



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

October 2, 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 MEETINGS:

- The District's Board Room is 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. If the line is busy, more phone numbers can be found on Zoom's website at <https://zoom.us/u/abb4GNs5xM>.

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

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

ACCESSIBILITY INFORMATION:

Board Meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or 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 _____
- Ron Collins, City of San Carlos _____

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 2023-24 as of September 2023.

Report by: Finance Director, Richard Arrow, CPA

ACTION: Motion to recommend the Board approve the Financial Report for FY 2023-24 as of September 30, 2023

B. Update on the impact of Ballot Initiative 21-0042A1 concerning the government's ability to raise revenue.

Report by: Finance Director, Richard Arrow, CPA

ACTION: No action necessary, informational only.

C. Oral report on property located at 1415 N. Carolan Ave, Burlingame

Report by: District Manager, Brian Weber

ACTION: No action necessary, informational only.

D. Consider transferring Funds from the Real Property Acquisition Fund held by the County of San Mateo Treasurer to the District's alternate fund depository (CalCLASS) in an amount of 1.5 million dollars (\$1,500,000).

Report by: District Manager, Brian Weber

ACTION: Recommend the Board authorize the District Manager to transfer \$1,500,000 from the District's Real Property Acquisition Fund held by the San Mateo County Treasury to CalCLASS.



Item 4A

**Preliminary
Monthly Financial Report
Month Ending August
2023**

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

Statement of Revenues, Expenditures and Change in Fund Balance

Total revenues received from July 1 through August 31 (YTD) were \$ 392.1 thousand; total expenditures YTD were \$ 1.43 million; and the change in fund balance was \$ 1.04 million. The District had \$ 8 million in cash available in County Treasury and \$ 203.6 thousand in CalCLASS.

	General	Capital	Total
	Fund	Fund	Funds
Beginning Fund Balance 7/1/2023:	\$ 9,062,890	\$ 754,020	\$ 9,816,910
Revenues/Resources	\$ 392,089	\$ -	\$ 392,089
Due To (From) Funds	\$ -	\$ -	\$ -
Expenditures	\$ 1,426,308	\$ 7,201	\$ 1,433,509
Prior Year Adjustment	\$ (1,091)		\$ (1,091)
Change in Fund Balance	(1,035,310)	(7,201)	(1,042,510)
* Ending Fund Balance	\$ 8,027,581	\$ 746,819	\$ 8,774,399

* Components of Fund Balance:			
Nonspendable (Inventory)	\$ 160,226	\$ -	\$ 160,226
Pension Rate Stabilization Reserve	\$ 110,183		\$ 110,183
Assigned (Capital Improvements)	\$ -	\$ 746,819	\$ 746,819
Public Health Emergency Fund	\$ 800,000	\$ -	\$ 800,000
Natural Disaster Emergency Fund	\$ 650,000	\$ -	\$ 650,000
Real Property Acquisiton Fund	\$ 2,434,670	\$ -	\$ 2,434,670
Debt Service Repayment Fund	\$ 1,000,000	\$ -	\$ 1,000,000
Unrestricted Fund Balance	\$ 2,872,502	\$ -	\$ 2,872,502
Total	\$ 8,027,581	\$ 746,819	\$ 8,774,399



Budget Variances

Revenues

Actual revenues received through August 31, 2023, were over budget by \$ 315,533 resulting from payments of ERAF rebate received in August.

Expenditures

Expenditures through August 31, 2023 were over budget by \$ 9,221 primarily due to the timing of expenditures contained in the table below:

Budget Category	Over/ Under	Variance	% of YTD Budget	Explanation
Salaries & Wages	Under	\$4,031	99.0%	No significant variance.
Employee Benefits	Over	\$12,927	103.8%	Insignificnat timing differences.
Insurance	Under	\$10,457	94.5%	Insurance Costs less than budgeted.
Computer Hardware & Software	Over	\$10,011	177.1%	Timing of Mapvision license cost.
Facilities Maintenance	Under	\$4,286	52.9%	Timing of Facility Expenditures
Capital	Under	\$4,573	60.8%	Timing of Capital expenditurs.

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 \$ 4,000.

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 August 2023 summary, accounts receivable outstanding greater than 90 days total is \$ 669 from the San Francisco International Airport (\$563) and the San Francisco Zoo (\$106). Staff is currently contacting agencies to ensure collections.

5. Cash Activity & Reconciliation to County

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

6. Payroll Disbursement

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

7. Check Detail

This month, the District wrote General Fund checks numbers from 2164 to 2229. Last month's check number ended at 2163. All checks written were to vendors on account, retired employees, or reimbursements to current employees, per District policy. In August 2023, 66 checks written from the General Fund totaled \$ 196,098.58. In addition, the District wrote 1 check from the Capital Fund totaling \$ 3,542.33 (check number 1261).

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 Aug 31, 2023

	Total Aug 31, 23	General Fund	Capital Fund
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	7,315,912	7,315,912	
1013 · Checking -US Bank - GF x3353	64,094	64,094	
1018 · Cash-Cal CLASS	203,582	203,582	
1020 · Cash-County Treasury-CPF x2705	746,369		746,369
1023 · Checking -US Bank - CPF x4183	-		-
1026 · County Funds - FMV	(262,567)	(263,017)	450
1030 · Petty Cash	400	400	
1035 · PARS Pension Rate Stabilization	110,183	110,183	
Total Checking/Savings	8,177,973	7,431,154	746,819
Accounts Receivable			
1100 · Accounts Receivable	71,787	71,787	
1105 · Interest Receivable	-	-	-
Total Accounts Receivable	71,787	71,787	-
Other Current Assets			
1220 · VCJPA-Member Contingency Fund	477,718	477,718	
1230 · Pesticide Inventory	160,226	160,226	
Total Other Current Assets	637,944	637,944	-
Total Current Assets	8,887,704	8,140,885	746,819
TOTAL ASSETS	8,887,704	8,140,885	746,819
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	113,304	113,304	-
Total Accounts Payable	113,304	113,304	-
Credit Cards			
1040 · US Bank Purchase Card	-	-	
Total Credit Cards	-	-	-
Other Current Liabilities			
2200 · Accrued Wages	-	-	
Total Other Current Liabilities	-	-	-
Total Current Liabilities	113,304	113,304	-
Total Liabilities	113,304	113,304	-
Fund Balance			
Beginning Fund Balance, 7/1/2023	9,816,910	9,062,890	754,020
Due To (From) Funds			
Prior Year Adjustment	(1,091)	(1,091)	
Revenues Over Expenditures	(1,041,419)	(1,034,219)	(7,201)
Ending Fund Balance *	8,774,399	8,027,581	746,819
TOTAL LIABILITIES & FUND BALANCE	8,887,704	8,140,885	746,819
* COMPONENTS OF ENDING FUND BALANCE			
Nonspendable (Inventory)	160,226	160,226	-
Pension Rate Stabilization Reserve	110,183	110,183	
Assigned (Capital Improvements)	746,819	-	746,819
Public Health Emergency Fund	800,000	800,000	-
Natural Disaster Emergency Fund	650,000	650,000	-
Real Property Acquisiton Fund	2,434,670	2,434,670	-
Debt Service Repayment Fund	1,000,000	1,000,000	-
Unrestricted Fund Balance (Includes Working Capital)	2,872,502	2,872,502	-
Total Fund Balance	8,774,399	8,027,581	746,819

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Unrestricted Fund Balance	\$ 2,872,502	\$ -	\$ 2,872,502
Total	\$ 8,027,581	\$ 746,819	\$ 8,774,399

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

Month of Report:

August, 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	2,506,718	70,536	(2,436,182)	2.8%	75,967	(5,431)	92.9%	34,210	49,906	15,696	145.9%
Total 4100 · PROPERTY TAX REVENUES	3,592,034	3,061	(3,588,973)	0.1%	-	3,061	0.0%	-	3,061	3,061	0.0%
Total 4200 · OTHER TAX REVENUES	799,499	315,441	(484,058)	39.5%	-	315,441	0.0%	-	315,441	315,441	0.0%
Total 4300 · OTHER REVENUES	115,848	3,051	(112,797)	2.6%	589	2,462	518.0%	589	1,163	574	197.5%

Total Revenues

	7,014,099	392,089	(6,622,010)	5.6%	76,556	315,533	512.2%	34,799	369,572	334,773	1062.0%
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Expenditures

Total 5000 · SALARIES & WAGES	3,277,706	384,827	2,892,879	11.7%	388,858	(4,031)	99.0%	251,041	254,188	3,147	101.3%
Total 5100 · EMPLOYEE BENEFITS	1,344,973	357,079	987,894	26.5%	344,152	12,927	103.8%	92,843	91,831	(1,012)	98.9%
Total 5200 · TRAINING - BOARD & STAFF	73,010	14,544	58,466	19.9%	11,330	3,214	128.4%	8,063	6,873	(1,190)	85.2%
Total 5300 · ADMINISTRATION	412,667	44,852	367,815	10.9%	46,243	(1,391)	97.0%	12,324	10,767	(1,557)	87.4%
Total 5400 · INSURANCE	188,516	178,059	10,457	94.5%	188,516	(10,457)	94.5%	-	-	-	0.0%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	102,816	22,997	79,819	22.4%	12,986	10,011	177.1%	6,483	8,040	1,557	124.0%
Total 5500 · FACILITIES MAINTENANCE	54,640	4,824	49,816	8.8%	9,110	(4,286)	52.9%	4,553	2,359	(2,194)	51.8%
Total 5550 · UTILITIES	64,264	10,639	53,625	16.6%	10,714	(75)	99.3%	4,796	6,205	1,409	129.4%
Total 5600 · FLEET MAINTENANCE	64,650	11,252	53,398	17.4%	8,950	2,302	125.7%	4,470	6,981	2,511	156.2%
Total 5700 · OPERATIONS	284,821	43,964	240,857	15.4%	43,067	897	102.1%	15,856	31,921	16,065	201.3%
Total 5800 · LABORATORY	95,653	10,890	84,763	11.4%	10,163	727	107.2%	5,081	6,202	1,121	122.1%
Total 5900 · PUBLIC OUTREACH	133,369	24,287	109,082	18.2%	20,446	3,841	118.8%	8,293	14,873	6,580	179.3%
Total 6500 · DEBT SERVICE	318,094	318,094	-	100.0%	318,094	-	100.0%	-	-	-	0.0%

Total Expenditures

	6,415,179	1,426,308	(4,988,871)	22.2%	1,412,629	13,679	101.0%	413,803	440,239	26,436	106.4%
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General Fund Net Revenues Over Expenditures

	598,920	(1,034,219)	(1,633,139)		(1,336,073)	301,854		(379,004)	(70,667)	308,337	
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CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	2,599,626	7,201	2,592,425	0.3%	11,658	(4,457)	61.8%	5,827	3,600	(2,227)	61.8%

Capital Improvement Fund Net Revenue Over Expenditures

	(2,599,626)	(7,201)	2,592,425		(11,658)	4,457		(5,827)	(3,600)	2,227	
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San Mateo County Mosquito & Vector Control District
Statement of Revenues, Expenses & Changes- Budget vs. Actual
 July through August 2023

	<u>Jul - Aug 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	70,536.07	75,967.00	-5,430.93	92.85%
4020 · Special Benefit Assessmnt-2031	0.00	0.00	0.00	0.0%
4030 · Special Mosquito Tax - 2439	0.00	0.00	0.00	0.0%
Total 4000 · PROGRAM REVENUES	70,536.07	75,967.00	-5,430.93	92.85%
4100 · PROPERTY TAX REVENUES				
4105 · Current - Secured - 1021	0.00	0.00	0.00	0.0%
4110 · Current - Unsecured - 1031	0.00	0.00	0.00	0.0%
4115 · Prior Year - Unsecured - 1033	0.00	0.00	0.00	0.0%
4120 · Current -Secured SB813-1041	2,889.92	0.00	2,889.92	100.0%
4130 · Prior Y. Unsecured SB813-1042	171.34	0.00	171.34	100.0%
4140 · State Homeowner Prop-1831	0.00	0.00	0.00	0.0%
Total 4100 · PROPERTY TAX REVENUES	3,061.26	0.00	3,061.26	100.0%
4200 · OTHER TAX REVENUES				
4210 · ERAF Rebate-1046	315,440.91	0.00	315,440.91	100.0%
4220 · Redevelop Passthrough-1024,2647	0.00	0.00	0.00	0.0%
Total 4200 · OTHER TAX REVENUES	315,440.91	0.00	315,440.91	100.0%
4300 · OTHER REVENUES				
4310 · Interest Earned (Cnty GF+VCJPA)	0.00	0.00	0.00	0.0%
4311 · Interest Earned (Cnty Cap Fund)	0.00	0.00	0.00	0.0%
4312 · Interest (Cal CLASS)	1,844.21			
4340 · VCJPA / Misc. Income -2658	1,206.72	589.00	617.72	204.88%
Total 4300 · OTHER REVENUES	3,050.93	589.00	2,461.93	517.99%
Total Income	392,089.17	76,556.00	315,533.17	512.16%
Expense				
5000 · SALARIES & WAGES				
5010 · Permanent Employees	319,189.02	340,680.00	-21,490.98	93.69%
5015 · Limited Term Employees	24,260.40	24,945.00	-684.60	97.26%
5020 · Seasonal Employees	39,277.12	20,242.00	19,035.12	194.04%
5040 · Board Trustees Meeting Stipend	2,100.00	2,991.00	-891.00	70.21%
Total 5000 · SALARIES & WAGES	384,826.54	388,858.00	-4,031.46	98.96%
5100 · EMPLOYEE BENEFITS				
5110 · Retirement - Employer Contribut	117,677.34	134,505.00	-16,827.66	87.49%
5115 · Retirement - Employee Contribut	9,400.77			
5116 · Alternate Retire-Employee Contr	606.51			
5125 · Actives - Medical Insurance	58,131.32	57,026.00	1,105.32	101.94%
5130 · Actives - HRA Health Reimb Acct	12,600.00	6,551.00	6,049.00	192.34%
5135 · Actives - Dental Insurance	5,508.36	4,619.00	889.36	119.25%
5140 · Actives - Dental Reimbursement	486.00	0.00	486.00	100.0%
5145 · Actives - Vision Insurance	964.04	976.00	-11.96	98.78%
5150 · Group Life Insurance	209.00	234.00	-25.00	89.32%
5160 · Retirees - HRA & Medical Reimb	10,698.36			
5165 · Long Term Disability - Standard	1,458.77	2,911.00	-1,452.23	50.11%
5170 · Actives - Other Benefits	0.00			
5175 · Social Security & Medicare Tax	8,099.43	9,560.00	-1,460.57	84.72%
5180 · CA Unemployment/Disability Tax	774.38	2,729.00	-1,954.62	28.38%
5182 · Workers Compensation	123,913.00	125,041.00	-1,128.00	99.1%
5185 · Actives - Deferred Compensation	6,552.06			
Total 5100 · EMPLOYEE BENEFITS	357,079.34	344,152.00	12,927.34	103.76%
5200 · TRAINING - BOARD & STAFF				
5205 · Coastal Regional Continuing Ed.	5,094.00	2,562.00	2,532.00	198.83%
5210 · Conferences / Workshops Board	1,793.88	2,694.00	-900.12	66.59%
5215 · Conferences / Workshops Staff	7,655.68	6,008.00	1,647.68	127.43%
5220 · Staff Training	0.00	66.00	-66.00	0.0%
Total 5200 · TRAINING - BOARD & STAFF	14,543.56	11,330.00	3,213.56	128.36%
5300 · ADMINISTRATION				
5305 · Board Meeting Expenses	929.00	1,060.00	-131.00	87.64%
5310 · Background / drug screening	336.86	180.00	156.86	187.14%
5315 · County Accounting Service Chgs	0.00	0.00	0.00	0.0%
5325 · HR & Finance Consultant	624.24	710.00	-85.76	87.92%
5330 · Memberships & Subscriptions	16,015.00	14,866.00	1,149.00	107.73%
5335 · Office Expense	1,835.64	2,309.00	-473.36	79.5%
5340 · Janitorial/Household Expense	5,884.30	4,872.00	1,012.30	120.78%
5345 · Prof. Services - Engineer Rpt	0.00	0.00	0.00	0.0%
5350 · Legal Services	3,960.00	6,670.00	-2,710.00	59.37%
5355 · Property Tax Stormwater Assess	0.00	0.00	0.00	0.0%

