



**REGULAR MEETING
OF THE BOARD OF TRUSTEES
February 14, 2024, 6:00 PM
AGENDA**

All public members seeking to observe and/or to address the local legislative body in person or otherwise electronically can do so in the manner described below.

HOW TO OBSERVE THE MEETING:

In-person: *Regular meetings* of the Board of Trustees shall be held on the 2nd Wednesday of each calendar month at 6:00 p.m. in the Board Room of the San Mateo County Mosquito and Vector Control District, 1351 Rollins Road, Burlingame, California.

All Trustees must attend the meeting in person unless a valid exception applies under AB 2449 or existing Brown Act requirements.

Telephone: Listen to the meeting via Zoom at (408) 636-0968 or (669) 900-6833.

Enter the **Meeting ID# 650-344-8592** followed by the pound (#) key. If the line is busy, more phone numbers can be found on Zoom's website at <https://zoom.us/u/abb4GNs5xM>.

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

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

HOW TO SUBMIT PUBLIC COMMENTS:

Live Participation: Public comments may be made by members of the public via Zoom. During the meeting, the Board President or designee will publicly announce the opportunity to comment. Use the "raise hand" feature (or press *9 to "raise hand" on the phone) during the public comment period for the agenda item you wish to address. The Zoom host will call on people to speak by the name provided or the last four digits of the phone number for dial-in attendees.

Written Comments: Public comments may be submitted by email to comments@smcmvcd.org, write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. If you want your comment read aloud at the meeting (not to exceed three minutes at staff's cadence), prominently write "Read Aloud at Meeting" at the top of the email. All comments received before 12:00 PM, the day of the meeting, will be included as an agenda supplement on the District's website under the relevant meeting

date and provided to the Trustees at the meeting. Comments received after this time will be read aloud at the meeting.

ACCESSIBILITY INFORMATION:

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

PUBLIC RECORDS:

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

CEQA NOTICE:

Unless expressly stated otherwise on the agenda (that an MND or EIR is being considered), discretionary actions taken on agenda items will include a finding by the Board that the action is exempt under CEQA. More information about the CEQA determination can be found in the corresponding staff report.

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

- Announcements/Consideration and Approval of Requests by Trustees to Participate Remotely Pursuant to AB 2449 (Government Code 54943(f)). Information about the requirements of AB-2449 can be found at the following link.

[Bill Text - AB-2449 Open meetings: local agencies: teleconferences.](#)

- The Secretary of the Board will take roll call.

4. PUBLIC COMMENTS AND ANNOUNCEMENTS: This time is reserved for public members to address the Board relative to matters of the District that are 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). Speaker cards are available for those making a public comment.

5. CONSENT CALENDAR

All items on the Consent Calendar will be considered by one (or more) action(s) of the Board unless any Trustee would like to discuss any item listed, in which case, it may be pulled from the Consent Calendar.

A. Meeting Minutes

Minutes from January 10, 2024

ACTION: Motion to approve the Consent Calendar

REGULAR AGENDA

6. RESOLUTIONS

A. RESOLUTION M-001-2024 HONORING KATI MARTIN

B. RESOLUTION M-002-2024 HONORING CAROLYN PARKER

7. BOARD COMMITTEE REPORTS

The Chair of each committee listed below will provide a report on the committee's actions and present any recommendations to the Board.

A. Finance Committee Report

Finance Committee Report – February 5, 2024

Report by: Ron Collins, Committee Chair

B. Review the Financial Report for FY 2023-24 as of December 31, 2023

Report by: Finance Director, Richard Arrow, CPA

ACTION: Motion to approve Financial Report FY 2023-24 as of December 31, 2023, as recommended by the Finance Committee.

C. Consider transferring funds from the Debt Service Repayment Reserve held by the San Mateo County Treasury to the District's alternate fund depository, CalCLASS in the amount of 1 million dollars

Report by: Finance Director, Richard Arrow, CPA

ACTION: Motion to approve transferring 1 million dollars from the Debt Service Repayment Reserve held by the County Treasury to CalCLASS

D. Real Estate Committee Report

Report by: Paul Norton, Committee Chair

ACTION: No action, information only

8. STAFF REPORTS

A. Operations Director Casey Stevenson will provide an update on Field Operations.

B. Laboratory Director Angie Nakano will provide a PowerPoint presentation on Laboratory activities in 2023.

C. Public Health Education and Outreach Officer Rachel Curtis-Robles will provide a presentation on the District Public Outreach Program.

D. Information & Technology Director Matthew Nienhuis will provide an update on District technology matters.

9. MANAGER'S REPORT

Manager Weber will provide an update on relevant District information.

10. BOARD MEMBER COMMENTS AND ANNOUNCEMENTS

11. ADJOURNMENT



**REGULAR MEETING OF THE BOARD OF TRUSTEES
January 10, 2024
6:00 P.M.**

A meeting of the Board of Trustees of the San Mateo County Mosquito and Vector Control District was held on January 10, 2024. Location: **1351 Rollins Road Burlingame, CA 94010**

TRUSTEES PRESENT:

Mason Brutschy	Town of Atherton
Chuck Cotten	City of Belmont
Rena Gilligan	City of Burlingame
Laura Walsh	Town of Colma
Desiree LaBeaud	County-at-Large
Glenn R. Sylvester	City of Daly City
Donna Rutherford	City of East Palo Alto
Paul Norton	City of Foster City
Kati Martin	City of Half Moon Bay
Muhammad Baluom	City of Millbrae
Peter DeJarnatt	City of Pacifica
Ray Williams	Town of Portola Valley
Kat Lion	City of Redwood City
Robert Riechel	City of San Bruno
Ron Collins	City of San Carlos
Michael Yoshida	City of South San Francisco
Paul Fregulia	Town of Woodside

TRUSTEES ABSENT:

Carolyn Parker, City of Brisbane
D. Scott Smith, Town of Hillsborough
Catherine Carlton, City of Menlo Park
Vacant, City of San Mateo

OTHERS PRESENT:

District Manager, Brian Weber
Finance Director, Richard Arrow
General Counsel, Alexandra Barnhill
Operation Director, Casey Stevenson
Public Health Education and Outreach Officer, Rachel Curtis-Robles
IT Director, Matthew Nienhuis



1. CALL TO ORDER

The meeting was called to order at 6:00 P.M.

2. PLEDGE OF ALLEGIANCE

Trustee Kati Martin led the Pledge of Allegiance.

3. ROLL CALL

The roll call indicated that 16 Trustees were present, including 14 Trustees in the boardroom and two on Zoom, constituting a quorum. Trustees Cotten and LaBeaud relied on the just cause basis under AB 2449. It was the first time appearing remotely for each of these Trustees in this calendar year, and both affirmed there were no other adults present at their location. The remote Trustees kept their cameras on throughout the meeting. 3 Trustees were absent. Trustee Baluom arrived in person just after roll call, totaling 17 Trustees.

4. PUBLIC COMMENTS AND ANNOUNCEMENTS

Public Comment: None. No members of the public were present at any time during the meeting.

Board Comment: None

5. CONSENT CALENDAR

A. Approval of Minutes from November 8, 2023

B. Cost Sharing Agreement Addendum to the Programmatic Environmental Impact Report

Public Comment: None

Board Comment:

ACTION: Motion by Trustee Peter DeJarnatt, second by Trustee Ron Collins, to approve items A and B. Motion passed by 17 yeas, 0 noes.



REGULAR AGENDA

6. BOARD OFFICER ELECTIONS

During the meeting, the Ad Hoc Board Officer Nominating Committee chair, Donna Rutherford, conducted the election process and presented the nominees to the Board. The Secretary declared the officers who were uncontested as being elected by acclamation. For the contested seat of Vice President, Kat Lion and Kati Martin were nominated, and the voting was done by roll call. The election results showed that Kati Martin received 11 votes (Trustees Brutschy, Cotten, Gilligan, Walsh, Sylvester, Rutherford, Norton, Martin, Lion, Yoshida, and Fregulia), and Kat Lion received 6 votes (Trustees Baluom, DeJarnatt, Williams, Riechel, Collins, and LaBeaud). The 2024 San Mateo County Mosquito and Vector Control District officers have been elected: Mason Brutschy as President, Kati Martin as Vice President, D. Scott Smith as Secretary, and Donna Rutherford as Assistant Secretary.

ACTION: The Board approved the newly elected Board Officers to serve two-year terms.

Public Comments: None

Board Comment: Trustee Brutschy thanked everyone for their support and promised to work hard to get the projects on hand completed. He shared with the Board a newspaper article on Belmont City Council members receiving an increase in compensation spreadsheet by Trustee Ron Collins.

7. BOARD COMMITTEE REPORTS

A. Finance Committee Report

The Finance Committee members met on January 2, 2024. The Committee Chair, Mason Brutschy, provided a written report. Chair Brutschy highlighted discussions on increasing Trustee compensation. Staff will further research this item; it will be revisited later. The other items will be Action Items on the Agenda. The District received a clean Audit.

B. Review the Financial Report for FY 2023-24 as of October 31, 2023

Finance Director Richard Arrow provided a written report in the Board Packet. He indicated there were no surprises in the budget. The total revenues received from July 1 through October 31, 2023 (YTD) were \$652.0 thousand, and total expenditures YTD were \$2.4 million. The change in fund balance was \$1.8



million, and the District had \$4.8 million in cash in the County Treasury and \$2.7 million in California CLASS.

Public Comment: None

Board Comment: None

C. Review the Financial Report for FY 2023-24 as of November 30, 2023

Finance Director Richard Arrow provided a written report. He indicated the total revenues received from July 1 through November 30, 2023, were \$842.8 thousand, the expenditures (YTD) were \$2.9 million, and the change in the fund balance was \$2 million. There is \$4.6 million in cash in the County treasury and \$2.7 million in California CLASS.

Public Comments: None

Board Comments: None

ACTION: MOTION by Trustee Riechel, second by Trustee Yoshida to approve 7. B and 7. C. Financial Reports for FY 2023-24 as of October 31, 2023, and Financial Report for FY 2023-24 as of November 30, 2023. Passed by 17 yeas, 0 noes.

D. Review of proposed changes to Policy 6030 Expense Authorization

District Manager Brian Weber and General Counsel Alexandra Barnhill described the changes made to Policy 6030 to modernize the expense authorization process and the feedback received from the District's standing committees. Policy 6030 also addresses bidding requirements and petty cash. Revisions were made to reflect current legal requirements and best practices identified by the California Special District's Association.

Public Comments: None

Board Comments: None

ACTION: MOTION by Trustee Riechel, second by Trustee Martin, to approve 7.D changes to Policy 6030 Expense Authorization. Passed by 17 yeas, 0 noes.

8. STAFF REPORTS

- A. Operation Director Casey Stevenson provided a written report in the Board Packet on Field Operations. He thanked the board members for attending the trustee field day. The staff worked hard in preparation for the event. The Operations Department had an Annual Inspection from San



Mateo County. Also, all of his staff are up to date with their training. This is an area the County monitors closely. The Operations Department passed their inspection.

- B. Laboratory Director Angie Nakano was absent. A written report was provided.
- C. Public Health Education and Outreach Officer Rachel Curtis-Robles provided a written report in the Board Packet. She highlighted this time of the year is quiet. However, she is scheduling events for the year and working on the Annual Report and the Open House for this year.
- D. Informational & Technology Director Matthew Nienhuis provided a written report in the Board Packet. He highlighted Leading Edge's Geospatial Data Management System. There is a new version of MapVision that the staff has been involved in at every level in preparing the application. IT Director Nienhuis thanked all the staff for things going on smoothly in this process.

Public Comments: None

Board Comment: Several Board Members commented on Rachel Curtis-Robles's rodent advertisement in the Daily Journal Newspaper. The District Manager and Staff were thanked for the Trustee Field Day and the Holiday Dinner.

9. MANAGER'S REPORT

District Manager Brian Weber included a written report in the Board Packet, urging Board Members to consider attending CSDA's Special District Leadership Academy, tailored for new Trustees who haven't participated before. The Academy will take place in San Luis Obispo from February 4-7, San Diego from April 14-17, and San Rafael from November 3-6. A Conference booklet detailing the schedule is attached for reference. Those interested should coordinate with Devina Walker, Office Administrator. Additionally, District Manager Weber seeks feedback from Trustees regarding Trustee Field Day.

10. BOARD MEMBER COMMENTS AND ANNOUNCEMENTS

Trustee Brutschy announced Trustee Ron Collins is Chair of the Finance Committee.

Next Meeting is February 14, 2024, at 6:00 p.m., the 2nd Wednesday of the Month.

11. ADJOURNMENT: 6:45 P.M.

Mason Brutschy, Board President

Dr. D. Scott Smith, Board Secretary

I certify that the above minutes were approved as read or corrected at a meeting of the Board held on February 14, 2024.

** All reports provided to the trustees at the board meeting will be available upon request.

Approved:



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

Protecting public health since 1916

1351 Rollins Road
Burlingame, CA 94010

phone (650) 344-8592
fax (650) 344-3843

www.smcmvcd.org

District Manager

Board President



RESOLUTION M-001-2024

IN HONOR OF KATI MARTIN

BOARD TRUSTEE FOR THE SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT

Board President from January 2020 to January 2024

WHEREAS, Kati Martin was appointed to the Board of Trustees of the San Mateo County Mosquito and Vector Control District in April 2013, representing the City of Half Moon Bay; and

WHEREAS, Kati Martin was elected as Board President in January 2020 and, with the confident support of her fellow Trustees, was reelected in January 2022; and

WHEREAS, Kati Martin's exceptional leadership, resilience and astute problem-solving skills were pivotal in navigating the challenges and complexities of local government affairs during the unprecedented COVID-19 pandemic; and

WHEREAS, of Kati Martin's multitude of accomplishments as President, non were more critical than her oversight during the strategic sale and purchase of District property, coupled with the successful hiring of a new District Manager. These milestones underscore her adeptness in purposeful and mission-oriented decision-making; and

WHEREAS, Kati Martin's dedication to governance and transparency in San Mateo County is marked by her exemplary service on the San Mateo County Grand Jury, Local Agency Formation Commission, and other agencies dedicated to improving the health and welfare of the residents of San Mateo County; and

WHEREAS, Kati Martin's devoted and proactive approach in guiding the District toward its goals have left a lasting and positive impact; and

NOW THEREFORE BE IT PROCLAIMED, this 14th day of February in the year 2024, that the Board of Trustees of the San Mateo County Mosquito and Vector Control District extends its heartfelt appreciation and commendation to Kati Martin for her exemplary four-year tenure as Board President, recognizing not only her invaluable contributions to the District's mission but also her unwavering commitment to its long term success.

ADOPTED, this 14th day of February 2024

Mason Brustchy, Board President

D. Scott Smith, Board Secretary



RESOLUTION M-002-2024

IN HONOR OF CAROLYN PARKER OF THE BOARD OF TRUSTEES OF THE SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT

Trustee from January 2017 to February 2024

WHEREAS, Carolyn Parker was appointed to the Board of Trustees of the San Mateo County Mosquito and Vector Control District from January 2017 to February 2024, representing the City of Brisbane; and

WHEREAS, Carolyn's willingness to serve on the San Mateo County Mosquito and Vector Control District Board exemplified a profound sense of civic duty and a sincere desire to effect positive change; and

WHEREAS, this was evident during her participation on the Environmental and Public Outreach, Finance and Policy Committees; and

WHEREAS, Carolyn's dedication to environmental stewardship extended beyond her role on the Board, as evidenced by her participation in San Francisco Baykeeper, an organization dedicated to safeguarding the Bay and its waters for future generations; and

WHEREAS, her unwavering dedication to upholding the principles of integrity, transparency, and accountability of government has earned the trust and respect of their fellow board members, colleagues, and constituents alike; and

NOW THEREFORE BE IT PROCLAIMED, this 14th day of February in the year 2024, that the Board of Trustees of the San Mateo County Mosquito and Vector Control District appreciates and commends Carolyn Parker for seven years as a Trustee and recognizes her as a mentor to many.

