



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

February 27, 2023

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 COVID-19 AND TELECONFERENCE MEETINGS:

Based on the authority under AB 361 and the guidance from the County Public Health Officer and the CDC to minimize the spread of the coronavirus, please note the following changes to the District's ordinary meeting procedures:

- The District's Board Room is not open to the public at this time.
- The meeting will be conducted via teleconference using Zoom.
- All members of the public seeking to observe and/or to address the local legislative body may participate in the meeting telephonically or otherwise electronically in the manner described below.

HOW TO OBSERVE THE MEETING:

Telephone: Listen to the meeting live by calling Zoom at **(408) 636-0968** or **(669) 900-6833**.

Enter the **Meeting ID# 650-344-8592** followed by the pound (#) key. More phone numbers can be found on Zoom's website at <https://zoom.us/j/6503448592> if the line is busy.

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

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

ACCESSIBILITY INFORMATION:

Board Meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to observe and/or participate in this meeting and access meeting-related materials should contact Brian Weber, District

Manager, at least 48 hours before the meeting, at (650) 344-8592 or bweber@smcmvcd.org. Advanced notification will enable the District to swiftly resolve such requests to ensure accessibility.

PUBLIC RECORDS:

Public records that relate to any item on the open session agenda for a meeting are available for public inspection. Those records that are distributed after the agenda posting deadline for the meeting are available for public inspection at the same time they are distributed to all or a majority of the members of the Board. The Board has designated the District’s website at <https://www.smcmvcd.org/board-meetings> as the place to make those public records available for inspection. The documents may also be obtained by calling the District Manager.

1. CALL TO ORDER

2. ROLL CALL

- Mason Brutschy (Chair), Town of Atherton _____
- Muhammad Baluom, City of Millbrae _____
- Ray Williams, Town of Portola Valley _____
- Robert Riechel, City of San Bruno _____
- Carolyn Parker, City of Brisbane _____
- Kati Martin, City of Half Moon Bay _____

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.** Review the Preliminary Financial Report for FY 2022-23 as of January 31, 2023.

Report by: Finance Director, Richard Arrow, CPA

ACTION: Recommend the Board approve the Financial Report for FY 2022-23 as of January 31, 2023

- B.** Pesticide Purchase Order

Report by: Operations Director, Casey Stevenson

ACTION: Recommend the Board approve the pesticide purchase from Adapco and Clarke in the amount of \$56,907.99

- C.** Report on alternative depositories for District reserve funds.

Report by: Finance Director, Richard Arrow

ACTION: Recommend the Board authorize District Manager to proceed in implementing an alternative depository for District funds.

- D.** Approval of levy administration services agreement with SCI Consulting Group

Report by: District Manager, Brian Weber

ACTION: Recommend the Board authorize the District Manager to enter into a Services Agreement between the District and SCI Consulting Group



Item 4A

**Monthly Financial Report
Month Ending January 31, 2023**

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

Statement of Revenues, Expenditures, and Change in Fund Balance

Total revenues received from July 1 through January 31, 2023 (YTD) were \$ 4.2 million; total expenditures YTD were \$ 3.5 million, and the change in fund balance was \$765.0 thousand. The District had \$ 9.1 million in cash available in County Treasury.

	General	Capital	Total
	Fund	Fund	Funds
Beginning Fund Balance 7/1/2022:	\$ 8,001,587	\$ 749,944	\$ 8,751,531
Revenues/Resources	\$ 4,218,918	\$ 7,044	\$ 4,225,962
Due To (From) Funds	\$ (276,044)	\$ 276,044	\$ -
Expenditures	\$ 3,269,317	\$ 191,613	\$ 3,460,930
Change in Fund Balance	673,557	91,475	\$ 765,032
* Ending Fund Balance	\$ 8,675,143	\$ 841,419	\$ 9,516,563

* Components of Fund Balance:			
Nonspendable (Inventory)	\$ 143,930.00	\$ -	\$ 143,930.00
Assigned (Capital Improvements)	-	841,419	841,419
Public Health Emergency Fund	800,000	-	800,000
Natural Disaster Emergency Fund	650,000	-	650,000
Real Property Acquisition Fund	1,134,670	-	1,134,670
Debt Service Repayment Fund	1,000,000	-	1,000,000
Unrestricted Fund Balance	4,946,543	-	4,946,543
Total	\$ 8,675,143	\$ 841,419	\$ 9,516,563

Budget Variances

Revenues

Actual revenues received through January 31, 2023, were over budget by \$ 580,995 resulting from the receipt of a portion of excess ERAF in August 2022 (\$ 574,500), as well as timing differences of other revenue sources.



Expenditures

Expenditures through January 31, 2023, were under budget by \$ 591,169 primarily due to the timing of expenditures contained in the table below:

Budget Category	Over/ Under	Variance	% of YTD Budget	Explanation
Salaries & Wages	Under	\$35,433	97.9%	New employees costs under budgeted positions.
Employee Benefits	Over	\$51,065	108.8%	Timing of budgeted employee benefits
Administration	Under	\$92,858	70.6%	Timing of HR Consulting, Engineering, Legal Services, and audit expenditures
Computer Hardware & Software	Under	\$20,682	54.8%	Timing of consulting, hardware, and Map Vision licensing expenditures
Operations	Under	\$48,210	68.5%	Timing of pesticide expenditures
Laboratory	Under	\$18,474	63.4%	Timing of Laboratory expenditures
Public Outreach	Under	\$30,006	59.1%	Timing of media and promotion expenditures
Capital Improvements	Under	\$357,557	34.9%	Timing of building improvement exp.

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 January 2023 summary, accounts receivable outstanding greater than 90 days total is \$17,242 consisting of amounts due from the California Invasive Plant Council. **Updated receivables as of February 21, 2023 (over 90 days) is \$ 0.** Staff is presently contacting agencies to expedite collection.

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 22388 to 22447. Last month's check number ended at 22387. All checks written were to vendors on account, retired employees, or reimbursements to current employees, per District policy. In January 2023, 60 checks written from the General Fund totaled \$ 157,138.84. In addition, the District wrote 2 checks from the Capital Fund totaling \$ 100,009.59 (check numbers 1098-1099).

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 Jan 31, 2023

	Total Jan 31, 23	General Fund	Capital Fund
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	8,273,500	8,273,500	
1015 · Checking -Union Bank - GF x9757	(49,465)	(49,465)	
1020 · Cash-County Treasury-CPF x2705	840,879		840,879
1025 · Checking -Union Bank - CPF x6913	-		-
1016 · County Funds - FMV	(259,384)	(259,924)	540
1030 · Petty Cash	400	400	
1035 · PARS Pension Rate Stabilization	110,183	110,183	
Total Checking/Savings	8,916,114	8,074,695	841,419
Accounts Receivable			
1100 · Accounts Receivable	22,063	22,063	
1105 · Interest Receivable	-	-	-
Total Accounts Receivable	22,063	22,063	-
Other Current Assets			
1220 · VCJPA-Member Contingency Fund	469,114	469,114	
1230 · Pesticide Inventory	176,476	176,476	
Total Other Current Assets	645,590	645,590	-
Total Current Assets	9,583,767	8,742,348	841,419
TOTAL ASSETS	9,583,767	8,742,348	841,419
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	67,205	67,205	-
Total Accounts Payable	67,205	67,205	-
Credit Cards			
1040 · US Bank Purchase Card	-	-	
Total Credit Cards	-	-	-
Other Current Liabilities			
2200 · Accrued Wages	-	-	
Total Other Current Liabilities	-	-	-
Total Current Liabilities	67,205	67,205	-
Total Liabilities	67,205	67,205	-
Fund Balance			
Beginning Fund Balance, 7/1/2022	8,751,531	8,001,587	749,944
Due To (From) Funds	-	(276,044)	276,044
Revenues Over Expenditures	765,032	949,601	(184,569)
Ending Fund Balance *	9,516,563	8,675,143	841,419
TOTAL LIABILITIES & FUND BALANCE	9,583,767	8,742,348	841,419
* COMPONENTS OF ENDING FUND BALANCE			
Nonspendable (Inventory)	143,930	143,930	-
Assigned (Capital Improvements)	841,419	-	841,419
Public Health Emergency Fund	800,000	800,000	-
Natural Disaster Emergency Fund	650,000	650,000	-
Real Property Acquisiton Fund	1,134,670	1,134,670	-
Debt Service Repayment Fund	1,000,000	1,000,000	-
Unrestricted Fund Balance (Includes Working Capital)	4,946,543	4,946,543	-
Total Fund Balance	9,516,563	8,675,143	841,419

	General	Capital	Total
	Fund	Fund	Funds
Beginning Fund Balance 7/1/2022:	\$ 8,001,587	\$ 749,944	\$ 8,751,531
Revenues/Resources	\$ 4,218,918	\$ 7,044	\$ 4,225,962
Due To (From) Funds	\$ (276,044)	\$ 276,044	-
Expenditures	\$ 3,269,317	\$ 191,613	\$ 3,460,930
Change in Fund Balance	673,557	91,475	\$ 765,032
* Ending Fund Balance	\$ 8,675,143	\$ 841,419	\$ 9,516,563

* Components of Fund Balance:			
Nonspendable (Inventory)	\$ 143,930.00	\$ -	\$ 143,930.00
Assigned (Capital Improvements)	-	841,419	841,419
Public Health Emergency Fund	800,000	-	800,000
Natural Disaster Emergency Fund	650,000	-	650,000
Real Property Acquisiton Fund	1,134,670	-	1,134,670
Debt Service Repayment Fund	1,000,000	-	1,000,000
Unrestricted Fund Balance	4,946,543	-	4,946,543
Total	\$ 8,675,143	\$ 841,419	\$ 9,516,563

Statement of Revenues, Expenditures Budget vs. Actual
July 2022 through June 2023

Month of Report:
Jan, 2023

GENERAL FUND:

Ordinary Revenues/Expenditures

Revenues

	Annual Budget	YTD Actual	Annual Variance	%	YTD Budget	YTD Variance	%	Monthly Budget	Monthly Actual	Monthly Variance	%
Total 4000 · PROGRAM REVENUES	2,452,750	1,460,908	(991,842)	59.6%	1,469,813	(8,905)	99.4%	225,052	224,347	(705)	99.7%
Total 4100 · PROPERTY TAX REVENUES	3,197,480	2,000,140	(1,197,340)	62.6%	1,959,976	40,164	102.0%	260,119	286,566	26,447	110.2%
Total 4200 · OTHER TAX REVENUES	841,578	706,733	(134,845)	84.0%	119,341	587,392	592.2%	-	302,209	302,209	0.0%
Total 4300 · OTHER REVENUES	187,848	51,137	(136,711)	27.2%	95,837	(44,700)	53.4%	15,324	33,605	18,281	219.3%

Total Revenues

	6,679,656	4,218,918	(2,460,738)	63.2%	3,644,967	573,951	115.7%	500,495	846,727	346,232	169.2%
--	-----------	-----------	-------------	-------	-----------	---------	--------	---------	---------	---------	--------

Expenditures

Total 5000 · SALARIES & WAGES	3,031,167	1,622,793	1,408,374	53.5%	1,658,226	(35,433)	97.9%	232,640	220,900	(11,740)	95.0%
Total 5100 · EMPLOYEE BENEFITS	887,416	629,216	258,200	70.9%	578,151	51,065	108.8%	61,853	70,760	8,907	114.4%
Total 5200 · TRAINING - BOARD & STAFF	87,973	33,863	54,110	38.5%	44,548	(10,685)	76.0%	559	2,303	1,744	412.0%
Total 5300 · ADMINISTRATION	593,988	223,125	370,863	37.6%	315,983	(92,858)	70.6%	33,529	16,096	(17,433)	48.0%
Total 5400 · INSURANCE	143,254	138,306	4,948	96.5%	143,254	(4,948)	96.5%	-	-	-	0.0%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	70,365	25,040	45,325	35.6%	45,722	(20,682)	54.8%	3,036	4,769	1,733	157.1%
Total 5500 · FACILITIES MAINTENANCE	51,547	27,983	23,564	54.3%	30,067	(2,084)	93.1%	4,296	3,284	(1,012)	76.4%
Total 5550 · UTILITIES	77,617	38,393	39,224	49.5%	45,272	(6,879)	84.8%	6,469	5,350	(1,119)	82.7%
Total 5600 · FLEET MAINTENANCE	59,891	32,423	27,468	54.1%	34,936	(2,513)	92.8%	4,991	3,685	(1,306)	73.8%
Total 5700 · OPERATIONS	262,067	104,662	157,405	39.9%	152,872	(48,210)	68.5%	21,839	27,711	5,872	126.9%
Total 5800 · LABORATORY	85,668	32,029	53,639	37.4%	50,503	(18,474)	63.4%	7,033	2,899	(4,134)	41.2%
Total 5900 · PUBLIC OUTREACH	125,820	43,389	82,431	34.5%	73,395	(30,006)	59.1%	10,485	7,136	(3,349)	68.1%
Total 6500 · DEBT SERVICE	330,000	318,094	11,906	96.4%	330,000	11,906	96.4%	-	-	-	0.0%

Total Expenditures

	5,806,773	3,269,317	(2,537,456)	56.3%	3,502,929	(233,612)	93.3%	386,730	364,892	(21,838)	94.4%
--	-----------	-----------	-------------	-------	-----------	-----------	-------	---------	---------	----------	-------

General Fund Net Revenues Over Expenditures

	872,883	949,601	76,718		142,038	807,563		113,765	481,836	368,071	
--	---------	---------	--------	--	---------	---------	--	---------	---------	---------	--

CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	7,044	(7,044)	0.0%	-	7,044	0.0%	-	4,248	4,248	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	2,007,554	191,613	1,815,941	9.5%	549,170	(357,557)	34.9%	4,166	3,615	(551)	86.8%

Capital Improvement Fund Net Revenue Over Expenditures

	(2,007,554)	(184,569)	1,822,985		(549,170)	364,601		(4,166)	634	4,800	
--	-------------	-----------	-----------	--	-----------	---------	--	---------	-----	-------	--

San Mateo County Mosquito & Vector Control District
Statement of Revenues, Expenses & Changes- Budget vs. Actual
 July 2022 through January 2023

	<u>Jul '22 - Jan 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 · PROGRAM REVENUES				
4010 · Service Abatement Revenue -2451	134,762.57	127,337.00	7,425.57	105.83%
4020 · Special Benefit Assessmnt-2031	1,033,452.66	1,044,569.00	-11,116.34	98.94%
4030 · Special Mosquito Tax - 2439	292,692.40	297,907.00	-5,214.60	98.25%
Total 4000 · PROGRAM REVENUES	1,460,907.63	1,469,813.00	-8,905.37	99.39%
4100 · PROPERTY TAX REVENUES				
4105 · Current - Secured - 1021	1,840,654.65	1,767,987.00	72,667.65	104.11%
4110 · Current - Unsecured - 1031	97,956.21	121,525.00	-23,568.79	80.61%
4115 · Prior Year - Unsecured - 1033	1,702.41			
4120 · Current -Secured SB813-1041	54,013.93	65,000.00	-10,986.07	83.1%
4130 · Prior Y. Unsecured SB813-1042	725.53	0.00	725.53	100.0%
4140 · State Homeowner Prop-1831	5,087.32	5,464.00	-376.68	93.11%
Total 4100 · PROPERTY TAX REVENUES	2,000,140.05	1,959,976.00	40,164.05	102.05%
4200 · OTHER TAX REVENUES				
4210 · ERAF Rebate-1046	574,499.02	0.00	574,499.02	100.0%
4220 · Redevelop Passthrough-1024,2647	132,234.21	119,341.00	12,893.21	110.8%
Total 4200 · OTHER TAX REVENUES	706,733.23	119,341.00	587,392.23	592.2%
4300 · OTHER REVENUES				
4310 · Interest Earned (Cnty GF+VCJPA)	42,999.70	55,000.00	-12,000.30	78.18%
4311 · Interest Earned (Cnty Cap Fund)	7,044.48	7,500.00	-455.52	93.93%
4322 · Capital Lease Financing	0.00	0.00	0.00	0.0%
4323 · Sublease	0.00	0.00	0.00	0.0%
4340 · VCJPA / Misc. Income -2658	8,137.18	33,337.00	-25,199.82	24.41%
Total 4300 · OTHER REVENUES	58,181.36	95,837.00	-37,655.64	60.71%
4800 · GRANT REVENUE				
4810 · Operating Grants	0.00	0.00	0.00	0.0%
Total 4800 · GRANT REVENUE	0.00	0.00	0.00	0.0%
Total Income	4,225,962.27	3,644,967.00	580,995.27	115.94%
Expense				
5000 · SALARIES & WAGES				
5010 · Permanent Employees	1,414,973.60	1,426,715.00	-11,741.40	99.18%
5015 · Limited Term Employees	107,568.90	115,709.00	-8,140.10	92.97%
5020 · Seasonal Employees	90,950.75	101,687.00	-10,736.25	89.44%
5040 · Board Trustees Meeting Stipend	9,300.00	14,115.00	-4,815.00	65.89%
Total 5000 · SALARIES & WAGES	1,622,793.25	1,658,226.00	-35,432.75	97.86%
5100 · EMPLOYEE BENEFITS				
5110 · Retirement - Employer Contribut	194,069.42	185,935.00	8,134.42	104.38%
5115 · Retirement - Employee Contribut	9,378.97			
5116 · Alternate Retire-Employee Contr	572.18			
5125 · Actives - Medical Insurance	194,619.97	173,176.00	21,443.97	112.38%
5130 · Actives - HRA Health Reimb Acct	13,727.33	12,760.00	967.33	107.58%
5135 · Actives - Dental Insurance	16,474.50	18,536.00	-2,061.50	88.88%
5140 · Actives - Dental Reimbursement	253.00	700.00	-447.00	36.14%
5145 · Actives - Vision Insurance	2,925.02	3,333.00	-407.98	87.76%
5150 · Group Life Insurance	836.00			