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

	<u>Jul - Aug 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5360 · Permits	225.00	0.00	225.00	100.0%
5365 · CEQA / PEIR	0.00	0.00	0.00	0.0%
5375 · Audit	10,601.00	10,636.00	-35.00	99.67%
5380 · Copier and postage	751.63	1,077.00	-325.37	69.79%
5385 · Security and fire alarm	2,001.00	2,088.00	-87.00	95.83%
5390 · Payroll Service	1,556.93	1,521.00	35.93	102.36%
5395 · Bank Fees (County General Fund)	131.45	216.00	-84.55	60.86%
5396 · Bank Fees (County Capital Fund)	116.18	38.00	78.18	305.74%
5399 · Facility Lease	0.00	0.00	0.00	0.0%
Total 5300 · ADMINISTRATION	44,968.23	46,243.00	-1,274.77	97.24%
5400 · INSURANCE				
5410 · Liability Insurance - VCJPA	117,407.00	120,591.00	-3,184.00	97.36%
5415 · Auto Physical Damage	3,907.00	3,909.00	-2.00	99.95%
5420 · Group Property Program	39,448.00	41,730.00	-2,282.00	94.53%
5425 · VCJPA - General Fund Allocation	3,529.00	1,984.00	1,545.00	177.87%
5430 · Group Fidelity	5,714.00	7,016.00	-1,302.00	81.44%
5435 · Non-owned Aircraft	4,625.00	5,088.00	-463.00	90.9%
5436 · Cyber Liability	2,950.95	8,198.00	-5,247.05	36.0%
5445 · Business Travel Accident Ins	478.00			
Total 5400 · INSURANCE	178,058.95	188,516.00	-10,457.05	94.45%
5450 · COMPUTER HARDWARE & SOFTWARE				
5455 · IT Consulting - Compu-Data	0.00	1,170.00	-1,170.00	0.0%
5460 · Computer Hardware	1,005.31	4,170.00	-3,164.69	24.11%
5465 · Computer Software	3,692.55	5,840.00	-2,147.45	63.23%
5470 · Database & Mapping - License	12,500.00			
5475 · Website Hosting / Microsoft	5,798.78	1,806.00	3,992.78	321.08%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	22,996.64	12,986.00	10,010.64	177.09%
5500 · FACILITIES MAINTENANCE				
5505 · Facility - Repairs & Maint	4,823.62	9,110.00	-4,286.38	52.95%
Total 5500 · FACILITIES MAINTENANCE	4,823.62	9,110.00	-4,286.38	52.95%
5550 · UTILITIES				
5560 · Gas & Electricity - PG&E	3,765.52	3,921.00	-155.48	96.04%
5565 · Water	1,275.73	1,120.00	155.73	113.9%
5570 · Phone - VOIP - Fusion/MegaPath	1,046.26	1,121.00	-74.74	93.33%
5575 · Phone - Land Line-AT&T/Comcast	895.58	758.00	137.58	118.15%
5580 · Phone - Mobile Devices-Verizon	3,655.99	3,794.00	-138.01	96.36%
Total 5550 · UTILITIES	10,639.08	10,714.00	-74.92	99.3%
5600 · FLEET MAINTENANCE				
5610 · Garage Tools	1,162.22	1,500.00	-337.78	77.48%
5615 · Garage Repairs Outside	6,311.86	1,420.00	4,891.86	444.5%
5620 · Auto, Hotsy, Plug, Boat, Traile	3,411.03	3,360.00	51.03	101.52%
5630 · Ops Equipment & Repairs	367.33	2,670.00	-2,302.67	13.76%
5635 · Vehicle Accident Insur Claims	0.00	0.00	0.00	0.0%
Total 5600 · FLEET MAINTENANCE	11,252.44	8,950.00	2,302.44	125.73%
5700 · OPERATIONS				
5705 · Pesticides	20,987.15	762.00	20,225.15	2,754.22%
5715 · Helicopter	4,300.00	25,664.00	-21,364.00	16.76%
5720 · Safety Equipment	100.32	1,383.00	-1,282.68	7.25%
5725 · Apparel - Uniforms & Boots	2,166.02	2,548.00	-381.98	85.01%
5730 · Mosquito Fish	910.64	710.00	200.64	128.26%
5735 · Fuel	15,499.58	12,000.00	3,499.58	129.16%
Total 5700 · OPERATIONS	43,963.71	43,067.00	896.71	102.08%
5800 · LABORATORY				
5805 · Disease Surveillance	425.26	1,892.00	-1,466.74	22.48%
5810 · Sentinel Chicken Flocks/Supply	84.57	530.00	-445.43	15.96%
5815 · Mosquito Blood	698.00	753.00	-55.00	92.7%
5820 · Dry Ice	3,424.72	2,170.00	1,254.72	157.82%
5825 · Lab Supplies	1,072.11	1,590.00	-517.89	67.43%
5830 · Lab Biowaste Disposal	208.00	228.00	-20.00	91.23%
5835 · Lab Equip. Repair	0.00	0.00	0.00	0.0%
5840 · Lab Equip. Maintenance	0.00	0.00	0.00	0.0%
5845 · Lab PCR Supplies	4,977.79	0.00	4,977.79	100.0%
5850 · Lab PCR Maintenance	0.00	3,000.00	-3,000.00	0.0%
Total 5800 · LABORATORY	10,890.45	10,163.00	727.45	107.16%
5900 · PUBLIC OUTREACH				
5910 · Media and Network	15,865.24	16,994.00	-1,128.76	93.36%
5920 · Promotion & Printing	8,422.17	3,452.00	4,970.17	243.98%
Total 5900 · PUBLIC OUTREACH	24,287.41	20,446.00	3,841.41	118.79%

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

	<u>Jul - Aug 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6000 · CAPITAL IMPROVEMENTS				
6010 · Building Improvements	0.00	0.00	0.00	0.0%
6020 · Equipment - Operations & Admin	0.00	0.00	0.00	0.0%
6025 · Software	0.00	0.00	0.00	0.0%
6030 · Vehicle Leases	7,084.66	11,658.00	-4,573.34	60.77%
Total 6000 · CAPITAL IMPROVEMENTS	<u>7,084.66</u>	<u>11,658.00</u>	<u>-4,573.34</u>	<u>60.77%</u>
6500 · DEBT SERVICE				
6510 · Principal Payments	213,177.02	213,177.00	0.02	100.0%
6520 · Interest Payments	104,917.10	104,917.00	0.10	100.0%
Total 6500 · DEBT SERVICE	<u>318,094.12</u>	<u>318,094.00</u>	<u>0.12</u>	<u>100.0%</u>
Total Expense	<u>1,433,508.75</u>	<u>1,424,287.00</u>	<u>9,221.75</u>	<u>100.65%</u>
Net Ordinary Income	<u>-1,041,419.58</u>	<u>-1,347,731.00</u>	<u>306,311.42</u>	<u>77.27%</u>
Other Income/Expense				
Other Income				
Transfer In	0.00	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u><u>-1,041,419.58</u></u>	<u><u>-1,347,731.00</u></u>	<u><u>306,311.42</u></u>	<u><u>77.27%</u></u>

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

	<u>Aug 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	49,906.09	34,210.00	15,696.09	145.88%
4020 · Special Benefit Assessmnt-2031	0.00	0.00	0.00	0.0%
4030 · Special Mosquito Tax - 2439	0.00	0.00	0.00	0.0%
Total 4000 · PROGRAM REVENUES	49,906.09	34,210.00	15,696.09	145.88%
4100 · PROPERTY TAX REVENUES				
4105 · Current - Secured - 1021	0.00	0.00	0.00	0.0%
4110 · Current - Unsecured - 1031	0.00	0.00	0.00	0.0%
4115 · Prior Year - Unsecured - 1033	0.00	0.00	0.00	0.0%
4120 · Current -Secured SB813-1041	2,889.92	0.00	2,889.92	100.0%
4130 · Prior Y. Unsecured SB813-1042	171.34	0.00	171.34	100.0%
4140 · State Homeowner Prop-1831	0.00	0.00	0.00	0.0%
Total 4100 · PROPERTY TAX REVENUES	3,061.26	0.00	3,061.26	100.0%
4200 · OTHER TAX REVENUES				
4210 · ERAF Rebate-1046	315,440.91	0.00	315,440.91	100.0%
4220 · Redevelop Passthrough-1024,2647	0.00	0.00	0.00	0.0%
Total 4200 · OTHER TAX REVENUES	315,440.91	0.00	315,440.91	100.0%
4300 · OTHER REVENUES				
4310 · Interest Earned (Cnty GF+VCJPA)	0.00	0.00	0.00	0.0%
4311 · Interest Earned (Cnty Cap Fund)	0.00	0.00	0.00	0.0%
4312 · Interest (Cal CLASS)	937.49			
4340 · VCJPA / Misc. Income -2658	225.86	589.00	-363.14	38.35%
Total 4300 · OTHER REVENUES	1,163.35	589.00	574.35	197.51%
Total Income	369,571.61	34,799.00	334,772.61	1,062.02%
Expense				
5000 · SALARIES & WAGES				
5010 · Permanent Employees	212,656.65	219,940.00	-7,283.35	96.69%
5015 · Limited Term Employees	16,173.60	16,104.00	69.60	100.43%
5020 · Seasonal Employees	24,957.52	13,067.00	11,890.52	191.0%
5040 · Board Trustees Meeting Stipend	400.00	1,930.00	-1,530.00	20.73%
Total 5000 · SALARIES & WAGES	254,187.77	251,041.00	3,146.77	101.25%
5100 · EMPLOYEE BENEFITS				
5110 · Retirement - Employer Contribut	52,808.70	53,738.00	-929.30	98.27%
5115 · Retirement - Employee Contribut	-51.22			
5116 · Alternate Retire-Employee Contr	0.00			
5125 · Actives - Medical Insurance	29,065.66	28,519.00	546.66	101.92%
5130 · Actives - HRA Health Reimb Acct	0.00	0.00	0.00	0.0%
5135 · Actives - Dental Insurance	2,754.18	2,378.00	376.18	115.82%
5140 · Actives - Dental Reimbursement	0.00	0.00	0.00	0.0%
5145 · Actives - Vision Insurance	482.02	490.00	-7.98	98.37%
5150 · Group Life Insurance	104.50	118.00	-13.50	88.56%
5160 · Retirees - HRA & Medical Reimb	1,161.36			
5165 · Long Term Disability - Standard	0.00	1,454.00	-1,454.00	0.0%
5170 · Actives - Other Benefits	0.00			
5175 · Social Security & Medicare Tax	5,227.26	4,780.00	447.26	109.36%
5180 · CA Unemployment/Disability Tax	236.59	1,366.00	-1,129.41	17.32%
5182 · Workers Compensation	0.00	0.00	0.00	0.0%
5185 · Actives - Deferred Compensation	42.18			
Total 5100 · EMPLOYEE BENEFITS	91,831.23	92,843.00	-1,011.77	98.91%
5200 · TRAINING - BOARD & STAFF				
5205 · Coastal Regional Continuing Ed.	990.00	142.00	848.00	697.18%
5210 · Conferences / Workshops Board	1,793.88	2,694.00	-900.12	66.59%
5215 · Conferences / Workshops Staff	4,088.80	5,161.00	-1,072.20	79.23%
5220 · Staff Training	0.00	66.00	-66.00	0.0%
Total 5200 · TRAINING - BOARD & STAFF	6,872.68	8,063.00	-1,190.32	85.24%
5300 · ADMINISTRATION				
5305 · Board Meeting Expenses	0.00	530.00	-530.00	0.0%
5310 · Background / drug screening	168.43	88.00	80.43	191.4%
5315 · County Accounting Service Chgs	0.00	0.00	0.00	0.0%
5325 · HR & Finance Consultant	312.12	353.00	-40.88	88.42%
5330 · Memberships & Subscriptions	925.00	0.00	925.00	100.0%
5335 · Office Expense	1,237.77	1,156.00	81.77	107.07%
5340 · Janitorial/Household Expense	3,699.73	2,436.00	1,263.73	151.88%
5345 · Prof. Services - Engineer Rpt	0.00	0.00	0.00	0.0%
5350 · Legal Services	2,490.00	3,333.00	-843.00	74.71%
5355 · Property Tax Stormwater Assess	0.00	0.00	0.00	0.0%

