



San Mateo County
Mosquito and Vector Control District
 1351 Rollins Rd
 Burlingame, CA 94010
 (650) 344-8592 Fax (650) 344-3843
 www.smcmad.org

REGULAR MEETING OF THE BOARD OF TRUSTEES
June 11, 2014

REVISED AGENDA

Board Meetings are accessible to people with disabilities. Individuals who need special assistance or a disability- related modification or accommodation (including auxiliary aids or services) to participate in this meeting; or who have a disability and wish to request an alternative format for the agenda, meeting notice, agenda packet or other writings that may be distributed at the meeting, should contact Leon Nickolas, Board Secretary at least five working days before the meeting at (650) 344-8592. Notification in advance of the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and the materials related to it.

Public records that relate to any item on the open session agenda for a regular board meeting are available for public inspection. Those records that are distributed less than 72 hours prior to the meeting are available for public inspection at the same time they are distributed to all members, or a majority of the members of the Board. The Board has designated the office of the San Mateo County Mosquito and Vector Control District, located at 1351 Rollins Road, Burlingame, for the purpose of making those public records available for inspection. The documents are also available on the District's Internet Web site. The website is located at www.smcmad.org.

REGULAR MEETING OF THE BOARD OF TRUSTEES
6:00 PM

- 1. CALL TO ORDER.**
- 2. PLEDGE OF ALLEGIANCE.**
- 3. ROLL CALL.**
 - Secretary of the Board will take roll call.
- 4. APPROVAL OF THE AGENDA AS POSTED (OR AMENDED)**
- 5. SPECIAL PRESENTATIONS**

- A. Review Financial Audit for Fiscal Year 2012- 2013. Auditor Michael O'Connor, Ricciardi, Inc.

ACTION: Motion to approve Basic Financial Statement Audit for June 30, 2013 and Management Report for the Year Ended June 30, 2013.

6. PUBLIC COMMENTS AND ANNOUNCEMENTS.

- This time is reserved for members of the public 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 and twelve minutes in total. Speaker cards are available for those making a public comment.

7. CONSENT CALENDAR.

- A. If the Board would like to discuss any item listed, it may be pulled from the Consent Calendar.

- 1) Minutes for Regular Board Meeting, May 14, 2014.
- 2) Pesticide Requisition dated June 3, 2014.
- 3) Pesticide Requisition dated June 3, 2014.

ACTION: Motion to approve Consent Calendar items.

8. REGULAR AGENDA.

- A. Resolution M-001-15. District Budget 2014-2015. Finance Committee Chair Rick Wykoff, Finance Director Rodriguez, and Manager Gay.

ACTION: Motion to approve Resolution M-001-15. District Budget for Fiscal Year 2014 – 2015.

- B. Grand Jury Report. “Partly Cloudy with a Chance of Information: Investigating the Transparency of Independent Special Districts’ Websites”. Finance Director Rodriguez and Manager Gay.

- C. Ratification of extension to District Manager’s contract until August 31, 2014.

ACTION: Motion to approve extension of contract to August 31, 2014.

9. BOARD COMMITTEE REPORTS

- A. Environmental and Public Outreach
- B. Finance
- C. Strategic Planning

- D. Policy
- E. Managers Evaluation
- F. Ad-hoc General Counsel

10. FINANCIAL REPORT

- A. Review Financial Documents for fiscal year 2013-14; July through April.
Finance Director, Rosendo Rodriguez

ACTION: Motion to approve Financial Documents for Fiscal Year 2013-2014; July through April 2014.

11. PUBLIC HEARING

ACTION: Motion to open Public Hearing.

- This is the opportunity for any public members to address the Board with questions relevant to the setting of the Special Mosquito Control Tax or Benefit Assessment

ACTION: Motion to close Public Hearing.

12. RESOLUTION M-002-15

- A. Fixing the amount of the Special Mosquito Control Tax for Mosquito Control Services within the originally designated cities and unincorporated areas for Fiscal Year 2013 - 2014.