San Mateo County Mosquito & Vector Control District
Statement of Revenues, Expenses & Changes- Budget vs. Actual
 July 2022 through January 2023

	<u>Jul '22 - Jan 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5155 · Retirees - HRA & Prescrip Reimb	5,000.00			
5160 · Retirees - HRA & Medical Reimb	27,039.26			
5165 · Long Term Disability - Standard	9,485.83	8,841.00	644.83	107.29%
5170 · Actives - Other Benefits	-1,553.82			
5175 · Social Security & Medicare Tax	29,578.76	31,826.00	-2,247.24	92.94%
5180 · CA Unemployment/Disability Tax	10,788.43	10,607.00	181.43	101.71%
5182 · Workers Compensation	109,506.00	132,437.00	-22,931.00	82.69%
5185 · Actives - Deferred Compensation	6,515.01			
Total 5100 · EMPLOYEE BENEFITS	629,215.86	578,151.00	51,064.86	108.83%
5200 · TRAINING - BOARD & STAFF				
5205 · Coastal Regional Continuing Ed.	3,437.00	2,140.00	1,297.00	160.61%
5210 · Conferences / Workshops Board	8,105.97	17,490.00	-9,384.03	46.35%
5215 · Conferences / Workshops Staff	22,115.42	21,000.00	1,115.42	105.31%
5220 · Staff Training	205.00	3,918.00	-3,713.00	5.23%
Total 5200 · TRAINING - BOARD & STAFF	33,863.39	44,548.00	-10,684.61	76.02%
5300 · ADMINISTRATION				
5305 · Board Meeting Expenses	3,109.22	3,500.00	-390.78	88.84%
5310 · Background / drug screening	385.49	585.00	-199.51	65.9%
5315 · County Accounting Service Chgs	16,012.50	16,000.00	12.50	100.08%
5325 · HR & Finance Consultant	2,172.60	15,813.00	-13,640.40	13.74%
5330 · Memberships & Subscriptions	25,830.00	19,318.00	6,512.00	133.71%
5335 · Office Expense	8,766.09	11,642.00	-2,875.91	75.3%
5340 · Janitorial/Household Expense	15,873.10	16,087.00	-213.90	98.67%
5345 · Prof. Services - Engineer Rpt	22,461.40	50,941.00	-28,479.60	44.09%
5350 · Legal Services	10,279.50	40,827.00	-30,547.50	25.18%
5355 · Property Tax Stormwater Assess	3,360.00	5,350.00	-1,990.00	62.8%
5360 · Permits	4,544.00	8,578.00	-4,034.00	52.97%
5375 · Audit	25,625.00	31,057.00	-5,432.00	82.51%
5380 · Copier and postage	3,316.03	3,561.00	-244.97	93.12%
5385 · Security and fire alarm	7,972.90	8,437.00	-464.10	94.5%
5390 · Payroll Service	5,205.61	5,020.00	185.61	103.7%
5395 · Bank Fees (County General Fund)	575.52	704.00	-128.48	81.75%
5396 · Bank Fees (County Capital Fund)	206.31	331.00	-124.69	62.33%
5399 · Facility Lease	67,635.98	78,232.00	-10,596.02	86.46%
Total 5300 · ADMINISTRATION	223,331.25	315,983.00	-92,651.75	70.68%
5400 · INSURANCE				
5410 · Liability Insurance - VCJPA	98,808.00	101,171.00	-2,363.00	97.66%
5415 · Auto Physical Damage	2,401.00	2,566.00	-165.00	93.57%
5420 · Group Property Program	19,768.00	12,356.00	7,412.00	159.99%
5425 · VCJPA - General Fund Allocation	3,737.00	5,838.00	-2,101.00	64.01%
5430 · Group Fidelity	6,014.00	6,964.00	-950.00	86.36%
5435 · Non-owned Aircraft	4,625.00	6,359.00	-1,734.00	72.73%
5436 · Cyber Liability	2,952.95	7,500.00	-4,547.05	39.37%
5445 · Business Travel Accident Ins	0.00	500.00	-500.00	0.0%
Total 5400 · INSURANCE	138,305.95	143,254.00	-4,948.05	96.55%
5450 · COMPUTER HARDWARE & SOFTWARE				
5455 · IT Consulting - Compu-Data	560.00	8,577.00	-8,017.00	6.53%

San Mateo County Mosquito & Vector Control District
Statement of Revenues, Expenses & Changes- Budget vs. Actual
 July 2022 through January 2023

	<u>Jul '22 - Jan 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5460 · Computer Hardware	1,853.56	9,463.00	-7,609.44	19.59%
5465 · Computer Software	14,004.24	7,294.00	6,710.24	192.0%
5470 · Database & Mapping - License	0.00	15,000.00	-15,000.00	0.0%
5475 · Website Hosting / Microsoft	8,622.47	5,388.00	3,234.47	160.03%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	25,040.27	45,722.00	-20,681.73	54.77%
5500 · FACILITIES MAINTENANCE				
5505 · Facility - Repairs & Maint	27,983.34	30,067.00	-2,083.66	93.07%
Total 5500 · FACILITIES MAINTENANCE	27,983.34	30,067.00	-2,083.66	93.07%
5550 · UTILITIES				
5560 · Gas & Electricity - PG&E	15,449.83	17,796.00	-2,346.17	86.82%
5565 · Water	3,096.52	4,564.00	-1,467.48	67.85%
5570 · Phone - VOIP - Fusion/MegaPath	3,658.31	3,971.00	-312.69	92.13%
5575 · Phone - Land Line-AT&T/Comcast	2,380.27	3,222.00	-841.73	73.88%
5580 · Phone - Mobile Devices-Verizon	13,807.82	15,719.00	-1,911.18	87.84%
Total 5550 · UTILITIES	38,392.75	45,272.00	-6,879.25	84.81%
5600 · FLEET MAINTENANCE				
5610 · Garage Tools	7,924.78	4,960.00	2,964.78	159.77%
5615 · Garage Repairs Outside	3,992.53	4,659.00	-666.47	85.7%
5620 · Auto, Hotsy, Plug, Boat, Traile	12,550.26	9,915.00	2,635.26	126.58%
5630 · Ops Equipment & Repairs	7,955.88	8,750.00	-794.12	90.92%
5635 · Vehicle Accident Insur Claims	0.00	6,652.00	-6,652.00	0.0%
Total 5600 · FLEET MAINTENANCE	32,423.45	34,936.00	-2,512.55	92.81%
5700 · OPERATIONS				
5705 · Pesticides	31,874.27	78,933.00	-47,058.73	40.38%
5715 · Helicopter	17,267.25	22,463.00	-5,195.75	76.87%
5720 · Safety Equipment	3,867.37	4,559.00	-691.63	84.83%
5725 · Apparel - Uniforms & Boots	6,867.09	8,417.00	-1,549.91	81.59%
5730 · Mosquito Fish	1,528.99	2,335.00	-806.01	65.48%
5735 · Fuel	43,257.05	36,165.00	7,092.05	119.61%
Total 5700 · OPERATIONS	104,662.02	152,872.00	-48,209.98	68.46%
5800 · LABORATORY				
5805 · Disease Surveillance	1,183.00	6,240.00	-5,057.00	18.96%
5810 · Sentinel Chicken Flocks/Supply	679.30	1,870.00	-1,190.70	36.33%
5815 · Mosquito Blood	2,212.00	2,433.00	-221.00	90.92%
5820 · Dry Ice	6,988.26	6,825.00	163.26	102.39%
5825 · Lab Supplies	3,779.46	5,305.00	-1,525.54	71.24%
5830 · Lab Biowaste Disposal	643.70	1,300.00	-656.30	49.52%
5835 · Lab Equip. Repair	947.98	1,165.00	-217.02	81.37%
5840 · Lab Equip. Maintenance	1,035.11	1,750.00	-714.89	59.15%
5845 · Lab PCR Supplies	14,560.16	16,850.00	-2,289.84	86.41%
5850 · Lab PCR Maintenance	0.00	6,765.00	-6,765.00	0.0%
Total 5800 · LABORATORY	32,028.97	50,503.00	-18,474.03	63.42%
5900 · PUBLIC OUTREACH				
5910 · Media and Network	29,593.77	66,707.00	-37,113.23	44.36%
5920 · Promotion & Printing	13,795.06	6,688.00	7,107.06	206.27%
Total 5900 · PUBLIC OUTREACH	43,388.83	73,395.00	-30,006.17	59.12%
6000 · CAPITAL IMPROVEMENTS				

San Mateo County Mosquito & Vector Control District
Statement of Revenues, Expenses & Changes- Budget vs. Actual
 July 2022 through January 2023

	<u>Jul '22 - Jan 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6010 · Building Improvements	116,744.08	350,000.00	-233,255.92	33.36%
6020 · Equipment - Operations & Admin	49,980.93	60,000.00	-10,019.07	83.3%
6025 · Software	0.00	110,000.00	-110,000.00	0.0%
6030 · Vehicle Leases	24,681.93	29,170.00	-4,488.07	84.61%
Total 6000 · CAPITAL IMPROVEMENTS	<u>191,406.94</u>	<u>549,170.00</u>	<u>-357,763.06</u>	<u>34.85%</u>
6500 · DEBT SERVICE				
6510 · Principal Payments	207,169.12	210,000.00	-2,830.88	98.65%
6520 · Interest Payments	110,925.00	120,000.00	-9,075.00	92.44%
Total 6500 · DEBT SERVICE	<u>318,094.12</u>	<u>330,000.00</u>	<u>-11,905.88</u>	<u>96.39%</u>
Total Expense	<u>3,460,930.39</u>	<u>4,052,099.00</u>	<u>-591,168.61</u>	<u>85.41%</u>
Net Ordinary Income	<u>765,031.88</u>	<u>-407,132.00</u>	<u>1,172,163.88</u>	<u>-187.91%</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>765,031.88</u></u>	<u><u>-407,132.00</u></u>	<u><u>1,172,163.88</u></u>	<u><u>-187.91%</u></u>

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

	<u>Jan 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 · PROGRAM REVENUES				
4010 · Service Abatement Revenue -2451	2,503.13	1,711.00	792.13	146.3%
4020 · Special Benefit Assessmnt-2031	173,698.69	172,562.00	1,136.69	100.66%
4030 · Special Mosquito Tax - 2439	48,145.02	50,779.00	-2,633.98	94.81%
Total 4000 · PROGRAM REVENUES	224,346.84	225,052.00	-705.16	99.69%
4100 · PROPERTY TAX REVENUES				
4105 · Current - Secured - 1021	263,261.83	256,858.00	6,403.83	102.49%
4110 · Current - Unsecured - 1031	0.00	0.00	0.00	0.0%
4120 · Current -Secured SB813-1041	19,743.40			
4130 · Prior Y. Unsecured SB813-1042	0.00	0.00	0.00	0.0%
4140 · State Homeowner Prop-1831	3,561.12	3,261.00	300.12	109.2%
Total 4100 · PROPERTY TAX REVENUES	286,566.35	260,119.00	26,447.35	110.17%
4200 · OTHER TAX REVENUES				
4210 · ERAF Rebate-1046	302,209.05	0.00	302,209.05	100.0%
4220 · Redevelop Passthrough-1024,2647	0.00	0.00	0.00	0.0%
Total 4200 · OTHER TAX REVENUES	302,209.05	0.00	302,209.05	100.0%
4300 · OTHER REVENUES				
4310 · Interest Earned (Cnty GF+VCJPA)	26,985.21	0.00	26,985.21	100.0%
4311 · Interest Earned (Cnty Cap Fund)	4,248.43	0.00	4,248.43	100.0%
4340 · VCJPA / Misc. Income -2658	6,619.86	15,324.00	-8,704.14	43.2%
Total 4300 · OTHER REVENUES	37,853.50	15,324.00	22,529.50	247.02%
Total Income	850,975.74	500,495.00	350,480.74	170.03%
Expense				
5000 · SALARIES & WAGES				
5010 · Permanent Employees	204,141.51	199,568.00	4,573.51	102.29%
5015 · Limited Term Employees	15,258.00	16,529.00	-1,271.00	92.31%
5020 · Seasonal Employees	0.00	14,526.00	-14,526.00	0.0%
5040 · Board Trustees Meeting Stipend	1,500.00	2,017.00	-517.00	74.37%
Total 5000 · SALARIES & WAGES	220,899.51	232,640.00	-11,740.49	94.95%
5100 · EMPLOYEE BENEFITS				
5110 · Retirement - Employer Contribut	24,706.88	26,563.00	-1,856.12	93.01%
5115 · Retirement - Employee Contribut	0.00			
5116 · Alternate Retire-Employee Contr	0.00			
5125 · Actives - Medical Insurance	29,065.66	24,740.00	4,325.66	117.48%
5135 · Actives - Dental Insurance	2,520.45	2,648.00	-127.55	95.18%
5140 · Actives - Dental Reimbursement	0.00	100.00	-100.00	0.0%
5145 · Actives - Vision Insurance	442.55	476.00	-33.45	92.97%
5150 · Group Life Insurance	104.50			
5160 · Retirees - HRA & Medical Reimb	1,106.06			
5165 · Long Term Disability - Standard	1,458.77	1,263.00	195.77	115.5%
5170 · Actives - Other Benefits	-1,553.82			
5175 · Social Security & Medicare Tax	3,265.43	4,547.00	-1,281.57	71.82%
5180 · CA Unemployment/Disability Tax	9,643.28	1,516.00	8,127.28	636.1%

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

	Jan 23	Budget	\$ Over Budget	% of Budget
5185 · Actives - Deferred Compensation	0.00			
Total 5100 · EMPLOYEE BENEFITS	70,759.76	61,853.00	8,906.76	114.4%
5200 · TRAINING - BOARD & STAFF				
5205 · Coastal Regional Continuing Ed.	0.00	0.00	0.00	0.0%
5210 · Conferences / Workshops Board	90.00	0.00	90.00	100.0%
5215 · Conferences / Workshops Staff	2,038.30	0.00	2,038.30	100.0%
5220 · Staff Training	175.00	559.00	-384.00	31.31%
Total 5200 · TRAINING - BOARD & STAFF	2,303.30	559.00	1,744.30	412.04%
5300 · ADMINISTRATION				
5305 · Board Meeting Expenses	0.00	500.00	-500.00	0.0%
5310 · Background / drug screening	0.00	83.00	-83.00	0.0%
5315 · County Accounting Service Chgs	0.00	0.00	0.00	0.0%
5325 · HR & Finance Consultant	312.12	2,259.00	-1,946.88	13.82%
5330 · Memberships & Subscriptions	0.00	2,760.00	-2,760.00	0.0%
5335 · Office Expense	776.64	1,664.00	-887.36	46.67%
5340 · Janitorial/Household Expense	2,089.25	2,298.00	-208.75	90.92%
5345 · Prof. Services - Engineer Rpt	8,250.00	0.00	8,250.00	100.0%
5350 · Legal Services	0.00	5,832.00	-5,832.00	0.0%
5360 · Permits	1,270.00	4,379.00	-3,109.00	29.0%
5380 · Copier and postage	480.13	508.00	-27.87	94.51%
5385 · Security and fire alarm	2,001.00	1,206.00	795.00	165.92%
5390 · Payroll Service	660.94	717.00	-56.06	92.18%
5395 · Bank Fees (County General Fund)	123.11	100.00	23.11	123.11%
5396 · Bank Fees (County Capital Fund)	26.17	47.00	-20.83	55.68%
5399 · Facility Lease	132.33	11,176.00	-11,043.67	1.18%
Total 5300 · ADMINISTRATION	16,121.69	33,529.00	-17,407.31	48.08%
5450 · COMPUTER HARDWARE & SOFTWARE				
5455 · IT Consulting - Compu-Data	140.00	1,225.00	-1,085.00	11.43%
5460 · Computer Hardware	0.00	0.00	0.00	0.0%
5465 · Computer Software	4,230.00	1,042.00	3,188.00	405.95%
5475 · Website Hosting / Microsoft	398.66	769.00	-370.34	51.84%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	4,768.66	3,036.00	1,732.66	157.07%
5500 · FACILITIES MAINTENANCE				
5505 · Facility - Repairs & Maint	3,283.77	4,296.00	-1,012.23	76.44%
Total 5500 · FACILITIES MAINTENANCE	3,283.77	4,296.00	-1,012.23	76.44%
5550 · UTILITIES				
5560 · Gas & Electricity - PG&E	2,977.83	2,543.00	434.83	117.1%
5565 · Water	0.00	652.00	-652.00	0.0%
5570 · Phone - VOIP - Fusion/MegaPath	534.83	568.00	-33.17	94.16%
5575 · Phone - Land Line-AT&T/Comcast	348.61	460.00	-111.39	75.79%
5580 · Phone - Mobile Devices-Verizon	1,488.50	2,246.00	-757.50	66.27%
Total 5550 · UTILITIES	5,349.77	6,469.00	-1,119.23	82.7%
5600 · FLEET MAINTENANCE				
5610 · Garage Tools	147.08	708.00	-560.92	20.77%
5615 · Garage Repairs Outside	0.00	665.00	-665.00	0.0%

