nonspendable (Inventory)	\$ 143,930	\$ -	\$ 143,930
Pension Rate Stabilization Reserve	\$ 110,183		\$ 110,183
Assigned (Capital Improvements)	\$ -	\$ 685,168	\$ 685,168
Public Health Emergency Fund	\$ 800,000	\$ -	\$ 800,000
Natural Disaster Emergency Fund	\$ 650,000	\$ -	\$ 650,000
Real Property Acquisiton Fund	\$ 2,434,670	\$ -	\$ 2,434,670
Debt Service Repayment Fund	\$ 1,000,000	\$ -	\$ 1,000,000
Unrestricted Fund Balance	\$ 5,270,045	\$ -	\$ 5,270,045
Total	\$ 10,408,828	\$ 685,168	\$ 11,093,996

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

Month of Report:
April, 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	2,506,718	2,230,194	(276,524)	89.0%	2,291,630	(61,436)	97.3%	619,442	593,552	(25,890)	95.8%
Total 4100 · PROPERTY TAX REVENUES	3,592,034	3,176,327	(415,707)	88.4%	3,278,043	(101,716)	96.9%	968,286	910,703	(57,583)	94.1%
Total 4200 · OTHER TAX REVENUES	799,499	794,308	(5,191)	99.4%	729,609	64,699	108.9%	215,527	6	(215,521)	0.0%
Total 4300 · OTHER REVENUES	115,848	303,291	187,443	261.8%	108,612	194,679	279.2%	47,015	74,407	27,392	158.3%

Total Revenues	7,014,099	6,504,120	(509,979)	92.7%	6,407,894	96,226	101.5%	1,850,270	1,578,667	(271,603)	85.3%
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Expenditures

Total 5000 · SALARIES & WAGES	3,277,706	2,607,450	670,256	79.6%	2,754,950	(147,500)	94.6%	264,204	238,202	(26,002)	90.2%
Total 5100 · EMPLOYEE BENEFITS	1,344,973	1,168,394	176,579	86.9%	1,144,046	24,348	102.1%	97,550	96,565	(985)	99.0%
Total 5200 · TRAINING - BOARD & STAFF	73,010	78,040	(5,030)	106.9%	71,338	6,702	109.4%	800	2,735	1,935	341.9%
Total 5300 · ADMINISTRATION	412,667	324,576	88,091	78.7%	377,081	(52,505)	86.1%	148,571	124,344	(24,227)	83.7%
Total 5400 · INSURANCE	188,516	178,059	10,457	94.5%	188,516	(10,457)	94.5%	-	-	-	0.0%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	102,816	56,212	46,604	54.7%	89,850	(33,638)	62.6%	31,483	7,330	(24,153)	23.3%
Total 5500 · FACILITIES MAINTENANCE	54,640	25,082	29,558	45.9%	45,534	(20,452)	55.1%	4,553	2,421	(2,132)	53.2%
Total 5550 · UTILITIES	64,264	62,330	1,934	97.0%	53,554	8,776	116.4%	4,796	6,194	1,398	129.2%
Total 5600 · FLEET MAINTENANCE	64,650	27,182	37,468	42.0%	50,210	(23,028)	54.1%	4,470	1,287	(3,183)	28.8%
Total 5700 · OPERATIONS	284,821	153,524	131,297	53.9%	228,688	(75,164)	67.1%	13,308	9,184	(4,124)	69.0%
Total 5800 · LABORATORY	95,653	74,983	20,670	78.4%	85,491	(10,508)	87.7%	20,951	4,575	(16,376)	21.8%
Total 5900 · PUBLIC OUTREACH	133,369	87,861	45,508	65.9%	97,466	(9,605)	90.1%	11,970	4,718	(7,252)	39.4%
Total 6500 · DEBT SERVICE	318,094	318,094	(0)	100.0%	318,094	(0)	100.0%	-	-	-	0.0%

Total Expenditures	6,415,179	5,161,788	(1,253,391)	80.5%	5,504,818	(343,030)	93.8%	602,656	497,554	(105,102)	82.6%
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General Fund Net Revenues Over Expenditures	598,920	1,342,332	743,412		903,076	439,256		1,247,614	1,081,113	(166,501)	
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CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	19,116	(19,116)	0.0%	-	19,116	0.0%	-	6,623	6,623	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	2,599,626	87,968	2,511,658	3.4%	752,274	(664,306)	11.7%	5,827	7,430	1,603	127.5%

Capital Improvement Fund Net Revenue Over Expenditures	(2,599,626)	(68,852)	2,530,774		(752,274)	683,422		(5,827)	(807)	5,020	
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San Mateo County Mosquito & Vector Control District
A/R Aging Summary
As of April 30, 2024

04/30/2024

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
City of Foster City	3,499.71	0.00	0.00	0.00	0.00	3,499.71
City of Pacifica Public Works Wastewater	78.08	0.00	0.00	0.00	0.00	78.08
City of Redwood City, Public Works	239.05	0.00	0.00	0.00	0.00	239.05
City of San Francisco, Parks	52.82	70.43	0.00	0.00	70.43	193.68
City of San Francisco, Public Utilities	334.54	897.19	0.00	0.00	0.00	1,231.73
City of San Mateo, Wastewater Treatment	0.00	87.43	0.00	0.00	0.00	87.43
City of South San Francisco Water Quality	84.03	0.00	0.00	0.00	0.00	84.03
San Francisco Int'l Airport	954.47	736.93	0.00	0.00	563.44	2,254.84
San Francisco Zoological Society	505.87	0.00	0.00	0.00	0.00	505.87
Sewer Authority Mid-Coastside	0.00	78.08	0.00	0.00	0.00	78.08
Silicon Valley Clean Water	370.54	173.50	0.00	0.00	0.00	544.04
TOTAL	<u>6,119.11</u>	<u>2,043.56</u>	<u>0.00</u>	<u>0.00</u>	<u>633.87</u>	<u>8,796.54</u>

San Mateo County Mosquito & Vector Control District
A/R Aging Summary
As of May 23, 2024

05/23/2024

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
City of Foster City	0.00	3,499.71	0.00	0.00	0.00	3,499.71
City of Redwood City, Public Works	0.00	239.05	0.00	0.00	0.00	239.05
City of San Francisco, Parks	0.00	52.82	70.43	0.00	70.43	193.68
City of San Francisco, Public Utilities	0.00	334.54	0.00	0.00	0.00	334.54
San Francisco Int'l Airport	0.00	0.00	0.00	0.00	563.44	563.44
Silicon Valley Clean Water	0.00	370.54	0.00	0.00	0.00	370.54
TOTAL	<u>0.00</u>	<u>4,496.66</u>	<u>70.43</u>	<u>0.00</u>	<u>633.87</u>	<u>5,200.96</u>

San Mateo County Mosquito & Vector Control District
Statement of Revenues, Expenses & Changes- Budget vs. Actual
July 2023 through April 2024

	<u>Jul '23 - Apr 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 · PROGRAM REVENUES				
4010 · Service Abatement Revenue -2451	154,871.27	181,259.00	-26,387.73	85.44%
4020 · Special Benefit Assessmnt-2031	1,635,029.57	1,664,033.00	-29,003.43	98.26%
4030 · Special Mosquito Tax - 2439	440,293.00	446,338.00	-6,045.00	98.65%
Total 4000 · PROGRAM REVENUES	2,230,193.84	2,291,630.00	-61,436.16	97.32%
4100 · PROPERTY TAX REVENUES				
4105 · Current - Secured - 1021	2,979,814.00	3,033,758.00	-53,944.00	98.22%
4110 · Current - Unsecured - 1031	118,487.58	118,806.00	-318.42	99.73%
4115 · Prior Year - Unsecured - 1033	449.76	912.00	-462.24	49.32%
4120 · Current -Secured SB813-1041	68,785.55	113,160.00	-44,374.45	60.79%
4130 · Prior Y. Unsecured SB813-1042	930.63	639.00	291.63	145.64%
4140 · State Homeowner Prop-1831	4,923.76	10,768.00	-5,844.24	45.73%
4160 · Prior Year - 1043, 1045	2,936.17		2,936.17	100.0%
Total 4100 · PROPERTY TAX REVENUES	3,176,327.45	3,278,043.00	-101,715.55	96.9%
4200 · OTHER TAX REVENUES				
4210 · ERAF Rebate-1046	648,090.25	524,278.00	123,812.25	123.62%
4220 · Redevelop Passthrough-1024,2647	146,217.43	205,331.00	-59,113.57	71.21%
Total 4200 · OTHER TAX REVENUES	794,307.68	729,609.00	64,698.68	108.87%
4300 · OTHER REVENUES				
4310 · Interest Earned (Cnty GF+VCJPA)	178,932.26	85,517.00	93,415.26	209.24%
4311 · Interest Earned (Cnty Cap Fund)	19,116.07	8,048.00	11,068.07	237.53%
4312 · Interest (Cal CLASS)	97,051.95		97,051.95	100.0%
4340 · VCJPA / Misc. Income -2658	27,306.82	15,047.00	12,259.82	181.48%
Total 4300 · OTHER REVENUES	322,407.10	108,612.00	213,795.10	296.84%
Total Income	6,523,236.07	6,407,894.00	115,342.07	101.8%
Expense				
5000 · SALARIES & WAGES				
5010 · Permanent Employees	2,302,127.48	2,413,647.00	-111,519.52	95.38%
5015 · Limited Term Employees	169,822.80	176,724.00	-6,901.20	96.1%
5020 · Seasonal Employees	121,999.87	143,398.00	-21,398.13	85.08%
5040 · Board Trustees Meeting Stipend	13,500.00	21,181.00	-7,681.00	63.74%
Total 5000 · SALARIES & WAGES	2,607,450.15	2,754,950.00	-147,499.85	94.65%
5100 · EMPLOYEE BENEFITS				
5110 · Retirement - Employer Contribut	582,247.33	608,848.00	-26,600.67	95.63%
5125 · Actives - Medical Insurance	304,092.95	294,438.00	9,654.95	103.28%
5130 · Actives - HRA Health Reimb Acct	14,184.00	7,137.00	7,047.00	198.74%
5135 · Actives - Dental Insurance	27,541.80	26,214.00	1,327.80	105.07%
5140 · Actives - Dental Reimbursement	2,098.00	294.00	1,804.00	713.61%
5145 · Actives - Vision Insurance	4,820.20	4,896.00	-75.80	98.45%
5150 · Group Life Insurance	1,045.00	1,178.00	-133.00	88.71%
5155 · Retirees - HRA & Prescrip Reimb	4,658.60		4,658.60	100.0%
5160 · Retirees - HRA & Medical Reimb	29,561.48		29,561.48	100.0%
5165 · Long Term Disability - Standard	14,587.70	14,543.00	44.70	100.31%
5170 · Actives - Other Benefits	1,669.16		1,669.16	100.0%
5175 · Social Security & Medicare Tax	45,935.41	47,800.00	-1,864.59	96.1%
5180 · CA Unemployment/Disability Tax	12,039.54	13,657.00	-1,617.46	88.16%
5182 · Workers Compensation	123,913.00	125,041.00	-1,128.00	99.1%
5185 · Actives - Deferred Compensation	0.00		0.00	0.0%
Total 5100 · EMPLOYEE BENEFITS	1,168,394.17	1,144,046.00	24,348.17	102.13%
5200 · TRAINING - BOARD & STAFF				
5205 · Coastal Regional Continuing Ed.	5,094.00	2,828.00	2,266.00	180.13%
5210 · Conferences / Workshops Board	21,834.58	21,200.00	634.58	102.99%
5215 · Conferences / Workshops Staff	50,846.78	43,663.00	7,183.78	116.45%
5220 · Staff Training	265.00	3,647.00	-3,382.00	7.27%
Total 5200 · TRAINING - BOARD & STAFF	78,040.36	71,338.00	6,702.36	109.4%
5300 · ADMINISTRATION				
5305 · Board Meeting Expenses	12,518.33	5,300.00	7,218.33	236.2%
5310 · Background / drug screening	456.61	884.00	-427.39	51.65%
5315 · County Accounting Service Chgs	123,904.50	162,385.00	-38,480.50	76.3%
5325 · HR & Finance Consultant	8,690.92	3,534.00	5,156.92	245.92%
5330 · Memberships & Subscriptions	27,277.26	25,882.00	1,395.26	105.39%
5335 · Office Expense	8,926.33	11,557.00	-2,630.67	77.24%
5340 · Janitorial/Household Expense	25,103.43	24,360.00	743.43	103.05%
5345 · Prof. Services - Engineer Rpt	25,163.40	24,210.00	953.40	103.94%

San Mateo County Mosquito & Vector Control District
Statement of Revenues, Expenses & Changes- Budget vs. Actual
 July 2023 through April 2024

	<u>Jul '23 - Apr 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5350 · Legal Services	26,194.50	33,334.00	-7,139.50	78.58%
5355 · Property Tax Stormwater Assess	3,426.00	5,651.00	-2,225.00	60.63%
5360 · Permits	5,962.00	7,950.00	-1,988.00	74.99%
5365 · CEQA / PEIR	0.00	25,000.00	-25,000.00	0.0%
5375 · Audit	31,895.00	22,342.00	9,553.00	142.76%
5380 · Copier and postage	4,790.46	5,389.00	-598.54	88.89%
5385 · Security and fire alarm	11,261.43	10,432.00	829.43	107.95%
5390 · Payroll Service	8,274.44	7,601.00	673.44	108.86%
5395 · Bank Fees (County General Fund)	731.80	1,064.00	-332.20	68.78%
5396 · Bank Fees (County Capital Fund)	575.94	206.00	369.94	279.58%
5399 · Facility Lease	0.00	0.00	0.00	0.0%
Total 5300 · ADMINISTRATION	325,152.35	377,081.00	-51,928.65	86.23%
5400 · INSURANCE				
5410 · Liability Insurance - VCJPA	117,407.00	120,591.00	-3,184.00	97.36%
5415 · Auto Physical Damage	3,907.00	3,909.00	-2.00	99.95%
5420 · Group Property Program	39,448.00	41,730.00	-2,282.00	94.53%
5425 · VCJPA - General Fund Allocation	3,529.00	1,984.00	1,545.00	177.87%
5430 · Group Fidelity	5,714.00	7,016.00	-1,302.00	81.44%
5435 · Non-owned Aircraft	4,625.00	5,088.00	-463.00	90.9%
5436 · Cyber Liability	2,950.95	8,198.00	-5,247.05	36.0%
5445 · Business Travel Accident Ins	478.00		478.00	100.0%
Total 5400 · INSURANCE	178,058.95	188,516.00	-10,457.05	94.45%
5450 · COMPUTER HARDWARE & SOFTWARE				
5455 · IT Consulting - Compu-Data	290.00	5,834.00	-5,544.00	4.97%
5460 · Computer Hardware	15,779.99	20,834.00	-5,054.01	75.74%
5465 · Computer Software	18,275.69	29,168.00	-10,892.31	62.66%
5470 · Database & Mapping - License	12,500.00	25,000.00	-12,500.00	50.0%
5475 · Website Hosting / Microsoft	9,366.16	9,014.00	352.16	103.91%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	56,211.84	89,850.00	-33,638.16	62.56%
5500 · FACILITIES MAINTENANCE				
5505 · Facility - Repairs & Maint	25,081.97	45,534.00	-20,452.03	55.08%
Total 5500 · FACILITIES MAINTENANCE	25,081.97	45,534.00	-20,452.03	55.08%
5550 · UTILITIES				
5560 · Gas & Electricity - PG&E	28,614.98	19,585.00	9,029.98	146.11%
5565 · Water	5,560.17	5,592.00	-31.83	99.43%
5570 · Phone - VOIP - Fusion/MegaPath	5,299.03	5,601.00	-301.97	94.61%
5575 · Phone - Land Line-AT&T/Comcast	3,719.23	3,790.00	-70.77	98.13%
5580 · Phone - Mobile Devices-Verizon	19,136.32	18,986.00	150.32	100.79%
Total 5550 · UTILITIES	62,329.73	53,554.00	8,775.73	116.39%
5600 · FLEET MAINTENANCE				
5610 · Garage Tools	3,530.81	7,508.00	-3,977.19	47.03%
5615 · Garage Repairs Outside	6,590.86	7,084.00	-493.14	93.04%
5620 · Auto, Hotsy, Plug, Boat, Traile	12,155.11	16,784.00	-4,628.89	72.42%
5630 · Ops Equipment & Repairs	4,905.59	13,334.00	-8,428.41	36.79%
5635 · Vehicle Accident Insur Claims	0.00	5,500.00	-5,500.00	0.0%
Total 5600 · FLEET MAINTENANCE	27,182.37	50,210.00	-23,027.63	54.14%
5700 · OPERATIONS				
5705 · Pesticides	77,568.92	100,503.00	-22,934.08	77.18%
5715 · Helicopter	8,600.00	45,000.00	-36,400.00	19.11%
5720 · Safety Equipment	3,592.89	6,903.00	-3,310.11	52.05%
5725 · Apparel - Uniforms & Boots	9,194.63	12,748.00	-3,553.37	72.13%
5730 · Mosquito Fish	2,136.89	3,534.00	-1,397.11	60.47%
5735 · Fuel	52,430.91	60,000.00	-7,569.09	87.39%
Total 5700 · OPERATIONS	153,524.24	228,688.00	-75,163.76	67.13%
5800 · LABORATORY				
5805 · Disease Surveillance	3,783.57	9,452.00	-5,668.43	40.03%
5810 · Sentinel Chicken Flocks/Supply	759.35	2,650.00	-1,890.65	28.66%
5815 · Mosquito Blood	3,556.00	3,777.00	-221.00	94.15%
5820 · Dry Ice	10,375.14	10,834.00	-458.86	95.77%
5825 · Lab Supplies	4,049.90	7,950.00	-3,900.10	50.94%
5830 · Lab Biowaste Disposal	1,159.60	1,148.00	11.60	101.01%
5835 · Lab Equip. Repair	6,734.81	2,000.00	4,734.81	336.74%
5840 · Lab Equip. Maintenance	4,917.45	3,000.00	1,917.45	163.92%
5845 · Lab PCR Supplies	29,812.94	29,680.00	132.94	100.45%
5850 · Lab PCR Maintenance	9,833.80	15,000.00	-5,166.20	65.56%
Total 5800 · LABORATORY	74,982.56	85,491.00	-10,508.44	87.71%

San Mateo County Mosquito & Vector Control District
Statement of Revenues, Expenses & Changes- Budget vs. Actual
 July 2023 through April 2024

	<u>Jul '23 - Apr 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5900 · PUBLIC OUTREACH				
5910 · Media and Network	75,986.88	85,310.00	-9,323.12	89.07%
5920 · Promotion & Printing	11,874.53	12,156.00	-281.47	97.69%
Total 5900 · PUBLIC OUTREACH	<u>87,861.41</u>	<u>97,466.00</u>	<u>-9,604.59</u>	<u>90.15%</u>
6000 · CAPITAL IMPROVEMENTS				
6010 · Building Improvements	21,625.00	600,000.00	-578,375.00	3.6%
6020 · Equipment - Operations & Admin	30,343.57	14,000.00	16,343.57	216.74%
6025 · Software	0.00	80,000.00	-80,000.00	0.0%
6030 · Vehicle Leases	35,423.30	58,274.00	-22,850.70	60.79%
Total 6000 · CAPITAL IMPROVEMENTS	<u>87,391.87</u>	<u>752,274.00</u>	<u>-664,882.13</u>	<u>11.62%</u>
6500 · DEBT SERVICE				
6510 · Principal Payments	213,177.02	213,177.00	0.02	100.0%
6520 · Interest Payments	104,917.10	104,917.00	0.10	100.0%
Total 6500 · DEBT SERVICE	<u>318,094.12</u>	<u>318,094.00</u>	<u>0.12</u>	<u>100.0%</u>
Total Expense	<u>5,249,756.09</u>	<u>6,257,092.00</u>	<u>-1,007,335.91</u>	<u>83.9%</u>
Net Ordinary Income	<u>1,273,479.98</u>	<u>150,802.00</u>	<u>1,122,677.98</u>	<u>844.47%</u>
Other Income/Expense				
Other Income				
Transfer In	0.00	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u><u>1,273,479.98</u></u>	<u><u>150,802.00</u></u>	<u><u>1,122,677.98</u></u>	<u><u>844.47%</u></u>

San Mateo County Mosquito & Vector Control District
Statement of Revenues, Expenses & Changes- Budget vs. Actual
 April 2024

	<u>Apr 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 · PROGRAM REVENUES				
4010 · Service Abatement Revenue -2451	6,119.11	36,126.00	-30,006.89	16.94%
4020 · Special Benefit Assessmnt-2031	461,430.24	458,608.00	2,822.24	100.62%
4030 · Special Mosquito Tax - 2439	126,002.85	124,708.00	1,294.85	101.04%
Total 4000 · PROGRAM REVENUES	593,552.20	619,442.00	-25,889.80	95.82%
4100 · PROPERTY TAX REVENUES				
4105 · Current - Secured - 1021	904,183.79	896,176.00	8,007.79	100.89%
4110 · Current - Unsecured - 1031	0.00	35,042.00	-35,042.00	0.0%
4115 · Prior Year - Unsecured - 1033	0.00	270.00	-270.00	0.0%
4120 · Current -Secured SB813-1041	6,286.18	33,428.00	-27,141.82	18.81%
4130 · Prior Y. Unsecured SB813-1042	55.18	189.00	-133.82	29.2%
4140 · State Homeowner Prop-1831	0.00	3,181.00	-3,181.00	0.0%
4160 · Prior Year - 1043, 1045	177.45		177.45	100.0%
Total 4100 · PROPERTY TAX REVENUES	910,702.60	968,286.00	-57,583.40	94.05%
4200 · OTHER TAX REVENUES				
4210 · ERAF Rebate-1046	0.00	154,872.00	-154,872.00	0.0%
4220 · Redevelop Passthrough-1024,2647	5.52	60,655.00	-60,649.48	0.01%
Total 4200 · OTHER TAX REVENUES	5.52	215,527.00	-215,521.48	0.0%
4300 · OTHER REVENUES				
4310 · Interest Earned (Cnty GF+VCJPA)	56,147.93	40,523.00	15,624.93	138.56%
4311 · Interest Earned (Cnty Cap Fund)	6,622.88	0.00	6,622.88	100.0%
4312 · Interest (Cal CLASS)	16,748.89		16,748.89	100.0%
4340 · VCJPA / Misc. Income -2658	1,509.86	6,492.00	-4,982.14	23.26%
Total 4300 · OTHER REVENUES	81,029.56	47,015.00	34,014.56	172.35%
Total Income	1,585,289.88	1,850,270.00	-264,980.12	85.68%
Expense				
5000 · SALARIES & WAGES				
5010 · Permanent Employees	221,528.40	231,473.00	-9,944.60	95.7%
5015 · Limited Term Employees	16,173.60	16,948.00	-774.40	95.43%
5020 · Seasonal Employees	0.00	13,752.00	-13,752.00	0.0%
5040 · Board Trustees Meeting Stipend	500.00	2,031.00	-1,531.00	24.62%
Total 5000 · SALARIES & WAGES	238,202.00	264,204.00	-26,002.00	90.16%
5100 · EMPLOYEE BENEFITS				
5110 · Retirement - Employer Contribut	55,327.52	56,111.00	-783.48	98.6%
5125 · Actives - Medical Insurance	31,740.43	30,367.00	1,373.43	104.52%
5130 · Actives - HRA Health Reimb Acct	0.00	0.00	0.00	0.0%
5135 · Actives - Dental Insurance	2,754.18	2,864.00	-109.82	96.17%
5140 · Actives - Dental Reimbursement	0.00	0.00	0.00	0.0%
5145 · Actives - Vision Insurance	482.02	490.00	-7.98	98.37%
5150 · Group Life Insurance	104.50	118.00	-13.50	88.56%
5160 · Retirees - HRA & Medical Reimb	1,207.82		1,207.82	100.0%
5165 · Long Term Disability - Standard	1,458.77	1,454.00	4.77	100.33%
5170 · Actives - Other Benefits	0.00		0.00	0.0%
5175 · Social Security & Medicare Tax	3,458.63	4,780.00	-1,321.37	72.36%
5180 · CA Unemployment/Disability Tax	31.00	1,366.00	-1,335.00	2.27%
5185 · Actives - Deferred Compensation	0.00		0.00	0.0%
Total 5100 · EMPLOYEE BENEFITS	96,564.87	97,550.00	-985.13	98.99%
5200 · TRAINING - BOARD & STAFF				
5205 · Coastal Regional Continuing Ed.	0.00	0.00	0.00	0.0%
5210 · Conferences / Workshops Board	2,409.95	0.00	2,409.95	100.0%
5215 · Conferences / Workshops Staff	325.00	534.00	-209.00	60.86%
5220 · Staff Training	0.00	266.00	-266.00	0.0%
Total 5200 · TRAINING - BOARD & STAFF	2,734.95	800.00	1,934.95	341.87%
5300 · ADMINISTRATION				
5305 · Board Meeting Expenses	22.87	530.00	-507.13	4.32%
5310 · Background / drug screening	119.75	88.00	31.75	136.08%
5315 · County Accounting Service Chgs	115,229.84	138,206.00	-22,976.16	83.38%
5325 · HR & Finance Consultant	318.36	353.00	-34.64	90.19%
5330 · Memberships & Subscriptions	468.00	0.00	468.00	100.0%
5335 · Office Expense	636.80	1,156.00	-519.20	55.09%
5340 · Janitorial/Household Expense	2,338.29	2,436.00	-97.71	95.99%
5345 · Prof. Services - Engineer Rpt	0.00	0.00	0.00	0.0%
5350 · Legal Services	1,920.00	3,333.00	-1,413.00	57.61%
5360 · Permits	0.00	0.00	0.00	0.0%
5375 · Audit	0.00	0.00	0.00	0.0%
5380 · Copier and postage	271.14	539.00	-267.86	50.3%

