



**REGULAR MEETING
OF THE BOARD OF TRUSTEES**

May 8, 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 are required to 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/j/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 to ensure swift 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)).
- 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, 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. Approval of Minutes

- Minutes from the March 13, 2024 Board meeting

B. Approval of Financial Reports

1. Financial Report for FY 2023-24 as of March 31, 2024
2. Financial Report for FY 2023-24 as of February 29, 2024

C. Approval of Policies

- Minor edits to District Policies 4060 and 4070 related to the \$200 increase in Board Secretary and Assistant Secretary compensation

ACTION: Motion to approve the Consent Calendar

REGULAR AGENDA

6. SPECIAL PRESENTATIONS

Receive a presentation from SCI Consulting Group regarding the Engineer's Report calculating the Assessment(s) and Consider the Adoption of Resolution M-003-24.

Presenter: John Bliss, Project Analyst, SCI Consulting Group

ACTION: Motion to approve Resolution M-003-24 approving the Preliminary Assessment Diagram and Engineers Report and State the Intention to Continue to Levy the North and West County Mosquito and Disease Control Assessment District.

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 & Policy Committee Report

- Finance and Policy Committee Report – April 29, 2024

Report by: Mason Brutschy, Acting Finance Committee Chair
Robert Riechel, Policy Committee Chair

B. Report and recommendation of District fund transfers from the County Treasury to CalCLASS

Report By: Finance Director, Richard Arrow

ACTION: Authorize the District Manager to transfer up to \$1,000,000 from the District Reserves held by the San Mateo County Treasury to CalCLASS, not to exceed 50% of the total District's fund balances.

C. Presentation of FY 24-25 Budget and Estimates for FY 23-24

Report by: Finance Director, Richard Arrow, CPA

ACTION: Motion to approve the FY 23-24 draft budget

D. Review new Draft Policy 2181 Workplace Violence Prevention Plan

Report by: Policy Committee Chair, Robert Riechel

ACTION: Motion to approve new District Policy 2181 Workplace Violence Prevention Plan

E. Review Draft Policy 4030 Remuneration and Reimbursement related to eligibility of Trustees for up to \$100 per month for eligible medical expenses via a Health Reimbursement Arrangement (HRA)

Report by: Policy Committee Chair, Robert Riechel

ACTION: Motion to approve edits to Policy 4030 Remuneration and Reimbursement

8. STAFF REPORTS

- A. Operations Director Casey Stevenson will provide an update on Field Operations.
- B. Laboratory Director Angie Nakano will provide an update on Laboratory activities.
- C. Public Health Education and Outreach Officer Rachel Curtis-Robles will provide an update on the District Public Outreach Program
- D. Information & Technology Director Matthew Nienhuis will update the 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



Minutes of the REGULAR MEETING OF THE BOARD OF TRUSTEES

March 13, 2024, 6:00 PM

A meeting of the Board of Trustees of the San Mateo County Mosquito and Vector Control District was held on March 13, 2024. Location: **1351 Rollins Road Burlingame, CA 94010**

1. **CALL TO ORDER** By President Mason Brutschy at 6:00 PM sharp.
2. **PLEDGE OF ALLEGIANCE** Lead by President Brutschy
3. **ROLL CALL:**

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	
D. Scott Smith	Town of Hillsborough	
Peter DeJarnatt	City of Pacifica	
Ray Williams	Town of Portola Valley	LATE: 6:09PM
Robert Riechel	City of San Bruno	
Ron Collins	City of San Carlos	
Michael Yoshida	City of South San Francisco	

PRESENT: 15 Trustees

TRUSTEES ABSENT:

Muhammad Baluom	City of Millbrae
Catherine Carlton (EXCUSED)	City of Menlo Park
Kat Lion	City of Redwood City
Paul Fregulia (EXCUSED)	Town of Woodside
VACANT	City of San Mateo
VACANT	Brisbane

OTHERS PRESENT:

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

4. PUBLIC COMMENTS AND ANNOUNCEMENTS:

Robert Parker, the husband of the late trustee, Carolyn Parker joined the meeting by Zoom to thank the board for friendships and relationships. He stated that a memorial service will be held March 24, 2024, from 1-4pm at Sierra Point Yacht Club at Brisbane Marina and all are invited to join. President Brutschy and others thanked him for Carolyn's service to the Board.

5. CONSENT CALENDAR

All items on the Consent Calendar were reviewed and approved.

A. Meeting Minutes

1. Minutes from February 14, 2024, were reviewed and a misspelling of Chuck Cotten's name will be amended in 7C.

B. Purchases

1. Approve having the Operations Director purchase 3,000 gallons of BVA 2 larvicide oil from Azelis Solutions, not to exceed \$38,000

ACTION: Motion to approve the Consent Calendar Approved by voice vote with Motion by Peter DeJarnatt and 2nd by Ron Collins, approved without dissent.

REGULAR AGENDA

6. BOARD COMMITTEE REPORTS

The Chair of each committee listed below provided a report on the committee's actions and presented recommendations to the Board if any were made.

A. Finance Committee Report

1. Finance Committee Report – March 4, 2024

Report by: Ron Collins, Committee Chair. Ron stated that Jennifer Mesa of PARS presented to the committee the Pension Rate Stabilization Trust and the Retirement Healthcare Trust portfolio performance was close to market.

B. Review the Financial Report for FY 2023-24 as of January 31, 2024

Report by: Finance Director, Richard Arrow, CPA, stated that there was “no news” or surprises and the budget was within toleration of limits.

ACTION: Motion was made to approve Financial Report FY 2023-24 as of January 31, 2024, as recommended by the Finance Committee. The motion was made by Peter DeJarnett and seconded by Richard Riechel; It was unanimously approved without dissent.

C. Ad Hoc Committee on Real Estate

Reported by: Paul Norton, Committee Chair, noted that the committee has not met in months, but will meet 3/18/24 in person at the subject building (Carolan Ave) for a presentation by the architectural firm.

ACTION: No action, information only

7. COMMITTEE ASSIGNMENTS

Manager Weber discussed the current committees, and President Brutschy noted no new requests for assignments.

8. STAFF REPORTS

A. Operations Director Casey Stevenson provided an update on Field Operations.

B. Laboratory Director Angie Nakano provided a presentation on Laboratory activities and answered several trustee questions.

- C. Public Health Education and Outreach Officer Rachel Curtis-Robles provided a Zoom presentation on the District Public Outreach Program, noting Saturday June 15th, 2024, will be the District’s Open House.
- D. Information & Technology Director Matthew Nienhuis provided an update on District technology matters and mentioned needed cautions with QR code use in general.

9. MANAGER’S REPORT

Manager Weber provided an update on District information included in the packet.

- 10. BOARD MEMBER COMMENTS AND ANNOUNCEMENTS.** Trustee Robert Riechel thanked Casey Stevenson for attending the San Bruno’s City Council Meeting via Zoom in February. A card and flowers will be sent to Robert Parker on behalf of the board by Manager Weber in memory of the late Trustee Carolyn Parker.

11. ADJOURNMENT was at 6:49pm

NOTE: Next meeting will be May 8, 2024.

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 in 2023.

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

Approved:

District Manager

Board President



Agenda Item 5B.1

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

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

Statement of Revenues, Expenditures and Change in Fund Balance

Total revenues received from July 1 through March 31, 2024 (YTD) were \$ 4.9 million, total expenditures YTD were \$ 4.7 million; and the change in fund balance was \$ 196.5 thousand. The District had \$ 5.8 million in cash available in County Treasury and \$ 3.8 million in Cal CLASS.

	General	Capital	Total
	Fund	Fund	Funds
Beginning Fund Balance 7/1/2023:	\$ 9,062,890	\$ 754,020	\$ 9,816,910
Revenues/Resources	\$ 4,925,453	\$ 12,493	\$ 4,937,946
Due To (From) Funds	\$ -	\$ -	\$ -
Prior Year Adjustment	\$ 3,606	\$ -	\$ 3,606
Expenditures	\$ 4,660,888	\$ 80,538	\$ 4,741,426
Change in Fund Balance	264,565	(68,045)	\$ 196,520
* Ending Fund Balance	\$ 9,331,061	\$ 685,975	\$ 10,017,036

* Components of Fund Balance:			
Nonspendable (Inventory)	\$ 143,930	\$ -	\$ 143,930
Pension Rate Stabilization Reserve	\$ 110,183		\$ 110,183
Assigned (Capital Improvements)	\$ -	\$ 685,975	\$ 685,975
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	\$ 4,192,278	\$ -	\$ 4,192,278
Total	\$ 9,331,061	\$ 685,975	\$ 10,017,036



Budget Variances

Revenues

Actual revenues received through March 31, 2024, were over budget by \$ 380,322 resulting from Other Revenue (\$ 179,580); Program Revenue (\$ -35,346); Property Tax Revenue (\$ -44,132); Other Tax Revenue (\$280,220). These variances are the result of timing differences between the monthly estimates used for the budget and actual receipts of revenue on a monthly basis.

Expenditures

Expenditures through March 31, 2024, were under budget by \$ 907,183, primarily due to the timing of expenditures contained in the table below:

Budget Category	Over/ Under	Variance	% of YTD Budget	Explanation
Salaries & Wages	Under	\$121,498	95.1%	Timing of expenditures both permanent and seasonal employees
Employee Benefits	Over	\$24,685	102.4%	Increased use of employee fringe benefits
Administration	Under	\$28,822	87.4%	Timing of PEIR expenditures
Insurance	Under	\$10,457	94.5%	Budgetary savings of insurance premiums
Facility Maintenance	Under	\$18,320	55.3%	Timing of facility maintenance expenditures
Operations	Under	\$71,079	67.0%	Timing of pesticide and helicopter expense
Fleet Maintenance	Under	\$20,282	55.7%	Timing of Fleet Maint. Exp.
Capital Improvements	Under	\$665,909	10.8%	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 March 31, 2024 summary, accounts receivable outstanding greater than 90 days total is \$11,309, primarily from the California Invasive Plant Council (\$ 10,675) and the San Francisco Airport (\$ 634). Up to date, as of April 16, 2024, total receivables outstanding from all sources over 90 days is \$ 634, from the San Francisco Airport. Staff are currently contacting agencies to ensure collections.

5. Cash Activity & Reconciliation to County

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

6. Payroll Disbursement

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

7. Check Detail

This month, the District wrote General Fund checks numbers from 2624 to 2693. Last month's check number ended at 2623. All checks written were to vendors on account, retired employees, or reimbursements to current employees, per District policy. In March 2024, 70 checks written from the General Fund totaled \$ 246,836.75. In addition, the District wrote 3 checks from the Capital Fund totaling \$ 10,091.33 (check numbers 1273 through 1275).

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 Mar 31, 2024

	Total Mar 31, 24	General Fund	Capital Fund
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	5,108,433	5,108,433	
1013 · Checking -US Bank - GF x3353	(1,849)	(1,849)	
1018 · Cash-Cal CLASS	3,782,041	3,782,041	
1020 · Cash-County Treasury-CPF x2705	685,525		685,525
1023 · Checking -US Bank - CPF x4183	-		-
1026 · County Funds - FMV	(262,567)	(263,017)	450
1030 · Petty Cash	400	400	
1035 · PARS Pension Rate Stabilization	114,879	114,879	
Total Checking/Savings	9,426,863	8,740,888	685,975
Accounts Receivable			
1100 · Accounts Receivable	16,054	16,054	
1105 · Interest Receivable	-	-	-
Total Accounts Receivable	16,054	16,054	-
Other Current Assets			
1220 · VCJPA-Member Contingency Fund	496,336	496,336	
1230 · Pesticide Inventory	160,226	160,226	
Total Other Current Assets	656,562	656,562	-
Total Current Assets	10,099,479	9,413,504	685,975
TOTAL ASSETS	10,099,479	9,413,504	685,975
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	69,043	69,043	-
Total Accounts Payable	69,043	69,043	-
Credit Cards			
1040 · US Bank Purchase Card	13,400	13,400	
Total Credit Cards	13,400	13,400	-
Other Current Liabilities			
2200 · Accrued Wages	-	-	-
Total Other Current Liabilities	-	-	-
Total Current Liabilities	82,443	82,443	-
Total Liabilities	82,443	82,443	-
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	196,520	264,565	(68,045)
Ending Fund Balance *	10,017,036	9,331,061	685,975
TOTAL LIABILITIES & FUND BALANCE	10,099,479	9,413,504	685,975
* COMPONENTS OF ENDING FUND BALANCE			
Nonspendable (Inventory)	143,930	143,930	-
Pension Rate Stabilization Reserve	110,183	110,183	
Assigned (Capital Improvements)	685,975	-	685,975
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)	4,192,278	4,192,278	-
Total Fund Balance	10,017,036	9,331,061	685,975

	General	Capital	Total
	Fund	Fund	Funds
Beginning Fund Balance 7/1/2023:	\$ 9,062,890	\$ 754,020	\$ 9,816,910
Revenues/Resources	\$ 4,925,453	\$ 12,493	\$ 4,937,946
Due To (From) Funds	\$ -	\$ -	\$ -
Prior Year Adjustment	\$ 3,606	\$ -	\$ 3,606
Expenditures	\$ 4,660,888	\$ 80,538	\$ 4,741,426
Change in Fund Balance	264,565	(68,045)	\$ 196,520
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* Components of Fund Balance:			
Nonspendable (Inventory)	\$ 143,930	\$ -	\$ 143,930
Pension Rate Stabilization Reserve	\$ 110,183		\$ 110,183
Assigned (Capital Improvements)	\$ -	\$ 685,975	\$ 685,975
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	\$ 4,192,278	\$ -	\$ 4,192,278
Total	\$ 9,331,061	\$ 685,975	\$ 10,017,036

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

Month of Report:
March, 2024

GENERAL FUND:

Ordinary Revenues/Expenditures

Revenues

	Annual Budget	YTD Actual	Annual Variance	%	YTD Budget	YTD Variance	%	Monthly Budget	Monthly Actual	Monthly Variance	%
Total 4000 · PROGRAM REVENUES	2,506,718	1,636,642	(870,076)	65.3%	1,672,188	(35,546)	97.9%	124,061	117,436	(6,625)	94.7%
Total 4100 · PROPERTY TAX REVENUES	3,592,034	2,265,625	(1,326,409)	63.1%	2,309,757	(44,132)	98.1%	181,049	189,413	8,364	104.6%
Total 4200 · OTHER TAX REVENUES	799,499	794,302	(5,197)	99.3%	514,082	280,220	154.5%	40,299	-	(40,299)	0.0%
Total 4300 · OTHER REVENUES	115,848	228,884	113,036	197.6%	61,597	167,287	371.6%	9,060	19,253	10,193	212.5%

Total Revenues

	7,014,099	4,925,453	(2,088,646)	70.2%	4,557,624	367,829	108.1%	354,469	326,102	(28,368)	92.0%
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Expenditures

Total 5000 · SALARIES & WAGES	3,277,706	2,369,248	908,458	72.3%	2,490,746	(121,498)	95.1%	396,138	239,102	(157,036)	60.4%
Total 5100 · EMPLOYEE BENEFITS	1,344,973	1,071,181	273,792	79.6%	1,046,496	24,685	102.4%	98,257	98,498	241	100.2%
Total 5200 · TRAINING - BOARD & STAFF	73,010	75,305	(2,295)	103.1%	70,538	4,767	106.8%	8,025	9,912	1,887	123.5%
Total 5300 · ADMINISTRATION	412,667	199,688	212,979	48.4%	228,510	(28,822)	87.4%	17,787	15,419	(2,368)	86.7%
Total 5400 · INSURANCE	188,516	178,059	10,457	94.5%	188,516	(10,457)	94.5%	-	-	-	0.0%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	102,816	48,882	53,934	47.5%	58,367	(9,485)	83.7%	6,483	1,815	(4,668)	28.0%
Total 5500 · FACILITIES MAINTENANCE	54,640	22,661	31,979	41.5%	40,981	(18,320)	55.3%	4,553	3,994	(559)	87.7%
Total 5550 · UTILITIES	64,264	56,136	8,128	87.4%	48,758	7,378	115.1%	5,914	5,319	(595)	89.9%
Total 5600 · FLEET MAINTENANCE	64,650	25,458	39,192	39.4%	45,740	(20,282)	55.7%	4,470	1,150	(3,321)	25.7%
Total 5700 · OPERATIONS	284,821	144,301	140,520	50.7%	215,380	(71,079)	67.0%	69,533	23,942	(45,591)	34.4%
Total 5800 · LABORATORY	95,653	70,082	25,571	73.3%	64,540	5,542	108.6%	5,081	9,124	4,043	179.6%
Total 5900 · PUBLIC OUTREACH	133,369	81,793	51,576	61.3%	85,496	(3,703)	95.7%	13,820	8,163	(5,657)	59.1%

Total 6500 · DEBT SERVICE

	318,094	318,094	(0)	100.0%	318,094	(0)	100.0%	-	-	-	0.0%
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Total Expenditures

	6,415,179	4,660,888	(1,754,291)	72.7%	4,902,162	(241,274)	95.1%	630,061	416,437	(213,624)	66.1%
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General Fund Net Revenues Over Expenditures

	598,920	264,565	(334,355)		(344,538)	609,103		(275,592)	(90,335)	185,257	
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CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	12,493	(12,493)	0.0%	-	12,493	0.0%	-	-	-	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	2,599,626	80,538	2,519,088	3.1%	746,447	(665,909)	10.8%	5,827	7,427	1,600	127.5%

Capital Improvement Fund Net Revenue Over Expenditures

	(2,599,626)	(68,045)	2,531,581		(746,447)	678,402		(5,827)	(7,427)	(1,600)	
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San Mateo County Mosquito & Vector Control District
A/R Aging Summary
As of March 31, 2024

03/31/2024

	<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	0.00	10,675.30	10,675.30
City of Pacifica Public Works Wastewater	78.08	0.00	78.08	0.00	0.00	156.16
City of San Francisco, Parks	70.43	0.00	0.00	0.00	0.00	70.43
City of San Francisco, Public Utilities	897.19	0.00	1,086.91	0.00	0.00	1,984.10
City of San Mateo, Wastewater Treatment	87.43	0.00	85.42	0.00	0.00	172.85
City of South San Francisco Water Quality	84.03	0.00	0.00	0.00	0.00	84.03
San Francisco Int'l Airport	736.93	0.00	1,210.65	0.00	633.87	2,581.45
Sewer Authority Mid-Coastside	78.08	0.00	78.08	0.00	0.00	156.16
Silicon Valley Clean Water	173.50	0.00	0.00	0.00	0.00	173.50
TOTAL	<u>2,205.67</u>	<u>0.00</u>	<u>2,539.14</u>	<u>0.00</u>	<u>11,309.17</u>	<u>16,053.98</u>

San Mateo County Mosquito & Vector Control District
A/R Aging Summary
As of April 16, 2024

04/16/2024

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
City of Pacifica Public Works Wastewater	0.00	78.08	0.00	0.00	0.00	78.08
City of San Francisco, Parks	0.00	70.43	0.00	0.00	0.00	70.43
City of San Francisco, Public Utilities	0.00	897.19	0.00	0.00	0.00	897.19
City of San Mateo, Wastewater Treatment	0.00	87.43	0.00	0.00	0.00	87.43
City of South San Francisco Water Quality	0.00	84.03	0.00	0.00	0.00	84.03
San Francisco Int'l Airport	0.00	736.93	1,210.65	0.00	633.87	2,581.45
Sewer Authority Mid-Coastside	0.00	78.08	0.00	0.00	0.00	78.08
Silicon Valley Clean Water	0.00	173.50	0.00	0.00	0.00	173.50
TOTAL	<u>0.00</u>	<u>2,205.67</u>	<u>1,210.65</u>	<u>0.00</u>	<u>633.87</u>	<u>4,050.19</u>

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

	<u>Jul '23 - Mar 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 · PROGRAM REVENUES				
4010 · Service Abatement Revenue -2451	148,752.16	145,133.00	3,619.16	102.49%
4020 · Special Benefit Assessmnt-2031	1,173,599.33	1,205,425.00	-31,825.67	97.36%
4030 · Special Mosquito Tax - 2439	314,290.15	321,630.00	-7,339.85	97.72%
Total 4000 · PROGRAM REVENUES	1,636,641.64	1,672,188.00	-35,546.36	97.87%
4100 · PROPERTY TAX REVENUES				
4105 · Current - Secured - 1021	2,075,630.21	2,137,582.00	-61,951.79	97.1%
4110 · Current - Unsecured - 1031	118,487.58	83,764.00	34,723.58	141.45%
4115 · Prior Year - Unsecured - 1033	449.76	642.00	-192.24	70.06%
4120 · Current -Secured SB813-1041	62,499.37	79,732.00	-17,232.63	78.39%
4130 · Prior Y. Unsecured SB813-1042	875.45	450.00	425.45	194.54%
4140 · State Homeowner Prop-1831	4,923.76	7,587.00	-2,663.24	64.9%
4160 · Prior Year - 1043, 1045	2,758.72		2,758.72	100.0%
Total 4100 · PROPERTY TAX REVENUES	2,265,624.85	2,309,757.00	-44,132.15	98.09%
4200 · OTHER TAX REVENUES				
4210 · ERAF Rebate-1046	648,090.25	369,406.00	278,684.25	175.44%
4220 · Redevelop Passthrough-1024,2647	146,211.91	144,676.00	1,535.91	101.06%
Total 4200 · OTHER TAX REVENUES	794,302.16	514,082.00	280,220.16	154.51%
4300 · OTHER REVENUES				
4310 · Interest Earned (Cnty GF+VCJPA)	122,784.33	44,994.00	77,790.33	272.89%
4311 · Interest Earned (Cnty Cap Fund)	12,493.19	8,048.00	4,445.19	155.23%
4312 · Interest (Cal CLASS)	80,303.06		80,303.06	100.0%
4340 · VCJPA / Misc. Income -2658	25,796.96	8,555.00	17,241.96	301.54%
Total 4300 · OTHER REVENUES	241,377.54	61,597.00	179,780.54	391.87%
Total Income	4,937,946.19	4,557,624.00	380,322.19	108.35%
Expense				
5000 · SALARIES & WAGES				
5010 · Permanent Employees	2,080,599.08	2,182,174.00	-101,574.92	95.35%
5015 · Limited Term Employees	153,649.20	159,776.00	-6,126.80	96.17%
5020 · Seasonal Employees	121,999.87	129,646.00	-7,646.13	94.1%
5040 · Board Trustees Meeting Stipend	13,000.00	19,150.00	-6,150.00	67.89%
Total 5000 · SALARIES & WAGES	2,369,248.15	2,490,746.00	-121,497.85	95.12%
5100 · EMPLOYEE BENEFITS				
5110 · Retirement - Employer Contribut	526,919.81	552,737.00	-25,817.19	95.33%
5115 · Retirement - Employee Contribut	0.00		0.00	0.0%
5116 · Alternate Retire-Employee Contr	0.00		0.00	0.0%
5125 · Actives - Medical Insurance	272,352.52	264,071.00	8,281.52	103.14%
5130 · Actives - HRA Health Reimb Acct	13,656.00	7,137.00	6,519.00	191.34%
5135 · Actives - Dental Insurance	24,787.62	23,350.00	1,437.62	106.16%
5140 · Actives - Dental Reimbursement	2,098.00	294.00	1,804.00	713.61%
5145 · Actives - Vision Insurance	4,338.18	4,406.00	-67.82	98.46%
5150 · Group Life Insurance	940.50	1,060.00	-119.50	88.73%
5155 · Retirees - HRA & Prescrip Reimb	4,658.60		4,658.60	100.0%
5160 · Retirees - HRA & Medical Reimb	28,233.66		28,233.66	100.0%
5165 · Long Term Disability - Standard	13,128.93	13,089.00	39.93	100.31%
5170 · Actives - Other Benefits	1,669.16		1,669.16	100.0%
5175 · Social Security & Medicare Tax	42,476.78	43,020.00	-543.22	98.74%
5180 · CA Unemployment/Disability Tax	12,008.54	12,291.00	-282.46	97.7%
5182 · Workers Compensation	123,913.00	125,041.00	-1,128.00	99.1%
5185 · Actives - Deferred Compensation	0.00		0.00	0.0%
Total 5100 · EMPLOYEE BENEFITS	1,071,181.30	1,046,496.00	24,685.30	102.36%
5200 · TRAINING - BOARD & STAFF				
5205 · Coastal Regional Continuing Ed.	5,094.00	2,828.00	2,266.00	180.13%
5210 · Conferences / Workshops Board	19,424.63	21,200.00	-1,775.37	91.63%
5215 · Conferences / Workshops Staff	50,521.78	43,129.00	7,392.78	117.14%
5220 · Staff Training	265.00	3,381.00	-3,116.00	7.84%
Total 5200 · TRAINING - BOARD & STAFF	75,305.41	70,538.00	4,767.41	106.76%
5300 · ADMINISTRATION				
5305 · Board Meeting Expenses	12,495.46	4,770.00	7,725.46	261.96%
5310 · Background / drug screening	336.86	796.00	-459.14	42.32%
5315 · County Accounting Service Chgs	8,674.66	24,179.00	-15,504.34	35.88%
5325 · HR & Finance Consultant	8,372.56	3,181.00	5,191.56	263.21%
5330 · Memberships & Subscriptions	26,809.26	25,882.00	927.26	103.58%
5335 · Office Expense	7,744.87	10,401.00	-2,656.13	74.46%
5340 · Janitorial/Household Expense	22,765.14	21,924.00	841.14	103.84%
5345 · Prof. Services - Engineer Rpt	25,163.40	24,210.00	953.40	103.94%
5350 · Legal Services	24,274.50	30,001.00	-5,726.50	80.91%
5355 · Property Tax Stormwater Assess	3,426.00	5,651.00	-2,225.00	60.63%
5360 · Permits	5,962.00	7,950.00	-1,988.00	74.99%
5365 · CEQA / PEIR	0.00	25,000.00	-25,000.00	0.0%

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

	<u>Jul '23 - Mar 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5375 · Audit	31,895.00	22,342.00	9,553.00	142.76%
5380 · Copier and postage	4,519.32	4,850.00	-330.68	93.18%
5385 · Security and fire alarm	8,987.93	9,389.00	-401.07	95.73%
5390 · Payroll Service	7,607.89	6,841.00	766.89	111.21%
5395 · Bank Fees (County General Fund)	653.24	958.00	-304.76	68.19%
5396 · Bank Fees (County Capital Fund)	517.80	185.00	332.80	279.89%
5399 · Facility Lease	0.00	0.00	0.00	0.0%
Total 5300 · ADMINISTRATION	200,205.89	228,510.00	-28,304.11	87.61%
5400 · INSURANCE				
5410 · Liability Insurance - VCJPA	117,407.00	120,591.00	-3,184.00	97.36%
5415 · Auto Physical Damage	3,907.00	3,909.00	-2.00	99.95%
5420 · Group Property Program	39,448.00	41,730.00	-2,282.00	94.53%
5425 · VCJPA - General Fund Allocation	3,529.00	1,984.00	1,545.00	177.87%
5430 · Group Fidelity	5,714.00	7,016.00	-1,302.00	81.44%
5435 · Non-owned Aircraft	4,625.00	5,088.00	-463.00	90.9%
5436 · Cyber Liability	2,950.95	8,198.00	-5,247.05	36.0%
5445 · Business Travel Accident Ins	478.00	478.00	478.00	100.0%
Total 5400 · INSURANCE	178,058.95	188,516.00	-10,457.05	94.45%
5450 · COMPUTER HARDWARE & SOFTWARE				
5455 · IT Consulting - Compu-Data	290.00	5,251.00	-4,961.00	5.52%
5460 · Computer Hardware	9,527.83	18,751.00	-9,223.17	50.81%
5465 · Computer Software	17,629.09	26,252.00	-8,622.91	67.15%
5470 · Database & Mapping - License	12,500.00	0.00	12,500.00	100.0%
5475 · Website Hosting / Microsoft	8,935.16	8,113.00	822.16	110.13%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	48,882.08	58,367.00	-9,484.92	83.75%
5500 · FACILITIES MAINTENANCE				
5505 · Facility - Repairs & Maint	22,660.74	40,981.00	-18,320.26	55.3%
Total 5500 · FACILITIES MAINTENANCE	22,660.74	40,981.00	-18,320.26	55.3%
5550 · UTILITIES				
5560 · Gas & Electricity - PG&E	26,337.86	17,627.00	8,710.86	149.42%
5565 · Water	4,370.29	5,592.00	-1,221.71	78.15%
5570 · Phone - VOIP - Fusion/MegaPath	4,763.31	5,041.00	-277.69	94.49%
5575 · Phone - Land Line-AT&T/Comcast	3,408.04	3,411.00	-2.96	99.91%
5580 · Phone - Mobile Devices-Verizon	17,256.06	17,087.00	169.06	100.99%
Total 5550 · UTILITIES	56,135.56	48,758.00	7,377.56	115.13%
5600 · FLEET MAINTENANCE				
5610 · Garage Tools	3,530.81	6,757.00	-3,226.19	52.25%
5615 · Garage Repairs Outside	6,590.86	6,376.00	214.86	103.37%
5620 · Auto, Hotsy, Plug, Boat, Traile	10,707.41	15,106.00	-4,398.59	70.88%
5630 · Ops Equipment & Repairs	4,628.90	12,001.00	-7,372.10	38.57%
5635 · Vehicle Accident Insur Claims	0.00	5,500.00	-5,500.00	0.0%
Total 5600 · FLEET MAINTENANCE	25,457.98	45,740.00	-20,282.02	55.66%
5700 · OPERATIONS				
5705 · Pesticides	74,208.73	95,513.00	-21,304.27	77.7%
5715 · Helicopter	8,600.00	45,000.00	-36,400.00	19.11%
5720 · Safety Equipment	3,389.67	6,213.00	-2,823.33	54.56%
5725 · Apparel - Uniforms & Boots	8,417.48	11,473.00	-3,055.52	73.37%
5730 · Mosquito Fish	2,136.89	3,181.00	-1,044.11	67.18%
5735 · Fuel	47,548.08	54,000.00	-6,451.92	88.05%
Total 5700 · OPERATIONS	144,300.85	215,380.00	-71,079.15	67.0%
5800 · LABORATORY				
5805 · Disease Surveillance	3,089.05	8,507.00	-5,417.95	36.31%
5810 · Sentinel Chicken Flocks/Supply	339.23	2,385.00	-2,045.77	14.22%
5815 · Mosquito Blood	3,185.00	3,399.00	-214.00	93.7%
5820 · Dry Ice	8,845.53	9,751.00	-905.47	90.71%
5825 · Lab Supplies	3,559.85	7,155.00	-3,595.15	49.75%
5830 · Lab Biowaste Disposal	1,055.60	1,033.00	22.60	102.19%
5835 · Lab Equip. Repair	6,734.81	2,000.00	4,734.81	336.74%
5840 · Lab Equip. Maintenance	3,625.99	3,000.00	625.99	120.87%
5845 · Lab PCR Supplies	29,812.94	13,810.00	16,002.94	215.88%
5850 · Lab PCR Maintenance	9,833.80	13,500.00	-3,666.20	72.84%
Total 5800 · LABORATORY	70,081.80	64,540.00	5,541.80	108.59%
5900 · PUBLIC OUTREACH				
5910 · Media and Network	69,918.71	73,340.00	-3,421.29	95.34%
5920 · Promotion & Printing	11,874.53	12,156.00	-281.47	97.69%
Total 5900 · PUBLIC OUTREACH	81,793.24	85,496.00	-3,702.76	95.67%
6000 · CAPITAL IMPROVEMENTS				
6010 · Building Improvements	17,795.50	600,000.00	-582,204.50	2.97%
6020 · Equipment - Operations & Admin	30,343.57	14,000.00	16,343.57	216.74%
6025 · Software	0.00	80,000.00	-80,000.00	0.0%
6030 · Vehicle Leases	31,880.97	52,447.00	-20,566.03	60.79%
Total 6000 · CAPITAL IMPROVEMENTS	80,020.04	746,447.00	-666,426.96	10.72%

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

	<u>Jul '23 - Mar 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6500 · DEBT SERVICE				
6510 · Principal Payments	213,177.02	213,177.00	0.02	100.0%
6520 · Interest Payments	104,917.10	104,917.00	0.10	100.0%
Total 6500 · DEBT SERVICE	<u>318,094.12</u>	<u>318,094.00</u>	<u>0.12</u>	<u>100.0%</u>
Total Expense	<u>4,741,426.11</u>	<u>5,648,609.00</u>	<u>-907,182.89</u>	<u>83.94%</u>
Net Ordinary Income	196,520.08	-1,090,985.00	1,287,505.08	-18.01%
Other Income/Expense				
Other Income				
Transfer In	0.00	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	<u><u>196,520.08</u></u>	<u><u>-1,090,985.00</u></u>	<u><u>1,287,505.08</u></u>	<u><u>-18.01%</u></u>

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

	<u>Mar 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 · PROGRAM REVENUES				
4010 · Service Abatement Revenue -2451	2,205.67	2,875.00	-669.33	76.72%
4020 · Special Benefit Assessmnt-2031	90,769.12	96,399.00	-5,629.88	94.16%
4030 · Special Mosquito Tax - 2439	24,460.72	24,787.00	-326.28	98.68%
Total 4000 · PROGRAM REVENUES	117,435.51	124,061.00	-6,625.49	94.66%
4100 · PROPERTY TAX REVENUES				
4105 · Current - Secured - 1021	166,005.65	167,567.00	-1,561.35	99.07%
4110 · Current - Unsecured - 1031	8,331.72	6,552.00	1,779.72	127.16%
4115 · Prior Year - Unsecured - 1033	49.89	50.00	-0.11	99.78%
4120 · Current -Secured SB813-1041	14,552.77	6,250.00	8,302.77	232.84%
4130 · Prior Y. Unsecured SB813-1042	472.92	35.00	437.92	1,351.2%
4140 · State Homeowner Prop-1831	0.00	595.00	-595.00	0.0%
Total 4100 · PROPERTY TAX REVENUES	189,412.95	181,049.00	8,363.95	104.62%
4200 · OTHER TAX REVENUES				
4210 · ERAF Rebate-1046	0.00	28,958.00	-28,958.00	0.0%
4220 · Redevelop Passthrough-1024,2647	0.00	11,341.00	-11,341.00	0.0%
Total 4200 · OTHER TAX REVENUES	0.00	40,299.00	-40,299.00	0.0%
4300 · OTHER REVENUES				
4310 · Interest Earned (Cnty GF+VCJPA)	1,356.00	8,594.00	-7,238.00	15.78%
4311 · Interest Earned (Cnty Cap Fund)	0.00	0.00	0.00	0.0%
4312 · Interest (Cal CLASS)	17,286.52		17,286.52	100.0%
4340 · VCJPA / Misc. Income -2658	610.52	466.00	144.52	131.01%
Total 4300 · OTHER REVENUES	19,253.04	9,060.00	10,193.04	212.51%
Total Income	326,101.50	354,469.00	-28,367.50	92.0%
Expense				
5000 · SALARIES & WAGES				
5010 · Permanent Employees	221,528.39	347,062.00	-125,533.61	63.83%
5015 · Limited Term Employees	16,173.60	25,411.00	-9,237.40	63.65%
5020 · Seasonal Employees	0.00	20,619.00	-20,619.00	0.0%
5040 · Board Trustees Meeting Stipend	1,400.00	3,046.00	-1,646.00	45.96%
Total 5000 · SALARIES & WAGES	239,101.99	396,138.00	-157,036.01	60.36%
5100 · EMPLOYEE BENEFITS				
5110 · Retirement - Employer Contribut	55,327.52	56,088.00	-760.48	98.64%
5115 · Retirement - Employee Contribut	0.00		0.00	0.0%
5116 · Alternate Retire-Employee Contr	0.00		0.00	0.0%
5125 · Actives - Medical Insurance	32,292.79	30,367.00	1,925.79	106.34%
5130 · Actives - HRA Health Reimb Acct	0.00	0.00	0.00	0.0%
5135 · Actives - Dental Insurance	2,754.18	3,594.00	-839.82	76.63%
5140 · Actives - Dental Reimbursement	0.00	0.00	0.00	0.0%
5145 · Actives - Vision Insurance	482.02	490.00	-7.98	98.37%
5150 · Group Life Insurance	104.50	118.00	-13.50	88.56%
5160 · Retirees - HRA & Medical Reimb	1,207.82		1,207.82	100.0%
5165 · Long Term Disability - Standard	1,458.77	1,454.00	4.77	100.33%
5170 · Actives - Other Benefits	1,063.57		1,063.57	100.0%
5175 · Social Security & Medicare Tax	3,540.63	4,780.00	-1,239.37	74.07%
5180 · CA Unemployment/Disability Tax	266.59	1,366.00	-1,099.41	19.52%
5185 · Actives - Deferred Compensation	0.00		0.00	0.0%
Total 5100 · EMPLOYEE BENEFITS	98,498.39	98,257.00	241.39	100.25%
5200 · TRAINING - BOARD & STAFF				
5205 · Coastal Regional Continuing Ed.	0.00	0.00	0.00	0.0%
5210 · Conferences / Workshops Board	2,941.09	1,336.00	1,605.09	220.14%
5215 · Conferences / Workshops Staff	6,970.42	4,019.00	2,951.42	173.44%
5220 · Staff Training	0.00	2,670.00	-2,670.00	0.0%
Total 5200 · TRAINING - BOARD & STAFF	9,911.51	8,025.00	1,886.51	123.51%
5300 · ADMINISTRATION				
5305 · Board Meeting Expenses	609.53	530.00	79.53	115.01%
5310 · Background / drug screening	0.00	88.00	-88.00	0.0%
5315 · County Accounting Service Chgs	8,674.66	6,661.00	2,013.66	130.23%
5325 · HR & Finance Consultant	318.36	353.00	-34.64	90.19%
5330 · Memberships & Subscriptions	0.00	761.00	-761.00	0.0%
5335 · Office Expense	736.01	1,156.00	-419.99	63.67%
5340 · Janitorial/Household Expense	2,525.53	2,436.00	89.53	103.68%
5345 · Prof. Services - Engineer Rpt	0.00	0.00	0.00	0.0%
5350 · Legal Services	270.00	3,333.00	-3,063.00	8.1%
5360 · Permits	0.00	0.00	0.00	0.0%
5375 · Audit	0.00	0.00	0.00	0.0%
5380 · Copier and postage	692.13	539.00	153.13	128.41%

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

	<u>Mar 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5385 · Security and fire alarm	614.25	1,043.00	-428.75	58.89%
5390 · Payroll Service	906.75	760.00	146.75	119.31%
5395 · Bank Fees (County General Fund)	72.13	106.00	-33.87	68.05%
5396 · Bank Fees (County Capital Fund)	55.30	21.00	34.30	263.33%
Total 5300 · ADMINISTRATION	15,474.65	17,787.00	-2,312.35	87.0%
5450 · COMPUTER HARDWARE & SOFTWARE				
5455 · IT Consulting - Compu-Data	150.00	583.00	-433.00	25.73%
5460 · Computer Hardware	135.13	2,083.00	-1,947.87	6.49%
5465 · Computer Software	1,054.23	2,916.00	-1,861.77	36.15%
5470 · Database & Mapping - License	0.00	0.00	0.00	0.0%
5475 · Website Hosting / Microsoft	475.24	901.00	-425.76	52.75%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	1,814.60	6,483.00	-4,668.40	27.99%
5500 · FACILITIES MAINTENANCE				
5505 · Facility - Repairs & Maint	3,993.53	4,553.00	-559.47	87.71%
Total 5500 · FACILITIES MAINTENANCE	3,993.53	4,553.00	-559.47	87.71%
5550 · UTILITIES				
5560 · Gas & Electricity - PG&E	2,606.07	1,958.00	648.07	133.1%
5565 · Water	0.00	1,118.00	-1,118.00	0.0%
5570 · Phone - VOIP - Fusion/MegaPath	541.13	560.00	-18.87	96.63%
5575 · Phone - Land Line-AT&T/Comcast	311.19	379.00	-67.81	82.11%
5580 · Phone - Mobile Devices-Verizon	1,860.55	1,899.00	-38.45	97.98%
Total 5550 · UTILITIES	5,318.94	5,914.00	-595.06	89.94%
5600 · FLEET MAINTENANCE				
5610 · Garage Tools	0.00	751.00	-751.00	0.0%
5615 · Garage Repairs Outside	0.00	708.00	-708.00	0.0%
5620 · Auto, Hotsy, Plug, Boat, Traile	578.76	1,678.00	-1,099.24	34.49%
5630 · Ops Equipment & Repairs	570.74	1,333.00	-762.26	42.82%
5635 · Vehicle Accident Insur Claims	0.00	0.00	0.00	0.0%
Total 5600 · FLEET MAINTENANCE	1,149.50	4,470.00	-3,320.50	25.72%
5700 · OPERATIONS				
5705 · Pesticides	17,790.23	61,215.00	-43,424.77	29.06%
5720 · Safety Equipment	1,478.80	690.00	788.80	214.32%
5725 · Apparel - Uniforms & Boots	570.90	1,275.00	-704.10	44.78%
5730 · Mosquito Fish	399.61	353.00	46.61	113.2%
5735 · Fuel	3,702.30	6,000.00	-2,297.70	61.71%
Total 5700 · OPERATIONS	23,941.84	69,533.00	-45,591.16	34.43%
5800 · LABORATORY				
5805 · Disease Surveillance	195.70	945.00	-749.30	20.71%
5810 · Sentinel Chicken Flocks/Supply	37.00	265.00	-228.00	13.96%
5815 · Mosquito Blood	371.00	378.00	-7.00	98.15%
5820 · Dry Ice	647.50	1,083.00	-435.50	59.79%
5825 · Lab Supplies	0.00	795.00	-795.00	0.0%
5830 · Lab Biowaste Disposal	104.00	115.00	-11.00	90.44%
5835 · Lab Equip. Repair	6,734.81			
5845 · Lab PCR Supplies	1,034.02	0.00	1,034.02	100.0%
5850 · Lab PCR Maintenance	0.00	1,500.00	-1,500.00	0.0%
Total 5800 · LABORATORY	9,124.03	5,081.00	4,043.03	179.57%
5900 · PUBLIC OUTREACH				
5910 · Media and Network	8,162.97	13,820.00	-5,657.03	59.07%
5920 · Promotion & Printing	0.00	0.00	0.00	0.0%
Total 5900 · PUBLIC OUTREACH	8,162.97	13,820.00	-5,657.03	59.07%
6000 · CAPITAL IMPROVEMENTS				
6010 · Building Improvements	3,829.50	0.00	3,829.50	100.0%
6030 · Vehicle Leases	3,542.33	5,827.00	-2,284.67	60.79%
Total 6000 · CAPITAL IMPROVEMENTS	7,371.83	5,827.00	1,544.83	126.51%
Total Expense	423,863.78	635,888.00	-212,024.22	66.66%
Net Ordinary Income	-97,762.28	-281,419.00	183,656.72	34.74%
Net Income	-97,762.28	-281,419.00	183,656.72	34.74%

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

GF-Mar
2024

Beginning Cash per District as of Feb 29, 2024 5,246,603

Reductions	
Payroll Related (ADP)	(214,125)
Checks Written	(246,837)
County Accounting Service Charges	(8,675)
Bank Fee	(72)
Total Reductions	(469,708)

Additions	
Abatement Services	24,437
Property Tax Revenue	189,413
Quarterly Interest	-
ERAF Rebate	-
Special Benefit Assessment	90,769
Special Mosquito Tax	24,461
Misc Deposit	611
Total Additions	329,690

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

Cash per County General Fund Statement 5,106,585

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] 03/01/2024-03/31/2024 Page 2
WED, APR 10, 2024, 12:23 PM --req: EASRANIN--leg: GL JL--loc: CONTROL---job:16963139 J2958---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 03/01/24	13,031,101.32	7,784,498.16	5,246,603.16
	03/05/24	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	21,217.70	0.00	5,267,820.86
	03/15/24	JE551064	AutoID: JHJ228G4 Job: 16918 JE	0.00	8,674.66	5,259,146.20
	03/19/24	JE552065	AutoID: JVD319A4 Job: 16922 JE	0.00	72.13	5,259,074.07
	03/26/24	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	3,829.32	0.00	5,262,903.39
	03/27/24	SPU3274	AutoID: ITX327A4 Job: 16929 JE	472.92	0.00	5,263,376.31
	03/27/24	SPS3274	AutoID: ITX327C4 Job: 16930 JE	14,552.77	0.00	5,277,929.08
	03/28/24	UCC3284	AutoID: ITX328A4 Job: 16933 JE	8,331.72	0.00	5,286,260.80
	03/28/24	SEC3284	AutoID: ITX328E4 Job: 16933 JE	281,235.49	0.00	5,567,496.29
	03/28/24	UCP3284	AutoID: ITX328D4 Job: 16933 JE	49.89	0.00	5,567,546.18
	03/29/24	JE552637	AutoID: JNE401E4 Job: 16949 JE	0.00	460,961.28	5,106,584.90
		DR	* SUB ACCT Total *	13,360,791.13*	8,254,206.23*	5,106,584.90*

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

CPF-Mar
2024

Beginning Cash per District as of Feb 29, 2024	695,672
Reductions	
Checks Written	(10,091)
Bank Fee	(55)
Transfer-Out to General Fund	-
Total Reductions	(10,147)
Additions	
Quarterly Interest	-
Transfer-In from General Fund	-
Total Additions	-
Ending Cash per District as of Mar 31, 2024	685,525
Cash per County Capital Project Fund Statement	685,525
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] 03/01/2024-03/31/2024 Page 1
 WED, APR 10, 2024, 12:23 PM --req: EASRANIN--leg: GL JL--loc: CONTROL---job:16963139 J2958---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 03/01/24	780,650.39	84,978.76	695,671.63			
	03/19/24	JE552065	AutoID: JVD319A4 Job: 16922 JE	0.00	55.30	695,616.33			
	03/29/24	JE552637	AutoID: JNE401E4 Job: 16949 JE	0.00	10,091.33	685,525.00			
		DR	* SUB ACCT Total *	780,650.39*	95,125.39*	685,525.00*			

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

Mar 2024

	<u>March 15, 2024</u>	<u>March 29, 2024</u>	Footnotes:
Payroll ACH Disbursement (including Net Pay & Taxes)			
Total Net Pay	75,483	82,825	
Federal W/H Tax	14,794	16,782	
Social Security Tax	-	174	A
Medicare	3,420	3,487	
CA W/H Tax	6,263	7,104	
CA SUI/DI	1,403	1,484	
Total	101,363	111,855	
ADP Process Fee PPE 1/27, 2/10	236	236	
ADP Time & Attend, Process Fee PPE 2/24	128	306	
Total amount for the period:	101,727	112,398	
Total amount for the month:		214,125	

Footnotes:

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

San Mateo County Mosquito & Vector Control District
Check Detail

March 2024

GF-Mar 2024

Num	Date	Name	Memo	Account	Original Amount
2624	03/07/2024	Charles P. Hansen	Retiree Health Insurance Reimb-Mar '24	1013 · Checking - US Bank - GF x3353	-603.91
03012024	03/01/2024		Retiree Health Insurance Reimb-Mar '24	5160 · Retirees - HRA & Medical Reimb	603.91
TOTAL					<u>603.91</u>
2625	03/07/2024	Dennis J Jewell	Retiree Health Insurance Reimb-Mar '24	1013 · Checking - US Bank - GF x3353	-603.91
03012024	03/05/2024		Retiree Health Insurance Reimb-Mar '24	5160 · Retirees - HRA & Medical Reimb	603.91
TOTAL					<u>603.91</u>
2626	03/07/2024	Eric Eckstein	Per Diem to Vertebrate Pest Conf 3/10-3/14/2024 in Monterey	1013 · Checking - US Bank - GF x3353	-315.00
Vert-PerDiem3/24	03/05/2024		Per Diem to Vertebrate Pest Conf 3/10-3/14/2024 in Monterey	5215 · Conferences / Workshops Staff	315.00
TOTAL					<u>315.00</u>
2627	03/07/2024	Justin Loman	Per Diem to Vertebrate Pest Conf 3/10-3/14/2024 in Monterey	1013 · Checking - US Bank - GF x3353	-315.00
Vert-PerDiem3/24	03/05/2024		Per Diem to Vertebrate Pest Conf 3/10-3/14/2024 in Monterey	5215 · Conferences / Workshops Staff	315.00
TOTAL					<u>315.00</u>
2628	03/07/2024	Rachel Curtis	Per Diem to Vertebrate Pest Conf 3/11-3/14/2024 in Monterey	1013 · Checking - US Bank - GF x3353	-241.00
Vert-PerDiem3/24	03/05/2024		Per Diem to Vertebrate Pest Conf 3/11-3/14/2024 in Monterey	5215 · Conferences / Workshops Staff	241.00
TOTAL					<u>241.00</u>
2629	03/07/2024	Ryan Thorndike	Per Diem to Vertebrate Pest Conf 3/10-3/14/2024 in Monterey	1013 · Checking - US Bank - GF x3353	-315.00
Vert-PerDiem3/24	03/05/2024		Per Diem to Vertebrate Pest Conf 3/10-3/14/2024 in Monterey	5215 · Conferences / Workshops Staff	315.00
TOTAL					<u>315.00</u>
2630	03/07/2024	Vanessa Hernandez-Pachec	Per Diem to Vertebrate Pest Conf 3/10-3/14/2024 in Monterey	1013 · Checking - US Bank - GF x3353	-315.00
Vert-PerDiem3/24	03/05/2024		Per Diem to Vertebrate Pest Conf 3/10-3/14/2024 in Monterey	5215 · Conferences / Workshops Staff	315.00
TOTAL					<u>315.00</u>
2631	03/07/2024	Great-West Life & Annuity C Group No. 98368		1013 · Checking - US Bank - GF x3353	-7,300.26

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

March 2024

GF-Mar 2024

Num	Date	Name	Memo	Account	Original Amount
02242024	02/24/2024		Employee Deferred Comp PPE 02/24/2024	5185 · Actives - Deferred Compensation	7,300.26
TOTAL					<u>7,300.26</u>
2632	03/07/2024	San Mateo County Retireme SM M.A.D.		1013 · Checking - US Bank - GF x3353	-37,288.37
02242024	02/24/2024		Employee Contribution Pay Period 02/11/2024-02/24/2024	5115 · Retirement - Employee Contribut	9,734.94
			Employer Contribution Pay Period 02/11/2024-02/24/2024	5110 · Retirement - Employer Contribut	27,553.43
TOTAL					<u>37,288.37</u>
2633	03/07/2024	U.S. Bank PARS Account # (Agency Name: San Mateo County Mosquito & Vector Control District PP		1013 · Checking - US Bank - GF x3353	-606.51
6746022400-P02-2	02/24/2024		Alternate Retirement System for Richard Arrow PPE 02/24/2024	5116 · Alternate Retire-Employee Contr	606.51
TOTAL					<u>606.51</u>
2634	03/07/2024	Aim To Please Janitorial Ser Invoice #70 - Feb 2024		1013 · Checking - US Bank - GF x3353	-1,633.25
70	02/29/2024		1351 Rollins Janitorial Services-Feb 2024	5340 · Janitorial/Household Expense	1,200.00
			1415 N Carolan Janitorial Services	5340 · Janitorial/Household Expense	325.00
			1415 N Carolan Restroom Cleaning	5340 · Janitorial/Household Expense	108.25
TOTAL					<u>1,633.25</u>
2635	03/07/2024	Airgas Dry Ice	4317638	1013 · Checking - US Bank - GF x3353	-294.37
9147168314	02/20/2024		Dry Ice (200 lbs)	5820 · Dry Ice	294.37
TOTAL					<u>294.37</u>
2636	03/07/2024	Amazon Capital Services	Account # ARX6UTA334C06	1013 · Checking - US Bank - GF x3353	-764.16
1YCQ-M9D1-9M3F	02/29/2024		Silverware for kitchen	5335 · Office Expense	25.19
			Blast media	5610 · Garage Tools	76.18
			Trailer coupler pins	5620 · Auto, Hotsy, Plug, Boat, Traile	25.44
			Drone material buckets	5630 · Ops Equipment & Repairs	272.65
			Boots for Rick & boggs for Stephanie	5725 · Apparel - Uniforms & Boots	171.50
			Insect repellents for outreach program	5910 · Media and Network	193.20
TOTAL					<u>764.16</u>