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

	<u>Aug 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5360 · Permits	225.00	0.00	225.00	100.0%
5365 · CEQA / PEIR	0.00	0.00	0.00	0.0%
5375 · Audit	350.00	1,962.00	-1,612.00	17.84%
5380 · Copier and postage	480.49	539.00	-58.51	89.15%
5385 · Security and fire alarm	0.00	1,043.00	-1,043.00	0.0%
5390 · Payroll Service	812.39	760.00	52.39	106.89%
5395 · Bank Fees (County General Fund)	65.75	106.00	-40.25	62.03%
5396 · Bank Fees (County Capital Fund)	57.78	18.00	39.78	321.0%
5399 · Facility Lease	0.00	0.00	0.00	0.0%
Total 5300 · ADMINISTRATION	10,824.46	12,324.00	-1,499.54	87.83%
5400 · INSURANCE				
5410 · Liability Insurance - VCJPA	0.00	0.00	0.00	0.0%
5415 · Auto Physical Damage	0.00	0.00	0.00	0.0%
5420 · Group Property Program	0.00	0.00	0.00	0.0%
5425 · VCJPA - General Fund Allocation	0.00	0.00	0.00	0.0%
5430 · Group Fidelity	0.00	0.00	0.00	0.0%
5435 · Non-owned Aircraft	0.00	0.00	0.00	0.0%
5436 · Cyber Liability	0.00	0.00	0.00	0.0%
Total 5400 · INSURANCE	0.00	0.00	0.00	0.0%
5450 · COMPUTER HARDWARE & SOFTWARE				
5455 · IT Consulting - Compu-Data	0.00	583.00	-583.00	0.0%
5460 · Computer Hardware	131.22	2,083.00	-1,951.78	6.3%
5465 · Computer Software	2,542.65	2,916.00	-373.35	87.2%
5475 · Website Hosting / Microsoft	5,365.92	901.00	4,464.92	595.55%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	8,039.79	6,483.00	1,556.79	124.01%
5500 · FACILITIES MAINTENANCE				
5505 · Facility - Repairs & Maint	2,358.59	4,553.00	-2,194.41	51.8%
Total 5500 · FACILITIES MAINTENANCE	2,358.59	4,553.00	-2,194.41	51.8%
5550 · UTILITIES				
5560 · Gas & Electricity - PG&E	2,216.72	1,958.00	258.72	113.21%
5565 · Water	1,065.97	0.00	1,065.97	100.0%
5570 · Phone - VOIP - Fusion/MegaPath	523.13	560.00	-36.87	93.42%
5575 · Phone - Land Line-AT&T/Comcast	546.97	379.00	167.97	144.32%
5580 · Phone - Mobile Devices-Verizon	1,852.16	1,899.00	-46.84	97.53%
Total 5550 · UTILITIES	6,204.95	4,796.00	1,408.95	129.38%
5600 · FLEET MAINTENANCE				
5610 · Garage Tools	79.65	751.00	-671.35	10.61%
5615 · Garage Repairs Outside	6,311.86	708.00	5,603.86	891.51%
5620 · Auto, Hotsy, Plug, Boat, Traile	346.58	1,678.00	-1,331.42	20.65%
5630 · Ops Equipment & Repairs	242.50	1,333.00	-1,090.50	18.19%
5635 · Vehicle Accident Insur Claims	0.00	0.00	0.00	0.0%
Total 5600 · FLEET MAINTENANCE	6,980.59	4,470.00	2,510.59	156.17%
5700 · OPERATIONS				
5705 · Pesticides	18,953.92	762.00	18,191.92	2,487.39%
5715 · Helicopter	2,150.00	6,776.00	-4,626.00	31.73%
5720 · Safety Equipment	0.00	690.00	-690.00	0.0%
5725 · Apparel - Uniforms & Boots	1,175.98	1,275.00	-99.02	92.23%
5730 · Mosquito Fish	910.64	353.00	557.64	257.97%
5735 · Fuel	8,730.58	6,000.00	2,730.58	145.51%
Total 5700 · OPERATIONS	31,921.12	15,856.00	16,065.12	201.32%
5800 · LABORATORY				
5805 · Disease Surveillance	49.34	945.00	-895.66	5.22%
5810 · Sentinel Chicken Flocks/Supply	0.00	265.00	-265.00	0.0%
5815 · Mosquito Blood	349.00	378.00	-29.00	92.33%
5820 · Dry Ice	1,929.82	1,083.00	846.82	178.19%
5825 · Lab Supplies	681.75	795.00	-113.25	85.76%
5830 · Lab Biowaste Disposal	104.00	115.00	-11.00	90.44%
5835 · Lab Equip. Repair	0.00	0.00	0.00	0.0%
5840 · Lab Equip. Maintenance	0.00	0.00	0.00	0.0%
5845 · Lab PCR Supplies	3,088.45	0.00	3,088.45	100.0%
5850 · Lab PCR Maintenance	0.00	1,500.00	-1,500.00	0.0%
Total 5800 · LABORATORY	6,202.36	5,081.00	1,121.36	122.07%
5900 · PUBLIC OUTREACH				
5910 · Media and Network	9,411.25	8,034.00	1,377.25	117.14%
5920 · Promotion & Printing	5,461.82	259.00	5,202.82	2,108.81%
Total 5900 · PUBLIC OUTREACH	14,873.07	8,293.00	6,580.07	179.35%
6000 · CAPITAL IMPROVEMENTS				
6010 · Building Improvements	0.00	0.00	0.00	0.0%

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

	<u>Aug 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6020 · Equipment - Operations & Admin	0.00	0.00	0.00	0.0%
6025 · Software	0.00	0.00	0.00	0.0%
6030 · Vehicle Leases	3,542.33	5,827.00	-2,284.67	60.79%
Total 6000 · CAPITAL IMPROVEMENTS	<u>3,542.33</u>	<u>5,827.00</u>	<u>-2,284.67</u>	<u>60.79%</u>
6500 · DEBT SERVICE				
6510 · Principal Payments	0.00	0.00	0.00	0.0%
6520 · Interest Payments	0.00	0.00	0.00	0.0%
Total 6500 · DEBT SERVICE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Expense	<u>443,838.94</u>	<u>419,630.00</u>	<u>24,208.94</u>	<u>105.77%</u>
Net Ordinary Income	<u>-74,267.33</u>	<u>-384,831.00</u>	<u>310,563.67</u>	<u>19.3%</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>-74,267.33</u></u>	<u><u>-384,831.00</u></u>	<u><u>310,563.67</u></u>	<u><u>19.3%</u></u>

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

08/31/2023

	<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	20,519.75	0.00	5,119.09	0.00	0.00	25,638.84
City of Foster City	8,326.98	0.00	5,066.34	0.00	0.00	13,393.32
City of Pacifica Public Works Wastewater	0.00	0.00	78.08	0.00	0.00	78.08
City of Redwood City, Public Works	4,982.82	0.00	3,752.30	0.00	0.00	8,735.12
City of San Francisco, Parks	5,088.01	0.00	0.00	0.00	0.00	5,088.01
City of San Francisco, Public Utilities	105.65	0.00	193.68	0.00	0.00	299.33
City of San Mateo, Wastewater Treatment	158.86	0.00	166.86	0.00	0.00	325.72
City of South San Francisco Water Quality	162.96	0.00	168.06	0.00	0.00	331.02
San Francisco Int'l Airport	6,770.27	0.00	0.00	582.27	563.44	7,915.98
San Francisco Zoological Society	0.00	0.00	0.00	0.00	105.65	105.65
Sewer Authority Mid-Coastside	0.00	0.00	78.08	0.00	0.00	78.08
Silicon Valley Clean Water	491.70	0.00	327.80	0.00	0.00	819.50
Stanford University - Jasper Ridge	3,299.09	0.00	5,679.69	0.00	0.00	8,978.78
TOTAL	<u>49,906.09</u>	<u>0.00</u>	<u>20,629.98</u>	<u>582.27</u>	<u>669.09</u>	<u>71,787.43</u>

San Mateo County Mosquito & Vector Control District
A/R Aging Summary
As of September 27, 2023

09/27/2023

	<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	20,519.75	5,119.09	0.00	0.00	25,638.84
City of Foster City	0.00	8,326.98	0.00	0.00	0.00	8,326.98
City of Redwood City, Public Works	0.00	4,982.82	3,752.30	0.00	0.00	8,735.12
City of San Francisco, Parks	0.00	5,088.01	0.00	0.00	0.00	5,088.01
City of San Francisco, Public Utilities	0.00	105.65	0.00	0.00	0.00	105.65
City of San Mateo, Wastewater Treatment	0.00	158.86	0.00	0.00	0.00	158.86
City of South San Francisco Water Quality	0.00	162.96	0.00	0.00	0.00	162.96
San Francisco Int'l Airport	0.00	6,770.27	0.00	582.27	563.44	7,915.98
Silicon Valley Clean Water	0.00	491.70	0.00	0.00	0.00	491.70
Stanford University - Jasper Ridge	0.00	3,299.09	5,679.69	0.00	0.00	8,978.78
TOTAL	<u>0.00</u>	<u>49,906.09</u>	<u>14,551.08</u>	<u>582.27</u>	<u>563.44</u>	<u>65,602.88</u>

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

GF-Aug
2023

Beginning Cash per District as of Jul 31, 2023 7,426,875

Reductions

Payroll Related (ADP)	(223,901)	
Checks Written	(196,099)	
Bank Fee (No Bank Chrg in May)	(66)	
Total Reductions		(420,065)

Additions

Dep Permit 7/31, reflected in Aug Stmt	39,921	
Void CK#2021, 6/1 reflected in Aug Stmt	990	
Abatement Services	13,556	
Property Tax Revenue	3,061	
ERAF Rebate	315,441	
RDA/RPTTF	-	
Special Benefit Assessment	-	
Special Mosquito Tax	-	
Misc Deposit	226	
Total Additions		373,196

Ending Cash per District as of Aug 31, 2023 7,380,005

Cash per County General Fund Statement 7,380,005

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] 08/01/2023-08/31/2023 Page 2
TUE, SEP 12, 2023, 10:27 AM --req: VALENCIR--leg: GL JL--loc: CONTROL---job:16515940 J1139---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 08/01/23	8,471,812.19	1,044,937.68	7,426,874.51
	08/01/23	RJ15CFT2	Daily Cash Float Tsfr-Op Pd JE	39,921.11	0.00	7,466,795.62
	08/01/23	JE543267	AutoID: JRV901F3 Job: 16510 JE	990.00	0.00	7,467,785.62
	08/09/23	JE542394	AutoID: JHC809A3 Job: 16456 JE	0.00	65.75	7,467,719.87
	08/10/23	RJ15CFT2	Daily Cash Float Tsfr-Op Pd JE	13,198.64	0.00	7,480,918.51
	08/22/23	ER48223	AutoID: ITX822B3 Job: 16468 JE	27,658.63	0.00	7,508,577.14
	08/22/23	ER18223	AutoID: ITX822D3 Job: 16468 JE	287,782.28	0.00	7,796,359.42
	08/22/23	RJ15CFT2	Daily Cash Float Tsfr-Op Pd JE	583.70	0.00	7,796,943.12
	08/23/23	JE543203	AutoID: JRV901E3 Job: 16503 JE	0.00	419,999.16	7,376,943.96
	08/31/23	SPU8313	AutoID: ITX831C3 Job: 16497 JE	171.34	0.00	7,377,115.30
	08/31/23	SPS8313	AutoID: ITX831A3 Job: 16497 JE	2,889.92	0.00	7,380,005.22
		DR	* SUB ACCT Total *	8,845,007.81*	1,465,002.59*	7,380,005.22*

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

CPF-Aug
2023

Beginning Cash per District as of Jul 31, 2023	749,969
Reductions	
Checks Written	(3,542)
Bank Fee	(58)
Transfer-Out to General Fund	-
Total Reductions	(3,600)
Additions	
Quarterly Interest	-
Transfer-In from General Fund	-
Total Additions	-
Ending Cash per District as of Aug 31, 2023	746,369
Cash per County Capital Project Fund Statement	746,369
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] 08/01/2023-08/31/2023 Page 1
 TUE, SEP 12, 2023, 10:27 AM --req: VALENCIR--leg: GL JL--loc: CONTROL---job:16515940 J1139---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 08/01/23	768,154.65	18,185.73	749,968.92			
	08/09/23	JE542394	AutoID: JHC809A3 Job: 16456 JE	0.00	57.78	749,911.14			
	08/23/23	JE543203	AutoID: JRV901E3 Job: 16503 JE	0.00	3,542.33	746,368.81			
		DR	* SUB ACCT Total *	768,154.65*	21,785.84*	746,368.81*			

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

Aug 2023

	<u>August 4, 2023</u>	<u>August 18, 2023</u>	
Payroll ACH Disbursement (including Net Pay & Taxes)			
Total Net Pay	84,551	82,462	
Federal W/H Tax	15,330	15,063	
Social Security Tax	1,714	1,431	← A
Medicare	3,694	3,616	
CA W/H Tax	6,415	6,307	
CA SUI/DI	1,285	1,220	
Total	112,990	110,099	
ADP Process Fee PPE 7/1 & 7/15	297	343	
ADP Time & Attendance	172	-	
Total amount for the period	113,459	110,442	
Total amount for the month:		223,901	

Footnotes:

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

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

August 2023

GF-Aug 2023

Num	Date	Name	Memo	Account	Original Amount
2164	08/11/2023	Charles P. Hansen	Retiree Health Insurance Reimb-Aug '23	1013 · Checking - US Bank - GF x3353	-580.68
08012023	08/01/2023		Retiree Health Insurance Reimb-Aug '23	5160 · Retirees - HRA & Medical Reimb	580.68
TOTAL					580.68
2165	08/11/2023	Dennis J Jewell	Retiree Health Insurance Reimb-Aug '23	1013 · Checking - US Bank - GF x3353	-580.68
08012023	08/01/2023		Retiree Health Insurance Reimb-Aug '23	5160 · Retirees - HRA & Medical Reimb	580.68
TOTAL					580.68
2166	08/11/2023	Great-West Life & Annuity Co	Group No. 98368	1013 · Checking - US Bank - GF x3353	-6,509.88
07292023	07/29/2023		Employee Deferred Comp PPE 07/29/2023	5185 · Actives - Deferred Compensation	6,509.88
TOTAL					6,509.88
2167	08/11/2023	San Mateo County Retirement Ass SM M.A.D.		1013 · Checking - US Bank - GF x3353	-35,941.04
07292023	07/29/2023		Employee Contribution Pay Period 07/16/2023-07/29/2023	5115 · Retirement - Employee Contribut	9,451.99
			Employer Contribution Pay Period 07/16/2023-07/29/2023	5110 · Retirement - Employer Contribut	26,489.05
TOTAL					35,941.04
2168	08/11/2023	U.S. Bank PARS Account # 674602	Agency Name: San Mateo County Mosquito & Vector Control District PPE	1013 · Checking - US Bank - GF x3353	-606.51
6746022400-PP:	07/29/2023		Alternate Retirement System for Richard Arrow PPE 07/29/2023	5116 · Alternate Retire-Employee Contr	606.51
TOTAL					606.51
2169	08/11/2023	Aim To Please Janitorial Services	Invoice #63 - Jul 2023	1013 · Checking - US Bank - GF x3353	-1,633.25
63	07/31/2023		1351 Rollins Janitorial Services-Jul 2023	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
2170	08/11/2023	Airgas Dry Ice	4317638	1013 · Checking - US Bank - GF x3353	-1,002.11