San Mateo County Mosquito & Vector Control District
Statement of Revenues, Expenses & Changes- Budget vs. Actual
 April 2024

	<u>Apr 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5385 · Security and fire alarm	2,273.50	1,043.00	1,230.50	217.98%
5390 · Payroll Service	666.55	760.00	-93.45	87.7%
5395 · Bank Fees (County General Fund)	78.56	106.00	-27.44	74.11%
5396 · Bank Fees (County Capital Fund)	58.14	21.00	37.14	276.86%
Total 5300 · ADMINISTRATION	124,401.80	148,571.00	-24,169.20	83.73%
5450 · COMPUTER HARDWARE & SOFTWARE				
5455 · IT Consulting - Compu-Data	0.00	583.00	-583.00	0.0%
5460 · Computer Hardware	6,252.16	2,083.00	4,169.16	300.15%
5465 · Computer Software	646.60	2,916.00	-2,269.40	22.17%
5470 · Database & Mapping - License	0.00	25,000.00	-25,000.00	0.0%
5475 · Website Hosting / Microsoft	431.00	901.00	-470.00	47.84%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	7,329.76	31,483.00	-24,153.24	23.28%
5500 · FACILITIES MAINTENANCE				
5505 · Facility - Repairs & Maint	2,421.23	4,553.00	-2,131.77	53.18%
Total 5500 · FACILITIES MAINTENANCE	2,421.23	4,553.00	-2,131.77	53.18%
5550 · UTILITIES				
5560 · Gas & Electricity - PG&E	2,277.12	1,958.00	319.12	116.3%
5565 · Water	1,189.88	0.00	1,189.88	100.0%
5570 · Phone - VOIP - Fusion/MegaPath	535.72	560.00	-24.28	95.66%
5575 · Phone - Land Line-AT&T/Comcast	311.19	379.00	-67.81	82.11%
5580 · Phone - Mobile Devices-Verizon	1,880.26	1,899.00	-18.74	99.01%
Total 5550 · UTILITIES	6,194.17	4,796.00	1,398.17	129.15%
5600 · FLEET MAINTENANCE				
5610 · Garage Tools	0.00	751.00	-751.00	0.0%
5615 · Garage Repairs Outside	0.00	708.00	-708.00	0.0%
5620 · Auto, Hotsy, Plug, Boat, Traile	1,180.90	1,678.00	-497.10	70.38%
5630 · Ops Equipment & Repairs	105.81	1,333.00	-1,227.19	7.94%
5635 · Vehicle Accident Insur Claims	0.00	0.00	0.00	0.0%
Total 5600 · FLEET MAINTENANCE	1,286.71	4,470.00	-3,183.29	28.79%
5700 · OPERATIONS				
5705 · Pesticides	3,320.32	4,990.00	-1,669.68	66.54%
5720 · Safety Equipment	203.22	690.00	-486.78	29.45%
5725 · Apparel - Uniforms & Boots	777.15	1,275.00	-497.85	60.95%
5730 · Mosquito Fish	0.00	353.00	-353.00	0.0%
5735 · Fuel	4,882.83	6,000.00	-1,117.17	81.38%
Total 5700 · OPERATIONS	9,183.52	13,308.00	-4,124.48	69.01%
5800 · LABORATORY				
5805 · Disease Surveillance	497.98	945.00	-447.02	52.7%
5810 · Sentinel Chicken Flocks/Supply	290.86	265.00	25.86	109.76%
5815 · Mosquito Blood	371.00	378.00	-7.00	98.15%
5820 · Dry Ice	1,529.61	1,083.00	446.61	141.24%
5825 · Lab Supplies	490.05	795.00	-304.95	61.64%
5830 · Lab Biowaste Disposal	104.00	115.00	-11.00	90.44%
5840 · Lab Equip. Maintenance	1,291.46		1,291.46	100.0%
5845 · Lab PCR Supplies	0.00	15,870.00	-15,870.00	0.0%
5850 · Lab PCR Maintenance	0.00	1,500.00	-1,500.00	0.0%
Total 5800 · LABORATORY	4,574.96	20,951.00	-16,376.04	21.84%
5900 · PUBLIC OUTREACH				
5910 · Media and Network	4,718.17	11,970.00	-7,251.83	39.42%
5920 · Promotion & Printing	0.00	0.00	0.00	0.0%
Total 5900 · PUBLIC OUTREACH	4,718.17	11,970.00	-7,251.83	39.42%
6000 · CAPITAL IMPROVEMENTS				
6010 · Building Improvements	3,829.50	0.00	3,829.50	100.0%
6030 · Vehicle Leases	3,542.33	5,827.00	-2,284.67	60.79%
Total 6000 · CAPITAL IMPROVEMENTS	7,371.83	5,827.00	1,544.83	126.51%
Total Expense	504,983.97	608,483.00	-103,499.03	82.99%
Net Ordinary Income	1,080,305.91	1,241,787.00	-161,481.09	87.0%
Net Income	1,080,305.91	1,241,787.00	-161,481.09	87.0%

San Mateo County Mosquito and Vector Control District
Cash Activity & Reconciliation to County Statement
General Fund
April 30, 2024

**GF-Apr
2024**

Beginning Cash per District as of Mar 31, 2024 5,106,585

Reductions	
Payroll Related (ADP)	(203,751)
Checks Written	(182,315)
County Accounting Service Charges	-
Bank Fee	(79)
Total Reductions	(386,145)

Additions	
Abatement Services	13,377
Property Tax Revenue	910,703
Quarterly Interest	56,148
RDA/RPTTF	6
Special Benefit Assessment	370,661
Special Mosquito Tax	101,542
Misc Deposit	1,510
Total Additions	1,453,946

Ending Cash per District as of Apr 30, 2024 6,174,386

Cash per County General Fund Statement 6,174,386

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] 04/01/2024-04/30/2024 Page 2
 MON, MAY 13, 2024, 9:11 AM --req: EASRANIN--leg: GL JL--loc: CONTROL---job:17029090 J999---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 04/01/24	13,360,791.13	8,254,206.23	5,106,584.90				
	04/01/24	RJ15INTA	AutoID: JEL408C4 Job: 16957 JE	56,147.93	0.00	5,162,732.83				
	04/06/24	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	1,427.06	0.00	5,164,159.89				
	04/10/24	RJ14104	AutoID: ITX410A4 Job: 16963 JE	5.52	0.00	5,164,165.41				
	04/15/24	HND4154	AutoID: ITX415D4 Job: 16968 JE	0.00	115,229.84	5,048,935.57				
	04/15/24	ADM4160	AutoID: ITX415M4 Job: 16968 JE	0.00	8,028.50	5,040,907.07				
	04/15/24	REF4154	AutoID: ITX415A4 Job: 16968 JE	0.00	7,859.65	5,033,047.42				
	04/15/24	UNI4154	AutoID: ITX415B4 Job: 16968 JE	11,754.41	0.00	5,044,801.83				
	04/15/24	SEC4154	AutoID: ITX415H4 Job: 16972 JE	1,494,565.14	0.00	6,539,366.97				
	04/18/24	JE553483	AutoID: JVD418A4 Job: 16986 JE	0.00	78.56	6,539,288.41				
	04/20/24	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	11,847.07	0.00	6,551,135.48				
	04/30/24	SPR4304	AutoID: ITX430E4 Job: 17004 JE	177.45	0.00	6,551,312.93				
	04/30/24	SPS4304	AutoID: ITX430A4 Job: 17011 JE	6,286.18	0.00	6,557,599.11				
	04/30/24	SPU4304	AutoID: ITX430C4 Job: 17011 JE	55.18	0.00	6,557,654.29				
	04/30/24	JE554089	AutoID: JNE430C4 Job: 17013 JE	0.00	386,065.94	6,171,588.35				
	04/30/24	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	2,797.76	0.00	6,174,386.11				
		DR	* SUB ACCT Total *	14,945,854.83*	8,771,468.72*	6,174,386.11*				

San Mateo County Mosquito and Vector Control District
Cash Activity & Reconciliation to County Statement
Capital Project Fund
April 30, 2024

CPF-Apr 2024

Beginning Cash per District as of Mar 31, 2024	685,525
Reductions	
Checks Written	(7,372)
Bank Fee	(58)
Transfer-Out to General Fund	-
Total Reductions	(7,430)
Additions	
Quarterly Interest	6,623
Transfer-In from General Fund	-
Total Additions	6,623
Ending Cash per District as of Apr 30, 2024	684,718
Cash per County Capital Project Fund Statement	684,718
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] 04/01/2024-04/30/2024 Page 1
 MON, MAY 13, 2024, 9:11 AM --req: EASRANIN--leg: GL JL--loc: CONTROL---job:17029090 J999---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 04/01/24	780,650.39	95,125.39	685,525.00
	04/01/24	RJ15INTA	AutoID: JEL408C4 Job: 16957 JE	6,622.88	0.00	692,147.88
	04/18/24	JE553483	AutoID: JVD418A4 Job: 16986 JE	0.00	58.14	692,089.74
	04/30/24	JE554089	AutoID: JNE430C4 Job: 17013 JE	0.00	7,371.83	684,717.91
	DR		* SUB ACCT Total *	787,273.27*	102,555.36*	684,717.91*

San Mateo County Mosquito and Vector Control District
ADP Payroll Disbursement
 April 30, 2024

Apr 2024

	<u>April 12, 2024</u>	<u>April 26, 2024</u>	Footnotes:
Payroll ACH Disbursement (including Net Pay & Taxes)			
Total Net Pay	75,483	75,889	
Federal W/H Tax	14,794	14,844	
Social Security Tax	-	62	← A
Medicare	3,420	3,435	
CA W/H Tax	6,263	6,263	
CA SUI/DI	1,297	1,334	
Total	101,257	101,827	
ADP Process Fee PPE 3/9, 3/23	236	303	
ADP Time & Attendance 4/12	128	-	
Total amount for the period:	<u>101,621</u>	<u>102,129</u>	
Total amount for the month:		<u>203,751</u>	

Footnotes:

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

San Mateo County Mosquito & Vector Control District
Check Detail
April 2024

GF-Apr 2024

Num	Date	Name	Memo	Account	Original Amount
2694	04/09/2024	Charles P. Hansen	Retiree Health Insurance Reimb-Apr '24	1013 - Checking - US Bank - GF x3353	-603.91
04012024	04/01/2024		Retiree Health Insurance Reimb-Apr '24	5160 - Retirees - HRA & Medical Reimb	603.91
TOTAL					603.91
2695	04/09/2024	Dennis J Jewell	Retiree Health Insurance Reimb-Apr '24	1013 - Checking - US Bank - GF x3353	-603.91
04012024	04/01/2024		Retiree Health Insurance Reimb-Apr '24	5160 - Retirees - HRA & Medical Reimb	603.91
TOTAL					603.91
2696	04/09/2024	San Mateo County Retirement Assoc.	SM M.A.D.	1013 - Checking - US Bank - GF x3353	-37,444.87
03232024	03/23/2024		Employee Contribution Pay Period 03/10/2024-03/23/2024	5115 - Retirement - Employee Contribut	9,781.11
			Employer Contribution Pay Period 03/10/2024-03/23/2024	5110 - Retirement - Employer Contribut	27,663.76
TOTAL					37,444.87
2697	04/09/2024	U.S. Bank PARS Account # 6746022400	Agency Name: San Mateo County Mosquito & Vector Control Distr	1013 - Checking - US Bank - GF x3353	-606.51
6746022400-P03-23-24	03/23/2024		Alternate Retirement System for Richard Arrow PPE 03/23/2024	5116 - Alternate Retire-Employee Contr	606.51
TOTAL					606.51
2698	04/09/2024	ADAPCO	Cust #20200	1013 - Checking - US Bank - GF x3353	-16,101.72
136497	03/25/2024		Metalarv S-PT 40LB bag (Qty 12) (P.O. #02706-1922)	5705 - Pesticides	16,101.72
TOTAL					16,101.72
2699	04/09/2024	Aim To Please Janitorial Services	Invoice #71 - Mar 2024	1013 - Checking - US Bank - GF x3353	-1,633.25
71	03/31/2024		1351 Rollins Janitorial Services-Mar 2024	5340 - Janitorial/Household Expense	1,200.00
			1415 N Carolan Janitorial Services	5340 - Janitorial/Household Expense	325.00
			1415 N Carolan Restroom Cleaning	5340 - Janitorial/Household Expense	108.25
TOTAL					1,633.25
2700	04/09/2024	Airgas Dry Ice	4317638	1013 - Checking - US Bank - GF x3353	-353.33
9148051008	03/19/2024		Dry Ice (250 lbs)	5820 - Dry Ice	353.33
TOTAL					353.33
2701	04/09/2024	Amazon Capital Services	Account # ARX6UTA334C06	1013 - Checking - US Bank - GF x3353	-1,455.65
1994-KYCD-46HG	03/31/2024		Misc office supplies	5335 - Office Expense	134.37
			Misc janitorial supplies	5340 - Janitorial/Household Expense	162.44
			Cables and iphone case	5460 - Computer Hardware	135.13
			Dryer repair supply	5505 - Facility - Repairs & Maint	56.39
			Jeep oil pressure sensors	5620 - Auto, Hotsy, Plug, Boat, Traile	29.48
			Drone calibration (58.75-21.91 return cr)	5630 - Ops Equipment & Repairs	36.84
			CO2 trap supplies	5805 - Disease Surveillance	195.70
			Public outreach supplies	5910 - Media and Network	705.30
TOTAL					1,455.65
2702	04/09/2024	American Fidelity Assurance Company	Payor: 56840 Pay Period 5/4/2024	1013 - Checking - US Bank - GF x3353	-1,669.16
2363129	04/01/2024		Flexible Spending Account (Employee Contrib) PP 5/4/2024	5170 - Actives - Other Benefits	1,669.16
TOTAL					1,669.16
2703	04/09/2024	DMV	License No.: DH7Y85	1013 - Checking - US Bank - GF x3353	-54.00
DH7Y85-ARGO-2010	03/28/2024		Argo 2010-Off Highway Registration Renewal Fee	5620 - Auto, Hotsy, Plug, Boat, Traile	54.00
TOTAL					54.00
2704	04/09/2024	Eco Medical Inc.	Invoice #25003	1013 - Checking - US Bank - GF x3353	-104.00
25003	03/11/2024		28 Gal. Bio-waste container pick-up - 3/28/2024	5830 - Lab Biowaste Disposal	104.00
TOTAL					104.00
2705	04/09/2024	Flyers Energy, LLC	Account 700895	1013 - Checking - US Bank - GF x3353	-1,796.62
CFS-3792509	03/31/2024		Fuels 03/16/2024-03/31/2024	5735 - Fuel	1,796.62
TOTAL					1,796.62
2706	04/09/2024	James Barry	Inv #198021	1013 - Checking - US Bank - GF x3353	-150.00
98021	04/03/2024		Fish pond maintenance	5505 - Facility - Repairs & Maint	150.00
TOTAL					150.00
2707	04/09/2024	Kim Keyser	Reimb dental work	1013 - Checking - US Bank - GF x3353	-300.00
Dental2-26-2024	02/26/2024		Reimb dental work for self	5140 - Actives - Dental Reimbursement	300.00
TOTAL					300.00
2708	04/09/2024	LGC Biosearch Technologies	Customer No. 40276	1013 - Checking - US Bank - GF x3353	-1,034.02

Num	Date	Name	Memo	Account	Original Amount
283750	03/29/2024		PCR supplies-replacement probes	5845 · Lab PCR Supplies	1,034.02
TOTAL					1,034.02
2709	04/09/2024	Quench USA, Inc.	A/C #D322868	1013 · Checking - US Bank - GF x3353	-225.52
INV07190193	04/01/2024		Drinking Water Dispenser Rental - Apr 2024	5335 · Office Expense	225.52
TOTAL					225.52
2710	04/09/2024	Recology San Mateo County	A/C #731001072	1013 · Checking - US Bank - GF x3353	-530.38
53075586	03/28/2024		Garbage Service - Mar 2024	5340 · Janitorial/Household Expense	530.38
TOTAL					530.38
2711	04/09/2024	Standard Insurance Company	142979	1013 · Checking - US Bank - GF x3353	-1,458.77
142979-0001 Mar2024	03/19/2024		Long term disability due 04/01/2024	5165 · Long Term Disability - Standard	1,458.77
TOTAL					1,458.77
2712	04/09/2024	Bay Alarm		1013 · Checking - US Bank - GF x3353	-2,001.00
21313008	04/01/2024		Access Control System 05/01/24-07/31/24 (1351 Rollins Rd)	5385 · Security and fire alarm	855.00
21307216	04/01/2024		Security Alarm Monitoring 05/01/2024-07/31/2024 (1415 N Carolan Ave)	5385 · Security and fire alarm	540.00
21324089	04/03/2024		Fire Alarm Monitoring 05/01/2024-07/31/2024 (1351 Rollins Rd)	5385 · Security and fire alarm	445.20
			Sprinkler Inspection Services 05/01/2024-07/31/2024	5385 · Security and fire alarm	160.80
TOTAL					2,001.00
2713	04/09/2024	Cintas Corporation #0464	Payer #15914933	1013 · Checking - US Bank - GF x3353	-570.90
15914933 Mar-2024	03/31/2024		Uniform Services 03/06/24 Inv #4185489859	5725 · Apparel - Uniforms & Boots	138.20
			Uniform Services 03/13/24 Inv #4186195681	5725 · Apparel - Uniforms & Boots	138.20
			Uniform Services 03/20/24 Inv #4186931074	5725 · Apparel - Uniforms & Boots	138.20
			Uniform Services 03/27/24 Inv #4187640162	5725 · Apparel - Uniforms & Boots	156.30
TOTAL					570.90
2714	04/09/2024	FRMS	51 - SMCMVCD Billing Period May-2024	1013 · Checking - US Bank - GF x3353	-36,185.85
FRMS0524-SMCMVCD	04/08/2024		Medical Insurance for May-2024	5125 · Actives - Medical Insurance	32,845.15
			Dental Insurance	5135 · Actives - Dental Insurance	2,754.18
			Vision	5145 · Actives - Vision Insurance	482.02
			Hartford Group Life	5150 · Group Life Insurance	104.50
TOTAL					36,185.85
2715	04/09/2024	Pacific Office Automation	Customer #446374	1013 · Checking - US Bank - GF x3353	-271.14
145714	04/02/2024		Maintenance for 1 Color & 2 Blk/Wht Copiers 04/02/24-05/02/24	5380 · Copier and postage	271.14
TOTAL					271.14
2716	04/09/2024	PG&E		1013 · Checking - US Bank - GF x3353	-2,606.07
5584709654-6 Mar-24	03/27/2024		1351 Rollins Site 02/28/2024-03/27/2024	5560 · Gas & Electricity - PG&E	1,860.53
5594119880-0 Mar-24	03/27/2024		PG&E Elec & Gas for 1415 N Carolan 02/28/24-03/27/2024	5560 · Gas & Electricity - PG&E	745.54
TOTAL					2,606.07
2717	04/09/2024	Target Specialty Products	Customer ID 5005852	1013 · Checking - US Bank - GF x3353	-715.63
INVP501438510	03/27/2024		Detex and Fastrac Rodent Blox	5705 · Pesticides	715.63
TOTAL					715.63
2718	04/09/2024	Verizon Wireless	A/C #271667168-00002	1013 · Checking - US Bank - GF x3353	-1,860.55
9960144550	03/26/2024		Services for period 02/27/24-03/26/24 (CalNet)	5580 · Phone - Mobile Devices-Verizon	1,860.55
TOTAL					1,860.55
2719	04/09/2024	U.S. Bank	4246-0445-5564-6391	1013 · Checking - US Bank - GF x3353	-13,400.30
03222024	04/05/2024		District Credit Card Payment	1040 · US Bank Purchase Card	13,400.30
TOTAL					13,400.30
2720	04/22/2024	Great-West Life & Annuity Co	Group No. 98368	1013 · Checking - US Bank - GF x3353	-7,300.26
04062024	04/06/2024		Employee Deferred Comp PPE 04/06/2024	5185 · Actives - Deferred Compensation	7,300.26
TOTAL					7,300.26
2721	04/22/2024	San Mateo County Retirement Assoc.	SM M.A.D.	1013 · Checking - US Bank - GF x3353	-37,444.87
04062024	04/06/2024		Employee Contribution Pay Period 03/24/2024-04/06/2024	5115 · Retirement - Employee Contribut	9,781.11
			Employer Contribution Pay Period 03/24/2024-04/06/2024	5110 · Retirement - Employer Contribut	27,663.76
TOTAL					37,444.87
2722	04/22/2024	U.S. Bank PARS Account # 6746022400	Agency Name: San Mateo County Mosquito & Vector Control Distr	1013 · Checking - US Bank - GF x3353	-606.51
6746022400-PPE4-6-24	04/06/2024		Alternate Retirement System for Richard Arrow PPE 04/06/2024	5116 · Alternate Retire-Employee Contr	606.51
TOTAL					606.51

Num	Date	Name	Memo	Account	Original Amount
2723	04/22/2024	Airgas Dry Ice	4317638	1013 - Checking - US Bank - GF x3353	-647.30
9148511816	04/02/2024		Dry Ice (250 lbs)	5820 - Dry Ice	353.33
9148779203	04/09/2024		Dry Ice (200 lbs)	5820 - Dry Ice	293.97
TOTAL					647.30
2724	04/22/2024	American Fidelity Assurance	Payor: 56840	1013 - Checking - US Bank - GF x3353	-457.98
D713826	04/18/2024		Life/Acc/Cancer EE Insurance for Apr-2024	5170 - Actives - Other Benefits	457.98
TOTAL					457.98
2725	04/22/2024	Colorprint		1013 - Checking - US Bank - GF x3353	-818.08
36186	03/29/2024		Business cards for Walter Bruj (Qty: 250)	5335 - Office Expense	178.83
36190	04/02/2024		Inspection door hangers. Qty:500	5910 - Media and Network	639.25
TOTAL					818.08
2726	04/22/2024	Comcast	A/C #8155-20-028-0705890	1013 - Checking - US Bank - GF x3353	-119.95
8155200280705890Ap24	04/10/2024		Business Internet 04/15/24-05/14/24 (1415 N Carolan)	5575 - Phone - Land Line-AT&T/Comcast	140.11
8155200280705890Ap24	04/10/2024		Apply credit balance remaining	5575 - Phone - Land Line-AT&T/Comcast	-20.16
TOTAL					119.95
2727	04/22/2024	Comcast	A/C #8155200280283815	1013 - Checking - US Bank - GF x3353	-171.08
8155200280706203Ap24	04/17/2024		Business Internet 04/22/24-05/21/24 (1351 Rollins)	5575 - Phone - Land Line-AT&T/Comcast	171.08
TOTAL					171.08
2728	04/22/2024	Dencco	Inv #38360	1013 - Checking - US Bank - GF x3353	-1,206.31
38360	04/08/2024		Apr-2024 Inspection Service Contract & Repairs HVAC Merv 13 filters	5505 - Facility - Repairs & Maint 5505 - Facility - Repairs & Maint	770.00 436.31
TOTAL					1,206.31
2729	04/22/2024	Flyers Energy, LLC	Account 700895	1013 - Checking - US Bank - GF x3353	-1,865.53
CFS-3812277	04/15/2024		Fuels 04/01/2024-04/15/2024	5735 - Fuel	1,865.53
TOTAL					1,865.53
2730	04/22/2024	Grainger	809934680	1013 - Checking - US Bank - GF x3353	-1,091.50
7119960719	04/05/2024		Office supplies Facility repair & maint supplies Flying insect sprays CO2 traps supplies	5335 - Office Expense 5505 - Facility - Repairs & Maint 5705 - Pesticides 5805 - Disease Surveillance	136.78 162.73 252.58 539.41
TOTAL					1,091.50
2731	04/22/2024	Jarvis Fay LLP	Invoice 18661	1013 - Checking - US Bank - GF x3353	-270.00
18661	03/31/2024		Board Matters (.9 hr) - Legal Services thru Mar-2024	5350 - Legal Services	270.00
TOTAL					270.00
2732	04/22/2024	Lampire Biological Laboratories, Inc.	A/C # SANMAT	1013 - Checking - US Bank - GF x3353	-371.00
587277	04/02/2024		Chicken Blood (PO# 02076-1932)	5815 - Mosquito Blood	371.00
TOTAL					371.00
2733	04/22/2024	MidAmerica Admin & Retirement Solutions	Cust ID: SANMA002 (Admin Fees Jan-Mar '24)	1013 - Checking - US Bank - GF x3353	-648.00
HRA-Admin-Jan-Mar'24	03/31/2024		Admin Fees for Actives HRA (Jan-Mar '24) Admin Fees for Retirees HRA (Jan-Mar '24)	5130 - Actives - HRA Health Reimb Acct 5160 - Retirees - HRA & Medical Reimb	528.00 120.00
TOTAL					648.00
2734	04/22/2024	Napa Auto Parts	Invoice 176492	1013 - Checking - US Bank - GF x3353	-637.95
176492	04/15/2024		Fleet engine oil	5620 - Auto, Hotsy, Plug, Boat, Traile	637.95
TOTAL					637.95
2735	04/22/2024	Public Agency Retirement Services (PARS)	Customer #SAN400	1013 - Checking - US Bank - GF x3353	-318.36
55350	04/04/2024		PARS Alternate Retirement System Fees PE 02/29/2024	5325 - HR & Finance Consultant	318.36
TOTAL					318.36
2736	04/22/2024	RankPlus SEO	Invoice 000868	1013 - Checking - US Bank - GF x3353	-742.00
000868	04/01/2024		Google Ads Services (Apr)	5910 - Media and Network	742.00
TOTAL					742.00
2737	04/22/2024	RMT Landscape Contractors, Inc.	Customer #M332	1013 - Checking - US Bank - GF x3353	-869.00
20240431	04/10/2024		Landscape Maintenance Apr-2024 (1351 Rollins Rd) Landscape Maintenance (1415 N Carolan Ave)	5505 - Facility - Repairs & Maint 5505 - Facility - Repairs & Maint	544.50 324.50
TOTAL					869.00
2738	04/22/2024	Standard Insurance Company	142979	1013 - Checking - US Bank - GF x3353	-1,458.77

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
142979-0001 Apr2024	04/18/2024		Long term disability due 05/01/2024	5165 - Long Term Disability - Standard	1,458.77
TOTAL					1,458.77
2739	04/22/2024	Target Specialty Products	Customer ID 5005852	1013 - Checking - US Bank - GF x3353	-1,533.87
INVP501449100	04/05/2024		Sumilarv .5G Mosquito Larvicide (5kg) MCP 2 Bags/Cs (Qty: 3cs)	5705 - Pesticides	1,533.87
TOTAL					1,533.87
CHECK TOTAL					182,315.38

Note: Previous month's check numbers were 2624-2693. Current month's check numbers are 2694-2739 (46 checks).