San Mateo County Mosquito & Vector Control District
Check Detail

March 2024

GF-Mar 2024

Num	Date	Name	Memo	Account	Original Amount
2637	03/07/2024	American Fidelity Assurance	Payor: 56840 Pay Period 4/4/2024	1013 · Checking - US Bank - GF x3353	-1,669.16
2363128	03/01/2024		Flexible Spending Account (Employee Contrib) PP 4/4/2024	5170 · Actives - Other Benefits	1,669.16
TOTAL					1,669.16
2638	03/07/2024	Bay Alarm	A/C #4676626; Inv# 21272374	1013 · Checking - US Bank - GF x3353	-614.25
21272374-Apr-May	03/04/2024		Security Alarm Monitoring 01/01/24-03/31/24 (1351 Rollins Rd)	5385 · Security and fire alarm	614.25
TOTAL					614.25
2639	03/07/2024	Bubba's Fire Extinguisher C	Inv #9769	1013 · Checking - US Bank - GF x3353	-862.50
9769	02/15/2024		Fire Extinguisher Service (69) at 1351 Rollins & 1415 Carolan	5505 · Facility - Repairs & Maint	862.50
TOTAL					862.50
2640	03/07/2024	Cintas	Customer #11322412	1013 · Checking - US Bank - GF x3353	-38.08
5199888468	02/28/2024		First Aid-Kit refill (2)	5720 · Safety Equipment	38.08
TOTAL					38.08
2641	03/07/2024	Cintas Corporation #0464	Payer #15914933	1013 · Checking - US Bank - GF x3353	-583.78
15914933 Feb-202	02/29/2024		Uniform Services 02/07/24 Inv #4182588290	5725 · Apparel - Uniforms & Boots	134.06
			Uniform Services 02/14/24 Inv #4183328428	5725 · Apparel - Uniforms & Boots	151.60
			Uniform Services 02/21/24 Inv #4184043715	5725 · Apparel - Uniforms & Boots	138.20
			Uniform Services 02/28/24 Inv #4184756477	5725 · Apparel - Uniforms & Boots	159.92
TOTAL					583.78
2642	03/07/2024	Clarke Mosquito Control Prc	Customer # 002486	1013 · Checking - US Bank - GF x3353	-13,472.04
5107491	02/23/2024		Natular XRT Tablet (10cs) (P.O. #02706-1906)	5705 · Pesticides	13,472.04
TOTAL					13,472.04
2643	03/07/2024	Comcast	A/C #8155200280283815	1013 · Checking - US Bank - GF x3353	-171.08
815520028070620	02/17/2024		Business Internet 02/22/24-03/21/24 (1351 Rollins)	5575 · Phone - Land Line-AT&T/Comcast	171.08
TOTAL					171.08

San Mateo County Mosquito & Vector Control District
Check Detail

March 2024

GF-Mar 2024

Num	Date	Name	Memo	Account	Original Amount
2644	03/07/2024	David J Vossbrink		1013 · Checking - US Bank - GF x3353	-210.00
102-2024	03/05/2024		Re: Communications & media strategies (1.5hrs)	5910 · Media and Network	210.00
TOTAL					<u>210.00</u>
2645	03/07/2024	Eco Medical Inc.	Invoice #24321	1013 · Checking - US Bank - GF x3353	-208.00
24321	02/29/2024		28 Gal. Bio-waste container pick-ups - 2/1 & 2/29/2024	5830 · Lab Biowaste Disposal	208.00
TOTAL					<u>208.00</u>
2646	03/07/2024	Flyers Energy, LLC	Account 700895	1013 · Checking - US Bank - GF x3353	-1,355.90
CFS-3757298	02/29/2024		Fuels 02/16/2024-02/29/2024	5735 · Fuel	1,355.90
TOTAL					<u>1,355.90</u>
2647	03/07/2024	FRMS	51 - SMCMVCD Billing Period Mar-2024	1013 · Checking - US Bank - GF x3353	-36,185.85
FRMS0324-SMCM	02/08/2024		Medical Insurance for Mar-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					<u>36,185.85</u>
2648	03/07/2024	Fusion, LLC	Customer No. 3789973	1013 · Checking - US Bank - GF x3353	-532.87
9842732	02/22/2024		Phone System Mar-2024	5570 · Phone - VOIP - Fusion/MegaPath	532.87
TOTAL					<u>532.87</u>
2649	03/07/2024	Grainger	809934680	1013 · Checking - US Bank - GF x3353	-475.00
7118537542	03/05/2024		Facility repair & maint supplies	5505 · Facility - Repairs & Maint	352.57
			Fleet repair & maint supplies	5620 · Auto, Hotsy, Plug, Boat, Traile	16.61
			Drone trailer hardwares	5630 · Ops Equipment & Repairs	28.14
			Ops field safety supplies	5720 · Safety Equipment	77.68
TOTAL					<u>475.00</u>

San Mateo County Mosquito & Vector Control District
Check Detail

March 2024

GF-Mar 2024

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
2650	03/07/2024	James Barry	Inv #961598	1013 · Checking - US Bank - GF x3353	-150.00
961598	03/05/2024		Fish pond maintenance	5505 · Facility - Repairs & Maint	150.00
TOTAL					150.00
2651	03/07/2024	Kone Inc.	Customer #N191941	1013 · Checking - US Bank - GF x3353	-1,963.68
871297576	03/01/2024		Elevator Maintenance 03/01/2024-05/31/2024 (6% Incr)	5505 · Facility - Repairs & Maint	1,641.00
			Emergency Monitoring & Wireless Service	5505 · Facility - Repairs & Maint	322.68
TOTAL					1,963.68
2652	03/07/2024	Quench USA, Inc.	A/C #D322868	1013 · Checking - US Bank - GF x3353	-225.52
INV07000692	03/01/2024		Drinking Water Dispenser Rental - Mar 2024	5335 · Office Expense	225.52
TOTAL					225.52
2653	03/07/2024	Quick Light Recycling, LLC	Inv #9831	1013 · Checking - US Bank - GF x3353	-166.34
9831	02/23/2024		Pickup batteries for recycling	5505 · Facility - Repairs & Maint	166.34
TOTAL					166.34
2654	03/07/2024	RankPlus SEO	Invoice 000846	1013 · Checking - US Bank - GF x3353	-742.00
000846	03/01/2024		Google Ads Services (Mar)	5910 · Media and Network	742.00
TOTAL					742.00
2655	03/07/2024	Recology San Mateo County	A/C #731001072	1013 · Checking - US Bank - GF x3353	-530.38
52747367	02/28/2024		Garbage Service - Feb 2024	5340 · Janitorial/Household Expense	530.38
TOTAL					530.38
2656	03/07/2024	Regional Government Servis	Inv #16371	1013 · Checking - US Bank - GF x3353	-82.50
16371	01/31/2024		Jan '24-HR consulting (.5hr)	5325 · HR & Finance Consultant	82.50
TOTAL					82.50
2657	03/07/2024	Standard Insurance Compar	142979	1013 · Checking - US Bank - GF x3353	-1,458.77

San Mateo County Mosquito & Vector Control District
Check Detail

March 2024

GF-Mar 2024

Num	Date	Name	Memo	Account	Original Amount
142979-0001	Feb2 02/20/2024		Long term disability due 03/01/2024	5165 · Long Term Disability - Standard	1,458.77
TOTAL					1,458.77
2658	03/07/2024	Streamline	Invoice No: 112D6F75-0037	1013 · Checking - US Bank - GF x3353	-431.00
112D6F75-0037	03/01/2024		Streamline Web 3/1/2024-3/31/2024	5475 · Website Hosting / Microsoft	431.00
TOTAL					431.00
2659	03/07/2024	Verizon Wireless	A/C #271667168-00002	1013 · Checking - US Bank - GF x3353	-1,956.49
9957653829	02/26/2024		Services for period 01/27/24-02/26/24 (CalNet) Upgrade iPhone for Casey	5580 · Phone - Mobile Devices-Verizon 5580 · Phone - Mobile Devices-Verizon	1,836.25 120.24
TOTAL					1,956.49
2660	03/07/2024	U.S. Bank	4246-0445-5564-6391	1013 · Checking - US Bank - GF x3353	-19,182.35
02222024	02/22/2024		District Credit Card Payment- Stmt 2-22-2024	1040 · US Bank Purchase Card	19,182.35
TOTAL					19,182.35
2661	03/21/2024	Brian Weber	Per Diem to MVCAC Lobby Days at Sac 2/20-2/22/24	1013 · Checking - US Bank - GF x3353	-172.50
MVCAC-Lobb-2-20	02/20/2024		Per Diem to MVCAC Lobby Days at Sac 2/20-2/22/24	5215 · Conferences / Workshops Staff	172.50
TOTAL					172.50
2662	03/21/2024	Rachel Curtis		1013 · Checking - US Bank - GF x3353	-301.59
MVCAC-Lobb-2-20	02/20/2024		Per Diem to MVCAC Lobby Days at Sac 2/20-2/21/24	5215 · Conferences / Workshops Staff	103.50
Reim-Outreach3/11	03/18/2024		Reimb outreach materials & USPS pkg mailing	5910 · Media and Network	198.09
TOTAL					301.59
2663	03/21/2024	Great-West Life & Annuity C Group No. 98368		1013 · Checking - US Bank - GF x3353	-7,300.26
03092024	03/09/2024		Employee Deferred Comp PPE 03/09/2024	5185 · Actives - Deferred Compensation	7,300.26
TOTAL					7,300.26
2664	03/21/2024	San Mateo County Retireme SM M.A.D.		1013 · Checking - US Bank - GF x3353	-37,444.87

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

March 2024

GF-Mar 2024

Num	Date	Name	Memo	Account	Original Amount
03092024	03/09/2024		Employee Contribution Pay Period 02/25/2024-03/09/2024	5115 · Retirement - Employee Contribut	9,781.11
			Employer Contribution Pay Period 02/25/2024-03/09/2024	5110 · Retirement - Employer Contribut	27,663.76
TOTAL					37,444.87
2665	03/21/2024	U.S. Bank PARS Account # (Agency Name: San Mateo County Mosquito & Vector Control District PP 1013 · Checking - US Bank - GF x3353			-606.51
6746022400-P03-C	03/09/2024		Alternate Retirement System for Richard Arrow PPE 03/09/2024	5116 · Alternate Retire-Employee Contr	606.51
TOTAL					606.51
2666	03/21/2024	California Department of Ta: SU BH 102-905010		1013 · Checking - US Bank - GF x3353	-3,660.00
102905010-UseTa	03/13/2024		OPS Online Purchase Use Tax	5630 · Ops Equipment & Repairs	107.00
			LAB Online Purchase Use Tax	5810 · Sentinel Chicken Flocks/Supply	37.00
			OUTREACH Online Purchase Use Tax (Custom Map/Tick Keys)	5910 · Media and Network	3,516.00
TOTAL					3,660.00
2667	03/21/2024	Airgas Dry Ice	4317638	1013 · Checking - US Bank - GF x3353	-294.17
9147644902	03/05/2024		Dry Ice (200 lbs)	5820 · Dry Ice	294.17
TOTAL					294.17
2668	03/21/2024	American Fidelity Assuranc Payor: 56840		1013 · Checking - US Bank - GF x3353	-457.98
D703378	03/20/2024		Life/Acc/Cancer EE Insurance for Mar-2024	5170 · Actives - Other Benefits	457.98
TOTAL					457.98
2669	03/21/2024	Avantpage	Invoice #IN-X-110988	1013 · Checking - US Bank - GF x3353	-357.17
IN-X-110988	03/07/2024		Spanish translation services for rodents booklet	5910 · Media and Network	357.17
TOTAL					357.17
2670	03/21/2024	Bio-Rad Laboratories, Inc.	Customer No. 1079510	1013 · Checking - US Bank - GF x3353	-588.79
0907047442	02/16/2024		PCR supplies for tick testing	5845 · Lab PCR Supplies	588.79
TOTAL					588.79

San Mateo County Mosquito & Vector Control District
Check Detail

March 2024

GF-Mar 2024

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
2671	03/21/2024	City of Burlingame, Water		1013 · Checking - US Bank - GF x3353	-897.49
53-485494-Feb24	02/23/2024		1 Inch meter 12/19/23-02/21/24-1415 N. Carolan Ave	5565 · Water	162.22
53-310176-Feb24	02/23/2024		Fireline 12/19/23-02/21/24	5565 · Water	13.15
53-310184-Feb24	02/23/2024		3/4 Inch 12/19/23-02-21/24	5565 · Water	167.69
53-133346-Feb24	02/23/2024		1 1/2 Inch 10/24/23-12/19/23-02/21/24	5565 · Water	554.43
TOTAL					897.49
2672	03/21/2024	Colorprint		1013 · Checking - US Bank - GF x3353	-449.73
35988	03/01/2024		City of San Mateo poster	5910 · Media and Network	132.78
36095	03/13/2024		Rodent Control Booklets (Spanish) Qty:100	5910 · Media and Network	316.95
TOTAL					449.73
2673	03/21/2024	Comcast	A/C #8155200280283815	1013 · Checking - US Bank - GF x3353	-171.08
815520028070620	03/17/2024		Business Internet 03/22/24-04/21/24 (1351 Rollins)	5575 · Phone - Land Line-AT&T/Comcast	171.08
TOTAL					171.08
2674	03/21/2024	Comité Latino	Booth fee for Cinco De Mayo event on 5/5/2024	1013 · Checking - US Bank - GF x3353	-150.00
SMCMVCD	03/18/2024		Booth fee for Cinco De Mayo event on 5/5/2024	5910 · Media and Network	150.00
TOTAL					150.00
2675	03/21/2024	Compu-Data, Inc.	Inv #64611	1013 · Checking - US Bank - GF x3353	-866.93
64611	03/06/2024		1Yr Renewal-Anti Virus ESET Protection (22 users)	5465 · Computer Software	716.93
			Acquire, register & activate contract for all users,	5455 · IT Consulting - Compu-Data	150.00
TOTAL					866.93
2676	03/21/2024	Flyers Energy, LLC	Account 700895	1013 · Checking - US Bank - GF x3353	-1,905.68
CFS-3775686	03/15/2024		Fuels 03/01/2024-03/15/2024	5735 · Fuel	1,905.68
TOTAL					1,905.68
2677	03/21/2024	FRMS	51 - SMCMVCD Billing Period Apr-2024	1013 · Checking - US Bank - GF x3353	-36,185.85

San Mateo County Mosquito & Vector Control District
Check Detail

March 2024

GF-Mar 2024

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
FRMS0424-SMCM	03/08/2024		Medical Insurance for Apr-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
2678	03/21/2024	Fusion, LLC	Customer No. 3789973	1013 · Checking - US Bank - GF x3353	-541.13
9855311	03/19/2024		Phone System Apr-2024	5570 · Phone - VOIP - Fusion/MegaPath	541.12
			Balance from Inv 9842732, 2/21/2024	5570 · Phone - VOIP - Fusion/MegaPath	0.01
TOTAL					541.13
2679	03/21/2024	Jarvis Fay LLP	Invoice 18553	1013 · Checking - US Bank - GF x3353	-1,994.00
18553	02/29/2024		Board Matters (5.1 hrs) - Legal Services thru Feb-2024	5350 · Legal Services	1,530.00
			Staff Expert Witness (1.7hrs)	5350 · Legal Services	464.00
TOTAL					1,994.00
2680	03/21/2024	Lampire Biological Laboratc A/C # SANMAT		1013 · Checking - US Bank - GF x3353	-371.00
585505	03/05/2024		Chicken Blood (PO# 02076-1932)	5815 · Mosquito Blood	371.00
TOTAL					371.00
2681	03/21/2024	Life Technologies Corporation		1013 · Checking - US Bank - GF x3353	-1,551.67
84620022	02/15/2024		Lab PCR room restocking supplies (P.O.#02706-1937)	5845 · Lab PCR Supplies	1,208.28
84646687	02/21/2024		Lab PCR room restocking supplies (P.O.#02706-1937)	5845 · Lab PCR Supplies	343.39
TOTAL					1,551.67
2682	03/21/2024	Mason Brutschy	Reimb Expense at AMCA Annl Conf 3/4-3/8/2024	1013 · Checking - US Bank - GF x3353	-1,225.35
AMCA3/4-3/8/	03/08/2024		Hotel, Meals & Grnd Transport & Prkg at AMCA Annl Conf 3/4-3/8/2024	5210 · Conferences / Workshops Board	1,225.35
TOTAL					1,225.35
2683	03/21/2024	ODP Business Solutions, LL A/C #36568593		1013 · Checking - US Bank - GF x3353	-387.07
29987633	03/04/2024		Misc office supplies & laserjet toner	5335 · Office Expense	295.92

San Mateo County Mosquito & Vector Control District
Check Detail

March 2024

GF-Mar 2024

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
30056867	03/11/2024		Printer toner black	5335 · Office Expense	91.15
TOTAL					<u>387.07</u>
2684	03/21/2024	Pacific Office Automation	Customer #446374	1013 · Checking - US Bank - GF x3353	-271.14
72819	03/03/2024		Maintenance for 1 Color & 2 Blk/Wht Copiers 03/02/24-04/02/24	5380 · Copier and postage	271.14
TOTAL					<u>271.14</u>
2685	03/21/2024	PG&E		1013 · Checking - US Bank - GF x3353	-3,665.60
5594119880-0 Feb	02/27/2024		PGE Elec & Gas for 1415 N Carolan 01/29/24-02/27/2024	5560 · Gas & Electricity - PG&E	868.40
5584709654-6 Feb	02/27/2024		1351 Rollins Site 01/29/2024-02/27/2024	5560 · Gas & Electricity - PG&E	2,797.20
TOTAL					<u>3,665.60</u>
2686	03/21/2024	Public Agency Retirement S	Customer #SAN400	1013 · Checking - US Bank - GF x3353	-318.36
55140	03/07/2024		PARS Alternate Retirement System Fees PE 01/31/2024	5325 · HR & Finance Consultant	318.36
TOTAL					<u>318.36</u>
2687	03/21/2024	Purchase Power	8000-9000-0074-1201	1013 · Checking - US Bank - GF x3353	-420.99
17662438-Mar2024	03/14/2024		Postage refill and transaction fee	5380 · Copier and postage	420.99
TOTAL					<u>420.99</u>
2688	03/21/2024	RMT Landscape Contractor	Customer #M332	1013 · Checking - US Bank - GF x3353	-869.00
20240331	03/10/2024		Landscape Maintenance Mar-2024 (1351 Rollins Rd)	5505 · Facility - Repairs & Maint	544.50
			Landscape Maintenance (1415 N Carolan Ave)	5505 · Facility - Repairs & Maint	324.50
TOTAL					<u>869.00</u>
2689	03/21/2024	Ronald Collins	Reimb Exp for AMCA Annl Conf 3/4-3/8/2024	1013 · Checking - US Bank - GF x3353	-773.62
AMCA-3/4-3/8/24	03/08/2024		Reimb Exp for AMCA Annl Conf 3/4-3/8/2024	5210 · Conferences / Workshops Board	773.62
TOTAL					<u>773.62</u>
2690	03/21/2024	Ryan Thorndike	Parking Exp at Vertebrate Pest Conf 3/10-3/14/24 in Monterey	1013 · Checking - US Bank - GF x3353	-160.00

San Mateo County Mosquito & Vector Control District
Check Detail

March 2024

GF-Mar 2024

Num	Date	Name	Memo	Account	Original Amount
Vert-Parking 3/24	03/14/2024		Parking Exp at Vertebrate Pest Conf 3/10-3/14/24 in Monterey	5215 · Conferences / Workshops Staff	160.00
TOTAL					160.00
2691	03/21/2024	Spark Creative Design	Inv #2956	1013 · Checking - US Bank - GF x3353	-906.25
2956	03/14/2024		District services graphics & updates	5910 · Media and Network	906.25
TOTAL					906.25
2692	03/21/2024	Target Specialty Products	Customer ID 5005852	1013 · Checking - US Bank - GF x3353	-972.88
INVP501422295	03/11/2024		Delta Dust (1lb) 24/case, 30cs/Pilt (Qty: 42 bottle)	5705 · Pesticides	972.88
TOTAL					972.88
2693	03/21/2024	Technical Safety Services, L	Customer #14050	1013 · Checking - US Bank - GF x3353	-6,734.81
TSSIN00003689	03/20/2024		BSC Filter replacements (PO #02706-1936)	5835 · Lab Equip. Repair	6,734.81
TOTAL					6,734.81
CHECK TOTAL					246,836.75

Note: Previous month's check numbers were 2559-2623. Current month's check numbers are 2624-2693 (70 checks).

San Mateo County Mosquito & Vector Control District
Check Detail

CPF-Mar 2024

March 2024

Num	Date	Name	Memo	Account	Original Amount
1273	03/07/2024	Capital Program Management, In Invoice #23-15-02		1023 · Checking - US Bank - CPF x4183	-2,719.50
23-15-02	01/08/2024		Construction Mgmt Services thru 12/31/2023; Proj No. 23-15 (1415 N Carolan)	6010 · Building Improvements	2,719.50
TOTAL					<u>2,719.50</u>
1274	03/07/2024	Enterprise FM Trust	Customer No. 458563	1023 · Checking - US Bank - CPF x4183	-3,542.33
458563-030524	03/05/2024		22NCN8-2018 NISS Frontier- Mar 2024	6030 · Vehicle Leases	248.89
			22NCNB-2018 NISS Frontier	6030 · Vehicle Leases	248.89
			22NCNF-2018 NISS Frontier	6030 · Vehicle Leases	32.89
			22NCNJ-2018 NISS Frontier	6030 · Vehicle Leases	32.89
			23CDWF-2020 Subaru Forester	6030 · Vehicle Leases	318.64
			23LVXF-2019 NISS Frontier (Kim)	6030 · Vehicle Leases	405.59
			23LW6S-2019 NISS Frontier (Lab)	6030 · Vehicle Leases	455.33
			23MNV2-2020 NISS Frontier	6030 · Vehicle Leases	391.87
			23MWW3-2020 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					<u>3,542.33</u>
1275	03/21/2024	Capital Program Management, In Invoice #23-15-04		1023 · Checking - US Bank - CPF x4183	-3,829.50
23-15-04	03/08/2024		Construction Mgmt Services thru 02/29/2024; Proj No. 23-15 (1415 N Carolan)	6010 · Building Improvements	3,829.50
TOTAL					<u>3,829.50</u>
CHECK TOTAL					<u><u>10,091.33</u></u>

Note: Previous month's check number were 1269-1272. Current month's check number are 1273-1275 (3 checks).



P.O. BOX 6343
FARGO ND 58125-6343



000000891 01 SP 106481994216303 P
SMCMVCD
ATTN DISTRICT MANAGER
1351 ROLLINS RD
BURLINGAME CA 94010-2409

ACCOUNT NUMBER [REDACTED]
STATEMENT DATE 03-22-2024
AMOUNT DUE \$13,400.30
NEW BALANCE \$13,400.30
PAYMENT DUE ON RECEIPT

Mar 2024

AMOUNT ENCLOSED
\$

Please make check payable to U.S. Bank

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

[REDACTED] 001340030 001340030

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]	\$19,182.35	\$13,833.76	\$0.00	\$0.00	\$0.00	\$433.46	\$19,182.35	\$13,400.30	
Company Total									

CORPORATE ACCOUNT ACTIVITY					
SMCMAD					TOTAL CORPORATE ACTIVITY
					\$19,182.35 CR
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
03-15	03-13	74798264075000000000946	PAYMENT - THANK YOU 00000 C	19,182.35 PY	

NEW ACTIVITY						
ANGELA NAKANO			CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
			\$0.00	\$212.16	\$0.00	\$212.16
Post Date	Tran Date	Reference Number	Transaction Description	Amount		
03-05	03-04	24055234065046921820068	CURB DALLAS TAXI QUEENS NY	87.91		
03-08	03-07	24055234068400970363909	LYFT RIDE THU 10AM LYFT.COM CA	9.95		
03-08	03-08	24492154068719921500207	UBER TRIP HELP.UBER.COM CA	54.63		
03-08	03-08	24492154068719921525097	UBER TRIP HELP.UBER.COM CA	8.19		
03-11	03-08	24492154068717979986716	UBER TRIP HELP.UBER.COM CA	8.58		

CUSTOMER SERVICE CALL 800-344-5696	ACCOUNT NUMBER		ACCOUNT SUMMARY	
	[REDACTED]		PREVIOUS BALANCE	19,182.35
SEND BILLING INQUIRIES TO: U.S. Bank National Association C/O U.S. Bancorp Purchasing Card Program P.O. Box 6335 Fargo, ND 58125-6335	STATEMENT DATE	DISPUTED AMOUNT	CASH ADVANCES	.00
	03/22/24	.00	CASH ADVANCE FEES	.00
	AMOUNT DUE		LATE PAYMENT CHARGES	.00
			CREDITS	433.46
	13,400.30		PAYMENTS	19,182.35
		ACCOUNT BALANCE	13,400.30	

Mar 2024



Company Name: SMCMVCD
Corporate Account Number: [REDACTED]
Statement Date: 03-22-2024

NEW ACTIVITY

Post Date	Tran Date	Reference Number	Transaction Description	Amount	
03-11	03-08	24492154068743979028655	UBER TRIP HELP.UBER.COM CA	42.90	
CASEY STEVENSON		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$1,115.98	\$0.00	\$1,115.98
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
03-15	03-13	24001754074457173847728	CRUTCHFIELD.COM 800-955-9081 VA	240.10	
03-18	03-14	24692164075109245193921	MARRIOTT MONTEREY BAY MONTEREY CA 13667 ARRIVAL: 03-10-24	875.88	
SMCMVCD ADMIN		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$10,187.43	\$0.00	\$10,187.43
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
02-23	02-21	24692164053100914746541	THE HOME DEPOT 632 SAN MATEO CA	414.14	
02-26	02-22	24943014054010184755762	THE HOME DEPOT #0832 SAN MATEO CA	46.90	
03-01	02-29	24055234061400289011841	APPLIANCEPARTSPROS.COM CLOVER.COM CA	68.25	
03-04	03-01	24492164061000089091390	MOSYLE BUS* MOSYLE BUS HTTPSBUSINESS FL	37.50	
03-04	03-01	24492164061000073016730	YELPINC*855 380 9357 WWW.YELP.COM CA	90.00	
03-04	03-01	24803944062910009668879	GOOGLE*ADS3907138857 CC GOOGLE.COM CA	114.73	
03-06	03-05	24906414065195088619323	WEB*REGISTERWEBSITE 800-8999723 FL	131.97	
03-06	03-05	24906414065195090311497	WEB*REGISTERWEBSITE 800-8999723 FL	266.38	
03-08	03-07	24492164068000001551314	SACRAMENTOKOI.COM SACRAMENTOKOI CA	399.61	
03-11	03-08	24692164068103381909124	COSTCO DELIVERY 654 800-788-9968 CA	354.27	
03-11	03-08	24755424069270699245318	SHERATON DALLAS 214-9228000 TX 3035844 ARRIVAL: 03-04-24	942.12	
03-13	03-12	24204294072001509443044	EBAY O*18-11296-58087 SAN JOSE CA	27.35	
03-13	03-12	24204294072001509481044	EBAY O*18-11296-58088 SAN JOSE CA	15.34	
03-13	03-12	24204294072001509527044	EBAY O*18-11296-58089 SAN JOSE CA	86.43	
03-14	03-13	24116414074091107000121	BROADWAY KEBAB GYROS BURLINGAME CA	595.05	
03-15	03-13	24231694074837001314069	SAFEWAY #1547 BURLINGAME CA	14.48	
03-18	03-14	24692164075109087125569	THE HOME DEPOT 632 SAN MATEO CA	580.89	
03-18	03-14	24692164075109245194101	MARRIOTT MONTEREY BAY MONTEREY CA 14564 ARRIVAL: 03-11-24	794.31	
03-18	03-14	24692164075109245194663	MARRIOTT MONTEREY BAY MONTEREY CA 16799 ARRIVAL: 03-10-24	875.88	
03-18	03-14	24692164075109245194671	MARRIOTT MONTEREY BAY MONTEREY CA 16800 ARRIVAL: 03-10-24	875.88	
03-18	03-14	24692164075109245194689	MARRIOTT MONTEREY BAY MONTEREY CA 16801 ARRIVAL: 03-10-24	875.88	
03-18	03-16	24767904077283300182967	LLBEAN-DIRECT 207-8654761 ME	16.69	
03-18	03-16	24767904077283300807597	LLBEAN-DIRECT 207-8654761 ME	707.01	
03-19	03-18	24801974078728062486182	SOUTH BAYSIDE INDUSTRIES SAN CARLOS CA	21.00	
03-20	03-19	24011344079000075121470	ZOOM.US 888-799-9666 WWW.ZOOM.US CA	299.80	
03-21	03-20	24431064080081606294864	FASTRAK CSC 415-486-8655 CA	25.00	
03-21	03-20	24492154080715143247969	J AND B TOOL SALES 734-744-6449 MI	109.45	
03-21	03-20	24829134081600243203218	CARDINAL PROFESSIONAL PRO 714-761-3292 CA	1,401.12	
BRIAN WEBER		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$433.46	\$2,318.19	\$0.00	\$1,884.73

Mar
2024

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Company Name: SMCMVCD
Corporate Account Number: [REDACTED]
Statement Date: 03-22-2024

NEW ACTIVITY

Post Date	Tran Date	Reference Number	Transaction Description	Amount
02-26	02-25	24035964056634001181465	AMERICAN AIR0012119119635 FORT WORTH TX WEBER/BRIAN 03-04-24	220.10
02-26	02-22	24692164054101852549938	RESIDENCE INN DOWNTOWN SACRAMENTO CA 52032 ARRIVAL: 02-20-24	384.87
02-29	02-28	24034544059003221378095	76 - DBA T.B.D.J INC CUPERTINO CA	87.58
03-01	02-29	24035964060634001161917	AMERICAN AIR0012120444883 FORT WORTH TX WEBER/BRIAN 03-07-24	298.10
03-05	03-04	24492154064745385757557	DFW AA B SFO UBER TRIP HELP.UBER.COM CA	64.35
03-05	03-04	24492154064745388031752	UBER TRIP HELP.UBER.COM CA	15.00
03-06	03-04	24035964065978000731245	AMERICAN AIR0010277143322 FORT WORTH TX WEBER BRIAN 03-04-24	40.00
03-06	03-06	24492154066717598896751	EBC AA Y FEE UBER TRIP HELP.UBER.COM CA	16.12
03-08	03-08	74430994069400816000269	MICROSOFT*365 MSBILL.INFO WA	354.11 CR
03-08	03-08	24492154066713965326819	UBER TRIP HELP.UBER.COM CA	44.98
03-08	03-06	24717054067870672595201	AMERICAN AI 0014429665350 800-433-7300 TX WEBER/BRIAN 0-0-0	35.00
03-11	03-07	24755424068260885588673	SHERATON DALLAS DALLAS TX 3035846 ARRIVAL: 03-04-24	706.59
03-20	03-20	74492154080719992212541	UBER TRIP 8005928996 CA	15.00 CR
03-20	03-20	74492154080719992236268	UBER TRIP 8005928996 CA	64.35 CR
03-20	03-20	24492154080713991743767	UBER TRIP HELP.UBER.COM CA	6.74
03-20	03-19	24906414079196087214441	B&H PHOTO 800-806-6969 800-2215743 NY	398.76

Department: 00000 Total:
Division: 00000 Total:

\$13,400.30
\$13,400.30

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

Mar 2024

March 2024

Type	Date	Name	Memo	Split	Amount
1040 - US Bank Purchase Card					
1045 - US Bank Visa Brian x2315					
Credit Card Charge	02/25/2024	Misc-Admin	Am Airlines-flight/bag fees for Brian AMCA Annl Mtg 3/4-3/7	5215 - Conferences / Workshops Staff	593.20
Credit Card Charge	02/25/2024	Misc-Admin	Residence Inn-hotel reserv for Brian MVCAC Lobby Days in Sac 2/20-2/22	5215 - Conferences / Workshops Staff	384.87
Credit Card Charge	02/28/2024	Misc-Admin	76-Gas for DM vehicle to Santa Cruz for VCJPA meeting	5215 - Conferences / Workshops Staff	87.58
Credit Card Charge	03/04/2024	Uber	Transportation for Brian for the AMCA Annual Meeting	5215 - Conferences / Workshops Staff	67.84
Credit Card Credit	03/08/2024	Microsoft	Online email services overypay refund	5475 - Website Hosting / Microsoft	-354.11
Credit Card Charge	03/08/2024	Sheraton	Hotel reserv for Brian AMCA Annl Mtg Dallas, TX 3/4-3/7	5215 - Conferences / Workshops Staff	706.59
Credit Card Charge	03/19/2024	B&H Photo	One pro thermal camera for field staff inspections	5630 - Ops Equipment & Repairs	398.76
Total 1045 - US Bank Visa Brian x2315					1,884.73
1050 - US Bank Visa Admin x5992					
Credit Card Charge	02/22/2024	Home Depot	Supplies to make drone lift for drone trailer	5630 - Ops Equipment & Repairs	414.14
Credit Card Charge	02/22/2024	Home Depot	Hardware for drone lift	5630 - Ops Equipment & Repairs	46.90
Credit Card Charge	02/29/2024	Misc- Ops	Appliance Parts Pros - Parts to repair district dryer	5505 - Facility - Repairs & Maint	68.25
Credit Card Charge	03/01/2024	Mosyle Business	Business premium subscription	5465 - Computer Software	37.50
Credit Card Charge	03/01/2024	Misc- Outreach	Yelp - precision advertising of district services on yelp	5910 - Media and Network	90.00
Credit Card Charge	03/01/2024	Google Inc.	Advertising of district services on google search results	5910 - Media and Network	114.73
Credit Card Charge	03/05/2024	Register.com Website	Domain name renewal for 3 year term SMCMVCD.NET	5475 - Website Hosting / Microsoft	131.97
Credit Card Charge	03/05/2024	Register.com Website	Domain name renewal for 3 years SMCMVCD.COM	5475 - Website Hosting / Microsoft	266.38
Credit Card Charge	03/07/2024	Sacramento Koi	Replc UV sterilizer bulbs and quartz sleeves for breeding tank	5730 - Mosquito Fish	399.61
Credit Card Charge	03/08/2024	Costco	Misc janitorial clenaing supplies	5340 - Janitorial/Household Expense	199.46
			Misc office supplies	5335 - Office Expense	154.81
Credit Card Charge	03/08/2024	Sheraton	Sheraton Dallas-reserv Trustee Ron Collins AMCA Annl Mtg 3/4-3/8	5210 - Conferences / Workshops Board	942.12
Credit Card Charge	03/12/2024	Ebay	Replc door molding for Subaru & touch up paint for Subaru/Nissan	5620 - Auto, Hotsy, Plug, Boat, Traile	129.12
Credit Card Charge	03/13/2024	Misc-Admin	Broadway Kebab Gyro - Dinner for the March Board Meeting	5305 - Board Meeting Expenses	595.05
Credit Card Charge	03/13/2024	Safeway Store	Cookies for the March Board Meeting	5305 - Board Meeting Expenses	14.48
Credit Card Charge	03/14/2024	Home Depot	Replc water heater and fittings to replace failed unit in shop	5505 - Facility - Repairs & Maint	580.89
Credit Card Charge	03/14/2024	Marriott	Monterey Marriott-reserv for Rachel vertebrate pest conf 3/11-3/14	5215 - Conferences / Workshops Staff	794.31
Credit Card Charge	03/14/2024	Marriott	Monterey Marriott-reserv for Justin vertebrate pest conf 3/10-3/14	5215 - Conferences / Workshops Staff	875.88
Credit Card Charge	03/14/2024	Marriott	Monterey Marriott-reserv for Eric vertebrate pest conf 3/10-3/14	5215 - Conferences / Workshops Staff	875.88
Credit Card Charge	03/14/2024	Marriott	Monterey Marriott-for Vanessa vertebrate pest conf 3/10-3/14	5215 - Conferences / Workshops Staff	875.88
Credit Card Charge	03/16/2024	Misc- Outreach	LL Bean for Bus recognition of staff in field district clothing items	5910 - Media and Network	723.70
Credit Card Charge	03/18/2024	Misc- Ops	South Bayside Indust-recycle fee for failed shop water heater	5505 - Facility - Repairs & Maint	21.00
Credit Card Charge	03/19/2024	Zoom	Zoom one pro annual subscription	5465 - Computer Software	299.80
Credit Card Charge	03/20/2024	Misc- Ops	JB Tools - paint and clear coat to refurbish CB Jeep Wheels	5620 - Auto, Hotsy, Plug, Boat, Traile	109.45
Credit Card Charge	03/20/2024	Cardinal Professional Pro	Gloved for techs and seasonals	5720 - Safety Equipment	1,401.12
Credit Card Charge	03/20/2024	FasTrak	Replenish bridge toll account	5215 - Conferences / Workshops Staff	25.00
Total 1050 - US Bank Visa Admin x5992					10,187.43

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

Mar 2024

March 2024

Type	Date	Name	Memo	Split	Amount
1052 - US Bank Visa Angie x8413					
Credit Card Charge	03/04/2024	Misc-Admin	Curb Dallas Taxi - transportation for Angie AMCA Conf.	5215 - Conferences / Workshops Staff	87.91
Credit Card Charge	03/07/2024	Lyft	Transportation for Angie AMCA Conf.	5215 - Conferences / Workshops Staff	9.95
Credit Card Charge	03/08/2024	Uber	Transportation for Angie return home AMCA Conf.	5215 - Conferences / Workshops Staff	114.30
Total 1052 - US Bank Visa Angie x8413					<u>212.16</u>
1053 - US Bank Visa Casey x8447					
Credit Card Charge	03/13/2024	Misc- Ops	Crutchfield - Remote ID beacon required by FAA for Drones	5620 - Auto, Hotsy, Plug, Boat, Traile	240.10
Credit Card Charge	03/14/2024	Marriott	Monterey Marriott-for Ryan for the vertebrate pest conf 3/10-3/14	5215 - Conferences / Workshops Staff	875.88
Total 1053 - US Bank Visa Casey x8447					<u>1,115.98</u>
TOTAL 1040 - US Bank Purchase Card					<u><u>13,400.30</u></u>



Agenda Item 5B.2

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

Staff Recommendation: Motion to recommend approval of the February 29, 2024, preliminary Financial Report.

Statement of Revenues, Expenditures and Change in Fund Balance

Total revenues received from July 1 through February 29, 2024 (YTD) were \$ 4.6 million, total expenditures YTD were \$ 4.3 million; and the change in fund balance was \$ 296.2 thousand. The District had \$ 5.9 million in cash available in County Treasury and \$ 3.8 million in Cal CLASS.

	General	Capital	Total
	Fund	Fund	Funds
Beginning Fund Balance 7/1/2023:	\$ 9,062,890	\$ 754,020	\$ 9,816,910
Revenues/Resources	\$ 4,599,352	\$ 12,493	\$ 4,611,845
Due To (From) Funds	\$ -	\$ -	\$ -
Prior Year Adjustment	\$ 3,606	\$ -	\$ 3,606
Expenditures	\$ 4,242,557	\$ 73,111	\$ 4,315,667
Change in Fund Balance	356,795	(60,618)	\$ 296,177
* Ending Fund Balance	\$ 9,423,291	\$ 693,402	\$ 10,116,693

* Components of Fund Balance:			
Nonspendable (Inventory)	\$ 143,930	\$ -	\$ 143,930
Pension Rate Stabilization Reserve	\$ 110,183		\$ 110,183
Assigned (Capital Improvements)	\$ -	\$ 693,402	\$ 693,402
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	\$ 4,284,508	\$ -	\$ 4,284,508
Total	\$ 9,423,291	\$ 693,402	\$ 10,116,693



Budget Variances

Revenues

Actual revenues received through February 29, 2024, were over budget by \$ 408,690 resulting from Other Revenue (\$ 169,588); Program Revenue (\$ -28,921); Property Tax Revenue (\$ -52,496); Other Tax Revenue (\$320,519). These variances are the result of timing differences between the monthly estimates used for the budget and actual receipts of revenue on a monthly basis.

Expenditures

Expenditures through February 29, 2024, were under budget by \$ 697,053, primarily due to the timing of expenditures contained in the table below:

Budget Category	Over/ Under	Variance	% of YTD Budget	Explanation
Salaries & Wages	Over	\$35,538	101.7%	Timing of expenditures both permanent and seasonal employees
Employee Benefits	Over	\$24,144	102.5%	Increased use of employee fringe benefits
Administration	Under	\$26,454	87.4%	Timing of PEIR expenditures
Insurance	Under	\$10,457	94.5%	Budgetary savings of insurance premiums
Facility Maintenance	Under	\$17,829	51.1%	Timing of facility maintenance expenditures
Operations	Under	\$25,488	82.5%	Timing of pesticide and helicopter expense
Fleet Maintenance	Under	\$17,423	57.8%	Timing of Fleet Maint. Exp.
Capital Improvements	Under	\$667,509	9.9%	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 February 29, 2024 summary, accounts receivable outstanding greater than 90 days total is \$ 34,154, primarily from the California Invasive Plant Council (\$ 33,591) and the San Francisco Airport (\$ 563). Up to date, as of March 26, 2024, total receivables outstanding from all sources over 90 days is \$ 11,239, principally from the California Invasive Plant Council. 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 2559 to 2623. Last month's check number ended at 2558. All checks written were to vendors on account, retired employees, or reimbursements to current employees, per District policy. In February 2024, 65 checks written from the General Fund totaled \$162,161.37. In addition, the District wrote 4 checks from the Capital Fund totaling \$ 14,788.83 (check numbers 1269 through 1272).

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 Feb 29, 2024

	Total Feb 29, 24	General Fund	Capital Fund
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	5,260,425	5,260,425	
1013 · Checking -US Bank - GF x3353	(14,155)	(14,155)	
1018 · Cash-Cal CLASS	3,764,754	3,764,754	
1020 · Cash-County Treasury-CPF x2705	695,672		695,672
1023 · Checking -US Bank - CPF x4183	-		-
1026 · County Funds - FMV	(262,567)	(263,017)	450
1030 · Petty Cash	400	400	
1035 · PARS Pension Rate Stabilization	114,879	114,879	
Total Checking/Savings	9,559,409	8,863,287	696,122
Accounts Receivable			
1100 · Accounts Receivable	38,285	38,285	
1105 · Interest Receivable	-	-	-
Total Accounts Receivable	38,285	38,285	-
Other Current Assets			
1220 · VCJPA-Member Contingency Fund	494,980	494,980	
1230 · Pesticide Inventory	160,226	160,226	
Total Other Current Assets	655,206	655,206	-
Total Current Assets	10,252,900	9,556,778	696,122
TOTAL ASSETS	10,252,900	9,556,778	696,122
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	136,207	133,487	2,720
Total Accounts Payable	136,207	133,487	2,720
Credit Cards			
1040 · US Bank Purchase Card	-	-	
Total Credit Cards	-	-	-
Other Current Liabilities			
2200 · Accrued Wages	-	-	
Total Other Current Liabilities	-	-	-
Total Current Liabilities	136,207	133,487	2,720
Total Liabilities	136,207	133,487	2,720
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	296,177	356,795	(60,618)
Ending Fund Balance *	10,116,693	9,423,291	693,402
TOTAL LIABILITIES & FUND BALANCE	10,252,900	9,556,778	696,122
* COMPONENTS OF ENDING FUND BALANCE			
Nonspendable (Inventory)	143,930	143,930	-
Pension Rate Stabilization Reserve	110,183	110,183	-
Assigned (Capital Improvements)	693,402	-	693,402
Public Health Emergency Fund	800,000	800,000	-
Natural Disaster Emergency Fund	650,000	650,000	-
Real Property Acquisiton Fund	2,434,670	2,434,670	-
Debt Service Repayment Fund	1,000,000	1,000,000	-
Unrestricted Fund Balance (Includes Working Capital)	4,284,508	4,284,508	-
Total Fund Balance	10,116,693	9,423,291	693,402

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

Month of Report:
February, 2024

GENERAL FUND:

Ordinary Revenues/Expenditures

Revenues

	Annual Budget	YTD Actual	Annual Variance	%	YTD Budget	YTD Variance	%	Monthly Budget	Monthly Actual	Monthly Variance	%
Total 4000 · PROGRAM REVENUES	2,506,718	1,519,206	(987,512)	60.6%	1,548,127	(28,921)	98.1%	1,280	2,779	1,499	217.1%
Total 4100 · PROPERTY TAX REVENUES	3,592,034	2,076,212	(1,515,822)	57.8%	2,128,708	(52,496)	97.5%	-	7,430	7,430	0.0%
Total 4200 · OTHER TAX REVENUES	799,499	794,302	(5,197)	99.3%	473,783	320,519	167.7%	-	-	-	0.0%
Total 4300 · OTHER REVENUES	115,848	209,631	93,783	181.0%	52,537	157,094	399.0%	591	12,994	12,403	2198.7%

Total Revenues

	7,014,099	4,599,352	(2,414,748)	65.6%	4,203,155	396,197	109.4%	1,871	23,204	21,333	1240.2%
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Expenditures

Total 5000 · SALARIES & WAGES	3,277,706	2,130,146	1,147,560	65.0%	2,094,608	35,538	101.7%	264,092	355,471	91,379	134.6%
Total 5100 · EMPLOYEE BENEFITS	1,344,973	972,383	372,590	72.3%	948,239	24,144	102.5%	97,394	79,590	(17,804)	81.7%
Total 5200 · TRAINING - BOARD & STAFF	73,010	64,328	8,682	88.1%	62,513	1,815	102.9%	13,486	5,204	(8,282)	38.6%
Total 5300 · ADMINISTRATION	412,667	184,269	228,398	44.7%	210,723	(26,454)	87.4%	10,365	8,805	(1,560)	84.9%
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	47,067	55,749	45.8%	51,884	(4,817)	90.7%	6,483	840	(5,643)	13.0%
Total 5500 · FACILITIES MAINTENANCE	54,640	18,599	36,041	34.0%	36,428	(17,829)	51.1%	4,553	2,398	(2,155)	52.7%
Total 5550 · UTILITIES	64,264	50,817	13,447	79.1%	42,844	7,973	118.6%	4,796	7,364	2,568	153.5%
Total 5600 · FLEET MAINTENANCE	64,650	23,847	40,803	36.9%	41,270	(17,423)	57.8%	4,470	889	(3,581)	19.9%
Total 5700 · OPERATIONS	284,821	120,359	164,462	42.3%	145,847	(25,488)	82.5%	8,318	18,863	10,545	226.8%
Total 5800 · LABORATORY	95,653	60,958	34,695	63.7%	59,459	1,499	102.5%	5,081	5,797	716	114.1%
Total 5900 · PUBLIC OUTREACH	133,369	73,630	59,739	55.2%	71,676	1,954	102.7%	18,981	5,573	(13,408)	29.4%

Total 6500 · DEBT SERVICE

	318,094	318,094	(0)	100.0%	318,094	(0)	100.0%	-	-	-	0.0%
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Total Expenditures

	6,415,179	4,242,557	(2,172,622)	66.1%	4,272,101	(29,544)	99.3%	438,019	490,792	52,773	112.0%
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General Fund Net Revenues Over Expenditures

	598,920	356,795	(242,125)		(68,946)	425,741		(436,148)	(467,589)	(31,441)	
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CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	12,493	(12,493)	0.0%	-	12,493	0.0%	-	-	-	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	2,599,626	73,111	2,526,515	2.8%	740,620	(667,509)	9.9%	5,827	14,456	8,629	248.1%

Capital Improvement Fund Net Revenue Over Expenditures

	(2,599,626)	(60,618)	2,539,008		(740,620)	680,002		(5,827)	(14,456)	(8,629)	
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San Mateo County Mosquito & Vector Control District
A/R Aging Summary
 As of February 29, 2024

02/29/2024

	<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	0.00	33,591.18	33,591.18
City of Pacifica Public Works Wastewater	78.08	0.00	0.00	0.00	0.00	78.08
City of San Francisco, Public Utilities	1,086.91	449.75	0.00	0.00	0.00	1,536.66
City of San Mateo, Wastewater Treatment	85.42	87.43	0.00	0.00	0.00	172.85
City of South San Francisco Water Quality	84.03	0.00	0.00	0.00	0.00	84.03
San Francisco Int'l Airport	1,210.65	743.25	70.43	0.00	563.44	2,587.77
Sewer Authority Mid-Coastside	78.08	0.00	0.00	0.00	0.00	78.08
Silicon Valley Clean Water	156.16	0.00	0.00	0.00	0.00	156.16
TOTAL	<u>2,779.33</u>	<u>1,280.43</u>	<u>70.43</u>	<u>0.00</u>	<u>34,154.62</u>	<u>38,284.81</u>

San Mateo County Mosquito & Vector Control District
A/R Aging Summary
 As of March 26, 2024

03/26/2024

	<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	0.00	10,675.30	10,675.30
City of Pacifica Public Works Wastewater	0.00	78.08	0.00	0.00	0.00	78.08
City of San Francisco, Public Utilities	0.00	1,086.91	0.00	0.00	0.00	1,086.91
City of San Mateo, Wastewater Treatment	0.00	85.42	0.00	0.00	0.00	85.42
San Francisco Int'l Airport	0.00	1,210.65	0.00	70.43	563.44	1,844.52
Sewer Authority Mid-Coastside	0.00	78.08	0.00	0.00	0.00	78.08
TOTAL	<u>0.00</u>	<u>2,539.14</u>	<u>0.00</u>	<u>70.43</u>	<u>11,238.74</u>	<u>13,848.31</u>

San Mateo County Mosquito and Vector Control District
Cash Activity & Reconciliation to County Statement
General Fund
February 29, 2024

**GF-Jan
2024**

Beginning Cash per District as of Jan 31, 2024 6,672,262

Reductions	
Payroll Related (ADP)	(304,743)
Checks Written	(162,161)
Transfer out to Calif CLASS Investment	(1,000,000)
Bank Fee	(113)
Total Reductions	(1,467,018)

Additions	
Abatement Services	32,569
Property Tax Revenue	7,430
Quarterly Interest	-
ERAF Rebate	-
Special Benefit Assessment	-
Special Mosquito Tax	-
Misc Deposit	1,360
Total Additions	41,359

Ending Cash per District as of Feb 29, 2024 **5,246,603**

Cash per County General Fund Statement 5,246,603

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] 02/01/2024-02/29/2024 Page 2
MON, MAR 11, 2024, 10:03 AM --req: EASRANIN--leg: GL JL--loc: CONTROL---job:16896414 J281---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 02/01/24	12,989,742.21	6,317,480.39	6,672,261.82
	02/01/24	JE550682	AutoID: JVD216H4 Job: 16873 JE	0.00	5.94	6,672,255.88
	02/01/24	JE550679	AutoID: JVD216G4 Job: 16873 JE	0.00	5.01	6,672,250.87
	02/01/24	JE550671	AutoID: JVD216E4 Job: 16873 JE	0.00	5.99	6,672,244.88
	02/01/24	JE550615	AutoID: JVD214A4 Job: 16873 JE	0.00	5.99	6,672,238.89
	02/01/24	JE550644	AutoID: JVD215A4 Job: 16873 JE	0.00	7.60	6,672,231.29
	02/01/24	JE550656	AutoID: JVD215B4 Job: 16876 JE	0.00	7.25	6,672,224.04
	02/08/24	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	756.37	0.00	6,672,980.41
	02/21/24	SPU2214	AutoID: ITX221A4 Job: 16852 JE	29.31	0.00	6,673,009.72
	02/21/24	SPS2214	AutoID: ITX221C4 Job: 16852 JE	7,400.51	0.00	6,680,410.23
	02/23/24	TTLTR	AutoID:WMT223E4 Job:1687841 TR	0.00	1,000,000.00	5,680,410.23
	02/23/24	JE550897	AutoID: JSO223A4 Job: 16879 JE	0.00	75.64	5,680,334.59
	02/24/24	RJ15CFT2	Daily Cash Float Tsfr-Op Fd JE	33,172.92	0.00	5,713,507.51
	02/29/24	JE551339	AutoID: JNE301C4 Job: 16882 JE	0.00	466,904.35	5,246,603.16
		DR	* SUB ACCT Total *	13,031,101.32*	7,784,498.16*	5,246,603.16*

San Mateo County Mosquito and Vector Control District
Cash Activity & Reconciliation to County Statement
Capital Project Fund
February 29, 2024

CPF-Feb 2024

Beginning Cash per District as of Jan 31, 2024	710,516
Reductions	
Checks Written	(14,789)
Bank Fee	(56)
Transfer-Out to General Fund	-
Total Reductions	(14,844)
Additions	
Quarterly Interest	-
Transfer-In from General Fund	-
Total Additions	-
Ending Cash per District as of Feb 29, 2024	695,672
Cash per County Capital Project Fund Statement	695,672
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] 02/01/2024-02/29/2024 Page 1
MON, MAR 11, 2024, 10:03 AM --req: EASRANIN--leg: GL JL--loc: CONTROL---job:16896414 J281---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 02/01/24	780,647.84	70,131.74	710,516.10				
	02/01/24	JE550682	AutoID: JVD216H4 Job: 16873 JE	0.50	0.00	710,516.60				
	02/01/24	JE550679	AutoID: JVD216G4 Job: 16873 JE	0.38	0.00	710,516.98				
	02/01/24	JE550671	AutoID: JVD216E4 Job: 16873 JE	0.43	0.00	710,517.41				
	02/01/24	JE550615	AutoID: JVD214A4 Job: 16873 JE	0.38	0.00	710,517.79				
	02/01/24	JE550644	AutoID: JVD215A4 Job: 16873 JE	0.43	0.00	710,518.22				
	02/01/24	JE550656	AutoID: JVD215B4 Job: 16876 JE	0.43	0.00	710,518.65				
	02/23/24	JE550897	AutoID: JSO223A4 Job: 16879 JE	0.00	58.19	710,460.46				
	02/29/24	JE551339	AutoID: JNE301C4 Job: 16882 JE	0.00	14,788.83	695,671.63				
	DR		<u>* SUB ACCT Total *</u>	780,650.39*	84,978.76*	<u>695,671.63*</u>				