ADOPTED, this 14th day of February 2024

Mason Brutschy, Board President

Scott Smith, Board Secretary

Agenda Item 7A

BOARD COMMITTEE REPORTS

SUBJECT: Finance Committee Meeting of the Board of Trustees

Finance Committee members attended a meeting on February 5, 2024. Attendees included Committee Chair Ron Collins, Robert Riechel, Mason Brutschy, and Muhammad Baluom. Staff attending included District Manager Brian Weber, Finance Director Richard Arrow, Information and Technology Director Matthew Nienhuis, and Operations Director Casey Stevenson.

- Finance Director Richard Arrow presented the preliminary Financial Report for FY 23-24 as of December 2023. After a brief discussion highlighting the financial condition and results of operations for those periods, it was unanimously approved to forward the financial reports to the District's Board of Trustees for approval.
- Finance Director Richard Arrow discussed an analysis of PG&E costs relative to the solar project upon the prior request of the Finance Committee. He updated the staff report and associated cost and usage charts previously presented to the Board last year. There were no significant changes to the kilowatt-hour savings that the district is experiencing. He estimated that the current annual savings due to the implementation of the solar panels is approximately \$14,798 per year. This was an informational report only. The Finance Committee recommended that it be included in the Manager's report for the upcoming Board of Trustee meeting on February 14.
- District Manager Brian Weber provided an update on the North Carolan construction project during the meeting. The following items were discussed:
 - A review of the project objectives
 - Meetings with Capital Project Management and Aetypic
 - Prioritization of the project list
 - Submission of the final project for construction drawings
 - Project costs spent to date for Phase 2 totaled \$3,108.
- Finance Director Richard Arrow asked the Committee to authorize the Board of Trustees to transfer an additional \$1,000,000 from the County Treasury to CalCLASS. Also, discussed interest yield advantages between the County and

CalCLASS. The Finance Committee recommends approving this transfer by the Board of Trustees at the February 14, 2024, meeting.

- District Manager Brian Weber discussed the possibility of increasing compensation for Trustees. Two options were presented: either pursue a legislative change to the Health and Safety Code to increase the allowable compensation rates (which are currently set at \$100 per meeting) or authorize a contribution towards health benefits, such as a health reimbursement arrangement, which would be allowable without a change in existing legislation according to district counsel. The Finance Committee recommended surveying all Board members to determine interest in pursuing this program.

The meeting adjourned at 6:40 P.M. on February 5, 2024.



Item 7B

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

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

Statement of Revenues, Expenditures and Change in Fund Balance

Total revenues received from July 1 through December 31, 2023 (YTD) were \$ 3.7 million, total expenditures YTD were \$ 3.4 million; and the change in fund balance was \$(.3 million). The District had \$ 7.0 million in cash available in County Treasury and \$ 2.7million in Cal CLASS.

	General	Capital	Total
	Fund	Fund	Funds
Beginning Fund Balance 7/1/2023:	\$ 9,062,890	\$ 754,020	\$ 9,816,910
Revenues/Resources	\$ 3,649,990	\$ 6,123	\$ 3,656,113
Due To (From) Funds	\$ -	\$ -	\$ -
Prior Year Adjustment	\$ 3,606	\$ -	\$ 3,606
Expenditures	\$ 3,328,691	\$ 51,947	\$ 3,380,638
Change in Fund Balance	321,299	(45,824)	\$ 275,475
* Ending Fund Balance	\$ 9,387,796	\$ 708,195	\$ 10,095,991

* Components of Fund Balance:			
Nonspendable (Inventory)	\$ 143,930	\$ -	\$ 143,930
Pension Rate Stabilization Reserve	\$ 110,183		\$ 110,183
Assigned (Capital Improvements)	\$ -	\$ 708,195	\$ 708,195
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	\$ 4,249,013	\$ -	\$ 4,249,013
Total	\$ 9,387,796	\$ 708,195	\$ 10,095,991



Budget Variances

Revenues

Actual revenues received through December 31, 2023, were over budget by \$ 94,364 resulting from Other Revenue (Interest Earnings) of \$ 89,025.

Expenditures

Expenditures through December 31, were under budget by \$ 713,853 primarily due to the timing of expenditures contained in the table below:

Budget Category	Over/ Under	Variance	% of YTD Budget	Explanation
Salaries & Wages	Under	\$23,181	98.5%	Timing of expenditures both permanent and seasonal employees
Employee Benefits	Over	\$32,702	104.3%	Increased use of employee fringe benefits
Administratyon	Under	\$25,712	85.6%	Timing of PEIR expenditures
Insurance	Under	\$10,457	94.5%	Budgetary savings of insurance premiums
Facility Maintenance	Under	\$13,392	51.0%	Timing of facility maintenance expenditures
Operations	Under	\$12,667	87.9%	Timing of pesticide and helicopter exp.
Capital Improvements	Under	\$677,019	7.1%	Timing of expend. related to N. Carolan

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

Questions

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

Approval

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



Attachments:

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 December 31, 2023, summary, accounts receivable outstanding greater than 90 days total is \$ 56,354 from the California Invasive Plant Council (\$31,195), City of Redwood City Public Works Department (\$ 3,752), San Francisco Parks Dept. (\$ 6,124, San Francisco Airport (\$ 2,253), and Stanford University – Jasper Ridge (\$ 13,029). Staff are currently contacting agencies to ensure collections.

5. Cash Activity & Reconciliation to County

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

6. Payroll Disbursement

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

7. Check Detail

This month, the District wrote General Fund checks numbers from 2421 to 2473. Last month's check number ended at 2420. All checks written were to vendors on account, retired employees, or reimbursements to current employees, per District policy. In December 2023, 53 checks written from the General Fund totaled \$ 231,750.92. In addition, the District wrote 1 check from the Capital Fund totaling \$ 3,542.33 (check number 1266).

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 Dec 31, 2023

	Total Dec 31, 23	General Fund	Capital Fund
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	6,268,247	6,268,247	
1013 · Checking -US Bank - GF x3353	(17,573)	(17,573)	
1018 · Cash-Cal CLASS	2,739,101	2,739,101	
1020 · Cash-County Treasury-CPF x2705	720,937		720,937
1023 · Checking -US Bank - CPF x4183	(3,542)		(3,542)
1026 · County Funds - FMV	(262,567)	(263,017)	450
1030 · Petty Cash	400	400	
1035 · PARS Pension Rate Stabilization	114,879	114,879	
Total Checking/Savings	9,559,883	8,842,038	717,845
Accounts Receivable			
1100 · Accounts Receivable	73,844	73,844	
1105 · Interest Receivable	-	-	-
Total Accounts Receivable	73,844	73,844	-
Other Current Assets			
1220 · VCJPA-Member Contingency Fund	476,488	476,488	
1230 · Pesticide Inventory	160,226	160,226	
Total Other Current Assets	636,714	636,714	-
Total Current Assets	10,270,441	9,552,596	717,845
TOTAL ASSETS	10,270,441	9,552,596	717,845
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	174,450	164,800	9,650
Total Accounts Payable	174,450	164,800	9,650
Credit Cards			
1040 · US Bank Purchase Card	-	-	
Total Credit Cards	-	-	-
Other Current Liabilities			
2200 · Accrued Wages	-	-	
Total Other Current Liabilities	-	-	-
Total Current Liabilities	174,450	164,800	9,650
Total Liabilities	174,450	164,800	9,650
Fund Balance			
Beginning Fund Balance, 7/1/2023	9,816,910	9,062,890	754,020
Due To (From) Funds	-	-	-
Prior Year Adjustment	3,606	3,606	-
Revenues Over Expenditures	275,475	321,299	(45,824)
Ending Fund Balance *	10,095,991	9,387,796	708,195
TOTAL LIABILITIES & FUND BALANCE	10,270,441	9,552,596	717,845
* COMPONENTS OF ENDING FUND BALANCE			
Nonspendable (Inventory)	143,930	143,930	-
Pension Rate Stabilization Reserve	110,183	110,183	-
Assigned (Capital Improvements)	708,195	-	708,195
Public Health Emergency Fund	800,000	800,000	-
Natural Disaster Emergency Fund	650,000	650,000	-
Real Property Acquisition Fund	2,434,670	2,434,670	-
Debt Service Repayment Fund	1,000,000	1,000,000	-
Unrestricted Fund Balance (Includes Working Capital)	4,249,013	4,249,013	-
Total Fund Balance	10,095,991	9,387,796	708,195

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

Month of Report:
December, 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	1,294,457	(1,212,261)	51.6%	1,307,185	(12,728)	99.0%	1,170,986	1,153,637	(17,349)	98.5%
Total 4100 · PROPERTY TAX REVENUES	3,592,034	1,792,830	(1,799,204)	49.9%	1,824,272	(31,442)	98.3%	1,643,223	1,499,869	(143,354)	0.0%
Total 4200 · OTHER TAX REVENUES	799,499	461,653	(337,846)	57.7%	406,020	55,633	113.7%	365,720	146,212	(219,508)	0.0%
Total 4300 · OTHER REVENUES	115,848	101,051	(14,797)	87.2%	18,149	82,902	556.8%	5,565	13,564	7,999	243.7%

Total Revenues	7,014,099	3,649,990	(3,364,109)	52.0%	3,555,626	94,364	102.7%	3,185,494	2,813,282	(372,212)	88.3%
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Expenditures

Total 5000 · SALARIES & WAGES	3,277,706	1,543,243	1,734,463	47.1%	1,566,424	(23,181)	98.5%	272,539	253,261	(19,278)	92.9%
Total 5100 · EMPLOYEE BENEFITS	1,344,973	786,263	558,710	58.5%	753,561	32,702	104.3%	125,696	154,670	28,974	123.1%
Total 5200 · TRAINING - BOARD & STAFF	73,010	45,192	27,818	61.9%	38,762	6,430	116.6%	1,272	6,152	4,880	483.7%
Total 5300 · ADMINISTRATION	412,667	153,167	259,500	37.1%	178,879	(25,712)	85.6%	62,031	17,265	(44,766)	27.8%
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	39,936	62,880	38.8%	38,918	1,018	102.6%	6,483	596	(5,887)	9.2%
Total 5500 · FACILITIES MAINTENANCE	54,640	13,930	40,710	25.5%	27,322	(13,392)	51.0%	4,553	2,722	(1,831)	59.8%
Total 5550 · UTILITIES	64,264	34,447	29,817	53.6%	32,134	2,313	107.2%	4,796	5,335	539	111.2%
Total 5600 · FLEET MAINTENANCE	64,650	22,502	42,148	34.8%	32,330	(9,828)	69.6%	9,970	1,136	(8,834)	11.4%
Total 5700 · OPERATIONS	284,821	92,121	192,700	32.3%	104,788	(12,667)	87.9%	8,318	12,513	4,195	150.4%
Total 5800 · LABORATORY	95,653	50,317	45,336	52.6%	42,685	7,632	117.9%	5,081	9,614	4,533	189.2%
Total 5900 · PUBLIC OUTREACH	133,369	51,420	81,949	38.6%	43,112	8,308	119.3%	5,263	3,418	(1,845)	64.9%
Total 6500 · DEBT SERVICE	318,094	318,094	(0)	100.0%	318,094	(0)	100.0%	-	-	-	0.0%

Total Expenditures	6,415,179	3,328,691	(3,086,488)	51.9%	3,365,525	(36,834)	98.9%	506,002	466,683	(39,319)	92.2%
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General Fund Net Revenues Over Expenditures	598,920	321,299	(277,621)		190,101	131,198		2,679,492	2,346,599	(332,893)	
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CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	6,123	(6,123)	0.0%	-	6,123	0.0%	-	-	-	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	2,599,626	51,947	2,547,679	2.0%	728,966	(677,019)	7.1%	619,827	3,601	(616,226)	0.6%

Capital Improvement Fund Net Revenue Over Expenditures	(2,599,626)	(45,824)	2,553,802		(728,966)	683,142		(619,827)	(3,601)	616,226	
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San Mateo County Mosquito & Vector Control District
A/R Aging Summary
 As of December 31, 2023

12/31/2023

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
California Invasive Plant Council	0.00	0.00	0.00	2,396.13	31,195.05	33,591.18
City of Foster City	80.20	0.00	2,096.93	0.00	0.00	2,177.13
City of Pacifica Public Works Wastewater	78.08	0.00	78.08	0.00	0.00	156.16
City of Redwood City, Public Works	510.01	0.00	2,066.77	0.00	3,752.30	6,329.08
City of San Francisco, Parks	0.00	0.00	70.43	5,334.52	6,124.27	11,529.22
City of San Francisco, Public Utilities	264.11	0.00	352.15	193.68	0.00	809.94
City of San Mateo, Wastewater Treatment	0.00	0.00	87.43	0.00	0.00	87.43
City of South San Francisco Water Quality	84.03	0.00	84.03	0.00	0.00	168.06
San Francisco Int'l Airport	70.43	0.00	0.00	35.22	2,252.89	2,358.54
Sewer Authority Mid-Coastside	78.08	0.00	78.08	0.00	0.00	156.16
Silicon Valley Clean Water	173.50	0.00	357.88	0.00	0.00	531.38
Stanford University - Jasper Ridge	0.00	0.00	0.00	2,920.21	13,029.26	15,949.47
TOTAL	<u>1,338.44</u>	<u>0.00</u>	<u>5,271.78</u>	<u>10,879.76</u>	<u>56,353.77</u>	<u>73,843.75</u>

San Mateo County Mosquito & Vector Control District
A/R Aging Summary
 As of January 25, 2024

01/25/2024

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
California Invasive Plant Council	0.00	0.00	0.00	2,396.13	31,195.05	33,591.18
City of Foster City	0.00	80.20	0.00	0.00	0.00	80.20
City of Pacifica Public Works Wastewater	0.00	78.08	0.00	0.00	0.00	78.08
City of Redwood City, Public Works	0.00	510.01	0.00	0.00	3,752.30	4,262.31
City of San Francisco, Parks	0.00	0.00	70.43	5,334.52	6,124.27	11,529.22
City of San Francisco, Public Utilities	0.00	264.11	0.00	0.00	0.00	264.11
San Francisco Int'l Airport	0.00	-875.84	0.00	0.00	1,509.71	633.87
Sewer Authority Mid-Coastside	0.00	78.08	0.00	0.00	0.00	78.08
Stanford University - Jasper Ridge	0.00	0.00	0.00	2,920.21	13,029.26	15,949.47
TOTAL	<u>0.00</u>	<u>134.64</u>	<u>70.43</u>	<u>10,650.86</u>	<u>55,610.59</u>	<u>66,466.52</u>

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

Dec 2023

December 8, 2023

December 22, 2023

Footnotes:

Payroll ACH Disbursement (including Net Pay & Taxes)

Total Net Pay	82,837	80,424
Federal W/H Tax	16,249	16,914
Social Security Tax	3,673	161
Medicare	127	3,724
CA W/H Tax	7,098	7,109
CA SUI/DI	816	925
Total	110,800	109,258

← A

ADP Process Fee PPE 11/4 & 11/18	278	316
ADP Time & Attendance	167	-

Total amount for the period	111,244	109,574
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Total amount for the month:		220,818
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Footnotes:

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

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

**GF-Dec
2023**

Beginning Cash per District as of Nov 30, 2023 3,886,673

Reductions	
Payroll Related (ADP)	(220,818)
Checks Written	(231,751)
Transfer out to Calif CLASS Investment	-
Bank Fee	(65)
Total Reductions	(452,635)

Additions	
Abatement Services	17,194
Property Tax Revenue	1,499,869
Quarterly Interest	-
RDA/RPTTF	146,212
Special Benefit Assessment	907,691
Special Mosquito Tax	244,607
Misc Deposit	1,062
Total Additions	2,816,636

Ending Cash per District as of Dec 31, 2023 6,250,675

Cash per County General Fund Statement 6,250,675

Difference -

COUNTY OF SAN MATEO Verbose [D E T A I L E D T R I A L B A L A N C E] 12/01/2023-12/31/2023 Page 2
TUE, JAN 16, 2024, 4:41 PM --req: EASRANIN--leg: GL JL--loc: CONTROL---job:16779006 J6933---prog: GL501 <1.86>--report id: GLTBAL01

SORT ORDER: SUB ACCT within SUB UNIT

SELECT ORG SUB UNIT: 02705-02706

Lg SUB UNIT Title	Director	St Tr	FDGP	FUND	SUB FUND	DEPT	DIVISION	SECTION	PROGRAM	BUDGET
=====										
GL 02706 County Mosquito Abatemen	Controller	A	07	02706	02706	00140	00000	00000	00000	00000
=====										
SUB ACCT	Date	Primary Ref.	Transaction Description	Debit	Credit	Balance				
=====										
0111 Claim on Cash			Prior to 12/01/23	9,251,229.06	5,364,555.86	3,886,673.20				
	12/13/23	RJ1D133	AutoID: ITXD13A3 Job: 16716 JE	598.09	0.00	3,887,271.29				
	12/13/23	HOED133	AutoID: ITXD13C3 Job: 16717 JE	1,477.13	0.00	3,888,748.42				
	12/14/23	ADMD143	AutoID: ITXD14F3 Job: 16717 JE	0.00	14,757.50	3,873,990.92				
	12/14/23	SECD143	AutoID: ITXD14D3 Job: 16717 JE	2,646,349.25	0.00	6,520,340.17				
	12/14/23	UNID143	AutoID: ITXD14B3 Job: 16717 JE	16,792.02	0.00	6,537,132.19				
	12/14/23	REFD143	AutoID: ITXD14E3 Job: 16717 JE	0.00	6,439.48	6,530,692.71				
	12/15/23	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	18,178.48	0.00	6,548,871.19				
	12/22/23	JE548428	AutoID: JNE103D4 Job: 16758 JE	0.00	452,569.32	6,096,301.87				
	12/28/23	ABXD283K	AutoID: ITXD28B3 Job: 16741 JE	145,613.82	0.00	6,241,915.69				
	12/28/23	SPSD283	AutoID: ITXD28C3 Job: 16741 JE	8,746.15	0.00	6,250,661.84				
	12/28/23	JE548409	AutoID: JVD103B4 Job: 16756 JE	0.00	65.37	6,250,596.47				
	12/30/23	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	78.08	0.00	6,250,674.55				
		DR	* SUB ACCT Total *	12,089,062.08*	5,838,387.53*	6,250,674.55*				

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

CPF-Dec 2023

Beginning Cash per District as of Nov 30, 2023	720,996
Reductions	
Checks Written	(3,542)
Bank Fee	(58)
Transfer-Out to General Fund	-
Total Reductions	(3,601)
Additions	
Quarterly Interest	-
Transfer-In from General Fund	-
Total Additions	-
Ending Cash per District as of Dec 31, 2023	717,395
Cash per County Capital Project Fund Statement	717,395
Difference	-

COUNTY OF SAN MATEO Verbose [D E T A I L E D T R I A L B A L A N C E] 12/01/2023-12/31/2023 Page 1
TUE, JAN 16, 2024, 4:41 PM --req: EASRANIN--leg: GL JL--loc: CONTROL---job:16779006 J6933---prog: GL501 <1.86>--report id: GLTBAL01

SORT ORDER: SUB ACCT within SUB UNIT

SELECT ORG SUB UNIT: 02705-02706

Lg SUB UNIT Title	Director	St Tr	FDGP	FUND	SUB FUND	DEPT	DIVISION	SECTION	PROGRAM	BUDGET
=====										
GL 02705 SMC Mosq Abate-CP Proj F	Controller	A	07	02705	02705	00140	00000	00000	00000	00000

SUB ACCT	Date	Primary Ref.	Transaction Description	Debit	Credit	Balance
=====						
0111 Claim on Cash			Prior to 12/01/23	774,277.27	53,281.52	720,995.75
	12/22/23	JE548428	AutoID: JNE103D4 Job: 16758 JE	0.00	3,542.33	717,453.42
	12/28/23	JE548409	AutoID: JVD103B4 Job: 16756 JE	0.00	58.32	717,395.10
		DR	* SUB ACCT Total *	774,277.27*	56,882.17*	717,395.10*

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

December 2023

GF-Dec 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
2421	12/01/2023	Great-West Life & Annuity Co	Group No. 98368	1013 · Checking - US Bank - GF x3353	-6,960.82
11182023	11/18/2023		Employee Deferred Comp PPE 11/18/2023	5185 · Actives - Deferred Compensation	6,960.82
TOTAL					<u>6,960.82</u>
2422	12/01/2023	San Mateo County Retirement Assn SM M.A.D.		1013 · Checking - US Bank - GF x3353	-37,931.34
11182023	11/18/2023		Employee Contribution Pay Period 11/05/2023-11/18/2023	5115 · Retirement - Employee Contribut	9,856.89
			Employer Contribution Pay Period 11/05/2023-11/18/2023	5110 · Retirement - Employer Contribut	28,074.45
TOTAL					<u>37,931.34</u>
2423	12/01/2023	U.S. Bank PARS Account # 674602; Agency Name: San Mateo County Mosquito & Vector Control District		1013 · Checking - US Bank - GF x3353	-606.51
6746022400-P11-1	11/18/2023		Alternate Retirement System for Richard Arrow PPE 11/18/2023	5116 · Alternate Retire-Employee Contr	606.51
TOTAL					<u>606.51</u>
2424	12/01/2023	Charles P. Hansen	Retiree Health Insurance Reimb-Dec '23	1013 · Checking - US Bank - GF x3353	-580.68
12012023	12/01/2023		Retiree Health Insurance Reimb-Dec '23	5160 · Retirees - HRA & Medical Reimb	580.68
TOTAL					<u>580.68</u>
2425	12/01/2023	Dennis J Jewell	Retiree Health Insurance Reimb-Dec '23	1013 · Checking - US Bank - GF x3353	-580.68
12012023	12/01/2023		Retiree Health Insurance Reimb-Dec '23	5160 · Retirees - HRA & Medical Reimb	580.68
TOTAL					<u>580.68</u>
2426	12/01/2023	ADAPCO	Cust #20200	1013 · Checking - US Bank - GF x3353	-1,000.88
135993	11/20/2023		Vectobac 12AS (2x2.5 Gl Cs) (Qty: 4) (P.O. #02706-1923)	5705 · Pesticides	1,000.88
TOTAL					<u>1,000.88</u>
2427	12/01/2023	American Fidelity Assurance	Payor: 56840	1013 · Checking - US Bank - GF x3353	-457.98
D660034	11/20/2023		Life/Acc/Cancer EE Insurance for Nov-2023	5170 · Actives - Other Benefits	457.98

San Mateo County Mosquito & Vector Control District
Check Detail

December 2023

GF-Dec 2023

Num	Date	Name	Memo	Account	Original Amount
TOTAL					457.98
2428	12/01/2023	Clarke Mosquito Control Products, Customer # 002486		1013 · Checking - US Bank - GF x3353	-3,615.75
5107052	11/21/2023		Natular SC ML 2.5 Gl Jug (1 jug) (P.O. #02706-1924)	5705 · Pesticides	3,615.75
TOTAL					3,615.75
2429	12/01/2023	Colorprint	Inv #35287	1013 · Checking - US Bank - GF x3353	-420.00
35287	11/20/2023		Tick-bite & Insect Repellent rack cards (Qty:1,000 x 2)	5910 · Media and Network	420.00
TOTAL					420.00
2430	12/01/2023	Comcast	A/C #8155200280283815	1013 · Checking - US Bank - GF x3353	-167.78
815520028070620	11/17/2023		Business Internet 11/22/23-12/21/23 (1351 Rollins)	5575 · Phone - Land Line-AT&T/Comcast	167.78
TOTAL					167.78
2431	12/01/2023	Dept of Industrial Relations	Invoice # S 2013878 OA	1013 · Checking - US Bank - GF x3353	-675.00
S 2013878 OA	11/16/2023		Elevator Permit Penalty Fees for Non-Compliance	5360 · Permits	675.00
TOTAL					675.00
2432	12/01/2023	Flyers Energy, LLC	Account 700895	1013 · Checking - US Bank - GF x3353	-2,433.58
CFS-3632428	11/15/2023		Fuels 11/01/2023-11/15/2023	5735 · Fuel	2,433.58
TOTAL					2,433.58
2433	12/01/2023	Fusion, LLC	Customer No. 3789973	1013 · Checking - US Bank - GF x3353	-530.47
9791283	11/29/2023		Phone System Dec-2023	5570 · Phone - VOIP - Fusion/MegaPath	530.47
TOTAL					530.47
2434	12/01/2023	Life Technologies Corporation		1013 · Checking - US Bank - GF x3353	-13,634.02
83976070	10/10/2023		Extraction kit supplies for WNV testings (P.O.#02706-1914)	5845 · Lab PCR Supplies	481.80

San Mateo County Mosquito & Vector Control District
Check Detail

December 2023

GF-Dec 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
83981675	10/11/2023		Extraction kit supplies for WNV testings (P.O.#02706-1914)	5845 · Lab PCR Supplies	2,315.84
83987241	10/12/2023		Mosq & tick testing supplies (P.O.#02706-1915)	5805 · Disease Surveillance	601.30
84041649	10/23/2023		Restocking disease surveillance supplies (P.O.#02706-1916)	5845 · Lab PCR Supplies	401.28
77206032	11/18/2023		Kingfisher Flex Maint. 11/18/23-11/17/24 (P.O.#02706-1920)	5850 · Lab PCR Maintenance	7,730.96
			Quantstudio 5 Maint. 07/19/24-11/17/24	5850 · Lab PCR Maintenance	2,102.84
TOTAL					13,634.02
2435	12/01/2023	Quench USA, Inc.	A/C #D322868	1013 · Checking - US Bank - GF x3353	-205.00
INV06620359	12/01/2023		Dinking Water Dispenser Rental - Dec 2023	5335 · Office Expense	205.00
TOTAL					205.00
2436	12/01/2023	Regional Government Services	Inv #15886	1013 · Checking - US Bank - GF x3353	-3,775.70
15886	10/31/2023		Oct '23-HR consulting to date \$20,062.30 against NTE of \$20k (25hrs)	5325 · HR & Finance Consultant	3,775.70
TOTAL					3,775.70
2437	12/01/2023	Standard Insurance Company	142979	1013 · Checking - US Bank - GF x3353	-1,458.77
142979-0001 Nov2	11/20/2023		Long term disability due 12/01/2023	5165 · Long Term Disability - Standard	1,458.77
TOTAL					1,458.77
2438	12/01/2023	Angela Nakano	Per Diem @ MVCAC Planning Mtg 12/5-12/7/23	1013 · Checking - US Bank - GF x3353	-155.50
MVCAC-12/5-12/7/23	12/01/2023		Per Diem @ MVCAC Planning Mtg 12/5-12/7/23	5215 · Conferences / Workshops Staff	155.50
TOTAL					155.50
2439	12/13/2023	MidAmerica Administrative & Retirement		1013 · Checking - US Bank - GF x3353	-13,526.40
Jan-Dec'24 HRA Dr	12/13/2023		Retirees HRA Drug Reimb (Jan-Dec 2024)	5155 · Retirees - HRA & Prescrip Reimb	4,500.00
Jan-Jun'24-HRA M	12/13/2023		Retiree HRA Medical Premium Reimb (Jan-Jun 2024)	5160 · Retirees - HRA & Medical Reimb	9,026.40
TOTAL					13,526.40
2440	12/13/2023	Great-West Life & Annuity Co	Group No. 98368	1013 · Checking - US Bank - GF x3353	-6,791.30

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

December 2023

GF-Dec 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
12022023	12/02/2023		Employee Deferred Comp PPE 12/02/2023	5185 · Actives - Deferred Compensation	6,791.30
TOTAL					6,791.30
2441	12/13/2023	San Mateo County Retirement Assr SM M.A.D.		1013 · Checking - US Bank - GF x3353	-37,078.03
12022023	12/02/2023		Employee Contribution Pay Period 11/19/2023-12/02/2023	5115 · Retirement - Employee Contribut	9,674.88
			Employer Contribution Pay Period 11/19/2023-12/02/2023	5110 · Retirement - Employer Contribut	27,403.15
TOTAL					37,078.03
2442	12/13/2023	U.S. Bank PARS Account # 674602; Agency Name: San Mateo County Mosquito & Vector Control District		1013 · Checking - US Bank - GF x3353	-606.51
6746022400-PP12-	12/02/2023		Alternate Retirement System for Richard Arrow PPE 12/02/2023	5116 · Alternate Retire-Employee Contr	606.51
TOTAL					606.51
2443	12/13/2023	Aim To Please Janitorial Services	Invoice #67 - Nov 2023	1013 · Checking - US Bank - GF x3353	-1,633.25
67	11/30/2023		1351 Rollins Janitorial Services-Nov 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
2444	12/13/2023	Airgas Dry Ice	4317638	1013 · Checking - US Bank - GF x3353	-555.40
9144119893	11/14/2023		Dry Ice (200 lbs)	5820 · Dry Ice	277.70
9144488041	11/28/2023		Dry Ice (200 lbs)	5820 · Dry Ice	277.70
TOTAL					555.40
2445	12/13/2023	Amazon Capital Services	Account # ARX6UTA334C06	1013 · Checking - US Bank - GF x3353	-3,998.08
1LY1-NHKK-F7P6	11/30/2023		Computer monitors (4) and cables	5460 · Computer Hardware	1,744.66
			Garage tools	5610 · Garage Tools	681.98
			Salt away	5620 · Auto, Hotsy, Plug, Boat, Traile	103.90
			Ops bee gloves, backpks and tx carry	5630 · Ops Equipment & Repairs	125.66
			Rodent snap traps	5705 · Pesticides	602.80
			Bar soaps	5720 · Safety Equipment	54.80