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

	Jan 23	Budget	\$ Over Budget	% of Budget
5620 · Auto, Hotsy, Plug, Boat, Traile	1,875.08	1,417.00	458.08	132.33%
5630 · Ops Equipment & Repairs	1,663.27	1,250.00	413.27	133.06%
5635 · Vehicle Accident Insur Claims	0.00	951.00	-951.00	0.0%
Total 5600 · FLEET MAINTENANCE	3,685.43	4,991.00	-1,305.57	73.84%
5700 · OPERATIONS				
5705 · Pesticides	22,644.10	11,276.00	11,368.10	200.82%
5715 · Helicopter	0.00	3,209.00	-3,209.00	0.0%
5720 · Safety Equipment	1,706.99	651.00	1,055.99	262.21%
5725 · Apparel - Uniforms & Boots	672.59	1,203.00	-530.41	55.91%
5730 · Mosquito Fish	35.56	333.00	-297.44	10.68%
5735 · Fuel	2,652.09	5,167.00	-2,514.91	51.33%
Total 5700 · OPERATIONS	27,711.33	21,839.00	5,872.33	126.89%
5800 · LABORATORY				
5805 · Disease Surveillance	0.00	892.00	-892.00	0.0%
5810 · Sentinel Chicken Flocks/Supply	350.00	268.00	82.00	130.6%
5815 · Mosquito Blood	316.00	348.00	-32.00	90.81%
5820 · Dry Ice	922.52	975.00	-52.48	94.62%
5825 · Lab Supplies	710.37	758.00	-47.63	93.72%
5830 · Lab Biowaste Disposal	104.00			
5835 · Lab Equip. Repair	0.00	167.00	-167.00	0.0%
5840 · Lab Equip. Maintenance	495.62	250.00	245.62	198.25%
5845 · Lab PCR Supplies	0.00	2,408.00	-2,408.00	0.0%
5850 · Lab PCR Maintenance	0.00	967.00	-967.00	0.0%
Total 5800 · LABORATORY	2,898.51	7,033.00	-4,134.49	41.21%
5900 · PUBLIC OUTREACH				
5910 · Media and Network	5,282.93	9,529.00	-4,246.07	55.44%
5920 · Promotion & Printing	1,853.06	956.00	897.06	193.84%
Total 5900 · PUBLIC OUTREACH	7,135.99	10,485.00	-3,349.01	68.06%
6000 · CAPITAL IMPROVEMENTS				
6010 · Building Improvements	0.00	0.00	0.00	0.0%
6030 · Vehicle Leases	3,588.49	4,166.00	-577.51	86.14%
Total 6000 · CAPITAL IMPROVEMENTS	3,588.49	4,166.00	-577.51	86.14%
Total Expense	368,506.21	390,896.00	-22,389.79	94.27%
Net Ordinary Income	482,469.53	109,599.00	372,870.53	440.21%
Other Income/Expense				
Other Income				
Transfer In	0.00	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	482,469.53	109,599.00	372,870.53	440.21%

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

01/31/2023

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
California Invasive Plant Council	0.00	0.00	0.00	0.00	17,241.81	17,241.81
City of Foster City	0.00	0.00	35.31	0.00	0.00	35.31
City of Pacifica Public Works Wastewater	78.08	0.00	0.00	0.00	0.00	78.08
City of San Francisco, Public Utilities	777.80	0.00	563.44	0.00	0.00	1,341.24
City of San Mateo, Wastewater Treatment	84.03	0.00	85.39	85.39	0.00	254.81
City of South San Francisco Water Quality	84.03	0.00	84.03	0.00	0.00	168.06
San Francisco Int'l Airport	1,237.21	0.00	886.88	0.00	0.00	2,124.09
Sewer Authority Mid-Coastside	78.08	0.00	78.08	0.00	0.00	156.16
Silicon Valley Clean Water	163.90	0.00	331.76	167.86	0.00	663.52
TOTAL	<u>2,503.13</u>	<u>0.00</u>	<u>2,064.89</u>	<u>253.25</u>	<u>17,241.81</u>	<u>22,063.08</u>

San Mateo County Mosquito & Vector Control District
A/R Aging Summary
 As of February 21, 2023

02/21/2023

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
City of Pacifica Public Works Wastewater	0.00	78.08	0.00	0.00	0.00	78.08
City of San Francisco, Public Utilities	0.00	777.80	0.00	0.00	0.00	777.80
City of San Mateo, Wastewater Treatment	0.00	84.03	0.00	0.00	0.00	84.03
City of South San Francisco Water Quality	0.00	84.03	84.03	0.00	0.00	168.06
San Francisco Int'l Airport	0.00	1,237.21	886.88	0.00	0.00	2,124.09
Sewer Authority Mid-Coastside	0.00	78.08	0.00	0.00	0.00	78.08
Silicon Valley Clean Water	0.00	163.90	0.00	0.00	0.00	163.90
TOTAL	<u>0.00</u>	<u>2,503.13</u>	<u>970.91</u>	<u>0.00</u>	<u>0.00</u>	<u>3,474.04</u>

San Mateo County Mosquito and Vector Control District
Cash Activity & Reconciliation to County Statement
General Fund
January 31, 2023

GF-Jan 2023

Beginning Cash per District as of Dec 31, 2022	7,716,484
Reductions	
Payroll Related (ADP)	(198,070)
Checks Written	(157,139)
Bank Fee	(123)
Total Reductions	(355,332)
Additions	
Quarterly Interest	26,985
Abatement Services	16,805
Property Tax Revenue	286,566
ERAF Rebate	302,209
RDA/RPTTF	-
Special Benefit Assessment	173,699
Special Mosquito Tax	48,145
Misc Deposit	8,474
Total Additions	862,883
Ending Cash per District as of Jan 31, 2023	8,224,035
Cash per County General Fund Statement	8,224,035
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] 01/01/2023-01/31/2023 Page 2
TUE, FEB 14, 2023, 8:06 AM --req: VALENCIR--leg: GL JL--loc: CONTROL---job:16021166 J987----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 01/01/23	10,990,221.70	3,273,737.51	7,716,484.19
	01/01/23	RJ15INTA	AutoID: JXG110C3 Job: 15942 JE	26,985.21	0.00	7,743,469.40
	01/12/23	ER01123	AutoID: ITX112A3 Job: 15951 JE	302,209.05	0.00	8,045,678.45
	01/12/23	HOE1123	AutoID: ITX112C3 Job: 15951 JE	3,561.12	0.00	8,049,239.57
	01/14/23	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	25,278.80	0.00	8,074,518.37
	01/18/23	JE531601	AutoID: JHC118A3 Job: 15965 JE	0.00	123.11	8,074,395.26
	01/26/23	SPS1263	AutoID: ITX126A3 Job: 15982 JE	19,743.40	0.00	8,094,138.66
	01/31/23	SEC1313	AutoID: ITX131C3 Job: 15991 JE	485,105.54	0.00	8,579,244.20
	01/31/23	JE532336	AutoID: JRV202A3 Job: 16008 JE	0.00	355,208.86	8,224,035.34
		DR	* SUB ACCT Total *	11,853,104.82*	3,629,069.48*	8,224,035.34*

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

CPF-Jan 2023

Beginning Cash per District as of Dec 31, 2022	936,666
Reductions	
Checks Written	(100,010)
Bank Fee	(26)
Transfer-Out to General Fund	-
Total Reductions	<u>(100,036)</u>
Additions	
Quarterly Interest	4,248
Transfer-In from General Fund	-
Total Additions	<u>4,248</u>
Ending Cash per District as of Jan 31, 2023	<u><u>840,879</u></u>
Cash per County Capital Project Fund Statement	840,879
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] 01/01/2023-01/31/2023 Page 1
 TUE, FEB 14, 2023, 8:06 AM --req: VALENCIR--leg: GL JL--loc: CONTROL---job:16021166 J987---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 01/01/23	1,028,243.90	91,577.49	936,666.41
	01/01/23	RJ15INTA	AutoID: JXG110C3 Job: 15942 JE	4,248.43	0.00	940,914.84
	01/18/23	JE531601	AutoID: JHC118A3 Job: 15965 JE	0.00	26.17	940,888.67
	01/31/23	JE532336	AutoID: JRV202A3 Job: 16008 JE	0.00	100,009.59	840,879.08
		DR	* SUB ACCT Total *	1,032,492.33*	191,613.25*	840,879.08*

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

Jan 2023

	<u>January 6, 2023</u>	<u>January 20, 2023</u>	Footnotes:
Payroll ACH Disbursement (including Net Pay & Taxes)			
Total Net Pay	70,249	71,485	
Federal W/H Tax	13,225	13,340	
Social Security Tax	-	186	← A
Medicare	3,151	3,194	
CA W/H Tax	5,473	5,493	
CA SUI/DI	7,613	3,999	
Total	99,711	97,698	
ADP Process Fee PPE 12/03 & 12/17	241	293	
ADP Time & Attend Processing Chrg	127	-	
Total amount for the period	100,079	97,991	
Total amount for the month:		198,070	

Footnotes:

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

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

January 2023

GF-Jan 2023

Num	Date	Name	Memo	Account	Original Amount
22388	01/12/2023	Great-West Life & Annuity Co	Group No. 98368	1015 · Checking -Union Bank - GF x9757	-6,515.01
12312022	12/31/2022		Employee Deferred Comp PPE 12/31/2022	5185 · Actives - Deferred Compensation	6,515.01
TOTAL					6,515.01
22389	01/12/2023	San Mateo County Retirement Ass SM M.A.D.		1015 · Checking -Union Bank - GF x9757	-21,732.41
12312022	12/31/2022		Employee Contribution Pay Period 12/18/2022-12/31/2022	5115 · Retirement - Employee Contribut	9,378.97
			Employer Contribution Pay Period 12/18/2022-12/31/2022	5110 · Retirement - Employer Contribut	12,353.44
TOTAL					21,732.41
22390	01/12/2023	U.S. Bank PARS Account # 674602 Agency Name: San Mateo County Mosquito & Vector Control District		1015 · Checking -Union Bank - GF x9757	-572.18
6746022400-P12-31-	12/31/2022		Alternate Retirement System for Richard Arrow PPE 12/31/2022	5116 · Alternate Retire-Employee Contr	572.18
TOTAL					572.18
22391	01/12/2023	Charles P. Hansen	Retiree Health Insurance Reimb-Jan '23	1015 · Checking -Union Bank - GF x9757	-553.03
01012023	01/01/2023		Retiree Health Insurance Reimb-Jan '22	5160 · Retirees - HRA & Medical Reimb	553.03
TOTAL					553.03
22392	01/12/2023	Dennis J Jewell	Retiree Health Insurance Reimb-Jan '23	1015 · Checking -Union Bank - GF x9757	-553.03
01012023	01/01/2023		Retiree Health Insurance Reimb-Jan '23	5160 · Retirees - HRA & Medical Reimb	553.03
TOTAL					553.03
22393	01/12/2023	Angela Nakano	Per Diem @ MVCAC Annl Conf 1/29-2/1/2023	1015 · Checking -Union Bank - GF x9757	-259.00
MVCACperdiem-Jan2	01/12/2023		Per Diem @ MVCAC Annl Conf 1/29-2/1/2023	5215 · Conferences / Workshops Staff	259.00
TOTAL					259.00
22394	01/12/2023	Arielle Crews	Per Diem @ MVCAC Annl Conf 1/29-2/2/2023	1015 · Checking -Union Bank - GF x9757	-333.00
MVCACperdiem-Jan2	01/12/2023		Per Diem @ MVCAC Annl Conf 1/29-2/2/2023	5215 · Conferences / Workshops Staff	333.00

San Mateo County Mosquito & Vector Control District
Check Detail

January 2023

GF-Jan 2023

Num	Date	Name	Memo	Account	Original Amount
TOTAL					333.00
22395	01/12/2023	Brian Weber	Per Diem @ MVCAC Conf 1/29/23-2/1/23	1015 · Checking -Union Bank - GF x9757	-259.00
MVCACperdiem-Jan2	01/12/2023		Per Diem @ MVCAC Conf 1/29/23-2/1/23	5215 · Conferences / Workshops Staff	259.00
TOTAL					259.00
22396	01/12/2023	Casey Stevenson	Per Diem @ MVCAC Annl Conf 1/29-2/1/2023	1015 · Checking -Union Bank - GF x9757	-259.00
MVCACConf-Jan202	01/12/2023		Per Diem @ MVCAC Annl Conf 1/29-2/1/2023	5215 · Conferences / Workshops Staff	259.00
TOTAL					259.00
22397	01/12/2023	Richard Arrow	Per Diem @ CMTA-Public Funds Investmt 1/24-1/26/23	1015 · Checking -Union Bank - GF x9757	-185.00
CMTAperdiem-Jan20	01/12/2023		Per Diem @ CMTA-Public Funds Investmt 1/24-1/26/23	5215 · Conferences / Workshops Staff	185.00
TOTAL					185.00
22398	01/12/2023	Theresa Shelton	Per Diem @ MVCAC Annl Conf 1/29-2/1/2023	1015 · Checking -Union Bank - GF x9757	-259.00
MVCACperdiem-Jan2	01/12/2023		Per Diem @ MVCAC Annl Conf 1/29-2/1/2023	5215 · Conferences / Workshops Staff	259.00
TOTAL					259.00
22399	01/12/2023	Aim To Please Janitorial Services	Invoice #56 - Dec 2022	1015 · Checking -Union Bank - GF x9757	-1,633.25
56	12/30/2022		1351 Rollins Janitorial Services-Dec 2022	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
22400	01/12/2023	Airgas Dry Ice	4317638	1015 · Checking -Union Bank - GF x9757	-248.30
9133237671	12/20/2022		Dry Ice (200 lbs)	5820 · Dry Ice	248.30
TOTAL					248.30
22401	01/12/2023	Amazon Capital Services	Account # ARX6UTA334C06	1015 · Checking -Union Bank - GF x9757	-889.07

San Mateo County Mosquito & Vector Control District
Check Detail

January 2023

GF-Jan 2023

Num	Date	Name	Memo	Account	Original Amount
1V9T-L7NV-JVV4	12/31/2022		Office Supply	5335 · Office Expense	126.03
			Headset	5460 · Computer Hardware	20.82
			Misc shop tools for fleet repair & maint	5610 · Garage Tools	356.15
			Boat & truck maintenance supplies	5620 · Auto, Hotsy, Plug, Boat, Traile	151.27
			Trailer monitor mounts	5630 · Ops Equipment & Repairs	53.69
			Lab supplies	5825 · Lab Supplies	98.33
			Incentives for survey responses	5920 · Promotion & Printing	82.78
TOTAL					<u>889.07</u>
22402	01/12/2023	American Fidelity Assurance Com	Payor: 56840	1015 · Checking -Union Bank - GF x9757	-1,966.62
2189754A	01/10/2023		Flexible Spending Account (Employee Contrib)	5170 · Actives - Other Benefits	1,966.62
TOTAL					<u>1,966.62</u>
22403	01/12/2023	Aquamatic Fire Protection, Inc.	Invoice #2205371	1015 · Checking -Union Bank - GF x9757	-1,900.00
2205371	01/08/2023		5-Year Fire Sprinkler System Inspection (PO#02706-1840)	5505 · Facility - Repairs & Maint	1,900.00
TOTAL					<u>1,900.00</u>
22404	01/12/2023	Brian Weber	Reimb for PPE 12/16/22 Direct Dep Returned-A/C Closed	1015 · Checking -Union Bank - GF x9757	-300.00
Pay Direct Dep Retue	01/12/2023		Reimb for PPE 12/16/22 Direct Dep Returned-A/C Closed	5010 · Permanent Employees	300.00
TOTAL					<u>300.00</u>
22405	01/12/2023	CA Society Municipal Officers	2023 CSMFO Membership for Richard Arrow	1015 · Checking -Union Bank - GF x9757	-125.00
300010453-Richard	12/02/2022		2022 CSMFO Membership for Richard Arrow	5330 · Memberships & Subscriptions	125.00
TOTAL					<u>125.00</u>
22406	01/12/2023	California Assoc of Public Info Officials		1015 · Checking -Union Bank - GF x9757	-305.00
17133	12/28/2022		Professional membership renewal thru 2/10/2024	5330 · Memberships & Subscriptions	275.00
17142	12/29/2022		Rachel webinar registration 1/11/2023	5910 · Media and Network	30.00
TOTAL					<u>305.00</u>