San Mateo County Mosquito and Vector Control District
ADP Payroll Disbursement
 February 29, 2024

Feb 2024

	<u>February 2, 2024</u>	<u>February 16, 2024</u>	<u>February 29, 2024</u>	Footnotes:
Payroll ACH Disbursement (including Net Pay & Taxes)				
Total Net Pay	74,347	74,968	76,331	
Federal W/H Tax	14,648	14,860	14,873	
Social Security Tax	-		186	A
Medicare	3,373	3,407	3,450	
CA W/H Tax	6,204	6,302	6,275	
CA SUI/DI	1,622	1,370	1,477	
Total	100,194	100,907	102,591	
ADP Process Fee PPE 12/30, 1/13 & W-2's	251	305	368	
ADP Time & Attendance	128		-	
Total amount for the period	100,572	101,212	102,959	
Total amount for the month:			304,743	

Footnotes:

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

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

February 2024

GF-Feb 2024

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
2559	02/08/2024	Charles P. Hansen	Retiree Health Insurance Reimb-Feb '24 & Jan '24 Catch up	1013 - Checking - US Bank - GF x3353	-627.14
02012024	02/01/2024		Retiree Health Insurance Reimb-Feb '24	5160 - Retirees - HRA & Medical Reimb	603.91
			Retiree Health Insurance Jan '24 Catch up	5160 - Retirees - HRA & Medical Reimb	23.23
TOTAL					627.14
2560	02/08/2024	Dennis J Jewell	Retiree Health Insurance Reimb-Feb '24 & Jan '24 Catch up	1013 - Checking - US Bank - GF x3353	-627.14
02012024	02/01/2024		Retiree Health Insurance Reimb-Feb '24	5160 - Retirees - HRA & Medical Reimb	603.91
			Retiree Health Insurance Jan '24 Catch up	5160 - Retirees - HRA & Medical Reimb	23.23
TOTAL					627.14
2561	02/08/2024	Great-West Life & Annuity Group No. 98368		1013 - Checking - US Bank - GF x3353	-7,195.74
01272024	01/27/2024		Employee Deferred Comp PPE 01/27/2024	5185 - Actives - Deferred Compensation	7,195.74
TOTAL					7,195.74
2562	02/08/2024	San Mateo County Retiren SM M.A.D.		1013 - Checking - US Bank - GF x3353	-36,898.53
01272024	01/27/2024		Employee Contribution Pay Period 01/14/2024-01/27/2024	5115 - Retirement - Employee Contribut	9,637.81
			Employer Contribution Pay Period 01/14/2024-01/27/2024	5110 - Retirement - Employer Contribut	27,260.72
TOTAL					36,898.53
2563	02/08/2024	U.S. Bank PARS Account ; Agency Name: San Mateo County Mosquito & Vector Control District	PPE	1013 - Checking - US Bank - GF x3353	-606.51
6746022400-P01-;	01/27/2024		Alternate Retirement System for Richard Arrow PPE 01/27/2024	5116 - Alternate Retire-Employee Contr	606.51
TOTAL					606.51
2564	02/08/2024	ADAPCO	Cust #20200	1013 - Checking - US Bank - GF x3353	-5,156.76
136168	01/23/2024		VMX Vectomax FG (40 lb bag) (Qty: 12) (P.O. #02706-1922)	5705 - Pesticides	5,156.76
TOTAL					5,156.76
2565	02/08/2024	Aim To Please Janitorial S Invoice #69 - Jan 2024		1013 - Checking - US Bank - GF x3353	-1,633.25
69	01/31/2024		1351 Rollins Janitorial Services-Jan 2024	5340 - Janitorial/Household Expense	1,200.00

San Mateo County Mosquito & Vector Control District
Check Detail

February 2024

GF-Feb 2024

Num	Date	Name	Memo	Account	Original Amount
			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
2566	02/08/2024	Airgas Dry Ice	4317638	1013 - Checking - US Bank - GF x3353	-293.77
9146230495	01/23/2024		Dry Ice (200 lbs)	5820 - Dry Ice	293.77
TOTAL					293.77
2567	02/08/2024	Amazon Capital Services	Account # ARX6UTA334C06	1013 - Checking - US Bank - GF x3353	-648.55
1YFY-3G4Y-7M9K	01/31/2024		Computer power strip	5460 - Computer Hardware	15.34
			Milwaukee tool batteries	5610 - Garage Tools	158.69
			Hose bib locks for 1415 N Carolan	5720 - Safety Equipment	23.84
			Boggs for Devon	5725 - Apparel - Uniforms & Boots	81.11
			Mosq traps tag clips	5805 - Disease Surveillance	22.78
			DDVP for insect collection	5825 - Lab Supplies	54.54
			Public outreach supplies-ready kits	5910 - Media and Network	292.25
TOTAL					648.55
2568	02/08/2024	American Fidelity Assuran Payor: 56840	Pay Period 3/4/2024	1013 - Checking - US Bank - GF x3353	-1,669.16
2363127	02/01/2024		Flexible Spending Account (Employee Contrib) PP 3/4/2024	5170 - Actives - Other Benefits	1,669.16
TOTAL					1,669.16
2569	02/08/2024	Apple Financial Services	Contract #500-50244316; Full Buyout with Equip Return	1013 - Checking - US Bank - GF x3353	-371.85
Quote 35629890	02/01/2024		Full Buyout with Equipment Return (Qty: 8 iPad Gen 8)	5460 - Computer Hardware	371.85
TOTAL					371.85
2570	02/08/2024	Bay Alarm	A/C #4678426; Inv #21162861	1013 - Checking - US Bank - GF x3353	-385.00
21162861	01/22/2024		Elevator permit required alarm inspection 1/22/24 (1351 Rollins Rd)	5385 - Security and fire alarm	385.00
TOTAL					385.00
2571	02/08/2024	Cintas Corporation #0464	Payer #15914933	1013 - Checking - US Bank - GF x3353	-670.30

San Mateo County Mosquito & Vector Control District
Check Detail

February 2024

GF-Feb 2024

Num	Date	Name	Memo	Account	Original Amount
15914933	Jan-202	01/31/2024	Uniform Services 01/03/24 Inv #4178903724	5725 - Apparel - Uniforms & Boots	134.06
			Uniform Services 01/10/24 Inv #4179718776	5725 - Apparel - Uniforms & Boots	134.06
			Uniform Services 01/17/24 Inv #4180454982	5725 - Apparel - Uniforms & Boots	134.06
			Uniform Services 01/24/24 Inv #4181170355	5725 - Apparel - Uniforms & Boots	134.06
			Uniform Services 01/31/24 Inv #4181890276	5725 - Apparel - Uniforms & Boots	134.06
TOTAL					670.30
2572	02/08/2024	City of Burlingame, Alarm	Customer Number 884237	1013 - Checking - US Bank - GF x3353	-32.00
69688	01/30/2024		2024 Alarm Permit Annual Fee	5360 - Permits	32.00
TOTAL					32.00
2573	02/08/2024	Colorprint		1013 - Checking - US Bank - GF x3353	-177.87
35657	01/18/2024		MVCAC 2024 poster 24x36 (1)	5920 - Promotion & Printing	84.55
35658	01/18/2024		Backyard postcards (100)	5920 - Promotion & Printing	93.32
TOTAL					177.87
2574	02/08/2024	Compu-Data, Inc.	Inv #64540	1013 - Checking - US Bank - GF x3353	-1,607.65
64540	01/17/2024		SonicWall Gateway Security Suite 1Yr Renewal	5460 - Computer Hardware	825.55
			Advanced Gateway Security Suite 1 Yr Renewal	5460 - Computer Hardware	782.10
TOTAL					1,607.65
2575	02/08/2024	Dencco	Inv #38170	1013 - Checking - US Bank - GF x3353	-255.00
38170	01/29/2024		AC repair at 1351 Rollins Rd Bldg	5505 - Facility - Repairs & Maint	255.00
TOTAL					255.00
2576	02/08/2024	Eco Medical Inc.	Invoice #23659	1013 - Checking - US Bank - GF x3353	-104.00
23659	01/31/2024		28 Gal. Bio-waste container pick-up - Jan 2023	5830 - Lab Biowaste Disposal	104.00
TOTAL					104.00
2577	02/08/2024	Fastenal Company	Cust No. CABUR2235	1013 - Checking - US Bank - GF x3353	-30.55

San Mateo County Mosquito & Vector Control District
Check Detail

February 2024

GF-Feb 2024

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
CABUR80940	02/06/2024		Electrical connectors for fleet maint.	5620 - Auto, Hotsy, Plug, Boat, Traile	30.55
TOTAL					30.55
2578	02/08/2024	Fisher Scientific	Account No. 058330-001	1013 - Checking - US Bank - GF x3353	-293.79
9266031	01/23/2024		Nitril gloves for lab	5825 - Lab Supplies	293.79
TOTAL					293.79
2579	02/08/2024	Flyers Energy, LLC	Account 700895	1013 - Checking - US Bank - GF x3353	-2,012.60
CFS-3721650	01/31/2024		Fuels 01/16/2024-01/31/2024	5735 - Fuel	2,012.60
TOTAL					2,012.60
2580	02/08/2024	Fusion, LLC	Customer No. 3789973	1013 - Checking - US Bank - GF x3353	-528.31
9823121	01/22/2024		Phone System Feb-2024	5570 - Phone - VOIP - Fusion/MegaPath	528.31
TOTAL					528.31
2581	02/08/2024	GLS US	Account #32493	1013 - Checking - US Bank - GF x3353	-14.76
5213666	01/21/2024		Send lab equipment to Eppendorf for calibration	5825 - Lab Supplies	14.76
TOTAL					14.76
2582	02/08/2024	Grainger	809934680	1013 - Checking - US Bank - GF x3353	-588.93
7117912449	02/05/2024		Supplies for shop	5610 - Garage Tools	252.66
			Batteries for field equipments	5630 - Ops Equipment & Repairs	231.32
			Ops field safety supplies	5720 - Safety Equipment	104.95
TOTAL					588.93
2583	02/08/2024	Hashir Products, Inc.	Invoice #10532	1013 - Checking - US Bank - GF x3353	-5,787.58
10532	01/24/2024		Tick removal tweezers (2,000) PO#02706-1927	5910 - Media and Network	5,787.58
TOTAL					5,787.58
2584	02/08/2024	Life Technologies Corpor	Invoice #84387287	1013 - Checking - US Bank - GF x3353	-2,935.76

San Mateo County Mosquito & Vector Control District
Check Detail

February 2024

GF-Feb 2024

Num	Date	Name	Memo	Account	Original Amount
84387287	01/04/2024		FG, Magmax Core Kit for PCR (P.O.#02706-1933)	5850 - Lab PCR Maintenance	2,935.76
TOTAL					2,935.76
2585	02/08/2024	Mason Brutschy	Expense at CSFMO Conf in Anaheim 1/30-2/2/24	1013 - Checking - US Bank - GF x3353	-165.04
CSFMO-1/30-2/2/2	02/02/2024		Expense at CSFMO Conf in Anaheim 1/30-2/2/24	5210 - Conferences / Workshops Board	165.04
TOTAL					165.04
2586	02/08/2024	ODP Business Solutions, 	A/C #36568593	1013 - Checking - US Bank - GF x3353	-56.04
29400411	01/15/2024		1099 Misc & NEC forms for filing	5335 - Office Expense	56.04
TOTAL					56.04
2587	02/08/2024	PG&E		1013 - Checking - US Bank - GF x3353	-4,202.12
5584709654-6 Jan	01/28/2024		1351 Rollins Site 12/28/2023-01/28/2024	5560 - Gas & Electricity - PG&E	3,281.39
5594119880-0 Jan	01/28/2024		PGE Elec & Gas for 1415 N Carolan 12/28/23-01/28/2024	5560 - Gas & Electricity - PG&E	920.73
TOTAL					4,202.12
2588	02/08/2024	Quench USA, Inc.	A/C #D322868	1013 - Checking - US Bank - GF x3353	-226.18
INV06864648	02/01/2024		Dinking Water Dispenser Rental - Feb 2024	5335 - Office Expense	226.18
TOTAL					226.18
2589	02/08/2024	RankPlus SEO	Invoice 000826	1013 - Checking - US Bank - GF x3353	-742.00
000826	02/01/2024		Google Ads Services (Feb)	5910 - Media and Network	742.00
TOTAL					742.00
2590	02/08/2024	Recology San Mateo Cour	A/C #731001072	1013 - Checking - US Bank - GF x3353	-530.38
52497914	01/30/2024		Garbage Service - Jan 2024 (10% increase)	5340 - Janitorial/Household Expense	530.38
TOTAL					530.38
2591	02/08/2024	Richard Arrow	Expense at CSFMO Conf in Anaheim 1/30-2/2/24	1013 - Checking - US Bank - GF x3353	-351.68

San Mateo County Mosquito & Vector Control District
Check Detail

February 2024

GF-Feb 2024

Num	Date	Name	Memo	Account	Original Amount
CSFMO-1/30-2/2/2	02/02/2024		Expense at CSFMO Conf in Anaheim 1/30-2/2/24	5215 - Conferences / Workshops Staff	351.68
TOTAL					351.68
2592	02/08/2024	Spark Creative Design		1013 - Checking - US Bank - GF x3353	-3,503.44
2921	01/19/2024		District services edits & updates (7.5hrs)	5920 - Promotion & Printing	937.50
2932	02/05/2024		Rodents postcard EDDM Brisbane (1,948 addresses)	5920 - Promotion & Printing	1,075.04
2931	02/05/2024		Mosquito life cycle stickers	5910 - Media and Network	1,490.90
TOTAL					3,503.44
2593	02/08/2024	Standard Insurance Comp 142979		1013 - Checking - US Bank - GF x3353	-1,458.77
142979-0001 Jan2	01/19/2024		Long term disability due 02/01/2024	5165 - Long Term Disability - Standard	1,458.77
TOTAL					1,458.77
2594	02/08/2024	Streamline	Invoice No: 112D6F75-0036	1013 - Checking - US Bank - GF x3353	-431.00
112D6F75-0036	02/01/2024		Streamline Web 2/1/2024-2/29/2024	5475 - Website Hosting / Microsoft	431.00
TOTAL					431.00
2595	02/08/2024	U.S. Bank	4246-0445-5564-6391	1013 - Checking - US Bank - GF x3353	-9,855.05
01222024	01/22/2024		District Credit Card Payment	1040 - US Bank Purchase Card	9,855.05
TOTAL					9,855.05
2596	02/22/2024	Great-West Life & Annuity Group No. 98368		1013 - Checking - US Bank - GF x3353	-7,334.19
02102024	02/10/2024		Employee Deferred Comp PPE 02/10/2024	5185 - Actives - Deferred Compensation	7,334.19
TOTAL					7,334.19
2597	02/22/2024	San Mateo County Retiren SM M.A.D.		1013 - Checking - US Bank - GF x3353	-37,207.60
02102024	02/10/2024		Employee Contribution Pay Period 01/28/2024-02/10/2024	5115 - Retirement - Employee Contribut	9,705.30
			Employer Contribution Pay Period 01/28/2024-02/10/2024	5110 - Retirement - Employer Contribut	27,502.30
TOTAL					37,207.60

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

February 2024

GF-Feb 2024

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
2598	02/22/2024	U.S. Bank PARS Account	Agency Name: San Mateo County Mosquito & Vector Control District PPE 1013 - Checking - US Bank - GF x3353		-606.51
6746022400-P02-	02/10/2024		Alternate Retirement System for Richard Arrow PPE 02/10/2024	5116 - Alternate Retire-Employee Contr	606.51
TOTAL					<u>606.51</u>
2599	02/22/2024	Charles Cotten	Reimb Exp @ MVCAC Annl Conf 1/21-1/24/24	1013 - Checking - US Bank - GF x3353	-169.00
MVCAC-Exp 1-24-	01/24/2024		Reimb Exp @ MVCAC Annl Conf 1/21-1/24/24 in Monterey	5210 - Conferences / Workshops Board	169.00
TOTAL					<u>169.00</u>
2600	02/22/2024	Dr. Scott Smith	Reimb Exp @ MVCAC Annl Conf 1/21-1/24/2024	1013 - Checking - US Bank - GF x3353	-194.31
MVCAC-Exp 1-24-	01/24/2024		Reimb Exp @ MVCAC Annl Conf 1/21-1/24/2024 in Monterey	5210 - Conferences / Workshops Board	194.31
TOTAL					<u>194.31</u>
2601	02/22/2024	Flyers Energy, LLC	Account 700895	1013 - Checking - US Bank - GF x3353	-1,407.57
CFS-3743607	02/15/2024		Fuels 02/01/2024-02/15/2024	5735 - Fuel	1,407.57
TOTAL					<u>1,407.57</u>
2602	02/22/2024	Jarvis Fay LLP	Invoice 18451	1013 - Checking - US Bank - GF x3353	-3,928.00
18451	01/31/2024		Board Matters (7.1 hrs) - Legal Services thru Jan-2024	5350 - Legal Services	2,130.00
			Staff Expert Witness (6hrs)	5350 - Legal Services	1,798.00
TOTAL					<u>3,928.00</u>
2603	02/22/2024	SCI Consulting Group	Inv #SBS11110	1013 - Checking - US Bank - GF x3353	-7,983.00
SBS11110	01/31/2024		Assessment Administration Fiscal Year 2023-24 Final Pymt	5345 - Prof. Services - Engineer Rpt	7,983.00
TOTAL					<u>7,983.00</u>
2604	02/22/2024	Airgas Dry Ice	4317638	1013 - Checking - US Bank - GF x3353	-293.77
9146713858	02/06/2024		Dry Ice (200 lbs)	5820 - Dry Ice	293.77
TOTAL					<u>293.77</u>

San Mateo County Mosquito & Vector Control District
Check Detail

February 2024

GF-Feb 2024

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
2605	02/22/2024	Alert Door Service, Inc.	Inv #102328	1013 - Checking - US Bank - GF x3353	-350.00
102328	02/21/2024		Repair front gate not closing	5505 - Facility - Repairs & Maint	350.00
TOTAL					<u>350.00</u>
2606	02/22/2024	American Fidelity Assuran Payor: 56840		1013 - Checking - US Bank - GF x3353	-457.98
D694212	02/20/2024		Life/Acc/Cancer EE Insurance for Feb-2024	5170 - Actives - Other Benefits	457.98
TOTAL					<u>457.98</u>
2607	02/22/2024	Badawi & Associates	Invoice #1565	1013 - Checking - US Bank - GF x3353	-2,278.00
1565	02/13/2024		FY22-23 Audit (Final Pymt-10% of Contract \$22,780)	5375 - Audit	2,278.00
TOTAL					<u>2,278.00</u>
2608	02/22/2024	Colorprint	Inv #35805	1013 - Checking - US Bank - GF x3353	-218.29
35805	02/06/2024		Pesticide tags (100)	5705 - Pesticides	218.29
TOTAL					<u>218.29</u>
2609	02/22/2024	Eppendorf North America, Customer #4100002587		1013 - Checking - US Bank - GF x3353	-353.00
40019390929	02/09/2024		Single channel pipette calibration	5840 - Lab Equip. Maintenance	353.00
TOTAL					<u>353.00</u>
2610	02/22/2024	James Barry	Inv #961591	1013 - Checking - US Bank - GF x3353	-150.00
961591	02/06/2024		Fish pond maintenance	5505 - Facility - Repairs & Maint	150.00
TOTAL					<u>150.00</u>
2611	02/22/2024	Lampire Biological Labora A/C # SANMAT		1013 - Checking - US Bank - GF x3353	-371.00
583649	02/06/2024		Chicken Blood (PO# 02076-1932)	5815 - Mosquito Blood	371.00
TOTAL					<u>371.00</u>

San Mateo County Mosquito & Vector Control District
Check Detail

February 2024

GF-Feb 2024

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
2612	02/22/2024	LGC Biosearch Technolog	Customer No. 40276	1013 - Checking - US Bank - GF x3353	-547.82
281692	02/20/2024		PCR supplies-replacement probes	5845 - Lab PCR Supplies	547.82
TOTAL					<u>547.82</u>
2613	02/22/2024	Pacific Office Automation	Customer #446374	1013 - Checking - US Bank - GF x3353	-271.14
1969	02/03/2024		Maintenance for 1 Color & 2 Blk/Wht Copiers 02/02/24-03/02/24	5380 - Copier and postage	271.14
TOTAL					<u>271.14</u>
2614	02/22/2024	Pitney Bowes Global Final	0076-7976-00-4	1013 - Checking - US Bank - GF x3353	-209.35
3106531483	02/12/2024		Postage meter rental 01/01/24-03/31/24	5380 - Copier and postage	209.35
TOTAL					<u>209.35</u>
2615	02/22/2024	Public Agency Retirement	Customer #SAN400	1013 - Checking - US Bank - GF x3353	-318.36
54939	02/13/2024		PARS Alternate Retirement System Fees PE 12/31/2023	5325 - HR & Finance Consultant	318.36
TOTAL					<u>318.36</u>
2616	02/22/2024	Redwood Trading Post		1013 - Checking - US Bank - GF x3353	-955.82
1000309759	02/09/2024		Work boots for Tara Roth	5725 - Apparel - Uniforms & Boots	269.17
1000309760	02/09/2024		Work boots for Ariel Crews	5725 - Apparel - Uniforms & Boots	269.17
1000305578	02/13/2024		Work boots for Devon MacDonald	5725 - Apparel - Uniforms & Boots	269.17
1000304932	02/13/2024		Bogs for Eric Eckstein	5725 - Apparel - Uniforms & Boots	148.31
TOTAL					<u>955.82</u>
2617	02/22/2024	RMT Landscape Contract	Customer #M332	1013 - Checking - US Bank - GF x3353	-869.00
20240231	02/10/2024		Landscape Maintenance Feb-2024 (1351 Rollins Rd)	5505 - Facility - Repairs & Maint	544.50
			Landscape Maintenance (1415 N Carolan Ave)	5505 - Facility - Repairs & Maint	324.50
TOTAL					<u>869.00</u>
2618	02/22/2024	Verizon Wireless	A/C #271667168-00002	1013 - Checking - US Bank - GF x3353	-1,805.96

San Mateo County Mosquito & Vector Control District
Check Detail

February 2024

GF-Feb 2024

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
9955198201	01/26/2024		Services for period 12/27/23-01/26/24 (CalNet)	5580 - Phone - Mobile Devices-Verizon	1,805.96
TOTAL					<u>1,805.96</u>
2619	02/22/2024	Angela Nakano	Per Diem to AMCA Annl Conf in Dallas, TX 3/4-3/7/24	1013 - Checking - US Bank - GF x3353	-241.50
AMCA-PDiem3-4-2	02/22/2024		Per Diem to AMCA Annl Conf in Dallas, TX 3/4-3/7/24	5215 - Conferences / Workshops Staff	241.50
TOTAL					<u>241.50</u>
2620	02/22/2024	Arielle Crews	Per Diem to AMCA Annl Conf in Dallas, TX 3/3-3/7/24	1013 - Checking - US Bank - GF x3353	-310.50
AMCA-PDiem3-3-2	02/22/2024		Per Diem to AMCA Annl Conf in Dallas, TX 3/3-3/7/24	5215 - Conferences / Workshops Staff	310.50
TOTAL					<u>310.50</u>
2621	02/22/2024	Brian Weber	Per Diem to AMCA Annl Conf in Dallas, TX 3/4-3/8/24	1013 - Checking - US Bank - GF x3353	-310.50
AMCA-PDiem3-4-2	02/22/2024		Per Diem to AMCA Annl Conf in Dallas, TX 3/4-3/8/24	5215 - Conferences / Workshops Staff	310.50
TOTAL					<u>310.50</u>
2622	02/22/2024	Brian Weber	Per Diem to VCJPA Meeting in Santa Cruz, CA 2/28-3/1/24	1013 - Checking - US Bank - GF x3353	-172.50
VCJPA-PDiem2-2	02/22/2024		Per Diem to VCJPA Meeting in Santa Cruz, CA 2/28-3/1/24	5215 - Conferences / Workshops Staff	172.50
TOTAL					<u>172.50</u>
2623	02/22/2024	Richard Arrow	Per Diem to VCJPA Meeting in Santa Cruz, CA 2/28-3/1/24	1013 - Checking - US Bank - GF x3353	-172.50
VCJPA-PDiem2-2	02/22/2024		Per Diem to VCJPA Meeting in Santa Cruz, CA 2/28-3/1/24	5215 - Conferences / Workshops Staff	172.50
TOTAL					<u>172.50</u>
CHECK TOTAL					<u><u>162,161.37</u></u>

Note: Previous month's check numbers were 2474-2558. Current month's check numbers are 2559-2623 (65 checks).

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

**CPF-Feb
2024**

February 2024

Num	Date	Name	Memo	Account	Original Amount
1269	02/08/2024	Aetypic, Inc.		1023 · Checking - US Bank - CPF x4183	-6,196.00
AET-2024-A004	02/06/2024		Professional Services thru 01/26/2024 (1415 N. Carolan Improv Project)	6010 · Building Improvements	400.00
AET-2023-J008	02/06/2024		Professional Services thru 10/27/2023 (1415 N. Carolan Improv Project)	6010 · Building Improvements	5,796.00
TOTAL					6,196.00
1270	02/08/2024	Capital Program Management Invoice #23-15-01		1023 · Checking - US Bank - CPF x4183	-388.50
23-15-01	12/08/2023		Construction Mgmt Services thru 11/30/2023; Proj No. 23-15 (1415 N Carolan)	6010 · Building Improvements	388.50
TOTAL					388.50
1271	02/08/2024	Enterprise FM Trust	Customer No. 458563	1023 · Checking - US Bank - CPF x4183	-3,542.33
458563-020424	02/04/2024		22NCN8-2018 NISS Frontier- Feb 2024	6030 · Vehicle Leases	248.89
			22NCNB-2018 NISS Frontier	6030 · Vehicle Leases	248.89
			22NCNF-2018 NISS Frontier	6030 · Vehicle Leases	32.89
			22NCNJ-2018 NISS Frontier	6030 · Vehicle Leases	32.89
			23CDWF-2020 Subaru Forester	6030 · Vehicle Leases	318.64
			23LVXF-2019 NISS Frontier (Kim)	6030 · Vehicle Leases	405.59
			23LW6S-2019 NISS Frontier (Lab)	6030 · Vehicle Leases	455.33
			23MNV2-2020 NISS Frontier	6030 · Vehicle Leases	391.87
			23MVV3-2020 NISS Frontier	6030 · Vehicle Leases	391.88
			25QSHX-2022 FORD Explorer	6030 · Vehicle Leases	492.81
			266LKM-2021 RAM 2500	6030 · Vehicle Leases	522.65
TOTAL					3,542.33
1272	02/22/2024	Capital Program Management Invoice #23-15-03		1023 · Checking - US Bank - CPF x4183	-4,662.00
23-15-03	02/09/2024		Construction Mgmt Services thru 01/31/2024; Proj No. 23-15 (1415 N Carolan)	6010 · Building Improvements	4,662.00
TOTAL					4,662.00
CHECK TOTAL					14,788.83

Note: Previous month's check number were 1267-1268. Current month's check number are 1269-1272 (4 checks).

San Mateo County Mosquito & Vector Control District
Credit Card Transaction Detail by Account
February 2024

Feb 2024

Type	Date	Name	Memo	Split	Amount
1040 · US Bank Purchase Card					
1045 · US Bank Visa Brian x2315					
Credit Card Charge	01/23/2024	MVCAC	MVCAC Conf-banquet tickets Theresa, Tara, and Arielle	5215 · Conferences / Workshops Staff	420.00
Credit Card Charge	01/23/2024	Misc-Admin	Portola Hotel-MVCAC Conf Trustee Ray Williams 1/21-1/24/24	5210 · Conferences / Workshops Board	931.38
Credit Card Charge	01/24/2024	Misc-Admin	Portola Hotel & Spa-MVCAC Conf for Casey 1/21-1/24/24	5215 · Conferences / Workshops Staff	579.10
Credit Card Charge	01/24/2024	Misc-Admin	Portola Hotel-MVCAC Conf for Trustee Chuck Cotten 1/21-1/24/24	5210 · Conferences / Workshops Board	619.10
Credit Card Charge	01/24/2024	Misc-Admin	Portola Hotel & Spa-MVCAC Conf for Matthew 1/21-1/24/24	5215 · Conferences / Workshops Staff	579.10
Credit Card Charge	01/24/2024	Misc-Admin	Portola Hotel & Spa-MVCAC Conf for Sean 1/21-1/24/24	5215 · Conferences / Workshops Staff	579.10
Credit Card Charge	01/24/2024	Misc-Admin	Portola Hotel & Spa-MVCAC Conf for Walter 1/21-1/24/24	5215 · Conferences / Workshops Staff	579.10
Credit Card Charge	01/24/2024	Misc-Admin	Portola Hotel & Spa-MVCAC Conf for Brian 1/21-1/24/24	5215 · Conferences / Workshops Staff	641.83
Credit Card Charge	01/24/2024	Misc-Admin	Portola Hotel-MVCAC Conf for Trustee Kati Martin1/21-1/24/24	5210 · Conferences / Workshops Board	641.83
Credit Card Charge	01/24/2024	Misc-Admin	Portola Hotel & Spa-MVCAC Conf for Arielle1/21-1/24/24	5215 · Conferences / Workshops Staff	579.10
Credit Card Charge	01/24/2024	Misc-Admin	Portola Hotel & Spa-MVCAC Conf for Tara1/21-1/24/24	5215 · Conferences / Workshops Staff	641.83
Credit Card Charge	01/24/2024	Misc-Admin	Portola Hotel-MVCAC Conf for Trustee Dr Scott Smith1/21-1/24/24	5210 · Conferences / Workshops Board	579.10
Credit Card Charge	01/24/2024	Misc-Admin	Portola Hotel & Spa-MVCAC Conf for Kim 1/21-1/24/24	5215 · Conferences / Workshops Staff	579.10
Credit Card Charge	01/24/2024	Misc-Admin	Portola Hotel & Spa-MVCAC Conf for Theresa 1/21-1/24/24	5215 · Conferences / Workshops Staff	579.10
Credit Card Charge	02/05/2024	Misc- Outreach	4imprint-giveaway magnets for District brand awareness	5910 · Media and Network	980.93
Credit Card Charge	02/05/2024	Misc- Outreach	LL Bean - District branded clothing items for staff	5910 · Media and Network	828.28
Total 1045 · US Bank Visa Brian x2315					10,337.98
1050 · US Bank Visa Admin x5992					
Credit Card Charge	01/24/2024	Misc- Outreach	CAPIO - training from CA of public information officers for Rachel	5910 · Media and Network	30.00
Credit Card Charge	01/24/2024	Tap Plastics Inc	Outreach materials for displaying larvae at schools	5910 · Media and Network	58.02
Credit Card Charge	01/24/2024	Misc-Admin	Portola Hotel-MVCAC Trustee R. Williams Tax Bal.	5210 · Conferences / Workshops Board	10.93
Credit Card Charge	01/25/2024	California Special District Assoc	Leadership academy conf. reg. for Trustee Laura Walsh	5210 · Conferences / Workshops Board	720.00
Credit Card Charge	01/31/2024	American Mosquito Control Assc	AMCA annual meeting reg. for Arielle 3/4-3/8/24	5215 · Conferences / Workshops Staff	535.00
Credit Card Charge	01/31/2024	Costco	Misc. office supplies	5335 · Office Expense	239.98
			Misc. janitorial cleaning paper supplies	5340 · Janitorial/Household Expense	44.06
Credit Card Charge	01/31/2024	Misc-Admin	Paul's Flowers - sent flowers to Trustee Carolyn Parker	5335 · Office Expense	140.81
Credit Card Charge	02/01/2024	Misc- Outreach	Yelp - precision advertising of District services	5910 · Media and Network	90.00
Credit Card Charge	02/01/2024	Google Inc.	Advertising of district services on google search	5910 · Media and Network	172.81
Credit Card Charge	02/02/2024	Mosyle Business	Business premium license	5465 · Computer Software	37.50
Credit Card Charge	02/05/2024	California Special District Assoc	Leadership academy conf. reg. for Trustee Rena Gilligan 4/14-4/17/24	5210 · Conferences / Workshops Board	490.00
Credit Card Charge	02/05/2024	Misc-Admin	Residence Inn Sacr-for Brian MVCAC lobby days 2/20-2/22/24	5215 · Conferences / Workshops Staff	329.92
Credit Card Charge	02/07/2024	MISAC	MISAC membership	5330 · Memberships & Subscriptions	97.50
Credit Card Charge	02/09/2024	Amazon.com	Misc. items for the office	5335 · Office Expense	36.14
Credit Card Charge	02/09/2024	Intuit	Check re-order for US Bank capital fund	5335 · Office Expense	271.19
Credit Card Charge	02/14/2024	Misc-Admin	Celia's Mexican Restaurant - dinner for february board meeting	5305 · Board Meeting Expenses	797.76

**San Mateo County Mosquito & Vector Control District
Credit Card Transaction Detail by Account
February 2024**

Feb 2024

Type	Date	Name	Memo	Split	Amount
Credit Card Charge	02/14/2024	Safeway Store	Cookies for February board meeting	5305 · Board Meeting Expenses	21.22
Credit Card Charge	02/14/2024	Amazon.com	iPhone 14 accessories for Casey	5335 · Office Expense	44.84
Credit Card Charge	02/16/2024	Eppendorf North America, Inc.	Restocking pcr room ahead of sequencing	5845 · Lab PCR Supplies	481.35
Credit Card Charge	02/16/2024	Takara Bio	Genomic testing and sequencing	5845 · Lab PCR Supplies	602.65
Credit Card Charge	02/16/2024	Qiagen LLC	Genomic testing and sequencing	5845 · Lab PCR Supplies	296.78
Credit Card Charge	02/21/2024	JME Ellsworth Company	Breather for BVA tanks	5705 · Pesticides	429.20
Credit Card Charge	02/21/2024	Craigslist	Job posting for Vector Control Aide I/II position	5335 · Office Expense	150.00
Credit Card Charge	02/21/2024	Fisher Scientific	Genomic testing and sequencing	5845 · Lab PCR Supplies	180.74
Total 1050 · US Bank Visa Admin x5992					6,308.40
1052 · US Bank Visa Angie x8413					
Credit Card Charge	02/02/2024	Safeway Store	Autoclave supplies	5825 · Lab Supplies	26.74
Credit Card Charge	02/06/2024	Expedia	Flight for Arielle-AMCA annual meeting Dallas, TX 3/3-3/7/24	5215 · Conferences / Workshops Staff	404.64
Credit Card Charge	02/08/2024	Misc-Admin	American Airlines-flight for Angie AMCA Annual Meeting 3/4-3/7/24	5215 · Conferences / Workshops Staff	402.75
Credit Card Charge	02/08/2024	Misc-Admin	Residence Inn Dallas- for Arielle AMCA Annual Meeting 3/3-3/7/24	5215 · Conferences / Workshops Staff	1,246.11
Total 1052 · US Bank Visa Angie x8413					2,080.24
1053 · US Bank Visa Casey x8447					
Credit Card Charge	02/05/2024	Misc-Admin	Residence Inn Sac-for Rachel MVCAC lobby days 2/20-2/21/24	5215 · Conferences / Workshops Staff	329.92
Credit Card Charge	02/08/2024	Misc- Ops	Do My Own-Rat traps for the public	5705 · Pesticides	125.81
Total 1053 · US Bank Visa Casey x8447					455.73
TOTAL 1040 · US Bank Purchase Card					19,182.35



P.O. BOX 6343
FARGO ND 58125-6343



00000893 01 SP 108481969746139 P
SMCMVCD
ATTN DISTRICT MANAGER
1351 ROLLINS RD
BURLINGAME CA 94010-2409

ACCOUNT NUMBER [REDACTED]
STATEMENT DATE 02-22-2024
AMOUNT DUE \$19,182.35
NEW BALANCE \$19,182.35
PAYMENT DUE ON RECEIPT

Feb
2024

AMOUNT ENCLOSED
\$

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

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

[REDACTED] 001918235 001918235

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	
Company Total	\$9,855.05	\$19,471.90	\$0.00	\$0.00	\$0.00	\$289.55	\$9,855.05	\$19,182.35	

CORPORATE ACCOUNT ACTIVITY					
SMCMAD					TOTAL CORPORATE ACTIVITY
					\$9,855.05 CR
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
02-20	02-17	7479826405100000000761	PAYMENT - THANK YOU 00000 C	9,855.05 PY	

NEW ACTIVITY					
ANGELA NAKANO		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$2,080.24	\$0.00	\$2,080.24
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
02-05	02-02	24231684034837001327409	SAFEWAY #2878 MILLBRAE CA	26.74	
02-07	02-06	24692164037101558856886	EXPEDIA 72754429980847 EXPEDIA.COM WA	6.84	
02-08	02-06	24035964038344900512546	AMERICAN AIR0017007955815 FORT WORTH TX STREHL/ARIEL A 03-07-24 DFW AA S SFO	169.10	

CUSTOMER SERVICE CALL 800-344-5696	ACCOUNT NUMBER		ACCOUNT SUMMARY	
	[REDACTED]		PREVIOUS BALANCE	9,855.05
SEND BILLING INQUIRIES TO: U.S. Bank National Association C/O U.S. Bancorp Purchasing Card Program P.O. Box 6335 Fargo, ND 58125-6335	STATEMENT DATE	DISPUTED AMOUNT	PURCHASES & OTHER CHARGES	19,471.90
	02/22/24	.00	CASH ADVANCES	.00
AMOUNT DUE 19,182.35		CASH ADVANCE FEES		.00
		LATE PAYMENT CHARGES		.00
		CREDITS	289.55	
		PAYMENTS	9,855.05	
		ACCOUNT BALANCE		19,182.35

Feb
2024



Company Name: SMCMVCD
Corporate Account Number: [REDACTED]
Statement Date: 02-22-2024

NEW ACTIVITY

Post Date	Tran Date	Reference Number	Transaction Description	Amount	
02-08	02-08	24035964039634001136875	AMERICAN AIR0012114503451 FORT WORTH TX NAKANO/ANGELA 03-04-24	378.20	
02-08	02-08	24035964039634001136883	AMERICAN AIR0010644247758 FORT WORTH TX NAKANO/ANGELA 03-04-24	24.55	
02-08	02-06	24692164038101993005148	SFO AA B DFW AA B SFO UNITED 0162362757441 UNITED.COM TX STREHL/ARIELA 03-03-24	228.70	
02-12	02-08	24692164040100853623764	SFO UA S DFW RESIDENCE INN DALLAS D DALLAS TX E 6020 ARRIVAL: 02-08-24	1,246.11	
CASEY STEVENSON		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$455.73	\$0.00	\$455.73
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
02-07	02-05	24692164037101294641618	RESIDENCE INN DOWNTOWN SACRAMENTO CA E 5184 ARRIVAL: 02-05-24	329.92	
02-09	02-08	24492154039717950716054	DO MY OWN 866-581-7378 CA	125.81	
SMCMVCD ADMIN		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$289.55	\$6,597.95	\$0.00	\$6,308.40
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
01-25	01-23	240009740249999303713805	PORTOLA HOTEL AND SPA MONTEREY CA 0000002024 ARRIVAL: 01-21-24	289.55	
01-26	01-24	74000974025003902586961	PORTOLA HOTEL AND SPA 760-5338559 CA	289.55 CR	
01-26	01-24	24000974025003902587998	PORTOLA HOTEL AND SPA MONTEREY CA 0000001939 ARRIVAL: 01-21-24	10.93	
01-26	01-24	24207854025178500475427	CAPIO - CA ASSOCIATION OF 530-9245444 CA	30.00	
01-26	01-24	24275394025900012629639	TAP PLASTICS, INC 888-8277330 CA	58.02	
01-29	01-25	24071054026627190801663	CALIFORNIA SPECIAL DIS 916-4427887 CA	720.00	
02-01	01-31	24011344031000044904672	AMCA' CA HTTPSWWW.MOSQ.CA	535.00	
02-01	02-01	24492164032000029027845	MOSYLE BUS' MOSYLE.BUS HTTPSBUSINESS.FL	37.50	
02-01	01-31	24692164031106373261671	COSTCO DELIVERY 654-800-788-9968 CA	284.04	
02-01	01-31	24793394031002941558031	PAULS FLOWER LOVINGLY FISHKILL NY	140.81	
02-02	02-01	24492164032000065565096	YELPINC*855 380 9357 WWW.YELP.COM CA	60.00	
02-02	02-01	24803944033910009714790	GOOGLE*ADS3907138857 CC GOOGLE.COM CA	172.81	
02-07	02-05	24071054037627160343495	CALIFORNIA SPECIAL DIS 916-4427887 CA	490.00	
02-07	02-05	24692164037101294641626	RESIDENCE INN DOWNTOWN SACRAMENTO CA E 5203 ARRIVAL: 02-05-24	329.92	
02-09	02-07	24707804039030044432824	MISAC 714-738-5309 CA	97.50	
02-12	02-09	24692164040100639023512	AMZN MKTP US*RB88024K1 AMZN.COM/BILL WA	36.14	
02-12	02-09	24692164040100935601770	INTUIT *CHECKS / FORMS CL INTUIT.COM CA	271.19	
02-15	02-14	24040834045900016800015	CELIA'S RESTAURANT #2 SAN MATEO CA	797.76	
02-15	02-14	24692164045104438346516	AMZN MKTP US*RI7DA1DF0 AMZN.COM/BILL WA	44.84	
02-16	02-14	24231684046837001331597	SAFEWAY #1547 BURLINGAME CA	21.22	
02-19	02-16	24121574048410037402875	EPPENDORF NORTH AMERIC 800-6453050 NY	481.35	
02-19	02-16	24755424047640475260250	TAKARA BIO USA INC 650-9197353 CA	602.65	
02-19	02-16	24941504047089207415855	QIAGEN LLC 800-426-8157 MD	296.78	
02-22	02-21	24492154052715173696444	JOHN M ELLSWORTH CO INC 414-354-1414 WI	429.20	
02-22	02-21	24692164052109880660546	CRAIGSLIST.ORG 415-399-5200 CA	75.00	
02-22	02-21	246921640521098806674034	CRAIGSLIST.ORG 415-399-5200 CA	75.00	
02-22	02-21	24692164052109885453672	TFS*FISHERSCI ECOM HUS 800-766-7000 TX	180.74	

Feb
2024



Company Name: SMCMVCD
Corporate Account Number: [REDACTED]
Statement Date: 02-22-2024

NEW ACTIVITY

BRIAN WEBER ██████████	CREDITS \$0.00	PURCHASES \$10,337.98	CASH ADV \$0.00	TOTAL ACTIVITY \$10,337.98
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Post Date	Tran Date	Reference Number	Transaction Description	Amount
01-23	01-21	24426294022018022055967	MOSQUITO & VECTOR CONTROL 916-440-0826 CA	140.00
01-23	01-21	24426294022018022055991	MOSQUITO & VECTOR CONTROL 916-440-0826 CA	140.00
01-23	01-21	24426294022018022056007	MOSQUITO & VECTOR CONTROL 916-440-0826 CA	140.00
01-26	01-24	24000974025003902586362	PORTOLA HOTEL AND SPA MONTEREY CA 0000002182 ARRIVAL: 01-21-24	931.38
01-26	01-24	24000974025003902586735	PORTOLA HOTEL AND SPA MONTEREY CA 0000001938 ARRIVAL: 01-21-24	579.10
01-26	01-24	24000974025003902586974	PORTOLA HOTEL AND SPA MONTEREY CA 0000001943 ARRIVAL: 01-21-24	619.10
01-26	01-24	24000974025003902587162	PORTOLA HOTEL AND SPA MONTEREY CA 0000002297 ARRIVAL: 01-21-24	579.10
01-26	01-24	24000974025003902587196	PORTOLA HOTEL AND SPA MONTEREY CA 0000002301 ARRIVAL: 01-21-24	579.10
01-26	01-24	24000974025003902587238	PORTOLA HOTEL AND SPA MONTEREY CA 0000002299 ARRIVAL: 01-21-24	579.10
01-26	01-24	24000974025003902587253	PORTOLA HOTEL AND SPA MONTEREY CA 0000002025 ARRIVAL: 01-21-24	641.83
01-26	01-24	24000974025003902587311	PORTOLA HOTEL AND SPA MONTEREY CA 0000001988 ARRIVAL: 01-21-24	641.83
01-26	01-24	24000974025003902587386	PORTOLA HOTEL AND SPA MONTEREY CA 0000002032 ARRIVAL: 01-21-24	579.10
01-26	01-24	24000974025003902587394	PORTOLA HOTEL AND SPA MONTEREY CA 0000002241 ARRIVAL: 01-21-24	641.83
01-26	01-24	24000974025003902587584	PORTOLA HOTEL AND SPA MONTEREY CA 0000002030 ARRIVAL: 01-21-24	579.10
01-26	01-24	24000974025003902587873	PORTOLA HOTEL AND SPA MONTEREY CA 0000002245 ARRIVAL: 01-21-24	579.10
01-26	01-24	24000974025003902587915	PORTOLA HOTEL AND SPA MONTEREY CA 0000002248 ARRIVAL: 01-21-24	579.10
02-08	02-05	24892164036100735033931	4IMPRINT, INC 4IMPRINT.COM WI	980.93
02-09	02-08	24767904039088300290770	LLBEAN-DIRECT 207-8654761 ME	828.28

Department: 00000 Total:
Division: 00000 Total:

\$19,182.35
\$19,182.35

Agenda Item 5C

**SUBJECT: REVIEW EDITS TO POLICY 4060 BOARD
SECRETARY AND 4070 BOARD ASSISTANT
SECRETARY**

SUMMARY

As stipulated by **California Health and Safety Code section 2030**, "the secretary of the board of trustees may receive compensation in an amount determined by the board of trustees." This provision grants the Board the authority to determine compensation for the Board Secretary role. At their September 2023 meeting, the Ad Hoc Board Officer Nominating/Policy Committee recommended increasing compensation for the Board Secretary position from \$100 to \$200 since it has remained unchanged since early 2000.

Following this recommendation, the Board reviewed the recommended edits at their September 13, 2023 meeting and adopted the compensation adjustment reflected in **attachment 4B.2.1 4060 Board Secretary**.

The attached edits to Policy 4060 and 4070 are designed to reflect the date those changes were adopted and the increase in compensation to the Assistant Board Secretary position.

RECOMMENDATION:

approve the attached edits to **Policy 4060 Board Secretary** and **Policy 4070 Board Assistant Secretary**

ATTACHMENTS:

1. 4060 Board Secretary DRAFT
2. 4060 Board Secretary ORIGINAL
3. 4070 Board Assistant Secretary DRAFT
4. 4070 Board Assistant Secretary ORIGINAL
5. September 13, 2023 SMCMVCD Board Meeting Minutes



POLICIES AND PROCEDURES

TITLE: Board Secretary

NUMBER: 4060

4060.10 In the absence of the President and the Vice President, the Secretary of the Board of Trustees shall serve as chairperson over all meetings of the Board. He/she shall have the same rights as the other members of the Board in voting; introducing motions, resolutions and ordinances, and any discussion of questions that follow these actions.

4060.20 The Secretary has authorization to sign checks approved by the Board for expenses incurred by the District in accordance with District Policy 6040, Signing of District Warrants.

4060.30 The Secretary must be a trustee appointed by a city council or the Board of Supervisors to be a member of the Board and shall be a voter in that city or county and a resident of that portion of the city or county that is within the District.

4060.40 The Secretary will as appropriate be responsible for personally performing or overseeing the District staff in the administration of the following duties.

4060.401 Supervising the Board of Trustees Officers nominations and election process as outlined in District Policy # 4150.

4060.402 Overseeing all Board of Trustees meeting administrative requirements including but not limited to the preparation of the Board's pre-packet, public noticing of changes to the public meetings date and time, verifying that copies of documents are available at meetings, mailing of Board documents to Trustees or members of the public, and verifying all approved documents are posted on the District's web site.

4060.403 Personally recording the Board of Trustees meetings minutes. As of ~~September 13, 2023~~ ~~January 2015~~, the Board of Trustees has approved \$200 for compensation to the Board Secretary for completing board meeting administration.

4060.404 Instructing the Assistant Secretary to share in the aforementioned duties as necessary.

4060.50 The Secretary shall participate as a voting member at the meetings of the Executive Committee. The Executive Committee includes the Board Officers.

4060.60 The term of office for the Secretary is two consecutive years. The Secretary may stand for re-election.

4060.70 In the absence of the President and the Vice President the Secretary shall represent the District whenever possible as the annual American Mosquito Control Association (AMCA), California Special District Association (CSDA), Mosquito and Vector Control Association of California (MVCAC), and any other local meetings as directed.

Issued: November 13, 2002

Revised: April 10, 2013, and September 13, 2023

Review by Policy Committee: July 2015 and January 2016

Board Approval: September 13, 2023



POLICIES AND PROCEDURES

TITLE: Board Secretary

NUMBER: 4060

4060.10 In the absence of the President and the Vice President, the Secretary of the Board of Trustees shall serve as chairperson over all meetings of the Board. He/she shall have the same rights as the other members of the Board in voting; introducing motions, resolutions and ordinances, and any discussion of questions that follow these actions.

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Issued: November 13, 2002

Revised: April 10, 2013

Review by Policy Committee July 2015 and January 2016

Board Approval: April 2016



POLICIES AND PROCEDURES

TITLE: Board Assistant Secretary

NUMBER: 4070

4070.10 In the absence of the President, Vice President and the Secretary, the Assistant Secretary of the Board of Trustees shall serve as chairperson over all meetings of the Board. He/she shall have the same rights as the other members of the Board in voting; introducing motions, resolutions and ordinances, and any discussion of questions that follow these actions.

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4070.40 In the absence of the Secretary, the Assistant Secretary shall perform all the duties of the Secretary as listed in Policy # 4060.40.

4070.41 As of ~~September 13, 2023~~ ~~January 2015~~, the Board of Trustees has approved ~~\$100-200~~ for compensation to the Assistant Board Secretary for completing board meeting administration if the Board Secretary is unable to complete the duties for a given month.

4070.50 The Assistant Secretary shall share in the duties of the Secretary as directed by the Secretary.

4070.60 The Assistant Secretary will serve as a voting member at the meetings of the Executive Committee. The Executive Committee includes the Board Officers.

4070.70 The term of office for the Assistant Secretary is two consecutive years. The Assistant Secretary may stand for re-election.

4070.80 In the absence of the President, Vice President, and the Secretary the Assistant Secretary shall represent the District whenever possible at the annual American

Mosquito Control Association (AMCA), California Special District Association (CSDA), Mosquito and Vector Control Association (MVCAC), and any other local meetings as directed.

Issued:	November 13, 2002
Revised:	April 10, 2013
Reviewed:	June 16, 2015
Reviewed by Policy Committee:	July 2015
Board Approval:	April 2016



POLICIES AND PROCEDURES

TITLE: Board Assistant Secretary

NUMBER: 4070

4070.10 In the absence of the President, Vice President and the Secretary, the Assistant Secretary of the Board of Trustees shall serve as chairperson over all meetings of the Board. He/she shall have the same rights as the other members of the Board in voting; introducing motions, resolutions and ordinances, and any discussion of questions that follow these actions.

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Mosquito Control Association (AMCA), California Special District Association (CSDA), Mosquito and Vector Control Association (MVCAC), and any other local meetings as directed.

Issued:	November 13, 2002
Revised:	April 10, 2013
Reviewed:	June 16, 2015
Reviewed by Policy Committee:	July 2015
Board Approval:	April 2016



**REGULAR MEETING OF THE BOARD OF TRUSTEES
September 13, 2023
6:00 P.M.**

A meeting of the Board of Trustees of the San Mateo County Mosquito and Vector Control District was held on September 13, 2023. Location: **1351 Rollins Road Burlingame, CA 94010**

TRUSTEES PRESENT:

Mason Brutschy	Town of Atherton
Chuck Cotten	City of Belmont
Rena Galligan	City of Burlingame
Carolyn Parker	City of Brisbane
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
D. Scott Smith	Town of Hillsborough
Catherine Carlton	City of Menlo Park
Peter DeJarnatt	City of Pacifica
Ray Williams	Town of Portola Valley
Kat Lion	City of Redwood City
Robert Riechel	City of San Bruno
Ed Degliantoni	City of San Mateo
Michael Yoshida	South San Francisco
Paul Fregulia	Town of Woodside

TRUSTEES ABSENT: Muhammad Baluom, City of Millbrae
Ron Collins, City of San Carlos

OTHERS PRESENT: District Manager, Brian Weber
Finance Director, Richard Arrow
General Counsel, Alexandra Barnhill
Laboratory Director, Angie Nakano
Operation Director, Casey Stevenson
Public Health Education and Outreach Officer, Rachel Curtis-Robles
IT Director, Matthew Nienhuis
Vector Control Technician, Evan Osterman



1. CALL TO ORDER

The meeting was called to order at 6:03 P.M.