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

CPF-Apr 2024

April 2024

Num	Date	Name	Memo	Account	Original Amount
1276	04/09/2024	Enterprise FM Trust	Customer No. 458563	1023 · Checking - US Bank - CPF x4183	-3,542.33
458563-040324	04/08/2024		22NCN8-2018 NISS Frontier- Apr 2024	6030 · Vehicle Leases	248.89
			22NCNB-2018 NISS Frontier	6030 · Vehicle Leases	248.89
			22NCNF-2018 NISS Frontier	6030 · Vehicle Leases	32.89
			22NCNJ-2018 NISS Frontier	6030 · Vehicle Leases	32.89
			23CDWF-2020 Subaru Forester	6030 · Vehicle Leases	318.64
			23LVXF-2019 NISS Frontier (Kim)	6030 · Vehicle Leases	405.59
			23LW6S-2019 NISS Frontier (Lab)	6030 · Vehicle Leases	455.33
			23MNV2-2020 NISS Frontier	6030 · Vehicle Leases	391.87
			23MNV3-2020 NISS Frontier	6030 · Vehicle Leases	391.88
			25QSHX-2022 FORD Explorer	6030 · Vehicle Leases	492.81
			266LKM-2021 RAM 2500	6030 · Vehicle Leases	522.65
TOTAL					3,542.33
1277	04/22/2024	Capital Program Management, Inc.	Invoice #23-15-05	1023 · Checking - US Bank - CPF x4183	-3,829.50
23-15-05	04/08/2024		Construction Mgmt Services thru 03/31/2024; Proj #6010	6010 · Building Improvements	3,829.50
TOTAL					3,829.50
CHECK TOTAL					7,371.83

Note: Previous month's check number were 1273-1275. Current month's check number are 1276-1277 (2 checks).



P.O. BOX 6343
FARGO ND 58125-6343

Apr
2024



ACCOUNT NUMBER [REDACTED]
STATEMENT DATE 04-22-2024
AMOUNT DUE \$14,815.90
NEW BALANCE \$14,815.90
PAYMENT DUE ON RECEIPT

000001002 01 SP 106481018758975 P
SMCMVCD
ATTN DISTRICT MANAGER
1351 ROLLINS RD
BURLINGAME CA 94010-2409

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] 001481590 001481590

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY									
SMCMAD	Previous Balance	Purchases And Other + Charges	Cash Advances +	Cash Advance Fees +	Late Payment Charges	- Credits	- Payments	New Balance	
[REDACTED]	\$13,400.30	\$14,815.90	\$0.00	\$0.00	\$0.00	\$0.00	\$13,400.30	\$14,815.90	
Company Total									

CORPORATE ACCOUNT ACTIVITY					
SMCMAD					TOTAL CORPORATE ACTIVITY
					\$13,400.30CR
Post Date	Tran Date	Reference Number	Transaction Description		Amount
04-19	04-16	74798264110000000000240	PAYMENT - THANK YOU 00000 C		13,400.30 PY

NEW ACTIVITY					
ANGELA NAKANO		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
[REDACTED]		\$0.00	\$1,175.45	\$0.00	\$1,175.45
Post Date	Tran Date	Reference Number	Transaction Description		Amount
03-27	03-26	24692164086107858159731	MANN LAKE LTD 800-880-7894 MN		129.26
04-08	04-04	24231684096837001417254	SAFEWAY #2878 MILLBRAE CA		25.72
04-08	04-05	24943014097010183609896	THE HOME DEPOT #8603 E PALO ALTO CA		41.02
04-12	04-11	24011344102000050858535	UIT CVENT* 2024 EEID C WWW.STANFORD.CA		325.00
04-16	04-16	24692164107101921338948	CARON PRODUCTS & SERVI 740-374-2770 OH		646.46

CUSTOMER SERVICE CALL 800-344-5696	ACCOUNT NUMBER		ACCOUNT SUMMARY	
	[REDACTED]		PREVIOUS BALANCE	13,400.30
SEND BILLING INQUIRIES TO: U.S. Bank National Association C/O U.S. Bancorp Purchasing Card Program P.O. Box 6335 Fargo, ND 58125-6335	STATEMENT DATE	DISPUTED AMOUNT	PURCHASES & OTHER CHARGES	14,815.90
	04/22/24	.00	CASH ADVANCES	.00
AMOUNT DUE		CASH ADVANCE FEES		.00
		LATE PAYMENT CHARGES		.00
14,815.90		CREDITS		.00
		PAYMENTS		13,400.30
		ACCOUNT BALANCE		14,815.90

Apr
2024



Company Name: SMCMVCD
Corporate Account Number: [REDACTED]
Statement Date: 04-22-2024

NEW ACTIVITY

Post Date	Tran Date	Reference Number	Transaction Description	Amount	
04-18	04-18	24231684108837001146545	SAFEWAY #1547 BURLINGAME CA	7.99	
CASEY STEVENSON		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$5,786.35	\$0.00	\$5,786.35
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
03-25	03-22	24692164083105501488864	PANERA BREAD #204473 P MILLBRAE CA	30.98	
04-05	04-04	24399004095174050000561	BESTBUYDIRECT027061944 8003733050 MN	5,755.37	
SMCMVCD ADMIN		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$7,386.10	\$0.00	\$7,386.10
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
03-25	03-23	24055234083819043039678	ROCK AUTO ROCKAUTO.COM WI	266.80	
03-25	03-22	24717054083150839338211	TELEFLORACOM PICKS RCV 800-4935610 CA	180.72	
03-25	03-21	24906414081196252799222	MOULTRIE MOBILE 833-9091768 AL	170.88	
03-26	03-25	246921640851073855698253	LOWES #01019' SAN BRUNO CA	196.54	
03-27	03-26	24164074086091243725440	TARGET 00010546 SAN BRUNO CA	32.96	
03-27	03-26	24692164086107803467783	CRAIGSLIST.ORG 415-399-5200 CA	75.00	
03-27	03-26	24692164086107803468104	CRAIGSLIST.ORG 415-399-5200 CA	75.00	
03-27	03-26	24692164086107803468211	CRAIGSLIST.ORG 415-399-5200 CA	75.00	
03-27	03-26	24692164086107803468344	CRAIGSLIST.ORG 415-399-5200 CA	75.00	
03-29	03-28	24492154088743496404833	JOHN M ELLSWORTH CO INC 414-354-1414 WI	39.87	
04-01	04-01	24000774092000004783816	MOSYLE BUS* MOSYLE_BUS HTTPSBUSINESS FL	37.50	
04-02	04-01	24204294092001926458084	GOOGLE ADS3907138857 650-2530000 CA	185.73	
04-02	04-01	24492164092000034698637	YELPINC*855 380 9357 WWW.YELP.COM CA	90.00	
04-04	04-03	24692164094101870118932	GOTOCOM*GOTOMYPC GOTO.COM MA	420.00	
04-05	04-04	24009584096600186821993	SCHOLASTIC EDUCATION 573-632-1834 MO	1,658.94	
04-05	04-04	24692164095102767873620	4IMPRINT, INC 4IMPRINT.COM WI	1,168.61	
04-05	04-04	24767904095392900558853	LLBEAN-DIRECT 207-8654761 ME	51.41	
04-08	04-05	24445004097600160504565	SUMMIT RACING MAIL ORDER 800-230-3030 OH	164.42	
04-08	04-05	74579164097609012912097	OXFORD UNIVERSITY PRESS OXFORD	258.02	
04-11	04-10	24692164101107516343017	SQ *PENINSULA FEED STORE GOSQ.COM CA	249.84	
04-15	04-12	24692164103109077282293	COSTCO DELIVERY 654 800-788-9968 CA	472.03	
04-15	04-12	24906414103197828322592	B&H PHOTO 800-606-6969 800-2215743 NY	432.39	
04-18	04-17	24011344108000043348754	HOSTINGER* HOSTINGER.C WWW.HOSTINGER DE	21.34	
04-19	04-18	24445004110600119727617	SUMMIT RACING MAIL ORDER 800-230-3030 OH	164.42	
04-19	04-17	24755424109171096448772	EMBASSY SUITES 619-2392400 CA 1391909 ARRIVAL: 04-14-24	655.92	
04-22	04-19	24388864110017517054807	HOSTINGER.COM WILMINGTON DE	167.76	
BRIAN WEBER		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$468.00	\$0.00	\$468.00
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
04-04	04-03	24492164094000030952200	SURVEYMONK* T 45482006 WWW.SURVEYMON CA	468.00	

Apr
2024



Company Name: SMCMVCD
Corporate Account Number: [REDACTED]
Statement Date: 04-22-2024

Department: 00000 Total:
Division: 00000 Total:

\$14,815.90
~~\$14,815.90~~

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

Apr 2024

April 2024

Type	Date	Name	Memo	Split	Amount
1040 · US Bank Purchase Card					
1045 · US Bank Visa Brian x2315					
Credit Card Charge	04/03/2024	Survey Monkey	Subscription renewal	5330 · Memberships & Subscriptions	468.00
Total 1045 · US Bank Visa Brian x2315					<u>468.00</u>
1050 · US Bank Visa Admin x5992					
Credit Card Charge	03/22/2024	Misc-Admin	Teleflora-flowers for Trustee Carolyn Parker funeral	5335 · Office Expense	180.72
Credit Card Charge	03/22/2024	Misc- Ops	Moultrie Mobile - cell service plan for trail camera	5630 · Ops Equipment & Repairs	170.88
Credit Card Charge	03/23/2024	Rock Auto	CB jeep power steering pumps and pulleys	5620 · Auto, Hotsy, Plug, Boat, Traile	266.80
Credit Card Charge	03/25/2024	Lowe's	Supplies to make new Co2 traps	5805 · Disease Surveillance	196.54
Credit Card Charge	03/26/2024	Target	Photo frames for Trustee Resolutions	5335 · Office Expense	32.96
Credit Card Charge	03/26/2024	Craigslist	Job posting for the vector control aide I/II position	5335 · Office Expense	150.00
Credit Card Charge	03/26/2024	Craigslist	Job posting for the lab seasonal position	5335 · Office Expense	150.00
Credit Card Charge	03/28/2024	Misc- Ops	JME - breather for BVA tanks - tax on the purchase	5705 · Pesticides	39.87
Credit Card Charge	04/01/2024	Mosyle Business	Premium license subscription	5465 · Computer Software	37.50
Credit Card Charge	04/01/2024	Google Inc.	Advertising of district services on google search	5910 · Media and Network	185.73
Credit Card Charge	04/01/2024	Misc- Outreach	Yelp-precision advertising of district services	5910 · Media and Network	90.00
Credit Card Charge	04/03/2024	GoToMyPC.Com	Annual plan renewal for Angie's computer	5465 · Computer Software	420.00
Credit Card Charge	04/04/2024	Scholastic Inc.	Books for elementary school in class education	5910 · Media and Network	1,658.94
Credit Card Charge	04/04/2024	Misc- Outreach	4imprint-Dist serv magnets to increase awareness	5910 · Media and Network	1,168.61
Credit Card Charge	04/04/2024	Misc- Outreach	LL Bean Business - district branded clothing items	5910 · Media and Network	51.41
Credit Card Charge	04/05/2024	Summit Racing Equipm	2 CB Jeep replacement drag links for steering	5620 · Auto, Hotsy, Plug, Boat, Traile	164.42
Credit Card Charge	04/05/2024	Misc-Lab	Oxford University-publication in Journal of Medical Entomology	5825 · Lab Supplies	258.02
Credit Card Charge	04/10/2024	Peninsula Feed	Sentinel chicken supplies	5810 · Sentinel Chicken Flocks/Supply	249.84
Credit Card Charge	04/12/2024	Costco	Misc. office supplies	5335 · Office Expense	274.50
			Misc. janitorial cleaning/paper supplies	5340 · Janitorial/Household Expense	174.66
			Misc. board meeting supplies	5305 · Board Meeting Expenses	22.87
Credit Card Charge	04/12/2024	B&H Photo	Cases needed for new seasonal devices	5460 · Computer Hardware	432.39
Credit Card Charge	04/17/2024	Misc-Admin	Hostinger-Domain for Sac State student led capstone project	5465 · Computer Software	21.34
Credit Card Charge	04/17/2024	Hilton	Embassy Suites-Hotel for Rena Gilligan CSDA leadership conf.	5210 · Conferences / Workshops Board	655.92
Credit Card Charge	04/18/2024	Summit Racing Equipm	2 CB jeep replacement drag links for steering	5620 · Auto, Hotsy, Plug, Boat, Traile	164.42
Credit Card Charge	04/19/2024	Misc-Admin	Hostinger-VPS hosting for deploying SSU capstone project	5465 · Computer Software	167.76
Total 1050 · US Bank Visa Admin x5992					<u>7,386.10</u>

1052 · US Bank Visa Angie x8413

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

Apr 2024

April 2024

<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Split</u>	<u>Amount</u>
Credit Card Charge	03/26/2024	Strombergs	Crate and leg bands for sentinel chickens	5810 · Sentinel Chicken Flocks/Supply	129.26
Credit Card Charge	04/04/2024	Safeway Store	Distilled water for autoclave	5825 · Lab Supplies	25.72
Credit Card Charge	04/05/2024	Home Depot	Sentinel chicken coop supplies	5810 · Sentinel Chicken Flocks/Supply	41.02
Credit Card Charge	04/11/2024	Stanford University	EEID 2024 conference registration for Angie	5215 · Conferences / Workshops Staff	325.00
Credit Card Charge	04/16/2024	Misc-Lab	CARON - maintenance kits for lab equipment	5840 · Lab Equip. Maintenance	646.46
Credit Card Charge	04/16/2024	Safeway Store	Raisins for mosquito colony	5825 · Lab Supplies	7.99
Total 1052 · US Bank Visa Angie x8413					<u>1,175.45</u>
1053 · US Bank Visa Casey x8447					
Credit Card Charge	03/22/2024	Panera Bread	Bagels for construction meeting w/ Aetypic and CPM	5335 · Office Expense	30.98
Credit Card Charge	04/04/2024	Best Buy	iPad restock for seasonals	5460 · Computer Hardware	5,755.37
Total 1053 · US Bank Visa Casey x8447					<u>5,786.35</u>
TOTAL 1040 · US Bank Purchase Card					<u><u>14,815.90</u></u>

Agenda Item 4C

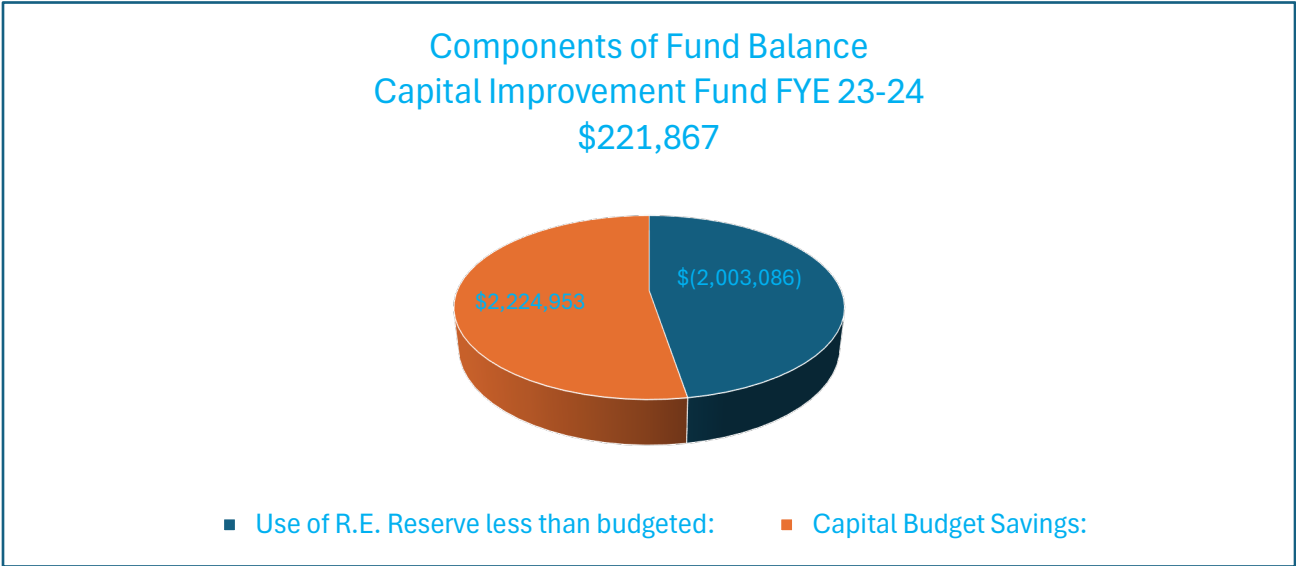
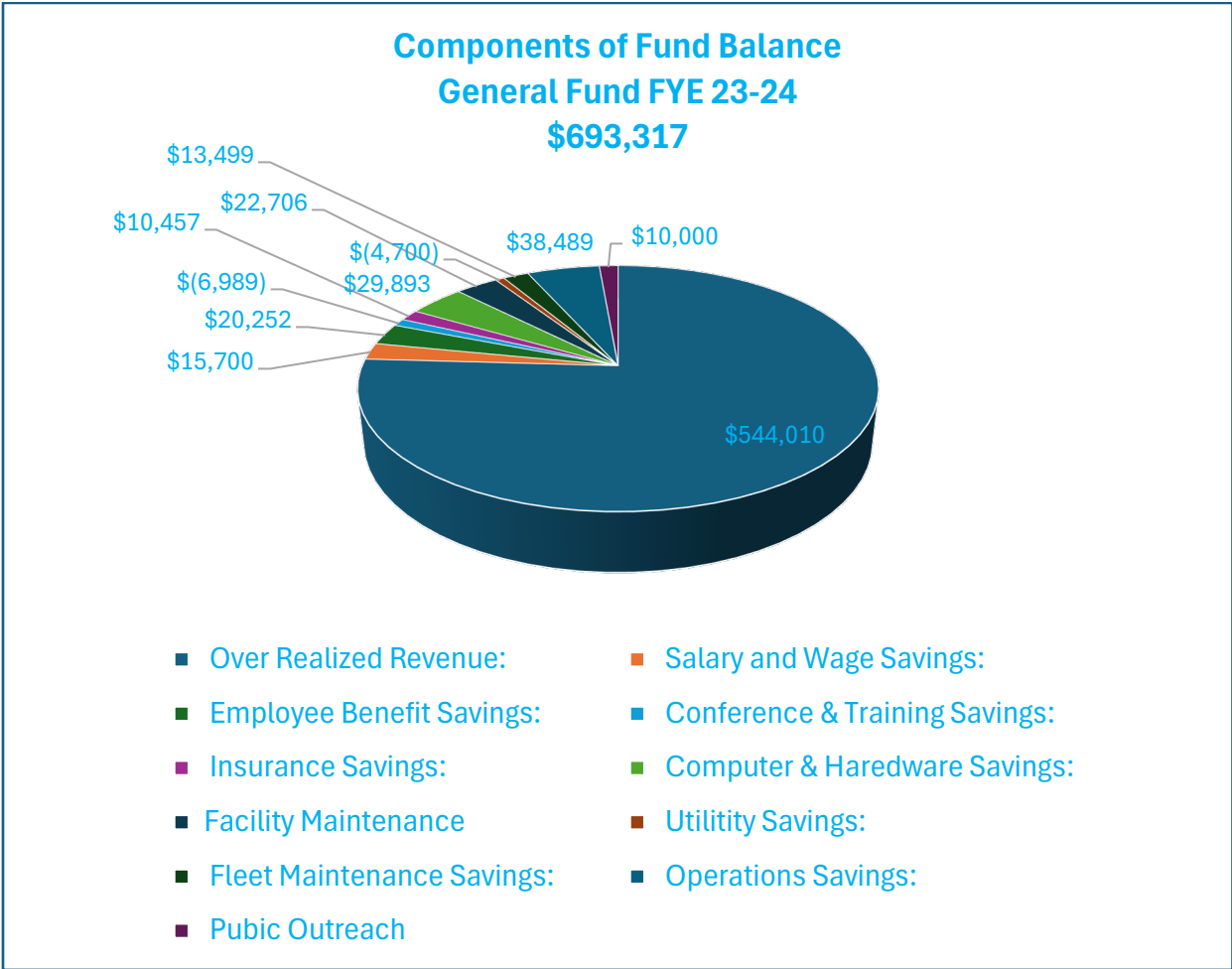
SUBJECT: Status of FY 24-25 Draft Budget and Update on FY 23-24 Revenue and Expenditures

Status of FY 23-24 Revenue and Expenditure and Estimated Fund Balance:

District staff, including the District Manager, Finance Director, and departmental managers, review revenue and expenditure patterns by comparing the approved budget to actual results of each account category to determine how estimated year-end results will appear. The table below gives a summary of revenue and expense totals anticipated by June 30, 2024, as compared to June 30, 2023:

San Mateo County Mosquito and Vector Control District and Vector Revenue and Expense Comparisons			
	FY 22-23	FY 23-24	% Change
Program Revenue:	\$ 2,410,575	\$ 2,506,718	4.0%
Property Tax Revenue:	\$ 3,409,441	\$ 3,725,196	9.3%
Other Tax Revenue:	\$ 828,713	\$ 920,582	11.1%
Other Revenue:	\$ 205,563	\$ 403,254	96.2%
Total Resources;	\$ 6,854,293	\$ 7,555,750	10.2%
EXPENDITURES:	FY 22-23	FY 23-24	
Salaries & Wages	\$ 3,046,506	\$ 3,262,006	7.1%
Employee Benefits	\$ 959,929	\$ 1,324,721	38.0%
Training - Board & Staff	\$ 62,786	\$ 80,000	27.4%
Administration	\$ 411,509	\$ 412,686	0.3%
Insurance	\$ 138,306	\$ 178,059	28.7%
Computer Hardware & Software	\$ 57,451	\$ 72,923	26.9%
Facilities Maintenance	\$ 51,851	\$ 31,934	-38.4%
Utilities	\$ 65,042	\$ 68,964	6.0%
Fleet Maintenance	\$ 46,542	\$ 51,151	9.9%
Operations	\$ 259,442	\$ 246,332	-5.1%
Laboratory	\$ 66,186	\$ 95,653	44.5%
Public Outreach	\$ 121,187	\$ 123,369	1.8%
Debt Service	\$ 83,934	\$ 318,094	279.0%
Capital Improvements	\$ 305,247	\$ 374,674	22.7%
Total Expenditures	\$ 5,675,918	\$ 6,640,566	17.0%

At year end, it is anticipated that fund balances remaining in the General Fund will be \$693,317, Capital Improvement Fund (221,867) with combined totals of \$892,478 as depicted in the below table:



Components of Surplus (FY 23-24)	
General Fund:	
Over Realized Revenue:	\$ 544,010
Salary and Wage Savings:	\$ 15,700
Employee Benefit Savings:	\$ 20,252
Conference & Training Savings:	\$ (6,989)
Insurance Savings:	\$ 10,457
Computer & Hardware Savings:	\$ 29,893
Facility Maintenance	\$ 22,706
Utility Savings:	\$ (4,700)
Fleet Maintenance Savings:	\$ 13,499
Operations Savings:	\$ 38,489
Public Outreach	\$ 10,000
Total:	\$ 693,317
Capital Fund:	
Use of R.E. Reserve less than budgeted:	\$ (2,003,086)
Capital Budget Savings:	\$ 2,224,953
Total:	\$ 221,867
Total (All Funds):	\$ 915,184

In the table attached to this staff report, each revenue and expenditure account contains the FY 22-23 actual activity, the FY 23-24 approved budget, the estimate for actual revenue and expenditures for FY 23-24, and the budget request for FY 24-25.