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

January 2023

GF-Jan 2023

Num	Date	Name	Memo	Account	Original Amount
22407	01/12/2023	Cintas Corporation #464	Payer #15914933	1015 · Checking -Union Bank - GF x9757	-543.00
15914933 Dec-2022	12/31/2022		Uniform Services 12/07/22 Inv #4139733701	5725 · Apparel - Uniforms & Boots	169.11
			Uniform Services 12/14/22 Inv #4140434758	5725 · Apparel - Uniforms & Boots	125.05
			Uniform Services 12/21/22 Inv #4141147059	5725 · Apparel - Uniforms & Boots	124.42
			Uniform Services 12/28/22 Inv #4141624690	5725 · Apparel - Uniforms & Boots	124.42
TOTAL					543.00
22408	01/12/2023	City of Burlingame, Water		1015 · Checking -Union Bank - GF x9757	-974.79
53-310176-Dec22	12/30/2022		Fireline 10/25/22-12/27/22	5565 · Water	12.00
53-310184-Dec22	12/30/2022		3/4 Inch 10/25/22-12/27/22	5565 · Water	172.27
53-485494-Dec22 Ca	12/30/2022		1 Inch meter 10/25/22-12/27/22-1415 N. Carolan Ave	5565 · Water	163.36
53-133346-Dec22	12/30/2022		1 1/2 Inch 10/25/22-12/27/22	5565 · Water	627.16
TOTAL					974.79
22409	01/12/2023	Colorprint	Inv #32383	1015 · Checking -Union Bank - GF x9757	-446.31
32383	12/21/2022		Door hangers-Property access notice (Qty 500)	5910 · Media and Network	446.31
TOTAL					446.31
22410	01/12/2023	Comcast	A/C #8155200280283815	1015 · Checking -Union Bank - GF x9757	-169.33
8155200280283815J	01/03/2023		Business Internet 01/08/23-02/07/23 (1351 Rollins)	5575 · Phone - Land Line-AT&T/Comcast	169.33
TOTAL					169.33
22411	01/12/2023	Eco Medical Inc.	Invoice #16051	1015 · Checking -Union Bank - GF x9757	-109.20
16051	12/19/2022		28 Gal. Bio-waste container pick-up - Dec 2022	5830 · Lab Biowaste Disposal	104.00
			Temporary Fuel Charge 5%	5830 · Lab Biowaste Disposal	5.20
TOTAL					109.20
22412	01/12/2023	FDAC EBA	51 - SMC MVCD Billing Period Feb-2023	1015 · Checking -Union Bank - GF x9757	-33,175.38

San Mateo County Mosquito & Vector Control District
Check Detail

January 2023

GF-Jan 2023

Num	Date	Name	Memo	Account	Original Amount
FDAC0223-SMCM	01/09/2023		Medical Insurance for Feb-2023	5125 · Actives - Medical Insurance	30,107.88
			Dental Insurance	5135 · Actives - Dental Insurance	2,520.45
			Vision	5145 · Actives - Vision Insurance	442.55
			Hartford Group Life	5150 · Group Life Insurance	104.50
TOTAL					33,175.38
22413	01/12/2023	Flyers Energy, LLC	Account 700895	1015 · Checking -Union Bank - GF x9757	-1,206.83
CFS-3273302	12/31/2022		Fuels 12/16/2022-12/31/2022	5735 · Fuel	1,206.83
TOTAL					1,206.83
22414	01/12/2023	Heluna Health	Inv 2011069; A/C #26001	1015 · Checking -Union Bank - GF x9757	-350.00
2011069	01/06/2023		Chicken Sero Testing FY2022 (Qty: 35 x \$10)	5810 · Sentinel Chicken Flocks/Supply	350.00
TOTAL					350.00
22415	01/12/2023	Home Depot	A/C #6035-3225-3190-9392	1015 · Checking -Union Bank - GF x9757	-96.43
6035322531909392D	12/21/2022		Lobby Christmas Tree	5335 · Office Expense	96.43
TOTAL					96.43
22416	01/12/2023	MidAmerica Admin & Retirement S	Cust ID: SANMA002 (Admin Fees Oct-Dec '22)	1015 · Checking -Union Bank - GF x9757	-648.00
HRA-Admin-Oct-Dec	12/31/2022		Admin Fees for Actives HRA Oct-22 thru Dec-22	5130 · Actives - HRA Health Reimb Acct	528.00
			Admin Fees for Retirees HRA Oct-22 thru Dec-22	5160 · Retirees - HRA & Medical Reimb	120.00
TOTAL					648.00
22417	01/12/2023	O'Reilly Automotive, Inc.	Customer #1275593	1015 · Checking -Union Bank - GF x9757	-36.31
2581-448757	12/28/2022		Engine cleaner for Argo	5620 · Auto, Hotsy, Plug, Boat, Traile	36.31
TOTAL					36.31
22418	01/12/2023	ODP Business Solutions, LLC	A/C #36568593	1015 · Checking -Union Bank - GF x9757	-114.80
24745984	12/26/2022		Office supplies	5335 · Office Expense	114.80

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

January 2023

GF-Jan 2023

Num	Date	Name	Memo	Account	Original Amount
TOTAL					114.80
22419	01/12/2023	PG&E		1015 · Checking -Union Bank - GF x9757	-3,115.04
5584709654-6 Dec22	12/27/2022		1351 Rollins Site 11/29/2022-12/27/2022	5560 · Gas & Electricity - PG&E	2,366.46
5594119880-0 Dec-2	12/27/2022		PGE Elec & Gas for 1415 N Carolan 11/29/22-12/27/2022	5560 · Gas & Electricity - PG&E	748.58
TOTAL					3,115.04
22420	01/12/2023	Quench USA, Inc.	A/C #D322868	1015 · Checking -Union Bank - GF x9757	-205.00
INV05069842	01/01/2023		Water Dispenser Rental - Jan 2023	5335 · Office Expense	205.00
TOTAL					205.00
22421	01/12/2023	Recology San Mateo County	A/C #731001072	1015 · Checking -Union Bank - GF x9757	-456.00
48220735	12/28/2022		Garbage Service - Dec 2022	5340 · Janitorial/Household Expense	456.00
TOTAL					456.00
22422	01/12/2023	San Mateo County Environmental	Acct. No. AR0008131 San Mateo Cty Mosquito	1015 · Checking -Union Bank - GF x9757	-1,238.00
375470	01/01/2023		Generates & Recycles Waste Oil/Solvent	5360 · Permits	1,014.00
			Off-site Treatment Registr (1-199 LB/MO)	5360 · Permits	224.00
TOTAL					1,238.00
22423	01/12/2023	Spark Creative Design	Inv #2700	1015 · Checking -Union Bank - GF x9757	-400.00
2700	01/09/2023		Misc design and graphics for District services	5920 · Promotion & Printing	400.00
TOTAL					400.00
22424	01/12/2023	Streamline	Invoice No: 112D6F75-0022	1015 · Checking -Union Bank - GF x9757	-370.00
112D6F75-0023	01/01/2023		Streamline Web 1/1/2023-2/1/2023	5475 · Website Hosting / Microsoft	370.00
TOTAL					370.00
22425	01/12/2023	Compu-Data, Inc.		1015 · Checking -Union Bank - GF x9757	-6,149.14

San Mateo County Mosquito & Vector Control District
Check Detail

January 2023

GF-Jan 2023

Num	Date	Name	Memo	Account	Original Amount
64108	12/14/2022		Barracuda 1-Yr Cloud Storage, Updates, Replacement & Backups	5465 · Computer Software	6,009.14
64012	01/10/2023		Connected Richard with gotomypc (1hr)	5455 · IT Consulting - Compu-Data	140.00
TOTAL					6,149.14
22426	01/12/2023	Verizon	A/C #271667168-00001	1015 · Checking -Union Bank - GF x9757	-2,064.64
9923901002	12/26/2022		Services for period 11/27-12/26/22 (CalNet)	5580 · Phone - Mobile Devices-Verizon	1,637.65
			Upgrade iPhone for Rachel	5580 · Phone - Mobile Devices-Verizon	426.99
TOTAL					2,064.64
22427	01/12/2023	U.S. Bank	4246-0445-5564-6391	1015 · Checking -Union Bank - GF x9757	-5,315.96
12222022	12/22/2022		Credit Card Payment	1040 · US Bank Purchase Card	5,315.96
TOTAL					5,315.96
22428	01/25/2023	Great-West Life & Annuity Co	Group No. 98368	1015 · Checking -Union Bank - GF x9757	-6,515.01
01142023	01/14/2023		Employee Deferred Comp PPE 01/14/2023	5185 · Actives - Deferred Compensation	6,515.01
TOTAL					6,515.01
22429	01/25/2023	San Mateo County Retirement Ass SM M.A.D.		1015 · Checking -Union Bank - GF x9757	-21,732.41
01142023	01/14/2023		Employee Contribution Pay Period 01/01/2023-01/14/2023	5115 · Retirement - Employee Contribut	9,378.97
			Employer Contribution Pay Period 01/01/2023-01/14/2023	5110 · Retirement - Employer Contribut	12,353.44
TOTAL					21,732.41
22430	01/25/2023	U.S. Bank PARS Account # 674602 Agency Name: San Mateo County Mosquito & Vector Control District F		1015 · Checking -Union Bank - GF x9757	-572.18
6746022400-PP1-14-	01/14/2023		Alternate Retirement System for Richard Arrow PPE 01/14/2023	5116 · Alternate Retire-Employee Contr	572.18
TOTAL					572.18
22431	01/25/2023	Airgas Dry Ice	4317638	1015 · Checking -Union Bank - GF x9757	-266.81
9133610141	01/04/2023		Dry Ice (200 lbs)	5820 · Dry Ice	266.81

San Mateo County Mosquito & Vector Control District
Check Detail

January 2023

GF-Jan 2023

Num	Date	Name	Memo	Account	Original Amount
TOTAL					266.81
22432	01/25/2023	Alert Door Service, Inc.	Inv #101415	1015 · Checking -Union Bank - GF x9757	-350.00
101415	01/09/2023		Service noisy motor/chain on front gate at 1315 Rollins Rd.	5505 · Facility - Repairs & Maint	350.00
TOTAL					350.00
22433	01/25/2023	American Fidelity Assurance	Payor: 56840	1015 · Checking -Union Bank - GF x9757	-457.98
D549295	01/20/2023		Life/Acc/Cancer EE Insurance for Jan-2023	5170 · Actives - Other Benefits	457.98
TOTAL					457.98
22434	01/25/2023	Bay Alarm		1015 · Checking -Union Bank - GF x9757	-2,001.00
20261346	01/15/2023		Fire Alarm Monitoring 02/01/2023-04/30/2023 (1351 Rollins Rd)	5385 · Security and fire alarm	445.20
			Sprinkler Inspection Services 02/01/2023-04/30/2023	5385 · Security and fire alarm	160.80
20260031	01/15/2023		Access Control System 02/01/23-04/30/23 (1351 Rollins Rd)	5385 · Security and fire alarm	855.00
20263218	01/15/2023		Security Alarm Monitoring 02/01/2023-04/30/2023 (1415 N Carolan Ave)	5385 · Security and fire alarm	540.00
TOTAL					2,001.00
22435	01/25/2023	Clarke Mosquito Control Products	Customer # 002486	1015 · Checking -Union Bank - GF x9757	-21,389.86
5103106	01/04/2023		Natular G30 Granule 40lb bg (5Bags) (P.O. #02706-1813)	5705 · Pesticides	3,947.80
			Natular 2EC 2.5 Gal (1ea)	5705 · Pesticides	3,938.73
			Natular XRT Tablet (10cs)	5705 · Pesticides	11,790.78
			Coco Bear 55 Gal (1drm)	5705 · Pesticides	1,712.55
TOTAL					21,389.86
22436	01/25/2023	Fusion, LLC	Customer No. 3789973	1015 · Checking -Union Bank - GF x9757	-534.83
9631509	01/17/2023		Phone System Feb-2023	5570 · Phone - VOIP - Fusion/MegaPath	534.83
TOTAL					534.83
22437	01/25/2023	Grainger	809934680	1015 · Checking -Union Bank - GF x9757	-580.69

San Mateo County Mosquito & Vector Control District
Check Detail

January 2023

GF-Jan 2023

Num	Date	Name	Memo	Account	Original Amount
7106950483	01/05/2023		Building repair & maint supply	5505 · Facility - Repairs & Maint	149.58
			Shop equipment	5610 · Garage Tools	147.08
			Spryaer fittings	5620 · Auto, Hotsy, Plug, Boat, Traile	147.28
			Ops equipment	5630 · Ops Equipment & Repairs	101.19
			Fish room supply	5730 · Mosquito Fish	35.56
TOTAL					580.69
22438	01/25/2023	Jarvis Fay LLP	Invoice 17230	1015 · Checking -Union Bank - GF x9757	-1,311.00
17230	12/31/2022		Board Matters (4.6 hrs) - Legal Services thru Dec-2022	5350 · Legal Services	1,311.00
TOTAL					1,311.00
22439	01/25/2023	Lampire Biological Laboratories, I A/C # SANMAT		1015 · Checking -Union Bank - GF x9757	-316.00
458175	01/03/2023		Chicken Blood (PO# 02076-1779)	5815 · Mosquito Blood	316.00
TOTAL					316.00
22440	01/25/2023	Pacific 4	Invoice 00167194	1015 · Checking -Union Bank - GF x9757	-1,678.89
00167194	01/17/2023		Nitrile gloves for pesticide handling (60 boxes)	5720 · Safety Equipment	1,678.89
TOTAL					1,678.89
22441	01/25/2023	Public Agency Retirement Service Customer #SAN400		1015 · Checking -Union Bank - GF x9757	-312.12
52266	01/10/2023		PARS Alternate Retirement System Fees PE 11/30/2022	5325 · HR & Finance Consultant	312.12
TOTAL					312.12
22442	01/25/2023	Purchase Power	8000-9000-0074-1201	1015 · Checking -Union Bank - GF x9757	-208.99
17662438-Jan-23	01/15/2023		Postage refill and transaction fee	5380 · Copier and postage	208.99
TOTAL					208.99
22443	01/25/2023	Richard Arrow	Per Diem @ Finance Conf in Sacramento 1/30-2/2/23	1015 · Checking -Union Bank - GF x9757	-241.50
CONFperdiem-1/30-2	01/25/2023		Per Diem @ Finance Conf in Sacramento 1/30-2/2/23	5215 · Conferences / Workshops Staff	241.50

San Mateo County Mosquito & Vector Control District
Check Detail

January 2023

GF-Jan 2023

Num	Date	Name	Memo	Account	Original Amount
TOTAL					241.50
22444	01/25/2023	RMT Landscape Contractors, Inc.	Customer #M332	1015 · Checking -Union Bank - GF x9757	-790.00
20230134	01/10/2023		Landscape Maintenance Jan-2023 (1351 Rollins Rd)	5505 · Facility - Repairs & Maint	495.00
			Landscape Maintenance (1415 N Carolan Ave)	5505 · Facility - Repairs & Maint	295.00
TOTAL					790.00
22445	01/25/2023	Comcast	A/C #8155200280658818	1015 · Checking -Union Bank - GF x9757	-179.28
8155200280658818J	01/15/2023		Business Internet 01/20/23-02/19/23 (1415 N Carolan)	5575 · Phone - Land Line-AT&T/Comcast	179.28
TOTAL					179.28
22446	01/25/2023	Colorprint		1015 · Checking -Union Bank - GF x9757	-582.52
32523	01/17/2023		Tick Removal Cards (Qty 1,000)	5920 · Promotion & Printing	163.48
32526	01/17/2023		Tick Rack Cards (Qty 500ea of 2 versions)	5920 · Promotion & Printing	251.18
32544	01/19/2023		Business cards for Rachel, Evan, & Trustee Mason	5335 · Office Expense	167.86
TOTAL					582.52
22447	01/25/2023	Flyers Energy, LLC	Account 700895	1015 · Checking -Union Bank - GF x9757	-1,086.71
CFS-3292927	01/15/2023		Fuels 01/01/2023-01/15/2023	5735 · Fuel	1,086.71
TOTAL					1,086.71
CHECK TOTAL					<u>157,138.84</u>

Note: Previous month's check numbers were 22311-22387. Current month's check numbers are 22388-22447 (60 checks).

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

CPF-Jan 2023

January 2023

Num	Date	Name	Memo	Account	Original Amount
1098	01/12/2023	Aetypic	Invoice #AET-2022-K003	1025 · Checking -Union Bank -CPF x6913	-96,421.10
AET-2022-K003	12/08/2022		Professional Services thru 11/25/22: 1415 N. Carol	6010 · Building Improvements	96,421.10
TOTAL					96,421.10
1099	01/12/2023	Enterprise FM Trust	Customer No. 458563	1025 · Checking -Union Bank -CPF x6913	-3,588.49
FBN4643926	01/05/2023		22NCN8-2018 NISS Frontier- Jan 2023	6030 · Vehicle Leases	298.49
			22NCNB-2018 NISS Frontier	6030 · Vehicle Leases	298.49
			22NCNF-2018 NISS Frontier	6030 · Vehicle Leases	33.70
			22NCNJ-2018 NISS Frontier	6030 · Vehicle Leases	33.70
			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	467.99
TOTAL					3,588.49
CHECK TOTAL					100,009.59

Note: Previous month's check number was 1097. Current month's check numbers are 1098-1099 (2 checks).