2. PLEDGE OF ALLEGIANCE

Trustee Rena Gilligan led the Pledge of Allegiance.

3. ROLL CALL

The roll call indicated that 18 Trustees were present, including 18 Trustees in the boardroom and 1 Trustee on Zoom video conference, constituting a quorum. Trustee Parker noted she was participating remotely pursuant to an ADA accommodation. Trustee Parker left the meeting at 7:00 PM during agenda item 6E. 2 Trustees (Baluum and Collins) were absent and 1 was excused (Collins).

4. PUBLIC COMMENTS AND ANNOUNCEMENTS

Public Comment: None

Board Comment: None

5. CONSENT CALENDAR

1. Approval of Minutes from September 13, 2023

2. Approval of Sole Source Capital purchase of a King Fisher Duo Prime Bench Top Automated Extraction Instrument for \$18,437.75 from Thermo Scientific

Public Comment: None

Board Comment:

ACTION: Motion by Trustee Scott Smith, second by Trustee Glen Sylvester, to approve consent items 1 and 2. Motion passed by 19 yeas, 0 noes.



REGULAR

AGENDA

6. BOARD COMMITTEE REPORTS

A. Real Estate Committee Report

Committee Chair Paul Norton and members met on September 5, 2023 at a joint meeting with the Finance Committee. Steve Grist, Project Manager, from Aetypic attended. Chair Paul Norton provided a written report in the Board Packet. The status of the 1415 N. Carolan property was reviewed, including projected cost draft visioning reports on what is necessary to move the project forward. The Board and Finance Committee recommended that the Manager spend an amount not to exceed \$530,923.00 to create construction documents related to the Carolan property. This recommendation is addressed under agenda item 6E.

B. Consider transferring \$1,000,000.00 from the District's Real Estate Acquisition Fund to the District's Alternative Depository (CalCLASS).

Finance Director Richard Arrow provided a written report in the Board Packet. He is recommending the transfer of \$1,000,000.00 to the District's alternative Depository, CalCLASS; it would enhance interest income opportunities that would benefit the District Real Property Acquisition Reserve while maintaining liquidity. The possibility of additional transfers over the coming months was also noted.

Public Comments: None

Board Comments: There were comments on salary saving.

ACTION: MOTION made by Trustee Robert Riechel, seconded by Trustee Paul Norton. Passed by 19 yeas, 0 noes.

C. Review the Financial Report for FY 2022-23 as of June 30, 2023

Finance Director Richard Arrow provided a written report in the Board Packet. He highlighted total revenues received from July 1, 2022, through June 30, 2023, YTD were \$6.8 million, total expenditures YTD \$5.8 million, and the change in fund balance was \$1.0 million. The District had \$9.2 million in cash in County Treasury and \$201,738 in CalCLASS.



Public Comment: None

Board Comment: None

ACTION: MOTION made by Trustee Robert Riechel, seconded by Trustee Laura Walsh, to approve the Financial Report for FY 2022-23 as of July 31, 2023. Passed by 19 yeas, 0 noes.

D. Review the Financial Report for FY 2023-24 as of July 31, 2023

Finance Director Richard Arrow provided a written report in the Board Packet. He indicated the Finance Report was not much different from the previous report. There is nothing unusual in the budget. Mr. Arrow pointed out that the revenues received through July 31, 2023, were under-budgeted by \$30,038.00, resulting from the timing of programs and other revenues. Accounts Receivable greater than 90 days were \$163.90. Currently, total Accounts Receivable over 90 days have a zero balance.

Public Comment: None

Board Comment: None

ACTION: MOTION made by Trustee Ed Degliantoni, second by Trustee Peter DeJarnatt, to approve the Financial Report for FY 2023-24 as of July 31, 2023. Passed by 19 yeas, 0 noes.

E. Ad-Hoc Real Estate Committee Report and Authorizing the District Manager to Approve a Scope of Work with Aetypic and Budget Authorization for a not-to-exceed amount of \$530,923.00 to Create Construction Documents for 1415 N. Carolan Avenue

Committee Chair Paul Norton provided a written report in the Board Packet. The Committee met on August 10, 2023; also in attendance was Steve Grist, Project Manager with Aetypic. District Manager Weber reported on the Real Estate Project's timeline and Associated Costs. He requests an amount not to exceed \$530,000.00 for expenses driven by Building Code, Semitic Upgrades, and ADA Compliance.

Public Comment: None

Board Comment: There was a robust discussion by several Trustees on construction documents, permits from the City of Burlingame, purchase costs of the former Redwood City site, and timelines and finance rates from then to now.



ACTION: MOTION made by Trustee Scott Smith, second by Trustee Chuck Cotten, to approve Item 6.E. Approve Scope of Work with Aetypic and Authorize an amount not to exceed \$530,923.00 to create construction documents for 1415 N. Carolan Avenue. Passed by 18 yeas, 0 nays.

F. Ad-Hoc Board Officer Nominating Committee Report

Committee Chair Donna Rutherford and members met on September 5, 2023. A written report was provided in the Board Packet. Attending from the Policy Committee was Chair Robert Riechel. District Manager Brian Weber and District Counsel Alexandra Barnhill were also present. The Committee reviewed potential changes to Policy 4150 Nomination of Board Officers (unedited and edited version provided). Policy Chair Riechel led Board Policy 4060 Board Secretary discussions. Out of an abundance of caution, Committee Chair Rutherford opted to recuse herself from providing input on Board Policy 4060 due to a potential conflict of interest as she serves as Board Secretary based in part on the advice from General Counsel Barnhill. The report is informational.

G. Review Changes to Policy 4150 Nomination and Election of Board Officer as recommended by the Ad-Hoc Board Officer and Policy Committee

Committee Chair Donna Rutherford reviewed proposed changes to the Board of Trustees on Policy 4050. District Manager Weber, General Counsel Barnhill, and Policy Chair Riechel made comments.

Public Comments: None

Board Comments: Trustee Rutherford thanked the Ad-Hoc BONC for their work moving this task forward with the help of District Manager Weber, Policy Chair Riechel, and General Counsel Barnhill for their critical input.

ACTION: The motion to adopt Policy 4150 was combined with the motion for Policy 4060.

H. Review Changes to Policy 4060 Board Secretary as recommended by the Ad-Hoc Board Officer and Policy Committee

Chair Rutherford passed reporting on Policy 4060 to Policy Chair Riechel for discussion. General Counsel Barnhill asked Secretary Rutherford to leave the room. Vice President Kat Lion recorded the vote.

Public Comments: None

Board Comments: None

ACTION: MOTION made by Trustee Robert Riechel, seconded by Trustee Ed Degliantoni to adopt Board Policies 4150 and 4060 as proposed by staff. Passed by 17 yeas, 0 nays, 1 abstention (Rutherford).



Secretary Rutherford rejoined the Board following this item.

I. Ad-Hoc Manager's Review Committee Report

Ad-Hoc Committee Chair Kat Lion reported the District Manager's Review Evaluation has been emailed to all Trustees. The form must be completed and returned to her by October 1, 2023. If you have any questions, please get in touch with her.

7. STAFF REPORTS

- A.** Operation Director Casey Stevenson provided a written report in the Board Packet on Field Operations. He has ten seasonal employees who will help treat Invasive Spartina using grant funding. This plant can clog waterways and create a mosquito-breeding habitat.
- B.** Laboratory Director Angie Nakano provided a written report on Laboratory Activities. She reports being busy with West Nile Virus except in San Mateo County. Her staff is monitoring Yellow Jackets at a few sites in the County to depict when Yellow Jackets are most abundant and will provide a sense of seasonal variation. The monitoring program is part of a project to determine the effectiveness of Yellow Jackets baits available to homeowners and other property managers.
- C.** Public Health Education and Outreach Officer Rachel Curtis-Robles provided a written report in the Board Packet. She reported that the Open House on August 12, 2023, was well attended. Many attendees commented on their impressed with the District's staff knowledge and enthusiasm. Dt. Curtis Robles makes presentations all over the County where she shares information about the district services and the history of the District, as well as information about mosquito and Yellow Jacket biology.
- D.** Informational & Technology Director Matthew Nienhuis provided a written report in the Board Packet. He reported on 3D printing and other technology. The District acquired a useful technology free from the County Library System and an Ultimaker 2 plus 3D printer. This model may not be the latest, but it is an economical entry point into 3D printing. It allows staff to explore various use cases and designs for mosquito control. Mr. Nienhuis shared a mosquito dipper he made with the 3D printer with the Board of Trustees. He will inform the Board of their progress and developments.

8. MANAGER'S REPORT

District Manager Brian Weber provided a written report in the Board Packet. He commented that the Open House attendance was a great turnout. He reminded the Board Members of the American Mosquito Control Association (AMCA) Conference on March 4-8, 2024, in Dallas, TX. The 92nd Annual Mosquito and Vector Control Association of California (MVCAC) Conference is January 20-24, 2024, in Monterey, CA. District Manager Weber participated in a presentation on the ABC's Alternative Delivery Models for Capital



Improvement Projects. Given the upcoming 1415 N. Carolan Avenue construction project, he found this helpful information.

9. BOARD MEMBER COMMENTS AND ANNOUNCEMENTS

Next Meeting is October 11, 2023, at 6:00 p.m., the 2nd Wednesday of the Month.

10. ADJOURNMENT: 7:57 P.M

Kati Martin, Board President

Donna Rutherford, Board Secretary

I certify that the above minutes were approved as read or corrected at a meeting of the Board held in 2023.

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

Approved:

District Manager

Board President

Agenda Item 6

SUBJECT: Resolution M-003-24 recommending approval of the Preliminary Assessment Diagram and Engineers Report and Stating the Intention to Continue to Levy the North and West County Mosquito and Disease Control Assessment District

SUMMARY

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

RECOMMENDED RATES AND OVERVIEW

The assessment is subject to an annual adjustment tied to the Consumer Price Index for the San Francisco Bay Area as of December of each succeeding year (the CPI), with a maximum yearly adjustment of up to 3% plus any CPI that had not been levied in prior years. This year the Finance Committee is asked to consider an approximate 22% increase in the Assessment. 2.6% would come from the annual allotment, and the remainder from the "banked" or unused amount from prior years.

This recommendation was derived from the fiscal year 2024-25 budget, which is \$2,237,219 for providing district services in the benefit assessment area and the inclusion of Capital Facilities Projects, such as the project at 1415 North Carolan Ave. This cost results in a proposed assessment rate of TWENTY-FIVE DOLLARS AND TWENTY-SEVEN CENTS (\$25.27) per single-family equivalent benefit unit for Zone A and TWENTY-FOUR DOLLARS AND EIGHTY CENTS (\$24.80) for Zone B, for the fiscal year 2024-25.

This is the first step in a two-step process that gives the public notice of the Board's intention and an opportunity to be heard if they have any input. The board does this yearly because there is no statutory obligation to hold a public hearing when the levy is imposed in a manner consistent with the formula

approved by the balloted voter. However, there is also an expectation among the public to have an opportunity to object, and the District desires to respect that expectation.

RECOMMENDATION

Approve resolution M-003-24 and the Preliminary Assessment Diagram and Engineers Report and State the Intention to Continue to Levy the North and West County Mosquito and Disease Control Assessment District.

REFERENCE MATERIALS ATTACHED

1. North and West County Mosquito and Disease Control Assessment District Preliminary Engineers Report
2. Resolution M-003-24



SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

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

PRELIMINARY ENGINEER'S REPORT

MAY 2024

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

ENGINEER OF WORK:

SCIConsultingGroup

4745 MANGELS BLVD.
FAIRFIELD, CALIFORNIA 94534
PHONE 707.430.4300
FAX 707.430.4319
WWW.SCI-CG.COM

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SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

NAME OF GOVERNING BOARD

Atherton	Mason Brutschy, President
Belmont	Chuck Cotten
Brisbane	Carolyn Parker
Burlingame	Rena Gilligan
Colma	Laura Walsh
Daly City	Glenn R. Sylvester
East Palo Alto	Donna Rutherford, Assistant Secretary
Foster City	Paul Norton
Half Moon Bay	Kati Martin, Vice President
Hillsborough	Dr. D Scott Smith, Secretary
Menlo Park	Catherine Carlton
Millbrae	Muhammad Baluom
Pacifica	Peter DeJarnatt
Portola Valley	Raymond Williams
Redwood City	Kathryn Lion
San Bruno	Robert Riechel
San Carlos	Ron Collins
San Mateo	Vacant
San Mateo County – at Large	A. Desiree LaBeaud, MD, MS
South San Francisco	Michael Yoshida
Woodside	Paul Fregulia

DISTRICT MANAGER

Brian Weber

ENGINEER OF WORK

SCI Consulting Group

TABLE OF CONTENTS

INTRODUCTION.....	1
OVERVIEW	1
LEGAL ANALYSIS	4
GENERAL DESCRIPTION OF THE DISTRICT AND SERVICES	6
ABOUT THE DISTRICT	6
INTRODUCTION TO SERVICES.....	7
SUMMARY OF SERVICES.....	7
INTRODUCTION TO SURVEILLANCE AND MONITORING	8
LARVAL MOSQUITO SURVEILLANCE PROGRAM	9
ADULT MOSQUITO SURVEILLANCE PROGRAM.....	10
WEST NILE VIRUS SURVEILLANCE PROGRAM.....	10
INTRODUCTION TO TREATMENT AND CONTROL	10
CITIZENS’ REVIEW OF ENVIRONMENTAL SAFETY OF TREATMENT AND CONTROL APPROACHES	11
LARVAL MOSQUITO CONTROL PROGRAM.....	11
ADULT MOSQUITO CONTROL PROGRAM	12
SERVICE REQUESTS	12
ASSESSMENT STATEMENT	13
ESTIMATE OF COST	16
METHOD OF ASSESSMENT	17
DISCUSSION OF TOTAL BENEFIT	17
MOSQUITO AND VECTOR CONTROL IS A SPECIAL BENEFIT TO PROPERTIES	19
BENEFIT FACTORS.....	20
BENEFIT FINDING.....	23
GENERAL VS. SPECIAL BENEFIT	23
CALCULATING GENERAL BENEFIT	25
METHOD OF ASSESSMENT	29
ZONES OF BENEFIT.....	30
ASSESSMENT APPORTIONMENT	31
APPEALS AND INTERPRETATION	34
DURATION OF ASSESSMENT	35
ASSESSMENT DIAGRAM.....	36
ASSESSMENT ROLL	38

LIST OF FIGURES

TABLE 1 COST SUMMARY FOR FY 2024-25..... 13

TABLE 2 - BUDGET 16

TABLE 3 RESIDENTIAL ASSESSMENT FACTORS 32

TABLE 4 COMMERCIAL/INDUSTRIAL BENEFIT ASSESSMENT FACTORS 33

INTRODUCTION

OVERVIEW

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LEGAL ANALYSIS

PROPOSITION 218

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

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

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

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

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

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

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

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

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

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

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

DAHMS V. DOWNTOWN POMONA PROPERTY

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

BONANDER V. TOWN OF TIBURON

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

BEUTZ V. COUNTY OF RIVERSIDE

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

GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO

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

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

GENERAL DESCRIPTION OF THE DISTRICT AND SERVICES

ABOUT THE DISTRICT

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

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

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

INTRODUCTION TO SERVICES

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

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

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

SUMMARY OF SERVICES

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

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

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

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

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

INTRODUCTION TO SURVEILLANCE AND MONITORING

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

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

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

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

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

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

LARVAL MOSQUITO SURVEILLANCE PROGRAM

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

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

ADULT MOSQUITO SURVEILLANCE PROGRAM

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

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

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

WEST NILE VIRUS SURVEILLANCE PROGRAM

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

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

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

INTRODUCTION TO TREATMENT AND CONTROL

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

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

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

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

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

CITIZENS' REVIEW OF ENVIRONMENTAL SAFETY OF TREATMENT AND CONTROL APPROACHES

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

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

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

LARVAL MOSQUITO CONTROL PROGRAM

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

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

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

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

ADULT MOSQUITO CONTROL PROGRAM

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

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

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

SERVICE REQUESTS

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

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

ASSESSMENT STATEMENT

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

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

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

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

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

TABLE 1 COST SUMMARY FOR FY 2024-25

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

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

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

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

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

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

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

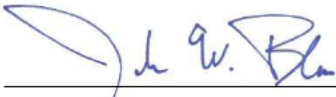
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of San Mateo for the fiscal year 2024-25. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record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

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

May 8, 2024



Engineer of Work

By 
John W. Bliss, License No. C052091

ESTIMATE OF COST

TABLE 2 - BUDGET

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

Notes:

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

METHOD OF ASSESSMENT

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

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

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

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

DISCUSSION OF TOTAL BENEFIT

Overview

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

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

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

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

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

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

California Legislature Stipulates Vector Control can be Funded by Assessments

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

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

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

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

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

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

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

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

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

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

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

and

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

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

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

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

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

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

MOSQUITO AND VECTOR CONTROL IS A SPECIAL BENEFIT TO PROPERTIES

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

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

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

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

BENEFIT FACTORS

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

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

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

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

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

The State Legislature made the following finding on this issue:

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

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

A recently increasing source of mosquitoes is unattended swimming pools:

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

⁵ Assembly Concurrent Resolution 52, chaptered April 1, 2003

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

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

INCREASED SAFETY OF PROPERTY IN THE ANNEXATION AREA.

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

This finding was confirmed in 2003 by the State Legislature:

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

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

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

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

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

BENEFIT FINDING

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

GENERAL VS. SPECIAL BENEFIT

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

In other words:

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

⁸ Assembly Concurrent Resolution 52, chaptered April 1, 2003

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

A formula to estimate the general benefit is listed below:

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

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

⁹ SVTA vs. SCCOSA explains as follows:

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

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

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

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

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

CALCULATING GENERAL BENEFIT

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

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

BENEFIT TO PROPERTY OUTSIDE THE DISTRICT

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

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

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

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

Criteria:

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

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

6% portion of relative benefit that is received

85,403 Parcels in the Assessment District

Calculations:

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

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

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

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

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

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

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

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

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

BENEFIT TO THE PUBLIC AT LARGE

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

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

SUMMARY OF GENERAL BENEFITS

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

General Benefit Calculation

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

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

METHOD OF ASSESSMENT

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

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

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

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

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

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

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

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

ZONES OF BENEFIT

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

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

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

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

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

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

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

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

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

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

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

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

ASSESSMENT APPORTIONMENT

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

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

RESIDENTIAL PROPERTIES

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

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

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

TABLE 3 RESIDENTIAL ASSESSMENT FACTORS

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

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

COMMERCIAL/INDUSTRIAL PROPERTIES

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

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

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

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

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

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

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

TABLE 4 COMMERCIAL/INDUSTRIAL BENEFIT ASSESSMENT FACTORS

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

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

1. Source: San Diego Association of Governments Traffic Generators Study.

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

VACANT PROPERTIES

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

OTHER PROPERTIES

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

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

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

APPEALS AND INTERPRETATION

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

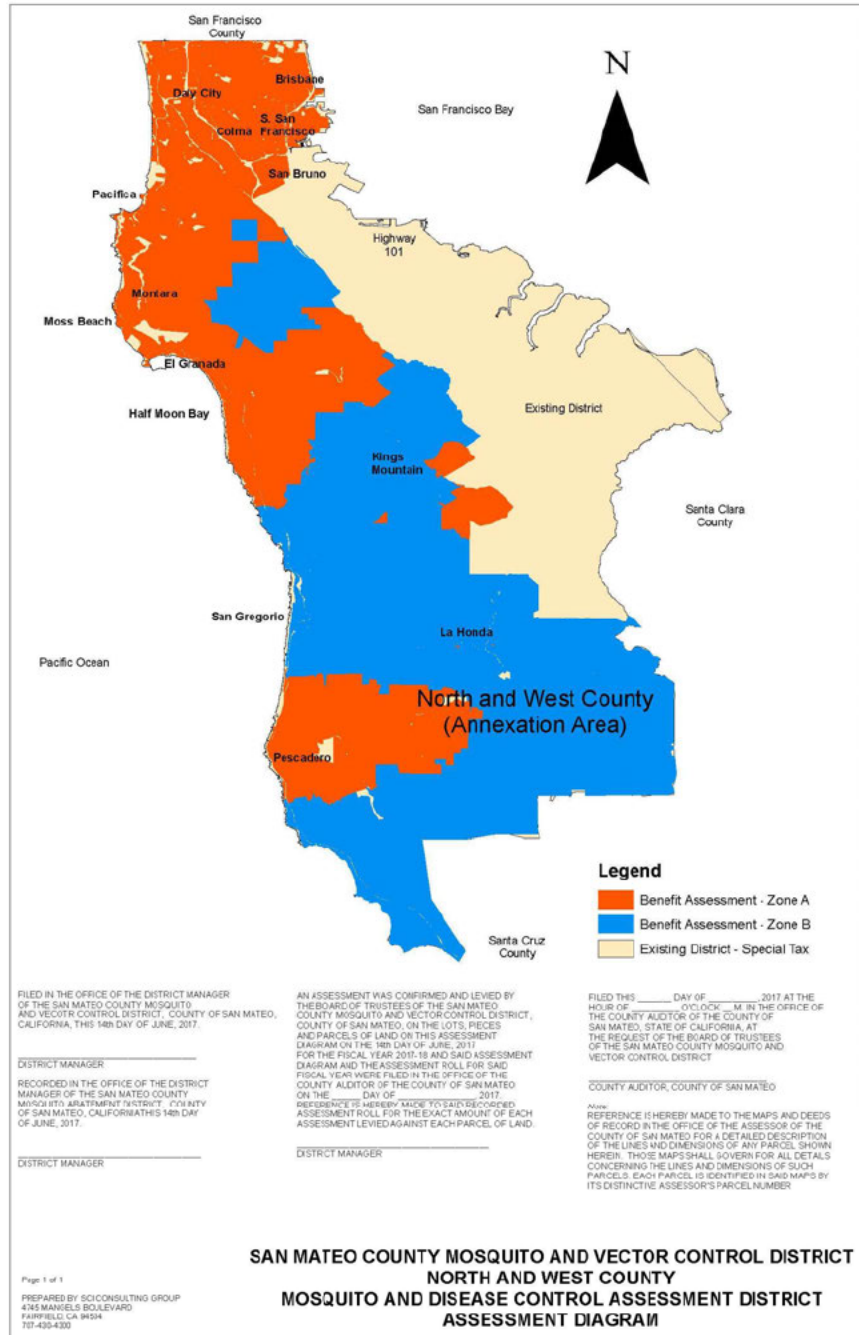
may file a written appeal with the District Manager of the San Mateo County Mosquito and Vector Control District or his or her designee. Any such appeal is limited to correction of an assessment during the then current Fiscal Year or, if before July 1, the upcoming fiscal year. Upon the filing of any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

DURATION OF ASSESSMENT

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

ASSESSMENT DIAGRAM

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



ASSESSMENT ROLL

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



RESOLUTION M-003-24

A RESOLUTION OF INTENTION TO LEVY ASSESSMENTS, PRELIMINARILY APPROVING THE ENGINEER'S REPORT, FOR THE NORTH AND WEST COUNTY MOSQUITO AND DISEASE CONTROL ASSESSMENT DISTRICT FY 2024-25

WHEREAS, the San Mateo County Mosquito and Vector Control District (formerly known as the San Mateo County Mosquito Abatement District) (“District”) was established in 1953 as a special district of the State of California covering certain portions of San Mateo County; and

WHEREAS, the mission of the District is to protect the public health by controlling mosquitoes and other disease carrying insects and monitoring and testing for diseases transmitted by insects and rodents; and

WHEREAS, the District’s previous jurisdictional boundaries include the cities and communities of Atherton, Belmont, Burlingame, Foster City, Hillsborough, Menlo Park, Millbrae, Portola Valley, Redwood City, San Carlos, San Mateo, Woodside, Burlingame Hills, East Palo Alto, Emerald Lake, Fair Oaks, Ladera, Los Trancos Woods, the Highlands of San Mateo, Redwood Shores, certain parcels in San Bruno, and other unincorporated areas in San Mateo County generally located east of Interstate 280; and

WHEREAS, in 2003, the District annexed the cities of Brisbane, Colma, Daly City, South San Francisco and most parcels in San Bruno; and communities located west of I-280 such as Ano Nuevo, Half Moon Bay, El Granada, and Pacifica, and other unincorporated areas in San Mateo County generally located west of Interstate 280 (the “North and West County Areas”); and

WHEREAS, an Engineer’s Report (“Report”) has been submitted to the District Board (“Board”) by SCI Consulting Group, Inc. (formerly Shilts Consultants, Inc.), in which an assessment is proposed to fund the cost of providing services in the North and West County Areas. This proposed assessment shall be described as the “North and West County Mosquito and Disease Control Assessment District” hereinafter the (“Assessment District”) of the San Mateo County Mosquito and Vector Control District.

NOW, THEREFORE, BE IT RESOLVED, that SCI Consulting Group., the Engineer of Work, prepared Report in accordance with Article XIID of the California Constitution and the Health and Safety Code. This Report has been made, filed with the Board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.

BE IT FURTHER RESOLVED that Board intends to continue to levy and collect annual assessments within the Assessment District to fund the cost of providing mosquito and disease control services and the proposed projects and services set forth in the engineer's report. Within Assessment District, the proposed projects and services are generally described as mosquito and vector control services such as surveillance, source reduction, larvicide and adulticide applications, disease monitoring, public education, reporting, account ability, research, and interagency cooperative activities.

BE IT FURTHER RESOLVED that Assessment District consists of the lots and parcels shown on the assessment diagram of the Assessment District, on file with the San Mateo County Mosquito and Vector Control District Manager, and reference is hereby made to such diagram for further particulars.

BE IT FURTHER RESOLVED that reference is hereby made to the Report for a full and detailed description of the proposed projects and services, the boundaries of the Assessment District and the proposed assessments upon assessable lots and parcels of land within the Assessment District.

BE IT FURTHER RESOLVED that the estimated fiscal year 2024-25 cost of providing the District's services is \$2,237,219. This cost results in a proposed assessment rate of TWENTY-FIVE DOLLARS AND TWENTY-SEVEN CENTS (\$25.27) per single-family equivalent benefit unit for Zone A, and TWENTY-FOUR DOLLARS AND EIGHTY CENTS (\$24.80) for Zone B, for fiscal year 2024-25. The assessments are proposed to be levied annually.

BE IT FURTHER RESOLVED that the Assessment may be levied annually and may be adjusted by up to the maximum annual CPI adjustment without any additional assessment ballot proceeding. The change in the CPI in 2023 was 2.6245% therefore, the maximum authorized assessment rate per single-family equivalent benefit unit for Fiscal Year 2024-25 is \$25.27 for Zone A and \$24.80 for Zone B. The assessment will be levied at the rate of \$25.27 and \$24.80, respectively, for fiscal year 2024-25. If the proposed assessments are approved and confirmed by the Board, the maximum allowed rate will increase in future years by an amount equal to the annual change in the Bay Area Consumer Price Index, not to exceed 3% (three percent) per year without a further vote or balloting process. The District has 0% additional CPI in reserve that it may apply in future years.

The foregoing resolution was duly passed by the Board of Trustees of the San Mateo County Mosquito and Vector Control District at a regular meeting by the following vote on a roll call:

	Yes	No	Abstain	Absent
Mason Brutschy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Chuck Cotten	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rena Gilligan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laura Walsh	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Glenn R. Sylvester	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Donna Rutherford	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Paul Norton	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kati Martin	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Dr. D. Scott Smith	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Catherine Carlton	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Muhammed Baluom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Peter DeJarnatt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Raymond Williams	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kathryn Lion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Robert Riechel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ron Collins	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A. Desiree LaBeaud	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Michael Yoshida	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Paul Fregulia	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

APPROVED AND DATED this 8th day of May, 2024 after its passage.

ATTEST:

APPROVED:

Secretary

President

Agenda Item 7A

BOARD COMMITTEE REPORTS

SUBJECT: Finance & Policy Committee Meeting of the Board of Trustees

Finance & Policy Committee members attended a meeting on April 29, 2024. Attendees included Policy Committee Chair Robert Riechel, Acting Finance Committee Chair Mason Brutschy, Kati Martin, Michael Yoshida, Donna Rutherford, and Laura Walsh. Staff attending included District Manager Brian Weber, Finance Director Richard Arrow, Information and Technology Director Matthew Nienhuis, Operations Director Casey Stevenson, and Alexandra Barnhill, District Counsel.

- Finance Director Richard Arrow presented the preliminary Financial Reports for FY 23-24 as of February 29, 2024, and March 31, 2024. 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 on the Board consent calendar.
- During the meeting, District Manager Brian Weber provided an update on the North Carolan construction project. The following items were discussed:
 - Project objectives
 - Meetings with Aetypic and CPM
 - Meeting with the Real Estate Committee to review the \$7.1 million budget estimate
 - Meeting with Aetypic and CPM moving forward with construction documents
 - Create and present a financial plan with implementation and funding options
 - Total Budget approved budget for Phase 2 is \$555,923
 - Total budget spent since property purchase was \$178,876
- District Manager Brian Weber introduced three draft policy statements regarding the Workplace Violence Prevention Plan (Policy #2181). After the discussion, it was agreed to report any documented workplace violence incidents to the Board. Also, the committee reviewed draft policy 4030 concerning HRA reimbursement for attending Board attendance at district meetings, workshops, and trainings. The Policy Committee recommended forwarding the draft policy to the Board of Trustees at their May 8, 2024, meeting. Finally, the Policy Committee reviewed draft policies 4060

and 4070 related to the \$200 per month stipend for the Board Secretary position. The Policy Committee recommended forwarding the draft policies to the Board of Trustees at their May 8, 2024, meeting for their approval.

- The Finance Committee reviewed the Preliminary Engineer's Report calculating the Benefit Assessment and considered the adoption of Resolution M-003-24. The Finance Committee recommended forwarding the Engineer's Report with the accompanying resolution to the Board of Trustees for approval. Additionally, the committee recommended that the Board consider the adoption of Resolution M-004-24 to continue the levy of the Special Tax at their June meeting.
- Finance Director Richard Arrow presented the draft FY 24-25 District Budget and a discussion of year-end fund balances estimated at June 30, 2024. After discussion, the Finance Committee recommends forwarding the FY 24-25 proposed Budget to the Board of Trustees for the first reading on May 8, 2024.
- Staff recommends that the Board of Trustees authorize moving an additional \$1,000,000 to CalCLASS from the San Mateo County Treasury to provide additional interest investment opportunities. After a Finance Committee discussion of liquidity and safety concerns, it was unanimously recommended that the Board of Trustees authorize this requested transfer. Finally, District Counsel will send a similar policy to that of another Mosquito and Vector Control District.

The meeting adjourned at 7:06 P.M. on April 29, 2024.

Agenda Item 7B

SUBJECT: CONSIDER TRANSFERRING DISTRICT RESERVE FUNDS HELD BY THE COUNTY OF SAN MATEO TREASURER TO THE DISTRICT'S ALTERNATE FUND DEPOSITORY (CALCLASS) IN AN AMOUNT NOT TO EXCEED FIFTY PERCENT OF ALL DISTRICT FUNDS

SUMMARY

Staff recommends transferring up to \$1,000,000 from District Reserves held by the County of San Mateo Treasurer to CalCLASS to reach a target of 50% of all district funds. The primary reason for this recommendation is the higher interest rate offered by CalCLASS, which currently stands at 5.42% compared to the 3.78% 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. All funds the San Mateo County Treasurer or CalCLASS holds are considered liquid assets. Funds could be withdrawn from CalCLASS at any time.

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. Additional transfers of nearly \$3.5 million have been approved since then. 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 March 31, 2024, in terms of investment earnings is as follows:

- CalCLASS: 5.42%
- San Mateo County Treasury: 3.78%

Transferring additional District Reserves 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 a CalCLASS balance target of approximately \$4,500,000, or 50% of the district's overall fund balance.

RECOMMENDATION

Authorize the District Manager to transfer up to \$1,000,000 from the District Reserves held by the San Mateo County Treasury to CalCLASS, not to exceed 50% of the total District's fund balances.

Additional materials provided:

1. CalCLASS portfolio performance as of March 31, 2024
2. San Mateo County portfolio performance as of March 31, 2024

Custom Account Statement CACCLASS

Entity Name	Investor ID	Report Period	Start Date	End Date	Average Yield for the Period
San Mateo County Mosquito and Vector Control District	[REDACTED]		3/18/2024	3/31/2024	5.4232

Account Number	Account Name	Beginning Balance	Contributions	Withdrawals	Income Received During Period	Ending Balance	Income Earned for Period
[REDACTED]	General Fund	3,764,754.41	0.00	0.00	17,286.52	3,782,040.93	7,820.1
	Total	3,764,754.41	0.00	0.00	17,286.52	3,782,040.93	7,820.1

Transactional Activity

[REDACTED] <u>General Fund</u>					
Date	Transaction Description	Contributions	Withdrawals	Balance	Confirmation Number
03/18/2024	Beginning Balance			3,764,754.41	
03/31/2024	Income Dividend Reinvestment	17,286.52	0.00		
03/31/2024	Ending Balance			3,782,040.93	



Sandie Arnott
TREASURER-TAX COLLECTOR

SAN MATEO COUNTY INVESTMENT POOL FUND MARCH 2024 QUARTER END REPORT





TABLE OF CONTENTS

- I. Introduction Summary P. 3
- II. GASB Fair Market Value Factor P. 4
- III. Month-End Earnings Report P. 5
- IV. Quarter-End Earnings Report P.6
- V. Participants Allocation P. 7
- VI. Fixed Income Distribution P. 8-9
- VII. Portfolio Appraisal P. 10-19
- VIII. Diversification P. 20
- IX. Asset Allocation Graph P.21
- X. 12-Month Cash Flow P. 22
- XI. Historical Yield P. 23



INTRODUCTION SUMMARY

Gross earnings for the month ending March 2024 was 3.779%. Gross earnings for the quarter ending March 2024 was 3.779%. Current average maturity of the portfolio is 1.67 years with an average duration of 1.52 years. The current Par Value of the pool is \$8.264 Billion. The largest non-government aggregate position is currently Royal Bank of Canada NY at 1.46%. The portfolio continues to hold no derivative products.

The estimated earnings for FY 2023-24 is 3.75%.

The San Mateo County Pool complies with Government Code Section 53646, which requires the ability to meet its expenditure requirements for the next six months.

I certify, and our compliance advisor, Silicon Valley Treasury Consulting Group, confirms these reports are in compliance with the Investment Policy dated Calendar Year 2024. Please visit our website if you wish to review Silicon Valley Treasury Consulting Group's monthly compliance report: <https://treasurer.smcgov.org/investment-information>

If you have any questions regarding any of these reports, please call me at (650) 363-4470.

Best regards,

Sandie Arnott
Treasurer-Tax Collector



Sandie Arnott
TREASURER-TAX COLLECTOR

March 31, 2024

RE: SAN MATEO COUNTY INVESTMENT POOL, GASB FAIR MARKET VALUE FACTOR AS
OF 03/31/24

As of March 31, 2024, the GASB fair market value factor for the San Mateo County Investment Pool is 0.98826.



ESTIMATED SUMMARY OF POOL EARNINGS

March 2024

	<u>Par Value</u>	<u>Gross Earnings</u>	<u>Realized Gain/Loss & Interest Received</u>	<u>Period Earnings</u>
Fixed Income Securities Maturing > 1 year				
U S Treasury Notes	\$ 1,441,605,000	\$ 2,553,678.00	U S Treasury Notes	\$ 320,679.06
Corporate Notes	802,582,000	2,616,256.17	Corporate Notes	149,598.44
Federal Agencies	1,843,549,000	6,354,170.71	Federal Agencies	839,044.72
U.S. Instrumentalities	359,850,000	1,155,038.82	U.S. Instrumentalities	163,268.79
Asset Backed Securities	30,706,018	16,964.61	Asset Backed Securities	16,990.25
Certificate of Deposit	37,000,000	161,853.97	Certificate of Deposit	116,888.70
	\$ 4,515,292,018	\$ 12,857,962.29	Commercial Paper	114,991.64
			Dreyfus	187,442.05
			US Bank Earnings Credit	23,247.96
			Total Realized Income	\$ 1,932,151.61
Short Term Securities Maturing < 1 year				
U S Treasury Notes	\$ 531,270,000	\$ 540,982.54		
Corporate Notes	302,610,000	515,110.93		
Federal Agencies	1,502,879,000	5,143,696.25		
U.S. Instrumentalities	528,684,000	1,959,015.78		
U S Treasury Bills	50,000,000	68,520.82		
Certificate of Deposit	266,800,000	1,246,701.94		
Commercial Paper	307,000,000	1,356,628.89		
Dreyfus	34,330,558	-		
CAMP	150,000,000	196,020.55		
CALTRUST	75,000,000	251,904.11		
	\$ 3,748,573,558	\$ 11,278,581.81		
Total Accrued Interest	\$ 8,263,865,576	\$ 24,136,544.10		
Total Dollar Earnings for March		\$ 26,068,695.71		

AVERAGE BALANCE		\$ 8,121,367,636.18
GROSS EARNINGS RATE / GROSS DOLLAR EARNINGS	3.779%	26,068,695.71
ADMINISTRATION FEES*		(655,271.99)
NET EARNINGS RATE / NET DOLLAR EARNINGS	3.684%	\$ 25,413,423.71

*Current admin fees rate is at 9.5bp



SUMMARY OF POOL EARNINGS
Q3 FISCAL YEAR 2023-24

	<u>Par Value</u>	<u>Gross Earnings</u>	<u>Period Earnings</u>
Fixed Income Securities Maturing > 1 year			
U S Treasury Notes	\$ 1,441,605,000.00	\$ 5,914,717.18	\$ 1,938,123.38
Corporate Notes	802,582,000.00	6,461,363.77	1,708,873.75
Federal Agencies	1,843,549,000.00	15,864,395.72	8,280,997.26
U.S. Instrumentalities	359,850,000.00	2,482,587.47	1,269,261.03
Asset Backed Securities	30,706,018.21	17,089.52	84,220.04
Certificate of Deposit	37,000,000.00	383,832.05	461,693.22
	\$ 4,515,292,018	\$ 31,123,985.71	
Short Term Securities Maturing < 1 year			
U S Treasury Notes	\$ 531,270,000.00	\$ 1,333,085.28	
Corporate Notes	302,610,000.00	1,239,161.27	
Federal Agencies	1,502,879,000.00	12,855,100.21	
U.S. Instrumentalities	528,684,000.00	5,249,070.21	
U S Treasury Bills	50,000,000.00	68,520.82	
Certificate of Deposit	266,800,000.00	2,954,942.16	
Commercial Paper	307,000,000.00	3,894,362.22	
Dreyfus	34,330,557.76	-	
CAMP	150,000,000.00	1,449,034.25	
CALTRUST	75,000,000.00	660,397.26	
	\$ 3,748,573,558	\$ 29,703,673.68	
Total Accrued Interest	\$ 8,263,865,576	\$ 60,827,659.39	
Total Dollar Earnings for Q3 FY 2023-24		\$ 77,753,801.61	

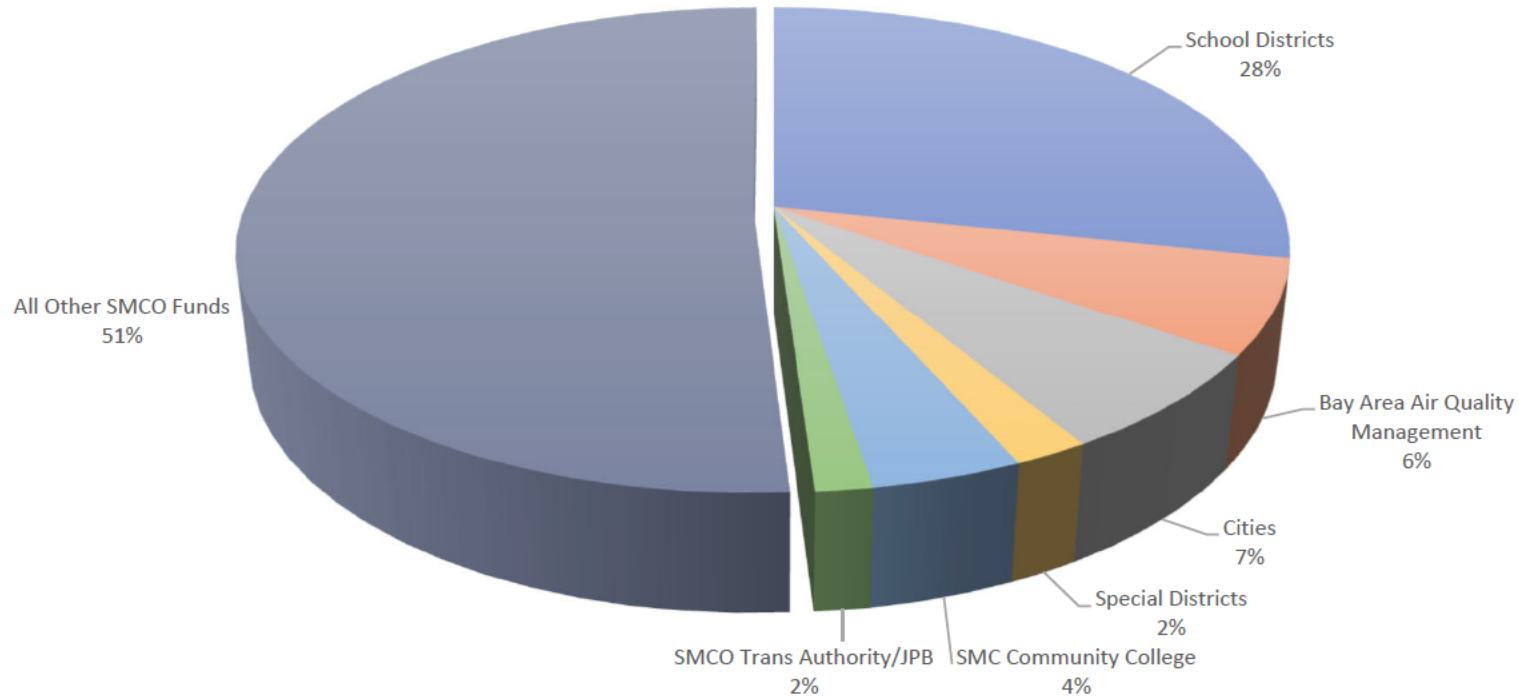
<u>Realized Gain/Loss & Interest Received</u>	<u>Period Earnings</u>
U S Treasury Notes	\$ 1,938,123.38
Corporate Notes	1,708,873.75
Federal Agencies	8,280,997.26
U.S. Instrumentalities	1,269,261.03
Asset Backed Securities	84,220.04
Certificate of Deposit	461,693.22
Commercial Paper	821,425.00
Dreyfus	1,294,340.74
CAMP	897,447.11
CALTRUST	106,546.03
US Bank Earnings Credit	63,214.66
Total Realized Income	\$ 16,926,142.22

	AVERAGE BALANCE	\$ 8,252,929,359.53	
	GROSS EARNINGS RATE / GROSS DOLLAR EARNINGS	3.779%	77,753,801.61
	ADMINISTRATION FEES*		(1,954,700.67)
	TRUE-UP ADJUSTMENT FROM Q3 FY 2023-24		1,369,357.67
	NET EARNINGS RATE / NET DOLLAR EARNINGS	3.750%	\$ 77,168,458.61

*Current admin fees rate is at 9.5bp



SAN MATEO COUNTY TREASURER'S OFFICE POOL PARTICIPANTS DISTRIBUTION
March 31, 2024



Participants	\$	%
School Districts	\$ 2,312,240,958.08	28.38%
Bay Area Air Quality Management	515,351,564.05	6.32%
Cities	546,405,335.35	6.71%
Special Districts	163,104,413.80	2.00%
SMC Community College	327,296,286.54	4.02%
SMCO Trans Authority/JPB	123,674,602.43	1.52%
All Other SMCO Funds	4,160,233,689.65	51.06%
Total	\$ 8,148,306,849.90	100.00%

*Figures are based on the account balances of current pool participants and it will not match the Market Value of the pool.

SAN MATEO COUNTY TREASURER'S OFFICE
FIXED INCOME DISTRIBUTION - SETTLED TRADES
SAN MATEO COUNTY POOL

March 31, 2024

Summary Information

Totals		Weighted Averages	
Par Value	8,263,865,576	Average YTM	4.97
Market Value	8,106,100,350.02	Average Maturity (yrs)	1.67
Total Cost	8,146,854,183.33	Average Coupon (%)	2.87
Net Gain/Loss	-40,753,833.31	Average Duration	1.52
Annual Income	234,021,053.25	Average Moody Rating	Aa1/P-1
Accrued Interest	54,917,417.55	Average S&P Rating	AA/A-1
Number of Issues	377		

Distribution by Maturity

<u>Maturity</u>	<u>Number</u>	<u>Mkt Value</u>	<u>% Bond Holdings</u>	<u>Average Y T M</u>	<u>Average Coupon</u>	<u>Average Duration</u>
Under 1 Yr	145	3,653,833,465.00	45.1	5.1	2.817%	0.4
1 Yr - 3 Yrs	142	2,754,550,612.08	34.0	4.8	2.151%	1.7
3 Yrs - 5 Yrs	90	1,697,716,272.95	20.9	4.9	4.174%	3.5

Distribution by Coupon

<u>Coupon %</u>	<u>Number</u>	<u>Mkt Value</u>	<u>% Bond Holdings</u>	<u>Average Y T M</u>	<u>Average Coupon</u>	<u>Average Duration</u>
Under 1%	82	2,185,659,182.22	27.0	5.0	0.362%	1.1
1% - 3%	102	2,017,211,270.16	24.9	5.0	1.940%	1.5
3% - 5%	110	1,873,791,260.29	23.1	4.9	4.228%	1.7
5% - 7%	83	2,029,438,637.36	25.0	5.0	5.293%	1.8

Distribution by Duration

<u>Duration</u>	<u>Number</u>	<u>Mkt Value</u>	<u>% Bond Holdings</u>	<u>Average Y T M</u>	<u>Average Coupon</u>	<u>Average Duration</u>
Under 1 Yr	149	3,708,716,195.98	45.8	5.1	2.805%	0.4
1 Yr - 3 Yrs	150	2,872,340,225.60	35.4	4.8	2.263%	1.8
3 Yrs - 5 Yrs	78	1,525,043,928.44	18.8	4.8	4.196%	3.6

SAN MATEO COUNTY TREASURER'S OFFICE
FIXED INCOME DISTRIBUTION - SETTLED TRADES
SAN MATEO COUNTY POOL

March 31, 2024

Distribution by Moody Rating

Rating	Number	Mkt Value	% Bond Holdings	Average Y T M	Average Coupon	Average Duration
Aaa	241	6,350,650,331.44	78.3	4.9	2.817%	1.5
Aa1	1	1,846,685.50	0.0	5.4	2.101%	0.3
Aa2	11	158,373,155.90	2.0	5.1	4.258%	1.8
Aa3	9	118,591,474.43	1.5	5.1	4.821%	2.1
A1	43	512,142,579.98	6.3	5.0	2.919%	1.7
A2	36	358,929,549.47	4.4	5.1	3.114%	2.0
A3	19	176,645,375.53	2.2	5.1	3.150%	1.9
P-1	6	204,671,006.87	2.5	5.4	1.271%	0.4
Not Rated	11	224,250,190.92	2.8	4.9	3.249%	1.5

Distribution by S&P Rating

Rating	Number	Mkt Value	% Bond Holdings	Average Y T M	Average Coupon	Average Duration
AAA	33	990,614,876.04	12.2	4.4	2.159%	0.6
AA+	209	5,343,229,562.47	65.9	5.0	2.926%	1.6
AA	10	129,548,967.88	1.6	5.0	3.103%	1.8
AA-	10	173,495,164.77	2.1	5.5	2.724%	0.8
A+	33	446,583,663.60	5.5	5.2	3.817%	1.6
A	34	344,693,401.78	4.3	5.1	2.861%	2.0
A-	30	299,261,594.20	3.7	4.8	3.300%	2.2
BBB+	9	95,490,562.88	1.2	5.1	2.775%	1.6
A-1+	2	75,072,186.94	0.9	5.3	1.751%	0.3
A-1	3	99,153,512.22	1.2	5.5	1.301%	0.4
Not Rated	4	108,956,857.24	1.3	4.7	4.105%	2.2

** MARKET VALUE ON THE FIXED INCOME DISTRIBUTION REPORT INCLUDES ANY ACCRUED INTEREST THAT A SECURITY HAS EARNED. TOTAL COST DOES NOT REFLECT AMORTIZATIONS OR ACCRETIONS BUT INCLUDES PURCHASED ACCRUED INTEREST. MONTHLY TRANSACTION SUMMARY REPORT IS AVAILABLE UPON REQUEST.