The following budget revenue highlights for FY 24-25 are described below:

- Anticipated Program Revenue to increase by 17.2% from FY 23-24.
- Ad Valorem Property Taxes are expected to increase by 8.7 from FY 23-24.
- Excess ERAF is expected to decrease from \$648,000 to \$600,000 in FY 25-25.
- Other Revenues are expected to significantly increase from \$115,848 to \$399,000 due to increased interest earnings anticipated by CalCLASS and, to a lesser extent, the County Treasury.
- The Real Property Acquisition Reserve was not used in the amount of \$ 2,003,086 as originally budgeted in FY 23-24.

The following expenditure highlights from FY 24-25 are described below:

- **5000 Salaries & Wages** categories is expected to increase by 6% due to collective bargaining agreements.
- **5100 Employee Benefits** categories are expected to increase by 12.4% due to increased costs, including a significant increase in SamCERA employer contributions.
- **5200 Training – Board & Staff** is expected to increase by 24.1% due to the increased conference and training opportunities afforded to Board and Staff members.
- **5450 Computer Hardware & Software** savings are expected at 26.1% due to savings from the IT Consultant (Compu-Data) and software purchase required.

- **5550 Utilities** increased costs by 15.1%, principally from PG&E charges and mobile devices from Verizon.
- **5700 Operations** savings are expected to decrease by 10.9%, principally from helicopter, safety equipment, and apparel accounts.
- **6000 Capital Improvements** decreased budget requirements from the prior year, which has to do with the timing of anticipated construction costs relative to the district property at North Carolan Ave.

Final Presentation of FY 24-25 Budget

In preparing the proposed FY 24-25 budget, the Finance Director collaborated with the District Manager and operational department heads to present the Board with a balanced budget for the last several months. This would not have been possible without the cooperative efforts and expertise of staff and the support of our District manager.

The following Capital Improvements are also included in the proposed FY 24-25 budget:

Components of Capital Budget	FY 24-25	FY 23-24	%
	Budget	Budget	Change
Improvements to North Carolan:	\$ 1,128,504	2,435,699	115.8%
Equipment Operations & Admin.	\$ 40,775	14,000	-65.7%
Mapvision Software:	\$ 80,000	80,000	0.0%
Vehicle Leases:	\$ 70,310	69,928	-0.5%
Total:	\$ 1,319,589	\$ 2,599,627	97.0%

The following chart describes the major components of the proposed FY 24-25 budget:

San Mateo County Mosquito and Vector Control District and Vector Major Components Of The Proposed Budget			%
	FY 24-25	FY 23-24	Change
RESOURCES:			
Program Revenue:	\$ 2,935,053	\$ 2,504,538	17.2%
Property Tax Revenue:	\$ 3,904,537	\$ 3,591,855	8.7%
Other Tax Revenue:	\$ 850,000	\$ 799,499	6.3%
Other Revenue:	\$ 399,000	\$ 115,848	244.4%
Use Of Reserves	\$ -	\$ 2,003,086	NA
Total Resources;	\$ 8,088,589	\$ 9,014,826	-10.3%
EXPENDITURES:			
Salaries & Wages	\$ 3,499,547	\$ 3,277,706	6.8%
Employee Benefits	\$ 1,511,867	\$ 1,344,973	12.4%
Training - Board & Staff	\$ 90,586	\$ 73,011	24.1%
Administration	\$ 414,650	\$ 412,686	0.5%
Insurance	\$ 190,812	\$ 188,516	1.2%
Computer Hardware & Software	\$ 75,969	\$ 102,816	-26.1%
Facilities Maintenance	\$ 54,640	\$ 54,640	0.0%
Utilities	\$ 73,963	\$ 64,264	15.1%
Fleet Maintenance	\$ 52,686	\$ 64,650	-18.5%
Operations	\$ 253,722	\$ 284,821	-10.9%
Laboratory	\$ 105,394	\$ 95,653	10.2%
Public Outreach	\$ 127,070	\$ 133,369	-4.7%
Debt Service	\$ 318,095	\$ 318,094	0.0%
Capital Improvements	\$ 1,319,589	\$ 2,599,627	-49.2%
Tota Expenditures	\$ 8,088,589	\$ 9,014,826	-10.3%

The recommended reserve levels and FY 23-24 will be discussed in the next agenda item..

The following FY 23-24 budgetary adjustments are as follows:

Increase Utilities (account 5550)	\$ 4,700
Increase Conferences (account 5200)	\$ 7,000
Decrease Employee Benefits (account 5100)	\$ 11,700

This report is a “snapshot” to date and the best estimate of where we will end this fiscal year. If any developments materially change these projections, we will bring them to your committee and the Board at the time they occur.

RECOMMENDATION:

Staff recommends the Finance Committee recommend the Board approve the FY 24-25 draft budget and approval of the above stated FY 23-24 budget adjustments.

Attachments:

FY 24-25 Budget Worksheet

Analytical Graphs and Charts

cc: Brian Weber, District Manager

San Mateo County Mosquito & Vector Control District
Statement of Revenues, Expenses & Changes- Budget vs. Actual
July 2022 through June 2024

	Actual Jul '22 - Jun 23	FY 23-24 Budget	FY 23-24 To Date	FY 23-24 Estimate	Over (Under) Budget	FY 24-25 Budget	% Change
Ordinary Income/Expense							
Income							
4000 · PROGRAM REVENUES							
4010 · Service Abatement Revenue -2451	196,867	205,358	148,752	205,358	-	211,519	3.0%
4020 · Special Benefit Assessmnt-2031	1,724,614	1,813,036	1,082,830	1,815,036	2,000	2,237,210	23.3%
4030 · Special Mosquito Tax - 2439	489,095	486,144	289,829	486,324	180	486,324	0.0%
Total 4000 · PROGRAM REVENUES	2,410,575	2,504,538	1,521,412	2,506,718	2,180	2,935,053	17.1%
4100 · PROPERTY TAX REVENUES							
4105 · Current - Secured - 1021	3,164,694	3,324,365	1,909,625	3,477,570	153,205	3,651,449	5.0%
4110 · Current - Unsecured - 1031	109,557	129,990	110,156	141,045	11,055	148,097	5.0%
4115 · Prior Year - Unsecured - 1033	832	1,000	400	400	(600)	400	0.0%
4120 · Current -Secured SB813-1041	120,397	124,000	47,947	91,328	(32,672)	90,000	-1.5%
4130 · Prior Y. Unsecured SB813-1042	1,407	700	403	403	(297)	400	-0.7%
4140 · State Homeowner Prop-1831	10,175	11,800	4,924	11,691	(109)	11,691	0.0%
4160 · Prior Year - 1043, 1045	2,380	-	2,759	2,759	2,759	2,500	-9.4%
Total 4100 · PROPERTY TAX REVENUES	3,409,441	3,591,855	2,076,212	3,725,196	133,341	3,904,537	4.8%
4200 · OTHER TAX REVENUES							
4210 · ERAF Rebate-1046	574,499	574,499	648,090	648,090	73,591	600,000	-7.4%
4220 · Redevelop Passthrough-1024,2647	254,122	225,000	146,212	272,492	47,492	250,000	-8.3%
4230 · Other In-Lieu Tax Distribution	93	-	-	-	-	-	-
Total 4200 · OTHER TAX REVENUES	828,713	799,499	794,302	920,582	121,083	850,000	-7.7%
4300 · OTHER REVENUES							
4310 · Interest Earned (Cnty GF+VCJPA)	161,804	85,517	121,428	221,150	135,633	175,000	-20.9%
4311 · Interest Earned (Cnty Cap Fund)	18,533	14,000	12,493	24,946	10,946	24,000	-3.8%
4312 · Interest (Cal CLASS)	6,434	-	80,303	131,361	131,361	200,000	52.3%
4340 · VCJPA / Misc. Income -2658	18,791	16,331	25,797	25,797	9,466	-	-
Total 4300 · OTHER REVENUES	205,563	115,848	240,022	403,254	287,406	399,000	-1.1%
4800 · GRANT REVENUE							
4810 · Operating Grants							
Total 4800 · GRANT REVENUE							

Total Income	6,854,293	7,011,740	4,631,947	7,555,750	544,010	8,088,589	7.1%
Expense							
5000 · SALARIES & WAGES							
5010 · Permanent Employees	2,633,600	2,871,641	1,969,835	2,855,947	(15,694)	3,053,492	6.9%
5015 · Limited Term Employees	199,117	210,257	145,562	210,251	(6)	219,929	4.6%
5020 · Seasonal Employees	143,164	170,608	122,000	170,608	-	175,726	3.0%
5040 · Board Trustees Meeting Stipend	17,200	25,200	11,600	25,200	-	25,200	0.0%
5045 · Board Trustees Health Allowance					-	25,200	
5060 · Compensated Absences Expense	53,426	-	-	-	-	-	
Total 5000 · SALARIES & WAGES	3,046,506	3,277,706	2,248,997	3,262,006	(15,700)	3,499,547	7.3%
5100 · EMPLOYEE BENEFITS							
5110 · Retirement - Employer Contribut	373,290	719,633	526,919	692,903	(26,730)	855,893	23.5%
5115 · Retirement - Employee Contribut			-		-		
5116 · Alternate Retire-Employee Contr			-		-		
5125 · Actives - Medical Insurance	339,948	355,172	272,353	367,576	12,404	385,955	5.0%
5130 · Actives - HRA Health Reimb Acct	14,861	14,276	13,656	14,276	-		-100.0%
5135 · Actives - Dental Insurance	30,713	31,942	24,788	33,050	1,108	34,703	5.0%
5140 · Actives - Dental Reimbursement	574	419	2,098	4,098	3,679	4,303	5.0%
5145 · Actives - Vision Insurance	5,414	5,876	4,338	5,784	(92)	6,073	5.0%
5150 · Group Life Insurance	1,359	1,414	941	1,253	(161)	1,316	5.0%
5155 · Retirees - HRA & Prescrip Reimb			4,659	-	-		
5160 · Retirees - HRA & Medical Reimb			28,234	-	-		
5165 · Long Term Disability - Standard	16,780	17,451	13,129	17,506	55	18,381	5.0%
5170 · Actives - Other Benefits			3,338	-	-		
5175 · Social Security & Medicare Tax	53,007	57,360	42,477	47,973	(9,387)	51,215	6.8%
5180 · CA Unemployment/Disability Tax	14,479	16,389	12,090	16,389	-	17,208	5.0%
5182 · Workers Compensation	109,506	125,041	123,913	123,913	(1,128)	136,820	10.4%
5185 · Actives - Deferred Compensation	-				-		
Total 5100 · EMPLOYEE BENEFITS	959,929	1,344,973	1,072,931	1,324,721	(20,252)	1,511,867	14.1%
5200 · TRAINING - BOARD & STAFF							
5205 · Coastal Regional Continuing Ed.	2,447	3,644	5,094	5,094	1,450	5,349	5.0%
5210 · Conferences / Workshops Board	18,846	21,200	19,425	22,425	1,225	25,132	12.1%
5215 · Conferences / Workshops Staff	39,683	44,520	50,522	50,522	6,002	58,048	14.9%
5220 · Staff Training	1,811	3,647	265	1,959	(1,688)	2,057	5.0%
Total 5200 · TRAINING - BOARD & STAFF	62,786	73,011	75,306	80,000	6,989	90,586	13.2%

5300 · ADMINISTRATION

5305 · Board Meeting Expenses	9,030	6,360	12,495	14,095	7,735	14,941	6.0%
5310 · Background / drug screening	1,805	1,060	337	1,060	-	1,060	0.0%
5315 · County Accounting Service Chgs	148,431	162,385	-	162,385	-	170,504	5.0%
5325 · HR & Finance Consultant	3,733	4,240	8,373	9,327	5,087	5,000	-46.4%
5330 · Memberships & Subscriptions	33,238	31,800	26,809	31,300	(500)	33,800	8.0%
5335 · Office Expense	13,210	13,869	7,288	13,869	-	14,562	5.0%
5340 · Janitorial/Household Expense	28,149	29,232	22,765	30,353	1,121	32,174	6.0%
5345 · Prof. Services - Engineer Rpt	22,461	24,210	25,163	25,163	953	26,170	4.0%
5350 · Legal Services	32,469	40,000	24,005	30,125	(9,875)	31,330	4.0%
5355 · Property Tax Stormwater Assess	3,360	5,671	3,426	3,426	(2,245)	3,563	4.0%
5360 · Permits	4,544	7,950	5,962	5,962	(1,988)	6,000	0.6%
5365 · CEQA / PEIR		25,000	-	25,000	-	12,500	-50.0%
5375 · Audit	24,820	31,280	31,895	31,895	615	33,171	4.0%
5380 · Copier and postage	6,041	6,467	4,519	5,906	(561)	6,142	4.0%
5385 · Security and fire alarm	10,588	12,518	8,988	11,096	(1,422)	11,540	4.0%
5390 · Payroll Service	9,140	9,121	7,608	10,144	1,023	10,550	4.0%
5395 · Bank Fees (County General Fund)	865	1,276	581	885	(391)	920	4.0%
5396 · Bank Fees (County Capital Fund)	312	247	463	695	448	723	4.0%
5399 · Facility Lease	59,312	-	-	-	-	-	
Total 5300 · ADMINISTRATION	411,509	412,686	190,677	412,686	-	414,650	0.5%

5400 · INSURANCE

5410 · Liability Insurance - VCJPA	98,808	120,591	117,407	117,407	(3,184)	130,355	11.0%
5415 · Auto Physical Damage	2,401	3,909	3,907	3,907	(2)	7,444	90.5%
5420 · Group Property Program	19,768	41,730	39,448	39,448	(2,282)	34,388	-12.8%
5425 · VCJPA - General Fund Allocation	3,737	1,984	3,529	3,529	1,545	2,894	-18.0%
5430 · Group Fidelity	6,014	7,016	5,714	5,714	(1,302)	6,570	15.0%
5435 · Non-owned Aircraft	4,625	5,088	4,625	4,625	(463)	5,319	15.0%
5436 · Cyber Liability	2,953	8,198	2,951	2,951	(5,247)	4,127	39.9%
5445 · Business Travel Accident Ins	0		478	478	478	449	-6.1%
Total 5400 · INSURANCE	138,306	188,516	178,059	178,059	(10,457)	191,546	7.6%

5450 · COMPUTER HARDWARE & SOFTWARE

5455 · IT Consulting - Compu-Data	6,502	7,000	290	500	(6,500)	2,500	400.0%
5460 · Computer Hardware	17,095	25,000	9,528	23,278	(1,722)	10,000	-57.0%
5465 · Computer Software	15,575	35,000	17,629	25,829	(9,171)	26,596	3.0%

5470 · Database & Mapping - License	7,700	25,000	12,500	12,500	(12,500)	25,000	100.0%
5475 · Website Hosting / Microsoft	10,579	10,816	8,891	10,816	-	11,140	3.0%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	57,451	102,816	48,838	72,923	(29,893)	75,236	3.2%
5500 · FACILITIES MAINTENANCE							
5505 · Facility - Repairs & Maint	51,851	54,640	21,934	31,934	(22,706)	54,640	71.1%
Total 5500 · FACILITIES MAINTENANCE	51,851	54,640	21,934	31,934	(22,706)	54,640	71.1%
5550 · UTILITIES							
5560 · Gas & Electricity - PG&E	25,748	23,501	23,732	29,299	5,798	33,108	13.0%
5565 · Water	5,903	6,710	4,370	6,154	(556)	6,339	3.0%
5570 · Phone - VOIP - Fusion/MegaPath	6,298	6,721	4,763	6,386	(335)	6,578	3.0%
5575 · Phone - Land Line-AT&T/Comcast	4,123	4,548	3,408	4,341	(207)	4,471	3.0%
5580 · Phone - Mobile Devices-Verizon	22,970	22,784	17,256	22,784	-	23,468	3.0%
Total 5550 · UTILITIES	65,042	64,264	53,529	68,964	4,700	73,963	7.2%
5600 · FLEET MAINTENANCE							
5610 · Garage Tools	8,456	9,010	3,531	9,010	-	9,280	3.0%
5615 · Garage Repairs Outside	4,188	8,500	6,591	8,500	-	8,755	3.0%
5620 · Auto, Hotsy, Plug, Boat, Traile	20,422	20,140	10,707	20,140	-	20,744	3.0%
5630 · Ops Equipment & Repairs	13,476	16,000	3,732	13,501	(2,499)	13,906	3.0%
5635 · Vehicle Accident Insur Claims		11,000	-		(11,000)	-	
Total 5600 · FLEET MAINTENANCE	46,542	64,650	24,561	51,151	(13,499)	52,686	3.0%
5700 · OPERATIONS							
5705 · Pesticides	151,002	140,000	74,200	142,200	2,200	146,466	3.0%
5715 · Helicopter	17,267	45,000	8,600	10,400	(34,600)	10,712	3.0%
5720 · Safety Equipment	6,967	8,283	3,389	6,000	(2,283)	6,180	3.0%
5725 · Apparel - Uniforms & Boots	12,269	15,298	8,417	12,298	(3,000)	12,667	3.0%
5730 · Mosquito Fish	3,434	4,240	2,137	3,434	(806)	3,537	3.0%
5735 · Fuel	68,503	72,000	47,548	72,000	-	74,160	3.0%
Total 5700 · OPERATIONS	259,442	284,821	144,291	246,332	(38,489)	253,722	3.0%
5800 · LABORATORY							
5805 · Disease Surveillance	7,945	11,342	2,893	11,342	-	11,682	3.0%
5810 · Sentinel Chicken Flocks/Supply	3,357	3,180	339	3,180	-	3,275	3.0%
5815 · Mosquito Blood	4,001	4,533	3,185	4,533	-	4,669	3.0%
5820 · Dry Ice	11,559	13,000	8,492	13,000	-	13,390	3.0%
5825 · Lab Supplies	7,081	9,540	3,560	9,540	-	9,826	3.0%
5830 · Lab Biowaste Disposal	1,268	1,378	952	1,378	-	1,419	3.0%

5835 · Lab Equip. Repair	948	2,000	6,735	6,734	4,734	6,936	3.0%
5840 · Lab Equip. Maintenance	2,225	3,000	3,626	6,485	3,485	6,680	3.0%
5845 · Lab PCR Supplies	27,803	29,680	25,843	29,627	(53)	30,516	3.0%
5850 · Lab PCR Maintenance		18,000	12,770	9,834	(8,166)	17,000	72.9%
Total 5800 · LABORATORY	66,186	95,653	68,395	95,653	-	105,394	10.2%
5900 · PUBLIC OUTREACH							
5910 · Media and Network	107,392	121,213	68,285	111,213	(10,000)	114,549	3.0%
5920 · Promotion & Printing	13,795	12,156	11,875	12,156	-	12,521	3.0%
Total 5900 · PUBLIC OUTREACH	121,187	133,369	80,160	123,369	(10,000)	127,070	3.0%
6000 · CAPITAL IMPROVEMENTS							
6005 · Real Estate Acquisition	240,674						
6010 · Building Improvements	1,000	2,435,699	17,796	207,580	(2,228,119)	1,128,504	443.6%
6020 · Equipment - Operations & Admin	(0)	14,000	30,344	30,344	16,344	40,775	34.4%
6025 · Software	-	80,000	-	80,000	-	80,000	0.0%
6030 · Vehicle Leases	40,933	69,928	35,423	56,750	(13,178)	70,310	23.9%
6035 · Vehicle Purchases	22,641	-	-	-	-	-	
Total 6000 · CAPITAL IMPROVEMENTS	305,247	2,599,627	83,562	374,674	(2,224,953)	1,319,589	252.2%
6500 · DEBT SERVICE							
6510 · Principal Payments	(26,991)	213,177	213,177	213,177	0	219,360	2.9%
6520 · Interest Payments	110,925	104,917	104,917	104,917	0	98,735	-5.9%
Total 6500 · DEBT SERVICE	83,934	318,094	318,094	318,094	0	318,095	0.0%
Total Expense	5,675,918	9,014,826	4,609,334	6,640,566	(2,374,260)	8,088,590	21.8%
Net Ordinary Income	1,178,375	(2,003,086)	22,613	915,184	2,918,270	(0)	
Other Income/Expense							
Other Income							
Use of Reserves	0	2,003,086	-	-	(2,003,086)	-	
Total Other Income	0	2,003,086	-	-	(2,003,086)	-	
Net Other Income	0	2,003,086	-	-	(2,003,086)	-	
Net Income	1,178,375	-	22,613	915,184	915,184	(0)	

STAFF REPORT

DATE: June 3, 2024
TO: Finance Committee
FROM: Richard Arrow, Finance Director
SUBJECT: Recommended Reserve Levels for FY Ending 6/30/2024

Summary:

Prior to the close of each fiscal year, the Board of Trustees discusses reserve balances within the General and Capital Projects funds and determines the amount of Fund Balance balances to be allocated to each reserve. The current reserves and balances authorized by the Board as of June 30, 2023, are as follows:

➤ Pension Rate Stabilization Reserve Fund	\$ 114,879
➤ Public Health Emergency Reserve Fund	\$ 800,000
➤ Natural Disaster Emergency Reserve Fund	\$ 650,000
➤ Real Property Acquisition Reserve Fund	\$ 2,434,670
➤ Capital Projects & Equipment Replacement Reserve Fund	\$ 754,020
➤ Debt Service Repayment Reserve	\$ 1,000.000

Discussion:

A purpose of each of the above reserve funds are as follows:

Pension Rate Stabilization Reserve

This reserve provides funding for the District to protect against future fluctuations in the required employer contribution toward employee pensions as witnessed in past years. Following the economic downturn of 2008, the District’s Employer Contribution rate for employee pensions increased. This rate was brought down dramatically by the Board’s action to pay down its unfunded liability in the past few years. Additional increases may occur in the future as a result of changes in the assumed rate set by SamCERA, an economic downturn, or other factors. This reserve was created in 2015 to set aside funds, as available, to pay for future pension costs, if needed. Funding may be provided at the end of the year from budget surpluses from prior fiscal years.

Public Health Emergency Reserve

The purpose of the Public Health Emergency Reserve Funds is to accumulate sufficient financial reserves necessary to meet the requirements within the California Mosquito-Borne Virus Surveillance and Response Plan when we reach Level 2 (Emergency Planning) or Level 3 (Epidemic Conditions relative to the California Invasive Aedes Response Plan), or any other vector-borne disease response plan distributed by state or federal public health agencies that may apply to the District.

Natural Disaster Emergency Reserve

The purpose of the Natural Disaster Emergency Reserve Funds is to accumulate sufficient financial reserves to ensure the District has the means to continue operating after a Natural Disaster. A natural disaster is defined in the policy as a major adverse event resulting from natural processes of the Earth; examples include but not limited to wildfires, floods, earthquakes, tsunamis, and other disasters. This reserve fund will facilitate rebuilding of the damaged structures due to the natural disasters. Immediate repair of the District's buildings and infrastructure will allow the District's essential services to be maintained after natural disasters, including fires, floods, and earthquakes. The Policy committee and the Finance committee will consider whether to add epidemic disease outbreaks that are not caused by vectors to the list of natural disasters defined in this policy and the purchase of equipment to safely operate after the disaster.

Real Property Acquisition Reserve

The purpose of the Real Property Acquisition Reserve Fund is to accumulate funds to acquire real property. Safe, reliable, and up-to-date real estate assets are essential for the District to meet its mission of providing services to protect public health, and safeguard of District equipment from hazards including fire, flood, theft, earthquake, and other loss. The Real Property Acquisition Reserve Fund allows the District to acquire real estate to meet the needs outlined in the District's Real Estate Needs Assessment, as approved by the Board of Trustees in 2019. This Reserve Fund, and the Needs Assessment it is based on, shall be reviewed and updated by the Board on a regular basis.

Debt Service Replacement Reserve

The purpose of the Debt Service Repayment Reserve Fund is to accumulate funds and allow for the prepayment of balances of District issued debt in connection with the acquisition of real property. This reserve fund shall be reviewed and updated by the Board of Trustees on a regular basis.

Capital Projects & Equipment Replacement Reserve

The purpose of the Capital Project and Equipment Replacement Reserve Funds is to accumulate sufficient financial reserves necessary to ensure timely replacement and upgrade of the District's buildings, structures, vehicles, mobile equipment, laboratory equipment, operational equipment, administrative equipment (CPU's, PC's, laptops, etc.) and appurtenances thereto. Safe, reliable, and up-to-date vehicles and equipment, in good working order, are essential for the District to meet its mission of providing public health services in a timely and professional manner. The Capital Projects & Equipment Replacement Reserve Fund will allow for replacement and upgrades to buildings, structures, vehicles, operational, administrative, and laboratory equipment if lost due to a disaster. In addition, this reserve provides for upgrade and replacement of buildings, structures, vehicles, and other District equipment as needed.

Decision Point for the Finance Committee

Does the Finance Committee propose to recommend changes to the allocation of District Fund Balance among reserve funds?

Alternatives:

One alternative (see attachment) would be to reallocate balances from the Public Health Emergency, Natural Disaster Emergency, and Debt Service Repayment Reserves to the Real Property Acquisition Reserve. This would increase the anticipated balance in the Real Property Acquisition Reserve to approximately \$5,384,670 inclusive of assigning any General Fund residual balances remaining on June 30, 2024.

Of course, there may be other variations of reallocated balances that the Finance Committee may consider.

Staff will be available to provide any clarification or address concerns.