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

GF-Aug 2023

August 2023

Num	Date	Name	Memo	Account	Original Amount
9140188992	07/18/2023		Dry Ice (250 lbs)	5820 · Dry Ice	331.76
9140416854	07/25/2023		Dry Ice (250 lbs)	5820 · Dry Ice	331.76
9140665601	08/01/2023		Dry Ice (256 lbs)	5820 · Dry Ice	338.59
TOTAL					1,002.11
2171	08/11/2023	Airgas USA, LLC	Payer #3148591	1013 · Checking - US Bank - GF x3353	-168.11
9140229754	07/20/2023		Dry Ice (35 LB)	5820 · Dry Ice	168.11
TOTAL					168.11
2172	08/11/2023	Amazon Capital Services	Account # ARX6UTA334C06	1013 · Checking - US Bank - GF x3353	-4,219.29
1NJH-666W-LM	07/31/2023		Office Expense	5335 · Office Expense	63.54
			Keyboard for Angie	5460 · Computer Hardware	116.41
			Service truck tools	5610 · Garage Tools	716.42
			CB Jeeps repair parts	5620 · Auto, Hotsy, Plug, Boat, Traile	157.43
			Ops field equip supply	5630 · Ops Equipment & Repairs	124.83
			Rodent Snap traps	5705 · Pesticides	635.70
			Waders for Seasonal Galen	5725 · Apparel - Uniforms & Boots	58.09
			Lab supplies	5825 · Lab Supplies	250.89
			Open House and outreach events supplies	5910 · Media and Network	2,095.98
TOTAL					4,219.29
2173	08/11/2023	American Fidelity Assurance Com Payor: 56840		1013 · Checking - US Bank - GF x3353	-1,966.62
2189761A	08/04/2023		Flexible Spending Account (Employee Contrib)	5170 · Actives - Other Benefits	1,966.62
TOTAL					1,966.62
2174	08/11/2023	Bay Area MVCAC Training Fund	San Mateo Cnty Mosquito & Vector Ctrl-CEU 11-9-23	1013 · Checking - US Bank - GF x3353	-990.00
LIVE CEU 11-9-2	08/08/2023		Coastal Region Live CEU 11/9/2023 (\$55x18)	5205 · Coastal Regional Continuing Ed.	990.00
TOTAL					990.00
2175	08/11/2023	Brian Weber		1013 · Checking - US Bank - GF x3353	-731.00
ReimbDental7-2	07/27/2023		Reimb dental work for Darren & Camryn	5140 · Actives - Dental Reimbursement	398.00

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

August 2023

GF-Aug 2023

Num	Date	Name	Memo	Account	Original Amount
CSDAperdiem-A	08/03/2023		Per Diem @ CSDA Conf 8/27-8/31/23	5215 · Conferences / Workshops Staff	333.00
TOTAL					731.00
2176	08/11/2023	Casey Stevenson	VOIDED-To revise check amount	1013 · Checking - US Bank - GF x3353	0.00
TOTAL					0.00
2177	08/11/2023	Cassandra Levy dba Cassie Levy SMCMVCD1		1013 · Checking - US Bank - GF x3353	-600.00
SMCMVCD1	08/07/2023		Face Painting-SMCMVCD Open House 8/12/2023	5910 · Media and Network	600.00
TOTAL					600.00
2178	08/11/2023	Cintas Corporation #0464	Payer #15914933	1013 · Checking - US Bank - GF x3353	-731.09
15914933 Jul-20	07/31/2023		Uniform Services 07/05/23 Inv #4160488662	5725 · Apparel - Uniforms & Boots	199.14
			Uniform Services 07/12/23 Inv #4161301293	5725 · Apparel - Uniforms & Boots	178.09
			Uniform Services 06/21/23 Inv #4161982367	5725 · Apparel - Uniforms & Boots	178.09
			Uniform Services 06/28/23 Inv #4162672329	5725 · Apparel - Uniforms & Boots	175.77
TOTAL					731.09
2179	08/11/2023	Colorprint		1013 · Checking - US Bank - GF x3353	-3,638.39
34152	07/26/2023		2022 Annual Report Booklets (80)	5920 · Promotion & Printing	995.53
34176	07/27/2023		Open House Flyers (200)	5910 · Media and Network	180.27
34191	07/31/2023		Deluxe Signicade 24x36 A-Frames (4)	5910 · Media and Network	553.74
34170	07/31/2023		Door hangers pre notices & post inspections (1,000)	5920 · Promotion & Printing	961.55
34234	08/03/2023		Open House signs (9)	5920 · Promotion & Printing	947.30
TOTAL					3,638.39
2180	08/11/2023	Comcast	A/C #8155200280283815	1013 · Checking - US Bank - GF x3353	-169.33
8155200280283815	08/03/2023		Business Internet 08/08/23-09/07/23 (1351 Rollins)	5575 · Phone - Land Line-AT&T/Comcast	169.33
TOTAL					169.33
2181	08/11/2023	Dell Marketing L.P.		1013 · Checking - US Bank - GF x3353	-1,222.65

San Mateo County Mosquito & Vector Control District
Check Detail

GF-Aug 2023

August 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
10689224910	08/01/2023		VLA Adobe Acrobat Pro for Ent Subs Annual Renewal (9)	5465 · Computer Software	607.77
10690975907	08/09/2023		VLA Creative Cloud for Ent All Apps Lic (1 User)	5465 · Computer Software	614.88
TOTAL					1,222.65
2182	08/11/2023	Eco Medical Inc.	Invoice #19365	1013 · Checking - US Bank - GF x3353	-104.00
19940	07/31/2023		28 Gal. Bio-waste container pick-up - Jul 2023	5830 · Lab Biowaste Disposal	104.00
TOTAL					104.00
2183	08/11/2023	Fisher Scientific	Account No. 058330-001	1013 · Checking - US Bank - GF x3353	-375.92
4926731	07/28/2023		Molecular Biology Grade Ethanol	5805 · Disease Surveillance	375.92
TOTAL					375.92
2184	08/11/2023	Flowers Electric & Service Co., Inc Customer #1798		1013 · Checking - US Bank - GF x3353	-763.84
22307028	07/23/2023		Install flag pole lighting	5505 · Facility - Repairs & Maint	763.84
TOTAL					763.84
2185	08/11/2023	Flyers Energy, LLC	Account 700895	1013 · Checking - US Bank - GF x3353	-3,862.58
CFS-3520740	07/31/2023		Fuels 07/16/2023-07/31/2023	5735 · Fuel	3,862.58
TOTAL					3,862.58
2186	08/11/2023	FRMS	51 - SMC MVCD Billing Period Sep-2023	1013 · Checking - US Bank - GF x3353	-33,448.58
FDAC0923-SMC	08/08/2023		Medical Insurance for Sep-2023	5125 · Actives - Medical Insurance	30,107.88
			Dental Insurance	5135 · Actives - Dental Insurance	2,754.18
			Vision	5145 · Actives - Vision Insurance	482.02
			Hartford Group Life	5150 · Group Life Insurance	104.50
TOTAL					33,448.58
2187	08/11/2023	Grainger	809934680	1013 · Checking - US Bank - GF x3353	-298.25
7112841304	08/05/2023		Bldg and plumbing supplies	5505 · Facility - Repairs & Maint	173.59
			Shop tools	5610 · Garage Tools	24.99

San Mateo County Mosquito & Vector Control District
Check Detail

August 2023

GF-Aug 2023

Num	Date	Name	Memo	Account	Original Amount
			Truck supply	5620 · Auto, Hotsy, Plug, Boat, Traile	32.55
			Ops field supplies	5630 · Ops Equipment & Repairs	67.12
TOTAL					298.25
2188	08/11/2023	Home Depot	A/C #6035-3225-3190-9392	1013 · Checking - US Bank - GF x3353	-23.62
6035322531909;	07/21/2023		Glue for PVC Pipe	5505 · Facility - Repairs & Maint	23.62
TOTAL					23.62
2189	08/11/2023	James Barry	Inv #484627	1013 · Checking - US Bank - GF x3353	-150.00
484627	08/03/2023		Fish pond maintenance	5505 · Facility - Repairs & Maint	150.00
TOTAL					150.00
2190	08/11/2023	Lampire Biological Laboratories, I	A/C # SANMAT	1013 · Checking - US Bank - GF x3353	-349.00
472202	08/01/2023		Chicken Blood (PO# 02076-1847)	5815 · Mosquito Blood	349.00
TOTAL					349.00
2191	08/11/2023	Leading Edge Associates, Inc.		1013 · Checking - US Bank - GF x3353	-14,650.00
162828	07/01/2023		MapVision License, Service & Support 7/1/23-12/31/23 (1st half due)	5470 · Database & Mapping - License	12,500.00
2780	08/09/2023		PV Aerial Application Services (Spheratax SPH/Natural G30)	5715 · Helicopter	2,150.00
TOTAL					14,650.00
2192	08/11/2023	O'Reilly Automotive, Inc.	Customer #1275593	1013 · Checking - US Bank - GF x3353	-74.33
1275593 Stmt07;	07/28/2023		Jeep O2 Sensors	5620 · Auto, Hotsy, Plug, Boat, Traile	74.33
TOTAL					74.33
2193	08/11/2023	Occupational Health Centers of C:	Account #N23-1060276454	1013 · Checking - US Bank - GF x3353	-66.00
799166380	07/19/2023		Drug test for Seasonal Tech (1)	5310 · Background / drug screening	66.00
TOTAL					66.00
2194	08/11/2023	Pacific Office Automation	Customer #446374	1013 · Checking - US Bank - GF x3353	-271.14

San Mateo County Mosquito & Vector Control District
Check Detail

GF-Aug 2023

August 2023

Num	Date	Name	Memo	Account	Original Amount
328241	08/02/2023		Maintenance for 1 Color & 2 Blk/Wht Copiers 08/02/23-09/02/23	5380 · Copier and postage	271.14
TOTAL					<u>271.14</u>
2195	08/11/2023	PG&E		1013 · Checking - US Bank - GF x3353	-1,548.80
5594119880-0 Jt	07/27/2023		PGE Elec & Gas for 1415 N Carolan 06/28/23-07/27/2023	5560 · Gas & Electricity - PG&E	871.86
5584709654-6 Jt	07/27/2023		1351 Rollins Site 06/28/2023-07/27/2023	5560 · Gas & Electricity - PG&E	676.94
TOTAL					<u>1,548.80</u>
2196	08/11/2023	Quench USA, Inc.	A/C #D322868	1013 · Checking - US Bank - GF x3353	-205.00
INV06081512	08/01/2023		Water Dispenser Rental - Aug 2023	5335 · Office Expense	205.00
TOTAL					<u>205.00</u>
2197	08/11/2023	RankPlus SEO	Invoice 000663	1013 · Checking - US Bank - GF x3353	-742.00
000663	08/01/2023		Google Ads Services (Aug)	5910 · Media and Network	742.00
TOTAL					<u>742.00</u>
2198	08/11/2023	Recology San Mateo County	A/C #731001072	1013 · Checking - US Bank - GF x3353	-456.00
50552439	07/28/2023		Garbage Service - Jul 2023	5340 · Janitorial/Household Expense	456.00
TOTAL					<u>456.00</u>
2199	08/11/2023	Richard Arrow	Per Diem @ CSDA Conf in Monterey 8/27-8/31/23	1013 · Checking - US Bank - GF x3353	-333.00
CSDAperdiem8/	08/03/2023		Per Diem @ CSDA Conf in Monterey 8/27-8/31/23	5215 · Conferences / Workshops Staff	333.00
TOTAL					<u>333.00</u>
2200	08/11/2023	San Mateo Daily Journal	Account #15945, Inv #11734	1013 · Checking - US Bank - GF x3353	-1,966.50
11734	08/01/2023		Ad to promote District's Open House (PO#02706-1897)	5920 · Promotion & Printing	1,966.50
TOTAL					<u>1,966.50</u>
2201	08/11/2023	Streamline	Invoice No: 112D6F75-0029	1013 · Checking - US Bank - GF x3353	-431.00

San Mateo County Mosquito & Vector Control District
Check Detail

August 2023

GF-Aug 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
112D6F75-0030	08/01/2023		Streamline Web 8/1/2023-8/31/2023	5475 · Website Hosting / Microsoft	431.00
TOTAL					431.00
2202	08/11/2023	U.S. Rubber Tech, Inc.	Inv #30086762	1013 · Checking - US Bank - GF x3353	-135.12
30086762	07/21/2023		BVA Tank repair & maint part	5505 · Facility - Repairs & Maint	135.12
TOTAL					135.12
2203	08/11/2023	Verizon Wireless	A/C #271667168-00002	1013 · Checking - US Bank - GF x3353	-1,803.83
9940578312	07/26/2023		Balance-Services for period 6/27/23-7/26/23 (CalNet)	5580 · Phone - Mobile Devices-Verizon	1,803.83
TOTAL					1,803.83
2204	08/11/2023	U.S. Bank	4246-0445-5564-6391	1013 · Checking - US Bank - GF x3353	-13,211.30
07242023	07/24/2023		District Credit Card Payment	1040 · US Bank Purchase Card	13,211.30
TOTAL					13,211.30
2205	08/23/2023	Airgas Dry Ice	4317638	1013 · Checking - US Bank - GF x3353	-387.78
9140894130	08/09/2023		Dry Ice (300 lbs)	5820 · Dry Ice	387.78
TOTAL					387.78
2206	08/23/2023	Alert Door Service, Inc.	Inv #101983	1013 · Checking - US Bank - GF x3353	-475.00
101983	08/22/2023		Repair front gate main control box	5505 · Facility - Repairs & Maint	475.00
TOTAL					475.00
2207	08/23/2023	American Fidelity Assurance	Payor: 56840	1013 · Checking - US Bank - GF x3353	-457.98
D626251	08/19/2023		Life/Acc/Cancer EE Insurance for Aug-2023	5170 · Actives - Other Benefits	457.98
TOTAL					457.98
2208	08/23/2023	California Municipal Statistics, Inc	Inv #22081911	1013 · Checking - US Bank - GF x3353	-350.00