SAN MATEO COUNTY TREASURER'S OFFICE
PORTFOLIO APPRAISAL
SAN MATEO COUNTY POOL
March 31, 2024

Security	Coupon	Mature Date	Call Date One	Call Price One	Quantity	Unit Cost	Total Cost	Market Price	Market Value	Accrued Interest	Market Value + Accrued Interest	S&P	Pct Assets
CERTIFICATE OF DEPOSIT													
TORONTO DOMINION BANK NY	6.03	07-05-24			24,000,000	100.00	24,000,000.00	100.00	24,000,000.00	1,085,400.00	25,085,400.00	AA	0.30
BNP PARIBAS NY BRANCH	5.71	07-22-24			25,000,000	100.00	25,000,000.00	100.00	25,000,000.00	515,486.11	25,515,486.11	A+	0.31
TORONTO DOMINION BANK NY	6.00	08-24-24			25,000,000	100.00	25,000,000.00	100.00	25,000,000.00	154,166.67	25,154,166.67	AA-	0.31
COOPERATIEVE RABOBANK UA	5.95	09-12-24			12,000,000	100.03	12,003,425.51	100.00	12,000,000.00	398,650.00	12,398,650.00	A+	0.15
BANK OF NOVA SCOTIA HOUSTON	5.96	10-04-24			20,000,000	100.00	20,000,000.00	100.00	20,000,000.00	592,688.89	20,592,688.89	A+	0.25
COOPERATIEVE RABOBANK UA	5.16	12-12-24			24,000,000	100.00	24,000,000.00	100.00	24,000,000.00	378,400.00	24,378,400.00	A+	0.30
ROYAL BANK OF CANADA NY	5.23	12-13-24			25,000,000	100.00	25,000,000.00	100.00	25,000,000.00	395,881.94	25,395,881.94	A-1+	0.31
CREDIT AGRICOLE CIB NY	5.14	12-18-24			25,000,000	100.00	25,000,000.00	100.00	25,000,000.00	371,222.22	25,371,222.22	A-1	0.31
BNP PARIBAS NY BRANCH	5.18	02-07-25			25,000,000	100.00	25,000,000.00	100.00	25,000,000.00	190,652.78	25,190,652.78	A+	0.31
SVENSKA HANDELSBANKEN NY	5.27	02-12-25			26,800,000	100.10	26,826,094.99	100.00	26,800,000.00	188,314.67	26,988,314.67	AA-	0.33
CREDIT INDUSTRIEL ET COMMERCIAL SA NY	5.32	02-28-25			35,000,000	100.00	35,000,000.00	100.00	35,000,000.00	165,511.11	35,165,511.11	A+	0.43
NATIXIS NY BRANCH	5.61	09-18-26			17,000,000	100.00	17,000,000.00	100.00	17,000,000.00	516,587.50	17,516,587.50	A	0.21
CREDIT AGRICOLE CIB NY	4.76	02-01-27			20,000,000	100.00	20,000,000.00	100.00	20,000,000.00	145,444.44	20,145,444.44	A+	0.25
					<u>303,800,000</u>		<u>303,829,520.50</u>		<u>303,800,000.00</u>	<u>5,098,406.33</u>	<u>308,898,406.33</u>		<u>3.77</u>
COMMERCIAL PAPER													
OLD LINE FUNDING LLC	0.00	05-13-24			50,000,000	97.74	48,870,833.33	99.35	49,676,305.00	0.00	49,676,305.00	A-1+	0.62
ING (US) FUNDING LLC	0.00	06-14-24			25,000,000	96.89	24,222,708.33	98.86	24,715,625.00	0.00	24,715,625.00	A-1	0.31
BOFA SECURITIES INC	0.00	06-18-24			30,000,000	96.80	29,038,600.00	98.79	29,636,601.00	0.00	29,636,601.00	A+	0.37
ROYAL BANK OF CANADA NY	0.00	06-28-24			25,000,000	95.80	23,950,152.78	98.61	24,652,652.50	0.00	24,652,652.50	AA-	0.31
MUFG BANK LTD/NY	0.00	07-29-24			50,000,000	95.82	47,907,777.78	98.13	49,066,665.00	0.00	49,066,665.00	A-1	0.61
CREDIT AGRICOLE CIB NY	0.00	07-31-24			31,000,000	98.08	30,404,386.67	98.21	30,445,307.70	0.00	30,445,307.70	A+	0.38
ROYAL BANK OF CANADA NY	0.00	08-02-24			50,000,000	95.91	47,953,000.00	98.10	49,049,335.00	0.00	49,049,335.00	AA-	0.61
BARCLAYS CAPITAL INC	0.00	08-12-24			25,000,000	95.88	23,970,701.39	97.95	24,487,265.00	0.00	24,487,265.00	A+	0.30
NATIXIS NY BRANCH	0.00	08-16-24			21,000,000	95.91	20,141,730.00	97.90	20,558,055.00	0.00	20,558,055.00	A	0.26
					<u>307,000,000</u>		<u>296,459,890.28</u>		<u>302,287,811.20</u>	<u>0.00</u>	<u>302,287,811.20</u>		<u>3.75</u>
LOCAL AGENCY INVESTMENT FUND													
CA ASSET MGMT PROGRAM	5.15	04-01-24			100,000,000	100.00	100,000,000.00	100.00	100,000,000.00	429,166.67	100,429,166.67	AAA	1.24
CALTRUST	5.00	04-01-24			75,000,000	100.00	75,000,000.00	100.00	75,000,000.00	208,333.33	75,208,333.33	AAA	0.93
CA ASSET MGMT PROGRAM TERM	5.81	07-08-24			25,000,000	100.00	25,000,000.00	100.00	25,000,000.00	1,077,270.83	26,077,270.83	AAA	0.31
CA ASSET MGMT PROGRAM TERM	5.68	08-27-24			25,000,000	100.00	25,000,000.00	100.00	25,000,000.00	855,944.44	25,855,944.44	AAA	0.31
					<u>225,000,000</u>		<u>225,000,000.00</u>		<u>225,000,000.00</u>	<u>2,570,715.28</u>	<u>227,570,715.28</u>		<u>2.79</u>
UNITED STATES TREASURY-BILLS													
UNITED STATES TREASURY BILL	0.00	07-16-24			25,000,000	98.28	24,571,104.25	98.47	24,616,670.25	0.00	24,616,670.25	AA+	0.31
UNITED STATES TREASURY BILL	0.00	07-23-24			25,000,000	98.28	24,570,277.78	98.36	24,590,669.25	0.00	24,590,669.25	AA+	0.31
					<u>50,000,000</u>		<u>49,141,382.03</u>		<u>49,207,339.50</u>	<u>0.00</u>	<u>49,207,339.50</u>		<u>0.61</u>
UNITED STATES TREASURY-NOTES													
UNITED STATES TREAS NTS	2.25	04-30-24			15,000,000	102.87	15,430,664.06	99.75	14,962,428.90	140,934.07	15,103,362.97	AA+	0.19
UNITED STATES TREAS NTS	2.25	04-30-24			25,000,000	102.44	25,610,351.56	99.75	24,937,381.50	234,890.11	25,172,271.61	AA+	0.31
UNITED STATES TREAS NTS	2.25	04-30-24			19,000,000	106.78	20,287,695.31	99.75	18,952,409.94	178,516.48	19,130,926.42	AA+	0.24
UNITED STATES TREAS NTS	2.00	04-30-24			15,000,000	102.04	15,305,859.38	99.73	14,959,520.85	125,274.73	15,084,795.58	AA+	0.19
UNITED STATES TREAS NTS	2.50	05-15-24			25,000,000	104.22	26,055,664.06	99.65	24,913,261.75	235,233.52	25,148,495.27	AA+	0.31
UNITED STATES TREAS NTS	2.00	05-31-24			15,125,000	102.00	15,427,500.00	99.46	15,043,355.25	101,387.36	15,144,742.61	AA+	0.19
UNITED STATES TREAS NTS	2.00	06-30-24			5,100,000	101.89	5,196,222.66	99.15	5,056,902.35	25,500.00	5,082,402.35	AA+	0.06
UNITED STATES TREAS NTS	2.00	06-30-24			10,000,000	101.85	10,185,156.25	99.15	9,915,494.80	50,000.00	9,965,494.80	AA+	0.12
UNITED STATES TREAS NTS	2.00	06-30-24			25,000,000	101.44	25,360,351.56	99.15	24,788,737.00	125,000.00	24,913,737.00	AA+	0.31
UNITED STATES TREAS NTS	2.00	06-30-24			25,000,000	105.14	26,285,156.25	99.15	24,788,737.00	125,000.00	24,913,737.00	AA+	0.31
UNITED STATES TREAS NTS	2.12	07-31-24			25,000,000	101.98	25,496,093.75	98.94	24,735,839.75	87,568.68	24,823,408.43	AA+	0.31
UNITED STATES TREAS NTS	3.00	07-31-24			19,400,000	98.25	19,059,742.19	99.22	19,248,816.38	97,000.00	19,345,816.38	AA+	0.24

SAN MATEO COUNTY TREASURER'S OFFICE
PORTFOLIO APPRAISAL
SAN MATEO COUNTY POOL
March 31, 2024

Security	Coupon	Mature Date	Call Date One	Call Price One	Quantity	Unit Cost	Total Cost	Market Price	Market Value	Accrued Interest	Market Value + Accrued Interest	S&P	Pct Assets
UNITED STATES TREAS NTS	1.87	08-31-24			25,000,000	100.86	25,213,867.19	98.58	24,645,996.00	41,208.79	24,687,204.79	AA+	0.31
UNITED STATES TREAS NTS	2.12	09-30-24			15,900,000	102.27	16,260,855.47	98.48	15,658,239.23	0.00	15,658,239.23	AA+	0.19
UNITED STATES TREAS NTS	1.50	09-30-24			9,000,000	100.80	9,072,070.31	98.16	8,834,238.27	0.00	8,834,238.27	AA+	0.11
UNITED STATES TREAS NTS	1.50	09-30-24			25,000,000	104.75	26,186,523.44	98.16	24,539,550.75	0.00	24,539,550.75	AA+	0.30
UNITED STATES TREAS NTS	1.50	10-31-24			33,895,000	99.94	33,875,139.65	97.86	33,169,435.16	212,538.32	33,381,973.48	AA+	0.41
UNITED STATES TREAS NTS	1.50	10-31-24			10,000,000	104.53	10,453,125.00	97.86	9,785,937.50	62,704.92	9,848,642.42	AA+	0.12
UNITED STATES TREAS NTS	1.50	10-31-24			34,500,000	103.57	35,730,410.16	97.86	33,761,484.37	216,331.97	33,977,816.34	AA+	0.42
UNITED STATES TREAS NTS	0.75	11-15-24			15,000,000	99.62	14,943,750.00	97.29	14,592,919.95	42,342.03	14,635,261.98	AA+	0.18
UNITED STATES TREAS NTS	1.00	12-15-24			35,000,000	100.04	35,013,671.88	97.12	33,992,724.50	102,322.40	34,095,046.90	AA+	0.42
UNITED STATES TREAS NTS	1.75	12-31-24			25,000,000	104.49	26,123,046.88	97.51	24,376,953.00	109,972.68	24,486,925.68	AA+	0.30
UNITED STATES TREAS NTS	1.37	01-31-25			25,000,000	103.08	25,770,507.81	96.97	24,242,187.50	56,662.09	24,298,849.59	AA+	0.30
UNITED STATES TREAS NTS	1.50	02-15-25			29,350,000	95.07	27,901,990.23	96.91	28,443,990.74	56,254.17	28,500,244.91	AA+	0.35
UNITED STATES TREAS NTS	0.50	03-31-25			25,000,000	99.58	24,894,531.25	95.64	23,910,888.75	339.67	23,911,228.42	AA+	0.30
UNITED STATES TREAS NTS	0.25	05-31-25			10,125,000	98.45	9,967,587.89	94.72	9,590,273.44	8,483.86	9,598,757.30	AA+	0.12
UNITED STATES TREAS NTS	0.25	05-31-25			11,000,000	98.32	10,815,664.06	94.72	10,419,062.50	9,217.03	10,428,279.53	AA+	0.13
UNITED STATES TREAS NTS	0.25	05-31-25			25,000,000	92.73	23,183,593.75	94.72	23,679,687.50	20,947.80	23,700,635.30	AA+	0.29
UNITED STATES TREAS NTS	2.87	06-15-25			25,000,000	96.56	24,139,648.44	97.59	24,397,461.00	211,631.94	24,609,092.94	AA+	0.30
UNITED STATES TREAS NTS	2.75	06-30-25			25,000,000	108.70	27,174,804.69	97.43	24,356,445.25	171,875.00	24,528,320.25	AA+	0.30
UNITED STATES TREAS NTS	0.25	06-30-25			19,000,000	98.18	18,654,140.63	94.42	17,939,414.11	11,875.00	17,951,289.11	AA+	0.22
UNITED STATES TREAS NTS	0.25	06-30-25			10,000,000	98.17	9,817,187.50	94.42	9,441,796.90	6,250.00	9,448,046.90	AA+	0.12
UNITED STATES TREAS NTS	0.25	06-30-25			25,000,000	93.11	23,277,343.75	94.42	23,604,492.25	15,625.00	23,620,117.25	AA+	0.29
UNITED STATES TREAS NTS	0.25	07-31-25			20,000,000	99.74	19,947,656.25	94.08	18,816,406.20	8,241.76	18,824,647.96	AA+	0.23
UNITED STATES TREAS NTS	0.25	07-31-25			10,175,000	98.21	9,992,962.89	94.08	9,572,846.65	4,192.99	9,577,039.65	AA+	0.12
UNITED STATES TREAS NTS	0.25	07-31-25			30,000,000	97.90	29,370,703.13	94.08	28,224,609.30	12,362.64	28,236,971.94	AA+	0.35
UNITED STATES TREAS NTS	0.25	08-31-25			25,000,000	98.82	24,706,054.69	93.77	23,443,359.50	5,494.51	23,448,854.01	AA+	0.29
UNITED STATES TREAS NTS	0.25	09-30-25			20,000,000	98.20	19,639,843.75	93.46	18,692,968.80	0.00	18,692,968.80	AA+	0.23
UNITED STATES TREAS NTS	0.25	10-31-25			11,000,000	99.04	10,893,867.19	93.17	10,248,476.59	11,495.90	10,259,972.49	AA+	0.13
UNITED STATES TREAS NTS	0.25	10-31-25			25,000,000	97.68	24,419,921.88	93.17	23,291,992.25	26,127.05	23,318,119.30	AA+	0.29
UNITED STATES TREAS NTS	0.25	10-31-25			25,000,000	97.84	24,460,937.50	93.17	23,291,992.25	26,127.05	23,318,119.30	AA+	0.29
UNITED STATES TREAS NTS	0.37	11-30-25			48,800,000	98.17	47,907,875.00	93.05	45,408,781.13	61,000.00	45,469,781.13	AA+	0.56
UNITED STATES TREAS NTS	0.37	12-31-25			14,000,000	99.92	13,988,515.63	92.77	12,987,734.34	13,196.72	13,000,931.06	AA+	0.16
UNITED STATES TREAS NTS	0.37	01-31-26			40,500,000	98.99	40,090,253.91	92.47	37,449,843.75	25,034.34	37,474,878.09	AA+	0.47
UNITED STATES TREAS NTS	0.37	01-31-26			20,000,000	98.05	19,610,937.50	92.47	18,493,750.00	12,362.64	18,506,112.64	AA+	0.23
UNITED STATES TREAS NTS	1.62	02-15-26			50,000,000	103.85	51,923,828.13	94.58	47,289,062.50	100,446.43	47,389,508.93	AA+	0.59
UNITED STATES TREAS NTS	2.50	02-28-26			46,100,000	108.14	49,854,628.91	96.08	44,292,015.62	97,085.60	44,389,101.22	AA+	0.55
UNITED STATES TREAS NTS	0.50	02-28-26			20,000,000	98.42	19,683,593.75	92.45	18,489,843.80	8,152.17	18,497,995.97	AA+	0.23
UNITED STATES TREAS NTS	0.75	03-31-26			10,200,000	97.21	9,915,515.63	92.68	9,453,328.18	207.88	9,453,536.06	AA+	0.12
UNITED STATES TREAS NTS	0.75	03-31-26			11,500,000	91.83	10,560,683.59	92.68	10,658,164.12	234.37	10,658,398.49	AA+	0.13
UNITED STATES TREAS NTS	3.75	04-15-26			15,000,000	97.37	14,605,664.06	98.30	14,744,531.25	259,375.00	15,003,906.25	AA+	0.18
UNITED STATES TREAS NTS	0.75	04-30-26			10,000,000	99.69	9,969,140.63	92.41	9,241,015.60	31,318.68	9,272,334.28	AA+	0.11
UNITED STATES TREAS NTS	0.75	04-30-26			18,000,000	98.03	17,645,625.00	92.41	16,633,828.08	56,373.63	16,690,201.71	AA+	0.21
UNITED STATES TREAS NTS	0.75	04-30-26			25,000,000	92.27	23,067,382.81	92.41	23,102,539.00	78,296.70	23,180,835.70	AA+	0.29
UNITED STATES TREAS NTS	0.75	05-31-26			14,250,000	99.84	14,227,177.73	92.15	13,131,709.02	35,820.74	13,167,529.76	AA+	0.16
UNITED STATES TREAS NTS	0.75	05-31-26			15,000,000	99.83	14,974,804.69	92.15	13,822,851.60	37,706.04	13,860,557.64	AA+	0.17
UNITED STATES TREAS NTS	0.75	05-31-26			20,500,000	100.11	20,522,421.88	92.15	18,891,230.52	51,531.59	18,942,762.11	AA+	0.23
UNITED STATES TREAS NTS	0.87	06-30-26			26,000,000	98.72	25,666,875.00	92.23	23,979,921.94	56,875.00	24,036,796.94	AA+	0.30
UNITED STATES TREAS NTS	4.50	07-15-26			12,700,000	100.49	12,761,788.21	99.88	12,684,621.06	120,650.00	12,805,271.06	AA+	0.16
UNITED STATES TREAS NTS	0.62	07-31-26			10,000,000	95.80	9,580,078.13	91.41	9,141,015.60	10,302.20	9,151,317.80	AA+	0.11
UNITED STATES TREAS NTS	0.75	08-31-26			15,975,000	99.36	15,872,036.13	91.44	14,607,764.61	10,532.97	14,618,297.58	AA+	0.18
UNITED STATES TREAS NTS	0.75	08-31-26			17,000,000	97.83	16,630,781.25	91.44	15,545,039.02	11,208.79	15,556,247.81	AA+	0.19
UNITED STATES TREAS NTS	0.75	08-31-26			20,000,000	88.75	17,749,218.75	91.44	18,288,281.20	13,186.81	18,301,468.01	AA+	0.23
UNITED STATES TREAS NTS	1.62	09-30-26			25,000,000	101.72	25,430,664.06	93.30	23,326,172.00	0.00	23,326,172.00	AA+	0.29
UNITED STATES TREAS NTS	0.87	09-30-26			10,000,000	99.69	9,968,750.00	91.55	9,154,687.50	0.00	9,154,687.50	AA+	0.11

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UNITED STATES TREAS NTS	0.87	09-30-26			13,000,000	99.05	12,876,601.56	91.55	11,901,093.75	0.00	11,901,093.75	AA+	0.15
UNITED STATES TREAS NTS	1.12	10-31-26			35,000,000	99.54	34,837,304.69	91.87	32,156,250.00	164,600.41	32,320,850.41	AA+	0.40
UNITED STATES TREAS NTS	1.62	11-30-26			15,000,000	101.82	15,272,460.94	92.94	13,940,625.00	81,250.00	14,021,875.00	AA+	0.17
UNITED STATES TREAS NTS	1.62	11-30-26			4,000,000	94.70	3,788,125.00	92.94	3,717,500.00	21,666.67	3,739,166.67	AA+	0.05
UNITED STATES TREAS NTS	1.25	12-31-26			18,500,000	91.71	16,965,800.78	91.84	16,989,648.53	57,812.50	17,047,461.03	AA+	0.21
UNITED STATES TREAS NTS	1.50	01-31-27			21,895,000	90.86	19,892,804.88	92.25	20,197,282.28	54,737.50	20,252,019.78	AA+	0.25
UNITED STATES TREAS NTS	1.87	02-28-27			14,760,000	92.47	13,648,387.50	93.08	13,738,907.78	24,600.00	13,763,507.78	AA+	0.17
UNITED STATES TREAS NTS	2.50	03-31-27			11,450,000	95.53	10,938,328.13	94.71	10,844,849.64	0.00	10,844,849.64	AA+	0.13
UNITED STATES TREAS NTS	2.75	04-30-27			19,950,000	95.06	18,964,934.50	95.27	19,005,492.19	228,593.75	19,234,085.94	AA+	0.24
UNITED STATES TREAS NTS	2.62	05-31-27			14,160,000	92.78	13,137,825.00	94.80	13,423,790.59	123,900.00	13,547,690.59	AA+	0.17
UNITED STATES TREAS NTS	0.50	06-30-27			11,500,000	88.68	10,198,652.77	88.38	10,164,023.38	14,375.00	10,178,398.38	AA+	0.13
UNITED STATES TREAS NTS	2.75	07-31-27			13,500,000	96.10	12,973,676.17	95.01	12,826,054.62	61,875.00	12,887,929.62	AA+	0.16
UNITED STATES TREAS NTS	2.75	07-31-27			25,000,000	96.03	24,008,724.68	95.01	23,751,953.00	114,583.33	23,866,536.33	AA+	0.30
UNITED STATES TREAS NTS	3.12	08-31-27			57,000,000	95.97	54,704,414.06	96.11	54,780,117.33	163,281.25	54,943,398.58	AA+	0.68
UNITED STATES TREAS NTS	4.12	09-30-27			30,500,000	99.36	30,304,609.38	99.27	30,276,015.62	0.00	30,276,015.62	AA+	0.38
UNITED STATES TREAS NTS	4.12	10-31-27			15,200,000	102.02	15,506,375.00	99.25	15,086,000.00	261,250.00	15,347,250.00	AA+	0.19
UNITED STATES TREAS NTS	2.25	11-15-27			39,400,000	94.54	37,248,390.63	93.06	36,666,625.00	334,900.00	37,001,525.00	AA+	0.46
UNITED STATES TREAS NTS	0.62	12-31-27			21,000,000	84.98	17,846,718.75	87.32	18,336,445.26	32,812.50	18,369,257.76	AA+	0.23
UNITED STATES TREAS NTS	2.75	02-15-28			25,000,000	97.14	24,284,179.69	94.45	23,611,328.00	87,847.22	23,699,175.22	AA+	0.29
UNITED STATES TREAS NTS	2.75	02-15-28			4,200,000	95.97	4,030,851.56	94.45	3,966,703.10	14,758.33	3,981,461.44	AA+	0.05
UNITED STATES TREAS NTS	1.25	03-31-28			15,000,000	87.87	13,181,250.00	88.89	13,334,179.65	0.00	13,334,179.65	AA+	0.17
UNITED STATES TREAS NTS	1.25	04-30-28			13,500,000	87.71	11,841,503.91	88.71	11,975,976.63	70,312.50	12,046,289.13	AA+	0.15
UNITED STATES TREAS NTS	1.25	04-30-28			25,000,000	89.97	22,491,951.41	88.71	22,177,734.50	130,208.33	22,307,942.83	AA+	0.28
UNITED STATES TREAS NTS	1.25	05-31-28			20,000,000	87.59	17,518,750.00	88.52	17,703,906.20	83,333.33	17,787,239.53	AA+	0.22
UNITED STATES TREAS NTS	1.25	06-30-28			6,000,000	86.72	5,203,125.00	88.34	5,300,156.28	18,750.00	5,318,906.28	AA+	0.07
UNITED STATES TREAS NTS	1.25	06-30-28			9,165,000	86.73	7,948,489.45	88.34	8,095,988.72	28,640.62	8,124,629.34	AA+	0.10
UNITED STATES TREAS NTS	1.25	06-30-28			5,100,000	87.85	4,480,230.47	88.34	4,505,132.84	15,937.50	4,521,070.34	AA+	0.06
UNITED STATES TREAS NTS	1.00	07-31-28			25,000,000	88.11	22,027,054.00	87.18	21,793,945.25	41,666.67	21,835,611.92	AA+	0.27
UNITED STATES TREAS NTS	2.87	08-15-28			30,000,000	94.99	28,498,222.87	94.48	28,344,140.70	110,208.33	28,454,349.03	AA+	0.35
UNITED STATES TREAS NTS	4.62	09-30-28			26,000,000	101.45	26,375,781.25	101.50	26,388,984.44	0.00	26,388,984.44	AA+	0.33
UNITED STATES TREAS NTS	1.75	01-31-29			25,000,000	90.29	22,572,490.98	89.25	22,311,523.50	72,916.67	22,384,440.17	AA+	0.28
					1,972,875,000		1,937,378,119.68		1,869,398,820.90	6,482,645.26	1,875,881,466.16		23.22
FEDERAL AGENCY SECURITIES													
FEDERAL FARM CREDIT BANK	0.00	04-10-24			41,000,000	98.49	40,382,904.44	99.81	40,923,307.04	0.00	40,923,307.04	AA+	0.51
FEDERAL HOME LOAN BANK	5.34	04-23-24			10,000,000	100.06	10,006,000.00	99.99	9,999,320.30	4,450.00	10,003,770.30	AA+	0.12
FEDERAL HOME LOAN BANK	2.72	04-29-24			25,000,000	100.00	25,000,000.00	99.80	24,950,007.25	287,111.11	25,237,118.36	AA+	0.31
FEDERAL HOME LOAN BANK	3.50	04-29-24			25,000,000	100.00	25,000,000.00	99.92	24,980,059.75	150,694.44	25,130,754.19	AA+	0.31
FEDERAL HOME LOAN BANK	4.62	05-08-24			10,000,000	99.97	9,997,300.00	99.93	9,992,716.10	183,715.28	10,176,431.38	AA+	0.12
FEDERAL HOME LOAN BANK	4.62	05-08-24			12,500,000	99.89	12,485,875.00	99.93	12,490,895.12	229,644.10	12,720,539.22	AA+	0.16
FEDERAL HOME LOAN BANK	4.75	05-17-24			25,000,000	99.97	24,992,250.00	99.93	24,981,475.00	442,013.89	25,423,488.89	AA+	0.31
FEDERAL HOME LOAN BANK	5.12	05-22-24	04-22-24	100	25,000,000	100.00	25,000,000.00	99.90	24,974,904.75	458,666.67	25,433,571.42	AA+	0.31
FEDERAL HOME LOAN BANK	4.87	05-22-24			4,350,000	99.83	4,342,692.00	99.94	4,347,200.64	75,989.06	4,423,189.71	AA+	0.05
FEDERAL HOME LOAN BANK	4.72	06-07-24			15,000,000	100.00	15,000,000.00	99.88	14,981,537.55	224,200.00	15,205,737.55	AA+	0.19
FEDERAL HOME LOAN BANK	5.43	06-13-24			25,000,000	100.00	25,000,000.00	100.01	25,001,561.00	407,250.00	25,408,811.00	AA+	0.31
FEDERAL HOME LOAN BANK	2.87	06-14-24			5,000,000	104.25	5,212,300.00	99.52	4,975,819.75	42,725.69	5,018,545.44	AA+	0.06
FEDERAL HOME LOAN BANK	2.81	06-14-24			25,000,000	100.00	25,000,000.00	99.49	24,872,342.50	208,798.61	25,081,141.11	AA+	0.31
FEDERAL HOME LOAN BANK	4.50	06-14-24			25,000,000	99.61	24,902,250.00	99.82	24,955,765.50	334,375.00	25,290,140.50	AA+	0.31
FEDERAL HOME LOAN BANK	4.87	06-14-24			10,000,000	100.06	10,006,156.82	99.90	9,989,824.80	144,895.83	10,134,720.63	AA+	0.12
FEDERAL HOME LOAN BANK	4.87	06-14-24			20,000,000	100.37	20,074,200.00	99.90	19,979,649.60	289,791.67	20,269,441.27	AA+	0.25
FEDERAL HOME LOAN BANK	4.87	06-14-24			17,985,000	99.60	17,912,880.15	99.90	17,966,699.90	260,595.16	18,227,295.06	AA+	0.22
FEDERAL HOME LOAN BANK	0.00	06-17-24			25,000,000	97.01	24,251,809.03	98.84	24,709,468.75	0.00	24,709,468.75	AA+	0.31
FEDERAL HOME LOAN MORTGAGE CORP	5.25	06-20-24			25,000,000	100.00	25,000,000.00	99.99	24,996,824.00	368,229.17	25,365,053.17	AA+	0.31

SAN MATEO COUNTY TREASURER'S OFFICE
PORTFOLIO APPRAISAL
SAN MATEO COUNTY POOL
March 31, 2024

Security	Coupon	Mature Date	Call Date One	Call Price One	Quantity	Unit Cost	Total Cost	Market Price	Market Value	Accrued Interest	Market Value + Accrued Interest	S&P	Pct Assets
FEDERAL HOME LOAN BANK	5.25	06-21-24			25,000,000	100.00	25,000,000.00	99.97	24,992,746.00	364,583.33	25,357,329.33	AA+	0.31
FEDERAL HOME LOAN BANK	4.55	06-26-24			25,000,000	100.00	25,000,000.00	99.82	24,955,816.00	300,173.61	25,255,989.61	AA+	0.31
FEDERAL HOME LOAN BANK	2.75	06-28-24			14,165,000	96.77	13,706,782.96	99.37	14,075,121.66	100,630.52	14,175,752.18	AA+	0.17
FEDERAL HOME LOAN BANK	2.75	06-28-24			25,000,000	98.35	24,586,675.00	99.37	24,841,372.50	177,604.17	25,018,976.67	AA+	0.31
FEDERAL FARM CREDIT BANK	5.37	07-03-24			6,000,000	100.00	6,000,000.00	100.02	6,001,442.22	78,833.33	6,080,275.55	AA+	0.07
FEDERAL HOME LOAN BANK	3.00	07-08-24			10,000,000	97.84	9,784,415.35	99.37	9,937,168.00	69,166.67	10,006,334.67	AA+	0.12
FEDERAL HOME LOAN BANK	4.55	07-19-24			25,000,000	100.00	25,000,000.00	99.78	24,945,255.25	227,500.00	25,172,755.25	AA+	0.31
FEDERAL HOME LOAN BANK	4.60	07-19-24			25,000,000	100.00	25,000,000.00	99.80	24,948,908.50	230,000.00	25,178,908.50	AA+	0.31
FEDERAL HOME LOAN BANK	4.67	07-22-24			25,000,000	100.00	25,000,000.00	99.81	24,952,920.50	223,770.83	25,176,691.33	AA+	0.31
FEDERAL HOME LOAN BANK	4.50	07-24-24			25,000,000	100.00	25,000,000.00	99.76	24,939,191.50	209,375.00	25,148,566.50	AA+	0.31
FEDERAL HOME LOAN BANK	3.50	07-26-24			19,000,000	98.56	18,726,077.00	99.44	18,893,925.47	120,069.44	19,013,994.91	AA+	0.23
FEDERAL HOME LOAN BANK	4.45	08-15-24			25,000,000	100.00	25,000,000.00	99.69	24,921,513.50	142,152.78	25,063,666.28	AA+	0.31
FEDERAL HOME LOAN BANK	2.87	09-13-24			4,000,000	109.63	4,385,200.00	98.93	3,957,133.92	5,750.00	3,962,883.92	AA+	0.05
FEDERAL HOME LOAN BANK	3.50	09-13-24			25,000,000	98.52	24,629,000.00	99.20	24,800,577.50	43,750.00	24,844,327.50	AA+	0.31
FEDERAL HOME LOAN BANK	4.87	09-13-24			15,000,000	100.34	15,051,150.00	99.81	14,970,754.35	36,562.50	15,007,316.85	AA+	0.19
FEDERAL HOME LOAN BANK	4.87	09-13-24			25,000,000	99.70	24,924,300.00	99.81	24,951,257.25	60,937.50	25,012,194.75	AA+	0.31
FEDERAL HOME LOAN BANK	4.87	09-13-24			25,000,000	100.27	25,067,500.00	99.81	24,951,257.25	60,937.50	25,012,194.75	AA+	0.31
FEDERAL HOME LOAN BANK	4.87	09-13-24			2,000,000	99.47	1,989,440.00	99.81	1,996,100.58	4,875.00	2,000,975.58	AA+	0.02
FEDERAL HOME LOAN BANK	0.42	09-17-24	06-17-24	100	33,000,000	94.20	31,086,660.00	97.66	32,227,212.93	5,390.00	32,232,602.93	AA+	0.40
FEDERAL NATIONAL MORTGAGE ASSOCIATION	5.25	09-23-24	06-23-24	100	25,000,000	100.00	25,000,000.00	99.85	24,962,984.25	357,291.67	25,320,275.92	AA+	0.31
FEDERAL HOME LOAN BANK	5.18	09-24-24			25,000,000	100.00	25,000,000.00	100.07	25,016,605.50	25,180.56	25,041,786.06	AA+	0.31
FEDERAL FARM CREDIT BANK	5.25	10-02-24			25,000,000	99.90	24,975,000.00	100.04	25,009,166.50	652,604.17	25,661,770.67	AA+	0.31
FEDERAL NATIONAL MORTGAGE ASSOCIATION	1.62	10-15-24			15,900,000	99.83	15,872,811.00	98.11	15,598,954.33	119,139.58	15,718,093.91	AA+	0.19
FEDERAL NATIONAL MORTGAGE ASSOCIATION	1.62	10-15-24			12,300,000	103.37	12,714,141.00	98.11	12,067,115.61	92,164.58	12,159,280.20	AA+	0.15
FEDERAL HOME LOAN BANK	5.05	10-21-24	04-21-24	100	25,000,000	100.00	25,000,000.00	99.79	24,947,368.75	561,111.11	25,508,479.86	AA+	0.31
FEDERAL NATIONAL MORTGAGE ASSOCIATION	5.25	11-22-24	05-22-24	100	25,000,000	100.00	25,000,000.00	99.82	24,954,415.75	470,312.50	25,424,728.25	AA+	0.31
FEDERAL HOME LOAN MORTGAGE CORP	5.10	11-29-24			25,000,000	100.00	25,000,000.00	100.02	25,004,704.00	432,083.33	25,436,787.33	AA+	0.31
FEDERAL FARM CREDIT BANK	4.62	12-05-24			10,000,000	99.93	9,992,630.00	99.66	9,965,862.20	149,027.78	10,114,889.98	AA+	0.12
FEDERAL FARM CREDIT BANK	4.62	12-05-24			10,000,000	100.29	10,028,600.00	99.66	9,965,862.20	149,027.78	10,114,889.98	AA+	0.12
FEDERAL HOME LOAN BANK	0.62	12-09-24	04-09-24	100	14,420,000	93.60	13,497,696.80	96.91	13,974,270.59	27,814.58	14,002,085.17	AA+	0.17
FEDERAL FARM CREDIT BANK	5.00	01-07-25			45,000,000	100.00	45,000,000.00	99.88	44,944,314.30	525,000.00	45,469,314.30	AA+	0.56
FEDERAL FARM CREDIT BANK	5.00	01-07-25			25,000,000	99.92	24,980,375.00	99.88	24,969,063.50	291,666.67	25,260,730.17	AA+	0.31
FEDERAL NATIONAL MORTGAGE ASSOCIATION	1.62	01-07-25			34,900,000	99.68	34,788,669.00	97.36	33,978,762.50	132,329.17	34,111,091.67	AA+	0.42
FEDERAL NATIONAL MORTGAGE ASSOCIATION	1.62	01-07-25			33,600,000	96.46	32,409,216.00	97.36	32,713,077.94	127,400.00	32,840,477.94	AA+	0.41
FEDERAL HOME LOAN MORTGAGE CORP	5.20	01-10-25	04-10-24	100	25,000,000	100.00	25,000,000.00	99.68	24,921,172.25	292,500.00	25,213,672.25	AA+	0.31
FEDERAL HOME LOAN BANK	4.82	01-15-25			25,000,000	100.00	25,000,000.00	99.81	24,953,548.00	254,388.89	25,207,936.89	AA+	0.31
FEDERAL HOME LOAN BANK	5.12	01-24-25	04-24-24	100	25,000,000	100.00	25,000,000.00	99.65	24,911,508.25	558,767.36	25,470,275.61	AA+	0.31
FEDERAL FARM CREDIT BANK	4.62	01-27-25			25,000,000	99.89	24,973,725.00	99.62	24,905,591.25	205,555.56	25,111,146.81	AA+	0.31
FEDERAL HOME LOAN BANK	4.90	01-30-25	04-30-24	100	25,000,000	100.00	25,000,000.00	99.50	24,875,782.50	204,166.67	25,079,949.17	AA+	0.31
FEDERAL HOME LOAN BANK	4.31	02-10-25			25,000,000	100.00	25,000,000.00	99.37	24,843,247.00	152,645.83	24,995,892.83	AA+	0.31
FEDERAL HOME LOAN BANK	5.20	02-11-25			25,000,000	100.00	25,000,000.00	100.11	25,027,674.50	180,555.56	25,208,230.06	AA+	0.31
FEDERAL HOME LOAN MORTGAGE CORP	1.50	02-12-25			41,535,000	99.92	41,503,018.05	96.94	40,265,110.99	84,800.62	40,349,911.61	AA+	0.50
FEDERAL HOME LOAN MORTGAGE CORP	1.50	02-12-25			25,000,000	96.01	24,003,250.00	96.94	24,235,651.25	51,041.67	24,286,692.92	AA+	0.30
FEDERAL FARM CREDIT BANK	1.75	02-14-25			17,305,000	99.73	17,258,795.65	97.18	16,816,888.77	39,537.12	16,856,425.89	AA+	0.21
FEDERAL FARM CREDIT BANK	1.75	02-14-25			6,809,000	95.74	6,519,208.96	97.18	6,616,942.83	15,556.67	6,632,499.50	AA+	0.08
FEDERAL HOME LOAN BANK	5.20	02-27-25	11-27-24	100	15,000,000	100.00	15,000,000.00	100.11	15,017,104.05	73,666.67	15,090,770.72	AA+	0.19
FEDERAL FARM CREDIT BANK	4.00	03-10-25			25,000,000	99.97	24,991,500.00	99.07	24,767,140.50	58,333.33	24,825,473.83	AA+	0.31
FEDERAL HOME LOAN BANK	2.37	03-14-25			18,800,000	106.96	20,109,420.00	97.52	18,333,953.26	21,084.72	18,355,037.99	AA+	0.23
FEDERAL HOME LOAN BANK	4.62	03-14-25			20,000,000	101.31	20,262,600.00	99.55	19,910,536.80	43,680.56	19,954,217.36	AA+	0.25
FEDERAL FARM CREDIT BANK	4.00	03-28-25			25,000,000	99.57	24,893,650.00	99.16	24,788,992.50	8,333.33	24,797,325.83	AA+	0.31
FEDERAL NATIONAL MORTGAGE ASSOCIATION	0.62	04-22-25			25,000,000	101.13	25,283,250.00	95.48	23,870,287.00	69,010.42	23,939,297.42	AA+	0.30
FEDERAL FARM CREDIT BANK	4.00	05-09-25			10,000,000	99.98	9,998,000.00	99.08	9,907,685.60	157,777.78	10,065,463.38	AA+	0.12
FEDERAL HOME LOAN MORTGAGE CORP	5.25	05-16-25	05-16-24	100	26,709,000	100.00	26,709,000.00	100.01	26,712,844.49	525,833.44	27,238,677.93	AA+	0.33

SAN MATEO COUNTY TREASURER'S OFFICE
 PORTFOLIO APPRAISAL
 SAN MATEO COUNTY POOL
 March 31, 2024

Security	Coupon	Mature Date	Call Date One	Call Price One	Quantity	Unit Cost	Total Cost	Market Price	Market Value	Accrued Interest	Market Value + Accrued Interest	S&P	Pct Assets
FEDERAL HOME LOAN BANK	4.51	06-02-25			25,000,000	100.00	25,000,000.00	99.59	24,896,408.00	372,701.39	25,269,109.39	AA+	0.31
FEDERAL HOME LOAN BANK	4.90	06-06-25			6,300,000	100.09	6,305,439.00	100.03	6,301,925.47	98,612.50	6,400,537.97	AA+	0.08
FEDERAL FARM CREDIT BANK	4.25	06-13-25			25,000,000	100.00	25,000,000.00	99.31	24,828,704.75	318,750.00	25,147,454.75	AA+	0.31
FEDERAL HOME LOAN BANK	0.50	06-13-25			14,000,000	93.28	13,058,640.00	94.93	13,290,620.84	21,000.00	13,311,620.84	AA+	0.17
FEDERAL HOME LOAN BANK	0.50	06-13-25			10,000,000	93.26	9,326,200.00	94.93	9,493,300.60	15,000.00	9,508,300.60	AA+	0.12
FEDERAL HOME LOAN BANK	5.12	06-13-25			5,000,000	100.07	5,003,500.00	100.19	5,009,354.25	76,875.00	5,086,229.25	AA+	0.06
FEDERAL NATIONAL MORTGAGE ASSOCIATION	0.50	06-17-25			24,800,000	99.79	24,748,664.00	94.85	23,523,969.32	35,822.22	23,559,791.54	AA+	0.29
FEDERAL NATIONAL MORTGAGE ASSOCIATION	0.50	06-17-25			18,400,000	100.50	18,492,920.00	94.85	17,453,267.56	26,577.78	17,479,845.34	AA+	0.22
FEDERAL NATIONAL MORTGAGE ASSOCIATION	0.50	06-17-25			5,000,000	92.74	4,637,100.00	94.85	4,742,735.75	7,222.22	4,749,957.97	AA+	0.06
FEDERAL NATIONAL MORTGAGE ASSOCIATION	0.50	06-17-25			5,000,000	92.60	4,630,100.00	94.85	4,742,735.75	7,222.22	4,749,957.97	AA+	0.06
FEDERAL NATIONAL MORTGAGE ASSOCIATION	0.50	06-17-25			25,000,000	92.64	23,160,375.00	94.85	23,713,678.75	36,111.11	23,749,789.86	AA+	0.29
FEDERAL NATIONAL MORTGAGE ASSOCIATION	0.50	06-17-25			8,000,000	92.55	7,403,880.00	94.85	7,588,377.20	11,555.56	7,599,932.76	AA+	0.09
FEDERAL FARM CREDIT BANK	4.62	06-20-25			11,000,000	99.92	10,990,651.99	99.70	10,967,233.42	142,732.64	11,109,966.06	AA+	0.14
FEDERAL HOME LOAN BANK	3.30	06-30-25	06-30-24	100	7,000,000	99.85	6,989,500.00	97.93	6,855,136.26	57,750.00	6,912,886.26	AA+	0.09
FEDERAL HOME LOAN BANK	5.03	07-16-25			6,000,000	99.84	5,990,244.00	100.17	6,010,400.16	62,875.00	6,073,275.16	AA+	0.07
FEDERAL HOME LOAN MORTGAGE CORP	0.37	07-21-25			15,135,000	99.50	15,059,627.70	94.37	14,283,381.55	11,035.94	14,294,417.49	AA+	0.18
FEDERAL HOME LOAN MORTGAGE CORP	0.37	07-21-25			5,000,000	99.62	4,981,100.00	94.37	4,718,659.25	3,645.83	4,722,305.08	AA+	0.06
FEDERAL HOME LOAN MORTGAGE CORP	0.37	07-21-25			10,000,000	99.52	9,951,600.00	94.37	9,437,318.50	7,291.67	9,444,610.17	AA+	0.12
FEDERAL FARM CREDIT BANK	4.25	07-24-25			20,000,000	99.93	19,986,200.00	99.24	19,848,541.60	158,194.44	20,006,736.04	AA+	0.25
FEDERAL FARM CREDIT BANK	4.25	07-24-25			25,000,000	99.94	24,985,250.00	99.24	24,810,677.00	197,743.06	25,008,420.06	AA+	0.31
FEDERAL NATIONAL MORTGAGE ASSOCIATION	0.56	08-19-25			10,240,000	93.09	9,532,590.08	94.22	9,647,736.63	6,690.13	9,654,426.76	AA+	0.12
FEDERAL NATIONAL MORTGAGE ASSOCIATION	0.37	08-25-25			47,475,000	99.53	47,252,817.00	93.99	44,622,271.40	17,803.12	44,640,074.53	AA+	0.55
FEDERAL NATIONAL MORTGAGE ASSOCIATION	0.37	08-25-25			7,000,000	91.91	6,433,420.00	93.99	6,579,376.51	2,625.00	6,582,001.51	AA+	0.08
FEDERAL NATIONAL MORTGAGE ASSOCIATION	0.37	08-25-25			50,000,000	92.45	46,227,000.00	93.99	46,995,546.50	18,750.00	47,014,296.50	AA+	0.58
FEDERAL NATIONAL MORTGAGE ASSOCIATION	0.37	08-25-25			10,000,000	92.80	9,280,430.00	93.99	9,399,109.30	3,750.00	9,402,859.30	AA+	0.12
FEDERAL HOME LOAN BANK	4.00	08-28-25	05-28-24	100	25,000,000	99.01	24,753,675.00	98.70	24,676,029.25	91,666.67	24,767,695.92	AA+	0.31
FEDERAL HOME LOAN MORTGAGE CORP	4.05	08-28-25	05-28-24	100	50,000,000	97.78	48,890,650.00	98.77	49,384,758.50	185,625.00	49,570,383.50	Aaa	0.61
FEDERAL HOME LOAN BANK	0.37	09-04-25			5,140,000	99.70	5,124,580.00	93.92	4,827,718.73	1,445.62	4,829,164.36	AA+	0.06
FEDERAL HOME LOAN BANK	4.87	09-12-25			15,000,000	99.47	14,920,500.00	100.02	15,002,956.65	38,593.75	15,041,550.40	AA+	0.19
FEDERAL FARM CREDIT BANK	5.00	09-15-25			25,000,000	99.81	24,953,000.00	100.14	25,034,706.50	55,555.56	25,090,262.06	AA+	0.31
FEDERAL HOME LOAN MORTGAGE CORP	0.37	09-23-25			46,035,000	99.70	45,896,434.65	93.69	43,128,654.39	3,836.25	43,132,490.64	AA+	0.54
FEDERAL HOME LOAN MORTGAGE CORP	0.37	09-23-25			10,200,000	99.70	10,169,400.00	93.69	9,556,039.42	850.00	9,556,889.42	AA+	0.12
FEDERAL HOME LOAN MORTGAGE CORP	0.37	09-23-25			25,000,000	99.71	24,927,500.00	93.69	23,421,665.25	2,083.33	23,423,748.58	AA+	0.29
FEDERAL HOME LOAN MORTGAGE CORP	0.60	10-20-25			25,000,000	90.00	22,500,525.00	93.57	23,393,166.25	67,083.33	23,460,249.58	AA+	0.29
FEDERAL NATIONAL MORTGAGE ASSOCIATION	0.50	11-07-25			18,015,000	99.64	17,950,506.30	93.46	16,836,517.79	36,030.00	16,872,547.79	AA+	0.21
FEDERAL FARM CREDIT BANK	4.87	11-13-25			10,000,000	99.99	9,998,533.33	100.13	10,012,891.60	186,875.00	10,199,766.60	AA+	0.12
FEDERAL HOME LOAN MORTGAGE CORP	5.50	12-16-25	06-16-24	100	13,827,000	100.24	13,860,724.05	99.97	13,823,352.02	221,808.12	14,045,160.15	AA+	0.17
FEDERAL HOME LOAN BANK	5.20	01-27-26	04-27-24	100	16,950,000	100.00	16,950,000.00	99.55	16,873,971.96	156,693.33	17,030,665.29	AA+	0.21
FEDERAL HOME LOAN BANK	0.68	02-24-26	05-24-24	100	10,000,000	91.01	9,101,100.00	92.69	9,269,458.80	9,988.89	9,276,447.69	AA+	0.12
FEDERAL FARM CREDIT BANK	4.50	03-02-26			25,000,000	101.09	25,272,000.00	99.67	24,917,783.25	90,625.00	25,008,408.25	AA+	0.31
FEDERAL FARM CREDIT BANK	3.87	03-30-26			25,000,000	99.38	24,845,000.00	98.44	24,610,155.50	0.00	24,610,155.50	AA+	0.31
FEDERAL FARM CREDIT BANK	4.00	05-26-26			6,195,000	99.86	6,186,332.10	98.69	6,114,045.72	86,041.67	6,200,087.39	AA+	0.08
FEDERAL FARM CREDIT BANK	4.75	05-28-26			10,000,000	99.82	9,981,600.00	100.22	10,021,724.80	162,291.67	10,184,016.47	AA+	0.12
FEDERAL HOME LOAN BANK	4.00	06-12-26			6,320,000	99.83	6,309,104.50	98.78	6,242,979.42	76,542.22	6,319,521.65	AA+	0.08
FEDERAL HOME LOAN BANK	4.37	06-12-26			9,835,000	98.41	9,678,230.10	99.55	9,790,818.92	130,279.60	9,921,098.52	AA+	0.12
FEDERAL FARM CREDIT BANK	4.25	06-15-26			24,700,000	99.97	24,693,112.48	99.22	24,508,180.54	309,093.06	24,817,273.60	AA+	0.30
FEDERAL HOME LOAN MORTGAGE CORP	5.00	06-18-26	06-20-24	100	25,000,000	100.00	25,000,000.00	99.70	24,925,027.25	350,694.00	25,275,721.69	AA+	0.31
FEDERAL HOME LOAN BANK	0.96	06-30-26	06-30-24	100	24,000,000	89.80	21,551,280.00	91.89	22,053,921.84	57,000.00	22,111,521.84	AA+	0.27
FEDERAL FARM CREDIT BANK	0.90	07-01-26			14,500,000	91.16	13,218,200.00	92.10	13,354,295.69	32,262.50	13,386,558.19	AA+	0.17
FEDERAL FARM CREDIT BANK	4.75	07-08-26			4,797,000	99.36	4,766,395.14	100.19	4,806,164.62	52,533.81	4,858,698.43	AA+	0.06
FEDERAL HOME LOAN BANK	0.75	07-27-26			10,000,000	90.58	9,058,000.00	91.55	9,155,391.10	13,333.33	9,168,724.43	AA+	0.11
FEDERAL FARM CREDIT BANK	5.00	07-30-26			34,690,000	99.89	34,652,881.70	100.88	34,996,676.60	289,083.33	35,285,759.93	AA+	0.43
FEDERAL HOME LOAN MORTGAGE CORP	4.65	07-30-26	07-30-24	100	25,000,000	100.00	25,000,000.00	99.28	24,819,051.50	193,750.00	25,012,801.50	AA+	0.31

SAN MATEO COUNTY TREASURER'S OFFICE
PORTFOLIO APPRAISAL
SAN MATEO COUNTY POOL
March 31, 2024

Security	Coupon	Mature Date	Call Date One	Call Price One	Quantity	Unit Cost	Total Cost	Market Price	Market Value	Accrued Interest	Market Value + Accrued Interest	S&P	Pct Assets
FEDERAL FARM CREDIT BANK	4.50	08-14-26			15,000,000	99.66	14,948,400.00	99.88	14,981,314.95	88,125.00	15,069,439.95	AA+	0.19
FEDERAL FARM CREDIT BANK	4.50	08-14-26			5,000,000	98.73	4,936,350.00	99.88	4,993,771.65	29,375.00	5,023,146.65	AA+	0.06
FEDERAL NATIONAL MORTGAGE ASSOCIATION	1.87	09-24-26			6,284,000	94.39	5,931,593.28	93.77	5,892,687.40	2,291.04	5,894,978.44	AA+	0.07
FEDERAL FARM CREDIT BANK	5.18	10-13-26	04-13-24	100	28,000,000	100.00	28,000,000.00	99.66	27,904,637.32	676,853.33	28,581,490.65	AA+	0.35
FEDERAL HOME LOAN BANK	1.25	10-26-26	04-26-24	100	25,000,000	91.35	22,836,500.00	91.82	22,954,034.50	134,548.61	23,088,583.11	AA+	0.29
FEDERAL HOME LOAN MORTGAGE CORP	0.80	10-27-26	04-27-24	100	12,650,000	86.91	10,994,115.00	90.99	11,509,875.87	43,291.11	11,553,166.98	AA+	0.14
FEDERAL HOME LOAN MORTGAGE CORP	0.80	10-27-26	04-27-24	100	5,000,000	87.68	4,383,950.00	90.99	4,549,358.05	17,111.11	4,566,469.16	AA+	0.06
FEDERAL HOME LOAN MORTGAGE CORP	0.80	10-27-26	04-27-24	100	20,000,000	89.00	17,800,400.00	90.99	18,197,432.20	68,444.44	18,265,876.64	AA+	0.23
FEDERAL HOME LOAN MORTGAGE CORP	0.80	10-28-26			22,767,000	88.78	20,212,770.27	91.06	20,730,639.61	77,407.80	20,808,047.41	AA+	0.26
FEDERAL HOME LOAN MORTGAGE CORP	0.63	12-14-26	06-14-24	100	10,000,000	88.13	8,812,600.00	89.51	8,950,851.10	18,873.61	8,969,724.71	AA+	0.11
FEDERAL NATIONAL MORTGAGE ASSOCIATION	0.87	12-18-26	06-18-24	100	8,700,000	88.40	7,690,808.70	90.40	7,864,629.22	21,780.21	7,886,409.43	AA+	0.10
FEDERAL FARM CREDIT BANK	0.70	01-27-27	04-10-24	100	10,000,000	88.81	8,881,200.00	89.59	8,959,049.10	12,444.44	8,971,493.54	AA+	0.11
FEDERAL HOME LOAN MORTGAGE CORP	5.00	06-28-27	06-28-24	100	25,000,000	100.00	25,000,000.00	99.02	24,755,128.00	322,916.67	25,078,044.67	AA+	0.31
FEDERAL HOME LOAN MORTGAGE CORP	4.75	07-12-27	07-12-24	100	25,000,000	100.00	25,000,000.00	99.24	24,811,180.75	260,590.28	25,071,771.03	AA+	0.31
FEDERAL HOME LOAN MORTGAGE CORP.	5.37	07-16-27	07-16-25	100	25,000,000	100.00	25,000,000.00	100.89	25,222,251.50	279,947.92	25,502,199.42	AA+	0.31
FEDERAL HOME LOAN MORTGAGE CORP	5.12	11-22-27	11-22-24	100	50,000,000	100.00	50,000,000.00	99.54	49,771,574.50	918,229.17	50,689,803.67	AA+	0.62
FEDERAL HOME LOAN BANK	5.40	12-15-27	06-15-24	100	25,000,000	100.00	25,000,000.00	99.53	24,881,886.50	397,500.00	25,279,386.50	AA+	0.31
FEDERAL HOME LOAN BANK	4.55	12-27-27	12-27-24	100	25,000,000	100.00	25,000,000.00	98.98	24,745,479.00	297,013.89	25,042,492.89	AA+	0.31
FEDERAL HOME LOAN BANK	5.00	12-27-27	06-27-24	100	25,000,000	100.00	25,000,000.00	98.96	24,739,169.00	326,388.89	25,065,557.89	AA+	0.31
FEDERAL HOME LOAN MORTGAGE CORP	5.35	01-06-28	04-06-24	100	25,000,000	100.00	25,000,000.00	99.37	24,841,861.50	315,798.61	25,157,660.11	AA+	0.31
FEDERAL HOME LOAN BANK	5.35	01-12-28	04-12-24	100	25,000,000	100.00	25,000,000.00	99.93	24,982,784.00	293,506.94	25,276,290.94	AA+	0.31
FEDERAL FARM CREDIT BANK	5.14	01-18-28	04-18-24	100	25,000,000	100.00	25,000,000.00	99.75	24,937,941.75	260,569.44	25,198,511.19	AA+	0.31
FEDERAL HOME LOAN BANK	5.10	02-14-28	02-14-25	100	25,000,000	100.00	25,000,000.00	99.81	24,953,608.00	166,458.33	25,120,066.33	AA+	0.31
FEDERAL HOME LOAN MORTGAGE CORP	5.02	02-16-28	02-16-25	100	10,000,000	100.00	10,000,000.00	99.53	9,952,666.10	62,750.00	10,015,416.10	AA+	0.12
FEDERAL HOME LOAN MORTGAGE CORP	5.02	02-16-28	02-16-25	100	25,000,000	100.00	25,000,000.00	99.53	24,881,665.25	156,875.00	25,038,540.25	AA+	0.31
FEDERAL HOME LOAN BANK	5.70	03-27-28	06-27-24	100	25,000,000	100.00	25,000,000.00	99.99	24,997,153.25	15,833.33	25,012,986.58	AA+	0.31
FEDERAL HOME LOAN BANK	5.00	04-12-28	07-12-24	100	25,000,000	100.00	25,000,000.00	99.59	24,898,334.25	586,805.56	25,485,139.81	AA+	0.31
FEDERAL HOME LOAN MORTGAGE CORP	5.10	04-17-28	04-17-24	100	25,000,000	100.00	25,000,000.00	99.81	24,952,445.50	580,833.33	25,533,278.83	AA+	0.31
FEDEAL HOME LOAN MORTGAGE CORP	5.12	04-24-28	04-24-24	100	25,000,000	100.00	25,000,000.00	99.89	24,973,380.25	558,767.36	25,532,147.61	AA+	0.31
FEDERAL HOME LOAN MORTGAGE CORP	5.10	04-24-28	04-24-24	100	25,000,000	100.00	25,000,000.00	99.80	24,949,699.50	556,041.67	25,505,741.17	AA+	0.31
FEDERAL HOME LOAN MORTGAGE CORP	5.35	04-28-28	04-28-24	100	25,000,000	100.00	25,000,000.00	100.00	24,999,063.50	0.00	24,999,063.50	AA+	0.31
FEDERAL HOME LOAN MORTGAGE CORP	5.80	06-28-28	06-28-28	100	25,000,000	100.00	25,000,000.00	99.69	24,923,411.50	374,583.33	25,297,994.83	AA+	0.31
FEDERAL FARM CREDIT BANK	5.00	06-30-28	06-30-25	100	25,000,000	100.00	25,000,000.00	100.16	25,039,404.00	312,500.00	25,351,904.00	AA+	0.31
FEDERAL HOME LOAN BANK	4.00	06-30-28			10,000,000	99.73	9,973,400.00	99.30	9,929,719.90	100,000.00	10,029,719.90	AA+	0.12
FEDERAL HOME LOAN MORTGAGE CORP.	5.45	07-11-28	07-11-25	100	25,000,000	100.00	25,000,000.00	100.02	25,005,147.50	302,777.78	25,307,925.28	AA+	0.31
FEDERAL HOME LOAN MORTGAGE CORP	5.88	08-15-28			25,000,000	100.00	25,000,000.00	99.89	24,971,734.25	187,833.33	25,159,567.58	AA+	0.31
FEDERAL FARM CREDIT BANK	4.50	08-28-28			10,000,000	99.98	9,998,000.00	100.84	10,083,664.90	41,250.00	10,124,914.90	AA+	0.13
FEDERAL FARM CREDIT BANK	5.73	09-11-28	09-11-24	100	25,000,000	100.00	25,000,000.00	100.10	25,025,167.75	79,583.33	25,104,751.08	AA+	0.31
FEDERAL HOME LOAN MORTGAGE CORP	5.00	09-18-28	09-18-24	100	10,000,000	98.91	9,891,300.00	100.08	10,008,072.10	10,055.56	10,026,127.66	AA+	0.12
FEDERAL HOME LOAN BANK	6.00	11-15-28	11-15-24	100	38,200,000	100.00	38,200,000.00	100.03	38,210,865.99	865,866.67	39,076,732.66	AA+	0.47
FEDERAL NATIONAL MORTGAGE ASSOCIATION	5.21	02-28-29	02-28-25	100	15,000,000	100.00	15,000,000.00	99.88	14,982,538.35	71,637.50	15,054,175.85	AA+	0.19
					3,328,433,000		3,288,396,274.58		3,274,317,093.40	28,203,659.46	3,302,520,752.85		40.67
US INSTRUMENTALITIES													
INTERNATIONAL BANK RECON & DEVELOP	0.00	05-10-24			25,000,000	97.93	24,483,000.00	99.38	24,844,125.00	0.00	24,844,125.00	AAA	0.31
INTER-AMERICAN DEVELOPEMENT BANK	0.00	05-13-24			25,000,000	97.83	24,456,819.44	99.33	24,833,250.00	0.00	24,833,250.00	AAA	0.31
INTERNATIONAL BANK RECON & DEVELOP DN	0.00	05-17-24			25,000,000	97.44	24,360,833.33	99.27	24,818,750.00	0.00	24,818,750.00	AAA	0.31
INTERNATIONAL BANK RECON & DEVELOP DN	0.00	05-17-24			25,000,000	97.79	24,447,097.22	99.27	24,818,750.00	0.00	24,818,750.00	AAA	0.31
INTERNATIONAL BANK RECON & DEVELOP	0.00	06-14-24			25,000,000	97.27	24,316,909.72	98.88	24,720,229.25	0.00	24,720,229.25	AAA	0.31
INTERNATIONAL BANK RECON & DEVELOP	0.00	06-14-24			25,000,000	97.40	24,349,097.22	98.88	24,720,229.25	0.00	24,720,229.25	AAA	0.31
INTERNATIONAL BANK RECON & DEVELOP	0.00	06-21-24			25,000,000	97.27	24,317,572.92	98.78	24,695,121.50	0.00	24,695,121.50	AAA	0.31
INTERNATIONAL BANK RECON & DEVELOP	0.00	06-21-24			25,000,000	97.28	24,320,486.11	98.78	24,695,121.50	0.00	24,695,121.50	AAA	0.31
INTER-AMERICAN DEVELOPEMENT BANK	3.25	07-08-24			10,000,000	98.10	9,810,330.00	99.48	9,947,783.60	81,250.00	10,029,033.60	AAA	0.12