ACTION: Motion to approve Resolution M-002-15.

13. RESOLUTION M-003-15

- A. Authorizing the collection of the Special Mosquito Control Tax for Mosquito Control Services within the originally designated cities and unincorporated areas for Fiscal Year 2013 - 2014.

ACTION: Motion to approve Resolution M-003-15.

14. RESOLUTION M-004-15

- A. Authorizing the approval of the Engineer's Report, Confirming Diagram and Assessment and Ordering Levy of Assessment for Fiscal Year 2014-2015.

ACTION: Motion to approve Resolution M-004-15.

- 15. **MANAGER’S REPORT**
- 16. **BOARD MEMBER COMMENTS AND ANNOUNCEMENTS**
- 17. **CLOSED SESSION**

ACTION: Motion to move into closed session.

CLOSED SESSION MEETING OF THE BOARD OF TRUSTEES

- A. CALL TO ORDER.**
- B. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION**
Significant exposure to litigation pursuant to subdivision (b) of Section 54956.9:
One case.
- C. CONFERENCE WITH LEGAL COUNSEL – DISTRICT MANAGER PERFORMANCE EVALUATION:** the Board of Trustees of the San Mateo County Mosquito and Vector Control District is reviewing with District Counsel the performance evaluation for the District Manager for the period July 1, 2013 through June 30, 2014. Government Code Section 54957.6.

Closed Session Note: The Brown Act prohibits the disclosure of confidential information acquired in a closed session by any person present and offers various remedies to address willful breaches of confidentiality. These include injunctive relief, disciplinary action against an employee, and referral of a member of the legislative body to the grand jury. It is incumbent upon all those attending lawful closed sessions to protect the confidentiality of those discussions. Only the legislative body acting as a body may agree to divulge confidential closed session information; as regards attorney/client privileged communications, the entire body is the holder of the privilege and only a majority vote of the entire body can authorize the waive of the privilege.

ACTION: Motion to move out of closed session.

**REGULAR MEETING OF THE BOARD OF TRUSTEES
CONTINUATION OF AGENDA FOR June 11, 2014**

- 18. **REPORT FROM CLOSED SESSION**
- 19. **ANNOUNCE NEXT REGULARLY SCHEDULED BOARD MEETING**
- 20. **ADJOURNMENT**

CERTIFICATION OF POSTING AGENDA

I, **Leon Nickolas, Board Secretary** for the San Mateo County Mosquito and Vector Control District (SMCMVCD), declare that the foregoing agenda for the Regular Meeting of the SMCMVCD Board of Trustees for June 11, 2014 was posted and available for review on June 6, 2014, at the District Headquarters of SMCMVCD, 1351 Rollins Road, Burlingame, CA, 94010. The agenda was also available on the District web site.

Agenda Item # 5.A.

FINANCIAL REPORT

SUBJECT: Financial Audit for Fiscal Year 2012-13

RECOMMENDATION:

Recommend the Board of Trustees introduce a motion to approve the Basic Financial Statement Audit for June 30, 2013 and Management Report for the Year Ended June 30, 2013.

BACKGROUND AND STATUS:

The Board approved a contract with R. J. Ricciardi, Inc. in May 2012 to perform auditing services for the basic financial statements for years ending 2011, 2012, and 2013.

The Board also approved a contract with R. J. Ricciardi, Inc. in November 2013 to perform auditing services for the year ending June 30, 2014.

There is no contract for auditing services for FY 2014-15.

REFERENCE MATERIALS ATTACHED:

- A. Basic Financial Statements for June 30, 2013.
- B. Management Report for the Year Ended June 30, 2013.