San Mateo County Mosquito & Vector Control District
Check Detail

August 2023

GF-Aug 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
23081804	08/18/2023		Direct & Overlapping Debt Stmt Update as of 6/30/23 (CAFR)	5375 · Audit	350.00
TOTAL					350.00
2209	08/23/2023	Casey Stevenson	Per Diem @ CSDA Annl Conf 8/27-8/29/23	1013 · Checking - US Bank - GF x3353	-259.00
CSDAConf-8/27-	08/22/2023		Per Diem @ CSDA Annl Conf 8/27-8/29/23	5215 · Conferences / Workshops Staff	259.00
TOTAL					259.00
2210	08/23/2023	Colorprint		1013 · Checking - US Bank - GF x3353	-3,017.44
34199	08/02/2023		Rodent Control Booklets (400)	5910 · Media and Network	851.92
34281	08/09/2023		Signs for Open House (10) & passport visa cards (250)	5920 · Promotion & Printing	971.42
34375	08/09/2023		Signs for Open House (10)	5920 · Promotion & Printing	792.73
34378	08/16/2023		Signs for Open House (5)	5920 · Promotion & Printing	401.37
TOTAL					3,017.44
2211	08/23/2023	Comcast	A/C #8155200280658818	1013 · Checking - US Bank - GF x3353	-377.64
8155200280658818	08/15/2023		Business Internet 08/20/23-09/19/23 (1415 N Carolan)	5575 · Phone - Land Line-AT&T/Comcast	377.64
TOTAL					377.64
2212	08/23/2023	Custom Metal Manufacturing	Invoice #6120	1013 · Checking - US Bank - GF x3353	-1,648.13
6120	08/10/2023		Map table frame for lobby display (PO#02706-1901)	5910 · Media and Network	1,648.13
TOTAL					1,648.13
2213	08/23/2023	Daily Post	Cust# 7987; Invoice #95896	1013 · Checking - US Bank - GF x3353	-382.50
95896	08/15/2023		District Open House Ads (8/10-8/12/23)	5920 · Promotion & Printing	382.50
TOTAL					382.50
2214	08/23/2023	Dencco	Inv #37713	1013 · Checking - US Bank - GF x3353	-770.00
37713	08/21/2023		Jul 2023 Inspection Service Contract & Repairs HVAC	5505 · Facility - Repairs & Maint	770.00
TOTAL					770.00

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

GF-Aug 2023

August 2023

Num	Date	Name	Memo	Account	Original Amount
2215	08/23/2023	Eppendorf North America, Inc.	Customer #4100002587	1013 · Checking - US Bank - GF x3353	-244.44
4001370223	08/21/2023		epDualfilter PCR Supply	5845 · Lab PCR Supplies	244.44
TOTAL					244.44
2216	08/23/2023	Fusion, LLC	Customer No. 3789973	1013 · Checking - US Bank - GF x3353	-523.13
9742445	08/17/2023		Phone System Sep-2023	5570 · Phone - VOIP - Fusion/MegaPath	523.13
TOTAL					523.13
2217	08/23/2023	GLS US	Account #32493	1013 · Checking - US Bank - GF x3353	-40.37
5100094	08/13/2023		Send samples to UC Davis for WNV testing	5805 · Disease Surveillance	40.37
TOTAL					40.37
2218	08/23/2023	Great-West Life & Annuity Co	Group No. 98368	1013 · Checking - US Bank - GF x3353	-6,509.88
08122023	08/12/2023		Employee Deferred Comp PPE 08/12/2023	5185 · Actives - Deferred Compensation	6,509.88
TOTAL					6,509.88
2219	08/23/2023	San Mateo County Retirement Ass SM M.A.D.		1013 · Checking - US Bank - GF x3353	-35,804.95
08122023	08/12/2023		Employee Contribution Pay Period 07/30/2023-08/12/2023	5115 · Retirement - Employee Contribut	9,411.84
			Employer Contribution Pay Period 07/30/2023-08/12/2023	5110 · Retirement - Employer Contribut	26,393.11
TOTAL					35,804.95
2220	08/23/2023	U.S. Bank PARS Account # 674602	Agency Name: San Mateo County Mosquito & Vector Control District PPE	1013 · Checking - US Bank - GF x3353	-606.51
6746022400-PP	08/12/2023		Alternate Retirement System for Richard Arrow PPE 08/12/2023	5116 · Alternate Retire-Employee Contr	606.51
TOTAL					606.51
2221	08/23/2023	Interpreting & Consulting Services Invoice 35126		1013 · Checking - US Bank - GF x3353	-783.42
35126	08/21/2023		Open House ASL Interpreters	5910 · Media and Network	783.42
TOTAL					783.42

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

GF-Aug 2023

August 2023

Num	Date	Name	Memo	Account	Original Amount
2222	08/23/2023	Jarvis Fay LLP	Invoice 17872	1013 · Checking - US Bank - GF x3353	-1,470.00
17872	07/31/2023		Board Matters (4.9 hrs) - Legal Services thru Jul-2023	5350 · Legal Services	1,470.00
TOTAL					1,470.00
2223	08/23/2023	ODP Business Solutions, LLC	A/C #36568593	1013 · Checking - US Bank - GF x3353	-393.20
27605110	08/14/2023		Office Supplies	5335 · Office Expense	393.20
TOTAL					393.20
2224	08/23/2023	Public Agency Retirement Service Customer #SAN400		1013 · Checking - US Bank - GF x3353	-312.12
53705	08/09/2023		PARS Alternate Retirement System Fees PE 06/30/2023	5325 · HR & Finance Consultant	312.12
TOTAL					312.12
2225	08/23/2023	Rachel Curtis		1013 · Checking - US Bank - GF x3353	-490.18
Reimb-Open Hse	08/09/2023		Reimburse Open House Items 8/9-8/12/23	5910 · Media and Network	231.18
CSDAConf-8/27-	08/22/2023		Per Diem @ CSDA Annl Conf 8/27-8/29/23	5215 · Conferences / Workshops Staff	259.00
TOTAL					490.18
2226	08/23/2023	RMT Landscape Contractors, Inc. Customer #M332		1013 · Checking - US Bank - GF x3353	-790.00
20230833	08/10/2023		Landscape Maintenance Aug-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
2227	08/23/2023	Shell Door Services, Inc.	Invoice #3072401	1013 · Checking - US Bank - GF x3353	-297.50
3072401	07/31/2023		Repair main entrance door	5505 · Facility - Repairs & Maint	297.50
TOTAL					297.50
2228	08/23/2023	Spark Creative Design		1013 · Checking - US Bank - GF x3353	-2,099.06
2844	08/17/2023		Mosq Madness Acitivity Books (100)	5910 · Media and Network	299.06
2845	08/17/2023		Design District service posters and signs	5910 · Media and Network	800.00

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

August 2023

GF-Aug 2023

Num	Date	Name	Memo	Account	Original Amount
2832	08/17/2023		Design District service signs and annual report	5910 · Media and Network	1,000.00
TOTAL					<u>2,099.06</u>
2229	08/23/2023	Tara Roth	Reimb Hotel Stay-SOVE Conf 9/17-9/22/23	1013 · Checking - US Bank - GF x3353	-1,047.91
SOVE-Hotel Reir	08/08/2023		Reimb Hotel Stay-SOVE Conf 9/17-9/22/23	5215 · Conferences / Workshops Staff	1,047.91
TOTAL					<u>1,047.91</u>
CHECK TOTAL					<u><u>196,098.58</u></u>

Note: Previous month's check numbers were 2091-2163. Current month's check numbers are 2164-2229 (66 checks).

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

CPF-Aug 2023

August 2023

Num	Date	Name	Memo	Account	Original Amount
1261	08/11/2023	Enterprise FM Trust	Customer No. 458563	1023 · Checking - US Bank - CPF x4183	-3,542.33
FBN4817212	08/03/2023		22NCN8-2018 NISS Frontier- Aug 2023	6030 · Vehicle Leases	248.89
			22NCNB-2018 NISS Frontier	6030 · Vehicle Leases	248.89
			22NCNF-2018 NISS Frontier	6030 · Vehicle Leases	32.89
			22NCNJ-2018 NISS Frontier	6030 · Vehicle Leases	32.89
			23CDWF-2020 Subaru Forester	6030 · Vehicle Leases	318.64
			23LVXF-2019 NISS Frontier (Kim)	6030 · Vehicle Leases	405.59
			23LW6S-2019 NISS Frontier (Lab)	6030 · Vehicle Leases	455.33
			23MVV2-2020 NISS Frontier	6030 · Vehicle Leases	391.87
			23MVV3-2020 NISS Frontier	6030 · Vehicle Leases	391.88
			25QSHX-2022 FORD Explorer	6030 · Vehicle Leases	492.81
			266LKM-2021 RAM 2500	6030 · Vehicle Leases	522.65
TOTAL					3,542.33
				CHECK TOTAL	3,542.33

Note: Previous month's check number were 1259-1260. Current month's check number is 1261 (1 check).

San Mateo County Mosquito & Vector Control District
Credit Card Transaction Detail by Account
August 2023

Aug 2023

Type	Date	Name	Memo	Split	Amount
1040 · US Bank Purchase Card					
1045 · US Bank Visa Brian x2315					
Credit Card Charge	08/02/2023	Bayshore Transmissions	CB Jeep #32 transmission rebuild	5615 · Garage Repairs Outside	3,155.93
Credit Card Credit	08/07/2023	California Special District Assoc	Refund for Trustee Rena Gilligan governance training-CSDA Conf	5210 · Conferences / Workshops Board	-225.00
Credit Card Charge	08/07/2023	Misc-Admin	Portola Hotel and Spa-room reservations for staff (4)-CSDA Conf	5215 · Conferences / Workshops Staff	1,230.29
Credit Card Charge	08/08/2023	Microsoft	Online Services	5475 · Website Hosting / Microsoft	1,587.16
Credit Card Charge	08/08/2023	Microsoft	Online Services	5475 · Website Hosting / Microsoft	239.76
Credit Card Charge	08/08/2023	Microsoft	Online Services	5475 · Website Hosting / Microsoft	1,800.00
Credit Card Charge	08/08/2023	Microsoft	Online Services	5475 · Website Hosting / Microsoft	1,296.00
Credit Card Charge	08/08/2023	Misc-Admin	Portola Hotel and Spa-Rm reserv for Trustees (2) - CSDA Conf	5210 · Conferences / Workshops Board	555.82
Credit Card Charge	08/17/2023	Bayshore Transmissions	CB Jeep #37 transmission rebuild	5615 · Garage Repairs Outside	3,155.93
Total 1045 · US Bank Visa Brian x2315					12,795.89
1050 · US Bank Visa Admin x5992					
Credit Card Charge	07/24/2023	Google Inc.	Online sponsored ads	5910 · Media and Network	200.00
Credit Card Charge	07/25/2023	Putnam	Replacement cb jeep transmission pan bolts	5620 · Auto, Hotsy, Plug, Boat, Traile	29.38
Credit Card Charge	07/27/2023	ThermoFisher Scientific	Gel electrophorsis and calibrating the PCR machine	5845 · Lab PCR Supplies	483.72
Credit Card Charge	07/28/2023	Misc- Ops	Global Industries - Sanitary dispencer for womens restroom	5340 · Janitorial/Household Expense	95.32
Credit Card Charge	07/28/2023	Misc- Ops	Zoro.com - air compressor pressure switch for service truck	5610 · Garage Tools	34.54
Credit Card Charge	07/28/2023	Putnam	CB jeep parts	5620 · Auto, Hotsy, Plug, Boat, Traile	113.48
Credit Card Charge	07/28/2023	Ram Mounts	Mounts for iPad use in trucks	5460 · Computer Hardware	26.79
Credit Card Charge	07/28/2023	Qiagen LLC	RNeasy plus mini kits (50)	5845 · Lab PCR Supplies	572.12
Credit Card Charge	07/28/2023	Misc-Lab	Sigma Aldrich - lure for yj traps	5825 · Lab Supplies	139.47
Credit Card Charge	07/28/2023	Home Depot	Materials for a display for open house	5910 · Media and Network	41.78
Credit Card Charge	07/31/2023	Rock Auto	Fleet cb jeep parts	5620 · Auto, Hotsy, Plug, Boat, Traile	532.69
Credit Card Charge	07/31/2023	Ebay	CB jeep transmission part	5620 · Auto, Hotsy, Plug, Boat, Traile	49.33
Credit Card Charge	07/31/2023	Society for Vector Ecology	SOVE - membership payment	5330 · Memberships & Subscriptions	70.00
Credit Card Charge	07/31/2023	Society for Vector Ecology	SOVE - conference registration	5215 · Conferences / Workshops Staff	486.88
Credit Card Charge	08/01/2023	Google Inc.	Online sponsored ads	5910 · Media and Network	144.44
Credit Card Charge	08/01/2023	Mosyle Business	Business premium license	5465 · Computer Software	45.00
Credit Card Charge	08/01/2023	Register.com Website	District website private registration	5475 · Website Hosting / Microsoft	12.00
Credit Card Charge	08/01/2023	Home Depot	Silicone sealant for drone trailer	5620 · Auto, Hotsy, Plug, Boat, Traile	17.50
Credit Card Charge	08/01/2023	Home Depot	Chain to add to tent around drone	5910 · Media and Network	39.84
Credit Card Charge	08/02/2023	Michaels	Materials for open house outreach display	5910 · Media and Network	43.04
Credit Card Charge	08/03/2023	Misc-Lab	Etrailer.com - parts to repair nurse rig trailer brakes	5620 · Auto, Hotsy, Plug, Boat, Traile	211.92
Credit Card Charge	08/07/2023	California Special District Assoc	CSDA Conference registration for Trustee Michael Yoshida	5210 · Conferences / Workshops Board	750.00