SAN MATEO COUNTY TREASURER'S OFFICE
PORTFOLIO APPRAISAL
SAN MATEO COUNTY POOL
March 31, 2024

Security	Coupon	Mature Date	Call Date One	Call Price One	Quantity	Unit Cost	Total Cost	Market Price	Market Value	Accrued Interest	Market Value + Accrued Interest	S&P	Pct Assets
INTER-AMERICAN DEVELOPMENT BANK	0.50	09-23-24			24,390,000	99.93	24,371,951.40	97.71	23,831,097.78	2,710.00	23,833,807.78	AAA	0.30
INTER-AMERICAN DEVELOPMENT BANK	0.50	09-23-24			3,889,000	95.00	3,694,713.34	97.71	3,799,882.71	432.11	3,800,314.82	AAA	0.05
INTER-AMERICAN DEVELOPMENT BANK	0.50	09-23-24			25,000,000	95.66	23,915,650.00	97.71	24,427,119.50	2,777.78	24,429,897.28	AAA	0.30
INTER-AMERICAN DEVELOPMENT BANK	0.50	09-23-24			19,327,000	95.62	18,481,250.48	97.71	18,884,117.54	2,147.44	18,886,264.99	AAA	0.23
INTER-AMERICAN DEVELOPMENT BANK	0.50	09-23-24			34,716,000	96.08	33,353,744.16	97.71	33,920,475.22	3,857.33	33,924,332.56	AAA	0.42
INTER-AMERICAN DEVELOPMENT BANK	0.50	09-23-24			11,362,000	96.62	10,977,816.69	97.71	11,101,637.27	1,262.44	11,102,899.71	AAA	0.14
INTERNATIONAL BANK RECON & DEVELOP	2.50	11-25-24			25,000,000	97.71	24,428,597.22	98.25	24,561,475.75	218,750.00	24,780,225.75	AAA	0.31
INTER-AMERICAN DEVELOPMENT BANK	2.12	01-15-25			35,000,000	97.64	34,174,481.25	97.66	34,180,372.10	157,013.89	34,337,385.99	AA+	0.42
INTERNATIONAL BANK RECON & DEVELOP	1.62	01-15-25			15,000,000	99.77	14,965,500.00	97.24	14,586,606.60	51,458.33	14,638,064.93	AAA	0.18
INTERNATIONAL BANK RECON & DEVELOP	1.62	01-15-25			25,000,000	97.17	24,293,341.67	97.24	24,311,011.00	85,763.89	24,396,774.89	AAA	0.30
INTERNATIONAL BANK RECON & DEVELOP	0.75	03-11-25			25,000,000	95.52	23,879,800.00	96.02	24,004,624.00	10,416.67	24,015,040.67	AAA	0.30
INTER-AMERICAN DEVELOPMENT BANK	1.75	03-14-25			25,000,000	105.37	26,342,750.00	96.88	24,220,718.25	20,659.72	24,241,377.97	AAA	0.30
INTER-AMERICAN DEVELOPMENT BANK	1.75	03-14-25			25,000,000	96.11	24,028,450.00	96.88	24,220,718.25	20,659.72	24,241,377.97	AAA	0.30
INTER-AMERICAN DEVELOPMENT BANK	1.75	03-14-25			25,000,000	96.04	24,010,625.00	96.88	24,220,718.25	20,659.72	24,241,377.97	AAA	0.30
INTERNATIONAL FINANCE CORP	5.12	05-13-25			25,000,000	100.00	25,000,000.00	100.17	25,043,718.75	490,666.67	25,534,385.42	AAA	0.31
INTERNATIONAL FINANCE CORP	5.10	05-28-25			25,000,000	100.00	25,000,000.00	100.15	25,038,516.50	435,625.00	25,474,141.50	AAA	0.31
INTERNATIONAL FINANCE CORP	0.37	07-16-25			8,870,000	93.20	8,267,283.50	94.36	8,369,900.97	6,929.69	8,376,830.66	AAA	0.10
INTERNATIONAL FINANCE CORP	0.37	07-16-25			7,320,000	93.42	6,838,248.84	94.36	6,907,291.45	5,718.75	6,913,010.20	AAA	0.09
INTERNATIONAL BANK RECON & DEVELOP	0.37	07-28-25			25,000,000	99.83	24,956,750.00	94.28	23,569,325.25	16,406.25	23,585,731.50	AAA	0.29
INTERNATIONAL BANK RECON & DEVELOP	0.37	07-28-25			18,865,000	93.01	17,546,298.77	94.28	17,785,412.83	12,380.16	17,797,792.99	AAA	0.22
INTERNATIONAL FINANCE CORP	3.62	09-15-25			40,000,000	97.33	38,931,600.00	98.25	39,299,217.20	64,444.44	39,363,661.64	AAA	0.49
INTERNATIONAL BANK RECON & DEVELOP	0.50	10-28-25			20,000,000	100.11	20,023,000.00	93.55	18,710,389.40	42,500.00	18,752,889.40	AAA	0.23
INTER-AMERICAN DEVELOPMENT BANK	1.50	01-13-27			15,000,000	99.69	14,954,100.00	92.17	13,824,778.95	37,500.00	13,862,278.95	AAA	0.17
INTER-AMERICAN DEVELOPMENT BANK	1.50	01-13-27			4,650,000	99.67	4,634,887.50	92.17	4,285,681.47	11,625.00	4,297,306.47	AAA	0.05
INTERNATIONAL FINANCE CORP	4.37	01-15-27			17,145,000	99.67	17,089,107.30	99.63	17,082,122.43	158,353.12	17,240,475.55	Aaa	0.21
INTERNATIONAL FINANCE CORP	4.37	01-15-27			16,000,000	100.64	16,101,952.00	99.63	15,941,321.60	147,777.78	16,089,099.38	Aaa	0.20
INTER-AMERICAN DEVELOPMENT BANK	4.37	02-01-27			10,000,000	100.62	10,061,520.00	99.60	9,959,962.60	72,916.67	10,032,879.27	AAA	0.12
INTER-AMERICAN DEVELOPMENT BANK	2.98	06-10-27			12,000,000	94.77	11,372,160.00	95.17	11,420,601.72	110,260.00	11,530,861.72	AAA	0.14
INTERNATIONAL FINANCE CORP	4.00	01-08-29			15,000,000	99.81	14,971,050.00	98.61	14,971,093.80	138,333.33	14,929,427.13	AA+	0.18
INTERNATIONAL FINANCE CORP	4.05	01-10-29			10,000,000	100.00	10,000,000.00	98.82	9,881,951.60	91,125.00	9,973,076.60	AA+	0.12
INTER-AMERICAN DEVELOPMENT BANK	4.12	02-15-29			25,000,000	99.06	24,763,968.75	99.09	24,771,793.25	131,770.83	24,903,564.08	AA+	0.31
INTERNATIONAL BANK RECON & DEVELOP	5.50	03-05-29	03-05-25	100	15,000,000	100.00	15,000,000.00	100.13	15,019,667.10	52,708.33	15,072,375.43	AA+	0.19
INTERNATIONAL BANK RECON & DEVELOP	5.50	03-05-29	03-05-25	100	25,000,000	100.00	25,000,000.00	100.13	25,032,778.50	87,847.22	25,120,625.72	AA+	0.31
INTERNATIONAL BANK RECON & DEVELOP	5.50	03-05-29	03-05-25	100	25,000,000	100.02	25,003,819.44	100.13	25,032,778.50	87,847.22	25,120,625.72	AA+	0.31
					888,534,000		871,296,563.27		870,132,238.20	2,882,554.52	873,014,792.73		10.81
CORPORATE BONDS													
BANK OF AMERICA CORP.	4.00	04-01-24			10,000,000	106.68	10,668,400.00	100.00	10,000,000.00	200,000.00	10,200,000.00	A-	0.12
IBM CORP.	3.00	05-15-24			5,000,000	105.66	5,282,800.00	99.65	4,982,717.05	56,666.67	5,039,383.72	A-	0.06
CATERPILLAR FINANCIAL SERVICE	2.85	05-17-24			4,785,000	102.97	4,927,018.80	99.68	4,769,607.42	50,760.87	4,820,368.30	A	0.06
NVIDIA CORP	0.58	06-14-24	04-14-24	100	5,000,000	97.97	4,898,600.00	99.00	4,950,103.00	8,678.89	4,958,781.89	A	0.06
AMERICAN HONDA FINANCE	2.40	06-27-24			10,000,000	99.55	9,954,600.00	99.26	9,925,677.10	62,666.67	9,988,343.77	A-	0.12
GOLDMAN SACHS GROUP INC.(A)	3.85	07-08-24	04-08-24	100	9,500,000	105.49	10,021,835.00	99.51	9,453,332.96	84,325.69	9,537,658.65	BBB+	0.12
GOLDMAN SACHS GROUP INC.(A)	3.85	07-08-24	04-08-24	100	9,990,000	107.44	10,733,755.50	99.51	9,940,925.92	88,675.12	10,029,601.05	BBB+	0.12
US BANK	2.40	07-30-24	06-28-24	100	10,000,000	99.91	9,991,100.00	98.94	9,894,335.00	40,000.00	9,934,335.00	A	0.12
BB&T CORP. (A)	2.50	08-01-24	07-01-24	100	15,000,000	99.86	14,979,750.00	98.89	14,833,904.25	62,500.00	14,896,404.25	A-	0.18
PACCAR FINANCIAL CORP	0.50	08-09-24			5,260,000	99.95	5,257,159.60	98.22	5,166,209.05	3,798.89	5,170,007.93	A+	0.06
BMW US CAPITAL LLC	0.75	08-12-24			4,080,000	99.99	4,079,632.80	98.30	4,010,538.90	4,165.00	4,014,703.90	A	0.05
UNILEVER CAPITAL CORP	0.63	08-12-24	04-01-24	100	2,320,000	100.00	2,320,000.00	98.19	2,278,066.63	1,976.77	2,280,043.40	A+	0.03
PACCAR FINANCIAL CORP.	2.15	08-15-24			8,000,000	100.13	8,010,560.00	98.77	7,901,981.68	21,977.78	7,923,959.46	A+	0.10
UNITED HEALTH GROUP INC	2.37	08-15-24			5,000,000	100.47	5,023,500.00	98.86	4,942,884.15	15,173.61	4,958,057.76	A+	0.06
WALT DISNEY CO. (A)	1.75	08-30-24	07-30-24	100	9,115,000	99.59	9,077,810.80	98.49	8,977,094.70	14,621.98	8,991,716.68	BBB+	0.11
JOHN DEERE CAPITAL CORP	0.62	09-10-24			4,045,000	99.93	4,042,370.75	97.96	3,962,362.55	1,474.74	3,963,837.29	A	0.05

SAN MATEO COUNTY TREASURER'S OFFICE
PORTFOLIO APPRAISAL
SAN MATEO COUNTY POOL
March 31, 2024

Security	Coupon	Mature Date	Call Date One	Call Price One	Quantity	Unit Cost	Total Cost	Market Price	Market Value	Accrued Interest	Market Value + Accrued Interest	S&P	Pct Assets
NESTLE HOLDINGS INC.-A	0.61	09-14-24	04-14-24	100	7,275,000	100.00	7,275,000.00	97.78	7,113,150.60	2,081.86	7,115,232.46	AA-	0.09
BANK OF NY MELLON CORP.	2.10	10-24-24			10,785,000	100.44	10,832,454.00	98.07	10,577,211.88	98,772.62	10,675,984.50	A	0.13
BANK OF NY MELLON CORP	0.85	10-25-24	09-25-24	100	8,915,000	99.93	8,909,205.25	97.39	8,682,731.00	32,836.92	8,715,567.91	A	0.11
PNC FINANCIAL SERVICES	2.20	11-01-24	10-02-24	100	5,000,000	99.97	4,998,350.00	98.00	4,899,820.65	45,833.33	4,945,653.98	A-	0.06
PNC FINANCIAL SERVICES	2.20	11-01-24	10-02-24	100	10,000,000	99.74	9,973,800.00	98.00	9,799,641.30	91,666.67	9,891,307.97	A-	0.12
CATERPILLAR FINL SERVICE	2.15	11-08-24			10,000,000	99.80	9,979,800.00	98.10	9,809,794.10	85,402.78	9,895,196.88	A	0.12
CATERPILLAR FINL SERVICE	2.15	11-08-24			25,000,000	100.22	25,055,500.00	98.10	24,524,485.25	213,506.94	24,737,992.19	A	0.30
JOHN DEERE CAPITAL CORP	2.05	01-09-25			12,000,000	100.08	12,010,080.00	97.59	11,711,105.40	56,033.33	11,767,138.73	A	0.15
JOHN DEERE CAPITAL CORP	1.25	01-10-25			5,480,000	99.95	5,477,424.40	96.94	5,312,398.86	15,412.50	5,327,811.36	A	0.07
COOPERATIVE RABOBANK UA	5.00	01-13-25			10,000,000	99.98	9,998,500.00	99.61	9,960,681.20	108,333.33	10,069,014.53	A+	0.12
JP MORGAN CHASE & CO	3.12	01-23-25	10-23-24	100	7,500,000	106.13	7,959,975.00	98.19	7,364,342.77	44,270.83	7,408,613.61	A-	0.09
PACCAR FINANCIAL CORP	1.80	02-06-25			5,450,000	104.51	5,695,849.50	97.11	5,292,570.16	14,987.50	5,307,557.66	A+	0.07
NATIONAL RURAL UTIL COOP	1.87	02-07-25			2,875,000	100.00	2,874,913.75	97.10	2,791,603.09	8,085.94	2,799,689.03	A-	0.03
NATIONAL RURAL UTIL COOP	1.87	02-07-25			5,000,000	95.61	4,780,400.00	97.10	4,854,961.90	14,062.50	4,869,024.40	A-	0.06
TOYOTA MOTOR CREDIT CORP.	1.80	02-13-25			7,000,000	100.98	7,068,390.00	97.07	6,794,830.91	16,800.00	6,811,630.91	A+	0.08
AMERICAN EXPRESS CO	2.25	03-04-25	04-04-24	100	3,485,000	99.90	3,481,480.15	97.19	3,387,223.17	5,880.94	3,393,104.10	BBB+	0.04
ROCHE HOLDINGS INC	2.13	03-10-25	02-10-25	100	8,620,000	100.00	8,620,000.00	97.18	8,376,858.42	10,720.41	8,387,578.83	AA	0.10
EXXON MOBIL CORPORATION	2.99	03-19-25	02-19-25	100	10,000,000	109.28	10,927,700.00	97.95	9,795,130.60	9,973.33	9,805,103.93	AA-	0.12
BMW US CAPITAL LLC	3.90	04-09-25	03-09-25	100	5,000,000	109.91	5,495,700.00	98.59	4,929,722.65	93,166.67	5,022,889.32	A	0.06
AMAZON.COM INC	3.00	04-13-25			25,090,000	99.84	25,050,106.90	97.93	24,570,305.56	351,260.00	24,921,565.56	AA	0.31
HOME DEPOT INC	2.70	04-15-25	03-15-25	100	1,040,000	99.82	1,038,180.00	97.51	1,014,099.68	12,948.00	1,027,047.68	A	0.01
SUNTRUST BANKS INC (A)	4.00	05-01-25	03-01-25	100	10,000,000	113.41	11,340,800.00	98.37	9,836,975.30	166,666.67	10,003,641.97	A-	0.12
APPLE INC	3.20	05-13-25			5,000,000	111.44	5,571,950.00	97.98	4,898,907.95	61,333.33	4,960,241.28	AA+	0.06
CATERPILLAR FINL SERVICE	3.40	05-13-25			7,505,000	99.87	7,495,468.65	98.09	7,361,625.76	97,815.17	7,459,440.92	A	0.09
CATERPILLAR FINL SERVICE	3.40	05-13-25			5,000,000	99.95	4,997,700.00	98.09	4,904,480.85	65,166.67	4,969,647.52	A	0.06
GOLDMAN SACHS GROUP INC (A)	3.75	05-22-25	02-22-25	100	9,000,000	111.69	10,052,100.00	98.11	8,829,704.52	120,937.50	8,950,642.02	BBB+	0.11
BMW US CAPITAL LLC	5.30	08-11-25			10,000,000	99.95	9,994,700.00	100.14	10,013,789.40	73,611.11	10,087,400.51	A	0.12
BRISTOL-MYERS SQUIBB CO	3.87	08-15-25	05-15-25	100	5,393,000	114.28	6,163,336.12	98.21	5,296,449.71	26,702.84	5,323,152.55	A+	0.07
BANK OF AMERICA CORP	3.09	10-01-25	10-01-24	100	8,200,000	96.32	7,898,158.00	98.69	8,092,238.72	126,813.00	8,219,051.72	A-	0.10
PACCAR FINANCIAL CORP	4.95	10-03-25			2,500,000	99.93	2,498,150.00	99.79	2,494,685.67	61,187.50	2,555,873.17	A+	0.03
MORGAN STANLEY	1.16	10-21-25	10-21-24	100	6,085,000	100.00	6,085,000.00	97.36	5,924,061.24	31,479.73	5,955,540.98	A-	0.07
NATIONAL AUSTRALIA BK/NY	4.97	01-12-26			16,780,000	100.00	16,780,000.00	99.89	16,760,892.95	182,861.91	16,943,754.86	AA-	0.21
CITIGROUP INC	2.01	01-25-26	01-25-25	100	4,950,000	100.00	4,950,000.00	96.94	4,798,721.56	18,277.05	4,816,998.61	BBB+	0.06
CITIGROUP INC	2.01	01-25-26	01-25-25	100	10,000,000	96.65	9,665,100.00	96.94	9,694,387.00	36,923.33	9,731,310.33	BBB+	0.12
MORGAN STANLEY	2.63	02-18-26	02-18-25	100	11,695,000	100.00	11,695,000.00	97.32	11,381,488.86	36,738.54	11,418,227.40	A-	0.14
MORGAN STANLEY	2.63	02-18-26	02-18-25	100	7,000,000	100.05	7,003,780.00	97.32	6,812,349.04	21,989.72	6,834,338.76	A-	0.08
ROCHE HOLDINGS INC	0.99	03-05-26	02-05-26	100	15,000,000	90.83	13,624,350.00	92.78	13,917,219.30	10,735.83	13,927,955.13	AA	0.17
JPMORGAN CHASE & CO	3.30	04-01-26	01-02-26	100	13,000,000	95.09	12,361,570.00	96.82	12,587,014.57	214,500.00	12,801,514.57	A-	0.16
BANK OF AMERICA CORP	3.50	04-19-26			6,000,000	96.92	5,815,500.00	96.98	5,818,828.62	94,500.00	5,913,328.62	A-	0.07
AMAZON.COM INC	1.00	05-12-26	04-12-26	100	10,000,000	88.95	8,895,200.00	92.35	9,234,860.10	38,611.11	9,273,471.21	AA	0.11
ASTRAZENECA FINANCE LLC	1.20	05-28-26			4,500,000	100.71	4,532,040.00	92.39	4,157,529.97	18,450.00	4,175,979.97	A	0.05
TOYOTA MOTOR CREDIT CORP	1.12	06-18-26			5,815,000	99.78	5,802,090.70	92.07	5,353,678.95	18,717.03	5,372,395.99	A+	0.07
STATE STREET CORP	5.27	08-03-26	07-06-26	100	17,000,000	100.02	17,004,080.00	100.57	17,097,158.57	144,394.22	17,241,552.79	A	0.21
MICROSOFT CORP	2.40	08-08-26	05-08-26	100	10,000,000	94.11	9,411,100.00	94.93	9,493,402.50	35,333.33	9,528,735.83	AAA	0.12
TOYOTA MOTOR CREDIT CORP	5.00	08-14-26			7,500,000	100.19	7,514,250.00	100.15	7,511,017.80	48,958.33	7,559,976.13	A+	0.09
BANK OF NY MELLON CORP	2.45	08-17-26	05-17-26	100	5,000,000	104.40	5,219,850.00	94.39	4,719,394.65	14,972.22	4,734,366.87	A	0.06
AMERICAN HONDA FINANCE	1.30	09-09-26			4,200,000	96.77	4,064,466.00	91.62	3,847,948.15	3,336.67	3,851,284.81	A-	0.05
JP MORGAN CHASE & CO	2.95	10-01-26	07-01-26	100	5,000,000	105.75	5,287,700.00	95.37	4,768,366.80	73,750.00	4,842,116.80	A-	0.06
JP MORGAN CHASE & CO	2.95	10-01-26	07-01-26	100	5,000,000	105.74	5,287,250.00	95.37	4,768,366.80	73,750.00	4,842,116.80	A-	0.06
JP MORGAN CHASE & CO	2.95	10-01-26	07-01-26	100	10,000,000	93.45	9,344,700.00	95.37	9,536,733.60	147,500.00	9,684,233.60	A-	0.12
CITIGROUP INC	3.20	10-21-26	07-21-26	100	10,000,000	92.89	9,289,100.00	95.24	9,524,452.50	142,222.22	9,666,674.72	BBB+	0.12
HONEYWELL INTERNATIONAL	2.50	11-01-26	09-01-26	100	4,473,000	93.43	4,179,213.36	94.51	4,227,593.10	46,593.75	4,274,186.85	A	0.05
AMERICAN EXPRESS CO	1.65	11-04-26	10-04-26	100	5,000,000	99.29	4,964,450.00	91.68	4,583,774.30	33,687.50	4,617,461.80	BBB+	0.06

SAN MATEO COUNTY TREASURER'S OFFICE
PORTFOLIO APPRAISAL
SAN MATEO COUNTY POOL
March 31, 2024

Security	Coupon	Mature Date	Call Date One	Call Price One	Quantity	Unit Cost	Total Cost	Market Price	Market Value	Accrued Interest	Market Value		Pct Assets
											+	S&P	
											Accrued Interest		
AMERICAN EXPRESS CO	1.65	11-04-26	10-04-26	100	10,000,000	94.49	9,449,300.00	91.68	9,167,548.60	67,375.00	9,234,923.60	BBB+	0.11
NATIONAL RURAL UTIL COOP	5.60	11-13-26	10-13-26	100	1,690,000	99.96	1,689,408.50	101.32	1,712,304.01	36,278.67	1,748,582.68	A-	0.02
TOYOTA MOTOR CREDIT CORP	5.40	11-20-26			10,000,000	100.51	10,051,300.00	101.19	10,119,359.80	196,500.00	10,315,859.80	A+	0.13
CITIBANK NA	5.49	12-04-26	11-04-26	100	11,525,000	100.00	11,525,000.00	101.10	11,652,099.31	205,559.90	11,857,659.21	A+	0.14
TARGET CORP	1.95	01-15-27	12-15-26	100	1,770,000	99.83	1,766,991.00	92.94	1,645,078.46	7,286.50	1,652,364.96	A	0.02
TARGET CORP	1.95	01-15-27	12-15-26	100	13,700,000	100.23	13,731,373.00	92.94	12,733,093.18	56,398.33	12,789,491.52	A	0.16
BANK OF NY MELLON CORP	2.05	01-26-27			10,000,000	100.12	10,012,100.00	92.71	9,271,101.00	37,013.89	9,308,114.89	A	0.12
GOLDMAN SACHS GROUP INC	3.85	01-26-27	01-26-26	100	9,500,000	96.43	9,160,470.00	96.97	9,212,484.21	66,038.19	9,278,522.40	BBB+	0.11
JP MORGAN CHASE & CO	1.04	02-04-27	02-04-26	100	5,000,000	89.02	4,451,200.00	92.57	4,628,401.40	8,233.33	4,636,634.73	A-	0.06
IBM CORP	2.20	02-09-27	01-09-27	100	5,000,000	98.63	4,931,400.00	92.94	4,647,038.65	15,888.89	4,662,927.54	A-	0.06
IBM CORP	2.20	02-09-27	01-09-27	100	5,000,000	90.58	4,528,950.00	92.94	4,647,038.65	15,888.89	4,662,927.54	A-	0.06
HONEYWELL INTERNATIONAL	1.10	03-01-27			10,000,000	95.31	9,531,400.00	90.42	9,041,627.00	9,166.67	9,050,793.67	A	0.11
HONEYWELL INTERNATIONAL	1.10	03-01-27			18,000,000	89.76	16,156,800.00	90.42	16,274,928.60	16,500.00	16,291,428.60	A	0.20
TRUIST FINANCIAL CORP	1.27	03-02-27			10,000,000	93.96	9,396,000.00	92.48	9,247,513.60	10,206.39	9,257,719.99	A-	0.11
STATE STREET CORP	4.99	03-18-27	02-18-27	100	5,695,000	100.00	5,695,000.00	100.18	5,705,048.83	10,268.24	5,715,317.07	A	0.07
COMCAST CORP	3.30	04-01-27			10,000,000	100.83	10,083,300.00	95.72	9,571,899.60	165,000.00	9,736,899.60	A-	0.12
AMAZON.COM INC	3.30	04-13-27	03-13-27	100	10,000,000	98.95	9,895,400.00	96.22	9,622,295.50	154,000.00	9,776,295.50	AA	0.12
NORTHERN TRUST CORP	4.00	05-10-27	04-10-27	100	12,311,000	101.42	12,485,816.20	97.46	11,997,914.03	192,872.33	12,190,786.37	A+	0.15
UNITED HEALTH GROUP INC	3.70	05-15-27	04-15-27	100	300,000	99.95	299,838.00	96.95	290,861.83	4,193.33	295,055.16	A+	0.00
IBM CORP	4.15	07-27-27	06-27-27	100	10,000,000	97.84	9,783,900.00	97.90	9,790,027.10	73,777.78	9,863,804.88	A	0.12
INTEL CORP	3.75	08-05-27	07-05-27	100	4,325,000	99.98	4,324,178.25	96.72	4,183,195.23	25,229.17	4,208,424.40	A	0.05
HOME DEPOT INC	2.80	09-14-27	06-14-27	100	5,000,000	93.30	4,665,100.00	94.20	4,709,926.60	6,611.11	4,716,537.71	A	0.06
BANK OF AMERICA CORP	3.25	10-21-27	10-21-26	100	6,000,000	94.08	5,644,860.00	94.86	5,691,530.04	86,613.33	5,778,143.37	A-	0.07
GOLDMAN SACHS GROUP INC	1.95	10-21-27	10-21-27	100	7,800,000	89.37	6,970,922.40	91.98	7,174,418.24	67,530.67	7,241,948.90	BBB+	0.09
JPMORGAN CHASE & CO	6.07	10-22-27	10-22-26	100	10,000,000	100.21	10,021,388.89	102.05	10,205,359.60	268,091.67	10,473,451.27	A-	0.13
TEXAS INSTRUMENT INC	2.90	11-03-27	08-03-27	100	10,000,000	93.49	9,349,400.00	94.23	9,423,338.20	119,222.22	9,542,560.42	A+	0.12
COMCAST CORP	5.35	11-15-27	10-15-27	100	4,860,000	102.23	4,968,475.20	101.91	4,953,039.60	98,226.00	5,051,265.60	A-	0.06
COMCAST CORP	5.35	11-15-27	10-15-27	100	5,000,000	102.65	5,132,700.00	101.91	5,095,719.75	101,055.56	5,196,775.31	A-	0.06
UNITED PARCEL SERVICE	3.05	11-15-27	08-15-27	100	10,000,000	93.64	9,363,600.00	94.44	9,443,563.60	115,222.22	9,558,785.82	A	0.12
STATE STREET CORP	1.68	11-18-27	11-18-26	100	15,000,000	89.42	13,412,700.00	91.90	13,784,287.80	93,321.67	13,877,609.47	A	0.17
TOYOTA MOTOR CREDIT CORP	4.62	01-12-28			10,000,000	99.19	9,918,900.00	99.63	9,963,191.90	101,493.06	10,064,684.96	A+	0.12
JOHN DEERE CAPITAL CORP	4.75	01-20-28			5,000,000	101.61	5,080,500.00	100.26	5,012,754.20	46,840.28	5,059,594.48	A	0.06
HONEYWELL INTERNATIONAL	4.95	02-15-28	01-15-28	100	10,000,000	102.25	10,224,900.00	101.18	10,118,441.80	63,250.00	10,181,691.80	A	0.13
NESTLE HOLDINGS INC	5.00	03-14-28	02-14-28	100	10,000,000	101.56	10,156,500.00	101.25	10,124,735.40	23,611.11	10,148,346.51	AA-	0.13
NATIONAL RURAL UTIL COOP	4.80	03-15-28	02-15-28	100	10,000,000	99.37	9,937,300.00	99.96	9,996,451.40	21,333.33	10,017,784.73	A-	0.12
WALMART INC	3.90	04-15-28	03-15-28	100	18,000,000	99.34	17,882,100.00	98.03	17,644,867.74	323,700.00	17,968,567.74	AA	0.22
BANK OF AMERICA CORP	4.38	04-27-28	04-27-27	100	10,000,000	95.94	9,594,000.00	97.65	9,765,331.80	187,195.56	9,952,527.36	A-	0.12
BANK OF NEW YORK MELLON CORP	3.85	04-28-28			10,000,000	96.90	9,690,100.00	97.14	9,714,031.60	163,625.00	9,877,656.60	A	0.12
APPLE INC	4.00	05-10-28	04-10-28	100	25,000,000	99.81	24,951,750.00	98.46	24,615,956.25	391,666.67	25,007,622.92	AA+	0.31
AMAZON.COM INC	1.65	05-12-28	03-12-28	100	17,000,000	88.58	15,058,600.00	89.33	15,185,457.91	108,304.17	15,293,762.08	AA	0.19
AMERICAN HONDA FINANCE	5.12	07-07-28			10,000,000	100.48	10,047,600.00	101.13	10,113,136.10	119,583.33	10,232,719.43	A-	0.13
JOHN DEERE CAPITAL CORP	4.95	07-14-28			8,000,000	100.82	8,065,600.00	100.81	8,064,457.20	84,700.00	8,149,157.20	A	0.10
MORGAN STANLEY	3.59	07-22-28	07-22-27	100	10,500,000	93.04	9,769,200.00	95.02	9,977,453.53	72,268.87	10,049,722.41	A-	0.12
PACCAR FINANCIAL CORP	4.95	08-10-28			5,000,000	100.83	5,041,300.00	100.85	5,042,576.40	35,062.50	5,077,638.90	A+	0.06
BMW US CAPITAL LLC	5.05	08-11-28	07-11-28	100	10,000,000	99.99	9,999,500.00	100.91	10,090,854.80	70,138.89	10,160,993.69	A	0.13
UNILEVER CAPITAL CORP	4.87	09-08-28	08-08-28	100	10,000,000	97.93	9,793,200.00	101.07	10,107,005.20	31,145.83	10,138,151.03	A+	0.13
CITIBANK NA	5.80	09-29-28	08-29-28	100	15,000,000	100.30	15,044,850.00	103.51	15,526,581.90	4,835.83	15,531,417.73	A+	0.19
ANALOG DEVICES INC	1.70	10-01-28	08-01-28	100	10,000,000	84.06	8,406,266.67	87.90	8,789,993.70	85,000.00	8,874,993.70	A-	0.11
ANALOG DEVICES INC	1.70	10-01-28	08-01-28	100	10,000,000	84.09	8,408,566.67	87.90	8,789,993.70	85,000.00	8,874,993.70	A-	0.11
AMERICAN HONDA FINANCE	5.65	11-15-28			15,000,000	99.98	14,997,450.00	103.10	15,465,736.95	320,166.67	15,785,903.62	A-	0.19
COOPERATIVE RABOBANK UA/NY	4.80	01-09-29			25,000,000	99.92	24,981,250.00	99.37	24,841,632.00	273,333.33	25,114,965.33	A+	0.31
COOPERATIVE RABOBANK UA/NY	4.80	01-09-29			4,400,000	99.91	4,396,128.00	99.37	4,372,127.23	48,106.67	4,420,233.90	A+	0.05
PACCAR FINANCIAL CORP	4.60	01-31-29			8,835,000	99.84	8,820,598.95	99.32	8,775,359.60	67,735.00	8,843,094.60	A+	0.11

SAN MATEO COUNTY TREASURER'S OFFICE
PORTFOLIO APPRAISAL
SAN MATEO COUNTY POOL
March 31, 2024

Security	Coupon	Mature Date	Call Date One	Call Price One	Quantity	Unit Cost	Total Cost	Market Price	Market Value	Accrued Interest	Market Value + Accrued Interest	S&P	Pct Assets
AIR PRODUCTS & CHEMICALS	4.60	02-08-29	01-08-29	100	18,185,000	99.87	18,160,813.95	99.50	18,093,414.16	123,152.86	18,216,567.02	A	0.22
TEXAS INSTRUMENTS INC	4.60	02-08-29	01-08-29	100	11,805,000	99.89	11,792,486.70	100.16	11,823,933.57	79,946.08	11,903,879.65	A+	0.15
BLACKROCK FUNDING INC	4.70	03-14-29	02-14-29	100	1,785,000	99.82	1,781,769.15	100.15	1,787,610.96	3,961.71	1,791,572.66	AA-	0.02
					<u>1,105,192,000</u>		<u>1,092,039,356.56</u>		<u>1,075,245,637.35</u>	<u>9,602,742.10</u>	<u>1,084,848,379.44</u>		<u>13.36</u>
MONEY MARKET FUNDS													
DREYFUS-713762	0.00	04-01-24			484,375	100.00	484,375.00	100.00	484,375.00	0.23	484,375.23	AAA	0.01
DREYFUS-715757	0.00	04-01-24			33,846,183	100.00	33,846,182.76	100.00	33,846,182.76	16.09	33,846,198.85	AAA	0.42
					<u>34,330,558</u>		<u>34,330,557.76</u>		<u>34,330,557.76</u>	<u>16.32</u>	<u>34,330,574.08</u>		<u>0.43</u>
ASSET BACKED SECURITIES													
KUBOTA CREDIT OWNER TRUST 2021-A1 A3	0.62	08-15-25			1,063,122	99.98	1,062,904.96	98.67	1,048,982.94	292.95	1,049,275.89	NR	0.01
VW AUTO LOAN ENHANCED TRUST 2021-1 A3	1.02	06-22-26			1,937,330	100.00	1,937,254.27	97.72	1,893,159.08	603.80	1,893,762.88	AAA	0.02
DISCOVER CARD EXECUTION NT 2021-A1 A1	0.58	09-15-26			8,325,000	99.98	8,323,217.62	97.78	8,140,185.00	2,146.00	8,142,331.00	AAA	0.10
GM FINL CONSMR AUTO RCVBL TRST 2021-4 A3	0.68	09-16-26	08-16-25	100	1,387,507	100.00	1,387,471.14	97.10	1,347,268.83	393.13	1,347,661.96	AAA	0.02
HYUNDAI AUTO RECVBL TRUST 2022-A A3	2.22	10-15-26	04-15-26	100	8,882,229	100.00	8,881,887.26	97.88	8,693,925.96	8,763.80	8,702,689.76	AAA	0.11
WORLD OMNI AUTO RCVBL TR 2021-D A3	0.81	10-15-26	08-15-25	100	1,940,830	99.99	1,940,565.45	97.41	1,890,562.30	698.70	1,891,261.00	AAA	0.02
CAPITAL ONE MULTI-ASSET EXEC. TRUST	1.04	11-15-26			7,170,000	99.99	7,169,011.97	97.29	6,975,693.00	3,314.13	6,979,007.13	AAA	0.09
					<u>30,706,018</u>		<u>30,702,312.66</u>		<u>29,989,777.11</u>	<u>16,212.51</u>	<u>30,005,989.62</u>		<u>0.37</u>
MUNICIPAL BONDS													
UNIV OF CALIFORNIA REVS SRS 2020-BF	0.83	05-15-24			2,000,000	100.00	2,000,000.00	99.44	1,988,840.00	6,293.78	1,995,133.78	AA	0.02
CHAFFEY JT UN HSD	2.10	08-01-24			1,860,000	100.00	1,860,000.00	98.93	1,840,172.40	6,513.10	1,846,685.50	AA-	0.02
LOS ANGELES CCD SR 2020	0.67	08-01-24			4,450,000	100.00	4,450,000.00	98.47	4,382,093.00	4,991.42	4,387,084.42	AA+	0.05
UNIV OF CALIFORNIA REVS 2013-AG TXBL	3.05	05-15-25			2,950,000	109.67	3,235,206.00	97.80	2,885,247.50	33,990.56	2,919,238.06	AA	0.04
LOS ANGELES CCD SR 2020	0.77	08-01-25			6,735,000	100.00	6,735,000.00	94.69	6,377,304.15	8,676.92	6,385,981.07	AA+	0.08
					<u>17,995,000</u>		<u>18,280,206.00</u>		<u>17,473,657.05</u>	<u>60,465.77</u>	<u>17,534,122.82</u>		<u>0.22</u>
TOTAL PORTFOLIO					8,263,865,576		8,146,854,183.33		8,051,182,932.47	54,917,417.55	8,106,100,350.02		100.00

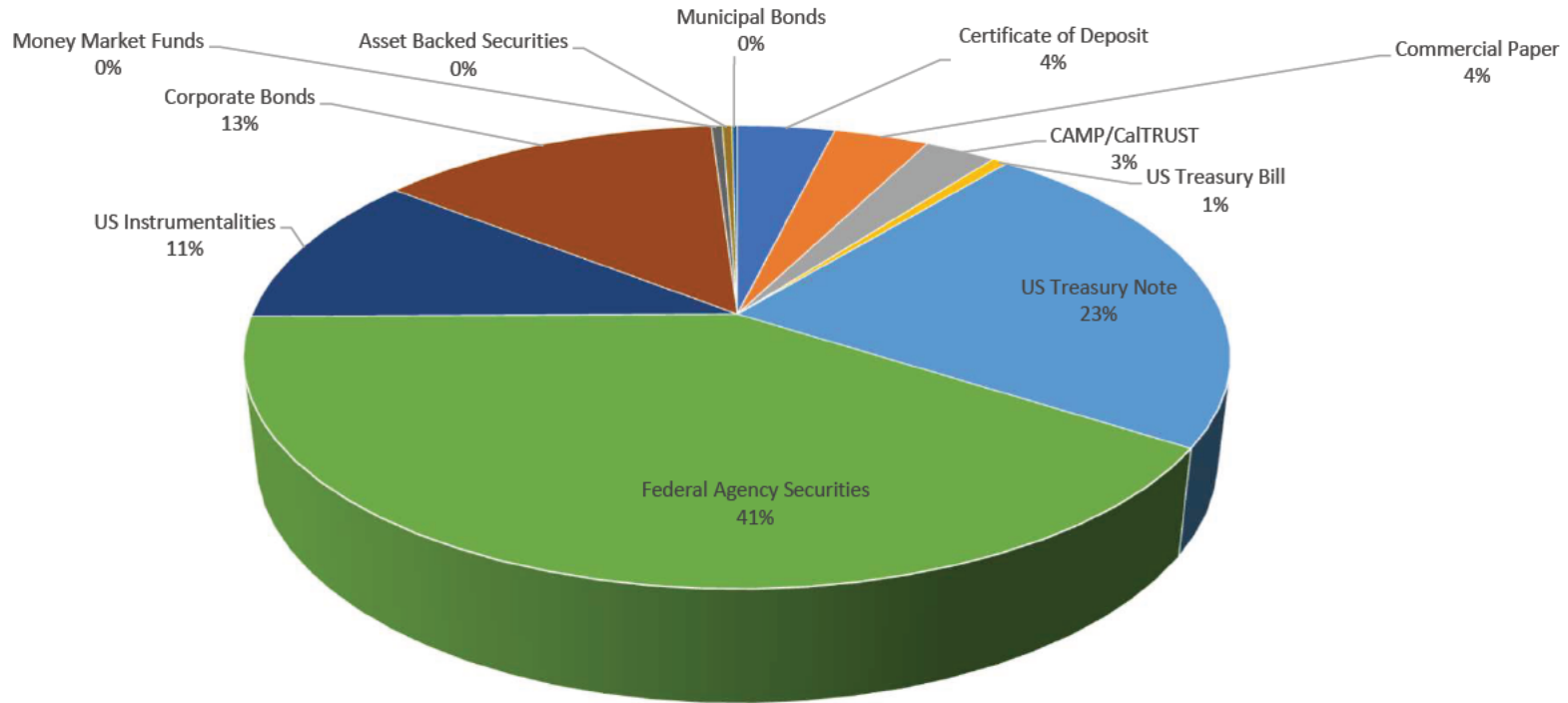
** TOTAL COST DOES NOT REFLECT AMORTIZATIONS OR ACCRETIONS BUT INCLUDES PURCHASED ACCRUED INTEREST. MARKET PRICES ARE DOWNLOADED THROUGH (IDC) INTERACTIVE DATA CORP

DIVERSIFICATION BY ISSUER

31-Mar-24	Asset-Backed	Certificate of Deposit	Commercial Paper	Corporate Bonds	Municipal Bonds	Total Par Value	Total %
Air Products & Checmicals				\$18,185,000		\$18,185,000	0.27%
Amazon.com Inc				\$62,090,000		\$62,090,000	0.91%
American Express				\$18,485,000		\$18,485,000	0.27%
American Honda Finance				\$39,200,000		\$39,200,000	0.57%
Analog Devices Inc				\$20,000,000		\$20,000,000	0.29%
Apple Inc.				\$30,000,000		\$30,000,000	0.44%
Astrazeneca Finance LLC				\$4,500,000		\$4,500,000	0.07%
Bank of America			\$30,000,000	\$40,200,000		\$70,200,000	1.03%
Bank of New York				\$44,700,000		\$44,700,000	0.65%
Bank of Nova Scotia Houston		\$20,000,000				\$20,000,000	0.29%
Blackrock Funding Inc				\$1,785,000		\$1,785,000	0.03%
BNP Paribas NY Branch		\$50,000,000				\$50,000,000	0.73%
Barclays Capital Inc			\$25,000,000			\$25,000,000	0.37%
Bristol-Myers Squibb Co				\$5,393,000		\$5,393,000	0.08%
BB&T Corporation				\$25,000,000		\$25,000,000	0.37%
BMW				\$29,080,000		\$29,080,000	0.43%
Capital One Multi Asset Exectn Trust	\$7,170,000					\$7,170,000	0.10%
Caterpillar				\$52,290,000		\$52,290,000	0.76%
Chaffey CA JT UHSD					\$1,860,000	\$1,860,000	0.03%
CitiGroup				\$51,475,000		\$51,475,000	0.75%
Comcast Corp				\$19,860,000		\$19,860,000	0.29%
Cooperatieve Rabobank		\$36,000,000		\$39,400,000		\$75,400,000	1.10%
Credit Agricole CIB NY		\$45,000,000	\$31,000,000			\$76,000,000	1.11%
Credit Industriel Et Commercial SA NY		\$35,000,000				\$35,000,000	0.51%
Discover Card Execution Note	\$8,325,000					\$8,325,000	0.12%
Exxon Mobil				\$10,000,000		\$10,000,000	0.15%
General Motors	\$1,387,507					\$1,387,507	0.02%
Goldman Sachs				\$45,790,000		\$45,790,000	0.67%
Home Depot Inc				\$6,040,000		\$6,040,000	0.09%
Honeywell International				\$42,473,000		\$42,473,000	0.62%
Hyundai	\$8,882,229					\$8,882,229	0.13%
IBM Corp.				\$25,000,000		\$25,000,000	0.37%
ING (US) Funding LLC			\$25,000,000			\$25,000,000	0.37%
Intel Corp				\$4,325,000		\$4,325,000	0.06%
John Deere				\$34,525,000		\$34,525,000	0.50%
JP Morgan				\$45,500,000		\$45,500,000	0.67%
Kubota Credit	\$1,063,122					\$1,063,122	0.02%
Los Angeles CA CCD					\$11,185,000	\$11,185,000	0.16%
Microsoft Corp				\$10,000,000		\$10,000,000	0.15%
Morgan Stanley				\$35,280,000		\$35,280,000	0.52%
MUFG Bank			\$50,000,000			\$50,000,000	0.73%
National Australia BK/NY				\$16,780,000		\$16,780,000	0.25%
National Rural Util Coop				\$19,565,000		\$19,565,000	0.29%
Natixis NY Branch		\$17,000,000	\$21,000,000			\$38,000,000	0.56%
Nestle Holdings Inc				\$17,275,000		\$17,275,000	0.25%
Northern Trust				\$12,311,000		\$12,311,000	0.18%
Nvidia Corp				\$5,000,000		\$5,000,000	0.07%
Old Line Funding LLC			\$50,000,000			\$50,000,000	0.73%
Paccar Financial Group				\$35,045,000		\$35,045,000	0.51%
PNC Financial Services				\$15,000,000		\$15,000,000	0.22%
Roche Holdings Inc.				\$23,620,000		\$23,620,000	0.35%
Royal Bank of Canada NY		\$25,000,000	\$75,000,000			\$100,000,000	1.46%
State Street Corp				\$37,695,000		\$37,695,000	0.55%
Suntrust Banks Inc				\$10,000,000		\$10,000,000	0.15%
Svenska Handelsbanken NY		\$26,800,000				\$26,800,000	0.39%
Target Corp				\$15,470,000		\$15,470,000	0.23%
Texas Instrument Inc				\$21,805,000		\$21,805,000	0.32%
Toronto Dominion Bk NY		\$49,000,000				\$49,000,000	0.72%
Toyota				\$40,315,000		\$40,315,000	0.59%
Truist Financial Corp				\$10,000,000		\$10,000,000	0.15%
Unilever Capital Corp				\$12,320,000		\$12,320,000	0.18%
United Health Group Inc.				\$5,300,000		\$5,300,000	0.08%
United Parcel Service				\$10,000,000		\$10,000,000	0.15%
University of California					\$4,950,000	\$4,950,000	0.07%
US Bank				\$10,000,000		\$10,000,000	0.15%
Volkswagen	\$1,937,330					\$1,937,330	0.03%
Walmart Inc				\$18,000,000		\$18,000,000	0.26%
Walt Disney Co.				\$9,115,000		\$9,115,000	0.13%
World Omni	\$1,940,830					\$1,940,830	0.03%
Grand Total	\$30,706,018	\$303,800,000	\$307,000,000	\$1,105,192,000	\$17,995,000	\$1,746,508,018	25.53%



SAN MATEO COUNTY TREASURER - ASSET ALLOCATION
as of March 31, 2024



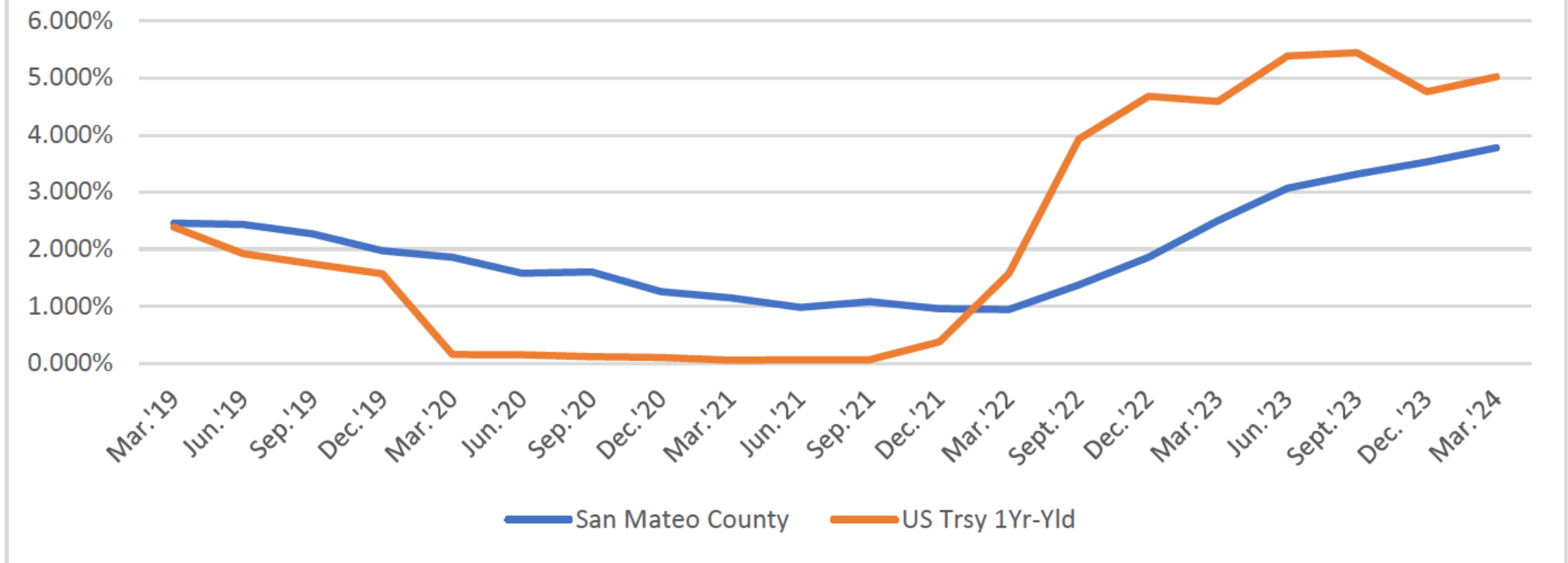
SECTOR	MARKET VALUE*	%
Certificate of Deposit	\$ 308,898,406.33	3.81%
Commercial Paper	302,287,811.20	3.73%
CAMP/CalTRUST	227,570,715.28	2.81%
US Treasury Bill	49,207,339.50	0.61%
US Treasury Note	1,875,881,466.16	23.14%
Federal Agency Securities	3,302,520,752.85	40.74%
US Instrumentalities	873,014,792.73	10.77%
Corporate Bonds	1,084,848,379.44	13.38%
Money Market Funds	34,330,574.08	0.42%
Asset Backed Securities	30,005,989.62	0.37%
Municipal Bonds	17,534,122.82	0.22%
TOTALS	\$ 8,106,100,350.01	100.00%

*Market Values listed include accrued interest for the reported period.