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

Jan 2023

January 2023

<u>Type</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Split</u>	<u>Amount</u>
1040 · US Bank Purchase Card					
1045 · US Bank Visa Brian x2315					
Credit Card Charge	12/22/2022	Government Finance Officers As: COA	Application Fee	5375 · Audit	1,265.00
Credit Card Charge	01/04/2023	MVCAC	Banquet tkt for Trustee Ron Collin's wife Gayle-TB Reimb	5210 · Conferences / Workshops Board	90.00
Credit Card Charge	01/08/2023	Microsoft	Online Email Services	5475 · Website Hosting / Microsoft	28.66
Credit Card Charge	01/19/2023	Lands End Business Outfitters	Logo-embroidered clothing items for staff and trustees	5910 · Media and Network	753.99
Credit Card Charge	01/20/2023	DocuSign	DocuSign subscriptions for 14 staff users	5465 · Computer Software	4,200.00
Total 1045 · US Bank Visa Brian x2315					6,337.65
1050 · US Bank Visa Admin x5992					
Credit Card Charge	12/29/2022	Misc-Lab	Joann Fabric - material for making tick flags	5805 · Disease Surveillance	60.13
Credit Card Charge	01/03/2023	Mosyle Business	Mosyle business premium license 1-1-23 to 1-31-23	5465 · Computer Software	30.00
Credit Card Charge	01/10/2023	Rock Auto	Fleet service parts for CB jeeps and new service truck	5620 · Auto, Hotsy, Plug, Boat, Traile	953.47
Credit Card Charge	01/10/2023	Misc- Ops	Torklift Central-front trailer hitch for Ram service truck	5630 · Ops Equipment & Repairs	413.99
Credit Card Charge	01/10/2023	Misc- Ops	Qspray-pressure regulators for red Birchmeier backpk sprayers	5630 · Ops Equipment & Repairs	83.95
Credit Card Charge	01/11/2023	Argo Adventure	Argo service parts for fleet and stock	5620 · Auto, Hotsy, Plug, Boat, Traile	583.20
Credit Card Charge	01/11/2023	Alaska Air	Round trip flight for Richard Arrow-financial conference	5215 · Conferences / Workshops Staff	242.80
Credit Card Charge	01/12/2023	Misc- Outreach	RankPlus SEO-prof'nl assist with setting up google analytics	5910 · Media and Network	205.00
Credit Card Charge	01/13/2023	Misc- Outreach	Capio-training about public communications from capio	5910 · Media and Network	30.00
Credit Card Charge	01/14/2023	Mann Lake Ltd.	Replacement transport crate for chickens	5725 · Apparel - Uniforms & Boots	76.26
Credit Card Charge	01/17/2023	Life Technologies Corporation	Lab supplies	5825 · Lab Supplies	648.41
Credit Card Charge	01/18/2023	USPS	Postage stamps for mailings to school classrooms	5910 · Media and Network	62.10
Credit Card Charge	01/19/2023	PSI Testing	Drone pilots license exam for Ryan	5220 · Staff Training	175.00
Credit Card Charge	01/19/2023	Lakeshore Learning	Items to use in classroom outreach programs	5910 · Media and Network	91.01
Total 1050 · US Bank Visa Admin x5992					3,655.32
TOTAL 1040 · US Bank Purchase Card					9,992.97



P.O. BOX 6343
FARGO ND 58125-6343

Jan
2023



000000968 01 SP 0.600 106481650138930 P
SMCMVCD
ATTN DISTRICT MANAGER
1351 ROLLINS RD
BURLINGAME CA 94010-2409

ACCOUNT NUMBER [REDACTED]
STATEMENT DATE 01-23-2023
AMOUNT DUE \$9,992.97
NEW BALANCE \$9,992.97
PAYMENT DUE ON RECEIPT

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] 000999297 000999297

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY									
SMCMAD 4246 0445 5564 6301	Previous Balance	Purchases And Other + Charges	Cash Advances +	Cash Advance Fees +	Late Payment Charges	- Credits	- Payments	New - Balance	
Company Total	\$5,315.96	\$9,992.97	\$0.00	\$0.00	\$0.00	\$0.00	\$5,315.96	\$9,992.97	

CORPORATE ACCOUNT ACTIVITY					
SMCMAD [REDACTED]					TOTAL CORPORATE ACTIVITY
					\$5,315.96 CR
Post Date	Tran Date	Reference Number	Transaction Description		Amount
01-18	01-16	74798263018000000000609	PAYMENT - THANK YOU 00000 C		5,315.96 PY

NEW ACTIVITY					
SMCMVCD ADMIN [REDACTED]		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$3,655.32	\$0.00	\$3,655.32
Post Date	Tran Date	Reference Number	Transaction Description		Amount
12-30	12-29	24072802363796882909969	JOANN STORES #2533 DALY CITY CA		60.13
01-04	01-03	24492163003000021734536	MOSYLE BUS* MOSYLE BUS HTTPSBUSINESS FL		30.00
01-11	01-10	24055233010819709207965	ROCK AUTO ROCKAUTO.COM WI		953.47
01-11	01-10	24492153010870199501343	TORKLIFT INTERNATIONAL, 1 800-246-8132 WA		413.99
01-11	01-10	24906413010164822725216	BLT*WWW.QSPRAY.COM 602-3711993 AZ		83.95

CUSTOMER SERVICE CALL 800-344-5696	ACCOUNT NUMBER [REDACTED]		ACCOUNT SUMMARY	
		STATEMENT DATE 01/23/23	DISPUTED AMOUNT .00	PREVIOUS BALANCE
			PURCHASES & OTHER CHARGES	9,992.97
			CASH ADVANCES	.00
			CASH ADVANCE FEES	.00
			LATE PAYMENT CHARGES	.00
			CREDITS	.00
			PAYMENTS	5,315.96
			ACCOUNT BALANCE	9,992.97
SEND BILLING INQUIRIES TO: U.S. Bank National Association C/O U.S. Bancorp Purchasing Card Program P.O. Box 6335 Fargo, ND 58125-6335		AMOUNT DUE 9,992.97		

Jan
2023

01/23/23
01/23/23
01/23/23
01/23/23
01/23/23

Company Name: SMCMVCD
Corporate Account Number: [REDACTED]
Statement Date: 01-23-2023

NEW ACTIVITY					
Post Date	Tran Date	Reference Number	Transaction Description		Amount
01-12	01-11	24780623012470000228288	ARGO ADVENTURE 605-7752917 SD		583.20
01-13	01-12	24011343012000041667764	RANKPLUS SEO HTTP:RANKPLUS GA		205.00
01-13	01-11	24431063012036226787502	ALASKA AIR 0272322678750 SEATTLE WA		242.80
			ARROW/RICHARD 01-24-23		
			SFO AS O LAX AS Q SFO		
01-16	01-13	24207853014178500796454	CAPIO - CA ASSOCIATION OF 530-9245444 CA		30.00
01-16	01-14	24692163014102254005538	MANN LAKE LTD 800-890-7694 MN		76.26
01-17	01-17	24492153017869142785198	LIFETECHCORPORATION 800-955-8288 CA		648.41
01-19	01-18	24137463018300631085560	USPS.COM POSTAL STORE 800-782-6724 MO		62.10
01-19	01-19	24492153019869392639424	PSI SERVICES LLC 818-847-6180 CA		175.00
01-20	01-19	24493983019700430788708	LAKESHORE LEARNING MATER 310-537-8600 CA		91.01
BRIAN WEBER					
[REDACTED]		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
[REDACTED]		\$0.00	\$6,337.65	\$0.00	\$6,337.65
Post Date	Tran Date	Reference Number	Transaction Description		Amount
12-23	12-22	24492152356715603901395	GOVERNMENT FINANCE OFFICE 312-977-9700 IL		1,265.00
01-08	01-04	24428293005018021426295	MOSQUITO & VECTOR CONTROL 916-440-0826 CA		90.00
01-09	01-08	24430993008400812014470	MSFT * E0100LLWL9 MSBILL INFO WA		28.66
01-19	01-19	24138293019084020005202	LANDS END BUS OUTFITTERS 800-332-4700 WI		753.99
01-23	01-20	24492153021027840027718	DOCUSIGN 866-219-4318 WA		4,200.00

Department: 00000 Total:
Division: 00000 Total:

\$9,992.97
\$9,992.97

Agenda Item 4B

REGULAR AGENDA

SUBJECT: Pesticide Purchase Order

BACKGROUND AND STATUS

At the March Board meeting, District staff seek approval to purchase \$56,907.99 in pesticides to control San Mateo County mosquito populations. The acquisition will ensure that district staff has the appropriate amount of control materials as Spring approaches. Also, some will be used for aerial treatments at Mills Field, Sharp Park, and Stanford properties. The products will be purchased through two different public health vendors, who are sole source distributors. See below for vendor and purchase totals. Staff requests the item be placed on the Consent Calendar if recommended for approval.

- **Adapco** - Metalarv S/PT in the amount of \$33,849.57
- **Clarke** - Natular G30 and Natular G in the amount of \$23,058.42

RECOMMENDATION

Recommend the Board approve the pesticide purchase from Adapco and Clarke in the amount of \$56,907.99

REFERENCE MATERIALS AVAILABLE

1. Adapco Purchase Order,
2. Adapco quote
3. Adapco Sole Source Letter for Metalarv S/PT
4. Clarke Purchase Order
5. Clarke Quote
6. Clarke Sole Source letter for Natular Products



Date: February 21, 2023
Quotation #: 0221-23-1
Valid through: July 30, 2023 See note regarding EOP Free Goods Offer expiration date.
Prepared by: Dennis Candito

Azelis Agricultural & Environmental Solutions is pleased to provide the following quotation to:
SAN MATEO COUNTY MVCD
BURLINGAME CA

Comments or special instructions:
Prices quoted do not include sales tax. Applicable sales tax will be added to invoice.
Prices quoted include CDPR Pesticide Mil Tax assessment.

Table with 5 columns: Item Description, Qty, Pkg Size, Unit Price/ Unit, Subtotal. Rows include METALARV S-PT, METALARV S-PT EOP OFFER*, and SUBTOTAL BEFORE TAX.

*METALARV S-PT EOP Free Goods Offer requires minimum purchase of 12 bags to receive 2 additional bags free. METALARV S-PT EOP OFFER expires 3/24/23. But MetaLarv Price is firm thru 12/31/23.

Freight Prepaid Payment Terms Net 30 days.

Please visit our website at www.azelisaes-us.com to view Labels, request SDS, and get other product information.

Should you have any questions or immediate needs, please contact me at 877-875-6353.
Thank you for the opportunity to serve you.
Best regards,

Dennis Candito [electronic signature]

Dennis Candito
Key Account Representative

Azelis Agricultural & Environmental Solutions
Email: Dennis.Candito@azelis.com
Direct: 877-875-6353

1324 Hearne Ave., Ste 120
Shreveport, LA 71107

(800) 367-0659
www.azelisaes-us.com



January 5, 2023

ATTN: Jason Trumbetta, ADAPCO LLC

To Whom It May Concern:

This letter is to advise you that Valent BioSciences, LLC is the sole manufacturer and registrant of the trademarked product brands VectoBac® (*Bacillus thuringiensis* subsp. *israelensis* strain AM65-52), VectoLex® (*Bacillus sphaericus* 2362 strain ABTS-1743), VectoMax® (*Bacillus thuringiensis* subsp. *israelensis* strain AM65-52 + *Bacillus sphaericus* 2362 strain ABTS-1743), Bactimos® (*Bacillus thuringiensis* subsp. *israelensis* strain AM65-52), MetaLarv® and VectoPrime®. This includes the formulations VectoBac G, VectoBac GS, VectoBac GR, VectoBac 12AS, VectoBac WDG; VectoLex FG, VectoLex WDG, VectoLex WSP; VectoMax FG and VectoMax WSP; Bactimos PT, Bactimos WG; MetaLarv S-PT, MetaLarv XRP; and VectoPrime FG.

Also, be advised that ADAPCO, LLC is Valent BioSciences LLC's sole authorized distributor for VectoBac®, VectoLex®, VectoMax®, Bactimos®, VectoPrime® and MetaLarv® products in the United States, Cayman Islands and Puerto Rico.

Should you have any questions regarding this information, feel free to contact at me.

Regards,

Drew Hunter

Drew Hunter | Manager, National Sales – Public Health

1910 Innovation Way | Libertyville, Illinois 60048

Phone: 503-983-6508

drew.hunter@valentbiosciences.com

www.valentbiosciences.com



QUOTATION

B San Mateo County MVCD (002486)
I Brian Weber
L 1351 Rollins Rd
L
T Burlingame, CA 94010-2409
O 6503448592 X21
650-344-3843

S San Mateo County MVCD
H Brian Weber
I 1351 Rollins Rd
P
T Burlingame, CA 94010-2409
O 6503448592 X21
650-344-3843

Quotation #	Quote Date	Salesperson	Written by	Valid to
0002029993	02/20/23	Nancy Voorhees	Angie Gaul	03/31/23

Delivery Method	Terms
United Parcel Post	Net 30 Days

Item #	Item Description	Qty Ordered	Unit Price	Extended Price
11820	NATULAR G30 GRANULE 40lb BAG	25 bag	816.0000/ bag	19,380.00

** Extended Price reflects a discount of: 1,020.00

US EPA Current Label				
11814	NATULAR G 40lb BAG	5 bag	349.2000/ bag	1,658.70

** Extended Price reflects a discount of: 87.30

US EPA Current Label

Tax:	2,019.72
Order Total	23,058.42
Total	23,058.42

* For your convenience we also accept Visa and MasterCard

Clarke will charge applicable sales taxes unless a valid exemption certificate is Emailed to: accountsreceivable@clarke.com or faxed to: 630-672-7439

* A 15% restocking fee plus freight costs may be assessed to any returned items.
Items must be returned within 120 days of shipment and in an acceptable condition.



Agriculture Division of DowDuPont™

Corteva Agrisciences
Agriculture Division of DowDuPont
9330 Zionsville Road Indianapolis, IN 46268 USA Tel 317 337 4337

www.corteva.com

December 8, 2022

To whom it may concern,

Please allow this letter to confirm that Corteva has granted Clarke Mosquito Control Products, Inc. exclusive rights to market its active ingredient spinosad for mosquito larval control products in the US territories, Caribbean and Cayman Islands for 2022. Corteva understands that spinosad is utilized in Clarke's Natular G, Natular G30, Natular G30 WSP, Natular T30, Natular XRT, Natular 2EC, Natular SC, and Natular DT products.

Please let me know if you need further details.

Yours sincerely,

A handwritten signature in black ink that reads "Lisa Bostock".

Lisa Bostock
Global Business Development Leader
Corteva Agrisciences
lisa.bostock@corteva.com
317-670-4408

AGENDA ITEM 4C

SUBJECT: Alternate Depositories for District Reserve Funds

BACKGROUND:

The primary depository of District reserve funds is the San Mateo County Treasurer’s Office. Recently staff requested presentations from the California Cooperative Liquid Assets Securities System (Cal CLASS) and Cal TRUST, a California public agency (Joint Powers Authority), after hearing about the benefits of their services through the California Special District Association (CSDA). Staff heard about the benefits of using their organizations to manage District reserve funds now invested within the San Mateo County Treasury. The CSDA, the League of California Cities, and the California State Association of Counties sponsor these investment groups.

The current balances of these reserve funds are as follows:

- Public Health Emergency Reserve: \$ 800,000
- Natural Disaster Emergency Reserve: \$ 650,000
- Real Property Acquisition Reserve: \$ 1,134,670
- Debt Service Repayment Reserve: \$ 1,000,000
- Total:** \$ 2,563,460

DISCUSSION:

After recent discussions with both organizations and direction from the SMCMVCD Finance Committee, the staff pursued moving some District reserves to one of the organizations mentioned above to maximize investment liquidity and returns. As previously reported, the District was required to reduce the carrying value on all investments on deposit with the San Mateo County Treasurer due to “mark to market” adjustments required by the Governmental Accounting Standards Board. This resulted in a significant “write-down” of District assets reportable in our Annual Comprehensive Financial Report.

Upon review of these alternative depositories, the District can minimize the impact of future losses (if they should re-recur) in the coming fiscal years. The staff has researched and reviewed both programs. Both are generally similar, but the staff wanted to look at the foundations of the offered portfolio, including contracts, performance information, and associated fees. In summary, these options look promising and may benefit our District greatly. Staff has invited Cal CLASS and Cal TRUST representatives to present briefly to the Finance Committee and answer any questions committee members may have.

Staff has attached a table comparing the two financial providers with the Local Agency Investment Fund and the County of San Mateo investment pools to help stimulate further discussion and a recommendation from the Finance Committee.