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

August 2023

Aug 2023

Type	Date	Name	Memo	Split	Amount
Credit Card Charge	08/08/2023	Misc-Admin	American Airline - Flight for Tara for SOVE Conference	5215 · Conferences / Workshops Staff	338.90
Credit Card Charge	08/08/2023	Misc-Admin	Hotel Pacific-Reservation for Trustee Michael Yoshida-CSDA Conf	5210 · Conferences / Workshops Board	713.06
Credit Card Charge	08/09/2023	Costco	Misc. office supplies and open house supplies	5335 · Office Expense	639.57
Credit Card Charge	08/12/2023	Misc-Admin	Bonne Sante - Lunch for staff for Open House	5215 · Conferences / Workshops Staff	152.11
Credit Card Charge	08/15/2023	Target	Storage boxes for open house outreach materials	5910 · Media and Network	49.50
Credit Card Charge	08/15/2023	Misc- Outreach	Bliss Pops - refreshments for open house	5910 · Media and Network	987.66
Credit Card Charge	08/17/2023	Misc- Outreach	Outdoor Products - wildlife tracks and scat for outreach	5910 · Media and Network	195.08
Credit Card Charge	08/17/2023	California Assoc of Public Info Offi	CAPIO - training about simple, effective communication	5910 · Media and Network	30.00
Credit Card Charge	08/18/2023	Mettler-Toledo Rainin, LLC	Pipette tips (3)	5825 · Lab Supplies	521.77
Credit Card Charge	08/18/2023	ThermoFisher Scientific	Restocking materials for WNV triplex	5845 · Lab PCR Supplies	575.37
Total 1050 · US Bank Visa Admin x5992					<u>8,342.26</u>
TOTAL 1040 · US Bank Purchase Card					<u><u>21,138.15</u></u>



P.O. BOX 6343
FARGO ND 58125-6343

Aug
2023



ACCOUNT NUMBER [REDACTED]
STATEMENT DATE 08-22-2023
AMOUNT DUE \$21,138.15
NEW BALANCE \$21,138.15
PAYMENT DUE ON RECEIPT

000001564 01 SP 0.630 106481819291245 P
SMCMVCD
ATTN DISTRICT MANAGER
1351 ROLLINS RD
BURLINGAME CA 94010-2409

AMOUNT ENCLOSED
\$

Please make check payable to U.S. Bank

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

[REDACTED] 002113815 002113815

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY									
SMCMAD	Previous Balance	Purchases And Other + Charges	Cash Advances +	Cash Advance Fees +	Cash Advance Payment Charges	- Credits	- Payments	New Balance	
[REDACTED]	\$13,211.30	\$21,363.15	\$0.00	\$0.00	\$0.00	\$225.00	\$13,211.30	\$21,138.15	
Company Total									

CORPORATE ACCOUNT ACTIVITY						
SMCMAD						TOTAL CORPORATE ACTIVITY
[REDACTED]						\$13,211.30 CR
Post Date	Tran Date	Reference Number	Transaction Description			Amount
08-18	08-17	74798263230000000000171	PAYMENT - THANK YOU 00000 C			13,211.30 PY

NEW ACTIVITY						
SMCMVCD ADMIN		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY	
[REDACTED]		\$0.00	\$8,342.26	\$0.00	\$8,342.26	
Post Date	Tran Date	Reference Number	Transaction Description			Amount
07-25	07-24	24803943206910038019859	GOOGLE*ADS3907138857 CC GOOGLE COM CA			200.00
07-26	07-26	24492153207745738268322	LIFETECHCORP10497321 800-955-6288 CA			160.33
07-26	07-25	24493983207207488500039	PUTNAM MAZDA AND VOLVO BURLINGAME CA			29.38
07-26	07-26	24692163207100208850073	GIH*GLOBALINDUSTRIALEQ 800-645-2986 FL			95.32
07-26	07-21	24755423206292060177959	ZORO TOOLS INC 855-2899876 IL			34.54

CUSTOMER SERVICE CALL	ACCOUNT NUMBER	ACCOUNT SUMMARY	
800-344-5696	[REDACTED]	PREVIOUS BALANCE	13,211.30
		PURCHASES & OTHER CHARGES	21,363.15
	STATEMENT DATE	CASH ADVANCES	.00
	DISPUTED AMOUNT	CASH ADVANCE FEES	.00
		LATE PAYMENT CHARGES	.00
SEND BILLING INQUIRIES TO:	AMOUNT DUE	CREDITS	225.00
U.S. Bank National Association	21,138.15	PAYMENTS	13,211.30
C/O U.S. Bancorp Purchasing Card Program		ACCOUNT BALANCE	21,138.15
P.O. Box 6335			
Fargo, ND 58125-6335			



Company Name: SMCMVCD
Corporate Account Number: [REDACTED]
Statement Date: 08-22-2023

Aug
2023

NEW ACTIVITY

Post Date	Tran Date	Reference Number	Transaction Description	Amount
07-27	07-27	24492153208713878943166	LIFETECHCORP10497321 800-955-6288 CA	323.39
07-27	07-26	24493983207207486600078	PUTNAM MAZDA AND VOLVO BURLINGAME CA	113.48
07-28	07-27	24011343208000028960848	SP RAM MOUNTS RAMMOUNT.COM WA	26.79
07-28	07-27	24941503208089195441936	QIAGEN LLC 800-426-8157 MD	572.12
07-31	07-28	24717053209292098367282	SIGMA ALDRICH US 800-3253010 MO	139.47
07-31	07-27	24943013209010183621847	THE HOME DEPOT #8655 COLMA CA	41.78
08-01	07-31	24055233212819864985922	ROCK AUTO ROCKAUTO.COM WI	532.69
08-01	07-31	24204293212291345209765	EBAY O*19-10351-28144 SAN JOSE CA	49.33
08-02	08-01	24204293213000233019072	-SOVE- 415-4499034 CA	70.00
08-02	08-01	24204293213000436841074	-SOVE- 415-4499034 CA	486.88
08-02	08-01	24204293213007559975852	GOOGLE ADS3907138857 650-2530000 CA	144.44
08-02	08-01	24492163213000049117308	MOSYLE BUS* MOSYLE_BUS HTTPSBUSINESS FL	45.00
08-02	08-01	24906413213179530544803	WEB*REGISTERWEBSITE 800-8999723 FL	1.00
08-02	08-01	24906413213179562992058	WEB*REGISTERWEBSITE 800-8999723 FL	11.00
08-03	08-02	24892163215108859030103	MICHAELS STORES 5051 SAN MATEO CA	43.04
08-03	08-01	24943013214010190791941	THE HOME DEPOT #0632 SAN MATEO CA	17.50
08-03	08-01	24943013214010190791958	THE HOME DEPOT #0632 SAN MATEO CA	39.84
08-04	08-03	24492153215745129206390	ETRAILER CORPORATION 636-897-8300 MO	211.92
08-09	08-07	24071053220627148630707	CALIFORNIA SPECIAL DIS 916-4427887 CA	750.00
08-09	08-08	24943003220634001145220	AMERICAN AIR0012469852407 FORT WORTH TX ROTH/TARA 08-17-23	338.90
08-10	08-08	24000973221234308012539	SFO AA B CLT MQ B CHS AA B DFW HOTEL PACIFIC MONTEREY CA 0038739557 ARRIVAL: 08-07-23	713.06
08-10	08-09	24892163221102057163194	COSTCO DELIVERY 654 800-788-9968 CA	639.57
08-14	08-11	24037243223900017303897	BONNE SANTE BROADWAY BURLINGAME CA	152.11
08-16	08-15	24431063227083049843097	TARGET.COM * 800-591-3869 MN	49.50
08-18	08-15	24892163227107154758535	SQ *BLISS POPS GOSQ.COM CA	987.66
08-18	08-17	24892163229108679090576	SQ *OUTDOOR PRODUCTS AND GOSQ.COM VT	195.08
08-21	08-17	24207853230171000674279	CAPIO - CA ASSOCIATION OF 530-9245444 CA	30.00
08-21	08-19	24492153231715518350075	LIFETECHCORP10820863 800-955-6288 CA	575.37
08-21	08-18	24906413230180830116044	METTLER TOLEDO 800-4724646 CA	521.77

BRIAN WEBER	CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
	\$225.00	\$13,020.89	\$0.00	\$12,795.89

Post Date	Tran Date	Reference Number	Transaction Description	Amount
08-03	08-02	24377353215000004143821	BAYSHORE TRANSMISSIONS BURLINGAME CA	3,155.93
08-09	08-07	74071053220627148630629	CALIFORNIA SPECIAL DIS SACRAMENTO CA	225.00 CR
08-09	08-07	24000973220229107084981	PORTOLA HOTEL AND SPA MONTEREY CA 0000009781 ARRIVAL: 08-08-23	317.46
08-09	08-07	24000973220229107085349	PORTOLA HOTEL AND SPA MONTEREY CA 0000009970 ARRIVAL: 08-08-23	317.46
08-09	08-07	24000973220229107085681	PORTOLA HOTEL AND SPA MONTEREY CA 0000009628 ARRIVAL: 08-08-23	277.91
08-09	08-07	24000973220229107085844	PORTOLA HOTEL AND SPA MONTEREY CA 0000009815 ARRIVAL: 08-08-23	317.46
08-09	08-07	24000973220229107086008	PORTOLA HOTEL AND SPA MONTEREY CA 0000009940 ARRIVAL: 08-08-23	277.91
08-09	08-09	24204293221000004198182	MSFT * E01000HEZX 800-6427878 WA	1,587.16
08-09	08-08	24430993220400813021146	MSFT * E01000HEWY MSBILL.INFO WA	239.76
08-09	08-08	24430993220400813021153	MSFT * E01000HGIW MSBILL.INFO WA	1,800.00
08-09	08-08	24430993220400813021187	MSFT * E01000HHP4 MSBILL.INFO WA	1,296.00
08-10	08-08	24000973221234306528403	PORTOLA HOTEL AND SPA MONTEREY CA 0000010470 ARRIVAL: 08-07-23	277.91
08-18	08-17	24377353230000004251799	BAYSHORE TRANSMISSIONS BURLINGAME CA	3,155.93

**Aug
2023**

11/15/2023 10:15:00 AM

Company Name: SMCMVCD
Corporate Account Number: [REDACTED]
Statement Date: 08-22-2023

Agenda Item 4B

SUBJECT: IMPACT OF BALLOT INITIATIVE 21-0042A1 ON GOVERNMENT REVENUE

SUMMARY:

Ballot Initiative **21-0042A1**, known as **The Taxpayer Protection and Government Accountability Act**, limits the ability of voters and state and local governments to raise revenues for government services. The initiative could result in the loss of billions of dollars annually in state and local funding, restricting the ability of local agencies and the State of California to fund services and infrastructure by:

- Adopting new and stricter rules for raising taxes, assessments, and property-related fees.
- Amending the State Constitution, including portions of Propositions 13, 218, and 26, among other provisions, to the advantage of the initiative’s proponents and plaintiffs, creating new grounds to challenge these funding sources and disrupting fiscal certainty.

Specifically for our District, the following impacts may affect our Benefit Assessment charges:

- Place greater scrutiny on the methodology and calculation of our annual benefit assessments.
- May impact the utilization of our “banked” COLA of the current structure of annual benefit assessments.
- Places a more significant burden of proof to justify the annual benefit assessment and justification of costs as determined by our District Engineer.

Staff have discussed our concerns with the District Engineer, John Bliss, to address the abovementioned issues. He believes our District is in a favorable position to continue our benefit assessment in its current form. However, he advises that we keep watch on this initiative's progress and consider including the “banked COLA” in calculating the FY 24-25 Engineers Report supporting future benefit assessments.

RECOMMENDATION

At this time, there is no staff recommendation except to monitor the progress of this initiative. A competing initiative sponsored by the California Special District Association, League of California Cities, and the County Association of Counties would lessen the effects of the November 2024 proposal to limit State and local government to raise fees and taxes. Staff will continue to monitor the progress of these initiatives regarding the financial effects on our District.

MATERIALS ATTACHED:

1. Press release from coalition of concerned parties
2. Press release from California Secretary of State



LEAGUE OF
CALIFORNIA
CITIES



**California Special
Districts Association**
Districts Stronger Together



FOR IMMEDIATE RELEASE

February 2, 2023

Contact: Mike Roth, 916.444.7170

Educators, Nurses, Firefighters, Local Government and Infrastructure Groups Vow to Protect Voters & Vital Local Services from Deceptive Corporate Ballot Measure

California Business Roundtable initiative steals voters' power to determine local priorities, lets corporations evade accountability

Latest poll showed overwhelming opposition from voters

Sacramento, CA – The Alliance for a Better California, League of California Cities, California State Association of Counties, California Special Districts Association, California Alliance for Jobs and the Contract Cities Association joined together to announce strong opposition to the deceptive ballot measure sponsored by the California Business Roundtable (CBRT), the lobbying arm of the largest and wealthiest corporations in California.

The coalition of public safety, education, labor, local government and infrastructure groups are vocalizing their opposition as the California Secretary of State's office announced that the initiative has qualified for the November 2024 ballot.

“Educators, nurses and firefighters won’t allow extreme, irresponsible corporations to threaten our democracy - there’s just too much at stake, from the quality of our children’s education to the air they breathe,” said the **Alliance for a Better California**, an organization that includes SEIU California, the California Teachers’ Association,

California Professional Firefighters, California Federation of Teachers, California School Employees Association, California Faculty Association, California Labor Federation and the American Federation of State County and Municipal Employees.

“This deceptive initiative eliminates corporate accountability for the damage they do to our environment, strips voters of the power to set funding priorities for our communities, and drains billions in funding from our schools, public safety, and homelessness response to name just a few. We are going to fight with everything we’ve got to protect our democracy and our children’s future,” the **Alliance** continued.

“This is the third attempt by deep-pocketed special interest groups to advance an initiative that undermines the rights of local voters to decide what their communities need and jeopardizes the ability of local governments to deliver essential services,” said **League of California Cities Executive Director and CEO Carolyn Coleman**. “It was a bad idea in 2018, it was a bad idea again in 2022. And it will still be a bad idea in 2024.”

“Counties continue to oppose this deceptive initiative because it undermines the abilities of voters and locally elected officials to provide critical services. This measure obliterates the constitutional authority of locally elected local governments to determine the right balance between revenue and the degree of local services needed by their communities,” said **Graham Knaus, CEO, California State Association of Counties**.

“At this critical time in California’s history, our communities cannot afford to do even less than the status quo. Sadly, this initiative would lock us into a race-to-the-bottom. Overcoming challenges like drought, flooding, and wildfire will require all of us to work together and consider the real costs of undermining our future. When we think of the kind of communities we want to leave our children and grandchildren, we are not content to settle for the ‘minimum amount necessary’ and we are not willing to limit their voice at the ballot box,” said **Neil McCormick, Chief Executive Officer, California Special Districts Association**.