San Mateo County Mosquito & Vector Control District
Check Detail

December 2023

GF-Dec 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
			Mosq fisk tank maint supplies	5730 · Mosquito Fish	208.71
			CO2 Traps	5805 · Disease Surveillance	131.05
			Tick season supplies and traps	5825 · Lab Supplies	216.78
			Public outreash supplies	5910 · Media and Network	127.74
TOTAL					3,998.08
2446	12/13/2023	American Fidelity Assurance Comp	Payor: 56840	1013 · Checking - US Bank - GF x3353	-1,966.62
2189765	12/04/2023		Flexible Spending Account (Employee Contrib)	5170 · Actives - Other Benefits	1,966.62
TOTAL					1,966.62
2447	12/13/2023	Bay Alarm	A/C #4676626; Inv# 21034231	1013 · Checking - US Bank - GF x3353	-614.25
21034231-Jan-Mar.	12/01/2023		Security Alarm Monitoring 01/01/24-03/31/24 (1351 Rollins Rd)	5385 · Security and fire alarm	614.25
TOTAL					614.25
2448	12/13/2023	Cintas Corporation #0464	Payer #15914933	1013 · Checking - US Bank - GF x3353	-832.49
15914933 Nov-202	11/30/2023		Uniform Services 11/01/23 Inv #4172565052	5725 · Apparel - Uniforms & Boots	182.07
			Uniform Services 11/08/23 Inv #4173259497	5725 · Apparel - Uniforms & Boots	164.53
			Uniform Services 11/15/23 Inv #4174041564	5725 · Apparel - Uniforms & Boots	164.53
			Uniform Services 11/21/23 Inv #4174696659	5725 · Apparel - Uniforms & Boots	160.68
			Uniform Services 11/29/23 Inv #4175400433	5725 · Apparel - Uniforms & Boots	160.68
TOTAL					832.49
2449	12/13/2023	Comcast	A/C #8155-20-028-0705890	1013 · Checking - US Bank - GF x3353	-136.81
8155200280705890	12/10/2023		Business Internet 12/15/23-01/14/24 (1415 N Carolan)	5575 · Phone - Land Line-AT&T/Comcast	136.81
TOTAL					136.81
2450	12/13/2023	Compu-Data, Inc.	Inv #64495	1013 · Checking - US Bank - GF x3353	-6,382.81
64495	11/28/2023		Barracuda 1-Yr Cloud Storage, Updates, Replacement & Backups	5465 · Computer Software	6,382.81
TOTAL					6,382.81

San Mateo County Mosquito & Vector Control District
Check Detail

December 2023

GF-Dec 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
2451	12/13/2023	Eco Medical Inc.	Invoice #22377	1013 · Checking - US Bank - GF x3353	-109.20
22377	11/30/2023		28 Gal. Bio-waste container pick-up - Nov 2023	5830 · Lab Biowaste Disposal	109.20
TOTAL					109.20
2452	12/13/2023	Eppendorf North America, Inc.		1013 · Checking - US Bank - GF x3353	-4,788.11
4001397762	12/01/2023		Pipettors and mixer for PCR testings (PO#02706-1930)	5845 · Lab PCR Supplies	3,915.10
4001397785	12/04/2023		Pipettors and mixer for PCR testings (PO#02706-1930)	5845 · Lab PCR Supplies	873.01
TOTAL					4,788.11
2453	12/13/2023	Eric Eckstein		1013 · Checking - US Bank - GF x3353	-262.00
ReimDentalSpou-1	11/09/2023		Reimb Dental Work for Spouse	5140 · Actives - Dental Reimbursement	106.00
ReimDentalSelf-11	11/20/2023		Reimb Dental Work for Self	5140 · Actives - Dental Reimbursement	156.00
TOTAL					262.00
2454	12/13/2023	Flyers Energy, LLC	Account 700895	1013 · Checking - US Bank - GF x3353	-1,414.30
CFS-3647931	11/30/2023		Fuels 11/16/2023-11/30/2023	5735 · Fuel	1,414.30
TOTAL					1,414.30
2455	12/13/2023	FRMS	51 - SMCMVCD Billing Period Jan-2024	1013 · Checking - US Bank - GF x3353	-36,185.85
FRMS0124-SMCM	12/08/2023		Medical Insurance for Jan-2024	5125 · Actives - Medical Insurance	32,845.15
			Dental Insurance	5135 · Actives - Dental Insurance	2,754.18
			Vision	5145 · Actives - Vision Insurance	482.02
			Hartford Group Life	5150 · Group Life Insurance	104.50
TOTAL					36,185.85
2456	12/13/2023	Kone Inc.	Customer #N191941	1013 · Checking - US Bank - GF x3353	-1,853.40
871218158	12/01/2023		Elevator Maintenance 12/01/2023-02/29/2024	5505 · Facility - Repairs & Maint	1,548.84
			Emergency Monitoring & Wireless Service	5505 · Facility - Repairs & Maint	304.56
TOTAL					1,853.40

San Mateo County Mosquito & Vector Control District
Check Detail

December 2023

GF-Dec 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
2457	12/13/2023	O'Reilly Automotive, Inc.	Customer #1275593	1013 · Checking - US Bank - GF x3353	-324.59
1275593 Stmt11/2	11/02/2023		Batteries for CB Jeeps (2)	5620 · Auto, Hotsy, Plug, Boat, Traile	324.59
TOTAL					324.59
2458	12/13/2023	Pacific Office Automation	Customer #446374	1013 · Checking - US Bank - GF x3353	-271.14
865250	12/05/2023		Maintenance for 1 Color & 2 Blk/Wht Copiers 12/02/23-01/02/24	5380 · Copier and postage	271.14
TOTAL					271.14
2459	12/13/2023	PG&E		1013 · Checking - US Bank - GF x3353	-3,208.87
5584709654-6 Nov	11/28/2023		1351 Rollins Site 10/27/2023-11/28/2023	5560 · Gas & Electricity - PG&E	2,341.06
5594119880-0 Nov	11/28/2023		PGE Elec & Gas for 1415 N Carolan 10/27/23-11/28/2023	5560 · Gas & Electricity - PG&E	867.81
TOTAL					3,208.87
2460	12/13/2023	Pitney Bowes Global Financial Ser	0076-7976-00-4	1013 · Checking - US Bank - GF x3353	-209.35
3106409405	12/02/2023		Postage meter rental 10/01/23-12/31/23	5380 · Copier and postage	209.35
TOTAL					209.35
2461	12/13/2023	Rachel Curtis		1013 · Checking - US Bank - GF x3353	-603.00
Reimb-Dental Self	11/30/2023		Reimb Dental for Self	5140 · Actives - Dental Reimbursement	40.00
Reimb-Dental Spou	12/11/2023		Reimb Dental for Spouse	5140 · Actives - Dental Reimbursement	300.00
Reimb-Covid Tests	12/12/2023		Reimburse Walgreens Covid test kits (10)	5720 · Safety Equipment	263.00
TOTAL					603.00
2462	12/13/2023	Government Finance Officers Assc	Notice #2408318; Membership #300208318	1013 · Checking - US Bank - GF x3353	-160.00
2408318	11/30/2023		Membership renewal 2/1/24-1/31/25 (Richard Arrow)	5330 · Memberships & Subscriptions	160.00
TOTAL					160.00
2463	12/13/2023	RankPlus SEO	Invoice 000778	1013 · Checking - US Bank - GF x3353	-742.00

San Mateo County Mosquito & Vector Control District
Check Detail

December 2023

GF-Dec 2023

Num	Date	Name	Memo	Account	Original Amount
000778	12/01/2023		Google Ads Services (Dec)	5910 · Media and Network	742.00
TOTAL					742.00
2464	12/13/2023	Recology San Mateo County	A/C #731001072	1013 · Checking - US Bank - GF x3353	-482.22
51772671	11/30/2023		Garbage Service - Nov 2023	5340 · Janitorial/Household Expense	482.22
TOTAL					482.22
2465	12/13/2023	Redwood Trading Post	Customer ID CU00001000007751	1013 · Checking - US Bank - GF x3353	-164.79
1000301845	11/13/2023		Boots for Vanessa Hernandez	5725 · Apparel - Uniforms & Boots	164.79
TOTAL					164.79
2466	12/13/2023	RMT Landscape Contractors, Inc.	Customer #M332	1013 · Checking - US Bank - GF x3353	-869.00
20231232	12/10/2023		Landscape Maintenance Dec-2023 (1351 Rollins Rd)	5505 · Facility - Repairs & Maint	544.50
			Landscape Maintenance (1415 N Carolan Ave)	5505 · Facility - Repairs & Maint	324.50
TOTAL					869.00
2467	12/13/2023	San Mateo County Environmental Health		1013 · Checking - US Bank - GF x3353	-1,890.00
98404	12/02/2023		SQG Off-Site Treatment (Lab bio-waste)	5805 · Disease Surveillance	436.00
98397	12/02/2023		Generates & Recycles Waste Oil/Solvent	5360 · Permits	1,454.00
TOTAL					1,890.00
2468	12/13/2023	Spark Creative Design	Inv #2902	1013 · Checking - US Bank - GF x3353	-906.25
2902	12/11/2023		District services edits & updates (7.25hrs)	5910 · Media and Network	906.25
TOTAL					906.25
2469	12/13/2023	State Water Resources Control Bo:	Facility ID: 2 41AP00018	1013 · Checking - US Bank - GF x3353	-3,576.00
WD-0230035	11/29/2023		SWRCB Annual Permit Fee	5360 · Permits	3,576.00
TOTAL					3,576.00

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

December 2023

GF-Dec 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
2470	12/13/2023	Streamline	Invoice No: 112D6F75-0033	1013 · Checking - US Bank - GF x3353	-431.00
112D6F75-0034	12/01/2023		Streamline Web 12/1/2023-12/31/2023	5475 · Website Hosting / Microsoft	431.00
TOTAL					<u>431.00</u>
2471	12/13/2023	Tick Key International	Invoice #2023-802	1013 · Checking - US Bank - GF x3353	-7,000.00
2023-802	11/27/2023		Tick Keys & logo engraving (Qty 2,000) (P.O. #02706-1928)	5910 · Media and Network	7,000.00
TOTAL					<u>7,000.00</u>
2472	12/13/2023	U.S. Bank	4246-0445-5564-6391	1013 · Checking - US Bank - GF x3353	-14,826.83
11222023	11/22/2023		District Credit Card Payment	1040 · US Bank Purchase Card	14,826.83
TOTAL					<u>14,826.83</u>
2473	12/13/2023	Verizon Wireless	A/C #271667168-00002	1013 · Checking - US Bank - GF x3353	-2,160.61
9950256547	11/26/2023		Services for period 10/27/23-11/26/23 (CalNet)	5580 · Phone - Mobile Devices-Verizon	1,810.37
			Upgrade iPhone for Devina	5580 · Phone - Mobile Devices-Verizon	350.24
TOTAL					<u>2,160.61</u>
CHECK TOTAL					<u>231,750.92</u>

Note: Previous month's check numbers were 2360-2420. Current month's check numbers are 2421-2473 (53 checks).

**San Mateo County Mosquito & Vector Control District
Check Detail (Capital Fund)**

December 2023

CPF-Dec 2023

Num	Date	Name	Memo	Account	Original Amount
1266	12/13/2023	Enterprise FM Trust	Customer No. 458563	1023 · Checking - US Bank - CPF x4183	-3,542.33
1					
458563-120623	12/06/2023		22NCN8-2018 NISS Frontier- Dec 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
			23MNV2-2020 NISS Frontier	6030 · Vehicle Leases	391.87
			23MNV3-2020 NISS Frontier	6030 · Vehicle Leases	391.88
			25QSHX-2022 FORD Explorer	6030 · Vehicle Leases	492.81
			266LKM-2021 RAM 2500	6030 · Vehicle Leases	522.65
TOTAL					3,542.33
				CHECK TOTAL	3,542.33

Note: Previous month's check number was 1264-1265. Current month's check number is 1266 (1 check).



P.O. BOX 8343
FARGO ND 58125-8343

Dec
2023



000000925 01 SP 106481918617694 P
SMCMVCD
ATTN DISTRICT MANAGER
1351 ROLLINS RD
BURLINGAME CA 94010-2409

ACCOUNT NUMBER [REDACTED]
STATEMENT DATE 12-22-2023
AMOUNT DUE \$30,427.66
NEW BALANCE \$30,427.66
PAYMENT DUE ON RECEIPT

AMOUNT ENCLOSED
\$ 15,600.83

Please make check payable to U.S. Bank

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

[REDACTED] 003042766 003042766

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY									
SMCMAD	Previous Balance	Purchases And Other Charges	Cash Advances	Cash Advance Fees	Late Payment Charges	- Credits	- Payments	New - Balance	
[REDACTED]	\$21,985.20	\$15,600.83	\$0.00	\$0.00	\$0.00	\$0.00	\$7,158.37	\$30,427.66	
Company Total									

CORPORATE ACCOUNT ACTIVITY					
SMCMAD					TOTAL CORPORATE ACTIVITY
[REDACTED]					\$7,158.37 CR
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
11-30	11-27	74798263334000000000820	PAYMENT - THANK YOU 00000 C	7,158.37 PY	

NEW ACTIVITY					
ANGELA NAKANO		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
[REDACTED]		\$0.00	\$2,031.00	\$0.00	\$2,031.00
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
12-04	12-01	24000973335765609239951	PORTOLA HOTEL AND SPA MONTEREY CA 000005736 ARRIVAL: 11-30-23	289.55	
12-04	12-01	24000973335765609240009	PORTOLA HOTEL AND SPA MONTEREY CA 000005746 ARRIVAL: 11-30-23	289.55	
12-04	11-30	24426293335018021222257	MOSQUITO & VECTOR CONTROL 916-440-0826 CA	975.00	

CUSTOMER SERVICE CALL	ACCOUNT NUMBER		ACCOUNT SUMMARY	
800-344-5696	[REDACTED]		PREVIOUS BALANCE	21,985.20
			PURCHASES & OTHER CHARGES	15,600.83
	STATEMENT DATE	DISPUTED AMOUNT	CASH ADVANCES	.00
	12/22/23	.00	CASH ADVANCE FEES	.00
			LATE PAYMENT CHARGES	.00
			CREDITS	.00
			PAYMENTS	7,158.37
SEND BILLING INQUIRIES TO: U.S. Bank National Association C/O U.S. Bancorp Purchasing Card Program P.O. Box 8335 Fargo, ND 58125-8335	AMOUNT DUE		ACCOUNT BALANCE	
	30,427.66		30,427.66	

Page 1 of 3



Company Name: SMCMVCD
Corporate Account Number: [REDACTED]
Statement Date: 12-22-2023