At the Finance Committee meeting of January 30, 2023, the Committee asked staff to report back next month on a recommendation concerning the placement of funds with either CalCLASS or CalTRUST and the amount of potential funds to be transferred.

COMPARISON OF DISTRICT INVESTMENT VEHICLES				
	Cal CLASS	Cal TRUST	County Treasury	Local Agency Investment Fund
Organization Type	Joint Powers Authority	Joint Powers Authority	County	State Treasurer
Years in Operations	Less than 2 Years	20 Years	167 Years	46
Entities Covered	Counties, Cities, Districts	Counties, Cities, Districts	County, Cities, Districts	County, Cities, Districts
Numbers of Entites	34	145	NA	2,378
Financial Manager	Public Trust Advisors, LLC	Blackrock Inv. LLC	County Treasurer	State Treasurer
Value of Assets under Management	\$321.5 Million	\$2.8 Billion	\$7.8 Billion	\$199.6 Billion
Fee Charged For Services	0.15%	0.14%	NA	0.08%
Current Rates of Return (Prime Account)	4.21%	4.80%	2.05%	2.17%
Effective Duration	0.33 Years	0.40 Years	1.41 Years	Up to 5 Yrs.
Other Investment Strategies Offered	Yes	Yes	No	No
Guarantee of Principal	No	No	No	No
Auditors Opinion	Not Yet Available	Clean	Clean	Clean
CSDA Sponsored	Yes	Yes	No	No

RECOMMENDATION

After due consideration, the District Manager and Finance Director recommend that the Finance Committee forward a recommendation to the District Board of Trustees the following:

- The Selection of CalCLASS as the alternative District depository.
- The sum of \$200,000 as the initial transfer of District funds to the CalCLASS depository represents the first installment of future possible transfers.

The rationale of the above recommendation is that CalCLASS appears to meet District needs more closely than CalTRUST because the governing Board contains board members that consist of local cities, counties, and special districts familiar with staff.

Both alternative depositories have similar composition, rates of return, and ultimate investment options. However, CalCLASS is the only alternative the California Special District’s Association sponsored.

ATTACHMENTS:

1. CalCLASS Organization Information
2. CalCLASS Agreement



Prime Fund Information Statement

June 17, 2022

Introduction

The purpose of this Information Statement for the California CLASS Prime Fund (Prime Fund) is to provide information to Participants (as defined herein) in connection with the purchase of Shares (as defined herein) in the Prime Fund. This Information Statement for the Prime Fund describes certain provisions of the JPA Agreement (as defined herein) for the California CLASS and the Investment Policy for the Prime Fund. Participants interested in the purchase of Shares in the Prime Fund should review the full terms of the JPA Agreement (located in the Document Center at www.californiaclass.com) and the Investment Policy for the Prime Fund described herein (located in the Document Center at www.californiaclass.com), each of which are incorporated herein by reference. Capitalized terms not otherwise defined herein shall have the meanings set forth in the JPA Agreement.

The contents of this Information Statement should not be considered to be legal, tax or investment advice, and Participants should consult with their own counsel and advisers as to all matters concerning investment in the Prime Fund.

California CLASS Prime Fund Summary

The California Cooperative Liquid Assets Securities System, doing business as the California CLASS, is a California joint powers authority created pursuant to Title 1, Division 7, Chapter 5 of the California Government Code (commencing with Section 6500), known as the Joint Exercise of Powers Act (Act) and the JPA Agreement referenced below.

The Act provides that two or more public agencies (as defined herein, Public Agencies) that have the authority to invest funds in their treasuries may, by agreement, jointly exercise that common power and create a joint powers authority separate from such Public Agencies to exercise such common power and to act as administrator of the agreement. Under this authority, California CLASS was created pursuant to a Joint Exercise of Powers Agreement (JPA Agreement) dated as of June 6, 2022, between the Founding Participants (as defined in the JPA Agreement).

The Act authorizes a joint powers authority, such as California CLASS, to issue shares of beneficial interest in authorized investments to participating Public Agencies (collectively referred to herein, as Participants and individually, as a Participant). See "Eligible Shareholders." The JPA Agreement sets forth the terms of the investment program known as California CLASS Investment Program, including the establishment of Funds in which Participants purchase shares of beneficial interest issued by California CLASS in authorized investments that are owned by California CLASS. The Prime Fund is one of the initial Funds established by the California CLASS.

The purpose of the California CLASS is to consolidate investment activities of the Participants and thereby reduce duplication, take advantage of economies of scale and perform governmental functions more efficiently through the California CLASS Investment Program.

As a joint powers authority, California CLASS provides a professionally managed pooled investment program for Participants. See "Investment Advisor & Administrator." Pursuant to the JPA Agreement, California CLASS is governed by a Board of Trustees and is sponsored by the California Special Districts Association (CSDA) and the League of California Cities (Cal Cities and together with CSDA, the Sponsors). See "Board of Trustees."

The Shares in the California CLASS Prime Fund have not been, and are not required to be, registered under any federal or state securities law. The California CLASS has not been, and is not required to be, registered under the Investment Company Act of 1940, as amended. Accordingly, the California CLASS and its Prime Fund are not subject to the provisions of that Act, including the protective rules relating to registered money market funds and other types of mutual funds.

Prime Fund Investment Objectives

California CLASS provides a professionally managed pooled investment program for Participants. The general objective of the Prime Fund is to generate additional investment income for the Participants while maintaining safety and liquidity. The Prime Fund is managed by the California CLASS to comply with the requirements of California law, specifically California Government Code Section 53601.

The Prime Fund is managed by the California CLASS to offer a safe, convenient, and daily liquid investment option for Participants. As described below, the investment objectives of the Prime Fund are to preserve principal, provide daily liquidity, earn a competitive rate of return, and maintain a stable Net Asset Value (NAV) of \$1.00. The Prime Fund accrues net income daily and pays net income on a pro rata basis monthly.

The California CLASS has established that the Prime Fund will have a maximum dollar-weighted average maturity (WAM) of 60 days and a maximum weighted average life (WAL) of 120 days. The Investment Policy created by the California CLASS for the Prime Fund establishes the objectives, policies and restrictions that are designed to facilitate the achievement of these objectives.

The Investment Advisor for the Prime Fund will seek to maintain a 'AAAm' rating from S&P Global Ratings on the Prime Fund. According to S&P Global Ratings, a fund rated 'AAAm' demonstrates extremely strong capacity to maintain principal stability and to limit exposure to principal losses due to credit risk. 'AAAm' is the highest principal stability fund rating assigned by S&P Global Ratings.

The investment objectives of the Prime Fund in order of priority are:

Safety: The Prime Fund is managed to emphasize the preservation of principal while maintaining a stable NAV of \$1.00.

Liquidity: The Prime Fund is managed to provide daily liquidity to its Participants. See above for description of the maximum WAM and WAL for investments in the Prime Fund.

Competitive Returns: The Prime Fund is managed to generate competitive returns while providing daily liquidity and stability of principal.

No assurances can be given that the investment objectives of the Prime Fund will be achieved.

Transparency

The California CLASS seeks to provide transparency to Participants in the Prime Fund by allowing Participants to readily obtain portfolio and account information. The California CLASS will offer dedicated Participant support with an easy-to-use technology platform. Historical and current performance data, Net Asset Value, WAM, and WAL are published and available to Participants on the California CLASS website. Portfolio holdings are published quarterly and are available to Participants through the California CLASS Client Services team on an as-needed basis. Participant breakdowns and expense ratios are also published and available to Participants on the California CLASS website on a quarterly basis.

Eligible Shareholders

Any Public Agency that has the authority to invest funds in its treasury in statutorily permitted investments, including but not limited to Section 53601 of the California Government Code, and meets the requirements described in the next paragraph is eligible to become a Participant of the California CLASS Investment Program and is eligible to purchase shares in the Prime Fund.

Each Participant must be a "Public Agency", as that term is defined in Section 6509.7 of the Act, which, as of the date of this Information Statement, is defined as "the federal government or any federal department or agency, this state, another state or any state department or agency, a county, county board of education, county superintendent of schools, city, public corporation, public district, or regional transportation commission of the State of California or another state, a federally recognized Indian tribe, or any joint powers authority formed pursuant to this article by any of these agencies," and includes "a nonprofit corporation whose membership is confined to public agencies or public officials." Each Participant must also be a political subdivision of a state, or an agency, authority, or instrumentality of the United States, a state of any political subdivision of a state.

Prime Fund Eligible Investments

Funds in the Prime Fund are required to be invested by the Investment Advisor in investments permitted by California law, specifically California Government Code Section 53601, and will be made in accordance with the Investment Policy established by the California CLASS for the Prime Fund. As required by California law, funds in the Prime Fund will be invested by the Investment Advisor in accordance with the prudent investor standard of the California Government Code.

While the Investment Policy established by the California CLASS for the Prime Fund covers the eligible investments and their maximum maturity, maximum portfolio allocation, maximum per issuer allocation and minimum credit quality in greater detail, the following types of investments are eligible for inclusion in the Prime Fund:

- U.S. Government and agency obligations
- Repurchase agreements collateralized by U.S. Government and agency obligations
- Registered warrants or treasury notes of the state of California
- Bonds, notes, warrants, or other obligations of a local agency in the state of California
- Registered treasury notes or bonds of any of the other 49 states
- Bankers' acceptances
- Prime commercial paper and asset-backed commercial paper
- Negotiable certificates of deposit
- Corporate notes
- Asset-backed securities
- U.S. dollar denominated senior unsecured obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation or Inter-American Development Bank
- Money market mutual funds

The Investment Policy for the Prime Fund also contains certain investment restrictions on investments in the Prime Fund.

As set forth in Section 53601 of the California Government Code, the legislative body of a local agency having moneys in a sinking fund or moneys in its treasury not required for the immediate needs of the local agency may invest any portion of the money that it deems wise or expedient in the investments described in Section 53601. However, the California Government Code limits the amount of surplus money of a local agency that may be invested in such investments. Each Participant is responsible for monitoring the aggregate amount of its investments in any of these types of investments to ensure its own compliance with the California Government Code. None of the California CLASS, the Administrator, the Investment Advisor, the Custodian or any other agents of the California CLASS shall be responsible for such monitoring or compliance.

Each Participant, by its investment in the Prime Fund, is certifying that it is legally authorized to make such investment. Participants should consult with their legal counsel and/or advisors regarding the legality of investment funds in the Prime Fund.

Shares; Interests of Participants

The JPA Agreement provides that the beneficial interests of the Participants in the assets of the Prime Fund and the earnings thereon are divided into "Shares." "Shares" means the unit used to denominate

and measure the respective pro rata beneficial interests of the Participants in a Fund within the California CLASS Investment Program, including the Prime Fund. As required by Section 6509.7 of the Act, each Share shall represent an equal proportionate interest in the Investment Property within a Fund, including the Prime Fund. The JPA Agreement provides that the number of Shares that may be used to measure and represent the proportionate allocation of beneficial interests among the Participants in a Fund, including the Prime Fund, is unlimited. All Shares in a Fund, including the Prime Fund, shall be of one class representing equal distribution, liquidation, and other rights. The beneficial interests measured by the Shares shall not entitle a Participant to preference, preemptive, appraisal, conversion, or exchange rights of any kind with respect to the California CLASS Investment Program or the Investment Property held in the applicable Fund, including the Prime Fund. Title to the Investment Property held in the applicable Fund, including the Prime Fund, of every description is vested in the California CLASS. The Participants shall have no interest in the Investment Property held in the applicable Fund, including the Prime Fund, other than the beneficial interests conferred hereby and measured by their Shares, and they shall have no right to call for any partition or division of any property, profits, rights, or interests of the California CLASS.

In its discretion, the California CLASS may from time to time allocate Shares in addition to the then allocated Shares to such Participant for such amount and such type of consideration (including without limitation income from the investment of Investment Property held in the applicable Fund, including the Prime Fund) at such time(s) (including without limitation each Business Day in accordance with the maintenance of a constant net asset value per Shares as set forth in the JPA Agreement for constant net asset value Funds, such as the Prime Fund), and on such terms as the California CLASS may deem best. In connection with any allocation of Shares, the California CLASS may allocate fractional Shares. From time to time, the California CLASS may adjust the total number of Shares allocated without thereby changing the proportionate beneficial interests in the Investment Property held in the applicable Fund, including the Prime Fund. Reductions or increases in the number of allocated Shares may be made in order to maintain a constant net asset value per Share for constant net asset value Funds, such as the Prime Fund. Shares shall be allocated and redeemed as one hundredths (1/100ths) of a Share or any multiple thereof.

Investment Risks

Participants should specifically consider the following risks before deciding to purchase Shares of the Prime Fund. The following summary does not purport to be comprehensive or definitive of all risk factors.

Interest Rate Risks

The prices of the fixed-income securities in the Prime Fund will rise and fall in response to changes in the interest rates paid by similar securities. Generally, when interest rates rise, prices of fixed-income securities fall. However, market factors, such as demand for particular fixed-income securities, may cause the price of certain fixed-income securities to fall while the price of other securities rise or remain

unchanged. Interest rate changes have a greater effect on the price of fixed-income securities with longer maturities. The Investment Advisor will seek to manage this risk by purchasing short-term securities.

Credit Risks

Credit risk is the possibility that an issuer of a fixed-income security held in the Prime Fund will default on the security by failing to pay interest or principal when due. If an issuer defaults, Participants in the Prime Fund will lose money. The Investment Advisor will seek to manage this risk by purchasing high-quality securities as determined by one or more Nationally Recognized Statistical Ratings Organizations and/or the Investment Advisor's credit research team. The Investment Policy for the Prime Fund contains a description of the minimum credit quality for each category of eligible investment in the Prime Fund.

Stable Net Asset Value Risks

Although the Prime Fund is managed to maintain a stable NAV of \$1.00 per Share, there is no guarantee that it will be able to do so.

Investment Not Insured or Guaranteed

An investment in the Prime Fund is neither insured nor guaranteed by the Federal Deposit Insurance Corporation or any other government agency.

Board of Trustees

Pursuant to the JPA Agreement, the management of California CLASS is governed by a Board of Trustees (Board). The Board supervises the California CLASS and its affairs and acts as the liaison between the Participants, the Custodian, the Administrator, the Investment Advisor and all service providers.

CSDA and Cal Cities are sponsors of the California CLASS. The governing bodies of CSDA and Cal Cities each appoint two (2) Trustees who are either elected, appointed, or staff from a California CLASS Participant which is also a CSDA or Cal Cities member; or, staff from CSDA and Cal Cities. One seat on the Board shall be a Participant that is appointed by a majority vote of the Board.

Initially, the number of Trustees shall be five (5) voting Trustees. The Board may expand the membership of the Board and set initial terms for each additional Trustee. The Board approved the Investment Policy for the Prime Fund and may approve amendments to such Investment Policy from time to time. Upon the Board's approval of any amendment to the Investment Policy for the Prime Fund, the amended Investment Policy will be posted to the website of California CLASS.

See www.californiaclass.com for a description of the current Trustees and officers of the California CLASS.

Investment Advisor & Administrator

Pursuant to an agreement with the California CLASS, Public Trust Advisors, LLC (Public Trust) serves as the Investment Advisor and Administrator for California CLASS Investment Program.

As Investment Advisor, Public Trust provides investment services to the California CLASS, including the Prime Fund. Public Trust is an investment advisory firm headquartered in Denver, Colorado with offices in Los Angeles, California. Public Trust is registered with the Securities and Exchange Commission as an investment advisor under the Investment Advisers Act of 1940.

As Administrator, Public Trust services all Participant accounts in the California CLASS Investment Program, including all Participant accounts in the Prime Fund, determines and allocates income of the California CLASS Investment Program, provides certain written confirmation of the investment and withdrawal of funds by Participants, provides administrative personnel and facilities to the California CLASS, determines the NAV of the Prime Fund on a daily basis, and performs all related administrative services for California CLASS. At least quarterly, the Administrator provides the Board with a detailed evaluation of the performance of the California CLASS Investment Program, including the Prime Fund, based upon a number of factors. This evaluation includes a comparative analysis of the investment results of the California CLASS Investment Program, including the Prime Fund, in relation to industry standards such as the performance of comparable money market mutual funds and various indexes of money market securities.

Custodian

Pursuant to an agreement with the California CLASS, U.S. Bank, N.A. serves as Custodian for California CLASS Investment Program.

As Custodian, U.S. Bank, N.A. acts as directed custodian for the California CLASS Investment Program, including the Prime Fund, and serves, in accordance with California law, as the depository in connection with the direct investment and withdrawal mechanisms of California CLASS Investment Program. U.S. Bank, N.A. does not participate in the investment decision making process of the California CLASS Investment Program.

The Custodian shall hold the Investment Property (excluding cash, which is not held by the Custodian), in its capacity as Custodian on behalf of California CLASS. Such Investment Property shall be custodial property of the Custodian and shall not be, or be deemed to be, an asset of the Custodian.

Within fifteen (15) days after the end of each month, the Custodian shall send statements providing the closing balance in the Account at the end of such month and the transactions performed in the Account during such month to the Administrator and the California CLASS.