San Mateo County
Mosquito and Vector Control District
1351 Rollins Rd
Burlingame, CA 94010
(650) 344-8592 Fax (650) 344-3843
www.smcmad.org

May 29, 2014

R. J. Ricciardi, Inc.
Certified Public Accountants
1000 Fourth Street, Suite 400
San Rafael, CA 94901

We are providing this letter in connection with your audit of the basic financial statements of the governmental activities and the major funds of San Mateo County Mosquito and Vector Control District as of June 30, 2013 and for the year then ended for the purpose of expressing an opinion as to whether the basic financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the major funds of San Mateo County Mosquito and Vector Control District (the District) and the respective changes in financial position in conformity with U.S. generally accepted accounting principles. We confirm that we are responsible for the fair presentation of the previously mentioned basic financial statements in conformity with U.S. generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control, and preventing and detecting fraud.

We understand that you prepared the trial balance for use during the audit and that your preparation of the trial balance was limited to formatting the information in the District's general ledger into a working trial balance. Also, as part of your audit, you prepared the draft basic financial statements and related notes from the trial balance. We have reviewed and approved those basic financial statements, adjustments, revised depreciation schedule and related notes and believe they are adequately supported by the books and records of San Mateo County Mosquito Abatement District.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief the following representations made to you during your audit:

- 1) The basic financial statements referred to above are fairly presented in conformity with U.S. generally accepted accounting principles and include all properly classified funds and other

financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.

- 2) We have made available to you all:
 - a) Financial records and related data.
 - b) Minutes of the meetings of Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 3) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 4) There are no material transactions that have not been properly recorded in the accounting records underlying the basic financial statements.
- 5) We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
- 6) We have no knowledge of any fraud or suspected fraud affecting the entity involving:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the basic financial statements.
- 7) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.
- 8) We have no knowledge of any employees or governing board members working in collusion in an effort to circumvent or override internal controls.
- 9) The District's assets are properly insured against the risk of loss from acts of employee dishonesty or fraud.
- 10) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 11) The following, if any, have been properly recorded or disclosed in the basic financial statements:
 - a) Related party transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - b) Guarantees, whether written or oral, under which the District is contingently liable.
 - c) All accounting estimates (including fair value measurements), that could be material to the basic financial statements, including the key factors and significant assumptions underlying those estimates and measurements. We believe the estimates and measurements are reasonable in the circumstances, were consistently applied, and adequately disclosed.
- 12) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and

grant agreements that we believe have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.

13) There are no:

- a) Violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the basic financial statements or as a basis for recording a loss contingency.
- b) Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with Financial Accounting Standards Board (FASB) Statement No. 5, *Accounting for Contingencies*.
- c) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB Statement No. 5.
- d) Reservations or designation of fund equity that were not properly authorized and approved.

14) As part of your audit, you assisted with preparation of the basic financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those basic financial statements and related notes.

15) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

16) The District has complied with all aspects of contractual agreements that would have a material effect on the basic financial statements in the event of noncompliance.

17) The basic financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

18) The basic financial statements properly classify all funds and activities.

19) All funds that meet the quantitative criteria in the Governmental Accounting Standards Board (GASB) Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

20) Net position components (invested in capital assets, net of related debt; restricted; and unrestricted) and fund balance reserves and designations are properly classified and, if applicable, approved.

21) Provisions for uncollectible receivables have been properly identified and recorded.

22) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

- 23) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 24) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 25) Deposits and investment securities are properly classified as to risk.
- 26) Capital assets, including infrastructure assets, are properly capitalized, reported, and, if applicable, depreciated.
- 27) Required Supplementary Information (RSI) is measured and presented within prescribed guidelines.
- 28) We have prepared the Management's Discussion and Analysis and it is fairly presented as required by the Governmental Accounting Standards Board.
- 29) All copies of documents provided to you have not been improperly altered or changed.
- 30) The District did not consult with an attorney regarding litigation or other contingent liabilities during the fiscal year ended June 30, 2013 and subsequently through the date of this letter.
- 31) The District is not aware of any off balance sheet or general ledger accounts and transactions.

To the best of our knowledge and belief, no events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned basic financial statements.