Dec
2023

NEW ACTIVITY					
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
12-11	12-07	24692163342105589100885	HILTON GARDEN INN SACR SACRAMENTO CA 165589 ARRIVAL: 12-05-23	476.90	
CASEY STEVENSON		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$1,677.10	\$0.00	\$1,677.10
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
12-04	11-30	24426293335018021222224	MOSQUITO & VECTOR CONTROL 918-440-0826 CA	975.00	
12-06	12-04	249430133339010187019504	THE HOME DEPOT #0632 SAN MATEO CA	76.72	
12-18	12-15	24688083351030047084022	THE NOODLE SHOP SAN MATEO CA	473.00	
12-22	12-20	24394693355030055716280	THE RAVIOLI HOUSE SAN MATEO CA	105.24	
12-22	12-20	24394693355030055716298	THE RAVIOLI HOUSE SAN MATEO CA	47.14	
SMCMVCD ADMIN		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$3,424.71	\$0.00	\$3,424.71
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
11-24	11-23	24113433327300623423057	KLEEN RITE CORP 800-233-3873 PA	24.34	
11-24	11-22	24431063327036534029472	ALASKA AIR 0272353402947 SEATTLE WA ARROW/RICHARD 01-30-24 SFO AS N SNA AS N SFO	262.81	
11-27	11-24	24692163328102862880349	THE WESTIN ANAHEIM RES ANAHEIM CA 276964 ARRIVAL: 02-01-24	367.38	
11-27	11-24	24692163328102862881859	THE WESTIN ANAHEIM RES ANAHEIM CA 276954 ARRIVAL: 02-01-24	367.38	
11-29	11-28	24492153332743720707443	GRAMMARLY CODITKXPJ GRAMMARLY.COM CA	281.76	
12-01	11-30	24755423335153354619318	ECONOMY SMOG CHECK LLC BURLINGAME CA	40.00	
12-01	11-30	24755423335153354619334	ECONOMY SMOG CHECK LLC BURLINGAME CA	48.50	
12-04	12-01	24204293335001952567054	GOOGLE ADS3907138857 850-2530000 CA	301.98	
12-04	12-01	24492163335000038924418	MOSYLE BUS* MOSYLE BUS HTTPSBUSINESS FL	37.50	
12-04	12-01	24492163335000053822679	YELP INC* 855 380 9357 WWW.YELP.COM CA	90.00	
12-06	12-05	24906413339158756962260	PY *LEADERSHIP COUNCIL SM 650-2737149 CA	155.00	
12-07	12-07	24011343341000008388919	QUALTRICS HTTPSWWW.QUAL UT	360.00	
12-07	12-06	24137463340300747787290	USPS.COM POSTAL STORE 800-782-6724 MO	55.10	
12-08	12-07	24431063341051310032359	FASTRAK CSC 415-486-8655 CA	25.00	
12-08	12-06	24943013341010190008557	THE HOME DEPOT #0632 SAN MATEO CA	50.65	
12-11	12-07	24431063342608700579398	JELLY BELLY CANDY CO 800-850-1292 CA	289.93	
12-12	12-11	24011343345000040404118	VAPOR HONING TECH VAPORHONINGTE NC	87.63	
12-12	12-12	24692163346108994352417	CARPARTS.COM * 866-529-0412 CA	54.77	
12-12	12-11	24906413345159158219167	BLT*WWW.QSPRAY.COM 602-3711993 AZ	279.99	
12-13	12-11	24639233346900018900043	SUPERSPRINGS INTERNATIONAL 805-8513821 CA	17.50	
12-14	12-12	24943013347010182126650	HOMEDEPOT.COM 800-430-3376 GA	135.74	
12-15	12-13	24231663348837001243500	SAFEWAY #2678 MILLBRAE CA	48.05	
12-16	12-14	24943013349010185442599	HOMEDEPOT.COM 800-430-3376 GA	19.70	
12-20	12-19	24431063353081361874845	FASTRAK CSC 415-486-8655 CA	25.00	
BRIAN WEBER		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$8,468.02	\$0.00	\$8,468.02

Dec
2023

SMCMVCD
12/22/2023
12:00:00
12:00:00
12:00:00
12:00:00

Company Name: SMCMVCD
Corporate Account Number: [REDACTED]
Statement Date: 12-22-2023

NEW ACTIVITY

Post Date	Tran Date	Reference Number	Transaction Description	Amount
12-08	12-07	24011343341000049590507	AMCA* CA HTTP:WWW.MOSQ CA	535.00
12-08	12-07	24011343341000061343504	AMCA* CA HTTP:WWW.MOSQ CA	630.00
12-11	12-07	24426293342018021189812	MOSQUITO & VECTOR CONTROL 916-440-0826 CA	1,500.00
12-15	12-14	24692163348101029714454	IL FORNAIO - BURLINGAM BURLINGAME CA	4,071.52
12-19	12-18	24137463353001518275653	CVS/PHARMACY #09811 BURLINGAME CA	131.50
12-22	12-20	24426293355018020028007	MOSQUITO & VECTOR CONTROL 916-440-0826 CA	450.00
12-22	12-20	24426293355018020028015	MOSQUITO & VECTOR CONTROL 916-440-0826 CA	1,150.00

Department: 00000 Total:
 Division: 00000 Total:

\$15,600.83
 \$15,600.83

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

Dec 2023

Type	Date	Name	Memo	Split	Amount
1040 · US Bank Purchase Card					
1045 · US Bank Visa Brian x2315					
Credit Card Charge	12/07/2023	American Mosquito Control	AMCA conference registration for Angie Nakano	5215 · Conferences / Workshops Staff	535.00
Credit Card Charge	12/07/2023	American Mosquito Control	AMCA conf registration for Trustee Mason Brutschy	5210 · Conferences / Workshops Board	630.00
Credit Card Charge	12/07/2023	MVCAC	MVCAC conf registr for Trustees Scott Smith & Ray Williams	5210 · Conferences / Workshops Board	750.00
Credit Card Charge	12/07/2023	MVCAC	MVCAC conf registr for Brian Weber & Casey Stevenson	5215 · Conferences / Workshops Staff	750.00
Credit Card Charge	12/14/2023	Misc-Admin	Il Fornaio - Trustee Holiday Dinner	5305 · Board Meeting Expenses	4,071.52
Credit Card Charge	12/18/2023	Misc-Admin	CVS - Covid-19 tests for office	5720 · Safety Equipment	131.50
Credit Card Charge	12/20/2023	MVCAC	MVCAC conference registration for Trustee Chuck Cotten	5210 · Conferences / Workshops Board	450.00
Credit Card Charge	12/20/2023	MVCAC	MVCAC conference registration for Trustee Kati Martin	5210 · Conferences / Workshops Board	450.00
Credit Card Charge	12/20/2023	MVCAC	MVCAC conference registration for Rachel and Matt	5215 · Conferences / Workshops Staff	700.00
Total 1045 · US Bank Visa Brian x2315					8,468.02
1050 · US Bank Visa Admin x5992					
Credit Card Charge	11/23/2023	Kleen-Rite	Shurflo demand switch for CB Jeep	5630 · Ops Equipment & Repairs	24.34
Credit Card Charge	11/23/2023	Alaska Air	Round-trip flight for Richard Arrow - CSMFO conference	5215 · Conferences / Workshops Staff	262.81
Credit Card Charge	11/24/2023	Misc-Admin	Westin Anaheim-Hotel reserv Trustee Mason Brutschy CSMFO conf.	5210 · Conferences / Workshops Board	367.38
Credit Card Charge	11/24/2023	Misc-Admin	Westin Anaheim-Hotel reserv for Richard Arrow CSMFO conf.	5215 · Conferences / Workshops Staff	367.38
Credit Card Charge	11/28/2023	Grammarly	3 seats - 12-month subscription	5330 · Memberships & Subscriptions	281.76
Credit Card Charge	11/30/2023	Misc- Ops	Economy Smog-One diesel and regular smog	5615 · Garage Repairs Outside	88.50
Credit Card Charge	12/01/2023	Google Inc.	Google Ads - custom google ads for the District	5910 · Media and Network	301.98
Credit Card Charge	12/01/2023	Mosyle Business	Premium license	5465 · Computer Software	37.50
Credit Card Charge	12/01/2023	Misc- Outreach	Yelp - add-ins to the District's yelp business account	5910 · Media and Network	90.00
Credit Card Charge	12/05/2023	Misc- Outreach	Leadership Council-leadership training for Rachel Curtis	5910 · Media and Network	155.00
Credit Card Charge	12/07/2023	Misc- Outreach	Qualtrics - annual subscription for survey services	5910 · Media and Network	360.00
Credit Card Charge	12/07/2023	USPS	Book of 20 stamps for mailing postcards	5910 · Media and Network	55.10
Credit Card Charge	12/07/2023	FasTrak	Account replenishment	5215 · Conferences / Workshops Staff	25.00
Credit Card Charge	12/07/2023	Home Depot	Supplies for blast cabinet	5610 · Garage Tools	50.65
Credit Card Charge	12/07/2023	Misc- Outreach	Jelly Belly - prizes for attending open house 2024	5910 · Media and Network	289.93
Credit Card Charge	12/11/2023	Misc- Ops	Vapor Honing Technologies - wet blasting supplies	5610 · Garage Tools	87.63
Credit Card Charge	12/12/2023	Misc- Ops	Carpart.com-Replace drivers side mirror for truck #45	5620 · Auto, Hotsy, Plug, Boat, Traile	54.77
Credit Card Charge	12/12/2023	Misc- Ops	Qspray.com - spray hose for CB Jeeps	5630 · Ops Equipment & Repairs	278.99
Credit Card Charge	12/12/2023	Misc- Ops	Super Springs-Replace rollers for truck #46 rear super springs	5620 · Auto, Hotsy, Plug, Boat, Traile	17.50
Credit Card Charge	12/12/2023	Home Depot	Peg board wall storage and extension cord for shop	5610 · Garage Tools	155.44
Credit Card Charge	12/13/2023	Safeway Store	Refreshment snacks for Trustee Field Day	5305 · Board Meeting Expenses	48.05
Credit Card Charge	12/19/2023	FasTrak	Account replenishment	5215 · Conferences / Workshops Staff	25.00

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

Dec
2023

Type	Date	Name	Memo	Split	Amount
Total 1050 · US Bank Visa Admin x5992					3,424.71
1052 · US Bank Visa Angie x8413					
Credit Card Charge	11/30/2023	MVCAC	MVCAC conference registrations for lab staff - Theresa, Arielle, and Tara	5215 · Conferences / Workshops Staff	975.00
Credit Card Charge	12/01/2023	Misc-Admin	Portola Hotel-Deposits for Theresa and Arielle at MVCAC Conf	5215 · Conferences / Workshops Staff	579.10
Credit Card Charge	12/07/2023	Hilton	Hotel for Angie Nakano MVCAC planning meeting in Sacramento	5215 · Conferences / Workshops Staff	476.90
Total 1052 · US Bank Visa Angie x8413					2,031.00
1053 · US Bank Visa Casey x8447					
Credit Card Charge	11/30/2023	MVCAC	MVCAC conf registr for OPS staff Kim, Sean & Walter	5215 · Conferences / Workshops Staff	975.00
Credit Card Charge	11/30/2023	Misc-Admin	Ravioli House-lunch for project team meeting 1415 N. Carolan	5335 · Office Expense	152.38
Credit Card Charge	11/30/2023	Misc-Admin	The Noodle Shop - lunch for staff holiday party	5335 · Office Expense	473.00
Credit Card Charge	12/04/2023	Home Depot	Christmas tree for the District Lobby	5335 · Office Expense	76.72
Total 1053 · US Bank Visa Casey x8447					1,677.10
TOTAL 1040 · US Bank Purchase Card					15,600.83

Agenda Item 7C

SUBJECT: CONSIDER TRANSFERRING FUNDS FROM THE DEBT SERVICE REPAYMENT RESERVE HELD BY THE COUNTY OF SAN MATEO TREASURER TO THE DISTRICT'S ALTERNATE FUND DEPOSITORY (CALCLASS) IN AN AMOUNT OF 1 MILLION DOLLARS

SUMMARY

Staff and the Finance Committee recommend transferring \$1,000,000 from the Debt Service Repayment Reserve 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 5.54% compared to the 3.62% 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 \$1,000,000 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 2025.

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 nearly 2 percent higher. The latest information as of December 31, 2023, in terms of investment earnings is as follows:

- CalCLASS: 5.54%
- San Mateo County Treasury: 3.62%

Transferring \$1,000,000 from the Debt Service Repayment Reserve 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 \$1,000,000 balance.

RECOMMENDATION

Recommend the Board authorize the District Manager to transfer \$1,000,000 from the District's Debt Service Repayment Reserve held by the San Mateo County Treasury to CalCLASS.

MATERIALS PROVIDED UPON REQUEST:

1. CalCLASS portfolio performance as of December 31, 2023
2. San Mateo portfolio performance as of December 31, 2023



1415 N. Carolan Ave. Project Management Report

Reporting date

1/1/24-1/31/24

Project objective(s)

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

Work completed in January

1. Reviewed project scope, priority, and costs with Capital Project Management (CPM) with support from Aetypic

Work planned to be completed in February

1. Prioritize the construction project list so Aetypic can adjudicate individual projects. This refers to separating project components to be bid on or awarded separately. This allows different contractors or suppliers to bid on specific parts of a project and/or complete the project in phases
2. Submit the final project and get Aetypic started on construction drawings

Outlook for the remainder of 2024

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

Budget status and outlook

Total budget approved for Phase 2:	\$555,923
Budget spent for Phase 2 (construction plans):	\$3,108
Total budget spent for Phase 1 & 2:	\$138,412.58



Projects identified as necessary to meet the District's needs

1. **Code compliance** includes seismic retrofit, fire suppression, ADA compliance, bio-retention pond, elevator, etc.
2. **Building exterior** includes parking lot, fences, landscape, etc.
3. **General building interior** includes a new boardroom, restrooms, storage, offices, etc.

A more detailed project list can be provided upon request.



Agenda Item 8.A. - Operations Staff Program Reports

Field Operations February 2024

Unmanned Aircraft Systems (UAS) and Mosquito Control in San Mateo County

District staff have been working hard laying the groundwork for adding Unmanned Aircraft Systems, often called UAS or "drones," to our mosquito control operational fleet. Over the past year, District staff have obtained numerous Federal Aviation Administration (FAA) and Department of Pesticide Regulation certifications, conducted trial runs to become familiar with the equipment, and practiced calibration of different mosquito control products. These measures ensure that products applied by UAS will always be applied within the label rate. During this process, we have examined and discussed with other districts how they use their systems. This helps us determine the best use cases for UAS applications in San Mateo County.

At the District, our current rule of thumb has been that treatments of natural areas of five (5) acres or more are most efficiently treated using equipment such as an all-terrain vehicle that can cover ground quicker than a person on foot with a backpack. This same threshold is now applied when deciding when to conduct an aerial treatment by UAS.

Once a technician has inspected an area and found mosquito larvae, they can create a treatment polygon in our online data management system, MapVision. This polygon provides the UAS team with a mapped area, informing them

of the boundaries of the treatment area and the size of the area in acres. The operations management team will review the plan for environmental considerations, appropriate sightlines, and FAA compliance. After obtaining approval for flight, the UAS team can upload a treatment shapefile into the UAS software and conduct the mission on the assigned date. The District's UAS can hold forty (40) pounds of material and treat between 4 and 8 acres per flight. One flight can last anywhere from 6-8 minutes before the holding tank is empty or the battery needs to be swapped out.



Figure 1 – SMCMVCD UAS Pilot Sean Jones launching an Unmanned Aircraft System (UAS) during a test mission on the coast.



Agenda Item 8.A. - Operations Staff Program Reports

The District also utilizes a smaller UAS in addition to the primary one, to map vast natural areas and identify low sections that might hold water and breed mosquitoes. This device can also capture images of areas that are difficult to access due to terrain restrictions, helping to determine the presence or absence of water. These images are then uploaded into a computer program that merges them into a relief map, providing the highest and lowest points of the mapped area.