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Materials Attached:

1. Proposed Allocation of Reserve Balances
2. District Policy 6120 District Reserves

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
 ESTIMATED RESERVE BALANCES FOR FY 23-24

RESERVE FUND NAME	Type	Target Levels	Approved 6/30/2023 Balance	FY 23-24 Additions	FY 23-24 Deletions	Estimated General Fund 6/30/2024 Reserve Balances	Estimated Capital Fund 6/30/2024 Reserve Balance
Inventory and Prepaids	Nonspendable	NA	\$ 192,443	\$ -	\$ -	\$ 192,443	
Pension Rate Stabilization Reserve (1)	Restricted	\$100,000	\$ 114,879	\$ -	\$ -	\$ 114,879	
Public Health Emergency Reserve	Committed	\$500,000 to \$1,000,000	\$ 800,000	\$ -	\$ 600,000	\$ 200,000	
Natural Disaster Emergency Reserve Fund	Assigned	\$500,000 to \$1,000,000	\$ 650,000	\$ -	\$ 450,000	\$ 200,000	
Real Property Acquisition Reserve (2)	Assigned	\$100,000 to \$5,000,000	\$ 2,434,670	\$ 2,950,000	\$ -	\$ 5,384,670	
Debt Service Repayment Reserve (3)	Assigned	\$50,000 to \$ 2,300,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	
Capital Asset & Equipment Replacement Reserve Fund	Assigned	\$500,000 to \$1,000,000	\$ 754,020	\$ -	\$ 218,367	\$ -	\$ 535,653
		60% of Operational Expenditures, Not Including Capital					
Working Capital (Basic Liquidity)	Unassigned		\$ 3,874,582	\$ 186,819	\$ 4,038	\$ 4,057,363	
Uncommitted	Unassigned					\$ -	
Total			\$ 9,820,594	\$ 3,136,819	\$ 2,272,405	\$ 10,149,355	\$ 535,653

(1) Reserve transferred to Pension Rate Stabilization Trust (PARS)

(2) Reserve to be transferred to Capital Project Fund in FY 21-22

(3) To be determined at June 30, 2022 Closeout



POLICIES AND PROCEDURES

TITLE: **District Reserve Fund and Working Capital Policy**

NUMBER: **6120**

OVERVIEW

The District recognizes the importance of adopting policies for the management of its financial reserves. Formalizing written financial policies for designation of reserve funds is a critical element of sound fiscal management and a cornerstone of long-term financial planning.

This policy provides for the prudent accumulation and management of reserve funds to facilitate the attainment of long term program and financial goals. This Reserve Fund Policy was developed to identify how each of the reserve categories will be managed and that are consistent with the District's mission statement and philosophy of the Board of Trustees.

OBJECTIVES

- To assure continued operation and solvency of the District, allowing it to carry out its stated mission.
- To maintain and enhance the sound fiscal condition of the District, maintain its ability to obtain credit and maintain a high bond rating.
- To maintain sufficient financial flexibility to be able to adapt to change, and to permit an orderly adjustment to unanticipated events.
- To maintain a diversified and stable long-term financial plan.
- To accumulate and maintain an amount equal to the stated target fund level for each specific reserve fund created by the District.
- To provide for periodic review of financial reserve funds to make appropriate changes, additions and/or deletions.
- To clearly define how financial reserves will be accumulated and put to use.

RESERVE FUND POLICY

In order to achieve the objectives of this Policy, the Board of Trustees shall adhere to the following guidelines:

- ✓ Reserve funds may be established from time to time by the Board of Trustees as an important component of sound financial management to meet both short and long-term financial objectives, and to ensure prudent financial management practices.
- ✓ Reserve funds may be designated by the Board of Trustees as “restricted reserve funds” or “non-restricted reserve funds.”
- ✓ Restricted reserve funds shall be segregated, and limited in use to specific and designated purpose(s) as defined and established by the Board of Trustees. As of January 2011, under GASB Statement 54 under the Government Accounting Standards Board the restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. These constraints may be imposed by grantors, bondholders, or higher levels of government, through constitutional provisions, or by enabling legislation.
- ✓ “Nonrestricted” reserve funds may be classified as “Committed Reserve Funds” , “Assigned Reserve Funds” or ”Unassigned Reserve Funds” and thus shall have no reference to specific accounting assets. These funds do not require the physical segregation of funds, but maybe segregated if desirable.
- ✓ Committed Reserve Funds are subject to internal constraints. These constraints are imposed by the District itself, using its highest level of decision-making authority (i.e. Board of Trustees).
- ✓ Committed Reserve Funds cannot be used for any other purpose unless the District takes the same highest level action to remove or change the constraint.
- ✓ Assigned Reserve Funds are those that the District intends to use for a specific purpose. This intent can be expressed by the Board of Trustees or by an official or body to which the Board of Trustees delegates the authority
- ✓ Unassigned fund balance includes all balances that have not been assigned to other funds and are not restricted, committed, or assigned to specific purposes.
- ✓ All investment earnings from restricted and non-restricted reserve funds shall be credited to the District General Fund, unless otherwise stated herein.
- ✓ The Board of Trustee approval shall be required prior to the expenditure of restricted and committed reserve funds.

- ✓ If the Board of Trustees finds that the funds in a committed reserve are no longer required for the purpose for which it was established, the Board of Trustees may, by a four-fifths vote of the total membership of the board of trustees, discontinue the committed reserve or transfer the funds that are no longer required from the committed reserve to the uncommitted balance in the District's general fund.

RESERVE FUNDS

The Board of Trustees hereby establishes and designates the following reserve funds:

- **Working Capital (Basic Liquidity)** Attachment 1. *
- **Public Health Emergency Reserve Fund** Attachment 2.
- **Natural Disaster Emergency Reserve Fund** Attachment 3.
- **Capital Project and Equipment Replacement Reserve Fund** Attachment 4.
- **Pension Rate Stabilization Reserve Fund** Attachment 5.
- **Real Property Acquisition Reserve Fund** Attachment 6.
- **Debt Service Repayment Reserve Fund** Attachment 7

* Not a reserve pursuant to GAAP **Real Property Acquisition Reserve Fund**

TARGET FUND LEVELS

The Board of Trustees shall establish a stated target fund level for each designated reserve fund. See Attachment 7 for a summary of the District’s established target funds and the designated target level for each fund.

ANNUAL EVALUATIONS

The District Manager and Finance Director shall review and analyze each reserve fund balance and activity for presentation to the Board of Trustees (through the Finance Committee), as part of the annual budget. Upon any significant change to expenditures from a designated reserve fund, or for any other reason that it is determined that a reserve balance target needs to be revised, then a recommendation from the Finance Director and District Manager will be made.

Original Issue Date:	March 12, 2014
Board Approval	October 11, 2017
Board Approval	October 10, 2018
Board Approval	November 14, 2018
Board Review and Amendment	September 2019
Board Review and Amendment	June 2021

ATTACHMENT 1

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT WORKING CAPITAL (GENERAL LIQUIDITY)

Fund Purpose:

The Working Capital (General Liquidity) is necessary because the District receives the majority of its funding from the property taxes and benefit assessment collected by the County of San Mateo. These revenues are not transmitted to the District until January, six months into the fiscal year. Therefore, it is imperative that the District have an operating fund to fulfill its general operating costs. The Working General provides the District with funds to cover general operating costs from the beginning of the fiscal year on July 1 until the first receipt of tax revenue in January. The seasons for vector mosquitoes in San Mateo County extend throughout the year and the delay in receiving funding could inhibit the District's ability to provide services and protect public health. This liquidity will preserve credit worthiness, ensure adequate financial resources are available for timely payment of District obligations, and provide liquidity throughout the fiscal year.

Policy:

In order to achieve the objectives of this policy the Board of Trustees shall adhere to the following guidelines:

1. The balance shall be known as the "Working Capital – General Liquidity."
2. This Working Capital /General Liquidity shall be designated as "unassigned fund balance".
3. The Working Capital/ General Liquidity may be invested in financial institutions and instruments which maintain the highest level of liquidity, such as checking, savings, and LAIF.
4. This policy shall be reviewed on an annual basis by the Finance Committee and the Board for long-term adequacy and use restrictions.

Target Fund Level:

The target level for Working Capital (General Liquidity) is to maintain a minimum General Fund balance for operations equal to 60% of annual budgeted expenditures, as of July 1st of each fiscal year. This target fund level was established based upon the following general guidelines:

1. At the beginning of each fiscal year, the District shall have a balance in the Working General Fund equal to approximately sixty percent of budgeted expenditures for the fiscal year.
2. For the purpose of this policy, budgeted expenditures shall include all expenditures associated with the following:
 - a. Salaries and Employees Benefits
 - b. Services and Supplies

ATTACHMENT 2

SAN MATEO COUNTY
MOSQUITO AND VECTOR CONTROL DISTRICT
PUBLIC HEALTH EMERGENCY RESERVE FUND

Fund Purpose:

The purpose of the Public Health Emergency Reserve Funds is to accumulate sufficient financial reserves necessary to meet the requirements within the California Mosquito-Borne Virus Surveillance and Response Plan when we reach Level 2 (Emergency Planning) or Level 3 (Epidemic Conditions relative to the California Invasive Aedes Response Plan), or any other vector-borne disease response plan distributed by state or federal public health agencies that may apply to the District.. The California Health and Safety Code Section 2070 provide the Board of Trustees authorization to include a restricted reserve for public health emergencies. The District's Restricted Public Health Emergency Reserve Fund may only be spent when an increased threat to public health is threatened, as defined in one of the Response Plans described above.

Policy:

In order to achieve the objectives of this policy the Board of Trustees shall adhere to the following guidelines:

1. This reserve fund shall be known as the "Public Health Emergency Reserve Fund."
2. The Public Health Emergency Reserve Fund shall be designated as a committed reserve fund.
3. The Public Health Emergency Reserve Fund shall be expended solely for the purpose of responding to and maintaining District entomological operations during a public health emergency as defined within the California Mosquito-borne Virus Surveillance and Response Plan, the Invasive Aedes Response Plan, or any other vector-borne disease response plan distributed by state or federal public health agencies that may apply to the District.
4. Authorization by the Board of Trustees is required prior to expenditure of Public Health Emergency Reserve Funds. The Board of Trustees can hold a special Board Meeting to provide this authorization to the District Manager to approve the expenditure of these funds for required essential services in response to a public health emergency.
5. If expenditures from this designated reserve fund are subsequently recovered, either partially or fully, from FEMA, OES, State, insurance and/or any other sources, said revenue shall be utilized solely for the purpose of refunding the Public Health Emergency Reserve Fund.
6. All investment earnings from the Public Health Emergency Reserve Fund shall be credited to the District's General Fund.
7. The Public Health Emergency Reserve Fund may be invested in financial institutions and instruments which maintain the highest level of liquidity, such as checking, savings, and LAIF.
8. This policy shall be reviewed on an annual basis by the Finance Committee and District Board for long-term adequacy and use restriction.

Target Fund Level:

The target level for the Public Health Emergency Fund shall be equal to a minimum of \$500,000 to a maximum of \$1,000,000 as of July 1 of each fiscal year unless otherwise directed by the Board of Trustees at a public meeting.

ATTACHMENT 3

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT NATURAL DISASTER EMERGENCY RESERVE FUND

Fund Purpose:

The purpose of the Natural Disaster Emergency Reserve Funds is to accumulate sufficient financial reserves necessary to ensure a timely response by the District to natural disasters. A natural disaster is a major adverse event resulting from natural processes of the Earth; examples include but not limited to wildfires, floods, earthquakes, tsunamis, and other disasters. This reserve fund will facilitate rebuilding of the damaged structures due to the natural disasters. Immediate repair of the District's buildings and infrastructure will allow the District's essential services to be maintained after natural disasters, including fires, floods and earthquakes.

Policy:

In order to achieve the objectives of this policy the Board of Trustees shall adhere to the following guidelines:

1. This reserve fund shall be known as the "Natural Disaster Emergency Reserve Fund."
2. The Natural Disaster Emergency Reserve Fund shall be designated as an assigned reserve fund.
3. The Natural Disaster Emergency Reserve Fund shall be expended solely for the purpose of repairing damaged buildings and furnishings.
4. The District Manager is authorized to approve the expenditure of Natural Disaster Emergency Reserve Funds without prior approval of the Board of Trustees, for purposes of restoration and/or maintenance of essential service levels in response to a natural disaster. However, a detailed report of fund expenditures will be made to the Board of Trustees for ratification.
5. If expenditures from this designated reserve fund are subsequently recovered, either partially or fully, from FEMA, OES, State, insurance and/or any other sources, said revenue shall be utilized solely for the purpose of refunding the Natural Disaster Emergency Reserve Fund.
6. All investment earnings from the Natural Disaster Emergency Reserve Fund shall be credited to the District's General Fund.
7. Health and Safety Code 2071(d) states if the Board of Trustees finds that the funds in a restricted reserve are no longer required for the purpose for which the restricted reserve was established, the Board of Trustees may, by a four-fifths vote of the total membership of the Board of Trustees, discontinue the restricted reserve or transfer the funds that are no longer required from the restricted reserve to the District's General Fund.
8. The Natural Disaster Emergency Reserve Fund may be invested in financial institutions and instruments which maintain the highest level of liquidity, such as checking, savings, and LAIF.
9. This policy shall be reviewed on an annual basis by the Finance Committee and Board of Directors for long-term adequacy and use restriction.

Target Fund Level:

The target level for the Natural Disaster Emergency Reserve Fund shall be equal to a minimum of \$500,000 to a maximum of \$1,000,000 as of July 1 of each fiscal year unless otherwise directed by the Board of Trustees at a public meeting.

ATTACHMENT 4

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT CAPITAL PROJECT AND EQUIPMENT REPLACEMENT RESERVE FUND

Fund Purpose:

The purpose of the Capital Project and Equipment Replacement Reserve Funds is to accumulate sufficient financial reserves necessary to ensure a timely replacement and upgrade of the District's buildings, structures, vehicles, mobile equipment, laboratory equipment, operational equipment, administrative equipment (CPU's, PC's, laptops, etc.) and appurtenances thereto. Safe, reliable and up-to-date vehicles and equipment, in good working order, are essential for the District to meet its mission of providing public health services in a timely and professional manner. The Capital Project and Equipment Replacement Reserve Fund will allow for replacing and upgrades to buildings, structures, vehicles, operational, administrative, and laboratory equipment if lost due to a disaster. In addition, due to the need for depreciation and replacement of buildings, structures, vehicles and other District equipment it is desirable for the District to set aside funds on an on-going basis for this purpose.

Policy:

In order to achieve the objectives of this policy the Board of Trustees shall adhere to the following guidelines:

1. This reserve fund shall be known as the "Capital Project and Equipment Replacement Reserve Fund."
2. The Capital Project and Equipment Replacement Reserve Fund shall be designated as an assigned reserve fund.
3. The initial procurement for new vehicles and/or equipment (not replacement of existing) shall be paid for from the District's General Fund not by the Capital Project and Equipment Replacement Reserve Fund.
4. Each adopted budget of the District shall contain an allocation in the sum of \$50,000 for the replacement and/or upgrade of existing vehicles (outright purchase or lease) and District equipment.
5. In any one (1) fiscal year, whenever the total actual expenditures for replacement and/or upgrade of existing vehicles and District equipment is less than said \$50,000 allocation, the remaining balance shall be transferred to the Capital Project and Equipment Replacement Reserve Fund.
6. In any one (1) fiscal year, whenever the total actual expenditures for replacement and/or upgrade of existing vehicles and District equipment exceed said \$50,000 allocation, the necessary balance to accomplish the procurement(s) shall be provided by the Capital Project and Equipment Replacement Reserve Fund.
7. Funds transferred from the Capital Project and Equipment Replacement Reserve Fund shall be expended solely for the purpose of replacement and upgrade of existing District buildings, structures, vehicles and District equipment.
8. The District Manager is authorized to approve the expenditure of Capital Project and Equipment Replacement Reserve Funds, without prior approval of the Board of Trustees, in accordance with approved budget authorizations.

9. Upon expenditure of any Capital Project and Equipment Replacement Reserve Funds, the District Manager shall notify the Board of Directors at the earliest possible opportunity.
10. If expenditures from this designated reserve fund are subsequently recovered, either partially or fully, from FEMA, OES, State, insurance and/or any other sources, said revenue shall be utilized solely for the purpose of refunding the Capital Project and Equipment Replacement Reserve Fund.
11. All investment earnings from the Capital Project and Equipment Replacement Reserve Fund shall be credited to the District's General Fund.
12. The allocation amount shall be reviewed annually by the Finance Committee and Board of Trustees for appropriate vehicle and equipment retention schedules, depreciation schedules, and acquisition costs.
13. The Capital Project and Equipment Replacement Reserve Fund may be invested in financial institutions and instruments which maintain the highest level of liquidity, such as checking, savings, and LAIF.

Target Fund Level:

The target level for the Capital Project and Equipment Replacement Reserve Fund shall be equal to a minimum of \$500,000 to a maximum of \$1,000,000 as of July 1 of each fiscal year unless otherwise directed by the Board of Trustees at a public meeting.

ATTACHMENT 5

SAN MATEO COUNTY
MOSQUITO AND VECTOR CONTROL DISTRICT
PENSION RATE STABILIZATION RESERVE FUND

Fund Purpose:

This reserve provides funding for the District to protect against future fluctuations in the employer contribution toward employee pensions as witnessed in past years. Over the past few years the District's Employer Contribution for employee pensions has increased and additional increases may occur in the future as a result of changes in the assumed rate set by SamCERA, an economic downturn or other factors. This reserve is created to set aside funds, as available, to pay future pension costs if needed. Funding may be provided at the end of the year from budget surpluses from prior fiscal years.

Policy: The District Board created this reserve to address future increase in its District's Unfunded Actuarially Accrued Liability (UAAL) resulting in increases to the employer contribution rate. In order to achieve the purpose of this policy, the Board of Trustees shall adhere to the following guidelines:

1. This reserve fund shall be known as the "Pension Rate Stabilization Reserve Fund."
2. The Pension Rate Stabilization Reserve Fund shall be designated as a committed reserve fund.
3. The Pension Rate Stabilization Reserve Fund shall be expended solely for the purpose of paying the Employer share of contributions to the San Mateo County Employee Retirement Association.
4. Expenditure of the Pension Rate Stabilization Reserve Fund requires prior approval of the Board of Trustees.
5. All investment earnings from the Pension Rate Stabilization Reserve Fund shall be credited to the Fund itself.
6. The Pension Rate Stabilization Reserve Fund may be invested in financial institutions and instruments which maintain the highest level of liquidity, such as checking, savings, and LAIF.
7. This policy shall be reviewed on an annual basis by the Finance Committee and Board of Directors for long-term adequacy and use restriction.

ATTACHMENT 6

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT REAL PROPERTY ACQUISITION RESERVE FUND

Fund Purpose:

The purpose of the Real Property Acquisition Reserve Fund is to accumulate funds to acquire real property. Safe, reliable and up-to-date real estate assets are essential for the District to meet its mission of providing services to protect public health, and safeguard of District equipment from hazards including fire, flood, theft, earthquake and other loss. The Real Property Acquisition Reserve Fund will allow the District to acquire real estate to meet the needs outlined in the District's Real Estate Needs Assessment, as approved by the Board of Trustees in 2019. This Reserve Fund, and the Needs Assessment it is based on, shall be reviewed and updated by the Board on a regular basis.

Policy:

In order to achieve the objectives of this policy the Board of Trustees shall adhere to the following guidelines:

- 1) This reserve fund shall be known as the "Real Property Acquisition Reserve Fund"
- 2) The Real Property Acquisition Reserve Fund shall be expended solely for the purpose of acquiring, District real estate as determined by the Board of Trustees.
- 3) The Real Property Acquisition Reserve Fund shall be designated as a assigned fund as of June 30, 2019 and a **committed** reserve fund in FY 2019-20
- 4) Authorization by the Board of Trustees is required prior to expenditure of Real Property Acquisition Reserve Funds.
- 5) All investment earnings from the Real Property Acquisition Reserve Fund shall be credited to the District's General Fund.
- 6) The Real Property Acquisition Reserve Fund may be invested in financial institutions and instruments which maintain the highest level of liquidity, such as checking, savings, and LAIF.
- 7) This policy shall be reviewed on an annual basis by the Finance Committee and District Board for long-term adequacy and use restriction.

Target Fund Level:

The target level for the Real Property Acquisition Reserve Fund shall be equal to a minimum of \$100,000 to a maximum of \$5,000,000 as of July 1 of each fiscal year unless otherwise directed by the Board of Trustees at a public meeting.

ATTACHMENT 7

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT DEBT SERVICE REPAYMENT RESERVE FUND

Fund Purpose:

The purpose of the Debt Service Repayment Reserve Fund is to accumulate funds and allow for the prepayment of balances of District issued debt in connection with the acquisition of real property. This reserve fund shall be reviewed and updated by the Board of Trustees on a regular basis.

Policy:

In order to achieve the objectives of this policy the Board of Trustees shall adhere to the following guidelines:

- 1) This reserve fund shall be known as the “Debt Service Repayment Reserve Fund.”
- 2) The Debt Service Repayment Reserve Fund shall be expended solely for the purpose of retiring District debt obligations in connection with financed real property obligations as approved by the Board of Trustees.
- 3) The Debt Service Repayment Reserve Fund shall be designated as an assigned fund as defined by the Governmental Accounting Standards Board
- 4) Authorization by the Board of Trustees is required prior to expenditure of the Debt Service Repayment Reserve Funds.
- 5) All investment earnings from the Debt Service Repayment Reserve Fund shall be credited to the District’s General Fund.
- 6) The Debt Service Repayment Reserve Fund may be invested in financial institutions and instruments which maintain the highest level of liquidity, such as checking, savings, and LAIF.
- 7) This policy shall be reviewed on an annual basis by the Finance Committee and District Board for long-term adequacy and use restriction.

Target Fund Level:

The target level for the Debt Service Repayment Reserve Fund shall be equal to a minimum of \$ 50,000 to a maximum of \$2,300,000 as of July 1 of each fiscal year unless otherwise directed by the Board of Trustees at a public meeting.

ATTACHMENT 8

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT SUMMARY OF RESERVE FUND TARGET LEVELS

RESERVE FUND NAME	Type	TARGET LEVEL (As of July 1 of each year)
Working Capital General Liquidity *	Uncommitted	\$ 2,500,000 \$4,000,000 ¹ (60% of annual Operational Expenditures not including capital)
Public Health Emergency Reserve Fund	Committed	\$ 500,000 to \$ 1,000,000
Natural Disaster Emergency Reserve Fund	Assigned	\$ 500,000 to \$1,000,000
Capital Project and Equipment Replacement Reserve Fund	Assigned	\$ 500,000 to \$1,000,000
Pension Rate Stabilization Reserve Fund	Committed	\$ \$100,000
Real Property Acquisition Reserve Fund	Committed ²	\$ 100,000 to \$5,000,000

¹ Not a reserve pursuant to GAAP

² The Real Property Acquisition Reserve Fund is an Assigned Fund in Fiscal year 2018-19, and a committed in Fiscal year 2019-20

Agenda Item 4E

SUBJECT: RECOMMEND THE BOARD AUTHORIZE THE DISTRICT MANAGER AND COUNSEL TO NEGOTIATE A CONTRACT NOT TO EXCEED \$475,000 WITH CAPITAL PROGRAM MANAGEMENT (CPM) FOR CONSTRUCTION AND PROJECT MANAGEMENT SERVICES AT 1415 NORTH CAROLAN AVE, BURLINGAME

SUMMARY

The Board officially approved part 2 of the 1415 N. Carolan Ave Improvement Project in September 2023. To ensure a seamless transition into this critical phase, staff requested the Board approve an initial engagement with CPM with a financial commitment not exceeding \$25,000 to enlist the services of a proficient Project and Construction Management Firm. The partnership was designed to provide invaluable support to make the final push toward the completion of the conceptual design phase.

The staff has been extremely satisfied with CPM's work and would like to enter into an agreement that partners them with the district through the end of construction for an amount not to exceed \$475,000. If unanticipated expenses arise from this project, CPM will notify staff, and additional negotiations will occur. All services provided by CPM will be billed on a time and materials basis. Before any work commences, the district manager reviews and pre-approves every expense. This oversight ensures all work aligns with the project's objectives and budgetary constraints.

BACKGROUND

Staff is now entering the schematic design phase of the Carolan Avenue Project. While our internal team is confident in their ability to ensure that the construction components align with the District's overarching needs, staff needs an industry expert such as CPM to help with the following items:

- Design Phase Management – keeping the architect on scope, schedule, and budget
- Post Design Phase Management – such as assisting the District and legal counsel with developing and negotiating agreements for inspection, construction, and any other services that may be required

- Bid and Award Phase—such as assisting the District and legal counsel with developing and negotiating General Conditions bidding documents for the Contractor's management, helping with the RFP process and vetting bids, etc.
- Construction Management Phase – CPM will represent the District during all aspects of the construction phase, ensuring the project is on time and budget by reviewing all project related expenses through invoice due diligence.

Ultimately, hiring a firm such as CPM improves the likelihood of the project's success by preventing typical construction and design pitfalls. **Agenda Item 4E.1** provides more information about CPM's services. Additionally, staff is actively working with District Counsel and CPM to put a finalized contract together that will be presented at the June Board meeting.

Staff has requested that CPM provide a short PowerPoint presentation to further define their credentials and value to the 1415 N. Carolan Ave Project. Following the presentation and departure from the meeting, staff will seek the Finance Committee's recommendation to authorize the District Manager and Counsel to negotiate a contract with Capital Project Management (CPM) for Construction and Project Management services at the 1415 North Carolan Ave Improvement Project, not to exceed \$475,000.