Respectfully submitted,

Robert B. Gay
District Manager

DRAFT

6/2/2014

To be used only for management discussion purposes; engagement is incomplete; this draft is subject to final review and possible revision. **Report/Letter date is TENTATIVE-TBD**

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

MANAGEMENT REPORT

**For The Year Ended
JUNE 30, 2013**

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DRAFT

To the Board of Directors
San Mateo County Mosquito and Vector Control District
Burlingame, California

In planning and performing our audit of the basic financial statements of San Mateo County Mosquito and Vector Control District for the fiscal year ended June 30, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of San Mateo County Mosquito and Vector Control District's internal control.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses, as defined above. We did not identify any deficiencies in internal control that we consider material weaknesses, as defined above.

During our audit, we noted certain matters involving internal controls and other operational matters that are presented for your consideration in this report. We will review the status of these comments during our next engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are not intended to be all-inclusive, but rather represent those matters that we considered worthy of your consideration. Our comments and recommendations are submitted as constructive suggestions to assist you in strengthening controls and procedures; they are not intended to reflect on the honesty or integrity of any employee. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist San Mateo County Mosquito and Vector Control District in implementing the recommendations.

This report is intended solely for the information and use of management of San Mateo County Mosquito and Vector Control District and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

We thank San Mateo County Mosquito and Vector Control District's staff for its cooperation during our audit.

R.J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
June 10, 2014

San Mateo County Mosquito and Vector Control District
MANAGEMENT REPORT
For the Year Ended June 30, 2013

We have audited the basic financial statements of San Mateo County Mosquito and Vector Control District for the year ended June 30, 2013. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated November 13, 2013, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the basic financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

As part of our audit, we considered the internal control of San Mateo County Mosquito and Vector Control District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by San Mateo County Mosquito and Vector Control District are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by San Mateo County Mosquito and Vector Control District during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the basic financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop the accounting estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole. The most sensitive estimates affecting the basic financial statements were:

- Accrual and disclosure of compensated absences
- Capital asset lives and depreciation expense
- Actuarial assumptions for pension and other post-employment benefit plans
- Fair value of investments and financial instruments.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

San Mateo County Mosquito and Vector Control District
MANAGEMENT REPORT
For the Year Ended June 30, 2013

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 29, 2014.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to San Mateo County Mosquito and Vector Control District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as San Mateo County Mosquito and Vector Control District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

San Mateo County Mosquito and Vector Control District
MANAGEMENT REPORT
For the Year Ended June 30, 2013

Current Year Observations

There were no current year observations that came to our attention.

Prior Year Observations

1) Capital Asset and Long-Term Compensated Absences Accounts

Observation:

During our audit we noted San Mateo County Mosquito and Vector Control District (the District) has not recorded capital assets and compensated absences account balances on their general ledger. The current threshold for capitalizing and depreciating certain capital costs is \$600.

Recommendation:

We recommended the District record the account balances noted above on their general ledger and reconcile the balances to the supporting records periodically. We also recommended the District consider raising their capitalization threshold to \$5,000.

Status:

This recommendation has been implemented.

2) Electronic Payments

Observation:

During our audit we noted the District does not have written policy for the approval of electronic payments by two check signers prior to initiating the payment.

Recommendation:

We recommended the District develop and approve a formal policy for approving all electronic payments by two check signers prior to initiating the payment.

Status:

This recommendation has been implemented.

3) Non-recurring Journal Entries

Observation:

During our audit we noted the District does not have written policies for the approval of all non-recurring general journal entries.

San Mateo County Mosquito and Vector Control District
MANAGEMENT REPORT
For the Year Ended June 30, 2013

Recommendation:

We recommended the District develop a specific formal policy for having all non-recurring journal entries approved by a responsible official outside of the accounting department. The approval should be documented by initialing the journal entry.

Status:

This recommendation has been implemented.