Independent Auditors

An independent certified public accounting firm, CliftonLarsonAllen, LLP, has been engaged to audit the annual financial statements of the California CLASS. The audit will contain statements of assets and liabilities, of operations, and of changes in net assets. The opinion of the independent certified public accountant on such financial statements is based on an examination of the books and records of California CLASS made in accordance with generally accepted accounting principles (GAAP). The fiscal year of the California CLASS ends each March 31.

How to Become a Participant

See “Eligible Shareholder” to determine if you are eligible to be a Participant in the California CLASS Investment Program. Any prospective Participants seeking to purchase Shares in the Prime Fund should review the JPA Agreement, this Information Statement for the Prime Fund, and the Investment Policy for the Prime Fund and then simply complete the California CLASS Registration Packet found in the document center of the California CLASS website(located in the Document Center at www.californiaclass.com). Please email all completed forms to clientservices@californiaclass.com.

There is no limit on the number of subaccounts that can be opened by a Participant. The Administrator will notify the prospective Participant of its approval of the Registration Forms and the account number(s) assigned. The Administrator reserves the right to reject any Registration in its discretion. Investment in the Prime Fund may be effectuated through the California CLASS Participant Portal. Secure online access will be available to Participants with respect to their accounts. Information with respect to the Prime Fund, including daily yield, up-to-date account information, and a transaction history will be available online. Confirmations of each contribution (purchase of Shares) and withdrawal (redemption of Shares) of funds will be available online to a Participant within one business day of the transaction.

Purchase of Shares; Investments

Payments by the Participant to the California CLASS, and the crediting of Shares resulting therefrom, are referred to herein as “contributions” for convenience. Participants may purchase Shares in the Prime Fund by Automated Clearing House (ACH) transfer or wire transfer from the Participant to the Custodian, as described in the Investment Procedures set forth below. The California CLASS does not charge a fee for receipt of wire contributions. However, a Participant’s bank may charge a fee for wiring funds.

There is no maximum or minimum amount that must be invested in the Prime Fund nor is there any maximum or minimum limitations on the aggregate amount of the investment funds that any Participant may have invested at any one time with California CLASS.

Investment Procedures

1. The Participant shall provide a recorded call or send a written notice to the Administrator indicating the amount to be invested in the Prime Fund and indicating which Account of the Prime Fund the investment is to be made. The Participant shall instruct its bank depository to wire or electronically transfer Investment Funds to the applicable Account at the Custodian for the purchase of investments to be held by the Custodian in such Account.
2. The Administrator shall receive the notice described in (1) from the Participant.
3. Investments received by the Custodian by 11:00 a.m. PT will be used to purchase Shares in the Prime Fund.
4. If Investment Funds for which notification of investment has been given are not received by the end of the business day on which such notification is given, the Administrator shall deduct the value of such Investment Funds (including any earning income) from the Participant's balance if previously credited.
5. The Participant is prohibited from requesting payments from amounts credited to its balance in the Prime Fund until such Investment Funds are received by the Custodian from the Participant.

These Investment Procedures may be amended from time-to-time pursuant to the JPA Agreement provided, however, the Administrator will only change the times set forth above after consulting with the Custodian.

Redemptions of Shares; Withdrawals; Transfers

Payments by the California CLASS to Participants, and the reduction of Shares resulting therefrom, are referred to herein as "redemptions" for convenience. Redemptions of Shares from the Prime Fund may be made via ACH or wire transfer from the Custodian to the Participant, as described in the Payment Procedures set forth below. Shares in the Prime Fund will be redeemed in the amount of the withdrawal assuming a NAV of \$1.00 per Share.

There is no maximum or minimum amount that must be invested in the Prime Fund nor is there any maximum or minimum limitations on the aggregate amount of the investment funds that any Participant may have invested at any one time with California CLASS.

Each Participant, by its investment in any Fund, including the Prime Fund, agrees that the California CLASS may temporarily suspend the right of redemption or postpone the date of payment for redeemed Shares for the whole or any part of any period: (i) during which trading in securities generally on the New York Stock Exchange or the American Stock Exchange or over-the-counter market shall have been suspended or minimum prices or maximum daily charges shall have been established on such exchange or market; (ii) if a general banking moratorium shall have been declared by Federal, state, or the State of New York or State of California authorities or during a suspension of payments by banks in the State

of California; (iii) during which there shall have occurred any state of war or national emergency; (iv) during which any financial emergency or other crisis the effect of which on the financial markets of the United States is such as to make it impracticable (a) to dispose of the Investment Property because of the substantial losses that might be incurred or (b) to determine the Investment Property Value in accordance with the Valuation Procedures. The Administrator shall determine, on behalf of California CLASS, when an event occurs that would entitle the Custodian to temporarily suspend or postpone a Participant's right of redemption. Participants should refer to the JPA Agreement for additional detail.

Transfers among the Prime Fund and another Fund within the California CLASS Investment Program will be considered a withdrawal from one Fund and a contribution to another subject to the requirements described in this Information Statement.

Payment Procedures

1. The Participant shall provide a recorded call or send a written notice to the Administrator indicating the amount requested to be paid (redeemed) and shall specify from which Account of the Prime Fund the payment is to be made.
2. The Participant shall notify the Administrator in writing of the payee of the amount requested, which may be the Participant, and include any wire, electronic transfer, or other payment instructions. Such payee must be listed on the list of approved payees that has been provided by the Participant to the Administrator in advance of the payment.
3. The Administrator shall receive the notice described in (1) and the information required in (2) from the Participant. Requests for redemptions from Accounts of the Prime Fund with pre-established wire instructions will be honored on a same-day basis if received by the Administrator prior to 11:00 a.m. PT. Special wire transfer requests are available only with written documentation.
4. The Participant may only request payments of that portion of its balance that represents Investment Funds and its proportional share of the income from the Investment Property that, in all cases, is actually held by the Custodian in the applicable Account in the Prime Fund.

These Payment Procedures may be amended from time-to-time pursuant to the JPA Agreement provided, however, that the Administrator will only change the times set forth above after consulting with the Custodian.

Portfolio Transactions

Subject to the general supervision of the California CLASS, the Investment Advisor is responsible for placing the orders for the purchase and sale of securities within the Prime Fund, referred to herein as "portfolio transactions" for convenience. The portfolio transactions within the California CLASS Investment Program, including the Prime Fund, occur only with broker dealers acting as principals except for commercial paper transactions that may be placed directly with the issuers. Although California

CLASS does not ordinarily seek but nonetheless may make profits through short-term trading, the Investment Advisor may, on behalf of the California CLASS, dispose of any portfolio investment prior to its maturity if such disposition is advisable. The weighted average maturity and weighted average life limits applicable to the Prime Fund is expected to result in high portfolio turnover. However, since brokerage commissions are not typically paid on the types of investments in which the Prime Fund is likely to invest, any turnover resulting from such investments should not adversely affect the NAV of the Prime Fund.

The Investment Advisor seeks to obtain the best net price and the most favorable execution of portfolio transactions. Portfolio transactions will not occur between the Investment Advisor and Administrator, the Custodian, any Trustee, or any affiliate, officer, director, employee, or agent of any of them.

Valuation of Prime Fund Shares

The Administrator determines the NAV of the Shares of the Prime Fund at least daily on a mark-to-market basis. The NAV per Share of the Prime Fund is computed by dividing the total value of the securities and other assets of the Prime Fund, less any liabilities, by the total outstanding Shares of the Prime Fund. Expenses and fees of the California CLASS accrue daily and are included within liabilities for the NAV calculation.

The result of this calculation is a share value rounded to the nearest penny. Accordingly, the price at which Shares of the Prime Fund are sold and redeemed will not reflect unrealized gains or losses on securities within the Prime Fund that amount to less than \$.005 per Share. The Administrator will endeavor to minimize the amount of such gains or losses. However, if unrealized gains or losses on securities within the Prime Fund should exceed \$.005 per Share, the Prime Fund's NAV per Share will change from \$1.00 or be maintained at \$1.00 per Share by retention of earnings or the reduction on a pro rata basis of each Participant's Shares in the Prime Fund in the event of losses or by a pro rata distribution to each Participant in the event of gains.

While it is a fundamental objective of the Prime Fund to maintain a NAV of \$1.00 per Share, there can be no guarantee that the NAV will not deviate from \$1.00 per Share. The NAV per Share of the Prime Fund may be affected by general changes in interest rates resulting in increases or decreases in the value of the securities in the Prime Fund. The fair market value of the Prime Fund's securities will vary inversely to changes in prevailing interest rates. If a security is held to maturity, no loss or gain is normally realized as a result of these fluctuations.

1. Portfolio Valuation

At least daily, the Investment Property Value within the Prime Fund shall be determined on a mark-to-market basis as follows: (a) securities for which market quotations are readily available are valued at the most recent bid price or yield equivalent as obtained from one or more market makers for such

securities or a third-party pricing source; (2) all other securities and assets are valued at fair market value in good faith.

2. Amendment

These Valuation Procedures may be amended from time-to-time pursuant to the JPA Agreement.

Use of Fair Value Measurement

California CLASS follows Financial Accounting Standards Board (FASB) Accounting Standards Topic (ASC) 820 *Fair Value Measurement and Disclosure* for financial reporting purposes. ASC 820 defines fair value, establishes a single framework for measuring fair value, and requires disclosures about fair value measurement.

Local government investment pools (LGIP) may select different methods of determining the value of assets held within the portfolio for reporting purposes. The two most common methods used to report on the assets of the portfolio are mark-to-market—frequently referred to as “fair value” or “fair market value”—and amortized cost. California CLASS utilizes the mark-to-market methodology. This involves obtaining prices for securities in the portfolio every business day. The mark-to-market methodology provides Participants with a high degree of transparency with respect to the underlying market values of the Prime Fund’s securities.

The mark-to-market methodology (FASB) can and should be contrasted with the amortized cost method that some LGIPs utilize. LGIPs that follow GASB 79 are following the amortized cost method, which entails adjusting the value of the portfolio’s securities on a daily basis by a predetermined amount from the purchase date to the maturity date. While the amortized cost method produces very reliable and predictable asset valuations, that predetermined value may or may not accurately reflect the market value of the security.

Computation of Yields

A daily and seven-day average yield for the Prime Fund will be provided by the Administrator in published reports and information on www.californiaclass.com. To obtain the daily yield, a daily income distribution per share factor is first calculated. That factor is the net income for that day divided by the number of settled shares outstanding. The factor is then multiplied by 365 (366 in a leap year) to produce the daily yield. The seven-day average yield is obtained by averaging the daily yield for seven identified, consecutive days. From time-to-time, the Administrator may also quote the yield for the Prime Fund on other basis for the information of the Participants.

Participants should note that the yields quoted should not be considered a representation of the future yield of the Prime Fund since the yield is not fixed. Actual yields for the Prime Fund will depend not only

on the type, quality, and maturities of the investments held by the Prime Fund and the changes in interest rates for such investments but also on changes in the Prime Fund's expenses during the period.

Yield information may be useful in reviewing the performance of the Prime Fund and for providing a basis for comparison with other investment alternatives.

Income Allocations

All net income of the Prime Fund is determined as of the close of business each day (and at such other times as the Board may determine) and is credited pro rata to each Participant's Account within the Prime Fund at month-end. The Prime Fund accrues net income on a daily basis and pays interest income on a monthly basis.

Net income that has thus accrued to the Participants is converted as of the close of business at month-end into additional Shares that are thereafter held in each Participant's account. Reinvested net income is converted into full and fractional shares at the rate of one share for each one dollar credited. Net income for the Prime Fund consists of (1) all accrued interest income on assets of the Prime Fund plus (2) accretion of discount less (3) amortization of premium and less (4) accrued expenses.

Retained Reserves

Pursuant to the JPA Agreement, the Investment Advisor may retain from earnings and profits in the California CLASS Investment Program, including the Prime Fund, amounts deemed necessary to pay the debts and expenses of the California CLASS, as well as to meet other obligations of the California CLASS. The Investment Advisor possesses the power to establish from earnings and profits such reasonable reserves as they believe may be necessary or desirable. Realized capital gains or losses shall be distributed in a timely and equitable manner as determined by the Investment Advisor. More information about retained reserves is available in the JPA Agreement, including the detailed accounting that the Investment Advisor provides to the Board on a quarterly basis on amounts deemed necessary or desirable by the Investment Advisor for retained reserves.

California CLASS Expenses

Pursuant to the JPA Agreement, Public Trust Advisors, as Administrator, for the California CLASS Investment Program, including the Prime Fund, shall receive a fee as described below in "California CLASS Fees." The Administrator's fee shall be an Investment Property Liability. From its fee, the Administrator shall pay the following costs and expenses: the Investment Advisor's fee set forth in the Investment Advisor Agreement, the Custodian's fee set forth in the Custody Agreement, the costs of third parties retained by the Administrator to render investment advice pursuant to the Administrator Agreement, the fees to the Sponsors, marketing expenses, all custodial and securities clearance

transaction charges, the cost of valuing the Investment Property, the cost of obtaining a rating or ratings, if any, the cost of other expenses agreed to by the Administrator and the California CLASS, all Investment Property record-keeping expenses, the cost of preparing monthly and annual reports, the expense of outside auditors required pursuant to the Administrator Agreement (but only if the Administrator selects such auditors), the fees of the counsel to the Administrator and/or the counsel to the California CLASS, the cost of Meetings of the Board, insurance costs and the costs of Participant surveys and mailings. Periodically, the Administrator shall provide a detailed accounting of such expenses to the Trustees.

California CLASS Fees

For the performance of its obligations as Administrator in the Administrator Agreement, the Administrator will charge a fee from the Investment Property Value (the daily fee). This daily fee will accrue on a daily basis and be paid monthly in arrears and prorated for any portion of the month in which the Administrator Agreement is in effect. The daily fee shall be calculated as follows: the Investment Property Value is multiplied by the applicable fee rate and is divided by 365 or 366 days in the event of a leap year to equal the daily fee accrual. The Investment Property Value shall be based on the prior day's net assets. For weekend days and holidays, the net assets for the previous business day will be utilized for the calculation of fees. The applicable fee rate shall be determined by the Administrator monthly on the first business day of each month and shall be at an annual rate equal to up to fifteen (15) basis points. The Administrator is authorized to debit the applicable monthly fee amount within five (5) business days after the end of such month. All payment records and invoices will be presented at each subsequent meeting of the Board. Fees may be waived or abated at any time, or from time-to-time, at the sole discretion of the Administrator. Any such waived fees may be restored by the written agreement of the California CLASS.

Reports to Participants

Annually

Audited financial statements of the California CLASS will be provided annually. See "Independent Auditors" above.

Monthly

Within 15 days after the end of each month, the Administrator shall prepare and submit, or make available, to each Participant a statement disclosing any activity and a closing balance, including the number of Shares, in each of its accounts for such month.

Upon Request

The Administrator, upon the request of a Participant, shall furnish to the Participant a statement of such Participant's balance as of the date of such request subject only to account activity on such date.

California
CLASS



California CLASS Registration Packet



Welcome to California CLASS

Thank you for choosing California CLASS!

We believe you have made a sound financial decision in choosing California Cooperative Liquid Assets Securities System (California CLASS). We look forward to being a trusted partner to your organization and its investment management goals and are excited to connect with you to make your investment process a positive, easy experience.

This packet contains all the materials necessary to set up your California CLASS account(s). If you have any questions about the registration process or about your California CLASS account(s), please do not hesitate to contact us. The California CLASS Client Service team can be reached any business day from 8:00 a.m. to 4:00 p.m. PT by phone at (877) 930-5213 or by email at clientservices@californiaclass.com.

Registration Procedures

To participate in California CLASS, please complete the following:

- 1) Review the Joint Exercise of Powers Agreement and the applicable Information Statements relating to the California CLASS Prime Fund and the Enhanced Cash Fund (located in the Document Center at www.californiaclass.com).
- 2) Complete the California CLASS Participant Representation Form (page 4).
- 3) Complete the Participant Registration (page 5).
- 4) Complete the Authorized Contacts Form (pages 6/7).
- 5) Should you be interested in participating in California CLASS Prime, complete the California CLASS Prime Fund Account(s) to be Established form; you may open as many accounts as you wish (page 8).
- 6) Should you be interested in participating in California CLASS Enhanced Cash, complete the California CLASS Enhanced Cash Fund Account(s) to be Established Form; you may open as many accounts as you wish (page 9).
- 7) Keep the original forms for your records and send the completed packet to the California CLASS Client Service team by fax (877) 930-5214 or by email clientservices@californiaclass.com.

Questions? Please contact us; we would love to hear from you:

California CLASS Client Service Team
T (877) 930-5213
clientservices@californiaclass.com

Through the California CLASS website, www.californiaclass.com, Participants will be regularly informed of important program information, holidays, upcoming Board meetings, Participant events, conferences, and more. Board of Trustee meetings, which are open to the public, are generally held quarterly and discuss relevant issues to the governance and operations of the California CLASS program.