(In 000's)	APRIL 2024	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY 2025	FEBRUARY	MARCH	TOTAL
CASH IN:													
Taxes:													
Secured	\$153,751	\$7,295	\$1,222	\$0	\$0	\$0	\$161,512	\$255,851	\$231,116	\$46,254	\$43,858	\$111,924	\$1,012,781
Mixed	\$615,722	\$34,107	\$28,717	\$17,621	\$114,905	\$25,018	\$207,710	\$442,580	\$880,654	\$89,801	\$118,661	\$284,498	\$2,859,994
State Automatics	\$67,581	\$83,315	\$49,735	\$76,319	\$99,085	\$90,379	\$73,523	\$75,010	\$68,116	\$62,925	\$88,203	\$73,158	\$907,348
Unscheduled Sub. (Lockbox)	\$59,759	\$30,441	\$46,963	\$15,553	\$17,131	\$35,522	\$59,430	\$19,319	\$31,284	\$17,733	\$27,425	\$16,351	\$376,909
Treasurer's Deposit	\$60,071	\$89,499	\$81,464	\$61,398	\$92,864	\$67,823	\$110,547	\$97,876	\$66,431	\$123,437	\$100,539	\$108,547	\$1,060,495
Hospitals	\$48,989	\$12,252	\$34,142	\$19,820	\$49,792	\$13,908	\$15,101	\$70,234	\$16,293	\$15,117	\$55,307	\$26,250	\$377,205
Retirement Deposit	\$22,103	\$22,103	\$19,499	\$0	\$20,706	\$22,341	\$13,400	\$21,066	\$18,097	\$21,167	\$21,417	\$21,385	\$223,283
Housing Authority	\$4,135	\$3,308	\$6,947	\$12,258	\$3,576	\$3,624	\$3,090	\$3,415	\$4,174	\$4,218	\$8,034	\$18,546	\$75,324
SMCOE/SMCCCD	\$4,981	\$2,580	\$1,491	\$1,324	\$4,382	\$3,335	\$1,067	\$2,241	\$2,274	\$3,990	\$4,342	\$3,350	\$35,355
GO Bond Proceeds	\$83,380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83,380
TRANS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Coupon	\$18,658	\$16,635	\$20,407	\$15,057	\$13,994	\$18,537	\$21,292	\$13,059	\$19,217	\$27,875	\$18,758	\$14,807	\$218,295
TOTAL CASH IN:	\$1,139,129	\$301,534	\$290,587	\$219,349	\$416,434	\$280,486	\$666,672	\$1,000,650	\$1,337,656	\$412,515	\$486,542	\$678,814	\$7,230,368
CASH OUT:													
Tax Apportionments:	(\$113,316)	(\$13,021)	(\$54,609)	(\$731)	(\$24,472)	(\$263)	(\$220)	(\$23,794)	(\$225,141)	(\$27,506)	(\$28,570)	(\$23,028)	(\$534,673)
Voluntary Participants W/D	(\$122,334)	(\$51,052)	(\$53,909)	(\$133,091)	(\$54,361)	(\$42,848)	(\$61,386)	(\$59,298)	(\$114,510)	(\$57,553)	(\$49,728)	(\$67,350)	(\$867,419)
County Payments	(\$1,692)	(\$45,471)	(\$49,201)	(\$48,241)	(\$13,653)	(\$26,117)	(\$29,898)	(\$25,683)	(\$10,330)	(\$130,480)	(\$50,260)	(\$70,310)	(\$501,335)
GO Bond/TRANS Payments	(\$3,119)	\$0	(\$29,611)	(\$41,984)	(\$90,053)	(\$127,232)	(\$5,708)	\$0	\$0	(\$29,786)	(\$35,181)	(\$26,392)	(\$389,065)
Payroll - County	(\$56,734)	(\$55,927)	(\$76,180)	(\$65,048)	(\$55,363)	(\$54,619)	(\$56,299)	(\$58,768)	(\$81,197)	(\$67,414)	(\$56,789)	(\$58,448)	(\$742,787)
SMCOE/SMCCCD	(\$122,343)	(\$118,253)	(\$126,304)	(\$94,998)	(\$80,239)	(\$113,847)	(\$126,514)	(\$124,297)	(\$150,857)	(\$100,239)	(\$128,151)	(\$147,635)	(\$1,433,676)
Retirement	(\$26,218)	(\$22,311)	(\$29,738)	(\$26,311)	(\$26,797)	(\$26,284)	(\$26,315)	(\$25,813)	(\$25,467)	(\$25,991)	(\$26,410)	(\$26,193)	(\$313,849)
SMC-payables	(\$93,695)	(\$81,617)	(\$93,390)	(\$118,880)	(\$65,153)	(\$69,806)	(\$88,182)	(\$71,053)	(\$88,862)	(\$96,730)	(\$90,394)	(\$87,130)	(\$1,044,891)
SMCOE-payables	(\$70,525)	(\$99,876)	(\$77,711)	(\$73,653)	(\$92,959)	(\$84,230)	(\$97,909)	(\$73,301)	(\$86,215)	(\$70,791)	(\$81,680)	(\$81,446)	(\$990,295)
SMCCCD-payables	(\$5,161)	(\$10,169)	(\$8,189)	(\$17,135)	(\$5,960)	(\$10,527)	(\$11,133)	(\$5,987)	(\$10,170)	(\$7,451)	(\$10,487)	(\$9,532)	(\$111,901)
Housing Authority(Payroll-Payables)	(\$3,910)	(\$3,610)	(\$4,800)	(\$12,740)	(\$4,540)	(\$3,413)	(\$3,166)	(\$3,503)	(\$4,516)	(\$4,956)	(\$3,950)	(\$5,419)	(\$58,521)
Other ARS Debits	(\$14,570)	(\$22,029)	(\$22,752)	(\$32,093)	(\$25,319)	(\$22,602)	(\$36,927)	(\$21,713)	(\$32,473)	(\$22,753)	(\$18,845)	(\$22,685)	(\$294,760)
Returned Chks/Misc. Fees	(\$3)	(\$11)	(\$1)	(\$157)	(\$105)	(\$8)	(\$24)	(\$27)	(\$7)	(\$6)	(\$32)	(\$20)	(\$401)
TOTAL CASH OUT:	(\$633,620)	(\$523,346)	(\$626,394)	(\$665,062)	(\$538,973)	(\$581,795)	(\$543,681)	(\$493,238)	(\$829,746)	(\$641,655)	(\$580,476)	(\$625,587)	(\$7,283,572)
TOTAL ESTIMATED CASH FLOW	\$505,510	(\$221,812)	(\$335,807)	(\$445,712)	(\$122,539)	(\$301,309)	\$122,991	\$507,412	\$507,910	(\$229,140)	(\$93,934)	\$53,227	(\$53,204)
MATURING SECURITIES (SMC)	\$91,000	\$176,850	\$377,150	\$195,000	\$25,000	\$221,294	\$50,000	\$75,000	\$0	\$288,600	\$96,809	\$125,000	\$1,721,703
LAIF/CAMP/DREYFUS/CALTRUST(SMC)	\$225,484												\$225,484
CALLABLE SECURITIES (SMC)	\$344,950	\$126,709	\$229,827	\$75,000	\$25,000	\$35,000	\$0	\$103,200	\$25,000	\$0	\$75,000	\$0	\$1,039,686

Figures may not total to net figures due to rounding. Maturities exclude overnight vehicles and PFM held Securities. Please note: Securities held by PFM are readily available upon direction of the Treasurer.

County of San Mateo Historical Yield per Quarter



Agenda Item 7C.0

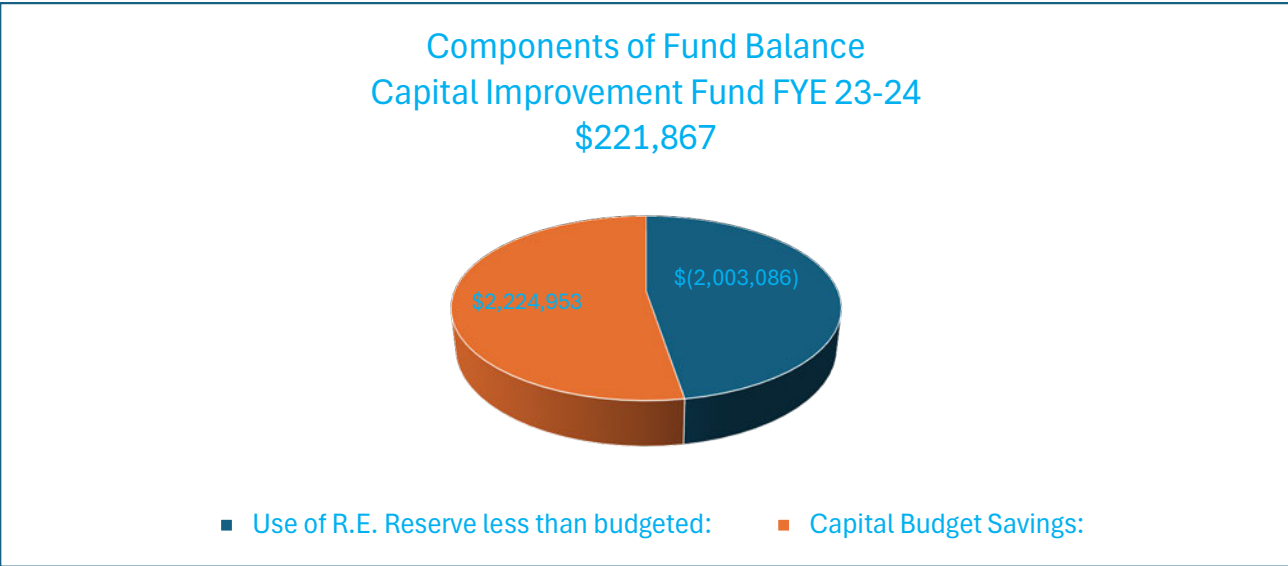
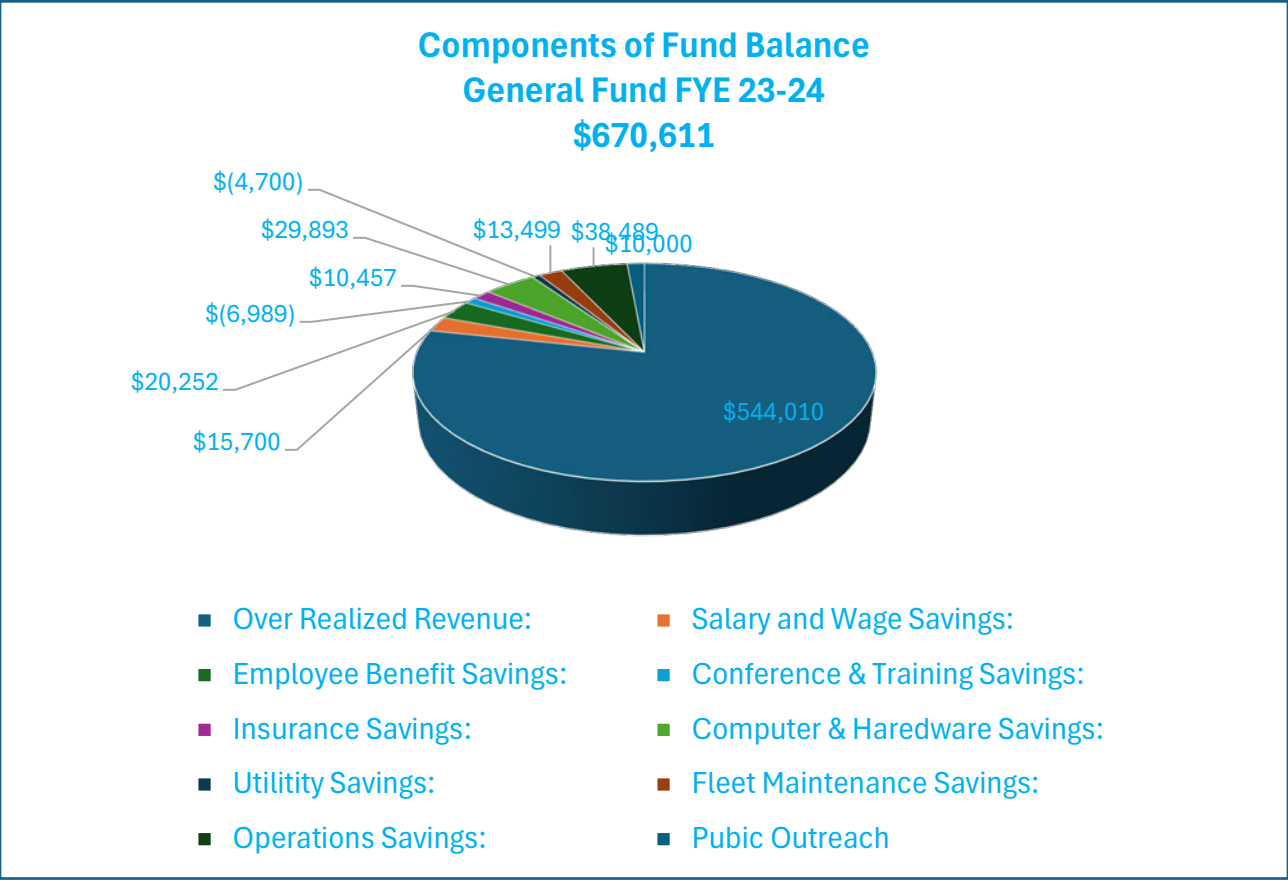
SUBJECT: Status of FY 24-25 Draft Budget and Update on FY 23-24 Revenue and Expenditures

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

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

San Mateo County Mosquito and Vector Control District and Vector Revenue and Expense Comparisons			
	FY 22-23	FY 23-24	% Change
Program Revenue:	\$ 2,410,575	\$ 2,506,718	4.0%
Property Tax Revenue:	\$ 3,409,441	\$ 3,725,196	9.3%
Other Tax Revenue:	\$ 828,713	\$ 920,582	11.1%
Other Revenue:	\$ 205,563	\$ 403,254	96.2%
Total Resources;	\$ 6,854,293	\$ 7,555,750	10.2%
EXPENDITURES:	FY 22-23	FY 23-24	
Salaries & Wages	\$ 3,046,506	\$ 3,262,006	7.1%
Employee Benefits	\$ 959,929	\$ 1,324,721	38.0%
Training - Board & Staff	\$ 62,786	\$ 80,000	27.4%
Administration	\$ 411,509	\$ 412,686	0.3%
Insurance	\$ 138,306	\$ 178,059	28.7%
Computer Hardware & Software	\$ 57,451	\$ 72,923	26.9%
Facilities Maintenance	\$ 51,851	\$ 54,640	5.4%
Utilities	\$ 65,042	\$ 68,964	6.0%
Fleet Maintenance	\$ 46,542	\$ 51,151	9.9%
Operations	\$ 259,442	\$ 246,332	-5.1%
Laboratory	\$ 66,186	\$ 95,653	44.5%
Public Outreach	\$ 121,187	\$ 123,369	1.8%
Debt Service	\$ 83,934	\$ 318,094	279.0%
Capital Improvements	\$ 305,247	\$ 374,674	22.7%
Total Expenditures	\$ 5,675,918	\$ 6,663,272	17.4%

At year end, it is anticipated that fund balances remaining in the General Fund will be \$670,611, Capital Improvement Fund (221,867) with combined totals of \$892,478 as depicted in the below table:



Components of Surplus (FY 23-24)	
General Fund:	
Over Realized Revenue:	\$ 544,010
Salary and Wage Savings:	\$ 15,700
Employee Benefit Savings:	\$ 20,252
Conference & Training Savings:	\$ (6,989)
Insurance Savings:	\$ 10,457
Computer & Hardware Savings:	\$ 29,893
Utility Savings:	\$ (4,700)
Fleet Maintenance Savings:	\$ 13,499
Operations Savings:	\$ 38,489
Public Outreach	\$ 10,000
Total:	\$ 670,611
Capital Fund:	
Use of R.E. Reserve less than budgeted:	\$ (2,003,086)
Capital Budget Savings:	\$ 2,224,953
Total:	\$ 221,867
Total (All Funds):	\$ 892,478

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

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

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

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

- **5000 Salaries & Wages** categories is expected to increase by 6.% due to collective bargaining agreements.
- **5100 Employee Benefits** categories is expected to increase by 12.4% due to increased costs including a significant increase to the SamCERA increase in employer contributions.
- **5200 Training – Board & Staff** is expected to increase by 24.1% due to increased conference and training opportunities afforded to both Board and Staff members..
- **5450 Computer Hardware & Software** savings of are expected of 26.1% in part due to savings from the IT Consultant (Compu-Data) and software purchase required.
- **5550 Utilities** increased costs of 15.1%, principally from PG&E charges and mobile devices from Verizon.
- **5700 Operations** savings are expected to decrease by 10.9%, principally from the helicopter and safety equipment and apparel accounts.
- **6000 Capital Improvements** decreased budget requirements from the prior year has to do with the

timing of anticipated construction costs relative to District property at North Carolan Ave.

Initial Presentation of FY 24-25 Budget

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

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

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

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

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

San Mateo County Mosquito and Vector Control District and Vector			
			%
Major Components Of The Proposed Budget			Change
RESOURCES:	FY 24-25	FY 23-24	
Program Revenue:	\$ 2,935,053	\$ 2,504,538	-14.7%
Property Tax Revenue:	\$ 3,904,537	\$ 3,591,855	-8.0%
Other Tax Revenue:	\$ 850,000	\$ 799,499	-5.9%
Other Revenue:	\$ 399,000	\$ 115,848	-71.0%
Use Of Reserves	\$ -	\$ 2,003,086	NA
Total Resources;	\$ 8,088,589	\$ 9,014,826	11.5%
EXPENDITURES:	FY 24-25	FY 23-24	
Salaries & Wages	\$ 3,499,547	\$ 3,277,706	-6.3%
Employee Benefits	\$ 1,511,867	\$ 1,344,973	-11.0%
Training - Board & Staff	\$ 90,586	\$ 73,011	-19.4%
Administration	\$ 414,650	\$ 412,686	-0.5%
Insurance	\$ 190,812	\$ 188,516	-1.2%
Computer Hardware & Software	\$ 75,969	\$ 102,816	35.3%
Facilities Maintenance	\$ 54,640	\$ 54,640	0.0%
Utilities	\$ 73,963	\$ 64,264	-13.1%
Fleet Maintenance	\$ 52,686	\$ 64,650	22.7%
Operations	\$ 253,722	\$ 284,821	12.3%
Laboratory	\$ 105,394	\$ 95,653	-9.2%
Public Outreach	\$ 127,070	\$ 133,369	5.0%
Debt Service	\$ 318,095	\$ 318,094	0.0%
Capital Improvements	\$ 1,319,589	\$ 2,599,627	97.0%
Total Expenditures	\$ 8,088,589	\$ 9,014,826	11.5%

A discussion of the recommended reserve levels will be discussed when the final FY 24-25 budget staff report will is presented at the June Board of Trustees meeting.

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

RECOMMENDATION:

Staff recommends the Board approve the FY 24-25 draft budget and FY 23-24 spending plan.

Attachments:

FY 24-25 Budget Worksheet

Analytical Graphs and Charts

cc: Brian Weber, District Manager

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

	Actual Jul '22 - Jun 23	FY 23-24 Budget	FY 23-24 To Date	FY 23-24 Estimate	Over (Under) Budget	FY 24-25 Budget
Ordinary Income/Expense						
Income						
4000 · PROGRAM REVENUES						
4010 · Service Abatement Revenue -2451	196,867	205,358	148,752	205,358	-	211,519
4020 · Special Benefit Assessmnt-2031	1,724,614	1,813,036	1,082,830	1,815,036	2,000	2,237,210
4030 · Special Mosquito Tax - 2439	489,095	486,144	289,829	486,324	180	486,324
Total 4000 · PROGRAM REVENUES	2,410,575	2,504,538	1,521,412	2,506,718	2,180	2,935,053
4100 · PROPERTY TAX REVENUES						
4105 · Current - Secured - 1021	3,164,694	3,324,365	1,909,625	3,477,570	153,205	3,651,449
4110 · Current - Unsecured - 1031	109,557	129,990	110,156	141,045	11,055	148,097
4115 · Prior Year - Unsecured - 1033	832	1,000	400	400	(600)	400
4120 · Current -Secured SB813-1041	120,397	124,000	47,947	91,328	(32,672)	90,000
4130 · Prior Y. Unsecured SB813-1042	1,407	700	403	403	(297)	400
4140 · State Homeowner Prop-1831	10,175	11,800	4,924	11,691	(109)	11,691
4160 · Prior Year - 1043, 1045	2,380	-	2,759	2,759	2,759	2,500
Total 4100 · PROPERTY TAX REVENUES	3,409,441	3,591,855	2,076,212	3,725,196	133,341	3,904,537
4200 · OTHER TAX REVENUES						
4210 · ERAF Rebate-1046	574,499	574,499	648,090	648,090	73,591	600,000
4220 · Redevelop Passthrough-1024,2647	254,122	225,000	146,212	272,492	47,492	250,000
4230 · Other In-Lieu Tax Distribution	93	-	-	-	-	-
Total 4200 · OTHER TAX REVENUES	828,713	799,499	794,302	920,582	121,083	850,000
4300 · OTHER REVENUES						
4310 · Interest Earned (Cnty GF+VCJPA)	161,804	85,517	121,428	221,150	135,633	175,000
4311 · Interest Earned (Cnty Cap Fund)	18,533	14,000	12,493	24,946	10,946	24,000
4312 · Interest (Cal CLASS)	6,434	-	80,303	131,361	131,361	200,000
4340 · VCJPA / Misc. Income -2658	18,791	16,331	25,797	25,797	9,466	-
Total 4300 · OTHER REVENUES	205,563	115,848	240,022	403,254	287,406	399,000
4800 · GRANT REVENUE						
4810 · Operating Grants	-	-	-	-	-	-
Total 4800 · GRANT REVENUE	-	-	-	-	-	-
Total Income	6,854,293	7,011,740	4,631,947	7,555,750	544,010	8,088,589
Expense						
5000 · SALARIES & WAGES						
5010 · Permanent Employees	2,633,600	2,871,641	1,969,835	2,855,947	(15,694)	3,053,492
5015 · Limited Term Employees	199,117	210,257	145,562	210,251	(6)	219,929
5020 · Seasonal Employees	143,164	170,608	122,000	170,608	-	175,726
5040 · Board Trustees Meeting Stipend	17,200	25,200	11,600	25,200	-	25,200
5045 · Board Trustees Health Allowance	-	-	-	-	-	25,200
5060 · Compensated Absences Expense	53,426	-	-	-	-	-
Total 5000 · SALARIES & WAGES	3,046,506	3,277,706	2,248,997	3,262,006	(15,700)	3,499,547
5100 · EMPLOYEE BENEFITS						
5110 · Retirement - Employer Contribut	373,290	719,633	526,919	692,903	(26,730)	855,893
5115 · Retirement - Employee Contribut	-	-	-	-	-	-
5116 · Alternate Retire-Employee Contr	-	-	-	-	-	-
5125 · Actives - Medical Insurance	339,948	355,172	272,353	367,576	12,404	385,955
5130 · Actives - HRA Health Reimb Acct	14,861	14,276	13,656	14,276	-	-
5135 · Actives - Dental Insurance	30,713	31,942	24,788	33,050	1,108	34,703
5140 · Actives - Dental Reimbursement	574	419	2,098	4,098	3,679	4,303
5145 · Actives - Vision Insurance	5,414	5,876	4,338	5,784	(92)	6,073
5150 · Group Life Insurance	1,359	1,414	941	1,253	(161)	1,316
5155 · Retirees - HRA & Prescrip Reimb	-	-	4,659	-	-	-
5160 · Retirees - HRA & Medical Reimb	-	-	28,234	-	-	-
5165 · Long Term Disability - Standard	16,780	17,451	13,129	17,506	55	18,381
5170 · Actives - Other Benefits	-	-	3,338	-	-	-
5175 · Social Security & Medicare Tax	53,007	57,360	42,477	47,973	(9,387)	51,215
5180 · CA Unemployment/Disability Tax	14,479	16,389	12,090	16,389	-	17,208
5182 · Workers Compensation	109,506	125,041	123,913	123,913	(1,128)	136,820
5185 · Actives - Deferred Compensation	-	-	-	-	-	-
Total 5100 · EMPLOYEE BENEFITS	959,929	1,344,973	1,072,931	1,324,721	(20,252)	1,511,867
5200 · TRAINING - BOARD & STAFF						

5205 · Coastal Regional Continuing Ed.	2,447	3,644	5,094	5,094	1,450	5,349
5210 · Conferences / Workshops Board	18,846	21,200	19,425	22,425	1,225	25,132
5215 · Conferences / Workshops Staff	39,683	44,520	50,522	50,522	6,002	58,048
5220 · Staff Training	1,811	3,647	265	1,959	(1,688)	2,057
Total 5200 · TRAINING - BOARD & STAFF	62,786	73,011	75,306	80,000	6,989	90,586
5300 · ADMINISTRATION						
5305 · Board Meeting Expenses	9,030	6,360	12,495	14,095	7,735	14,941
5310 · Background / drug screening	1,805	1,060	337	1,060	-	1,060
5315 · County Accounting Service Chgs	148,431	162,385	-	162,385	-	170,504
5325 · HR & Finance Consultant	3,733	4,240	8,373	9,327	5,087	5,000
5330 · Memberships & Subscriptions	33,238	31,800	26,809	31,300	(500)	33,800
5335 · Office Expense	13,210	13,869	7,288	13,869	-	14,562
5340 · Janitorial/Household Expense	28,149	29,232	22,765	30,353	1,121	32,174
5345 · Prof. Services - Engineer Rpt	22,461	24,210	25,163	25,163	953	26,170
5350 · Legal Services	32,469	40,000	24,005	30,125	(9,875)	31,330
5355 · Property Tax Stormwater Assess	3,360	5,671	3,426	3,426	(2,245)	3,563
5360 · Permits	4,544	7,950	5,962	5,962	(1,988)	6,000
5365 · CEQA / PEIR		25,000	-	25,000	-	12,500
5375 · Audit	24,820	31,280	31,895	31,895	615	33,171
5380 · Copier and postage	6,041	6,467	4,519	5,906	(561)	6,142
5385 · Security and fire alarm	10,588	12,518	8,988	11,096	(1,422)	11,540
5390 · Payroll Service	9,140	9,121	7,608	10,144	1,023	10,550
5395 · Bank Fees (County General Fund)	865	1,276	581	885	(391)	920
5396 · Bank Fees (County Capital Fund)	312	247	463	695	448	723
5399 · Facility Lease	59,312	-	-	-	-	-
Total 5300 · ADMINISTRATION	411,509	412,686	190,677	412,686	-	414,650
5400 · INSURANCE						
5410 · Liability Insurance - VCJPA	98,808	120,591	117,407	117,407	(3,184)	130,355
5415 · Auto Physical Damage	2,401	3,909	3,907	3,907	(2)	7,444
5420 · Group Property Program	19,768	41,730	39,448	39,448	(2,282)	34,388
5425 · VCJPA - General Fund Allocation	3,737	1,984	3,529	3,529	1,545	2,894
5430 · Group Fidelity	6,014	7,016	5,714	5,714	(1,302)	6,570
5435 · Non-owned Aircraft	4,625	5,088	4,625	4,625	(463)	5,319
5436 · Cyber Liability	2,953	8,198	2,951	2,951	(5,247)	3,394
5445 · Business Travel Accident Ins	0		478	478	478	449
Total 5400 · INSURANCE	138,306	188,516	178,059	178,059	(10,457)	190,812
5450 · COMPUTER HARDWARE & SOFTWARE						
5455 · IT Consulting - Compu-Data	6,502	7,000	290	500	(6,500)	2,500
5460 · Computer Hardware	17,095	25,000	9,528	23,278	(1,722)	10,000
5465 · Computer Software	15,575	35,000	17,629	25,829	(9,171)	27,329
5470 · Database & Mapping - License	7,700	25,000	12,500	12,500	(12,500)	25,000
5475 · Website Hosting / Microsoft	10,579	10,816	8,891	10,816	-	11,140
Total 5450 · COMPUTER HARDWARE & SOFTWARE	57,451	102,816	48,838	72,923	(29,893)	75,969
5500 · FACILITIES MAINTENANCE						
5505 · Facility - Repairs & Maint	51,851	54,640	21,934	31,934	(22,706)	54,640
Total 5500 · FACILITIES MAINTENANCE	51,851	54,640	21,934	54,640	-	54,640
5550 · UTILITIES						
5560 · Gas & Electricity - PG&E	25,748	23,501	23,732	29,299	5,798	33,108
5565 · Water	5,903	6,710	4,370	6,154	(556)	6,339
5570 · Phone - VOIP - Fusion/MegaPath	6,298	6,721	4,763	6,386	(335)	6,578
5575 · Phone - Land Line-AT&T/Comcast	4,123	4,548	3,408	4,341	(207)	4,471
5580 · Phone - Mobile Devices-Verizon	22,970	22,784	17,256	22,784	-	23,468
Total 5550 · UTILITIES	65,042	64,264	53,529	68,964	4,700	73,963
5600 · FLEET MAINTENANCE						
5610 · Garage Tools	8,456	9,010	3,531	9,010	-	9,280
5615 · Garage Repairs Outside	4,188	8,500	6,591	8,500	-	8,755
5620 · Auto, Hotsy, Plug, Boat, Traile	20,422	20,140	10,707	20,140	-	20,744
5630 · Ops Equipment & Repairs	13,476	16,000	3,732	13,501	(2,499)	13,906
5635 · Vehicle Accident Insur Claims		11,000	-		(11,000)	-
Total 5600 · FLEET MAINTENANCE	46,542	64,650	24,561	51,151	(13,499)	52,686
5700 · OPERATIONS						
5705 · Pesticides	151,002	140,000	74,200	142,200	2,200	146,466
5715 · Helicopter	17,267	45,000	8,600	10,400	(34,600)	10,712
5720 · Safety Equipment	6,967	8,283	3,389	6,000	(2,283)	6,180
5725 · Apparel - Uniforms & Boots	12,269	15,298	8,417	12,298	(3,000)	12,667

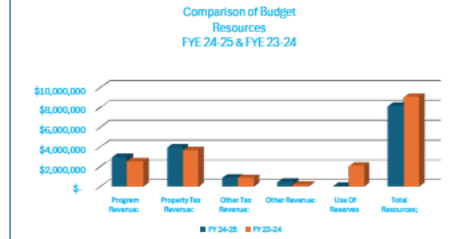
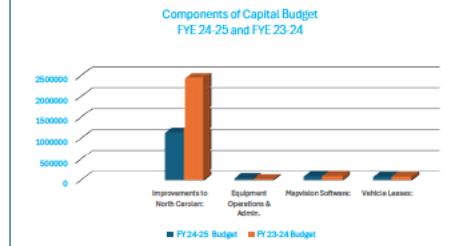
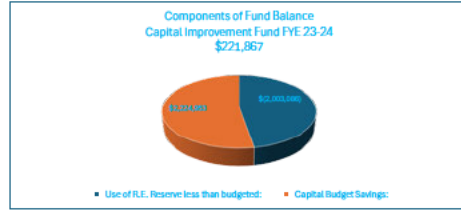
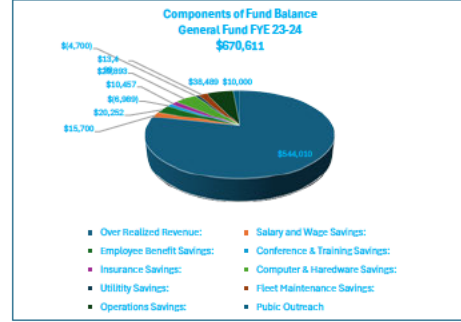
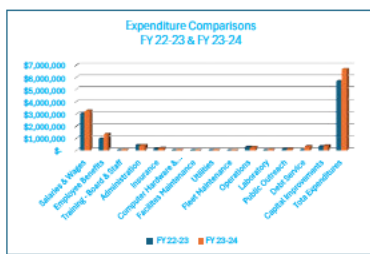
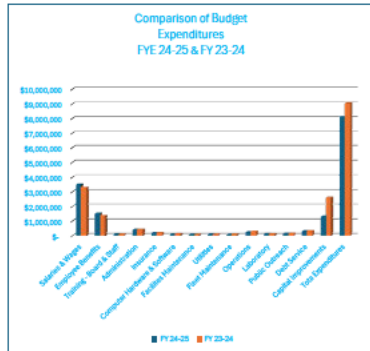
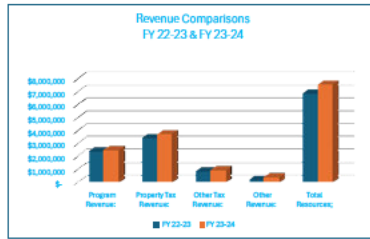
5730 · Mosquito Fish	3,434	4,240	2,137	3,434	(806)	3,537
5735 · Fuel	68,503	72,000	47,548	72,000	-	74,160
Total 5700 · OPERATIONS	259,442	284,821	144,291	246,332	(38,489)	253,722
5800 · LABORATORY						
5805 · Disease Surveillance	7,945	11,342	2,893	11,342	-	11,682
5810 · Sentinel Chicken Flocks/Supply	3,357	3,180	339	3,180	-	3,275
5815 · Mosquito Blood	4,001	4,533	3,185	4,533	-	4,669
5820 · Dry Ice	11,559	13,000	8,492	13,000	-	13,390
5825 · Lab Supplies	7,081	9,540	3,560	9,540	-	9,826
5830 · Lab Biowaste Disposal	1,268	1,378	952	1,378	-	1,419
5835 · Lab Equip. Repair	948	2,000	6,735	6,734	4,734	6,936
5840 · Lab Equip. Maintenance	2,225	3,000	3,626	6,485	3,485	6,680
5845 · Lab PCR Supplies	27,803	29,680	25,843	29,627	(53)	30,516
5850 · Lab PCR Maintenance		18,000	12,770	9,834	(8,166)	17,000
Total 5800 · LABORATORY	66,186	95,653	68,395	95,653	-	105,394
5900 · PUBLIC OUTREACH						
5910 · Media and Network	107,392	121,213	68,285	111,213	(10,000)	114,549
5920 · Promotion & Printing	13,795	12,156	11,875	12,156	-	12,521
Total 5900 · PUBLIC OUTREACH	121,187	133,369	80,160	123,369	(10,000)	127,070
6000 · CAPITAL IMPROVEMENTS						
6005 · Real Estate Acquisition	240,674					
6010 · Building Improvements	1,000	2,435,699	17,796	207,580	(2,228,119)	1,128,504
6020 · Equipment - Operations & Admin	(0)	14,000	30,344	30,344	16,344	40,775
6025 · Software	-	80,000	-	80,000	-	80,000
6030 · Vehicle Leases	40,933	69,928	35,423	56,750	(13,178)	70,310
6035 · Vehicle Purchases	22,641	-	-	-	-	-
Total 6000 · CAPITAL IMPROVEMENTS	305,247	2,599,627	83,562	374,674	(2,224,953)	1,319,589
6500 · DEBT SERVICE						
6510 · Principal Payments	(26,991)	213,177	213,177	213,177	0	219,360
6520 · Interest Payments	110,925	104,917	104,917	104,917	0	98,735
Total 6500 · DEBT SERVICE	83,934	318,094	318,094	318,094	0	318,095
Total Expense	5,675,918	9,014,826	4,609,334	6,663,272	(2,351,554)	8,088,589
Net Ordinary Income	1,178,375	(2,003,086)	22,613	892,478	2,895,564	0
Other Income/Expense						
Other Income						
Use of Reserves	0	2,003,086	-		(2,003,086)	-
Total Other Income	0	2,003,086	-	-	(2,003,086)	-
Net Other Income	0	2,003,086	-	-	(2,003,086)	-
Net Income	1,178,375	-	22,613	892,478	892,478	0

Components of Surplus (FY 23-24)	
General Fund:	
Over Realized Revenue	\$ 544,010
Salary and Wage Savings	\$ 15,700
Employee Benefit Savings	\$ 20,252
Conference & Training Savings	\$ (6,989)
Insurance Savings	\$ 10,457
Computer & Hardware Savings	\$ 29,893
Utility Savings	\$ (4,700)
Fleet Maintenance Savings	\$ 13,499
Operations Savings	\$ 38,489
Public Outreach	\$ 10,000
Total	\$ 670,611
Capital Fund:	
Use of R E Reserve less than budgeted	\$ (2,003,086)
Capital Budget Savings	\$ 2,224,863
Total	\$ 221,867
Total (All Funds)	\$ 892,478

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

San Mateo County Mosquito and Vector Control District and Vector Major Components Of The Proposed Budget			
	FY 24-25	FY 23-24	% Change
RESOURCES:			
Program Revenue:	\$ 2,935,053	\$ 2,504,538	17.2%
Property Tax Revenue:	\$ 3,904,537	\$ 3,591,855	8.7%
Other Tax Revenue:	\$ 850,000	\$ 796,499	6.3%
Other Revenue:	\$ 399,000	\$ 115,848	244.4%
Use Of Reserves	\$ -	\$ 2,003,086	NA
Total Resources:	\$ 8,088,589	\$ 9,014,826	-10.3%
EXPENDITURES:			
Salaries & Wages	\$ 3,499,547	\$ 3,277,706	6.8%
Employee Benefits	\$ 1,511,867	\$ 1,344,973	12.4%
Training - Board & Staff	\$ 90,586	\$ 73,011	24.1%
Administration	\$ 414,650	\$ 412,686	0.5%
Insurance	\$ 190,812	\$ 188,516	1.2%
Computer Hardware & Software	\$ 75,969	\$ 102,816	-26.1%
Facilities Maintenance	\$ 54,640	\$ 54,640	0.0%
Utilities	\$ 73,963	\$ 64,354	15.1%
Fleet Maintenance	\$ 52,686	\$ 64,650	-18.5%
Operations	\$ 253,722	\$ 284,821	-10.9%
Laboratory	\$ 105,394	\$ 95,653	10.2%
Public Outreach	\$ 127,070	\$ 133,369	-4.7%
Debt Service	\$ 318,095	\$ 318,094	0.0%
Capital Improvements	\$ 1,319,589	\$ 2,599,627	-49.2%
Total Expenditures	\$ 8,088,589	\$ 9,014,826	-10.3%

San Mateo County Mosquito and Vector Control District and Vector Revenue and Expense Comparisons			
	FY 22-23	FY 23-24	% Change
REVENUE:			
Program Revenue:	\$ 2,410,575	\$ 2,506,718	4.0%
Property Tax Revenue:	\$ 3,409,441	\$ 3,725,196	9.3%
Other Tax Revenue:	\$ 828,713	\$ 920,582	11.1%
Other Revenue:	\$ 205,563	\$ 403,254	96.2%
Total Revenue:	\$ 6,854,293	\$ 7,555,750	10.2%
EXPENDITURES:			
Salaries & Wages	\$ 3,046,506	\$ 3,282,006	7.1%
Employee Benefits	\$ 959,929	\$ 1,204,721	38.0%
Training - Board & Staff	\$ 62,786	\$ 80,000	27.4%
Administration	\$ 411,509	\$ 412,686	0.3%
Insurance	\$ 138,306	\$ 178,059	28.7%
Computer Hardware & Software	\$ 57,451	\$ 72,923	26.9%
Facilities Maintenance	\$ 51,851	\$ 54,640	5.4%
Utilities	\$ 65,042	\$ 68,964	6.0%
Fleet Maintenance	\$ 46,542	\$ 51,151	9.9%
Operations	\$ 259,442	\$ 246,332	-5.1%
Laboratory	\$ 66,186	\$ 95,653	44.5%
Public Outreach	\$ 121,187	\$ 123,369	1.8%
Debt Service	\$ 83,894	\$ 318,094	279.0%
Capital Improvements	\$ 335,247	\$ 374,674	22.7%
Total Expenditures	\$ 5,675,918	\$ 6,963,272	17.4%



Agenda Item 7D

SUBJECT: New District Policy 2181 Workplace Violence Prevention Plan

BACKGROUND AND STATUS

Legislation SB 553, signed into law on September 30, 2023, with enforcement commencing on July 1, 2024, mandates that covered employers must establish, implement, and maintain a comprehensive written Workplace Violence Prevention Plan (WVPP). This plan is designed to ensure the safety and security of employees within the workplace.

The WVPP serves to identify, evaluate, and establish procedures to address potential instances of workplace violence and mitigating violence related hazards specific to SMCMVCD and its various occupations. The intent is to tailor procedures and processes within the plan to counter workplace violence risks effectively.

To comply with SB 553, the adoption of District Policy 2181 is required. District Policy 2181 has been reviewed by District counsel and the district's insurance administrator to ensure all aspects of this legislation are met. On April 29, 2024, the Policy Committee unanimously recommended this policy to the Board with one addition. That management would report any workplace violence incidents to the Board of Trustees.

RECOMMENDATION

Approve District Policy 2180 Workplace Violence Prevention Plan in compliance with SB 553

REFERENCE MATERIALS ATTACHED:

1. District Policy 2181 Workplace Violence Prevention Plan

REFERENCE MATERIALS AVAILABLE UPON REQUEST:

1. SB 553 (Cortese)



SAN MATEO COUNTY MOSQUITO & VECTOR CONTROL DISTRICT

San Mateo County Mosquito and Vector Control District Workplace Violence Prevention Plan

5/8/2024

TABLE OF CONTENTS

Policy..... 1
Prohibited Acts 1
Responsibility and Authority..... 2
Compliance 3
Communication and Training 3
Procedures..... 4
Hazard Assessment 5
Hazard Correction 6
Post Incident Response and Investigation 6
Recordkeeping 7
Annual Review 7

Appendices

- A. Workplace Violent Incident Log
- B. Workplace Violence Prevention Environmental Hazard Assessment & Control Checklist

Policy

San Mateo County Mosquito and Vector Control District (SMCMVCD) is committed to providing a work environment free of disruptive, threatening, or violent behavior involving any employee, appointed or elected official, volunteer, contractor, client, and/or visitor. Our policy is to establish, implement, and maintain an effective plan as required by SB 533. The regulation requires us to establish, implement, and maintain, at all times in all our facilities, a workplace violence prevention plan to protect employees and other personnel from aggressive and violent behavior at the workplace.

Our Workplace Violence Prevention (WVP) plan is available upon request for examination and copying to our employees, their representatives, the Chief of Cal/OSHA, or their designee.

Prohibited Acts

SMCMVCD will not ignore, condone, or tolerate *threats of violence* or *workplace violence* by any employee, appointed or elected official, volunteer, contractor, client, or visitor.

- *Threats of violence* include both verbal and non-verbal conduct that causes a person to fear for his or her safety because there is a reasonable possibility he or she might be physically injured, and that serves no legitimate work-related purpose.
- *Workplace violence* means any act of violence or threat of violence that occurs at the work site. The term workplace violence shall not include lawful acts of self-defense or defense of others. Workplace violence consists of the following:
 - The threat or use of physical force against an employee that results in, or has a high likelihood of resulting in, injury, psychological trauma, or stress, regardless of whether the employee sustains an injury
 - An incident involving the threat or use of a firearm or other dangerous weapon, including the use of common objects as weapons, regardless of whether or not the employee sustains an injury

Workplace violence can be categorized into four types:

Type 1: Workplace violence committed by a person who has no legitimate business at the work site - includes violent acts by anyone who enters the workplace with the intent to commit a crime

Type 2: Workplace violence directed at employees by customers, clients, patients, students, inmates, or visitors

Type 3: Workplace violence against an employee by a present or former employee, supervisor, or manager

Type 4: Workplace violence committed in the workplace by someone who does not work there but has or is known to have had a personal relationship with an employee

In addition, SMCMVCD prohibits all *dangerous weapons* not used for fire suppression, accident and incident response, emergency medical services, the service of law enforcement, or security duties on all SMCMVCD property. Any employee or appointed or elected official possessing prohibited dangerous weapons on SMCMVCD property is in violation of this policy and may be subject to disciplinary action up to and including dismissal. Any volunteer, contractor, client, or visitor possessing prohibited dangerous weapons will be banned from the premises. *Dangerous weapons* include any instrument capable of inflicting death or serious bodily injury.

Responsibility and Authority

Workplace Violence Prevention Plan Administrator

The Operations Director, or an assigned designee, is the designated WVP Plan Administrator (Administrator) and has the authority and responsibility for developing, implementing, and maintaining this plan and conducting or overseeing any investigations of workplace violence reports. The Operations Director will also be able to answer employee questions concerning this plan.

The Operations Director, or an assigned designee, shall solicit feedback and input from employees and their authorized representatives in developing and implementing the WVP plan. Active involvement of employees could include, but is not limited to, their participation in identifying, evaluating, and correcting workplace violence hazards; in designing and implementing training; and in reporting and investigating workplace violence incidents.

The Operations Director, or an assigned designee, shall coordinate the implementation of the workplace violence prevention plan with other employers (ex., contracted security staff and other employers on site), when applicable, to ensure those employers and their employees understand their respective roles as provided in the plan. These other employers and their staff shall be provided with training on the SMCMVCD WPV plan.

Managers and Supervisors

Responsibilities include:

- Implementing the plan in their work areas;
- Providing input to the Administrator regarding the plan;
- Participating in investigations of workplace violence reports; and
- Answering employee questions concerning this plan.

Employees

Responsibilities include:

- Complying with the plan;
- Maintaining a violence-free work environment;
- Attending all training;

- Following all directives, policies, and procedures; and
- Reporting suspicious persons in the area and alerting the proper authorities when necessary.

Compliance

The Administrator is responsible for ensuring the plan is clearly communicated and understood by all employees. The following techniques are used to ensure all employees understand and comply with the plan:

- Informing all employees of the plan during new employee safety orientation training and ongoing workplace violence prevention training;
- Ensuring *all* employees, including managers, and supervisors receive training on this plan;
- Providing comprehensive workplace violence prevention training to managers and supervisors concerning their roles and responsibilities for plan implementation;
- Evaluating employees to ensure their compliance with the plan;
- Disciplining employees, appointed or elected officials, and volunteers who engage in threats of violent behaviors up to and including dismissal and
- Ensuring training of this plan is conducted annually or as needed.

Communication and Training

Managers and supervisors are responsible for communicating with employees about workplace violence in a form readily understandable by all employees.

Employees are encouraged to inform their supervisors about any threats or workplace violence. Employees may use the Workplace Violent Incident Log (Appendix A) to assist in reporting incidents. No employee will be disciplined for reporting any threats of violence or workplace violence.

After the employee has reported their concerns about any threats of violence or workplace violence to their supervisor, the supervisor will report this information to the Administrator who will investigate the incident. The Administrator will then inform the employee of the results of their investigation and any corrective actions to be taken as part of the SMCMVCD's responsibility in complying with hazard correction measures outlined in the WVP plan.

Any employee who believes he or she has the potential for violent behavior is encouraged to use SMCMVD's confidential Employee Assistance Program:

Halcyon Employee Assistance Program
Main Phone Number: 1-888-425-4800
Website: halcyoneap.com

Employee training on workplace violence will include:

- This plan;
- Workplace violence risks that employees may encounter in their jobs;
- How to recognize the potential for violence and escalating behavior;
- Strategies to de-escalate behaviors and to avoid physical harm;
- SMCMVCD alerts, alarms, or systems that are in place to warn of emergencies;
- How to report incidents to law enforcement; and
- Halcyon EAP

Employees assigned to respond to alerts, alarms, or systems that are in place to warn others will receive additional training that includes:

- General and personal safety measures;
- Aggression and violence predicting factors;
- The assault cycle;
- Characteristics of aggressive and violent persons;
- Verbal intervention and de-escalation techniques and physical maneuvers to defuse and prevent violent behavior;
- Strategies to prevent physical harm;

Training will occur:

- When the plan is first established;
- At time of hire;
- Annually for employees assigned to respond to internal alerts, alarms, or systems;
- When new equipment or work practices are introduced; and
- When a new or previously unrecognized workplace violence hazard has been identified

Employees who receive training in a form other than live will have the opportunity to meet with a person knowledgeable on the plan within one business day of the training for interactive questions to be answered.

Procedures

Responding to Actual or Potential Workplace Violence Emergencies

In the event of an actual or potential workplace violence emergency, the Operations Director and all staff on site will alert employees of the presence, location, and nature of the workplace violence through the following methods:

1. Text Message
2. Verbal Notification
3. Activate the alarm
4. Remote Door Access will be installed on the front door, and the program administrator will grant the public access to the building.

When any employee becomes aware of an actual or potential workplace violence emergency, they shall notify the Operations Director.

Employees shall implement the run, hide, and fight protocols where appropriate. Evacuation routes and sheltering locations will be communicated to affected staff. If employees cannot evacuate or shelter in place, they are authorized to take all reasonable actions necessary to fight or subdue an active shooter or assailant.

Employees can obtain help from staff assigned to respond to workplace violence emergencies by calling their immediate supervisor or calling the following number: 650-344-8592. If you can't reach a supervisor employees shall call 911 to report the incident and request assistance from law enforcement.

Emergencies and Reporting a Crime

For immediate assistance in an emergency not associated with a service call, contact emergency services or law enforcement by calling 911. For immediate assistance in an emergency associated with a service call in progress, follow internal procedures for requesting immediate backup assistance by notifying local law enforcement. Employees should also notify their supervisor, manager, and the Administrator as soon as possible.

Reporting Workplace Violence Concerns

Employees who witness or experience *threats of violence* or *workplace violence* can report the incident through their chain of command or directly to Human Resources. Employees may report anonymously and without fear of reprisal by submitting the incident in writing through interoffice mail.

Restraining Orders

Employees or other personnel affiliated with SMCMVCD who have an active restraining order issued against another person that includes the workplace are encouraged to provide a copy of the restraining order to their supervisor and the Administrator. Supervisors who receive notification of a restraining order that includes the workplace will meet with the Administrator to decide what actions, if any, need to be initiated.

Hazard Assessment

Workplace hazard assessments will include:

- An annual review of the past year's workplace violence incidents; and
- Periodic physical security assessments.

The Workplace Violence Prevention Environmental Hazard Assessment & Control Checklist (Appendix B) can be used to assist with the security assessment. Inspections are performed according to the following schedule:

- Once a year;
- When the plan is implemented;
- When new, previously unidentified workplace violence/security hazards are recognized; and
- When workplace violence injuries or threats of injury occur.

Hazard Correction

Work practice controls will be used to correct unsafe work conditions, practices, or procedures that threaten the security of employees.

Work practice controls are defined as procedures, rules, and staffing that are used to effectively reduce workplace violence hazards. Work practice controls may include, but are not limited to:

- Appropriate staffing levels;
- Remote access doors can only be opened by staff and the public will have to utilize the video call button to receive permission to enter the building.
- Employee training on workplace violence prevention methods; and
- Employee training on procedures to follow in the event of a workplace violence incident.

Corrective actions will be implemented in a timely manner based on the severity of the hazard, documented and dated.

Post Incident Response and Investigation

Managers and supervisors will use the Workplace Violent Incident Log (Attachment A) to assist in documenting incidents and investigations.