“The so-called Taxpayer Protection Act will damage our ability to fund and construct the infrastructure projects that support California's economy. Passage of this measure will mean less safe roads, more congestion and fewer family supporting jobs across the state,” said **Michael Quigley, Executive Director, California Alliance for Jobs**.

“If passed, this measure could cause irreparable harm to a city’s ability to provide essential services to its residents. This measure is a wolf in sheep’s clothing,” said **Marcel Rodarte, Executive Director, California Contract Cities Association**.

The CBRT measure would create major new loopholes that allow wealthy corporations to avoid paying their fair share for the impacts they have on our communities, while allowing corporations to evade enforcement when they violate environmental, health, safety, and other state and local laws. It would also significantly restrict the ability of

local voters, local governments, and state elected officials to fund critical services like public schools, fire and emergency response, public health, parks, libraries, affordable housing, homeless and mental health services, and public infrastructure. Some of the state's biggest corporations, developers, mega-landlords, and their political committees spent millions of dollars to put the deceptive and self-interested measure before voters.

Steals power from voters

The initiative would steal power away from voters, prohibiting local advisory measures where voters provide direction to politicians on how they want their local tax dollars spent. The measure would make it harder for voters to pass measures needed to fund local services and local infrastructure. It would also retroactively cancel measures already passed by voters, stripping voters of a say in local decisions.

As [Los Angeles Times columnist Michael Hiltzik explained](#), "The so-called Taxpayer Protection and Government Accountability Act is just one more example of how special interests love to claim that they're getting government off the backs of the people, when their real goal is to saddle up themselves."

Eliminates corporate accountability

The initiative claims to be about accountability while actually eliminating corporations' accountability for impacts they have on local infrastructure or damage they do to our air, water, or environment.

Threatens schools, vital services and disaster response

The initiative would force cuts to public schools, fire and emergency response, law enforcement, public health, parks, libraries, affordable housing, services to support homeless residents, mental health services, and more. It would also reduce funding for critical infrastructure like streets and roads, public transportation, drinking water, new schools, sanitation, and utilities. During a time when our children are still recovering from the impacts of the pandemic, our state is experiencing a deluge of extreme weather disasters, and homeless residents are perishing on our streets, our communities cannot afford for these vital services to be eliminated.

Strong Voter Opposition

A statewide poll conducted last February found voters resoundingly rejected the measure, with 54% of voters opposed and only 25% in support. The remaining 21% were undecided.

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New Measure Eligible for California's November 2024 Ballot

Limits Ability of Voters and State and Local Governments to Raise Revenues for Government Services. Initiative Constitutional Amendment.

SACRAMENTO, CA – Secretary of State Shirley N. Weber, Ph.D. has announced that an initiative became eligible for the November 5, 2024, General Election ballot.

In order to become eligible for the ballot, the initiative needed 997,139 valid petition signatures, which is equal to eight percent of the total votes cast for governor in the November 2018 General Election. The initiative has exceeded that threshold.

On June 27, 2024, the Secretary of State will certify the initiative as qualified for the November 5, 2024, General Election ballot, unless it is withdrawn by the proponent prior to certification pursuant to Elections Code section 9604(b).

The Attorney General's official title and summary of the measure is as follows:

LIMITS ABILITY OF VOTERS AND STATE AND LOCAL GOVERNMENTS TO RAISE REVENUES FOR GOVERNMENT SERVICES. INITIATIVE CONSTITUTIONAL AMENDMENT. For new or increased state taxes currently enacted by two-thirds vote of Legislature, also requires statewide election and majority voter approval. Limits voters' ability to pass voter-proposed local special taxes by raising vote requirement to two-thirds. Eliminates voters' ability to advise how to spend revenues from proposed general tax on same ballot as the proposed tax. Expands definition of "taxes" to include certain regulatory fees, broadening application of tax approval requirements. Requires Legislature or local governing body set certain other fees. Summary of estimate by Legislative Analyst and Director of Finance of fiscal impact on state and local governments: **Lower annual state and local revenues, potentially substantially lower, depending on future actions of the Legislature, local governing bodies, voters, and the courts.** (21-0042A1.)

The Secretary of State's tracking number for this measure is 1935 and the Attorney General's tracking number is 21-0042A1.

The proponent of the measure is Thomas W. Hiltachk. He can be reached at 455 Capitol Mall, Suite 600, Sacramento, CA 95814 and (916) 442-7757.

For more information about how an initiative qualifies for the ballot in California, visit www.sos.ca.gov/elections/ballot-measures/how-qualify-initiative/.

BELL, McANDREWS & HILTACHK, LLP
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21-0042 Amdt. # 1

January 4, 2022

RECEIVED

JAN 04 2022

INITIATIVE COORDINATOR
ATTORNEY GENERAL'S OFFICE

Anabel Renteria
Initiative Coordinator
Office of the Attorney General
State of California
PO Box 994255
Sacramento, CA 94244-25550

Re: Initiative 21-0042 - Amendment Number One

Dear Initiative Coordinator:

Pursuant to subdivision (b) of Section 9002 of the Elections Code, enclosed please find Amendment #1 to Initiative No. 21-0042 "The Taxpayer Protection and Government Accountability Act." The amendments are reasonably germane to the theme, purpose or subject of the initiative measure as originally proposed.

I am the proponent of the measure and request that the Attorney General prepare a circulating title and summary of the measure as provided by law, using the amended language.

Thank you for your time and attention processing my request.

Sincerely,



Thomas W. Hiltachk

The Taxpayer Protection and Government Accountability Act

[Deleted codified text is denoted in ~~strikeout~~. Added codified text is denoted by *italics and underline*.]

Section 1. Title

This Act shall be known, and may be cited as, the Taxpayer Protection and Government Accountability Act.

Section 2. Findings and Declarations

(a) Californians are overtaxed. We pay the nation's highest state income tax, sales tax, and gasoline tax. According to the U.S. Census Bureau, California's combined state and local tax burden is the highest in the nation. Despite this, and despite two consecutive years of obscene revenue surpluses, state politicians in 2021 alone introduced legislation to raise more than \$234 *billion* in new and higher taxes and fees.

(b) Taxes are only part of the reason for California's rising cost-of-living crisis. Californians pay billions more in hidden "fees" passed through to consumers in the price they pay for products, services, food, fuel, utilities and housing. Since 2010, government revenue from state and local "fees" has more than doubled.

(c) California's high cost of living not only contributes to the state's skyrocketing rates of poverty and homelessness, they are the pushing working families and job-providing businesses out of the state. The most recent Census showed that California's population dropped for the first time in history, costing us a seat in Congress. In the past four years, nearly 300 major corporations relocated to other states, not counting thousands more small businesses that were forced to move, sell or close.

(d) California voters have tried repeatedly, at great expense, to assert control over whether and how taxes and fees are raised. We have enacted a series of measures to make taxes more predictable, to limit what passes as a "fee," to require voter approval, and to guarantee transparency and accountability. These measures include Proposition 13 (1978), Proposition 62 (1986), Proposition 218 (1996), and Proposition 26 (2010).

(e) Contrary to the voters' intent, these measures that were designed to control taxes, spending and accountability, have been weakened and hamstrung by the Legislature, government lawyers, and the courts, making it necessary to pass yet another initiative to close loopholes and reverse hostile court decisions.

Section 3. Statement of Purpose

(a) In enacting this measure, the voters reassert their right to a voice and a vote on new and higher taxes by requiring any new or higher tax to be put before voters for approval. Voters also intend that all fees and other charges are passed or rejected by the voters themselves or a governing body elected by voters and not unelected and unaccountable bureaucrats.

(b) Furthermore, the purpose and intent of the voters in enacting this measure is to increase transparency and accountability over higher taxes and charges by requiring any tax measure placed on the ballot—

either at the state or local level—to clearly state the type and rate of any tax, how long it will be in effect, and the use of the revenue generated by the tax.

(c) Furthermore, the purpose and intent of the voters in enacting this measure is to clarify that any new or increased form of state government revenue, by any name or manner of extraction paid directly or indirectly by Californians, shall be authorized only by a vote of the Legislature and signature of the Governor to ensure that the purposes for such charges are broadly supported and transparently debated.

(d) Furthermore, the purpose and intent of the voters in enacting this measure is also to ensure that taxpayers have the right and ability to effectively balance new or increased taxes and other charges with the rapidly increasing costs Californians are already paying for housing, food, childcare, gasoline, energy, healthcare, education, and other basic costs of living, and to further protect the existing constitutional limit on property taxes and ensure that the revenue from such taxes remains local, without changing or superseding existing constitutional provisions contained in Section 1(c) of Article XIII A.

(e) In enacting this measure, the voters also additionally intend to reverse loopholes in the legislative two-thirds vote and voter approval requirements for government revenue increases created by the courts including, but not limited to, *Cannabis Coalition v. City of Upland*, *Chamber of Commerce v. Air Resources Board*, *Schmeer v. Los Angeles County*, *Johnson v. County of Mendocino*, *Citizens Assn. of Sunset Beach v. Orange County Local Agency Formation Commission*, and *Wilde v. City of Dunsmuir*.

Section 4. Section 3 of Article XIII A of the California Constitution is amended to read:

Sec. 3(a) Every levy, charge, or exaction of any kind imposed by state law is either a tax or an exempt charge.

(b)(1) (a) Any change in state statute law which results in any taxpayer paying a new or higher tax must be imposed by an act passed by not less than two-thirds of all members elected to each of the two houses of the Legislature, and submitted to the electorate and approved by a majority vote, except that no new ad valorem taxes on real property, or sales or transaction taxes on the sales of real property, may be imposed. Each Act shall include:

(A) A specific duration of time that the tax will be imposed and an estimate of the annual amount expected to be derived from the tax.

(B) A specific and legally binding and enforceable limitation on how the revenue from the tax can be spent. If the revenue from the tax can be spent for unrestricted general revenue purposes, then a statement that the tax revenue can be spent for "unrestricted general revenue purposes" shall be included in a separate, stand-alone section. Any proposed change to the use of the revenue from the tax shall be adopted by a separate act that is passed by not less than two-thirds of all members elected to each of the two houses of the Legislature and submitted to the electorate and approved by a majority vote.

(2) The title and summary and ballot label or question required for a measure pursuant to the Elections Code shall, for each measure providing for the imposition of a tax, including a measure proposed by an elector pursuant to Article II, include:

(A) The type and amount or rate of the tax;

(B) The duration of the tax; and

(C) The use of the revenue derived from the tax.

(c) Any change in state law which results in any taxpayer paying a new or higher exempt charge must be imposed by an act passed by each of the two houses of the Legislature. Each act shall specify the type of exempt charge as provided in subdivision (e), and the amount or rate of the exempt charge to be imposed.

(d) ~~(b)~~ As used in this section and in Section 9 of Article II, "tax" means every ~~any~~ levy, charge, or exaction of any kind imposed by the State state law that is not an exempt charge, except the following:

(e) As used in this section, "exempt charge" means only the following:

~~(1) a charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the State of conferring the benefit or granting the privilege to the payor.~~

~~(1) (2) A reasonable charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable actual costs to the State of providing the service or product to the payor.~~

~~(2) (3) A charge imposed for the reasonable regulatory costs to the State incident to issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof.~~

~~(3) A levy, charge, or exaction collected from local units of government, health care providers or health care service plans that is primarily used by the State of California for the purposes of increasing reimbursement rates or payments under the Medi-Cal program, and the revenues of which are primarily used to finance the non-federal portion of Medi-Cal medical assistance expenditures.~~

~~(4) A reasonable charge imposed for entrance to or use of state property, or the purchase, rental, or lease of state property, except charges governed by Section 15 of Article XI.~~

~~(5) A fine, or penalty, or other monetary charge including any applicable interest for nonpayment thereof, imposed by the judicial branch of government or the State, as a result of a state administrative enforcement agency pursuant to adjudicatory due process, to punish a violation of law.~~

~~(6) A levy, charge, assessment, or exaction collected for the promotion of California tourism pursuant to Chapter 1 (commencing with Section 13995) of Part 4.7 of Division 3 of Title 2 of the Government Code.~~

~~(f) (e) Any tax or exempt charge adopted after January 1, 2022 2010, but prior to the effective date of this act, that was not adopted in compliance with the requirements of this section is void 12 months after the effective date of this act unless the tax or exempt charge is reenacted by the Legislature and signed into law by the Governor in compliance with the requirements of this section.~~

~~(g) (1) (d) The State bears the burden of proving by a preponderance of the clear and convincing evidence that a levy, charge, or other exaction is an exempt charge and not a tax. The State bears the burden of proving by clear and convincing evidence that the amount of the exempt charge is reasonable and that the amount charged does not exceed the actual cost of providing the service or product to the payor. ~~that the amount is no more than necessary to cover the reasonable costs of the governmental activity and~~~~

that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the payor's burdens on, or benefits received from, the governmental activity

(2) The retention of revenue by, or the payment to, a non-governmental entity of a levy, charge, or exaction of any kind imposed by state law, shall not be a factor in determining whether the levy, charge, or exaction is a tax or exempt charge.

(3) The characterization of a levy, charge, or exaction of any kind as being voluntary, or paid in exchange for a benefit, privilege, allowance, authorization, or asset, shall not be a factor in determining whether the levy, charge, or exaction is a tax or an exempt charge.

(4) The use of revenue derived from the levy, charge or exaction shall be a factor in determining whether the levy, charge, or exaction is a tax or exempt charge.

(h) As used in this section:

(1) "Actual cost" of providing a service or product means: (i) the minimum amount necessary to reimburse the government for the cost of providing the service or product to the payor, and (ii) where the amount charged is not used by the government for any purpose other than reimbursing that cost. In computing "actual cost" the maximum amount that may be imposed is the actual cost less all other sources of revenue including, but not limited to taxes, other exempt charges, grants, and state or federal funds received to provide such service or product.

(2) "Extend" includes, but is not limited to, doing any of the following with respect to a tax or exempt charge: lengthening its duration, delaying or eliminating its expiration, expanding its application to a new territory or class of payor, or expanding the base to which its rate is applied.

(3) "Impose" means adopt, enact, reenact, create, establish, collect, increase or extend.