Participant Representation Form

Participant Information

Entity Name (Participant) _____

Participant Representations

The undersigned Authorized Signer for the Participant hereby represents and warrants the following during the period the Participant is investing in the California CLASS Investment Program:

- The Participant is (1) a Public Agency (as defined in the Joint Exercise of Powers Agreement) and (2)(a) a political subdivision of the State of California or (b) an organization whose income is excluded from taxable gross income under Section 115 of the Internal Revenue Code, in each case, that has the authority to invest funds in its treasury in investments in accordance with Section 53601 of the California Government Code.
- The Participant is authorized to invest in the California CLASS.
- Any Authorized Signer for the Participant designated in this California CLASS Registration Packet has full power and authority to make investments for the above Participant in the California CLASS Investment Program unless the California CLASS receives written notice from the Participant otherwise.
- The Participant has reviewed and agrees to the limitations described in the Joint Exercise of Powers Agreement and the Information Statements for the Funds within the California CLASS Investment Program and acknowledges that it has been supplied with or been given access to information it requested in connection with making an investment in the California CLASS Investment Program.
- The Participant has reviewed the Investment Policies for the Funds within the California CLASS Investment Program and has determined that they are consistent with the legal and policy limitations applicable to the Participant's investments.
- The Participant has consulted with its own counsel and advisers as to all matters concerning investment in the California CLASS Investment Program.

Authorized Signer

Signature

Date

Print Name

Title

Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. **Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.**



Participant Registration

Entity Information

Entity Name (Participant) _____

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

Mailing Address _____

City _____ Zip _____ County _____

Physical Address (if different than above) _____

City _____ Zip _____ County _____

Tax ID _____ Fiscal Year End Date (Month/Day) _____

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

Wires will be distributed every hour with the final distribution ending at 11:00 a.m. PT; distribution times are subject to change as needed by the California CLASS Administrator. Additionally, California CLASS must be notified of any contributions by 11:00 a.m. PT to receive same day credit. **If funds are not received by 2:00 p.m. PT, contribution orders will be voided.**

Banking Information

Bank Name _____ Bank Routing Number (ABA) _____

Account Title _____ Account Number _____

Bank Contact _____ Contact's Phone Number _____

Wire ACH Both

Additional Banking Information (Optional)

Bank Name _____ Bank Routing Number (ABA) _____

Account Title _____ Account Number _____

Bank Contact _____ Contact's Phone Number _____

Wire ACH Both



Authorized Contacts

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

Authorized Signer

Print First and Last Name

Title

Signature Required

Phone

Email

Fax

Email Notifications (notice of report availability in the online portal)

- Monthly Statements
- Transaction Confirmations

Additional Contact (Optional)

Print First and Last Name

Title

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

Phone

Email

Fax

Permissions (check one only)

- Authorized Signer to Move Funds*
- Read-Only Access

Email Notifications (notice of report availability in the online portal)

- Monthly Statements
- Transaction Confirmations

Additional Contact (Optional)

Print First and Last Name

Title

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

Phone

Email

Fax

Permissions (check one only)

- Authorized Signer to Move Funds*
- Read-Only Access

Email Notifications (notice of report availability in the online portal)

- Monthly Statements
- Transaction Confirmations



Authorized Contacts (cont.)

Additional Contact (Optional)

Print First and Last Name

Title

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

Phone

Email

Fax

Permissions (check one only)

- Authorized Signer to Move Funds*
- Read-Only Access

Email Notifications (notice of report availability in the online portal)

- Monthly Statements
- Transaction Confirmations

Additional Contact (Optional)

Print First and Last Name

Title

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

Phone

Email

Fax

Permissions (check one only)

- Authorized Signer to Move Funds*
- Read-Only Access

Email Notifications (notice of report availability in the online portal)

- Monthly Statements
- Transaction Confirmations

Additional Contact (Optional)

Print First and Last Name

Title

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

Phone

Email

Fax

Permissions (check one only)

- Authorized Signer to Move Funds*
- Read-Only Access

Email Notifications (notice of report availability in the online portal)

- Monthly Statements
- Transaction Confirmations



California CLASS Prime Fund Account(s) to be Established

Entity Name (Participant): _____

Desired Subaccount Name(s)*:

(To be completed by Participant)

*Name must be limited to 35 characters.

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



California CLASS Enhanced Cash Fund Account(s) to be Established

Entity Name (Participant): _____

Desired Subaccount Name(s)*:

(To be completed by Participant)

California CLASS Enhanced Cash is designed to complement the daily liquidity offered by the California CLASS Prime portfolio.

Enhanced Cash does not seek to maintain a stable net asset value (NAV) and does not offer daily liquidity. Unlike the Prime Fund, investing in Enhanced Cash introduces the potential for the reporting of unrealized and realized gains and losses.

If you have questions about which of your local government’s funds are appropriate for the California CLASS Enhanced Cash portfolio, please contact your California CLASS representative or email info@californiaclass.com.

*Name must be limited to 35 characters.

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

AGENDA ITEM 4D

SUBJECT: Approval of levy administration services agreement with SCI Consulting

DISCUSSION:

SCI Consulting Group is the contractor that administers the District's benefit assessment in the North and West District area and the Special Tax in the South and Bayside of the District. The District continues to require the administration of tax mechanisms, and the Engineer's report must be prepared before approval of the FY 23-24 budget. Therefore, the District proposes entering into a three-year agreement with SCI for FY 2023-24 through FY 25-26. If approved, the staff recommends placing the item on the Consent Agenda.

RECOMMENDATION

Recommend the Board authorize the District Manager to execute the attached Consultant Services Agreement with SCI Consulting Group.

ATTACHMENTS:

1. SCI Proposal for FY 23-24 through FY 25-26

Levy Administration Services Agreement

THIS AGREEMENT is made on _____, 20___, between the **San Mateo County Mosquito and Vector Control District**, (“District”) and **SCI Consulting Group** (“Consultant” or “SCI”), a California Corporation, who agree as follows:

1. **Scope of Work (“Work”).** Consultant shall perform the work and render the services described in the Scope of Work shown below (the “Work”). The Consultant shall provide all labor, equipment, material and supplies required or necessary to properly and competently perform the Work, and determine the method, details and means of doing the Work.
2. **Payment.**
 - a. In exchange for the Work, District shall pay to the Consultant a fee for completed phases of the Work. The total fee for the Work shall not exceed amounts set forth in the Fee Schedule shown below. There shall be no compensation for extra or additional work or services by the Consultant unless approved in advance in writing by District. The Consultant’s fee shall include all of the Consultant’s costs and expenses related to the Work.
 - b. At the completion of each phase of the Work, the Consultant shall submit to the District an invoice for the Work performed. If the Work is satisfactorily completed and the invoice is accurately computed, the District shall pay the invoice within 30 days of its receipt.
3. **Term.** This Agreement shall take effect on the above date and shall continue in effect until completion of the Work.
4. **Insurance.**
 - a. **Types & Limits.** The Consultant, at its sole cost and expense, shall procure and maintain for the duration of this Agreement the following types and limits of insurance:

Commercial General Liability	\$2,000,000 per occurrence \$4,000,000 aggregate
Automobile Liability	\$2,000,000 per accident
Workers' Compensation	Statutory limits
Professional Liability	\$2,000,000 per claim
Excess Liability (over General Liability & Auto Liability)	\$1,000,000 per occurrence & \$1,000,000 aggregate
 - b. **Other Requirements.** The general liability policy(ies) shall be endorsed to name the District, its officers and employees as additional insureds regarding liability arising out of the Work.
 - c. **Proof of Insurance.** Upon request, the Consultant shall provide to the District proof of insurance.

5. **Indemnification.** The Consultant shall indemnify, defend, protect, and hold harmless the District, and its officers and employees from and against any and all liability, losses, claims, damages, expenses, demands, and costs (including, but not limited to, attorney, expert witness and consultant fees, and litigation costs) arising out of the Consultant's performance of the Work and caused by willful misconduct of or by the Consultant or its employees, agents and subcontractors.
6. **Entire Agreement.** This writing represents the sole, final, complete, exclusive and integrated expression and statement of the terms of this contract between the parties concerning the Work, and supersedes all prior oral and/or written negotiations, representations or contracts. This Agreement may be amended only by a subsequent written contract approved and executed by both parties.
7. **Independent Contractor.** The Consultant's relationship to the District is that of an independent contractor.
8. **Successors and Assignment.** This Agreement shall bind and inure to the benefit of the heirs, successors and assigns of the parties; however, the Consultant shall not subcontract, assign or transfer this Agreement or any part of it without the prior written consent of the District.
9. **No Waiver of Rights.** Any waiver at any time by either party of its rights as to a breach or default of this Agreement shall not be deemed to be a waiver as to any other breach or default.
10. **Severability.** If any part of this Agreement is held to be void, invalid or unenforceable, then the remaining parts will nevertheless continue in full force and effect.
11. **Governing Law and Venue.** This Agreement will be governed by and construed in accordance with the laws of the State of California.
12. **Default.** In the event that the Consultant defaults in the obligations of the Consultant under this Agreement, or the Consultant defaults in the performance of the terms and conditions of this Agreement, the District may, at its option, declare this Agreement to be in default and, at any time thereafter, may do any one or more of the following: a) enforce performance of the Agreement by the Consultant; or b) terminate this Agreement. In the event that this Agreement is terminated, payment shall still be due for all Work performed by the Consultant through the date of the termination.
13. **Cancellation.** The District or the Consultant may cancel this Agreement without cause. The party desiring to cancel this Agreement shall notify the other party in writing. In the event that this Agreement is cancelled, payment shall still be due for all Work performed by the Consultant through the date of the notification of cancellation.
14. **Attorney's Fees.** In the event any legal action is brought to enforce or construe this Agreement, the prevailing party shall be entitled to an award of reasonable attorney's fees, expert witness and consulting fees, and litigation costs.

15. **Notice.** Any notice, invoice or other communication that is required or permitted to be given under this Agreement shall be in writing and either served personally or sent by prepaid, first class U.S. mail or by commercial delivery service, addressed as follows:

Public Agency:

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

Consultant:

SCI Consulting Group
4745 Mangles Boulevard
Fairfield, CA 94534

Any party may change its address by notifying the other party of the change in the manner provided below:

_____	_____
_____	_____
_____	_____
_____	_____

Scope of Work

This section outlines the engineering services and other responsibilities SCI would perform as the Engineer of Work and Assessment Levy Administrator for San Mateo County Mosquito and Vector Control District.

DEFINITIONS

District:	San Mateo County Mosquito and Vector Control District, staff and Trustees/Directors.
Assessment:	North and West San Mateo County Mosquito Abatement Assessment District
Special Tax:	Original Special Tax District (South and Bayside)
SCI or Consultant:	SCI Consulting Group, and any and all employees and subcontractors.
Administration:	Services related to the determination, levy and collection of assessment and tax revenues.

I.) ASSESSMENT ENGINEERING AND BENEFIT ASSESSMENT LEVY ANNUAL ADMINISTRATION

ASSESSMENT ENGINEERING AND ENGINEER'S REPORT

As the Assessment Engineer of Record, SCI will annually prepare an Engineer's Report for the Assessment District. The Engineer's Report will include a description of services and improvements, costs estimates, assessment methodology, assessment diagram and the assessment roll. Each year SCI will carefully evaluate Proposition 218 developments that may have a bearing on the District's Assessment District. SCI will make recommendations for upgrades to improve the report's compliance with Proposition 218. SCI will review the proposed upgrades with the District, legal counsel and other parties, as necessary, and will incorporate their comments as appropriate. Additionally, electronic levy rolls sorted by Assessor Parcel Number and Property Owner's Name will be prepared and submitted to the District.

DETERMINATION OF FINAL LEVIES

We calculate and confirm our clients' assessments on a parcel-by-parcel basis for all properties within each assessment district. SCI has developed over 50 unique assessment validation queries that we run on each parcel. Furthermore, we acquire, compare and incorporate additional data and property information from the District and other real property vendors, Geographic Information System (GIS) mapping, title company information vendors and other sources. This approach, while more time consuming than simply relying on Assessor property characteristics and previous levy amounts, has consistently proven to result in more accurate levies and higher overall special levy revenues.

After the close of each fiscal year, SCI will determine the final levies based on the final lien roll data as of July 1. New or changed parcels will be identified and the final levies determined on a parcel-by-parcel basis. We will research changes in property data, property usage, property valuations and any other changes from the previous year for parcels within the Assessment District and flag parcels that require property research to determine the appropriate benefit units.

II.) SPECIAL TAX ANNUAL ADMINISTRATION

We will provide all services including:

1. Review Measure F special tax resolutions and reporting for Proposition 13/218 Compliance
2. Perform annual data administration and calculation of special taxes
3. Draft annual resolution and tax report
4. Submit data and all required forms to the San Mateo County Auditor/Tax Collector
5. Respond to Public Inquiries and Appeals
6. Perform AB 2109 reporting and compliance
7. Manage entire process and perform quality control
8. Include our toll free phone number in property tax bills

III.) FOR BOTH THE BENEFIT ASSESSMENT AND THE SPECIAL TAX ANNUAL ADMINISTRATION

PREPARATION OF RESOLUTIONS AND NOTICE

SCI will prepare all required resolutions, notices and agenda reports as needed for the continuation of the assessments and taxes. SCI will also assist with the publication of the notice for the continuation of the assessments and will attend the public hearing.

QUALITY CONTROL

We take great pride in our levy determination process and our stringent quality control and oversight to ensure the accuracy of the levies. Each year for every special levy, we run validation queries on each parcel so any parcels that may require additional research can be identified, researched and determined. After the preliminary levies have been determined by the levy administrator, another levy administrator with SCI will perform a complete independent peer review and audit, including a parcel-by-parcel confirmation of the special levies. Any questions or issues uncovered are fully reviewed and resolved. These multiple stage reviews and quality assurance steps are a key element in SCI's proven ability to ensure the highest level of accuracy and to maximize special levy revenues for our clients.

LEVY SUBMITTAL AND CONFIRMATION

Once the special levies have been internally approved, SCI will prepare the final levy roll for submittal to the County Auditor. SCI will also meet the Auditor's levy roll submission requirements and will submit any necessary documents. Once the special levies are received and approved by the County, SCI will communicate the confirmed special levy amounts with the District.

SCI can also develop and make available to the District an Internet based website or computer program that will allow District staff to quickly locate parcel data by owner name, parcel number, street address or other requested search criteria.

TAXPAYER INQUIRIES AND APPEALS

SCI will coordinate with the County Auditor for our taxpayer inquiry line at (800) 273-5167 to be placed aside the special levy amount on the County tax bill so taxpayers can directly contact SCI throughout the fiscal year with questions regarding the levy. We have representatives who are fluent in English and Spanish. We will also provide the County Auditor with a summary and overview of each special levy for internal staff use.

SCI will research and, if necessary, revise any levies which property owners consider to be based upon incorrect assessor information used to in the determination of the levy. If any taxpayer appeals a special levy for their property, SCI will investigate the levy amount and basis for appeal and will make a recommendation and finding for the District. In the event that the District finds that a special levy should be adjusted, SCI will adjust the levy according to the District's final determination. For any taxpayer appeals, SCI will coordinate with the District and the taxpayer as appropriate.

Our goal is to represent the District professionally and minimize any inconvenience to the inquiring taxpayer or the District.

ASSESSMENT DEFENSE (BENEFIT ASSESSMENT)

In the event of any question about the assessment or challenge, SCI would provide any necessary professional assessment engineering assistance with the justification and support of the assessments without additional charge. In comparison, we are not aware of any other firm which would similarly stand behind an assessment they created, let alone one that they did not create.

Fee Schedule

SCI shall be compensated for the performance of the Scope of Work as follows:

	2023-24	2024-25	2025-26
Annual Levy Administration (Assessment & Tax)	\$ 22,810	\$ 22,810	\$ 22,810
Payment due on August 10:	\$ 14,827	\$ 14,827	\$ 14,827
Balance due on January 31:	\$ 7,984	\$ 7,984	\$ 7,984
Manual Billing	\$ -	\$ -	\$ -
Incidental Costs (Reimbursable based upon actual costs)	\$ 1,400	\$ 1,400	\$ 1,400
Maximum Total Contract Authorization	\$ 24,210	\$ 24,210	\$ 24,210

1. For the creation, mailing, collection and administration of hand-billed service charges (to public agencies and other owners that cannot be collected by the County Auditor) there will be no additional charge.
2. The Scope of Work includes one meeting with the District. Any additional meetings shall be billed at the rate of \$550 per person per meeting.
3. In the event that the District elects to request optional, additive scope of work, SCI will work with the District to negotiate compensation for these additional tasks and execute an Addendum to the agreement for these additional services.
4. Incidental costs incurred by SCI for the purchase of property data, maps, travel and other out-of-pocket expenses incurred in performing the Scope of Work shall be reimbursed at actual cost by the District with total cost not to exceed \$1,400 per year, without prior authorization from the District. Note: All costs associated with this proposal can be financed or refunded by assessment proceeds.

The Fee Schedule shown above is valid as long as this agreement is executed within 90 days from the date this agreement was submitted to the District.

Signature Page


By signing below, we agree to the terms of this Levy Administration Services Agreement.

Accepted:

Brian Weber
District Manager
San Mateo County Mosquito and Vector
Control District

Date

Accepted:



John W. Bliss
President
SCI Consulting Group

December 19, 2023

Date