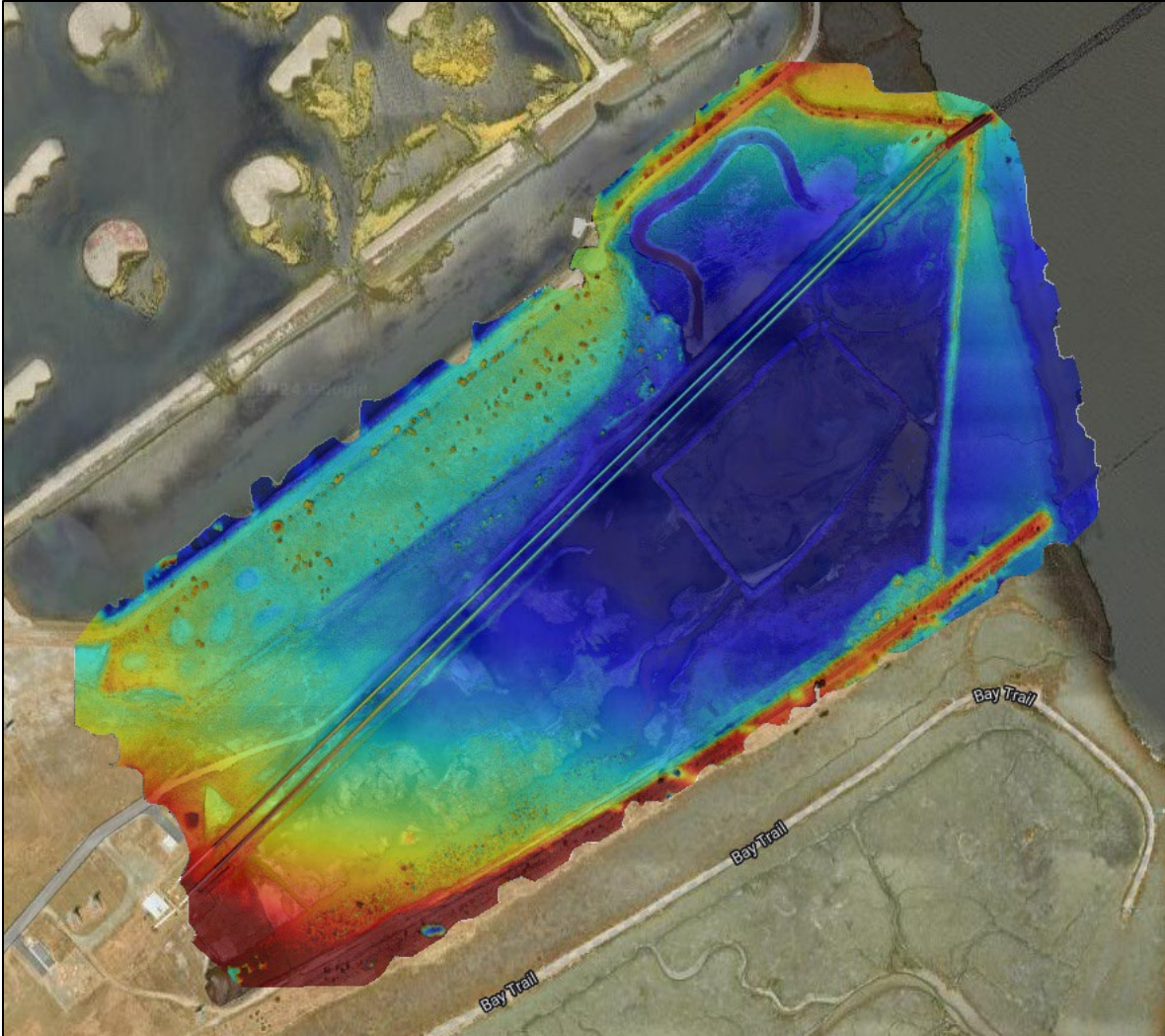


Figure 2 – This is a map that was produced using the District's mapping UAS. The colors on the map represent elevation change which helps staff identify low spots (blue) that could hold water and potential obstacles (red) that could interfere with a mosquito control application.

One helpful feature of smaller UAS is their capability to detect obstacles, such as trees or power poles, while mapping. This information helps the applicator determine the safest altitude and flight path for conducting missions. The UAS program has already become a valuable tool for safeguarding San Mateo County's public health.

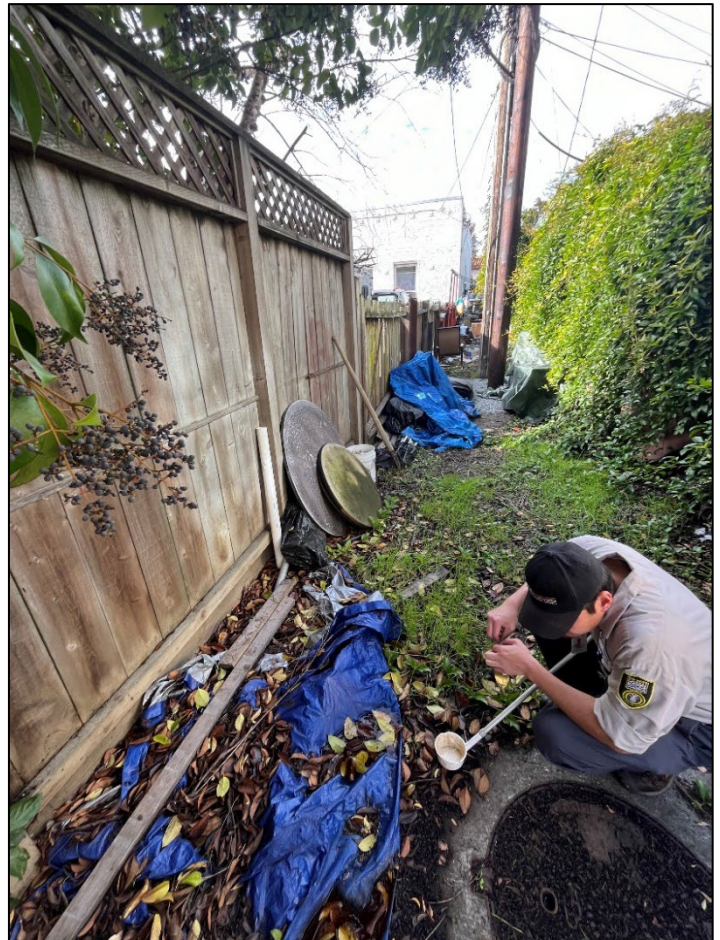


Agenda Item 8.A. - Operations Staff Program Reports

Staff Working around the County



Figure 3 – Vector Control Technician David Allen collecting mosquito larvae from a large tank at a construction site in San Mateo.



responding to a mosquito service request in Burlingame.



Agenda Item 8.A. - Operations Staff Program Reports



Figure 5- District staff using the new 300-gallon fire hose spray skid to control juvenile mosquitoes in Mills Field. The skid can now fit in the back of a truck which allows for treatment of areas inaccessible with a trailer.



Agenda Item 8.A. - Operations Staff Program Reports

January 2024 Service Requests

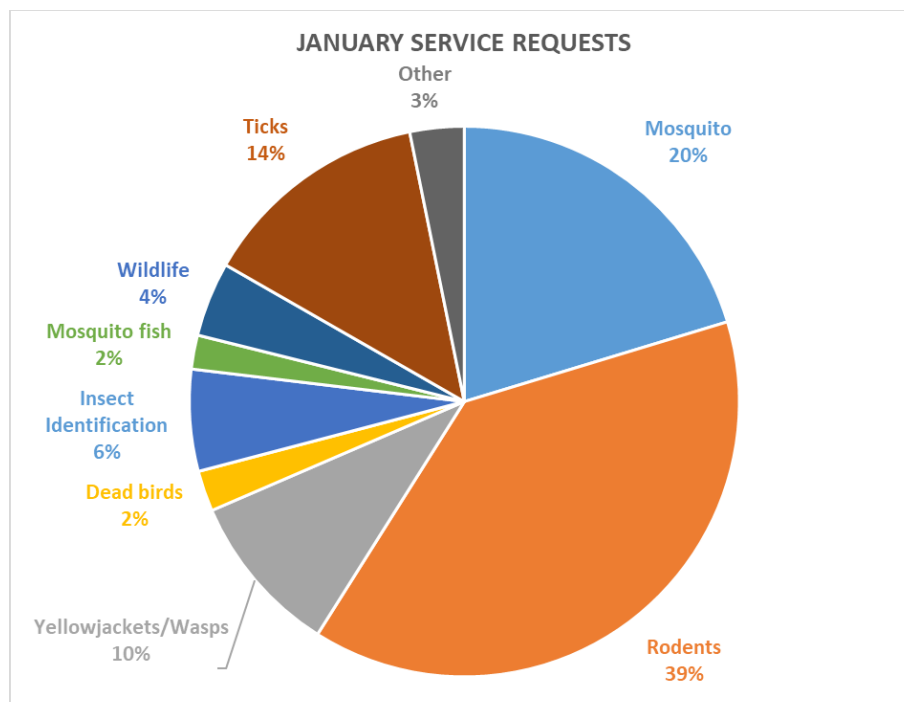
Type of Request	January 2024	5-year January average
Rodents	97	51
Mosquito	51	42
Ticks	34	14
Yellowjackets/wasps	24	9
Insect identification	15	11
Wildlife	11	4
Dead birds	6	6
Mosquito fish	5	6
Other	8	6
Total	251	149

This table contains the number of each type of service request in January 2024 compared to the five-year averages in January.

Total service requests are higher this January than the five-year average (251 requests compared to 149 requests). Several categories are higher than average. Rodent-related service requests totaled 97 in January, compared to a five-year average of 51. This has been a trend since December and may result from public outreach regarding district rodent inspection services.

Tick service requests are also high (34 in January compared to a five-year average of fourteen). This is due to an ongoing residential tick study in its second season. Yellowjacket and wasp service requests numbered 24, compared to the five-year average of nine. Yellowjackets were particularly numerous this summer and fall and perhaps are lingering later in the year than usual.

The "other" category included a variety of insect and arthropod-related requests regarding bumblebees, cockroaches, midges, and mites.



Service requests by type in January 2024. Rodent related service requests are typically the largest category in winter, but this winter there is an especially high number of rodent-related requests.



Agenda Item 8.B. – Laboratory Staff Program Reports

Lab Activities in January 2024

MVCAC 2024 Annual Meeting

This year, the Mosquito and Vector Control Association of California (MVCAC) Annual Meeting in Monterey was attended by ten District staff members and five members of the District Board of Trustees. Highlights of this year's MVCAC meeting included symposia on a variety of topics such as Vector Control in Urban Landscapes, Effectively Engaging a Diverse Population, District Preparedness and Planning, Agriculture and Natural Lands, as well as technology-focused sessions such as 3D Printing and UAS (drone) Technologies.



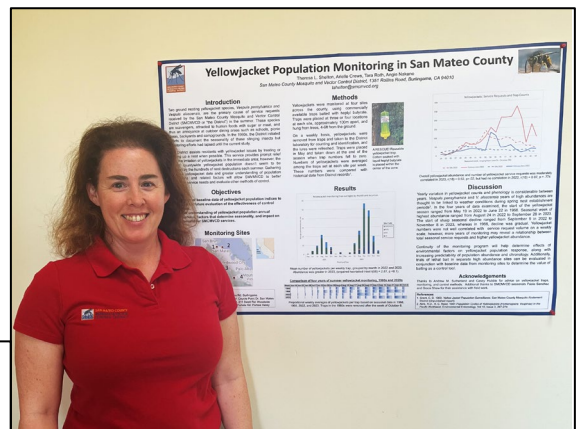
Vector Ecologist Tara Roth presented a case study at the MVCAC Annual Meeting.



Vector Ecologist Arielle Crews presented ongoing research on *Anopheles* mosquitoes.

Three District Vector Ecologists, as well as Trustee Scott Smith, presented work at the conference. In the plenary session, Dr. Smith shared his insights as an infectious disease physician in his talk, "Cases & Faces, a Vector-Borne Disease Clinical Primer." Vector Ecologist Tara Roth presented a 2023 case study detailing an unusual occurrence: a resident in South San Francisco facing an infestation of bird fleas. Vector Ecologist Arielle Crews showcased the lab's ongoing work to determine the statewide distribution of potential malaria vector mosquitoes *Anopheles hermsi* and *An. freeborni*, using genetic barcoding.

Alongside these session talks, Theresa Shelton presented a scientific poster on the seasonal yellowjacket abundance in San Mateo County. Tara is preparing her case study for publication; Theresa and Arielle continue to work on their respective research projects.



Vector Ecologist Theresa Shelton presented a poster on yellowjacket population monitoring.



Agenda Item 8.B. – Laboratory Staff Program Reports

Tick Surveillance for Water Year 2023-2024

In January, laboratory staff continued winter surveillance for adult *Ixodes pacificus* (Western black-legged ticks). Ticks are collected by dragging a one-meter square sheet of white flannel over the vegetation alongside trails: a technique called “flagging.” *Ixodes pacificus* ticks will be tested for the presence of *Borrelia burgdorferi* (the causative agent of Lyme disease), as well as *Borrelia miyamotoi* (the agent of hard-tick relapsing fever) and *Anaplasma phagocytophilum* (the agent of granulocytic anaplasmosis).

Tick collection efforts in January were directed toward parks that had not previously undergone tick surveillance. Notable locations included Sign Hill Park, Hillside Park, Garret Park, Twin Pines Park, and Mussel Rock Park. Many of these were smaller in area than regularly sampled sites but were prioritized as they represented unexplored territories for the District tick monitoring program. Few ticks were discovered at these locations.

Additionally, lab staff collaborated with personnel from the Centers for Disease Control and Prevention (CDC) to conduct tick collection activities at various sites, including Windy Hill Open Space Preserve, Skyline Open Space Preserve near Portola Valley, Edgewood Park, Pulgas Ridge Open Space Preserve in Redwood City, San Pedro Valley Park in Pacifica, and Hidden Canyon Park in Belmont. The primary aim of this collaboration was to gather *Ix. pacificus* ticks for CDC research purposes, particularly for prospective testing for the *Borrelia miyamotoi* bacteria.

District staff also continued inspecting front yards and backyards of homes for ticks as part of an ongoing study of ticks on residential properties. This season, the District is focusing on homes in Hillsborough but will also check residential properties in other areas upon request.

Tick Collections from parks and open space areas, 2023-2024 Winter Season (through January 2024)

Park/Neighborhood	Nearest City/Town	Number of <i>Ix. pacificus</i>
Hillsborough South	Hillsborough	114
Sign Hill Park	South San Francisco	0
Hillside Park	Daly City	0
Garrett Park	Redwood City	3
Twin Pines Park	Belmont	0
Mussel Rock	Daly City	1



Agenda Item 8.B. – Laboratory Staff Program Reports



Ixodes pacificus female tick collected on a sampling flag.

CO₂ Traps – Average adult mosquitoes collected per trap per night

The following table and graphs show the average number of mosquitoes collected per CO₂ trap per night during January 2024. Counts for all species are low: less than one mosquito caught per trap set per night, on average. Overall, the numbers were similar to the five-year average for the month. The abundance of adult mosquitoes is expected to remain low until spring.