RECOMMENDATION

Recommend the Board authorize the District Manager and Counsel to negotiate a contract with Capital Project Management (CPM) for Construction and Project Management services at 1415 North Carolan Ave, not exceeding \$475,000.

MATERIALS ATTACHED

1. Capital Program Management (CPM) basic rates and scope of services
2. CPM contract fee worksheet and project schedule
3. 1415 N. Carolan Ave. Project Management Report
4. 1415 N. Carolan Ave. Project expenditures to date

EXHIBIT "A"
SCHEDULE OF HOURLY RATES FOR PERSONNEL COSTS

Schedule of Hourly Rates for Personnel Costs

County of San Mateo

Schedule of Hourly Rates

		2024	2025	2026
PIC	President	\$222	\$231	\$231
	Vice President	\$222	\$231	\$231
	Principal-In-Charge	\$222	\$231	\$231
Program & Construction Management	Program Director	\$222	\$231	\$231
	Senior Construction/Project Manager	\$222	\$231	\$231
	Construction/Project Manager	\$197	\$205	\$205
	Assistant Construction/Project Manager/	\$171	\$178	\$178
	Field Engineer/Program Coordinator II	\$151	\$157	\$157
	Field Engineer/Program Coordinator I	\$108	\$112	\$112
	Senior Estimator	\$197	\$205	\$205
	Estimator	\$151	\$157	\$157
	Senior Scheduler	\$197	\$205	\$205
	Scheduler	\$151	\$157	\$157
	Administrative Support / Clerical	\$64	\$67	\$67
	Budget & Accounting	Director of Budget & Accounting	\$222	\$231
Budget & Accounting Manager		\$207	\$215	\$215
Senior Budget Analyst		\$197	\$205	\$205
Budget Analyst		\$151	\$157	\$157
Asst. Budget Analyst		\$113	\$118	\$118
Contract Management	Director of Contract Management	\$222	\$231	\$231
	Senior Contract Manager	\$207	\$215	\$215
	Contract Manager	\$197	\$205	\$205
	Contract Administrator	\$171	\$178	\$178
	Assistant Contract Administrator	\$113	\$118	\$118

EXHIBIT "B"

ALLOWABLE REIMBURSABLE EXPENSES

The PM/CM will be reimbursed for reasonable expenses incurred in conjunction with the project. The items allowable for reimbursement are as follows:

1. Expenses incurred subject to advance approval from the District, billed at cost plus 5%, for example:
 - a. Cost of printing and distributing documentation and reports.
 - b. Cost of postage, UPS, Federal Express, and other deliveries.
 - c. Cost of reproduction of plans and specifications.
 - d. Cost of Bid Advertisements.

EXHIBIT "C"

PROJECT/CONSTRUCTION MANAGER BASIC SERVICES:

The PM/CM shall perform the Basic Services described in this Exhibit. It is not required that all of the listed Basic Services be performed or be performed in the sequence in which they are listed.

Conceptual Design / Project Scope and Budget Review:

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

Design Phase Management:

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

Post Design Phase Management:

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

Bid and Award Phase:

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

Construction Management Phase:

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

San Mateo County Mosquito and Vector Control District					2023			2024												2025												2026			Total Hrs.						
					Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar							
Tasks / Schedule					Negotiate CPM Agreement		Award / Contract		Design Phase Management Schematic				Design Development		65% CDS		95% CDS		Final		Agency Review / Approval / Onsite-Offsite Permitting				Award / Contract GC		Construction (6 months)CM - Full Time - 5 days a week									Close Out					
					Kick off Meeting		Preliminary Budget/Scope Confirmation				Estimate Confirmation		Estimate Confirmation		Confirmation of front end documents for Hard Bid with legal for Contractor selection / Final Estimating				Solicit and engage any vendors needed (ie:Special Testing/Inspection)		Contractor Selection RFQ/P / Hard Bid Award		Scope Confirmation		Scope Confirmation		Construct ability Review														
Personnel					Months	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29							
PIC (Mike Wassermann)					\$222	\$222	\$231	\$231	\$ -	\$ -	\$ 500	\$ 444	\$ 777	\$ 722	\$ 333	\$ 1,110	\$ 1,110	\$ 1,110	\$ 1,110	\$ 1,110	\$ 1,110	\$ 1,154	\$ 1,154	\$ 1,847	\$ 1,847	\$ 1,847	\$ 1,154	\$ 1,154	\$ 1,154	\$ 1,154	\$ 1,154	\$ 1,154	\$ 1,154	\$ 1,154	\$ 693	\$ 693	133				
Senior Project Manager (Sharon Thomas)					\$222	\$222	\$231	\$231	\$ -	\$ 444	\$ 1,665	\$ 4,218	\$ 1,499	\$ 666	\$ 1,166	\$ 1,110	\$ 1,110	\$ 1,110	\$ 1,110	\$ 1,110	\$ 1,154	\$ 1,154	\$ 2,309	\$ 2,309	\$ 2,309	\$ 2,309	\$ 2,309	\$ 2,309	\$ 2,309	\$ 2,309	\$ 2,309	\$ 2,309	\$ 2,309	\$ 2,309	\$ 2,309	\$ 1,154	219				
Senior Project Manager (Todd Mortensen)					\$222	\$222	\$231	\$231	\$ -	\$ -	\$ 555	\$ -	\$ 1,554	\$ 2,442	\$ 2,664	\$ 2,220	\$ 2,220	\$ 2,220	\$ 2,220	\$ 2,220	\$ 3,330	\$ 3,330	\$ 3,330	\$ 3,463	\$ 4,618	\$ 9,235	\$ 9,235	\$ 9,235	\$ 7,388	\$ 7,388	\$ 7,388	\$ 7,388	\$ 7,388	\$ 7,388	\$ 7,388	\$ 7,388	\$ 7,388	603			
Senior Construction Manager (Jalil Bazyar)					\$197	\$197	\$205	\$205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,049	\$ 2,049	\$ 2,049	\$ 2,049	\$ 2,049	\$ 8,195	\$ 20,488	\$ 20,488	\$ 20,488	\$ 20,488	\$ 20,488	\$ 18,439	\$ 18,439	\$ 18,439	\$ 18,439	\$ 16,390	\$ 10,244	\$ 6,146	910	
Asst PM (Siwar Moukash) or Asst CM (Justin Cadotte)					\$164	\$164	\$171	\$171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,706	\$ 1,706	\$ 1,706	\$ 1,706	\$ 3,411	\$ 3,411	\$ 3,411	\$ 3,411	\$ 3,411	\$ 3,411	\$ 3,411	\$ 3,411	\$ 3,411	\$ 3,411	\$ 3,411	\$ 3,411	230		
Director of Budget & Accounting (Tim Doane)					\$197	\$197	\$205	\$205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 394	\$ -	\$ -	\$ 394	\$ -	\$ -	\$ 394	\$ -	\$ -	\$ 410	\$ -	\$ -	\$ 410	\$ -	\$ -	\$ 410	\$ -	\$ -	\$ 410	\$ -	\$ -	\$ 410	\$ -	\$ -	\$ 410	\$ -	\$ -	16
Budget Analyst (Samuel Marcus or Vonda Parriott)					\$151	\$151	\$157	\$157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 604	\$ 604	\$ 604	\$ 604	\$ 604	\$ 604	\$ 604	\$ 604	\$ 628	\$ 628	\$ 628	\$ 628	\$ 628	\$ 628	\$ 628	\$ 628	\$ 628	\$ 628	\$ 628	\$ 628	\$ 628	\$ 628	\$ 628	\$ 628	\$ 628	92	
Estimating (Jeff Threat)					\$189	\$189	\$197	\$197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,512	\$ -	\$ -	\$ 1,512	\$ -	\$ -	\$ 2,268	\$ 1,572	\$ -	\$ -	\$ -	\$ -	\$ 786	\$ -	\$ -	\$ 786	\$ -	\$ -	\$ 786	\$ -	\$ -	\$ 786	\$ -	\$ -	52
Total Estimated Fee Personnel \$ 470,966					\$ -	\$ 444	\$ 2,720	\$ 4,662	\$ 3,830	\$ 3,830	\$ 4,557	\$ 6,556	\$ 5,044	\$ 5,438	\$ 6,556	\$ 5,044	\$ 6,548	\$ 6,154	\$ 8,422	\$ 10,431	\$ 9,603	\$ 17,773	\$ 18,183	\$ 24,706	\$ 35,379	\$ 35,788	\$ 36,165	\$ 35,379	\$ 33,740	\$ 33,330	\$ 34,116	\$ 31,691	\$ 24,673	\$ 20,207	\$ 470,966						
																																	Reimbursable Allowance	\$ 5,000							
																																	5% Contingency	\$ 23,548							

Actuals

\$ 8,000,000 Project Cost
6% Fee Percent

Sub-Total \$ 499,514
Curent LOE \$ (25,000)
Adjusted Agreement Total \$ 474,514



1415 N. Carolan Ave. Project Management Report

Reporting date

5/1/2024 – 5/31/2024

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 May

1. Met with Aetypic and CPM regarding the project
2. Received the first cut of schematic drawings

Work planned to be completed in June

1. Meet with CPM and Aetypic twice monthly
2. Receive updated cost estimate based on schematic drawings

Outlook for the remainder of 2024

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.
4. Approve amendment to CPM Contract

Budget status and outlook

Total budget approved for Phase 2:	\$555,923
Budget spent for Phase 2 (construction plans):	\$ 25,788
Total budget spent since property purchase:	\$183,039 *

- See attached detail Agenda Item 4E.2

San Mateo County Mosquito & Vector Control District
Transaction Detail By Account
July 2021 through June 2024

	Type	Date	Num	Name	Memo	Class	Clr	Split	Amount
6000 · CAPITAL IMPROVEMENTS									
6010 · Building Improvements									
	Bill	08/12/2021	18823561-1st half Dp	Bay Alarm	1415 N. Carolan-Alarm Installation-1st Half Deposit			2000 · Accounts Payable	1,885.00
	Bill	08/27/2021	74937	All Fence Company, Inc.	Repair & replace chain link fence @ 1415 N Carolan			2000 · Accounts Payable	1,885.00
	Bill	09/08/2021	18989742-2nd half Dp	Bay Alarm	1415 N. Carolan-Alarm Installation-2nd Half Deposit			2000 · Accounts Payable	1,889.00
	Bill	12/11/2021	C57-406	Bay Area Paving Co. Inc.	Replaced cracked driveway and sidewalk (1415 N. Carolan) PO#02705-1767			2000 · Accounts Payable	7,865.50
	General Journal	05/17/2022	05172022A	RMT Landscape Contractors, Inc.	Re-code 1415 N Carolan Ground Mulch Cover Refresh			5505 · Facility - Repairs & Maint	3,090.00
	General Journal	05/17/2022	05172022A	Loral Landscaping, Inc.	Re-code 1415 N Carolan Landscape Improvements			5505 · Facility - Repairs & Maint	4,878.00
	General Journal	06/24/2022	06242022A	Bay Alarm	Re-code to 6010-1415 N Carolan Intrusion Alarm Install-1st 1/2 Dep			5385 · Security and fire alarm	325.00
	General Journal	06/24/2022	06242022A	Bay Alarm	Re-code to 6010-1415 N Carolan Intrusion Alarm Install-2nd 1/2 Dep			5385 · Security and fire alarm	325.00
	Bill	11/03/2022	AET-2022-4007	Aetypic, Inc.	Geotechnical Services: 1415 N. Carolan Ave Improvement Project			2000 · Accounts Payable	11,351.98
	Bill	12/08/2022	AET-2022-K003	Aetypic, Inc.	Professional Services thru 11/25/22: 1415 N. Carolan Improv Project			2000 · Accounts Payable	96,421.10
	Bill	04/12/2023	AET-2023-C003	Aetypic, Inc.	Professional Services thru 03/31/2023: 1415 N. Carolan Improv Project			2000 · Accounts Payable	12,946.50
	Bill	06/30/2023	AET-2023-F007	Aetypic, Inc.	Professional Services thru 06/30/2023: 1415 N. Carolan Improv Project			2000 · Accounts Payable	14,585.00
	Bill	12/08/2023	23-15-01	Capital Program Management, Inc.	Construction Mgmt Services thru 11/30/2023; Proj No. 23-15 (1415 N Carolan)			2000 · Accounts Payable	388.50
	Bill	01/08/2024	23-15-02	Capital Program Management, Inc.	Construction Mgmt Services thru 12/31/2023; Proj No. 23-15 (1415 N Carolan)			2000 · Accounts Payable	2,719.50
	Bill	02/06/2024	AET-2024-A004	Aetypic, Inc.	Professional Services thru 01/26/2024 (1415 N. Carolan Improv Project)			2000 · Accounts Payable	400.00
	Bill	02/06/2024	AET-2023-J008	Aetypic, Inc.	Professional Services thru 10/27/2023 (1415 N. Carolan Improv Project)			2000 · Accounts Payable	5,796.00
	Bill	02/09/2024	23-15-03	Capital Program Management, Inc.	Construction Mgmt Services thru 01/31/2024, Proj No. 23-15 (1415 N Carolan)			2000 · Accounts Payable	4,602.00
	Bill	03/08/2024	23-15-04	Capital Program Management, Inc.	Construction Mgmt Services thru 02/29/2024; Proj No. 23-15 (1415 N Carolan)			2000 · Accounts Payable	3,829.50
	Bill	04/08/2024	23-15-05	Capital Program Management, Inc.	Construction Mgmt Services thru 03/31/2024; Proj No. 23-15 (1415 N Carolan)			2000 · Accounts Payable	3,829.50
	Bill	05/10/2024	23-15-06	Capital Program Management, Inc.	Construction Mgmt Services thru 04/30/2024; Proj No. 23-15 (1415 N Carolan)			2000 · Accounts Payable	4,162.50
									<u>183,038.58</u>
	Total 6010 · Building Improvements								<u>183,038.58</u>
	Total 6000 · CAPITAL IMPROVEMENTS								<u>183,038.58</u>
	TOTAL								<u>183,038.58</u>

Agenda Item 4F

**SUBJECT: RESOLUTION M-006-24 HEALTH REIMBURSEMENT
ARRANGEMENT PLAN AMENDMENT WITH MID-
AMERICA TO INCLUDE BOARD MEMBERS**

BACKGROUND

During 2024, the Finance Committee thoroughly deliberated on the potential enhancement of compensation and benefits for District Board members. After extensive consultations with staff and legal counsel, the Board approved alterations to District **Policy 4030 Remuneration and Reimbursement**, augmenting fringe benefit allocations towards a Health Reimbursement Arrangement (HRA) designated for active Trustees.

The policy edits included the following changes:

- Increase trustee compensation by an additional \$100 monthly, assuming one meeting is attended during that month.
- The additional \$100 per month would be placed into a Health Reimbursement Arrangement or HRA
- Any unused balance remaining in the HRA account at the end of the trustee's tenure would be returned to the District but be allowed to accumulate as long as they stay on the Board.

The Finance Committee is being asked to recommend that the Board approve a contract amendment with Mid-America Administrative and Retirement Solutions for the District's Health Reimbursement Arrangement to include Board Members now that these changes have been incorporated into policy.

RECOMMENDATION:

Recommend the Board approve resolution M-006-24, a contract amendment with Mid-America Administrative and Retirement Solutions for the District's Health Reimbursement Arrangement to include Board Members

ATTACHMENTS:

1. HRA plan amendment

**RESOLUTION M-006-24 TO AMEND AND RESTATE
THE MIDAMERICA ADMINISTRATIVE & RETIREMENT SOLUTIONS
HEALTH REIMBURSEMENT ARRANGEMENT**

WHEREAS, _____
(the “Employer”) has established and adopted the MidAmerica Administrative & Retirement Solutions Health Reimbursement Arrangement (the “Plan”) for the benefit of its eligible employees and their dependents;

WHEREAS, the section of the Plan entitled “Plan Amendments” reserves the right of the Employer to amend the Plan, at any time and in whole or in part, so long as participants are notified and any amendment does not adversely affect the rights of existing participants, and to make changes imposed by the Internal Revenue Service, without notice to participants;

WHEREAS, the Employer wishes to amend and restate the Plan; and

WHEREAS, a copy of the amended and restated Plan document has been attached;

NOW, THEREFORE, BE IT RESOLVED that the Plan is amended and restated by adopting all of the terms of the amended and restated Plan document attached, effective on _____.

This Resolution has been executed this _____ day of _____, 2024.

Signature

Name and Title

Employer

Health Reimbursement Arrangement for Active Employees

ADOPTION AGREEMENT

for

Employer Address: _____

Employer Telephone Number: _____

Employer Identification Number: _____



The undersigned Employer, by executing this Adoption Agreement, hereby adopts and implements the Health Reimbursement Arrangement for Integrated Employees (hereinafter referred to as the "Plan" or the "HRA") and agrees to abide by the terms of the Plan. With this Adoption Agreement, and by its authorized signature below, the Employer hereby makes the following designations.

Effective Date. The Plan's Original Effective Date is _____. The Plan's Restated Effective Date is _____. The Plan is available to Employees of the Employer effective _____.

Plan Year. The Plan Year ends on _____.

Eligible Classes. The class or classes of Employees covered by this Plan are: *(See attached Class Specifications.)*

Class ActA: _____ Class ActB: _____
Class ActC: _____ Class ActD: _____
Class ActE: _____ Class ActF: _____

Designation of Plan Administrator. The Employer hereby designates the following initial Plan Administrator: MidAmerica Administrative & Retirement Solutions, Inc.

Designation of Individuals to Have Access to Protected Health Information ("PHI"). The following Employees, classes of Employees, or other persons shall be given access to the PHI to be disclosed:

The Employer hereby agrees to the provisions of the Plan and has executed this Adoption Agreement on this _____ day of _____, 20____.

Name of Employer: _____

Signature: _____

Print Name: _____

Title: _____

Employer CONTACT (print): _____

Title: _____

E-Mail: _____

Telephone: _____ Ext. _____

Fax: _____

IRS Circular 230 Notice: We are required to advise you no person or entity may use any tax advice in this communication or any attachment to (i) avoid any penalty under federal tax law or (ii) promote, market or recommend any purchase, investment or other action.

Employer Representations

- Employees are not permitted to make any election or choice between cash, the HRA, and/or any other tax deferred program.
- The allocation to the HRA will be expressed in a percent of compensation or dollar amount.
- The Employer has discretion in determining classes of Employees eligible to participate in the HRA. Once determined, Employees in the class shall be treated uniformly and be provided a uniform allocation to the HRA. Such class shall remain in effect for the Employer's entire fiscal year for all affected Employees in such year and for all future contributions to such class. Each year, the Employer may reevaluate allocations and classes for new Employees only.
- The Employer acknowledges that it has received the Plan document for the HRA and agrees with all the terms therein.
- The Employer understands that whether a contribution to the HRA is non-elective for tax purposes is a facts and circumstances determination, and the Employer is responsible for whether the contribution is truly non-elective or not. The Employer understands that MidAmerica Administrative & Retirement Solutions, Inc. and its agents and employees are not tax or legal advisors. They may provide general information regarding the tax treatment of health reimbursement arrangements, but the Employer should consult with its own tax or legal advisors as to how tax and other rules may apply to its own facts and circumstances.
- The Employer will not provide any information or forms or enter into any contracts inconsistent with the preceding.
- The Employer acknowledges that every Participant must be enrolled in a group health plan, as described in the Declaration of Coverage Under Another Group Health Plan Form, and it is the Employer's responsibility to ensure that all Participants complete and sign the Form.

Effective Date _____ **Employer Initials** _____

Health Reimbursement Arrangement for Active Employees

Eligible Class ActA: Eligible employees

Defined as: Eligible employees enrolled in a group health plan

Employment Status Upon the initial contribution to the Plan, Participant employment status shall be:

[X] Active

Contribution Types All funds for the Plan shall come exclusively from the Employer and shall be determined in accordance with the following formula:

[] Dollar Amount [] Percentage of Compensation

Contribution Frequency

[] One Time [X] Annually [] Quarterly
[] Semi-Annually [] Monthly [] Other

Vesting Schedule Participants shall own their account balance in accordance with the following vesting schedule:

[] 100% Immediate
[] 100% upon Retirement, meeting the Employer's eligible requirements for retirement
[] 100% upon Separation of Service
[X] Other 50% vested after 10 years of service, 75% vested after 15 years of service, and 100% vested after 20 years of service
[] 100% upon death (can be selected in addition to "other" above)

Forfeitures Employees who are not 100% vested under the Vesting Schedule at the time of termination shall forfeit their unvested funds. In the event of the death of the Participant, the Participant's spouse, and all of the Participant's qualifying dependents, any vested funds remaining in the account shall be forfeited. In the event that the Participant opts out of participation in the Plan, all vested and unvested funds shall be forfeited. Forfeitures shall:

[X] Reduce future Employer contributions
[] Be redistributed pro-rata at the end of each Plan Year to all Plan Participants who are actively employed as of the end of the Plan Year

Run-off Times Participants will be allowed 0 (zero) days to continue incurring expenses after the date that their Participation in the Plan ends. The Run-off time for Participants to submit claims for reimbursement from funds that shall be forfeited will be 90 (ninety) days. The Run-off time for funds that shall be forfeited due to death will be one year.

Reimbursements Reimbursements shall be for:

[X] All eligible Medical Expenses specified in section 213(d) of the Internal Revenue Code
[] Limited Purpose
[] Post Deductible
[] Premium Only Medical Expenses

HRA/FSA Ordering

[] The Employer maintains a Flexible Spending Account (FSA) plan in which Participants may elect to participate.
[X] The Plan permits reimbursements for expenses eligible to be reimbursed by the FSA plan and therefore the HRA shall not reimburse before expenses exceeding the dollar amount of any FSA have been paid.
[] The Plan permits reimbursements for Limited Purpose, Deductible or Premium Only expenses which are not eligible to be reimbursed by the FSA plan and therefore the HRA shall reimburse before the Participant's FSA account is exhausted.

Administration Fees: Administrative Fees are paid by the Employer for active employees.

\$8 per participant per month (includes \$1 debit card fee)

Distribution Fees: A reimbursement processing fee of \$5.00 for each claim processed manually or \$2.50 for each claim submitted online, up to an annual maximum of six claims shall be Not Applicable.

Reimbursement Eligibility A Participant shall be eligible for reimbursement of medical expenses at the time selected below.

[X] Immediate
[] Upon becoming 100% vested

Investment Selection Investment Provider: American United Life Insurance Company

Type of Investment: [X] Fixed annuity only [] Variable annuities - Default Forfeiture Default
[] Employer directed
[] Participant directed; restrictions are:
[] None
[] 100% vested
[] At Retirement
[] Account balance in excess of \$
[] Other
[] Funds limited (see attachment)

Effective Date August 1, 2016 Employer Initials CP

Eligible Class ActB: _____

Defined as: _____

Employment Status Upon the initial contribution to the Plan, Participant employment status shall be:

Active

Contribution Types All funds for the Plan shall come exclusively from the Employer and shall be determined in accordance with the following formula:

Dollar Amount Percentage of Compensation

Contribution Frequency

One Time Annually Quarterly
 Semi-Annually Monthly Other _____

Vesting Schedule Participants shall own their account balance in accordance with the following vesting schedule:

100% Immediate
 100% upon Retirement, meeting the Employer's eligible requirements for retirement
 100% upon Separation of Service
 Other _____
 100% upon death (can be selected in addition to "other" above)

Forfeitures Employees who are not 100% vested under the Vesting Schedule at the time of termination shall forfeit their unvested funds. In the event of the death of the Participant, the Participant's spouse, and all of the Participant's qualifying dependents, any vested funds remaining in the account shall be forfeited. In the event that the Participant opts out of participation in the Plan, all vested and unvested funds shall be forfeited. Forfeitures shall:

Reduce future Employer contributions
 Be redistributed pro-rata at the end of each Plan Year to all Plan Participants who are actively employed as of the end of the Plan Year

Run-off Times Participants will be allowed 0 (zero) days to continue incurring expenses after the date that their Participation in the Plan ends. The Run-off time for Participants to submit claims for reimbursement from funds that shall be forfeited will be 90 (ninety) days. The Run-off time for funds that shall be forfeited due to death will be one year.

Reimbursements Reimbursements shall be for:

All eligible Medical Expenses specified in section 213(d) of the Internal Revenue Code
 Limited Purpose _____
 Post Deductible
 Premium Only Medical Expenses (Highly Compensated Individuals may receive only premium reimbursements.)

HRA/FSA Ordering

The Employer maintains a Flexible Spending Account (FSA) plan in which Participants may elect to participate.
 The Plan permits reimbursements for expenses eligible to be reimbursed by the FSA plan and therefore the HRA shall not reimburse before expenses exceeding the dollar amount of any FSA have been paid.
 The Plan permits reimbursements for Limited Purpose, Deductible or Premium Only expenses which are not eligible to be reimbursed by the FSA plan and therefore the HRA shall reimburse before the Participant's FSA account is exhausted.

Administration Fees: Administrative Fees are paid by the Employer for active employees.

Distribution Fees: Not Applicable.

Reimbursement Eligibility: A Participant shall be eligible for reimbursement of medical expenses at the time selected below.