These procedures will occur following an incident:

- Provide immediate medical care or first aid;
- Identify all employees involved in the incident;
- Offer staff individual trauma counseling resources;
- Conduct a debriefing with all affected staff;
- Determine if corrective measures developed under this plan were effectively

implemented; solicit feedback from all personnel involved in the incident as to the cause of this incident and if injuries occurred, how injury could have been prevented; and

- Record the incident in the Workplace Violent Incident Log.
- All incidents recorded in the Workplace Violence Incident Log will be reported to the Board of Trustees in a timely manner

Recordkeeping

- Records of workplace violence hazard identification, evaluation, and correction will be maintained for three years in accordance with the recordkeeping requirements of the SMCMVCD's Injury and Illness Prevention Program.
- Training for each employee, including the employee's name, training dates, type of training, and training provider will be maintained for a minimum of three years.
- Records of violent incidents (Workplace Violent Incident Log) will be maintained for a minimum of five years at 1351 Rollins Road in Burlingame, CA.

Annual Review

SMCMVCD's Workplace Violence Prevention Plan will be reviewed annually and updated as needed considering the following criteria:

- Staffing;
- Sufficiency of security systems;
- Job, equipment, and facility design and risks;
- Modifications or additions to tasks and procedures that affect plan implementation;
- Newly identified hazards;
- Prior year incidents;
- Identified deficiencies; and
- Feedback provided by employees and their authorized representatives.

Appendix A

WORKPLACE VIOLENT INCIDENT LOG

This form must be completed for every record of violence in the workplace

Incident ID #*:	Date and Time of Incident:	Department:
------------------------	-----------------------------------	--------------------

Specific Location of Incident:

* Do not identify employees by name, employee #, or SSI. The Incident ID must not reflect the employee's identity)

Describe the Incident (Include additional pages if needed):
--

Assailant information:

<input type="checkbox"/> Patient	<input type="checkbox"/> Client	<input type="checkbox"/> Customer
<input type="checkbox"/> Family or Friend of the Patient	<input type="checkbox"/> Family or Friend of Client	<input type="checkbox"/> Family or Friend of Customer
<input type="checkbox"/> Partner/Spouse of Victim	<input type="checkbox"/> Parent/Relative of Victim	<input type="checkbox"/> Co-Worker/Supervisor/Manager
<input type="checkbox"/> Former Partner/Spouse of Victim	<input type="checkbox"/> Animal	<input type="checkbox"/> Person In Custody
<input type="checkbox"/> Robber/Burglar	<input type="checkbox"/> Passenger	<input type="checkbox"/> Stranger
<input type="checkbox"/> Student	<input type="checkbox"/> Other:	

Circumstances at time of incident:

<input type="checkbox"/> Employee Performing Normal Duties	<input type="checkbox"/> Poor Lighting	<input type="checkbox"/> Employee Rushed
<input type="checkbox"/> Employee Isolated or Alone	<input type="checkbox"/> High Crime Area	<input type="checkbox"/> Low Staffing Level
<input type="checkbox"/> Unable to Get Help or Assistance	<input type="checkbox"/> Working in a Community Setting	<input type="checkbox"/> Unfamiliar or New Location
<input type="checkbox"/> Other:		

Location of Incident:

<input type="checkbox"/> Patient or Client Room	<input type="checkbox"/> Emergency or Urgent Care	<input type="checkbox"/> Hallway
<input type="checkbox"/> Waiting Room	<input type="checkbox"/> Restroom or Bathroom	<input type="checkbox"/> Parking Lot or Outside Building
<input type="checkbox"/> Personal Residence	<input type="checkbox"/> Breakroom	<input type="checkbox"/> Cafeteria
<input type="checkbox"/> Other:		

Type of Incident (check as many apply):

<input type="checkbox"/> Robbery	<input type="checkbox"/> Grabbed	<input type="checkbox"/> Pushed
<input type="checkbox"/> Verbal Threat or Harassment	<input type="checkbox"/> Kicked	<input type="checkbox"/> Scratched
<input type="checkbox"/> Sexual Threat, Harassment, or Assault	<input type="checkbox"/> Hit with an Object	<input type="checkbox"/> Bitten
<input type="checkbox"/> Animal Attack	<input type="checkbox"/> Shot (or Attempted)	<input type="checkbox"/> Slapped
<input type="checkbox"/> Threat of Physical Force	<input type="checkbox"/> Bomb Threat	<input type="checkbox"/> Hit with Fist
<input type="checkbox"/> Threat of Use of Weapon or Object	<input type="checkbox"/> Vandalism (of Victim's Property)	<input type="checkbox"/> Knifed (or Attempted)
<input type="checkbox"/> Assault With A Weapon or Object	<input type="checkbox"/> Vandalism (of Employer's Property)	<input type="checkbox"/> Arson
<input type="checkbox"/> Robbery	<input type="checkbox"/> Other:	

Consequences of incident:

Medical care provided? <input type="checkbox"/> Yes <input type="checkbox"/> No	Law enforcement called? <input type="checkbox"/> Yes <input type="checkbox"/> No	Security contacted? <input type="checkbox"/> Yes <input type="checkbox"/> No
Did anyone provide assistance to conclude the event? <input type="checkbox"/> Yes <input type="checkbox"/> No		Days lost from work (if any) _____
Actions taken by employer to protect employees from a continuing threat? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Completed by:

Name:	Title:	Date:
Telephone:	Email:	
Signature:	Telephone:	

Appendix B

**WORKPLACE VIOLENCE PREVENTION
ENVIRONMENTAL HAZARD ASSESSMENT & CONTROL CHECKLIST**

Assessed by:	Title:
Location(s) Assessed:	

This checklist is designed to evaluate the workplace and job tasks to help identify situations that may place employees at risk of workplace violence.

Step 1: Identify risk factors that may increase SMCMVCD's vulnerability to workplace violence events

Step 2: Conduct a workplace assessment to identify physical and process vulnerabilities

Step 3: Develop a corrective action plan with measurable goals and target dates

STEP 1: IDENTIFY RISK FACTORS

Yes	No	Risk Factors	Comments:
		Does staff have contact with the public?	
		Does staff exchange money with the public?	
		Does staff work alone?	
		Is the workplace often understaffed?	
		Is the workplace located in an area with a high crime rate?	
		Does staff enter areas with high crime rates?	
		Does staff have mobile workplaces?	
		Does staff perform public safety functions that might put them in conflict with others?	
		Does staff perform duties that may upset people?	
		Does staff work with people known or suspected to have a history of violence?	
		Do any employees have a history of threats of violence?	

STEP 2: CONDUCT ASSESSMENT

Building Interior

Yes	No	Building Interior	Comments:
		Are employee ID badges required?	
		Are employees notified of past workplace violence events?	
		Are trained security personnel or staff accessible to employees?	
		Are bullet resistant windows or similar barriers used when money is exchanged with the public?	
		Are areas where money is exchanged visible to others?	
		Is a limited amount of cash kept on hand with appropriate signage?	
		Could someone hear an employee who called for help?	
		Do employees have a clear line of sight of visitors in waiting areas?	
		Do areas used for client or visitor interviews allow co-employees to observe problems?	
		Are waiting and work areas free of objects that could be used as weapons?	
		Is furniture in waiting and work areas arranged to prevent employee entrapment?	
		Are clients and visitors clearly informed how to use the department services so they will not become frustrated?	
		Are private, locked restrooms available for employees?	
		Do employees have a secure place to store personal belonging?	

Building Exterior

Yes	No	Building Exterior	Comments:
		Do employees feel safe walking to and from the workplace?	
		Are the entrances to the building clearly visible from the street?	
		Is the area surrounding the building free of bushes or other hiding places?	
		Are security personnel provided outside the building?	
		Is video surveillance provided outside the building?	
		Is there enough lighting to see clearly?	
		Are all exterior walkways visible to security personnel?	

Parking Area

Yes	No	Parking Area	Comments:
		Is there a nearby parking lot reserved for staff?	
		Is the parking lot attended and secure?	
		Is the parking lot free of blind spots and landscape trimmed to prevent hiding places?	
		Is there enough lighting to see clearly?	
		Are security escorts available?	

Security Measures

Yes	No	Security Measures	Comments:
		Is there a response plan for workplace violence emergencies?	
		Are there physical barriers? (between staff and clients)	
		Are there security cameras?	
		Are there panic buttons?	
		Are there alarm systems?	
		Are there metal detectors?	
		Are there X-ray machines?	
		Do doors lock?	
		Does internal telephone system activate emergency assistance?	
		Are telephones with an outside line programed for 911?	
		Are there two-way radios, pagers, or cell phones?	
		Are there security mirrors?	
		Is there a secured entry?	
		Are there personal alarm devices?	
		Are there "drop safes" to limit available cash?	
		Are pharmaceuticals secured?	
		Is there a system to alert staff of the presence, location, and nature of a security threat?	
		Is there a system in place for testing security measures?	

Agenda Item 7E

**SUBJECT: REVIEW EDITS TO POLICY 4030 REMUNERATION
AND REIMBURSEMENT**

BACKGROUND

During the past month, the Finance Committee thoroughly deliberated on the potential enhancement of compensation and benefits for District Board members. After extensive consultations with staff and legal counsel, it has been determined that augmenting fringe benefit allocations would be permissible by allocating funds towards a Health Reimbursement Arrangement (HRA) designated for active Trustees.

STATUS

At their April 1, 2024 Finance Committee Meeting, staff was directed to present a policy that encompassed the following:

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

Edits to Policy 4030 have been reviewed by district counsel and recommended by the Finance Committee.

RECOMMENDATION:

Review District Policy 4030 Remuneration and Reimbursement for discussion and approval.

ATTACHMENTS:

1. Policy 4030 Remuneration and Reimbursement DRAFT
2. Policy 4030 Remuneration and Reimbursement ORIGINAL



POLICIES AND PROCEDURES

TITLE: **Remuneration and Reimbursement**

NUMBER: **4030**

4030.10 Members of the Board of Trustees may receive their actual and necessary traveling and incidental expenses incurred while on official business pursuant to Policy 1120.

4030.20 In accordance with Health and Safety Code §2030, the Board of Trustees shall serve without compensation. In lieu of paying for actual expenses, the Board of Trustees may, by resolution, provide for the allowance and payment to each Trustee a sum not to exceed one hundred dollars (\$100.00) per month for expenses incurred while on official business and one hundred dollars (\$100.00) per month for eligible medical expenses.

4030.201 On March 8, 2006, the Board of Trustees approved paying one hundred dollars (\$100.00) per month, in lieu of actual expenses, for expenses incurred while on official business. The official business must constitute one of the following:

4030.2011 A meeting of the District Board within the meaning of Government Code §54952.2(a).

4030.2012 A meeting of a District Committee within the meaning of Government Code §54952(b).

4030.2013 An advisory body meeting within the meaning of Government Code §54952(b).

4030.2014 A conference within the meaning of Government Code §54952.2(c)(2) of the following organizations:

- 4030.20141** California Special District Association
- 4030.20142** Mosquito and Vector Control Association of California
- 4030.20143** American Mosquito Control Association

4030.2015 A meeting of any multi-jurisdictional governmental body on which the District Board of Trustee President or District Board of Trustees Officers serves as the District's designated representative.

4030.2016 Any meeting attended or service provided on a given day at the formal request of the District Board of Trustees and for which the District Board of Trustees approves payment of "in lieu of allowance" stipend, not to exceed one hundred dollars (\$100) per month.

4030.2017 A Trustee may elect not to receive a portion or any of the authorized compensation. A written ~~acknowledgement~~ acknowledgment of this election will be provided to the Board Secretary and the District Finance Director.

4030.21 On [DATE], the Board of Trustees approved paying an additional one hundred dollars (\$100.00) per month for eligible medical expenses. This payment may~~The two hundred dollars (\$200) per month will be allocated to Board members either as: (a) a monthly check, or (b) a deposit to a district sponsored Health Reimbursement Arrangement (HRA). as follows:~~

~~A check paid at one hundred dollars (\$100)~~

~~A deposit to a Health Reimbursement Arrangement (HRA) of one hundred dollars (\$100)~~

4030.22 The Board may increase the HRA deposits~~payment for eligible medical expenses from time to time.~~

4030.23 The Trustee's HRA account shall be allowed to accumulate a balance as long as the Trustee is serving on the Board. Any unused balance remaining in the HRA account at the end of the Trustee's tenure~~would~~shall be returned to the District. but be allowed to accumulate as long as the Trustee is serving on the Board.

4030.30 The Board Secretary, in accordance with the Health and Safety Code §2030(c), may be compensated in an amount determined by the Board of Trustees for completing board meeting administration. The Board Secretary is responsible for completing the administration requirements of setting up, recording, and completing the administrative requirements for all regular and special board meetings. Compensation is negotiated between the Board Secretary and the Board of Trustees.

4030.301 As of ~~January 14, 2015~~September 13, 2023~~The Board of Trustees has approved one-~~ The Board of Trustees has approved two hundred dollars (~~\$100~~200) per month for compensation to the Board Secretary for completing Board meeting administration.

4030.302 As of September 13, 2023, ~~January 14 2015,~~ the Board of Trustees has also approved ~~one~~two hundred dollars (~~\$100~~200) per month for compensation to the Assistant Board Secretary for completing Board meeting administration if the Board Secretary is unable to complete the duties for a given month.

Issued: November 13, 2002

Revised: March 29, 2012

Counsel Review: March 21, 2012

Board Review and Resolution confirming policy January 14, 2015

Board Review & Approval April 2016



POLICIES AND PROCEDURES

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Issued: November 13, 2002

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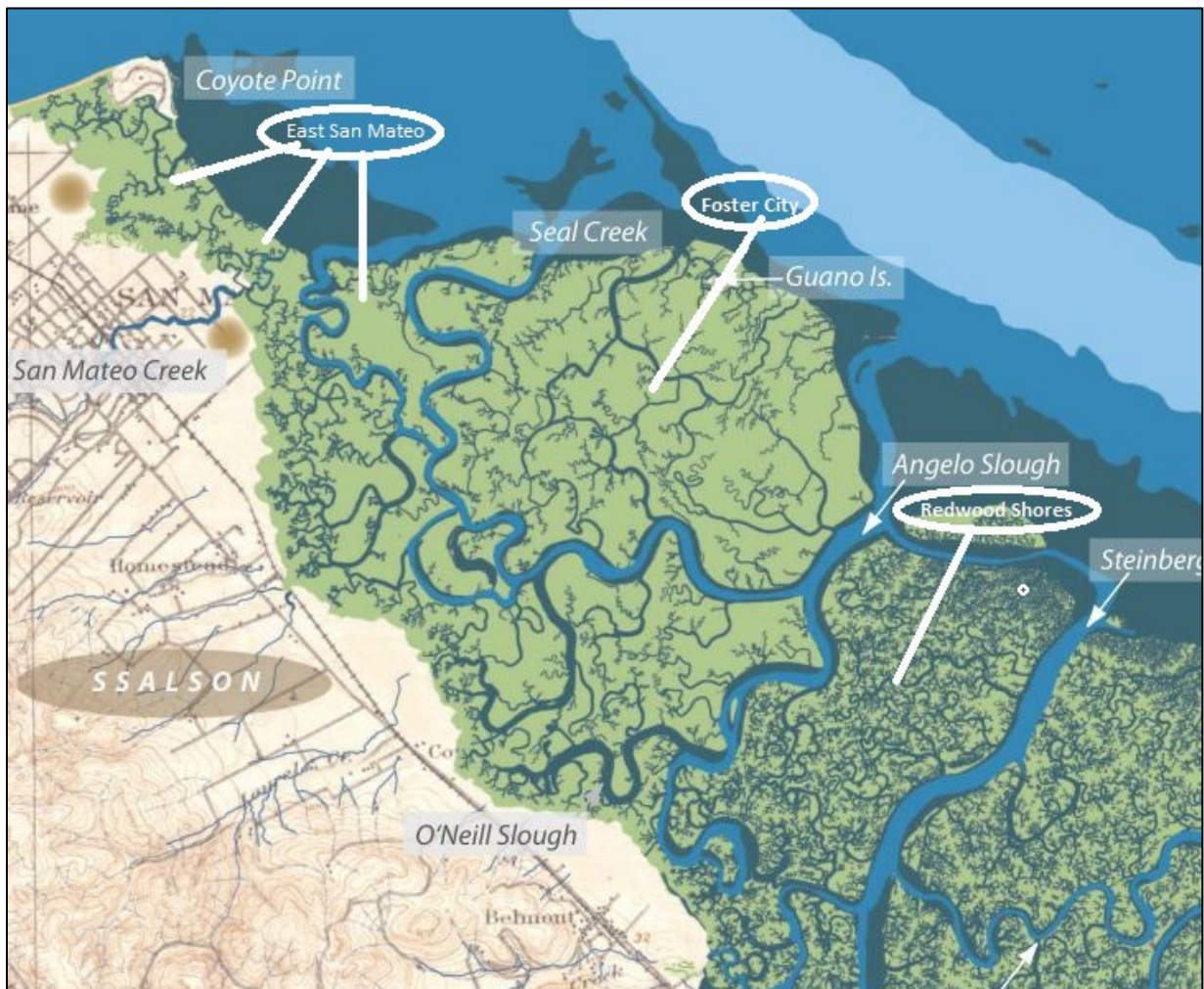


Agenda Item 8.A. - Operations Staff Program Reports

Field Operations May 2024

Underground Mosquito Control

In mosquito control, water and weather are critical factors in mosquito development, but another important consideration is the type of mosquito breeding environment. Different mosquito species have different larval habitat requirements. Where we find mosquito larvae often determines what type of mosquito we are dealing with and if they are potential carriers of West Nile virus (WNV). The District takes a proactive approach to managing mosquitoes and relies on historical data and science to help drive our control decisions. In San Mateo County, three cities have been built on areas of historical tidal marshland: Foster City, Redwood Shores, and the Shoreview and Parkside neighborhoods of San Mateo east of Highway 101. Our District pays close attention to these neighborhoods because the substrate shifting over time has caused sags in the lateral underground pipes, which create prime breeding locations for the local mosquito vector of WNV, *Culex pipiens*.

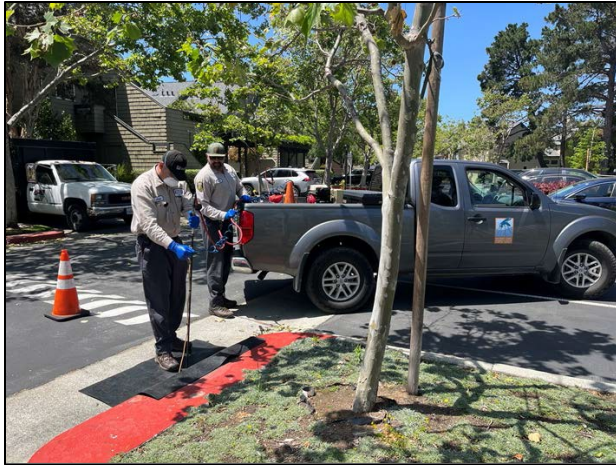


Historical image of tidal marsh in San Mateo County that was eventually developed and became Foster City, Redwood Shores and the eastern part of the City of San Mateo. Map from the San Francisco Estuary institute: https://www.sfei.org/sites/default/files/biblio_files/05SOE_historical_sideB_MedRes.pdf



Agenda Item 8.A. - Operations Staff Program Reports

Fortunately, in San Mateo County, the temperatures are relatively mild year-round, and mosquitoes do not develop as quickly as they do in warmer regions of California. Our county's peak months for WNV detections are between late July and October, but the work begins well before then. In late April, our seasonal catch basin drivers are deployed to inspect and treat storm drains, or "catch basins," that breed mosquitoes throughout San Mateo County. A single catch basin holding water can produce thousands of mosquitoes if untreated, and getting an early season start prevents the emergence of a large adult population of potential disease vectors.



Also in April, vector control technicians began their storm drain misting program, which targets mosquitoes resting and breeding underground between storm drains. This larvicide application system aerosolizes a liquid mosquito treatment, which can travel up to 528 feet down underground lateral pipes to reach hidden pockets of stagnant water. With the combination of these two seasonal programs and all the work our technicians do to manage mosquitoes year-round, District staff work across the county to protect residents from disease-carrying mosquitoes.



District staff use an underground mister to apply a liquid larvicide to help control mosquitoes breeding underground. The white dots represent the aerosolized liquid larvicide as it travels through the sagging drain line, depositing into the stagnant water where the mosquitoes live.

District Staff in Action



Left: District staff preparing to take the airboat out to Bair Island to inspect for mosquitoes.

Below: Vector Control Technician David Allen controlling juvenile mosquitoes in a utility vault at Bridgepoint Shopping Center in San Mateo.



District staff Sean Jones and Casey Stevenson removing tires from the San Francisco Bay near Easton Creek in Burlingame.

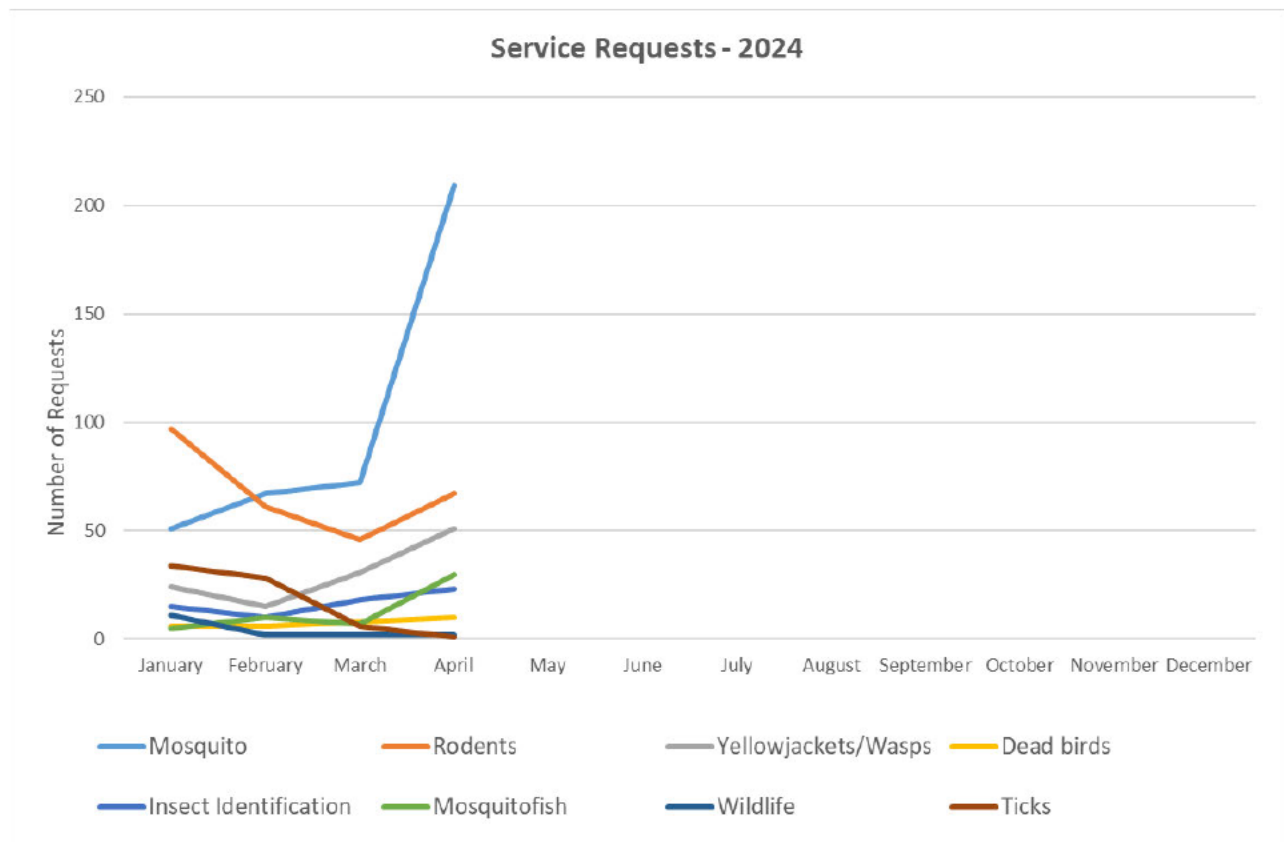


April 2024 Service Requests

<u>Type of Request</u>	April 2024	5-year April average
Mosquito	209	116
Rodents	67	46
Yellowjackets/wasps	51	41
Mosquitofish	30	21
Insect identification	23	13
Dead birds	10	8
Wildlife	2	3
Ticks	1	4
Other	46	23
Total	439	274

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

Total service requests were much higher this April than the five-year average for the month (439 requests compared to an average of 274 requests). Mosquito service requests significantly increased since March, probably because of some warm sunny days with intermittent rainy weather, which brought people and mosquitoes into contact. Rodent service-related requests also rose after dropping steadily since the beginning of the year. Service requests in the category “other” were twice as high as average, with 46 requests compared to an average of 23. Many of these were crane fly-related requests. The “other” category also included insect-related requests regarding bees, mites, and midges.



Service requests by type in April 2024. Mosquito and rodent service requests are the most numerous, with mosquito requests increasing as rodent requests decline.



Agenda Item 8.B. – Laboratory Staff Program Reports

Lab Activities in April 2024

Shoo Fly, Don't Bother Me

As one of the free services the District offers, the laboratory identifies insects found by residents. Recently, there has been an increase in submissions of seasonal flies, including dance flies and march flies.

Dance flies from the families Empididae and Hybotidae thrive in damp habitats, particularly along streams. These non-biting flies primarily hunt small insects. Their name originates from their graceful, dance-like flight pattern above the water's surface. Due to their elongated mouthparts, some residents mistakenly identify them as mosquitoes.

The white-winged march fly, from the family Bibionidae, is a moderate-sized dark-colored fly, distinguished by light-colored wings with a dark spot on the leading edge. They commonly inhabit wooded areas and moist environments, with certain species adapting even to irrigated lawns and gardens. Active mainly during late spring, they occasionally gather in conspicuous mating swarms. As people often find them in mating pairs, they are sometimes called "love bugs." Like dance flies, these flies do not pose a biting threat, nor do they transmit diseases.



Dance fly, Male.
<https://docs.taxonworks.org/>



Male white-winged march fly submitted to the District by a San Mateo County resident

Sentinel Chickens

West Nile virus season begins in California in mid-April. One method of surveillance is sentinel chickens. The District maintains two sentinel chicken flocks of seven chickens each in the cities of East Palo Alto and San Mateo. These chickens were transferred from a farm in Turlock to their District coops on April 25. Laboratory staff take blood samples from each chicken every two weeks from May through October. The blood samples are sent to the California Department of Public Health where they are tested for antibodies to West Nile virus, Saint Louis encephalitis and Western equine encephalitis.



Sentinel chickens at the San Mateo coop.

West Nile Virus Dead Bird Hotline



Agenda Item 8.B. – Laboratory Staff Program Reports

Would you like to help us protect against mosquito-borne illnesses? The California Department of Public Health's West Nile virus call center is now open with live operators. Residents who find a dead bird in good condition should call **1-877-WNV-BIRD** (1-877-968-2473) or file a report online at westnile.ca.gov. If suitable for testing, a District staff member will bring the bird back to the lab and test the carcass for the presence of mosquito-borne disease.

Tick Surveillance for Water Year 2023-2024

In April, laboratory staff continued spring surveillance for nymphal *Ixodes pacificus* (Western black-legged ticks). Nymphal ticks are collected by flagging with a white sheet of flannel attached to a wooden dowel in leaf litter areas or on rocks and fallen logs. *Ixodes pacificus* ticks will be tested for the presence of *Borrelia burgdorferi* (the agent of Lyme disease), as well as *Borrelia miyamotoi* (the agent of hard-tick relapsing fever) and *Anaplasma phagocytophilum* (the agent of granulocytic anaplasmosis).

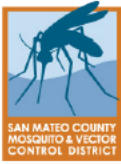
Parks and neighborhoods surveyed in April include Edgewood Park in Redwood City, Coal Mine Ridge Nature Preserve and Windy Hill Open Space Preserve in Portola Valley, Wunderlich Park, Thornewood Open Space Preserve and Huddart Park in Woodside and San Pedro Valley Park in Pacifica. Additionally, a school in an unincorporated area near San Mateo was flagged for *Ixodes* nymphs.



Two vials of *Ixodes pacificus* nymphs, collected from Edgewood Park. Nymphs are about the size of a poppy seed.

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

Park/Neighborhood	Nearest City/Town	Number of <i>Ix. pacificus</i> adults	Number of <i>Ix. pacificus</i> nymphs
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	
Windy Hill OSP	Portola Valley	443	101
Burleigh H. Murray Ranch	Half Moon Bay	126	
Phleger Estate	Woodside	84	
San Pedro Valley Park	Pacifica	100	13
Hidden Canyon	Belmont	55	
Wunderlich Park	Woodside		70
Edgewood Park	Redwood City		187
Huddart Park	Woodside		74
Thornewood OSP	Woodside		144
Coal Mine Ridge Nature Preserve	Portola Valley		34



Agenda Item 8.B. – Laboratory Staff Program Reports



Adult mosquitoes are collected using CO₂-baited traps. Vector control technician Evan Ostermann sets an overnight trap, which uses a canister of dry ice to generate CO₂. The mosquitoes collected by the trap are brought back to the lab, where they are identified using dissecting microscopes. Findings are entered into both the District's MapVision data management system and the statewide VectorSurv database.

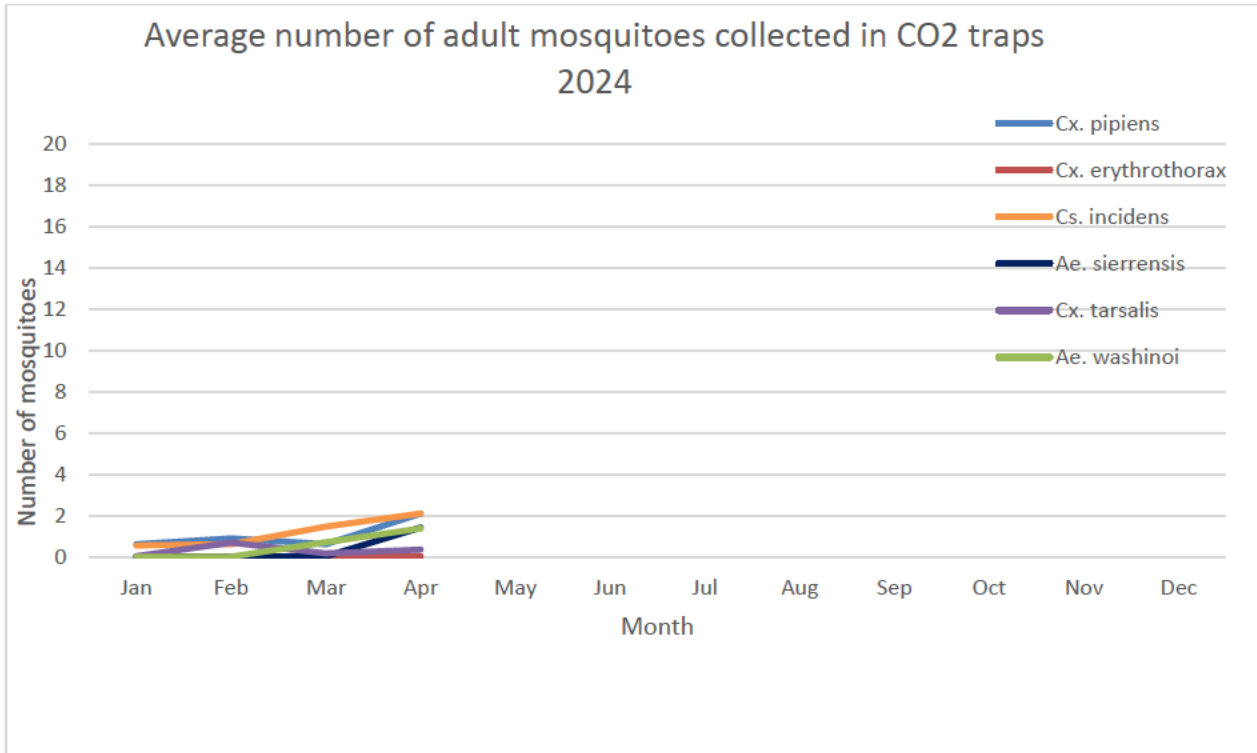
CO₂ Traps – Average adult mosquitoes collected per trap per night

The following table and graphs show the average number of adult mosquitoes collected per CO₂ trap per night during April. Adult mosquito abundance began to rise in April, which is typical in the spring, but overall numbers remain low. *Culex erythrothorax* has only been collected a few times in traps in 2024, although on average it is the most abundant mosquito in April. This mosquito breeds in freshwater tule ponds and marshes. The most frequently collected mosquito in April was *Culex pipiens*, at near-average numbers. This is a common mosquito in San Mateo County and a vector of West Nile virus.

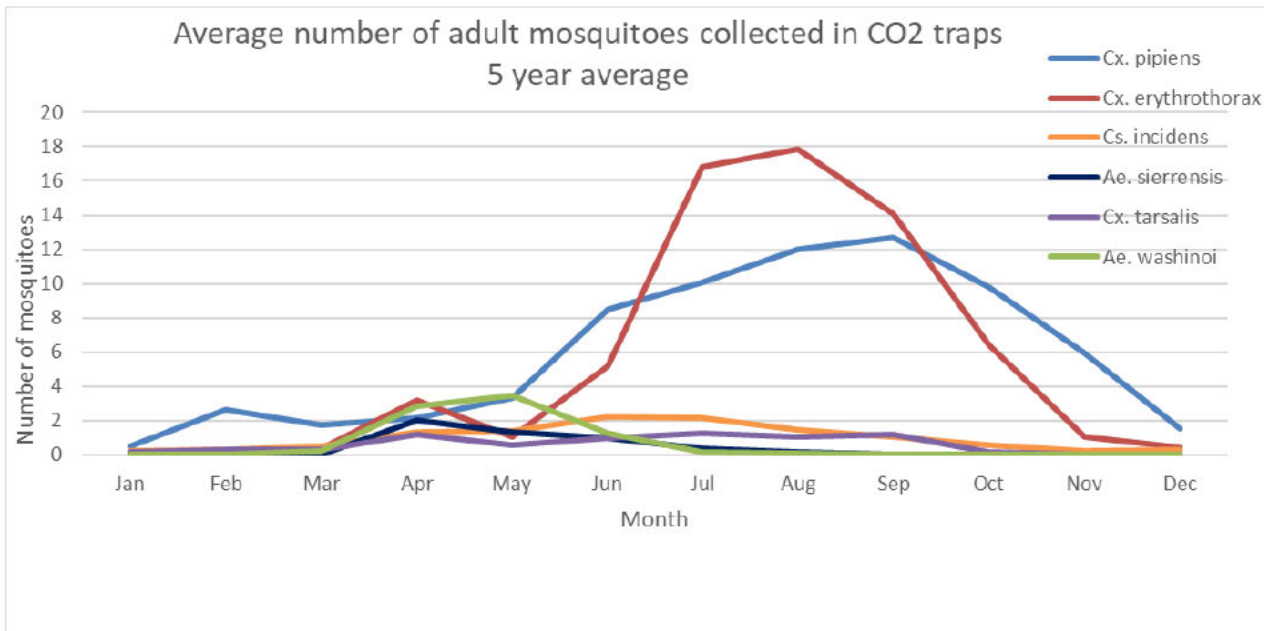
	<u>Species</u>	<u>April 2024</u>	<u>5-year April average</u>
■	<i>Culex pipiens</i>	2.10	2.18
■	<i>Culex tarsalis</i>	0.34	1.21
■	<i>Culiseta incidens</i>	2.09	1.31
■	<i>Culex erythrothorax</i>	0.02	3.16
■	<i>Aedes sierrensis</i>	1.41	2.03
■	<i>Aedes washinoi</i>	1.37	2.86



Agenda Item 8.B. – Laboratory Staff Program Reports



Average number of adult mosquitoes collected in CO₂ traps per trap per night during 2024. The graph shows the six most common species of mosquitoes trapped in San Mateo County.



Average number of adult mosquitoes collected in CO₂ traps per trap per night over the past five years. The graph shows the six most common species of mosquitoes trapped in San Mateo County.

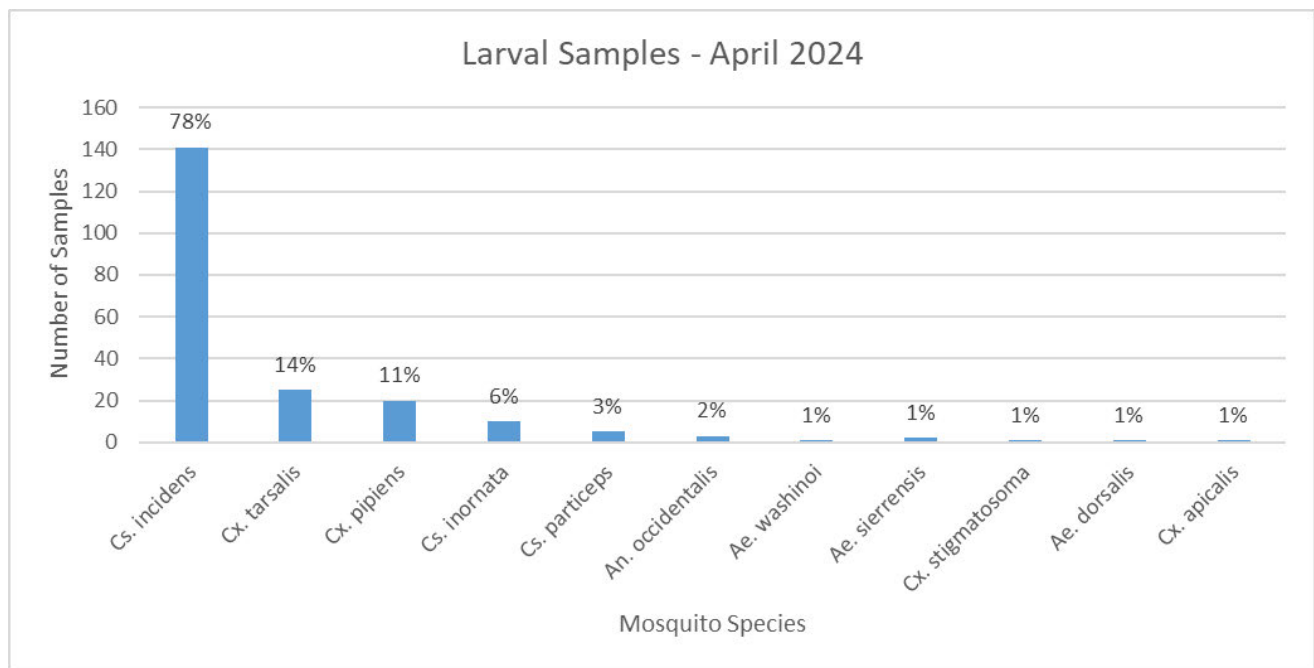


Agenda Item 8.B. – Laboratory Staff Program Reports

Larval Surveillance

During April, larval surveillance focused on monitoring seasonal natural sources, such as freshwater impounds and marshes, while continuing to check backyard sources. Occasional rainy days in April kept water sources abundant throughout the county. District staff collected 181 larval samples in April. 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.

In 78% of samples, the most frequently occurring species was *Culiseta incidens*. This mosquito is found year-round in San Mateo County in many urban sources, especially fountains and fishponds. Another commonly collected species was *Culex pipiens* (11% of samples), which breeds in sources similar to *Cs. incidens*. *Culex tarsalis* was found in 14% of samples and breeds in a variety of freshwater sources such as marshes, ponds, and ditches. *Culiseta* species are not known to transmit human diseases in this area. In contrast, *Culex* species are an important vector of West Nile virus. Controlling mosquitoes in the larval stage is the best way to prevent disease during summer.



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



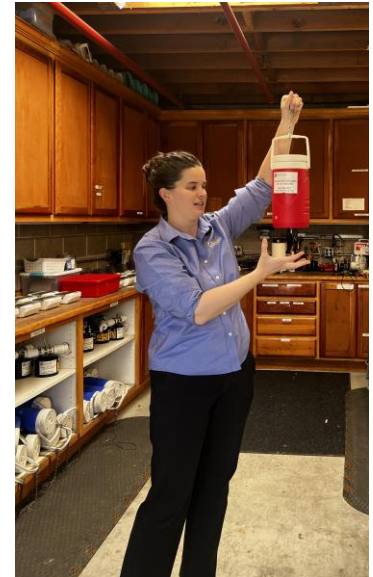
Agenda Item 8.C. Staff Program Reports

Public Health Education & Outreach, May 2024

Outreach and Website Analytics

Outreach

- Rachel presented at Monte Verde Elementary in San Bruno, Buri Buri Elementary in South San Francisco, Arundel Elementary in San Carlos, Las Lomitas Elementary in Atherton, and Woodrow Wilson Elementary in Daly City. In addition, she was a special guest at a 'Bugs for Littles' event for preschool-aged children and their families hosted by the City of San Mateo.
- Rachel visited Assemblymember Berman's office in Palo Alto to share information about the District with staffers.
- Ryan, Eric, and Rachel conducted door-to-door outreach about flooding and water under homes in San Bruno in collaboration with One Shoreline.
- Three District tours were offered in April, with a total of about 15 attendees. Attendees enjoyed learning about the District, the District's history, current mosquito control methods, visiting the mosquito colony, and seeing the District's specialized equipment.
- Rachel gave two 'tick talks' to scouts in April. One to a group of second grade Cub Scouts at Heather Elementary in San Carlos, and one to a group of kindergarten/first grade Girl Scouts at Laurelwood Park in San Mateo. Scouts and parents were educated about preventing tick bites.
- Rachel tabled at Earth Day events hosted by the City of Belmont, ReThink Waste, and CuriOdyssey. Evan tabled at an Earth Day event hosted by the Town of Atherton.



Rachel describes how a mosquito trap is used during a District tour.

Website Analytics

- In March and April 2024, there were approximately 6,160 and 6,142 visits to the website*, which were both greater than the visits during February 2024 (5,519 visits) and greater than the number of visits for March 2023 (3,581 visits) and April 2023 (4,901 visits). *There were approximately 1,700 visits on March 31st and April 1st (2024), as well as approximately 900 visits on April 30th that are not included in the above numbers – it is unclear if these were anomalies, but they were primarily visits to the mosquito-like insect page.
- Top pages for March and April 2024 included: mosquito-like insects, the District homepage, the service request page, rodent identification, biting mites, preventing tick bites, midges, rabies, District contact page, and yellowjacket identification.



The giant tweezers - for demonstrating how to properly remove a tick – are always a hit with 'tick talk' audiences.



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

Information Technology May 2024

Phishing continues to be a persistent issue.

Summary

- Phishing awareness refresher

Phishing volume continues to increase.

Phishing is a topic that has come up a lot for the District, but it's always good to refresh our minds on what we want to look for. The district has implemented filters and new security protocols to reduce the number of phishing attacks that get through, but it continues to be an ongoing battle. The board has done a great job of helping the IT department stay aware of the types of attacks that have made it through our walls. Here are some common attacks we have seen and what you should look for.

- Spoofing a known name.
- Email from a valid source, but unprompted or uninitiated.
- A Dropbox link redirects to a file asking you to sign in to a faux credentials page.
- SMS phishing attempts
- Fear-induced language to initiate a panic response.

One thing to keep in mind when dealing with phishing attacks is you must ask yourself some questions about the email received. Did you do anything that would have prompted you to receive this email? For example, emails about that subscription might make sense if you signed up for a new subscription. A good rule of thumb is to ignore it if you don't recognize it or if it doesn't make sense to receive it. It is better to be cautious than to interface with it, even if it is legitimate. The district has seen several times that a valid source will send an account sign-up request. The end user did not initiate this request, so even though the source was valid, there is no point in interfacing with the email and its prompts because the end user did not request it. This topic often arises, so refreshing ourselves on what to look for never hurts.

Agenda Item 9

MANAGER’S REPORT

Upcoming Meetings

CSDA’s Special District Leadership Academy, required for all new Board members and those who have never attended, will hold their second of three 2024 Leadership conferences in San Rafael November 3-6.

Please contact Devina Walker at dwalker@smcmvcd.org or 650-344-8592 if you want to attend either meeting.

Legislative

U.S. Supreme Court Clarifies Personal Social Media Account Rules for Public Officials

Under a new ruling from the United States Supreme Court, officials may now “block” commenters on their purely personal social media accounts according to the unanimous ruling on Friday in the case of Lindke v. Freed. Ultimately, this means that a local official's social media accounts are considered personal unless the author of the account is speaking on the public agency’s behalf.

One suggestion made by the Court in this ruling is that a social media account carries a label stating it is the personal page of the public official or a disclaimer such as “the views expressed are strictly my own.”

Local officials should continue to follow the issue because the factual portion of these cases has not yet been decided. Still, it's important to note that this Supreme Court decision confirms the First Amendment rights of local officials when they use social media for personal purposes. Despite this ruling, Board members should discuss the use of their social media accounts with legal counsel.

H.R. 7525 – Special District Grant Accessibility Act

A significant milestone for special districts this month was the U.S. House Oversight and Accountability Committee's approval of the Special District Grant Accessibility Act. H.R. 7525 received substantial support from a subcommittee and was passed by a 38-2 vote. The Special District Grant Accessibility Act represents the National Special District Coalition’s (NSDC’s)

longstanding objective of codifying a formal “special district” definition in federal law. In addition, H.R. 7525 would ensure that districts are eligible to receive forms of federal assistance, including funding and resources through grant programs. The full House will consider the legislation this spring.

Manager Weber sent letters requesting support from representatives Mullin and Eshoo’s office. You can read the letter that was sent attached as Agenda Item 9.1.

Mosquito District Meeting

Manager Weber attended the quarterly meeting of MVCAC Coastal Region District Managers on April 17, 2024. Nine of the ten mosquito districts in the Coastal Region were represented at the meeting.

The primary discussion revolved around the coastal region PEIR template. As previously mentioned, the Coastal Region districts need to modify their programs to include new equipment, technology, and active ingredients introduced to the mosquito control industry after 2018. Such program modifications are considered a program change under the California Environmental Quality Act (CEQA), which directs agencies to analyze and determine if implementing such changes presents an environmental impact beyond those specified in the original PEIR.

Since the participating districts have similar environmental and programmatic characteristics, an opportunity exists to share the cost of updating these environmental documents. A similar agreement was used to create the original PEIR template in 2015. The 2015 agreement successfully reduced costs and staff time invested during template creation.

While this agreement delivers the CEQA-compliant edits needed by all participating districts, the template will require additional work to meet some needs specific to San Mateo County.

Additional items discussed were the MVCAC budget, regional issues with US Fish and Wildlife properties throughout the Bay Area, and how floating solar arrays are causing mosquito breeding.

Real Estate Update

See attachment Agenda Item 9.2



**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

The Honorable Kevin Mullin
U.S. House of Representatives
1404 Longworth House Office Building
Washington, D.C. 20515
Re: H.R. 7525 – Support Request

Dear Representative Mullin,

On behalf of the San Mateo County Mosquito and Vector Control District (SMCMVCD), we respectfully request that you support the Special District Grant Accessibility Act (H.R. 7525). The House Oversight and Accountability Committee overwhelmingly approved this critical bipartisan legislation on March 7, and it is now awaiting action by the full House. We urge you to work with congressional leadership to ensure that the legislation is considered in a timely fashion.

The mission of San Mateo County Mosquito and Vector Control District is *“To safeguard the health and comfort of the citizens of San Mateo County through a science-based program of integrated vector management.”*

H.R. 7525 would require the Office of Management and Budget (OMB) to issue guidance to federal agencies requiring special districts to be recognized as local governments for the purpose of federal financial assistance determinations. The bill also would codify in federal law a long-overdue, formal definition of “special district.”

Special districts are local governments created by the people of a community to deliver specialized services essential to their health, safety, economy, and well-being. In California, over 2,000 special districts provide a broad range of essential services and infrastructure.

Despite the significance of special districts throughout the United States, federal law lacks a consistent definition of these special purpose units of local government. As a result, some communities served by special districts face challenges in accessing federal funding opportunities as their local service providers are commonly omitted from the definition of eligible units of local government in legislative proposals that authorize federal programs and funding. Moreover, special districts lack official population figures and are therefore not recognized by the U.S. Census Bureau as “geographic units of government.” As a result, special districts cannot access certain formula-driven grants and resources.

Again, we urge you to support the Special District Grant Accessibility Act and to work with your House colleagues to prioritize passage of this critically important bill. Thank you for considering this request.

Sincerely,

A handwritten signature in black ink, appearing to read 'Brian Weber'.

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

Cc: California Special Districts Association [via email: advocacy@csda.net]

1415 N. Carolan Ave. Project Management Report

Reporting date

4/1/2024 – 4/29/2024

Project objective(s)

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

Work completed in April

1. Met with Aetypic and CPM regarding the project and received a revised estimate of 7.2 million dollars for a completed project.

Work planned to be completed in May

1. Meet with CPM and Aetypic twice monthly to ensure the construction drawings stay on schedule.

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):	\$ 21,626
Total budget spent since property purchase:	\$178,876 *

- See attached detail Agenda Item 9.2.1

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

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount
6000 - CAPITAL IMPROVEMENTS								
6010 - Building Improvements								
Bill	08/12/2021	18823561-1st half Dp	Bay Alarm	1415 N. Carolan-Alarm Installation-1st Half Deposit			2000 - Accounts Payable	1,889.00
Bill	08/27/2021	74937	All Fence Company, Inc.	Repair & replace chain link fence @ 1415 N Carolan			2000 - Accounts Payable	1,685.00
Bill	09/08/2021	18989742-2nd half Dp	Bay Alarm	1415 N. Carolan-Alarm Installation-2nd Half Deposit			2000 - Accounts Payable	1,889.00
Bill	12/11/2021	C57-406	Bay Area Paving Co, Inc.	Replaced cracked driveway and sidewalk (1415 N. Carolan) PO#02706-1767			2000 - Accounts Payable	7,865.50
General Journal	05/17/2022	05172022A	RMT Landscape Contractors, Inc.	Re-code 1415 N Carolan Ground Mulch Cover Refresh			5505 - Facility - Repairs & Maint	3,090.00
General Journal	05/17/2022	05172022A	Loral Landscaping, Inc.	Re-code 1415 N Carolan Landscape Improvements			5505 - Facility - Repairs & Maint	4,878.00
General Journal	06/24/2022	06242022A	Bay Alarm	Re-code to 6010-1415 N Carolan Intrusion Alarm Install-1st 1/2 Dep			5385 - Security and fire alarm	325.00
General Journal	06/24/2022	06242022A	Bay Alarm	Re-code to 6010-1415 N Carolan Intrusion Alarm Install-2nd 1/2 Dep			5385 - Security and fire alarm	325.00
Bill	11/03/2022	AET-2022-1007	Aeypic, Inc.	Geotechnical Services: 1415 N. Carolan Ave Improvement Project			2000 - Accounts Payable	11,351.98
Bill	12/08/2022	AET-2022-K003	Aeypic, Inc.	Professional Services thru 11/25/22: 1415 N. Carolan Improv Project			2000 - Accounts Payable	96,421.10
Bill	04/12/2023	AET-2023-C003	Aeypic, Inc.	Professional Services thru 03/31/2023: 1415 N. Carolan Improv Project			2000 - Accounts Payable	12,946.50
Bill	06/30/2023	AET-2023-F007	Aeypic, Inc.	Professional Services thru 06/30/2023: 1415 N. Carolan Improv Project			2000 - Accounts Payable	14,585.00
Bill	12/08/2023	23-15-01	Capital Program Management, Inc.	Construction Mgmt Services thru 11/30/2023; Proj No. 23-15 (1415 N Carolan)			2000 - Accounts Payable	388.50
Bill	01/08/2024	23-15-02	Capital Program Management, Inc.	Construction Mgmt Services thru 12/31/2023; Proj No. 23-15 (1415 N Carolan)			2000 - Accounts Payable	2,719.50
Bill	02/06/2024	AET-2024-A004	Aeypic, Inc.	Professional Services thru 01/26/2024 (1415 N. Carolan Improv Project)			2000 - Accounts Payable	400.00
Bill	02/06/2024	AET-2023-J008	Aeypic, Inc.	Professional Services thru 10/27/2023 (1415 N. Carolan Improv Project)			2000 - Accounts Payable	5,796.00
Bill	02/09/2024	23-15-03	Capital Program Management, Inc.	Construction Mgmt Services thru 01/31/2024; Proj No. 23-15 (1415 N Carolan)			2000 - Accounts Payable	4,662.00
Bill	03/08/2024	23-15-04	Capital Program Management, Inc.	Construction Mgmt Services thru 02/29/2024; Proj No. 23-15 (1415 N Carolan)			2000 - Accounts Payable	3,829.50
Bill	04/08/2024	23-15-05	Capital Program Management, Inc.	Construction Mgmt Services thru 03/31/2024; Proj No. 23-15 (1415 N Carolan)			2000 - Accounts Payable	3,829.50
Total 6010 - Building Improvements								178,876.08
Total 6000 - CAPITAL IMPROVEMENTS								178,876.08
TOTAL								178,876.08