	<u>Species</u>	<u>January 2024</u>	<u>5-year January average</u>
■	<i>Culex pipiens</i>	0.606	0.488
■	<i>Culex tarsalis</i>	0.026	0.163
■	<i>Culiseta incidens</i>	0.545	0.205
■	<i>Culex erythrothorax</i>	0	0.128
■	<i>Aedes sierrensis</i>	0	0
■	<i>Aedes washinoi</i>	0	0.018

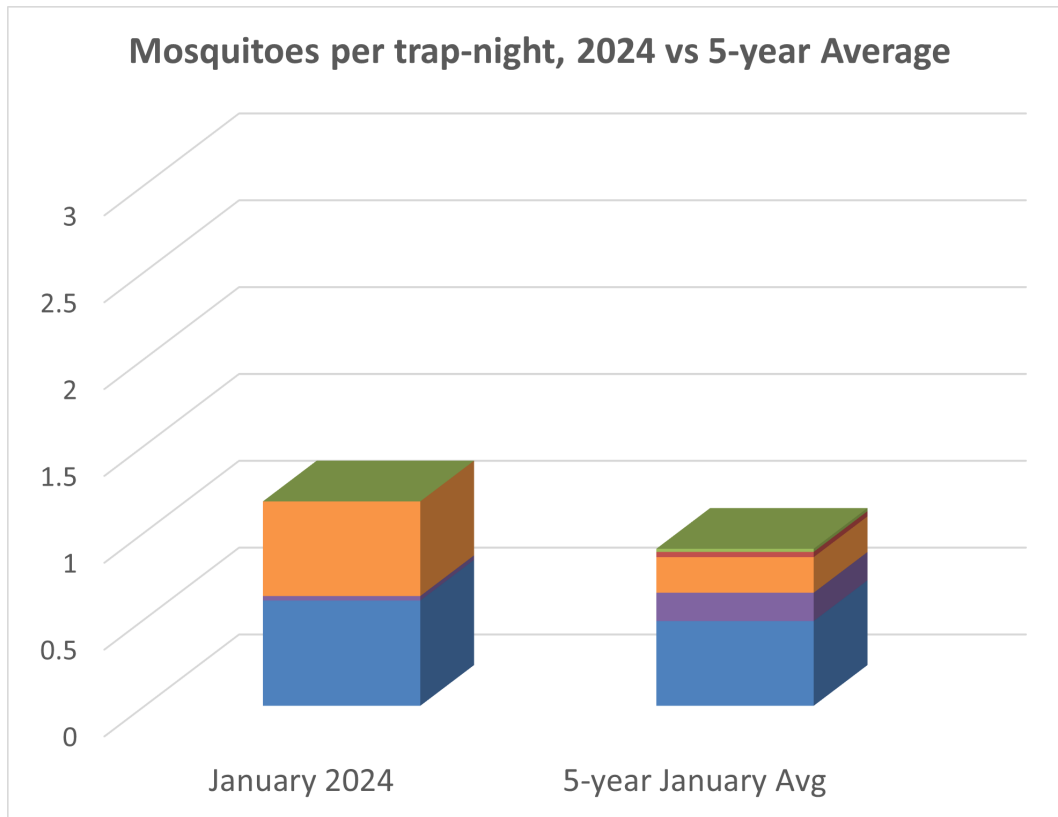


Agenda Item 8.B. – Laboratory Staff Program Reports

Larval Surveillance

During larval

January,



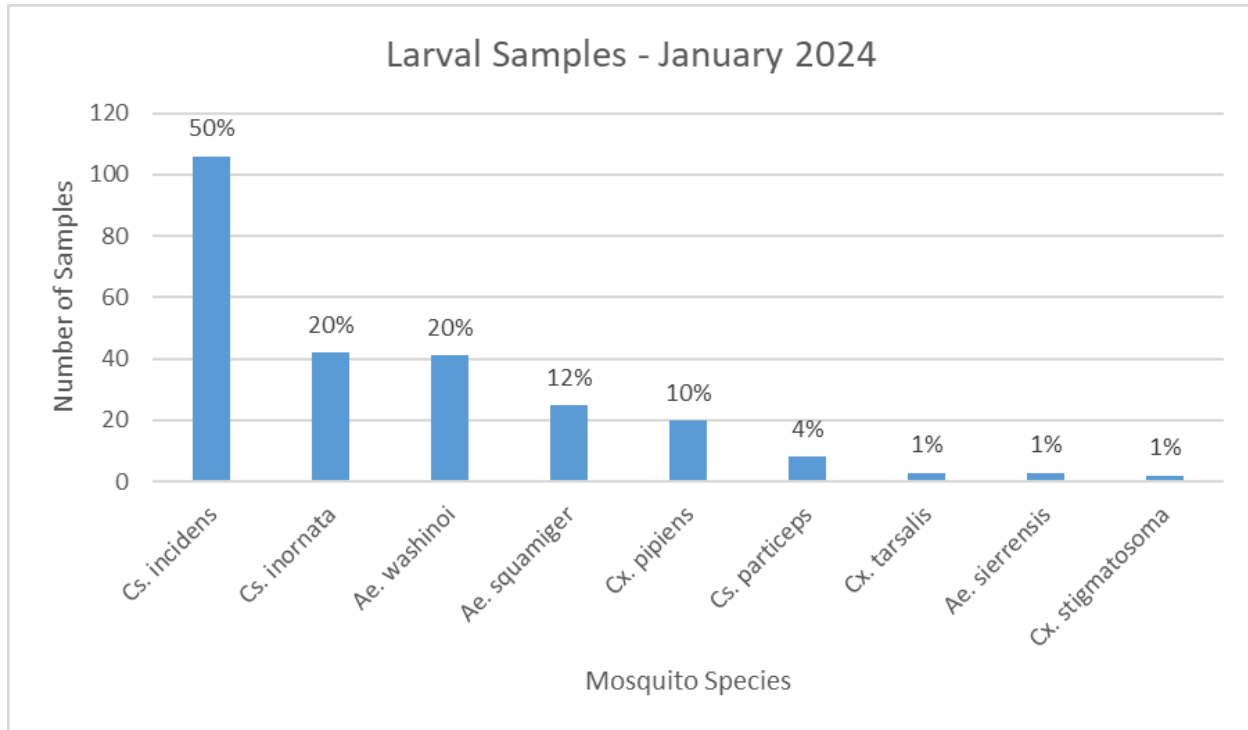
surveillance focused on monitoring seasonal natural mosquito breeding sources such as freshwater impounds and marshes, while continuing to check backyard sources. Additionally, water from January rains can collect under houses and provide a sheltered place for larvae to develop. District staff collected 210 larval samples in January. Technicians use a dipper to take a water sample and visually inspect it for mosquito larvae. If larvae are present, the sample is taken back to the District laboratory for species identification.

The most frequently occurring species was *Culiseta incidens*, detected in 50% of January larval samples. This mosquito is found year-round in San Mateo County in a variety of sources, especially backyard fountains, and fishponds. Marsh breeding species, such as *Culiseta inornata* and *Aedes washinoi*, were also collected frequently. The larvae of these mosquito species are abundant in winter months after rainfall fills their breeding sources. These mosquito species are not known to transmit human disease.



Agenda Item 8.B. – Laboratory Staff Program Reports

The District takes particular care to monitor the saline or brackish marsh areas that breed *Aedes squamiger*, as this species has the potential to emerge in huge numbers when the weather warms up. Although this species does not currently vector any diseases in this region, they are known to be voracious day-biting mosquitoes. *Aedes squamiger* occurred in 12% of larval samples this January.



Number and percent of larval samples containing each mosquito species from water samples collected in January 2024. Larval samples commonly contain multiple species.



Agenda Item 8.C. Staff Program Reports

Public Health Education & Outreach, January 2024

Outreach and Website Analytics

Outreach

- Rachel presented at Sunnybrae Elementary in San Mateo, Garden Village Elementary in Daly City, and Aragon High School in San Mateo. The presentations at Aragon High School were to the AP Environmental Science classes. They included information about the District, IPM (integrated pest management), marsh ecology, and the historical landscape ecology of San Mateo County.
- In January, the District co-ran an ad about rodent inspections in the Palo Alto Daily Post with the Santa Clara County Vector Control District.

Rodent issues? Don't be embarrassed.

Any home can become infested with rats or mice if they find a way to get inside.

Your local vector control agency offers no-charge rodent inspections.

Our certified technicians can conduct a comprehensive exterior inspection and generate a detailed report on how to keep rats and mice from entering your house.

Live in San Mateo County?
Schedule online at smcmvcd.org/request-service
or by calling 650-344-8592

Live in Santa Clara County?
Schedule online at vector.santaclaracounty.gov
or by calling 408-918-4770

Please note that we do not conduct rodent trapping, baiting, or exclusion work on residential properties.





Agenda Item 8.D. – Information Technology Staff Program Reports

Information Technology February 2024

CSUS student development project

Summary

- Update on CSUS student dev team.

After a semester of development, the project is on track.

The district seized a unique opportunity to sponsor the Capstone Project for prospective Computer Science graduates at Sacramento State University. The district committed resources and staff to mentor the student team in developing this project. We anticipate receiving a functional inventory product that will significantly enhance efficiency in return for our support. This tool will provide valuable insights into the resources maintained by the district.

Initially presented as a mere concept to the board, the project has now progressed to its initial stages thanks to the diligent efforts of the students. In early February, Sacramento State students showed district staff a prototype. We're pleased with their progress and anticipate the project's completion within the agreed-upon timeframe.

We'll keep the Board updated on the project's progress as needed. The district eagerly awaits the final product's unveiling. For any inquiries regarding this project, please get in touch with IT director Matt Nienhuis.

Agenda Item 9

MANAGER'S REPORT

Upcoming Meetings

The CSDA's Special District Leadership Academy will host its first 2024 Leadership conference in San Diego from April 14-17 and the second in San Rafael from November 3-6. Additionally, two-day virtual workshops, meeting the Special District Leadership Foundation requirements, will commence in late February. These workshops will cover four learning modules spread throughout the year, with attendance required for all modules to receive a certificate. While not recommended for first-time attendees due to scheduling constraints, it provides an ideal opportunity for experienced members to refresh themselves on specific modules without committing to an entire conference.

Solar Project

The district contracted with Solar Technologies to install solar panels on the garage roof at 1351 Rollins Road for \$132,336. The project was completed at the end of FY 19-20. The rationale for the project was two-fold:

- Provide energy cost savings continuously.
- Reduce the District's "carbon footprint" by using solar energy.

In the first year of operation, energy consumption dropped by 48.9%, equivalent to 46,539 kWh. This substantial reduction in energy usage enabled the district to slash energy costs by 56.7%, resulting in savings of \$9,681 that would have otherwise been spent on purchases from Pacific Gas and Electric.

The attached analysis, as of June 30, 2023, does not show a significant change from the savings of cost or kilowatt hours as previously presented. The savings in kilowatt-hours are 46.6 percent, while the difference in cost is 57.7 percent.

The district anticipated a power consumption reduction of approximately 80% when it embarked on this project. The analysis provided by our solar installers was overly optimistic. However, we have realized significant savings in costs and power consumption due to installing the solar panels. In FY 22-23, the annualized cost savings was approximately \$9,452.

In conclusion, while the district was initially promised a return on investment of approximately eight years, the realistic outlook is likely to be closer to fourteen years.

Trustee Compensation

During the previous month, the Finance Committee discussed possibly increasing the compensation and/or benefits for District Board members. After consulting with staff and Counsel, it has been concluded that increasing fringe benefit allocations would be permissible, either by directing funds toward particular health and welfare benefit programs or by making District contributions to a Health Reimbursement Arrangement.

Simply put, the Trustees can modify the amount of money they receive for their expenses by changing the legislation. Another alternative could be to provide themselves with health benefits as a different form of payment through an internal policy change. However, both these options require careful examination of practical and political aspects before any official decision can be made.

Attached as **Agenda Items 9.1 and 9.2**, you will find a white paper on the topic authored by legal counsel associated with CSDA, as well as the opinion provided by SMCMVCD's counsel from the January Finance Committee meeting.

As mentioned in the Finance Committee Report, staff will be circulated an anonymous survey to understand the Board's position on this issue. SMCMVCD Board members should check their District email following the Board meeting.

Legislative

Zero Emissions Vehicle (ZEV) Mandate

Reducing vehicle emissions is key to cutting greenhouse gases and enhancing air quality. President Biden aims for net-zero greenhouse emissions by 2050 and targets 50% zero-emission vehicles by 2030.

With ambitious climate goals, California has tasked CARB with setting air quality regulations. One such regulation, the Advanced Clean Fleets (ACF), passed in April 2023, focuses on boosting zero-emission vehicle usage, especially in medium- and heavy-duty sectors.

This regulation will impact local government by increasing annual reporting for fleet vehicles and requiring agencies to promptly identify and adopt lower-emissions vehicles while instituting a process to acquire, fuel, and maintain such vehicles.

By April 1, 2024, local government fleet owners must select one of two options, either the (1) "ZEV Purchase Schedule" or the (2) "ZEV Milestone-Based Schedule."

The **ZEV Purchase Schedule** mandates that 50% of annual vehicle purchases for California's fleet must be zero-emissions vehicles (ZEVs), increasing to 100% by January 1, 2027. The **ZEV Milestone-Based Schedule** allows fleet owners to opt for permanent compliance with ZEV milestones until January 1, 2030, specifically targeting "High Priority and Federal Fleets." Once chosen, this option cannot be reversed.

Are there any Exemptions/Extensions to these Fleet Requirements?

The ACF rule offers exemptions based on vehicle categories or upon fleet owner request, provided they meet the necessary criteria. These exemptions permit fleet owners to acquire internal combustion engine (ICE) vehicles, which would otherwise violate the ZEV purchase requirements. However, adherence to the ACF rule's general ZEV purchase guidelines is essential for exemption utilization.

What does this mean for the District?

Our staff is collaborating closely with District counsel and other mosquito control managers to determine the optimal purchase schedule for the District. As mentioned earlier, there are currently no ZEV light-duty pickups on the market. Given that this type of vehicle is the most used by District staff, there is still some time before the need arises for a purchase.

California CLASS Surpasses \$1 Billion Milestone in Assets

On February 6, 2024, California CLASS announced that it surpassed managing over \$1 billion in assets. See the quote from the announcement below.

“With a steadfast dedication to prudent investment strategies and a focus on meeting the unique needs of its participants, California CLASS has achieved remarkable asset growth since its inception in July 2022. The pooled investment program designed to assist public agencies with the management of their short-term funds, offers investment options tailored to meet the needs of public agencies, such as cities, counties, and special districts. These investment options are carefully curated to prioritize safety, liquidity, and yield.”

Form 700

The Form 700 Annual Statement of Economic Interest filing is due April 1, 2023. Investments, interests in real property, and business positions held on the date you joined the SMCMVCD Board must be reported. In addition, income (including loans, gifts, and travel payments) received during the annual filing period is reportable.

For questions about your filing requirement, please contact Devina Walker at 650-344-8592 or dwalker@smcmvcd.org. Devina has graciously offered to help any trustee who would like to

come before the March Board meeting. You must be able to get into your District email to gain access. Below are additional ways you can get help with filing.

NetFile Technical Support at filerhelp@netfile.com.

For technical questions regarding what to report, contact the FPPC at advice@fppc.ca.gov or (866) 275-3772.

Additional information regarding Form 700 is available on the FPPC website at <http://www.fppc.ca.gov/Form700.html>.

ATTACHMENTS:

1. Understanding-Special-District-Board-Member-Compensation
2. Trustee Compensation Staff Report from the January Finance Committee meeting



**California Special
Districts Association**



Districts Stronger Together

UNDERSTANDING SPECIAL DISTRICT BOARD MEMBER COMPENSATION

By: Richard D. Pio Roda and Anthony Felix, Meyers Nave

This paper is intended to help you understand compensation for special district board members in California. Specifically, it describes (1) the statutory authority behind board member compensation, (2) the maximum compensation board members can receive, (3) how board members can increase compensation, (4) board member reimbursements for job-related expenses, (5) the extent to which board members may receive benefits, and (6) how small community services districts typically compensate board members.

Under what authority can special districts compensate board members?

Typically, special district board member compensation is set by the Legislature. Special districts have the general authority to compensate board members for attendance at meetings under the California Government Code.¹ However, this general authority is limited by statutes specific to particular types of districts, which prescribe rates and conditions for board member compensation. Special districts are granted authority either under principal acts or special acts. Principal acts are codified in state laws and are generic statutes that apply to all special districts of a particular type. Special acts are often uncoded and are narrowly focused on governing one or a few special districts to fit the unique needs of those districts. A board member interested in learning more about their district's authority to compensate its board members should first reference their district's formation or enabling documents to determine whether the district is governed by a principal act or a special act. Identifying which statutes govern a district is important because such statutes often vary in provisions for the maximum amount of compensation a board member may receive, how and if board members can increase compensation, and provisions regarding reimbursements and board member benefits.

What is the maximum amount of compensation a special district board member may receive?

Principal act districts that have been codified in state law vary on the maximum amount a board member may be compensated. Most code sections set the maximum compensation rate at \$100 for each meeting attended by a board member or each day in which a board member is engaging in official duties. This includes special districts such as county water districts,² recreation and park districts,³ community services districts,⁴ public cemetery districts,⁵ and more. Other code sections explicitly provide that special district board members are to receive no compensation in their roles as board members. These

¹ Gov. Code § 53232.1(a).