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6/2/2014

To be used only for management discussion purposes; engagement is incomplete; this draft is subject to final review and possible revision. **Report/Letter date is TENTATIVE-TBD**

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

BURLINGAME, CALIFORNIA

BASIC FINANCIAL STATEMENTS

JUNE 30, 2013

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INDEPENDENT AUDITORS' REPORT

Board of Directors
San Mateo County Mosquito and Vector Control District
Burlingame, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major funds of the San Mateo County Mosquito and Vector Control District, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the San Mateo County Mosquito and Vector Control District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to San Mateo County Mosquito and Vector Control District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of San Mateo County Mosquito and Vector Control District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major funds of San Mateo County Mosquito and Vector Control District, as of June 30, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-7 and page 27, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

R.J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
June 10, 2014

DRAFT

San Mateo County Mosquito and Vector Control District
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2013

This section of San Mateo County Mosquito and Vector Control District's (the District's) basic financial statements presents management's overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2013. We encourage the reader to consider the information presented here in conjunction with the District's basic financial statements, including notes and supplementary information that immediately follow this section, as a whole.

Introduction to the Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's audited financial statements, which are comprised of the basic financial statements. This annual report is prepared in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for States and Local Governments*. The Single Governmental Program for Special Purpose Governments reporting model is used which best represents the activities of the District.

The required financial statements include the Government-wide and Fund Financial Statements; Statement of Net Position and Governmental Funds Balance Sheet; Statement of Activities and Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances; and the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - All Governmental Fund Types.

These statements are supported by notes to the basic financial statements. All sections must be considered together to obtain a complete understanding of the financial picture of the District.

The Basic Financial Statements

The Basic Financial Statements comprise the Government-wide Financial Statements and the Fund Financial Statements; these two sets of financial statements provide two different views of the District's financial activities and financial position.

The Government-wide Financial Statements provide a longer-term view of the District's activities as a whole, and comprise the Statement of Net Position and the Statement of Activities. The Statement of Net Position provides information about the financial position of the District as a whole, including all of its capital assets and long-term liabilities on the full accrual basis, similar to that used by corporations. The Statement of Activities provides information about all of the District's revenues and all of its expenses, also on the full accrual basis, with the emphasis on measuring net revenues or expenses of the District's programs. The Statement of Activities explains in detail the change in Net Position for the year.

All of the District's activities are grouped into Government Activities, as explained below.

The Fund Financial Statements report the District's operations in more detail than the Government-wide statements and focus primarily on the short-term activities of the District's General Fund and Capital Projects Fund. The Fund Financial Statements measure only current revenues and expenditures and fund balances; they exclude capital assets, long-term debt and other long-term amounts.

Major Funds account for the major financial activities of the District and are presented individually. Major Funds are explained below.

The Government-wide Financial Statements

Government-wide Financial Statements are prepared on the accrual basis, which means they measure the flow of all economic resources of the District as a whole.

San Mateo County Mosquito and Vector Control District
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2013

The Statement of Net Position and the Statement of Activities present information about the following:

Governmental Activities – The District's basic services are considered to be governmental activities. These services are supported by general District revenues such as taxes and benefit assessments, and by specific program revenues such as service charges.

Fund Financial Statements

The Fund Financial Statements provide detailed information about each of the District's most significant funds, called Major Funds. The concept of Major Funds, and the determination of which are Major Funds, was established by GASB Statement No. 34 and replaces the concept of combining like funds and presenting them in total. Instead, each Major Fund is presented individually; the District has no Non-major Funds. Major Funds present the major activities of the District for the year, and may change from year-to-year as a result of changes in the pattern of the District's activities.

In the District's case, there are two (2) Major Governmental Funds: the General Fund and the Capital Projects Fund.

Governmental Fund Financial Statements are prepared on the modified accrual basis, which means they measure only current financial resources and uses. Capital assets and other long-lived assets, along with long-term liabilities, are not presented in the Governmental Fund Financial Statements.

Comparisons of Budget and Actual financial information are presented for the General Fund.