Immediate
 Upon becoming 100% vested

Investment Selection **Investment Provider:** _____

Type of Investment: Fixed annuity only Variable annuities – Default _____ Forfeiture Default _____
 Employer directed
 Participant directed; restrictions are:
 None
 100% vested
 At Retirement
 Account balance in excess of \$ _____
 Other _____
 Funds limited (see attachment)

Effective Date _____ **Employer Initials** _____

Agenda Item 4G

SUBJECT: REVIEW THE INDEPENDENT AUDIT PROPOSAL FROM PUN & ASSOCIATES FOR \$137,500 FOR FIVE YEARS BEGINNING JULY 1, 2023

SUMMARY

The District has received a proposal from Pun & Co., CPA to provide audit services for five years beginning fiscal year ending June 30, 2024, and extending to fiscal year ending June 30, 2028. The total cost of the proposed engagement is \$137,500 for five years. Each year is scheduled at \$27,500.

BACKGROUND AND DISCUSSION

Our present auditor recently informed us that they can no longer provide services to our District. The District is legally obligated to be audited annually by a qualified firm of certified public Accountants. Badawi and Associates have been the district's independent auditor for several years but cannot continue the arrangement. Our Fees paid to Badawi relative to the FY 22-23 audit were \$22,800.

To that end, District staff solicited informal competitive proposals from four competent CPA firms in compliance with District Policy 6030.342 regarding specialized services. Of the four proposals submitted, three firms responded with average annual fees ranging from \$27,500 to \$36,925. The audit firms and associated fees are attached as **Agenda Item 4G.1**.

RECOMMENDATION

Recommend the Board approve the independent audit proposal from Pun and Associates for \$137,500 for five years.

ATTACHMENTS:

1. Audit proposals and cost table
2. Pun and Associates proposal for auditing services

AUDITOR PROPOSALS FOR FYE 2024 Through FYE 2026

	Proposal	FY 23-24 Cost	FY 24-25 Cost	FY 25-26 Cost	FY 26-27 Cost	FY 27-28 Cost	Average
<p><u>Maze and Associates</u> Dave Alvey 3478 Buskirk Ave. Ste. 217 Pleasant Hill, CA 94523 Phone: (925) 228-2800 Ext. 227 Email: davida@mazeassociates.com</p>	Yes	\$ 34,075	\$ 35,450	\$ 36,875	\$ 38,350	\$ 39,875	\$ 36,925
<p><u>The Pun Group</u> Ken Pun 200 E. Sandp;ointe Ave, Suite 600 Santa Ana, CA 92707 Phone: (949) 777-8801 Email: Ken.Pun@pungroup.cpa</p>	Yes	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500
<p><u>LSL CPA's</u> Brandon Young 2151 River Plaza Dr., Suiote 150 Sacramento, CA 95833 Phone: 916-562-1579</p>	Yes	\$ 28,170	\$ 26,470	\$ 27,260	\$ 28,080	\$ 28,920	\$ 27,780
<p><u>Fechter & Company</u> Scott German 3445 American River Drive, Suite A Sacramento, CA 95864 Phone: (916) 333-5360 Cell: (916) 709-4755 Email: scottg@fechtercpa.com</p>	No	NA	No staff available to comply with timing requirements				

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

Kenneth H. Pun, CPA, CGMA

Managing Partner
2121 North California Boulevard, Suite 290
Walnut Creek, CA 945967
(949)777-8801 | ken.pun@pungroup.cpa

REVISED

May 1, 2024

PROPOSAL

RFP for Professional Auditing Services



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

Protecting public health since 1916



**THE
PUN GROUP**
ACCOUNTANTS & ADVISORS

San Mateo County Mosquito and Vector Control District

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San Mateo County Mosquito and Vector Control District

May 2, 2024

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

2121 North California Blvd., Suite 290
Walnut Creek, California 94596



www.pungroup.cpa



Re: RFP for Professional Auditing Services

Dear Sir/Madam:

Please allow us to introduce our Firm and share our qualifications and proposed services plan for the San Mateo County Mosquito and Vector Control District (the "District") according to your Request for Proposals for Professional Auditing Services for three (3) fiscal years with the option to extend for an additional two years beginning with the fiscal year ending June 30, 2024.

The Pun Group LLP (the "Firm") has the knowledge and experience necessary to become the District's next public accounting firm and the work plan to ensure a smooth process.

This letter is an acknowledgment of the Firm's understanding of the work to be performed. We are offering our commitment to deliver all of the required work, complete the audit, and issue the necessary auditor's reports within the periods outlined by the District. No subcontractors will be utilized for this engagement.

The Pun Group is the right choice for the San Mateo County Mosquito and Vector Control District because:



We Understand the Demographics and Your Needs. The Pun Group is reputable for its governmental practice. We are professional services providers to districts such as Rancho Santa Fe Fire Protection District, San Bernardino County Fire Protection District, Marina Coast Water District, Olivenhain Municipal Water District, Carmel Area Wastewater District, and Santa Fe Irrigation District. Accordingly, we have a deep understanding of the current issues special districts are facing, such as varying demographics, economic environments, and the constantly changing landscape of laws and regulations.



Recognized Leader in the Governmental Industry. We are a small national Firm with licenses in the States of California, Arizona, and Nevada and a proven leader in professional services to the government sector. All key engagement team professionals are licensed to practice as Certified Public Accountants and meet the Continuing Professional Education requirements under US GAO's Government Auditing Standards to perform the proposed audits. The partners and all employees proposed to perform the requested services do not have a record of substandard audit work nor have any outstanding claim of substandard practice or unsatisfactory performance pending with the State Board of Accountancy or other professional organizations. In addition, we are members of the national AICPA Audit Quality Center.

We strongly believe that part of our success is credited to our professionals' participation in various industry-leading organizations. Such affiliations are critical to addressing emerging accounting and auditing issues within the industry environment.



San Mateo County Mosquito and Vector Control District

Independence

Independence

The Pun Group LLP requires all employees to adhere to strict independence standards concerning the Firm's clients. These independence standards exceed, in many instances, the rules promulgated by the American Institute of Certified Public Accountants (AICPA).

The Pun Group LLP certifies that it is independent of the San Mateo County Mosquito and Vector Control District and its component units. The Firm meets independence requirements defined by the United States Government Accountability Office's (US GAO's) Government Auditing Standards and the American Institute of Certified Public Accountants (AICPA). Based on that, we have not identified an instance that constitutes a conflict of interest relative to performing the services requested by the District.

The Firm had no relationship with the San Mateo County Mosquito and Vector Control District or its component units during the past five (5) years.

The Firm will give the San Mateo County Mosquito and Vector Control District written notice of any professional relationships entered into during the period of the engagement.

Insurance

If selected, the Firm will obtain and maintain the minimum insurance requirements during the entire execution of the agreement with the San Mateo County Mosquito and Vector Control District. Within ten days from the implementation of the contract, we will furnish the San Mateo County Mosquito and Vector Control District with satisfactory evidence of the insurance requirements and proof that each carrier is required to give at least 30 days prior written notice of the cancellation of any policy during the entire period of the agreement. The San Mateo County Mosquito and Vector Control District will be named as an additional named insured under the Firm's policies.

A copy of our current certificate of insurance is presented in the *Appendices* section of this proposal.

License to Practice in California

License to Practice in California

The Firm and all key professional staff are licensed by the State of California to practice as Certified Public Accountants and meet the Continuing Professional Education requirements under US GAO's Government Auditing Standards to perform the proposed audits.

Firm Registration:

California State Board of Accountancy Number – PAR 7601
Federal Identification Number – 46-4016990

San Mateo County Mosquito and Vector Control District

Full-Time Government Auditors

As full-time government auditors, we understand that governmental entities do not operate independently but in an increasingly complex web of local, state, and federal relationships. We know how these relationships work, what they mean at the local level, and how every public organization's focus on resource management is critical to success.

Also, while many accounting Firms can provide services, not all can build an excellent working relationships with their clients. The Pun Group LLP prides itself on developing lasting, personal relationships with our clients. Our hands-on partner involvement and low personnel turnover are crucial tools to our success and are highly beneficial to the District.

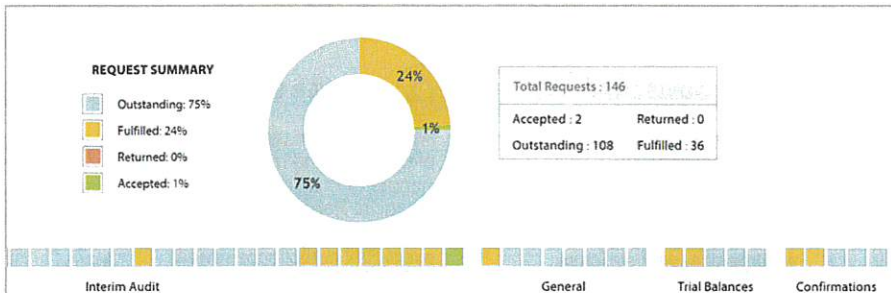
Local Office's Information Technology (IT) Audit Capabilities

The Pun Group LLP continues our efforts to invest in our IT system to enhance our security further and promote audit efficiency.

Top security for your data is the key to our success. When we have your data virtualized, our Firm takes all the preventive steps to avoid putting your information at risk. Our In-House IT administrator maintains our server to ensure our IT environment is continuously updated with the latest security fixes. Through VPN and Microsoft Remote Desktop, our In-House network administrator can lock down files and system access from a single point, limiting the ability of remote sites to take data from our server.

Access to systems from anywhere and anytime. With more mobility being the norm rather than the exception, our engagement team needs robust access to the engagement files when they are working in your office. Accounting and Auditing Software applications are installed in our "Private" server and can be securely accessed through VPN and Microsoft Remote Desktop. The Firm uses CCH ProSystem fx® Engagement for audit documentation, which allows real-time synchronization of the work papers and instant collaboration quality control review.

Secure Data File Transfer System. In order to improve audit efficiency, workflow management software plays an essential role between your organization and our engagement team. We employ a secure data file transfer system called *Suralink*. *Suralink*'s dynamic request list is integrated with our secure file-hosting system for seamless document-request coordination. It means all our requests are in one place, updated in real-time, and accessible by everyone working on the engagement. As a client, you no longer have to manually maintain a spreadsheet amongst several people, only to repeat the process in a day or two. Not only makes the operation more cost-efficient, but it also enables you and your team to spend your time getting the job done, not reconciling a messy list of outstanding items. The *Suralink* dashboard, as shown below, allows you to visualize the process of document-request fulfillment.



BIG FIRM EXPERTISE. SMALL FIRM VALUES.

Our professional backgrounds at major national firms showed us how to solve complicated business and accounting challenges, but the sense of personal connection was missing.

We launched The Pun Group because we believe every client deserves to work with experienced business advisors and CPAs who have the time – and take the time – to create an authentic connection. Every client is our top priority!



A UNIQUE CULTURE.

"Personalization" is not just a buzzword – it's part of our firm's culture. We take a personal approach to everything we do. We collaborate with our clients, so they're always part of the process. We listen to our staff to make sure they have the right support and resources to do a great job. Getting to know others and discovering how we can serve them better is not just a sign of good business practices; it's a sign of good people.



INNOVATION EMBRACED.

New ideas keep you ahead of the game. From leveraging the value of emerging technologies to further refining trusted processes, we adopt proven solutions to meet your needs.



WHERE YOU GO, WE GO. WHERE YOU GROW, WE GROW.

Our success is defined by how you achieve yours. Partner with accomplished accounting and financial professionals who are laser-focused on taking your business to the next level.

San Mateo County Mosquito and Vector Control District

Peer Review

Being a member of the American Institute of Certified Public Accountants (AICPA), The Pun Group LLP is required to obtain an independent peer review of our audit and accounting practice every three (3) years. The peer reviewer assessed the Firm's quality-control policies, reviewed administrative records, interviewed professional personnel, and inspected the Firm's working papers and reports from a representative sample of accounting and auditing engagements, including governmental audits. The reviewer concluded that the Firm fully complied with the AICPA's stringent standards for quality control and issued a peer review rating of "Pass."

A copy of our most recent peer review is presented:



Report on the Firm's System of Quality Control

February 14, 2022

To the Owners of
The Pun Group, LLP
And the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of The Pun Group, LLP (the firm) in effect for the year ended December 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, compliance audits under the Single Audit Act and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of The Pun Group, LLP in effect for the year ended December 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. The Pun Group, LLP has received a peer review rating of *pass*.

EFPR Group, CPAs, PLLC

EFPR Group, CPAs, PLLC
Corning, NY

Federal or State Desk Review

No federal or state desk reviews or field reviews have been undertaken of any audits performed by the Firm or any of its partners, managers, or professionals during the past three (3) years.

Disciplinary Action

State regulatory bodies or professional organizations have taken no disciplinary action against the Firm or any of its partners, managers, or professionals during the past three (3) years.

San Mateo County Mosquito and Vector Control District

Specific Audit Approach

Scope of Work, Audit Approach, and Methodology

The San Mateo County Mosquito and Vector Control District is requesting the Firm to perform Professional Auditing Services and issue opinions on the District's financial statements. The audits are to be completed in accordance with all applicable and generally accepted auditing standards, including, but not limited to, the following:

- Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants (AICPA).
- US General Accounting Office's (GAO) Standard for Audit of Governmental Organizations, Programs, Activities, and Functions.
- Local Governments and Governmental Accounting Standards Board (GASB) Pronouncements.
- The standards applicable to financial audits contained in the most current version of the *Generally Accepted Government Auditing Standards* (Yellow Book), issued by the Comptroller General of the United States.
- The provisions of the Single Audit Act as amended in 1996.
- The provisions of the US Office of Management and Budget (OMB) Uniform Guidance (formerly known as Circular A-133), Audits of State and Local Governments and Non-profit Organizations, and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

The Firm will perform the following services:

- ✓ Financial Statement Audits and issuance of an opinion statement on the Basic Financial Statements of the San Mateo County Mosquito and Vector Control District. The audit will be conducted in accordance with *Generally Accepted Government Auditing Standards*. The report will be in full compliance with all current GASB pronouncements.

In addition, the Firm will assist in meeting the requirements for the Government Finance Officers Association (GFOA) "**Certificate of Achievement for Excellence in Financial Reporting**."

- ✓ Issue a separate "**Management Letter**" that includes recommendations for improvements on internal control, accounting procedures, and other significant observations that are considered to be no reportable conditions.
- ✓ Issue an **Auditor's Communication Letter** with any reportable conditions found during the audit. A reportable condition will be defined as a material weakness or significant deficiency.
- ✓ Issue and file the **Annual State Controller's Report**.

Provided By Client (PBC) Lists: They will be provided for both interim and final audits according to an agreed-upon timeline between the engagement team and the District in order to be reasonably prepared for a field audit. The engagement team will meet with the District's management during the initial planning stage to discuss audit schedules and review the prior year's audit findings (if any). We will deliver a list of all documents to be provided by the District's staff. Once such materials are agreed upon by the engagement team and District's finance personnel, no other schedules will be requested unless new information comes to light during the test work.

Attendance at Meetings and Hearings: The engagement team will participate in as many meetings with staff as needed to perform the work scope tasks, present the audit plan prior to beginning fieldwork, and discuss the draft audit reports. The team will attend public meetings to present and discuss its findings and recommendations. Once all discussion issues are resolved, the completed Financial Reports, Single Audit report (if applicable), and other reports will be delivered to the District according to the agreed-upon schedule.

Proposed Audit Adjustments: All proposed adjusting journal entries by the Firm will be discussed and explained in a timely manner with the designated Finance Department personnel. Such proposed adjustments will be in a format that shows the lowest level of posting detail needed for data entry in the general ledger systems.

San Mateo County Mosquito and Vector Control District

Methodology and Segmentation of Engagement

The Firm's audit approach consists of six phases: Engagement Acceptance and General Planning, Planning and Internal Control Evaluation, Fieldwork, Post Fieldwork, Report Preparation and Review, and Final Production.



Benefits

- Client tailored approach emphasizing careful planning, open communication, proper assignment of responsibilities
- An efficient and effective audit, so disruption to office operations is kept to a minimum
- Offer beneficial observations and recommendation about policies and procedures for accounting and operating controls
- Opportunities to make operations more efficient and reduce costs
- Provide advisory services so recommendations can be implemented
- Meet objectives at no additional cost

- 1. Engagement Acceptance and General Planning:** The engagement partner and manager will meet with District's management to obtain an update on current District policies and procedures, help identify risk areas and new operations, and establish any specific requirements they may have. Our team will work on the identification of unique transactions, implementation of new GASB pronouncements, and develop the audit work plan for the engagement.
- 2. Planning and Internal Control Evaluation:** The engagement team, including the engagement partner, will assess accounting policies adopted by the District to obtain an understanding of its structure and its operating environment. Also, our team will review internal controls on all significant transaction classes, perform walkthroughs and/or tests of internal controls, perform preliminary analytical procedures, develop an initial risk assessment, evaluate Single Audit compliance, identify any audit issues, and prepare confirmation correspondence. The engagement team and District's Management will establish expectations, including responsibilities and assignments for the year-end fieldwork, and will hold a progress status meeting at the end of the interim phase.
- 3. Fieldwork:** The engagement team, including the engagement partner, will conduct audit procedures on account balances in the general ledger, finish confirmation procedures, perform data analysis using our AI tools, search for unrecorded liabilities, perform substantial analytical review procedures, complete work on compliance with Federal Assistance, and conclude fieldwork. The engagement team and District's Management will hold an exit conference at year-end. Periodic update meetings will be held to communicate audit progress to management.
- 4. Post Fieldwork:** During the phase, the engagement team, including the engagement partner, will review all documents and evaluate commitments and contingencies. The team will perform an assessment of the going concern and jointly plan for the next steps.
- 5. Report Preparation and Review:** The Firm will review and prepare audit reports and perform quality control procedures following the Quality Control Standards issued by the AICPA. We will also examine reports for compliance with GFOA reporting guidelines at no additional cost. Any comments will be recorded in a letter to management. At the District's request, the engagement partner and manager will present the audit to the District's Management and other governing bodies.
- 6. Final Production:** The final phase of our approach entails obtaining the management representation letter and final financial statement report, which may include a final presentation to the District's Management and other governing bodies (if applicable).

The Firm will complete the audit fieldwork and issue all reports within the established timeframe, assuming no internal circumstances within the District cause delays in the audit.

San Mateo County Mosquito and Vector Control District

Our engagement team easily imports data in a secure environment from the District's financial software and extracts useful data for testing and analytical procedures particular to the following areas:

- Successful Fraud Test
- Questionable Invoices
- Phantom Vendor Schemes
- Kickback or Conflict-of-Interest Schemes
- Dormant Account Schemes
- Money Laundering Schemes

Type and Extent of Analytical Procedures to be used in the Engagement

Analytical procedures are one of many financial audit processes that help an auditor understand the client's operation and changes in the environment and identify potential risk areas to plan other audit procedures. Such procedures include a comparison of financial information on prior periods, budgets, forecasts, and industry benchmarks. We use trend and ratio analysis to identify any uncertain or unusual events. To perform these analyses, our Firm surveys cities and counties and develops benchmarks on specific vital financial indicators, such as the cost of services to tax revenues ratios, average general fund balance, capital assets, debt-to-capital, and general fund unassigned fund balance to total general fund expenditures, etc. Our engagement members have extensive experience in successfully implanting analytical procedures to the District's benefit.

Our analytical procedures process is performed during three stages of the audit: (a) at the start, (b) in the middle, and (c) at the end. These three stages are risk assessment procedures, substantive analytical procedures, and final analytical procedures:

- **Risk assessment procedures** are used to assist the auditor in understanding the business better and in planning the nature, timing, and extent of audit procedures.
- **Substantive analytical procedures** are used to obtain evidential matters about particular assertions related to the account balances or classes of transactions. During the interim phase, our engagement team will set up expectations for the year-to-date results and balances and compare them with budgeted and prior-year amounts. This process allows us to forecast year-end amounts, reducing the workload during the year-end phase and allowing us to focus on areas of concern.
- **Final analytical procedures** are used as an overall review of the financial information in the last review stage of the audit. The Engagement Partner(s) and Manager(s) will perform a high-level analytical analysis of the financial information, comparing its data both quantitatively and qualitatively to ensure the amounts are fairly presented in all material respect in the financial statements.

Approach to be Taken to Gain and Document an Understanding of the Internal Control Structure

Audit risk assessment is established by an internal control review, combined with the engagement team's understanding of the District's operations and accounting software. Using the Committee of Sponsoring Organizations (COSO) Framework, staff members will evaluate the District's processes and identify any control deficiencies. These diagnostic review procedures allow the engagement team to assess the District's systems and controls and to provide constructive feedback to management.

During our initial planning phase of the audit, our engagement team, including the engagement Partner and Manager, will obtain an understanding of the entity and its environment. It is an essential aspect of performing an audit under generally accepted auditing standards. That understanding establishes a frame of reference within which the auditor plans the procedures and exercises professional judgment about assessing risks of material misstatement of the financial statements and responding to those risks throughout the examination.

During the interim phase of the audit, our engagement team will perform a walkthrough of all significant accounting systems, including processes for financial reporting, revenue recognition and cash receipts, purchasing/contract management and cash disbursements, payroll and related liabilities, and others. Our auditors will obtain the written policies and procedures, inquiring accounting personnel, and document the process in either a flowchart or narrative summary format. After gaining an understanding of the accounting and internal control systems, our auditor will make a preliminary assessment of control risk, at the assertion level, for each material account balance or class of transactions.

San Mateo County Mosquito and Vector Control District

Identification of Anticipated Potential Audit Problems

While we do not expect any problems with the audit, we will carefully investigate and monitor the following relevant accounting issues:

Investments:

- Compliance with GASB 31 and GASB 34
- Authorization and approval process for District investments
- Controls to assure the District's compliance with investment limitations and types of specific investments
- Monitoring by the District of its investments

Financial Reporting:

- Compliance with current reporting and disclosure requirements issued by GASB
- Compliance with the various GASBs in effect
- Perform valuations of OPEB benefits to determine the liability for all benefits promised to active, retired, and inactive plan members as of each valuation date
- Compliance with Governmental Accounting Standards Board (GASB) Statements 74 and 75
- Compliance with infrastructure obligations and regulatory provisions

Internal Control Structure:

- District's internal control functions and compliance with proper internal control philosophies
- Computer-system processes and controls and adequacy of the control environment

San Mateo County Mosquito and Vector Control District



John ("Jack") F. Georger, CPA, CIA, CGMA | GASB Implementation Specialist

Throughout his forty years of experience, Mr. Georger has spent many years in the "Big 4" and national firms. He worked diligently alongside numerous governmental municipalities, including cities, counties, and transportation agencies, as well as not-for-profit entities, providing clients with financial and compliance auditing as well as consultation services. Mr. Georger annually instructs over 300 hours in accounting and auditing subjects and has authored training material in governmental accounting and auditing for the AICPA. Mr. Georger is also the technical reviewer of the CCH Knowledge-Based Audits™ of State and Local Governments with Single Audits, GAAP Guide (FASB), and Governmental GAAP Guide (GASB), the gold standard for audit firms throughout the United States. As the Chief Quality Officer in our Firm, he advises clients with their complex accounting questions and supports the engagement team with audit issues. He is a Certified Public Accountant, a Certified Internal Auditor, and a Chartered Global Management Accountant.

Mr. Georger is responsible for reviewing all reports issued by the Firm to ensure the utmost quality and compliance with professional standards and the final quality-control assessment within the engagement.



Ross Gotthoffer, CPA | Quality Control Reviewer

Over his two decades of experience, Mr. Gotthoffer has dedicated a significant portion of his career to working with local firms in Florida and California. He has collaborated extensively with various governmental bodies, including cities, special districts, charter schools, and not-for-profit organizations. In these roles, he has provided clients with comprehensive financial and compliance audits, as well as valuable consultation services. Additionally, Mr. Gotthoffer serves as the technical reviewer for esteemed resources like the CCH Knowledge-Based Audits™ of State and Local Governments with Single Audits, GAAP Guide (FASB), and Governmental GAAP Guide (GASB). These resources are considered the industry standard for audit firms across the United States.

In his capacity as our firm's Quality Officer, Mr. Gotthoffer offers guidance to clients facing intricate accounting inquiries and lends support to the engagement team in addressing audit-related challenges. He holds the title of a Certified Public Accountant registered in the State of Florida and is actively pursuing registration in California.

Mr. Gotthoffer assumes the responsibility of meticulously reviewing all reports issued by our firm. His role ensures the highest level of quality and adherence to professional standards, culminating in the final assessment for quality control within each engagement.



Suzette Reyes, CPA | Engagement Manager

Suzette is an Assurance Services Manager within the Firm. She will secure the effective implementation of the services approach while assisting in the timely delivery of the requested services. She is a Certified Public Accountant.

Ms. Reyes will assist the Financial Audit Partner to ensure the audit is conducted within the deadlines and will provide updates on our team's progress to the partners and to you.



Meng Wu, CPA | Senior Auditor

Meng is a Senior Auditor within the Firm. She will secure the effective implementation of the services approach while assisting in the timely delivery of the requested services. Ms. Wu is a Certified Public Accountant and possesses a Master's Degree in Professional Accountancy from the University of California, Irvine.

San Mateo County Mosquito and Vector Control District



Kenneth H. Pun
CPA, CGMA
Engagement/
Lead Partner



EMAIL
ken.pun@pungroup.cpa



WEBSITE
www.pungroup.cpa

Expertise:



CITIES



COUNTIES



TRANSPORTATION
AGENCIES



ENTERPRISE
OPERATIONS



HIGHER
EDUCATION



NOT-FOR-PROFIT

Licensed to Practice in:
California

EXPERIENCE

Kenneth H. Pun is the Managing Partner and an Assurance Partner at The Pun Group LLP, which he founded in 2012 after serving in senior-level positions for well-established national and regional firms. Under his leadership, The Pun Group has become one of the "Top Accounting Firms" in Orange County, according to the Orange County Business Journal. The Pun Group is also on the list of CalCPA's Top 150 firms.