² Water Code § 30507.

³ Pub. Res. Code § 5784.15(a).

⁴ Gov. Code § 61047(a).

⁵ Health and Safety Code § 9031(a).

districts include pest abatement districts,⁶ police protection districts,⁷ citrus pest control districts,⁸ port districts,⁹ river port districts,¹⁰ and memorial districts.¹¹ Many districts set maximum compensation rates at amounts smaller than \$100, such as \$10,¹² \$25,¹³ or \$50¹⁴ per meeting attended by the board member. Some code sections authorize a flexible compensation rate to be determined by the board members themselves. The California Water Code sections governing levee districts¹⁵ and reclamation districts¹⁶ provide that each board member shall receive compensation for their services "... as the board determines to be just and reasonable..." Generally, these districts still compensate board members at a rate under \$100 per meeting.

Can special district board members increase their compensation? If so, how can board members do so?

In addition to attending regularly scheduled board meetings, board members often must attend the meetings of other agencies or travel to conferences in order to better understand and fulfill their roles. In order to meet these often demanding and time-consuming duties, some special districts consider increasing the compensation of its board members. If a special district board is considering increasing the compensation of its board members it is important it starts by referencing its governing statutes or acts. A district's governing statutes or acts will determine whether board members can increase compensation, to what extent compensation can be increased, and how to increase compensation.

Many special districts can increase board member compensation pursuant to California Water Code section 20201, which both sets the maximum amount of compensation per meeting at \$100 but also authorizes board members to increase compensation above \$100.¹⁷ Although this may be welcome news to districts interested in increasing compensation, there are three notable restrictions on a district's ability to do so. If a special district board can increase compensation via section 20201: (1) it must do so via ordinance,¹⁸ (2) the increase may not exceed 5% for each calendar year,¹⁹ and (3) voters may petition for a referendum on the ordinance increasing compensation.²⁰ As part of the ordinance requirement, special district boards must hold a public hearing for discussion of the compensation increase and publish a notice of the hearing.²¹ Special districts should also note voter referendums may result in the ordinance appearing on a regular election or special election ballot for voter approval.²² If the ordinance is struck down by voters, the special district board will be prohibited from adopting a new compensation increase ordinance for at least one year.²³

⁶ Health and Safety Code § 2851

⁷ Health and Safety Code § 20069

⁸ Food and Ag. Code § 8508

⁹ Har. and Nav Code § 6251.

¹⁰ *Id.* at § 6836.

¹¹ Mil. and Vet Code § 1197.

¹² Wat. Code § 56031.

¹³ Pub. Res. Code § 13041(b).

¹⁴ Har. and Nav. Code § 7047.

¹⁵ Wat. Code § 70078.

¹⁶ *Id.* at § 50605(a).

¹⁷ *Id.* at § 20201.

¹⁸ *Id.*

¹⁹ *Id.* at § 20202.

²⁰ *Id.* at § 20204.

²¹ *Id.* at § 20203

²² Wat. Code § 20206.

²³ *Id.*

On the other hand, many statutes and acts governing special districts are silent on a district's authority to adjust board member compensation. As a result of lacking a statutory authority to adjust board member compensation, special districts falling into this category may be unable to do so. Therefore, it is important that special districts interested in increasing board member compensation reference its district's formation documents to identify if its governing statutes or acts allow such actions.

Can board members be reimbursed for job-related expenses?

Special district board members are often expected to attend a variety of events in the performance of their duties, including trainings, community outreach events, conferences, and local agency meetings. The expenses associated with these activities, including travel, lodging, and food costs, can be significant. Fortunately, the Legislature has recognized the costs associated with serving as a board member and granted special districts with the authority to provide reimbursements. In fact, the vast majority of special districts have the authority to reimburse board members for expenses related to fulfilling their duties as board members.

Again, the most important starting point to determine whether a special district may reimburse its board members is identifying the governing acts or statutes. Most districts have the statutory authority to reimburse board members but are required to abide by the reimbursement procedures set out in Government Code sections 53232.2- 53232.4. In order to comply with Government Code section 53232.2, special districts generally must only reimburse board members for actual and necessary expenses incurred in the performance of official duties and adopt a written policy that specifies the types of expenses that may be reimbursed. Other requirements on board members include the filing of expense reports with special district boards and providing brief reports on the meetings requiring reimbursement.²⁴ Special districts should note the misuse of reimbursement funds can result in the loss of reimbursement privileges, civil penalties, and even criminal penalties.²⁵ Therefore, special districts governed by Government Code sections 53232.2- 53232.4 should ensure its reimbursement policies are consistent with these sections and that board members are only being reimbursed for actual and necessary expenses.

Some districts are not directly governed by the statutory requirements of Government Code sections 53232.2- 53232.4 but instead follow a less stringent reimbursement procedure. For example, in reclamation districts a board member's claims for expenses incurred are to be presented to the board and then paid in the same manner as other indebtedness of the district.²⁶ Although citrus pest control district board members are not entitled to any compensation, they may be reimbursed for actual and necessary expenses when claims for those expenses have been approved by the board.²⁷ Still, other districts lack the statutory authority to provide any reimbursements for board members, including police protection districts.²⁸

To what extent can special district board members receive benefits?

Although only some special district board members may be entitled to compensation, all special district board members may receive group insurance benefits if the board elects to do so. Under Government Code section 53201 and 53205.1, a special district board may provide benefits to its board members,

²⁴ Gov. Code § 53232.3(a); Gov. Code § 53232.3(d).

²⁵ *Id.* at § 53232.4.

²⁶ Wat. Code § 50606.

²⁷ Food and Ag. Code § 8508.

²⁸ Health and Saf. Code § 20000 *et seq.*

retired board members, and the families of board members and retired board members. Benefits can include medical, dental, vision, and life insurance.²⁹

California state law is relatively silent on the procedures a special district must take to adopt a benefits policy for its board members. The Office of the Attorney General provides some guidance on the issue by declaring that no official declaration of policy is required for a special district to provide health benefits to its elective officers.³⁰ The Attorney General's opinion noted that no procedure or mode for providing the benefits is set forth in Government Code section 53201.³¹ The Attorney General concluded that a special district board may take action in any appropriate manner, whether by ordinance, resolution, motion, or otherwise.³² Therefore, whether a district must approve a benefits plan by ordinance or resolution comes down to what the enabling or principal act governing it requires. Beyond that, the Brown Act requires changes in compensation, including fringe benefits, to be made during an open meeting.³³

Special district boards should note that districts considering providing benefits to its board members have often received pushback from the community.³⁴ If a special district is considering providing a benefits program to its board members, it may be prudent for them to be transparent about the program's estimated costs and expected beneficiaries so the public is aware of the district's proposed expenditures.

With that being said, most of the principal acts governing special districts make no explicit mention of a board's authority to provide benefits to its board members. This is not to say these special districts may not provide benefits to its board members as Government Code section 53201, which grants districts the authority to provide benefits, still applies to them as well. The few special districts with principal acts that mention benefits separately (such as regional park and/or open space districts) note that board members are eligible for the same group medical or dental plans available to permanent employees of the district.³⁵

How do small community service districts typically compensate board members?

In addition to applicable statutory restrictions, board member compensation for a small district may also be restricted if the district has a small budget. If a particular community services district is governed by the principal act requirements set out in Government Code section 61047, it may provide its board members with \$100 each day for services provided. Community services districts may also increase board member compensation above \$100 in accordance with the authority and requirements set out in Water Code section 20201.

Most community services district do not compensate board members. Some community services districts compensate its board members as much as \$10,000 per year including the Phelan Pinon Hill Community

²⁹ Gov. Code § 53205.16.

³⁰ 86 Cal. Att'y Gen. Op. No. 92-1008 (May 5, 1993).

³¹ *Id.*

³² *Id.*

³³ Gov. Code § 5493(c)(3).

³⁴ Brad Branan, *Health benefits boost board compensation at Sacramento area special districts*, The Sacramento Bee (March 6, 2015, 6:20 PM), <https://www.sacbee.com/news/investigations/the-public-eye/article12892430.html>.; Paul Rogers, *Santa Clara Valley Water District considers idea for lifetime medical benefits for board members*, (August 27, 2012, 1:19PM), <https://www.mercurynews.com/2012/08/27/santa-clara-valley-water-district-considers-idea-for-lifetime-medical-benefits-for-board-members/>.

³⁵ Pub. Res. Code § 5536.

Services District³⁶ and the Rosamond Community Services District.³⁷ Many community services districts compensate board members at a rate consistent with Government Code section 61047, which amounts to \$4,800 a year assuming board members provide services or attend meetings four days a month.

How a small district compensates its board members will come down to what the district's budget and needs are. Although all community services districts have the statutory authority to compensate board members at a rate more than \$100 for each meeting attended, most small districts elect to compensate less than \$100 per meeting or not at all.

Moving Forward

The California Government Code, through principal or special acts, generally provides special districts with the authority to compensate its board members. Although most districts set the maximum board member compensation rate at \$100 for each meeting attended by a board member, some districts offer a flexible compensation rate, compensation under \$100, or no compensation at all. Many special districts can increase board member compensation pursuant to California Water Code section 20201, which both sets the maximum amount of compensation per meeting at \$100 but also authorizes board members to increase compensation above \$100. The vast majority of districts have the authority to reimburse board members for the actual and necessary expenses incurred on the job, subject to those districts and board members meeting certain requirements. All special districts board members may receive group insurance benefits, including medical, dental, vision, and life insurance. Lastly, most small community services districts compensate board members at a rate less than \$100 for each meeting attended or not at all, despite having the authority to compensate board members more than \$100. Moving forward, a special district interested in compensating its board members should reference its enabling statutes because such statutes will often determine the maximum amount of compensation a board member may receive, how and if board members can increase compensation, and whether board members may be provided reimbursements and benefits.

³⁶ Government Compensation in California, <https://publicpay.ca.gov/Reports/PositionDetail.aspx?employeeid=19490354>, (last visited June 19, 2019).

³⁷ Government Compensation in California, <https://publicpay.ca.gov/Reports/PositionDetail.aspx?employeeid=19955885>, (last visited June 19, 2019).

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Agenda Item 9.2

SUBJECT: DISCUSS INCREASING TRUSTEE COMPENSATION

SUMMARY

District Board members requested staff and counsel look into the possibility of increasing Board member compensation. Below is a summary of information drafted by District Counsel that provides background and a summary as a result of that request.

BACKGROUND

Under California law, the members of the board of trustees of a mosquito abatement and vector control district "shall serve without compensation." (Cal. Health & Safety Code § 2030.) However, the law allows for reimbursement of actual expenses, not to exceed \$100 per month, in lieu of the payment of actual expenses. (*Id.*) Altering this reimbursement amount would require a legislative change. Careful consideration is required before pursuing such legislation into how broadly to craft the legislative changes, who should sponsor the bill, the timing of the effort, etc.

I. LEGISLATIVE CHANGES

Special district board member compensation is established by the Legislature in each district's enabling act. Like mosquito districts, other districts such as county water districts, recreation and park districts, community services districts, and public cemetery districts are also limited to a maximum reimbursement of \$100. However, these districts' officials may receive this payment for up to six (6) meetings of the board/days of public service in a month. Our Board – in collaboration with the MVCAC and with the support of other vector districts - could potentially pursue an amendment of Health and Safety Code Section 2030 to parallel these other agencies' reimbursement criteria. If so, Trustees who participate on committees (such as the Finance Committee or Policy Committee) or regularly perform other official duties could be compensated up to \$600 per month.

Another option the Board could consider would be a legislative update to the \$100 reimbursement cap based on inflation. For example, in 2023, SB 329 (Dodd) allowed an inflationary adjustment to city council members' salaries for the first time since 1984. A parallel bill could potentially be explored for special districts. The League of California Cities sponsored SB 329. Getting a similar adjustment for special district reimbursements would likely need to be directed through CSDA, given the potential widespread impact of doing so.

II. ALTERNATIVE COMPENSATION

An alternative that does not rely on the Legislature would be for the Board to explore providing health and welfare benefits to the Trustees. Specifically, Cal. Gov. Code § 53201 grants the authority to the District to provide benefits for its officers and employees, including those retired, with special rules governing the benefits for former members of the District. The District has the choice to pay all, none, or a portion of, the premiums, dues, or other charges associated with such health benefits. (Cal. Gov. Code § 53205.) Such health benefits may include, but are not limited to, “medical, dental, life, legal expense, and income protection insurance or benefits.” (Cal. Gov. Code § 53205.16.)

There are some practical considerations to evaluate before adopting a health benefit plan for board members. First, the District should estimate the potential cost of such a program and identify an appropriate funding source for the health benefits. Second, the District should be aware of the potential of creating conflicts of interest. For example, should the Trustees’ health benefits be equal or tied to the benefits that the District offers to current employees, Trustees would be prohibited under California law from participating in the process of renegotiating the employees health benefits. (97 Ops.Cal.Atty.Gen. 62 (2014).) We can discuss the nuances of this further if there is interest in going this direction.

Additionally, the District should be prepared to face potential public backlash regarding any vote to increase the Trustees’ health benefits. Other special districts throughout the state have faced intense public backlash regarding such a vote, and some have even abandoned the attempt after facing such scrutiny. (*See, e.g.*, (Elizabeth Larson, Clearlake Oaks County Water District Board to pursue pay increase; health insurance proposal fails, Lake County News (Sept. 19, 2014), <https://www.lakeconews.com/news/38447-clearlake-oaks-county-water-district-board-to-pursue-pay-increase-health-insurance-proposal-fails>.) The Board should think strategically about if and when to pursue health benefits in light of other efforts that might interest the public, such as the need to increase the District’s benefit assessment or the adoption of an expanded IMVMP with a related CEQA document.

III. IMPLEMENTATION OF HEALTH BENEFITS

Should the District ultimately opt to provide health benefits, the law does not require a specific methodology to implement them. The California Attorney General declared that, in providing health benefits, a special district “may take action in any proper way, whether it be by ordinance, resolution, motion, or otherwise, as found in the laws specifically governing the particular legislative body.” (76 Ops.Cal.Atty.Gen. 91 (1993).)

In our research, we found that most agencies (or at least school boards) tend to have the health benefits package as a numbered item in the board’s bylaws. We recommend that the District follow a similar approach and amend Policy 4030 (Remuneration and Reimbursement) of its Policy Manual to specify the terms and conditions for Trustees to receive benefits, rather than passing a simple resolution. Doing so would ensure consistency with past practices and that a

greater number of board members (a 2/3 supermajority) are united, rather than the simple majority (11/21) that is required to pass a resolution.

The District has a number of variables to consider in how to structure the health benefits package. Every example we looked at structured the health benefits package differently. As such, we have compiled a non-exhaustive list of some of the significant factors that the District should consider when determining its health benefits plan:

1. Which health benefits (medical, dental, vision, life insurance, etc.) will be included in the policy?
2. What restrictions apply?
3. Is there any obligation for self-pay?
4. How will the Trustees' health benefits differ from those received by employees?
5. Does this policy apply to only current Trustees or former Trustees as well?
6. If the policy applies to former Trustees, will there be a term requirement that they must serve to be eligible?
 - a. For example, former Trustees have access to the health benefits program if they served at least three terms.
7. Do current Trustees have to serve a certain period of time to become eligible?

IV. CONCLUSION

In sum, the Trustees could potentially change their reimbursement amount via legislative changes and/or could consider extending health benefits to themselves as an alternative form of compensation. Both efforts have important practical and political considerations that would need to be explored before they are formally pursued.