(4) "State law" includes, but is not limited to, any state statute, state regulation, state executive order, state resolution, state ruling, state opinion letter, or other legal authority or interpretation adopted, enacted, enforced, issued, or implemented by the legislative or executive branches of state government. "State law" does not include actions taken by the Regents of the University of California, Trustees of the California State University, or the Board of Governors of the California Community Colleges.

Section 5. Section 1 of Article XIII C of the California Constitution is amended, to read:

Sec. 1. Definitions. As used in this article:

(a) "Actual cost" of providing a service or product means: (i) the minimum amount necessary to reimburse the government for the cost of providing the service or product to the payor, and (ii) where the amount charged is not used by the government for any purpose other than reimbursing that cost. In computing "actual cost" the maximum amount that may be imposed is the actual cost less all other sources of revenue including, but not limited to taxes, other exempt charges, grants, and state or federal funds received to provide such service or product.

(b) "Extend" includes, but is not limited to, doing any of the following with respect to a tax, exempt charge, or Article XIII D assessment, fee, or charge: lengthening its duration, delaying or eliminating its expiration, expanding its application to a new territory or class of payor, or expanding the base to which its rate is applied.

~~(c) (a)~~ "General tax" means any tax imposed for general governmental purposes.

~~(d)~~ "Impose" means adopt, enact, reenact, create, establish, collect, increase, or extend.

~~(e) (b)~~ "Local government" means any county, city, city and county, including a charter city or county, any special district, or any other local or regional governmental entity, or an elector pursuant to Article II or the initiative power provided by a charter or statute.

~~(f)~~ "Local law" includes, but is not limited to, any ordinance, resolution, regulation, ruling, opinion letter, or other legal authority or interpretation adopted, enacted, enforced, issued, or implemented by a local government.

~~(g) (c)~~ "Special district" means an agency of the State, formed pursuant to general law or a special act, for the local performance of governmental or proprietary functions with limited geographic boundaries including, but not limited to, school districts and redevelopment agencies.

~~(h) (d)~~ "Special tax" means any tax imposed for specific purposes, including a tax imposed for specific purposes, which is placed into a general fund.

~~(i) (e)~~ As used in this article, and in Section 9 of Article II, "tax" means every any-levy, charge, or exaction of any kind, imposed by a local government law that is not an exempt charge., except the following:

~~(i)~~ As used in this section, "exempt charge" means only the following:

~~(1)~~ A charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege.

~~(1) (2)~~ A reasonable charge imposed for a specific local government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable actual costs to the local government of providing the service or product.

~~(2) (3)~~ A charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof.

~~(3) (4)~~ A reasonable charge imposed for entrance to or use of local government property, or the purchase, rental, or lease of local government property.

~~(4) (5)~~ A fine, or penalty, or other monetary charge including any applicable interest for nonpayment thereof, imposed by the judicial branch of government or a local government administrative enforcement agency pursuant to adjudicatory due process, as a result of to punish a violation of law.

~~(5) (6)~~ A charge imposed as a condition of property development. No levy, charge, or exaction regulating or related to vehicle miles traveled may be imposed as a condition of property development or occupancy.

~~(6) (7)~~ An Assessments and property related fees assessment, fee, or charge imposed in accordance with the provisions of subject to Article XIII D, or an assessment imposed upon a business in a tourism marketing district, a parking and business improvement area, or a property and business improvement district.

(7) A charge imposed for a specific health care service provided directly to the payor and that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the health care service. As used in this paragraph, a "health care service" means a service licensed or exempt from licensure by the state pursuant to Chapters 1, 1.3, or 2 of Division 2 of the Health and Safety Code.

The local government bears the burden of proving by a preponderance of the evidence that a levy, charge, or other exaction is not a tax, that the amount is no more than necessary to cover the reasonable costs of the governmental activity and that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the payor's burdens on, or benefits received from, the governmental activity.

Section 6. Section 2 of Article XIII C of the California Constitution is amended to read:

Sec. 2. Local Government Tax Limitation. Notwithstanding any other provision of this Constitution:

(a) Every levy, charge, or exaction of any kind imposed by local law is either a tax or an exempt charge. All taxes imposed by any local government shall be deemed to be either general taxes or special taxes. Special purpose districts or agencies, including school districts, shall have no power to levy general taxes.

(b) No local law government, whether proposed by the governing body or by an elector, may impose, extend, or increase any general tax unless and until that tax is submitted to the electorate and approved by a majority vote. A general tax shall not be deemed to have been increased if it is imposed at a rate not higher than the maximum rate so approved. The election required by this subdivision shall be consolidated with a regularly scheduled general election for members of the governing body of the local government, except in cases of emergency declared by a unanimous vote of the governing body.

(c) ~~Any general tax imposed, extended, or increased, without voter approval, by any local government on or after January 1, 1995, and prior to the effective date of this article, shall continue to be imposed only if approved by a majority vote of the voters voting in an election on the issue of the imposition, which election shall be held within two years of the effective date of this article and in compliance with subdivision (b).~~ (d) No local law government, whether proposed by the governing body or by an elector, may impose, ~~extend, or increase~~ any special tax unless and until that tax is submitted to the electorate and approved by a two-thirds vote. A special tax shall not be deemed to have been increased if it is imposed at a rate not higher than the maximum rate so approved.

(d) The title and summary and ballot label or question required for a measure pursuant to the Elections Code shall, for each measure providing for the imposition of a tax, include:

(1) The type and amount or rate of the tax;

(2) the duration of the tax; and

(3) The use of the revenue derived from the tax. If the proposed tax is a general tax, the phrase "for general government use" shall be required, and no advisory measure may appear on the same ballot that would indicate that the revenue from the general tax will, could, or should be used for a specific purpose.

(e) Only the governing body of a local government, other than an elector pursuant to Article II or the initiative power provided by a charter or statute, shall have the authority to impose any exempt charge. The governing body shall impose an exempt charge by an ordinance specifying the type of exempt charge

as provided in Section 1(j) and the amount or rate of the exempt charge to be imposed, and passed by the governing body. This subdivision shall not apply to charges specified in paragraph (7) of subdivision (i) of Section 1.

(f) No amendment to a Charter which provides for the imposition, extension, or increase of a tax or exempt charge shall be submitted to or approved by the electors, nor shall any such amendment to a Charter hereafter submitted to or approved by the electors become effective for any purpose.

(g) Any tax or exempt charge adopted after January 1, 2022, but prior to the effective date of this act, that was not adopted in compliance with the requirements of this section is void 12 months after the effective date of this act unless the tax or exempt charge is reenacted in compliance with the requirements of this section.

(h)(1) The local government bears the burden of proving by clear and convincing evidence that a levy, charge or exaction is an exempt charge and not a tax. The local government bears the burden of proving by clear and convincing evidence that the amount of the exempt charge is reasonable and that the amount charged does not exceed the actual cost of providing the service or product to the payor.

(2) The retention of revenue by, or the payment to, a non-governmental entity of a levy, charge, or exaction of any kind imposed by a local law, shall not be a factor in determining whether the levy, charge, or exaction is a tax or exempt charge.

(3) The characterization of a levy, charge, or exaction of any kind imposed by a local law as being paid in exchange for a benefit, privilege, allowance, authorization, or asset, shall not be factors in determining whether the levy, charge, or exaction is a tax or an exempt charge.

(4) The use of revenue derived from the levy, charge or exaction shall be a factor in determining whether the levy, charge, or exaction is a tax or exempt charge.

Section 7. Section 3 of Article XIII D of the California Constitution is amended, to read:

Sec. 3. Property Taxes, Assessments, Fees and Charges Limited

(a) No tax, assessment, fee, ~~or~~ charge, or surcharge, including a surcharge based on the value of property, shall be assessed ~~by any agency~~ upon any parcel of property or upon any person as an incident of property ownership except:

(1) The ad valorem property tax ~~imposed pursuant to~~ described in Section 1(a) of Article XIII and Section 1(a) of Article XIII A, and described and enacted pursuant to the voter approval requirement in Section 1(b) of Article XIII A.

(2) Any special non-ad valorem tax receiving a two-thirds vote of qualified electors pursuant to Section 4 of Article XIII A, or after receiving a two-thirds vote of those authorized to vote in a community facilities district by the Legislature pursuant to statute as it existed on December 31, 2021.

(3) Assessments as provided by this article.

(4) Fees or charges for property related services as provided by this article.

(b) For purposes of this article, fees for the provision of electrical or gas service shall not be deemed charges or fees imposed as an incident of property ownership.

Section 8. Sections 1 and 14 of Article XIII are amended to read:

Sec. 1 Unless otherwise provided by this Constitution or the laws of the United States:

(a) All property is taxable and shall be assessed at the same percentage of fair market value. When a value standard other than fair market value is prescribed by this Constitution or by statute authorized by this Constitution, the same percentage shall be applied to determine the assessed value. The value to which the percentage is applied, whether it be the fair market value or not, shall be known for property tax purposes as the full value.

(b) All property so assessed shall be taxed in proportion to its full value.

(c) All proceeds from the taxation of property shall be apportioned according to law to the districts within the counties.

Sec. 14. All property taxed by state or local government shall be assessed in the county, city, and district in which it is situated. Notwithstanding any other provision of law, such state or local property taxes shall be apportioned according to law to the districts within the counties.

Section 9. General Provisions

A. This Act shall be liberally construed in order to effectuate its purposes.

B. (1) In the event that this initiative measure and another initiative measure or measures relating to state or local requirements for the imposition, adoption, creation, or establishment of taxes, charges, and other revenue measures shall appear on the same statewide election ballot, the other initiative measure or measures shall be deemed to be in conflict with this measure. In the event that this initiative measure receives a greater number of affirmative votes, the provisions of this measure shall prevail in their entirety, and the provisions of the other initiative measure or measures shall be null and void.

(2) In furtherance of this provision, the voters hereby declare that this measure conflicts with the provisions of the "Housing Affordability and Tax Cut Act of 2022" and "The Tax Cut and Housing Affordability Act," both of which would impose a new state property tax (called a "surcharge") on certain real property, and where the revenue derived from the tax is provided to the State, rather than retained in the county in which the property is situated and for the use of the county and cities and districts within the county, in direct violation of the provisions of this initiative.

(3) If this initiative measure is approved by the voters, but superseded in whole or in part by any other conflicting initiative measure approved by the voters at the same election, and such conflicting initiative is later held invalid, this measure shall be self-executing and given full force and effect.

C. The provisions of this Act are severable. If any portion, section, subdivision, paragraph, clause, sentence, phrase, word, or application of this Act is for any reason held to be invalid by a decision of any court of competent jurisdiction, that decision shall not affect the validity of the remaining portions of this Act. The People of the State of California hereby declare that they would have adopted this Act and each and every portion, section, subdivision, paragraph, clause, sentence, phrase, word, and application not

declared invalid or unconstitutional without regard to whether any portion of this Act or application thereof would be subsequently declared invalid.

D. If this Act is approved by the voters of the State of California and thereafter subjected to a legal challenge alleging a violation of state or federal law, and both the Governor and Attorney General refuse to defend this Act, then the following actions shall be taken:

(1) Notwithstanding anything to the contrary contained in Chapter 6 of Part 2 of Division 3 of Title 2 of the Government Code or any other law, the Attorney General shall appoint independent counsel to faithfully and vigorously defend this Act on behalf of the State of California.

(2) Before appointing or thereafter substituting independent counsel, the Attorney General shall exercise due diligence in determining the qualifications of independent counsel and shall obtain written affirmation from independent counsel that independent counsel will faithfully and vigorously defend this Act. The written affirmation shall be made publicly available upon request.

(3) A continuous appropriation is hereby made from the General Fund to the Controller, without regard to fiscal years, in an amount necessary to cover the costs of retaining independent counsel to faithfully and vigorously defend this Act on behalf of the State of California.

(4) Nothing in this section shall prohibit the proponents of this Act, or a bona fide taxpayers association, from intervening to defend this Act.

Agenda Item 4D

SUBJECT: CONSIDER TRANSFERRING FUNDS FROM THE REAL PROPERTY ACQUISITION FUND HELD BY THE COUNTY OF SAN MATEO TREASURER TO THE DISTRICT'S ALTERNATE FUND DEPOSITORY (CALCLASS) IN AN AMOUNT OF \$1.5 MILLION DOLLARS

SUMMARY

Staff recommends transferring \$1,500,000 from the Real Property Acquisition Fund held by the County of San Mateo Treasurer to CalCLASS. The primary reason for this recommendation is the higher interest rate offered by CalCLASS, which currently stands at 5.473% compared to the 3.206% interest return provided by the County Treasury. This difference in interest rates presents an opportunity for the District to optimize its funds and maximize returns on its investments while waiting for pre-construction work to be completed. Although the \$1,500,000 is considered a liquid asset and could be withdrawn from CalClass at any time, it is assumed the funds would not be needed to cover construction expenditures until late 2025 at the earliest.

BACKGROUND

At their meeting on March 8, 2023, the Board of Trustees approved the selection of CalCLASS as the alternative depository for the District and authorized an initial transfer of \$200,000. An additional transfer of \$1,000,000 was approved on September 13, 2023. These transfers result from the District's review of best management practices for local government and the creation of District **Policy 6075** Liquid Asset Management. The policy provides clear investment guidance for managing District liquid assets while ensuring compliance with California Government Code Section 53600 et. seq. and other relevant state laws.

DISCUSSION

As with the most recent transfer from the County Treasury, CalCLASS continues to outcompete with a return on investment of nearly 2.3 percent. The latest information as of September 29, 2023, and August 31, 2023, respectively, in terms of investment earnings is as follows:

- CalCLASS: 5.473%
- San Mateo County Treasury: 3.206%

Transferring \$1,500,000 from the Real Property Acquisition Fund held by the County of San Mateo Treasurer to CalCLASS is a prudent financial decision, given the significantly higher interest earnings potential at CalCLASS compared to the County Treasury. This move aligns with the District's fiscal responsibility and aims to optimize the use of public funds. The treasurer has a constraint that 12.5% of

the previous month's fund balance can be transferred at any given time. Therefore, a series of transfers may be necessary to accomplish the \$1,500,000 balance.

RECOMMENDATION

Recommend the Board authorize the District Manager to transfer \$1,500,000 from the District's Real Property Acquisition Fund held by the San Mateo County Treasury to CalCLASS.

MATERIALS PROVIDED UPON REQUEST:

1. District Policy 6075 Statement of Investment Policy for Liquid Assets
2. CalCLASS portfolio performance as of September 29, 2023
3. San Mateo portfolio performance as of August 31, 2023