Prior to founding The Pun Group, Ken served clients in a variety of industries, including small to very large state and local governmental agencies, insurance companies, not-for-profits, healthcare, technology, and manufacturing and distribution clients. His career in public accounting was spent primarily with Regional firms and National firms.

Leveraging more than 21 years of public accounting experience, Ken has earned a reputation of being a trusted advisor to governmental and Healthcare organizations throughout California and neighboring states. Municipalities and public agencies engage him because of his premier level of client service, commitment, and innovative methods of increasing operational efficiencies and reducing costs.

Ken maintains his deep commitment to professional education through his work as an instructor for the California Education Foundation. He has authored training materials in governmental accounting and auditing, such as Financial Reporting for State and Local Governments, 2018 Government Auditing Standards, and Single Audit Fundamentals for California Education Foundation. He is also the technical reviewer of the CCH Knowledge-Based Audits™ of State and Local Governments with Single Audits. He advises clients on those topics at influential industry forums. Internally, Ken mentors audit teams by providing direction and technical guidance to ensure adherence to the firm's quality controls.

EDUCATION

University of California, Riverside

B.S. Degree – Business Administration, Emphasis in Accounting

LEADERSHIP & AFFILIATIONS

- Member, American Institute of Certified Public Accountants (AICPA)
- Member, California Society of Certified Public Accountants (CalCPA)
- Past Chair, CalCPA Governmental Accounting and Auditing Committee
- Member, CalCPA California Committee on Municipal Accounting
- Member, CalCPA Governmental Accounting and Auditing Conference Planning Committee
- Member Government Finance Officers Association (GFOA)
- Member, California Society of Municipal Finance Officers (CSMFO)
- Member, CSMFO Professional Standards Committee
- Speaker, CSMFO Conference (2014 and 2018)
- Instructor, CalCPA Education Foundation
- Technical Reviewer, CCH Knowledge-Based Audits™ of State and Local Governments with Single Audits

RELEVANT EXPERIENCE

- Alameda County Water District
- El Toro Water District
- Marina Coast Water District
- Riverside County Flood Control and Water Conservation District
- Alameda County Water District
- Central Basin Municipal Water District
- Las Virgenes Municipal Water District
- Orange County Coastkeeper
- South Orange County Wastewater Authority
- Sativa Los Angeles County Water District
- Central Basin Municipal Water District

CONTINUING PROFESSIONAL EDUCATION

Various courses are offered by the Firm online through Thompson Reuters, AICPA, and CalCPA Education Foundation, including:

- Governmental and Nonprofit Annual Update
- Government Auditing Standards
- GASB Basic Financial Statements for State and Local Governments
- Single Audits: Uniform Guidance (formerly OMB Circular A-133)
- Financial Accounting Standards Board Annual Updates
- Statement on Standards for Accounting and Review Services Updates

Has met/exceeded the current CPE educational requirements to perform audits of governmental agencies.

San Mateo County Mosquito and Vector Control District



John F. Georger, Jr.
CPA, CIA, CGMA
GASB
Implementation
Specialist



EMAIL
jack.georger@pungroup.cpa



WEBSITE
www.pungroup.cpa

Expertise:



CITIES



COUNTIES



TRANSPORTATION
AGENCIES



ENTERPRISE
OPERATIONS



HIGHER
EDUCATION



NOT-FOR-PROFIT

Licensed to Practice in:
California
Arizona
Nevada

EXPERIENCE

Jack Georger is the Chief GASB Implementation Specialist within The Pun Group LLP's Assurance division. By leveraging more than forty years of public accounting and auditing experience in the government, agribusiness, financial services, manufacturing, and nonprofit sectors, Mr. Georger brings in-depth knowledge and practical expertise to each engagement.

Jack coordinates, plans, and manages financial audit activities, consulting activities, federal and state compliance audit activities, performance audits, and numerous quality control and internal control reviews for a broad mix of governmental agencies and programs throughout the United States.

Mr. Georger leads our Peer Review department providing peer review services to other firms under the practice monitoring program of the AICPA.

Mr. Georger is a continuing professional education course instructor for the AICPA. Annually, he instructs over 300 hours in accounting and auditing subjects. Jack has authored training material in governmental accounting and auditing for the AICPA. He is the technical reviewer of the CCH Knowledge-Based Audits™ of State and Local Governments with Single Audits, GAAP Guide (FASB), and Governmental GAAP Guide (GASB).

Mr. Georger is licensed to practice as a certified public accountant in the states of California, New York, Virginia, Maryland, the District of Columbia, Missouri (inactive), Connecticut (inactive), and Wyoming (inactive). He is a Certified Internal Auditor (CIA).

EDUCATION

George Mason University Fairfax, Virginia
B.S. Degree – Accounting

LEADERSHIP & AFFILIATIONS

- Member and Instructor, American Institute of Certified Public Accountants (AICPA)
- Member, Institute of Internal Auditors
- Member, California Society of Certified Public Accountants (CalCPA)
- Member, New York Society of Certified Public Accountants (NYSSCPA)
- Chairman, NYSSCPA Government Accounting and Auditing Committee
- Member, NYSSCPA Auditing Standards Committee
- Member, NYSSCPA Sustainability Committee
- Member, NYSSCPA Not-for-Profit Committee
- Nevada Society of Certified Public Accountants (NSCPA)
- Member, Government Finance Officers Association (GFOA) – Reviewer
- Member, Institute of Internal Auditors

CONTINUING PROFESSIONAL EDUCATION

He has instructed over 300 hours of municipal accounting courses offered by the AICPA.

Has met/exceeded the current CPE educational requirements to perform audits of governmental agencies.

San Mateo County Mosquito and Vector Control District



Suzette Reyes

CPA

**Engagement
Manager**



EMAIL

suzette.reyes@pungroup.cpa



WEBSITE

www.pungroup.cpa

Expertise:



CITIES



TRANSPORTATION
AGENCIES



ENTERPRISE
OPERATIONS



NOT-FOR-PROFIT

Licensed to Practice in:
California

EXPERIENCE

Suzette Reyes is an Assurance Services Manager within The Pun Group LLP, with nine years of accounting and auditing experience.

Ms. Reyes has successfully performed audits and other attestation services for several governmental and nonprofit agencies.

Suzette will perform a significant amount of fieldwork, supervise all staff accountants, participate in the planning phase of the engagement, including the development of the overall audit plan and programs, and be heavily involved in the review and preparation of all reports.

EDUCATION

University of the East - Philippines

B.S. Degree – Accounting

LEADERSHIP & AFFILIATIONS

- Member, California Society of Certified Public Accountants (CalCPA)
- Member, Association of Certified Fraud Examiner (ACFE)

RELEVANT EXPERIENCE

- City of Gardena
- City of Palm Springs
- City of Seal Beach
- City of Monterey
- City of Montebello
- City of Arvin
- City of Dessert Hot Springs
- City of Bell
- Orange County Business Council
- Los Angeles Law Library

CONTINUING PROFESSIONAL EDUCATION

Various courses offered by the Firm, online through Thompson Reuters, AICPA, CalCPA Education Foundation, including:

- Governmental and Nonprofit Annual Update
- Government Auditing Standards
- GASB Basic Financial Statements for State and Local Governments
- Single Audits: Uniform Guidance (formerly OMB Circular A-133)
- Financial Accounting Standards Board Annual Updates
- Statement on Standards for Accounting and Review Services Updates

Has met/exceeded the current CPE educational requirements to perform audits of governmental agencies.

San Mateo County Mosquito and Vector Control District

Firm's Current and Past Experience with Special Districts and Authorities

Our Firm has provided professional services to several Districts and Authorities. Below is a representative listing of such engagements:

- Adelanto Public Utility Authority
- Alameda County Water District
- Arbuckle Public Utility District
- Bodega Bay Fire Protection District
- Casitas Municipal Water District
- Central Basin Municipal Water District
- Civic – Recreational – Industrial Authority
- City of Monterey Joint Powers Financing Authority
- Coachella Valley Resource Conservation District
- Coachella Fire Protection District
- Diablo Water District
- East Orange County Water District
- El Toro Water District
- Farm Mutual Water Company
- Las Virgenes Municipal Water District
- Las Virgenes – Triunfo Joint Powers Authority
- Los Angeles Waterkeeper
- Marina Coast Water District
- Menlo Park Fire Protection District
- Mountain Recreation Conservation Authority
- North County Dispatch Joint Powers Authority
- North County Fire Protection District
- Olivenhain Municipal Water District
- Orange County – City Hazardous Materials Emergency Response Authority
- Orange County Coastkeeper
- Palmdale Water District
- Perris Joint Powers Authority
- Presidio Municipal Services Agency
- Rancho Santa Fe Fire Protection District
- Riverside County Flood Control and Water Conservation District
- San Diego Coastkeeper
- San Bernardino County Fire District
- San Elijo Joint Powers Authority
- San Joaquin County Regional Fire Dispatch Authority
- South Bay Regional Public Communications Authority
- Santa Fe Irrigation District
- Sativa Los Angeles County Water District
- South Orange County Wastewater Authority
- Sweetwater Springs Water District
- Trabuco Canyon Water District
- Twentynine Palms Water District
- Valley Sanitary District
- Water Replenishment District of Southern California
- West County Wastewater District

San Mateo County Mosquito and Vector Control District

Firm's Expertise and Experience in Governmental Accounting Rules and Regulations, Including Implementation of new GASB Pronouncements

Changing federal laws, statutes, ordinances, and compliance provisions have created unprecedented complexity in public accounting today. Our GASB Implementation Specialist, Mr. Jack Georger, has helped our clients implement new standards while adapting to changes within the existing standards. Our partners serve on committees that have input into how new standards are written. They actively participate in industry associations focused on state and local governments. By participating in industry associations and activities, we are always up to date on the latest industry changes and their impact on your operations. We will keep you and our colleagues in the Firm fully informed of these developments.

Also, our professionals are familiar with the complexities of governmental accounting, auditing, and financial reporting, including but not limited to all GASB pronouncements, the Single Audit Act, and Uniform Guidance (formerly known as OMB Circular A-133) and fund operations. They have held positions as professional certified public accountants and taken on significant roles within and outside government agencies. Such experience brings to our clients the thought leadership, quality, and level of expertise they require.

The Firm is well versed and experienced in assisting our clients with the implementation of the applicable GASB pronouncements every year, such as:

- GASB 34
- GASB 54
- GASB 65
- GASB 68
- GASB 75
- GASB 84
- GASB 87
- GASB 91
- GASB 94
- GASB 96

Throughout the engagement, several new GASB pronouncements will become effective. The Engagement Team will pay specific attention to upcoming statements that will become effective and work with the District to create a plan to address new standards before the implementation period. This step will allow the finance department staff the needed time to be prepared.

Special Attention: GASB Pronouncements Effective for Reporting Year 2024

GASB Statement No. 100, *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*

The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. Application of this statement is effective for the District's fiscal year ending June 30, 2024.

GASB Statement No. 101, *Compensated Absences*

The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Application of this statement is effective for the District's fiscal year ending June 30, 2025.

GASB Statement No. 102, *Certain Risk Disclosures*

The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. That objective is achieved by requiring governments to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. The statement also requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. Application of this statement is effective for the District's fiscal year ending June 30, 2025. Earlier application is encouraged.

San Mateo County Mosquito and Vector Control District

Municipalities	Dates	Financial Audit	Single Audit	GFOA Certificate	Total Hours
City of Lynwood	2016 – Present	Yes	Yes	Yes	585
City of Madera	2019 – Present	Yes	Yes	Yes	470
City of Menlo Park	2023 – Present	Yes	Yes	Yes	550
City of Montebello	2022 – Present	Yes	Yes	Yes	600
County of Monterey	2023 – Present	Part of the audit & consulting services pool			TBD
City of Monterey Park	2023 – Present	Yes	Yes	Yes	612
City of Napa	2019 – Present	Yes	Yes	Yes	750
City of National City	2013 – Present	Yes	Yes	Yes	600
City of Palm Springs	2020 – Present	Yes	Yes	Yes	1,000
City of Paramount	2023 – Present	Yes	Yes	Yes	460
City of Patterson	2017 – Present	Yes	Yes	Yes	450
City of Placerville	2008 – Present	Yes	Yes	N/A	400
City of Pinole	2023 – Present	Yes	Yes	Yes	400
City of Redlands	2022 – Present	Yes	Yes	Yes	650
City of Ridgecrest	2009 – Present	Yes	Yes	Yes	300
City of Rohnert Park	2020 – Present	Yes	Yes	Yes	700
City of Salinas	2022 – Present	Yes	Yes	Yes	800
City of San Mateo	2021 – Present	Yes	Yes	Yes	900
City of Santa Clarita	2022 – Present	Yes	Yes	Yes	1,200
City of Santa Cruz	2023 – Present	Yes	Yes	Yes	800
City of Seal Beach	2017 – Present	Yes	Yes	Yes	410
City of Stockton	2012 – Present	Yes	Yes	N/A	3,000
City of Tracy	2021 – Present	Yes	Yes	Yes	960
Town of Tiburon	2022 – Present	Yes	Yes	Yes	452
City of Vernon	2023 – Present	Yes	Yes	Yes	1000
City of Visalia	2021 – Present	Yes	Yes	Yes	650
Imperial County Transportation Commission	2020 – Present	Yes	Yes	Yes	600
Nevada County Transportation Commission	2021 – Present	Compliance Services	N/A	N/A	450
San Diego Metropolitan Transit System	2005 – Present	Yes	Yes	Yes	1,850
Shasta Regional Transportation Agency	2015 – Present	Yes	N/A	N/A	400
Carmel Area Wastewater District	2022 – Present	Yes	Yes	N/A	150
CAWD/PBSCD Wastewater Reclamation Project	2022 – Present	Yes	N/A	N/A	150

San Mateo County Mosquito and Vector Control District

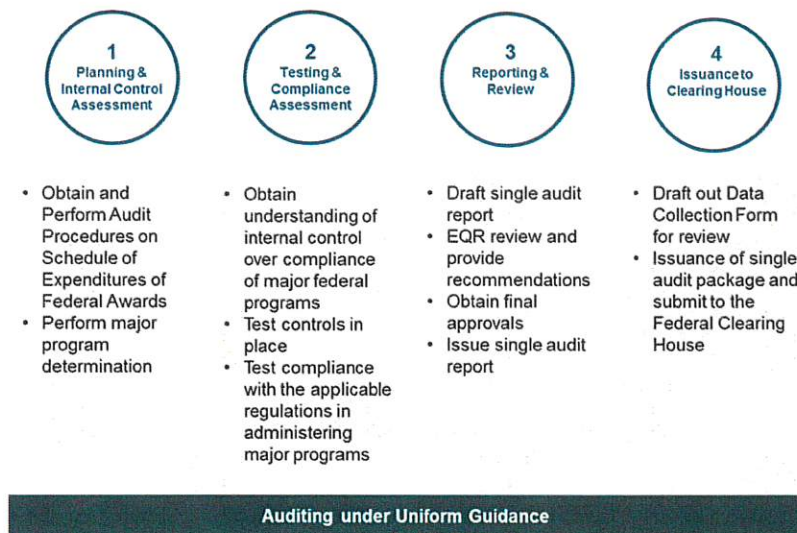
Firm's Experience with Single Audit and Grants

The Pun Group LLP works with numerous organizations that receive extensive governmental funding and are subject to auditing under Uniform Grant Guidance. This Firm's specialization helps our audit team understand the procedures' nuances and execute the engagement accordingly. We also assist in preparing the data collection form and preparing the reporting package for submission to the federal audit clearinghouse.

The Firm is a member of the AICPA Governmental Audit Quality Center and has demonstrated its commitment to audit quality, including those performed under Government Auditing Standards and Uniform Guidance. Also, we are a recipient of the *Single Audit Resource Center's Award for Excellence*. This award is based on the positive feedback result from our clients in an independent survey, demonstrating our Firm's highest commitment to quality and client satisfaction.

We utilize standardized audit programs from the federal government's Compliance Supplement to ensure that our procedures meet federal standards. Our audit programs are continually updated to reflect the revisions of OMB.

Our Uniform Guidance risk-based approach focuses on areas of higher risk of non-compliance. Such an approach truly reflects the federal government's intent by concentrating on the following four steps:



- 1. Planning & Internal control assessment:** The engagement team will obtain an understanding of the District and its operating environment and its internal control over the Schedule of Expenditures of Federal Awards. The engagement team will perform the major program determination and communicate with the District's management before conducting major program testing.
- 2. Testing & compliance assessment:** The engagement team will obtain an understanding of internal control over compliance on the direct and material compliance requirements for each major program. The engagement will perform testing on internal controls over compliance to ensure the controls are in place, working effectively and properly and that the District is in compliance with the applicable regulations in administering major programs.
- 3. Reporting & Review:** The engagement team will review and prepare the single audit reports and perform quality control procedures following the Quality Control Standards issued by the AICPA. Any comments will be issued to the management or the Charge with Governance, depending on the magnitude of the issues. Upon obtaining the final approvals from management, the Single Audit report will be issued.
- 4. Issuance to Clearing House:** The engagement team will assist the District in drafting the data collection form and completing the final submission, including uploading the audit package to the Federal Clearing House.

San Mateo County Mosquito and Vector Control District

Total All-Inclusive Maximum Price

We are committed to the performance of a high-quality audit at the most reasonable fee level possible, both initially and throughout the engagement. Also, our partners will provide advice and consultation as needed at no additional cost to the San Mateo County Mosquito and Vector Control District.

Name of Firm: The Pun Group LLP – Certified Public Accountants and Business Advisors
Contact Name: Kenneth H. Pun, CPA, CGMA
Contact Email Address: ken.pun@pungroup.cpa

Authorization to Represent the Firm

I, the undersigned, certify I am duly authorized to represent The Pun Group LLP and am empowered to submit this bid. In addition, I certify I am authorized to contract with the San Mateo County Mosquito and Vector Control District on behalf of the Firm.



May 2, 2024

 Kenneth H. Pun, CPA, CGMA | Managing Partner
 The Pun Group LLP

 Date

Total All-Inclusive Maximum Price

Our proposed fees for Professional Auditing Services for three (3) fiscal years with the option to extend for an additional two years beginning with the fiscal year ending June 30, 2024, are as follows:

All-Inclusive Maximum Price by Report	2023-24	2024-25	2025-26	Optional Years	
				2026-27	2027-28
District Basic Financial Statements	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
State Controller's Report	1,500	1,500	1,500	1,500	1,500
Management Letter	Included	Included	Included	Included	Included
Total All-Inclusive Maximum Price:	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500

Out of Pocket Expenses are Included in the Total All-Inclusive Maximum Price and Reimbursement Rates

The Firm's policy is to maintain flexible billing rates to meet the needs of clients and help them control costs. In the interest of starting our long-term relationship, we will absorb expenses such as travel and printing costs. Additionally, our Partners will be available to provide advice and consultation as necessary to the San Mateo County Mosquito and Vector Control District. The Firm will also absorb these costs.

San Mateo County Mosquito and Vector Control District

Let's Get to Work!

Benefits of Choosing The Pun Group LLP

The Pun Group LLP is recognized for its professionalism, integrity and for providing clients with practical solutions unique to their circumstances and issues. Our Firm prides itself on being able to provide personalized client services, and with that sentiment in mind, we have carefully chosen our engagement teams. The Pun Group's primary objective is to offer the San Mateo County Mosquito and Vector Control District solutions and directions led by highly experienced and capable partners who can successfully implement the work and produce the results you expect. This philosophy and mindset allow us to provide a superior level of service and a quality audit.

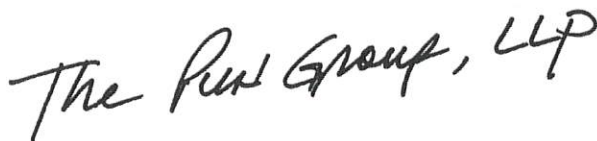
We trust that this proposal has given you the information needed about the Firm, the engagement team members, the overall audit approach, cost-saving measures, and audit fees. We are committed to exceeding your expectations, and we look forward to bringing our experience and expertise to the San Mateo County Mosquito and Vector Control District while providing you with the excellent level of service that you expect and deserve.

Thank You

Thank you for allowing us to submit our qualifications to provide you with Professional Auditing Services. Please direct inquiries to:

Kenneth H. Pun, CPA, CGMA
Managing Partner
Email: ken.pun@pungroup.cpa
Phone: (949) 777-8801 | Fax: (949) 777-8850

Sincerely,



The Pun Group LLP
Certified Public Accountants and Business Advisors

San Mateo County Mosquito and Vector Control District

Appendix B – Certificate of Insurance



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
2/27/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Burnham WGB Insurance Solutions CA Insurance License 0F69771 15901 Red Hill Avenue Tustin CA 92780	CONTACT NAME: Sarah Caballero PHONE (AG. No. Ext.): 714-824-8300 FAX (AG. No.): 714-573-1770 E-MAIL ADDRESS: Sarah.Caballero@wgbib.com												
INSURER(S) AFFORDING COVERAGE													
INSURED The Pun Group LLP 200 E. Sandpointe Ave., #600 Santa Ana CA 92121	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;">INSURER A: National Fire Insurance of Har</th> <th style="width: 20%;">NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER B: Valley Forge Insurance Company</td> <td>20508</td> </tr> <tr> <td>INSURER C: Great Divide Insurance Company</td> <td>25224</td> </tr> <tr> <td>INSURER D: Continental Casualty Company</td> <td>20443</td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </tbody> </table>	INSURER A: National Fire Insurance of Har	NAIC #	INSURER B: Valley Forge Insurance Company	20508	INSURER C: Great Divide Insurance Company	25224	INSURER D: Continental Casualty Company	20443	INSURER E:		INSURER F:	
INSURER A: National Fire Insurance of Har	NAIC #												
INSURER B: Valley Forge Insurance Company	20508												
INSURER C: Great Divide Insurance Company	25224												
INSURER D: Continental Casualty Company	20443												
INSURER E:													
INSURER F:													

COVERAGES **CERTIFICATE NUMBER:** 234941955 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL/SUBR INSD/ WVO	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
B	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GENL AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJ. <input type="checkbox"/> LOC OTHER:		7013134445	3/1/2024	3/1/2025	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ 4,000,000 \$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY		7013117645	3/1/2024	3/1/2025	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
D	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED. <input checked="" type="checkbox"/> RETENTION \$ 10,000		7013136468	3/1/2024	3/1/2025	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/> Y <input checked="" type="checkbox"/> N/A	WC713136289	3/1/2024	3/1/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER No Deductible E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	E&O Retro 12/29/11		CAB2023594	3/1/2024	3/1/2025	3,000,000 agg 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Great Divide Insurance Company AM Best Rating A+ XV

Certificate holder(s) is/are named as additional insured per attached endorsements subject to the terms & conditions of the policy:
 General Liability Additional Insured & Waiver of Subrogation # SB146932G
 General Liability Primary & Contributory #CNA80103XX
 Umbrella Policy follows form for General Liability, Auto Liability and Employers Liability
 Auto Primary and Non-Contributory & Waiver of Subrogation #CA00011013
 Auto Designated Insured #IL 02 70 07 20
 Work Comp waiver of subrogation applies #WC 00 03 13

CERTIFICATE HOLDER Proof of Coverage Cert XXXXXXXX XXXXXXXX XX XXXXX	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--	--

Agenda Item 4H

SUBJECT: Retirement of a 2014 Nissan pickup truck from fixed asset inventory

SUMMARY

One technician vehicle has expended its useful life, and staff proposes disposing of it in accordance with District Policy Manual procedures. Enterprise Fleet Management (“Enterprise”) will sell the truck publicly, and the principle will be applied to lower the lease payment on replacement trucks.

BACKGROUND AND STATUS

District Policy 6020 Fixed Asset Inventory and 6050 Disposal of Surplus Equipment prescribes the procedure for disposing of equipment and other capital assets. The Finance Committee is provided with a copy of the fixed asset retirement form (Attachment 4H.1). If the Finance Committee recommends approval, the asset retirement will be included on the June Consent Calendar.

Staff is requesting that the Finance committee recommend that the Board approve removing the following item from the District’s capital asset inventory:

**2014 Nissan Frontier (4x2)
1N6AD0CU1EN732765
Inventory Item No. 416**

STAFF RECOMMENDATION

Recommend that the Board approve removing Nissan Frontier inventory item 416 from the District’s fixed asset inventory.

ATTACHMENTS

1. Fixed asset inventory request from that includes a 2014 Nissan Frontier (4x2) VIN 1N6AD0CU1EN732765

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
 FIXED ASSET RETIREMENT REQUEST FORM
 AS OF 6/30/2024**

Inventory No.	Purchase Date	Capitalized Cost	Accumulated Depreciation	Depreciable Value	Est. Residual Value	Asset Description	Disposition
416	7/2/2014	\$ 23,103	\$ 23,103	\$ -	Undetermined	2014 Nisan Frontier (4x2) 1N6AD0CU1EN732765	To be sold by Enterprise
Total:		\$ 23,103	\$ 23,103	\$ -	\$ -		

Finance Director Signature: _____
 Richard S. Arrow

District Manager Signature: _____
 Brian Weber

Board President Signature: _____
 Mason Brutchy

Date Signed: 6/12/2024