Analyses of Major Funds

Governmental Funds

General Fund revenues were \$4,286,954, an increase of \$107,303 this fiscal year due primarily to a higher secured property tax apportionment.

General Fund expenditures were \$3,126,859, a decrease of \$348,981 from the prior year mainly due to the absence of significant contract accounting costs related to correcting the District's books following instances of employee fraud during 2009-2011.

Capital Projects Fund revenues were \$12,598, of which \$10,334 was the gain on disposal of fixed assets. Prior year revenues were \$9,436.

Capital Projects Fund expenditures were \$195,186, of which \$178,138 was the purchase of fixed assets. Prior year expenditures were \$292,949; the decrease can be mostly attributed to the prior year's roof replacement and remodeling of the District's Burlingame Headquarters.

San Mateo County Mosquito and Vector Control District
MANAGEMENT'S DISCUSSION AND ANALYSIS
 June 30, 2013

Governmental Activities

Table 1
Governmental Net Position

	Governmental Activities	
	2013	2012
<u>Assets</u>		
Current assets	\$ 6,337,817	\$ 5,382,228
Capital assets, net of accumulated depreciation	<u>4,323,764</u>	<u>4,437,868</u>
Total assets	<u>10,661,581</u>	<u>9,820,096</u>
<u>Liabilities</u>		
Current liabilities	133,994	155,912
Non-current liabilities	<u>657,839</u>	<u>528,182</u>
Total liabilities	<u>791,833</u>	<u>684,094</u>
<u>Net Position</u>		
Invested in capital assets, net of related debt	4,323,764	4,437,868
Unrestricted	<u>5,545,984</u>	<u>4,698,134</u>
Total net position	<u>\$ 9,869,748</u>	<u>\$ 9,136,002</u>

The District's governmental net position amounted to \$9,869,748 as of June 30, 2013, an increase of \$733,746 from 2012. The increase is the Change in Net Position reflected in the Governmental Activities column of the Statement of Activities shown in Table 2. The District's net position as of June 30, 2013 comprised the following:

- Cash and investments of \$6,224,178.
- Accounts receivable of \$17,125. Pesticide inventory of \$96,514.
- Non-depreciable assets (land) of \$710,889.
- Depreciable assets of \$3,612,875 net of depreciation charges, which includes all the District's capital assets used in governmental activities.
- Liabilities, including accounts payable and compensated absences, totaling \$791,833.

The Statement of Activities presents program revenues and expenses and general revenues in detail. All of these are elements in the Changes in Governmental Net Position summarized in the following table.

San Mateo County Mosquito and Vector Control District
MANAGEMENT'S DISCUSSION AND ANALYSIS
 June 30, 2013

Table 2
Changes in Governmental Net Position

	Governmental Activities	
	2013	2012
<u>Expenses</u>		
Mosquito Abatement	\$ 3,565,806	\$ 4,229,036
<u>Program Revenues:</u>		
Charges for services	239,095	242,246
<u>General Revenues</u>		
Property taxes	1,663,994	1,588,820
Special mosquito control tax	459,751	458,855
Other taxes	247,052	205,080
Special benefit assessment	1,419,107	1,417,326
Miscellaneous	233,595	225,915
Interest and investment earnings	36,958	50,844
Subtotal general revenues	4,060,457	3,946,840
Change in net position	\$ 733,746	\$ (39,950)

As Table 2 above shows, 94% of the District's fiscal year 2013 governmental revenue of \$4,299,552 came from general revenues such as taxes and interest.

General revenues are not allocable to programs. General revenues are used to pay for the net cost of governmental programs.

Capital Assets

Detail on capital assets, current year additions and construction in progress can be found in Note 4.

Debt Administration

The balance of the District's long-term debt, excluding accrued liabilities for other post-employment benefits (OPEB) and compensated absences, was \$0 as of June 30, 2013. Details on OPEB and compensated absences for the current year can be found in Note 1 (section I), Note 5, and Note 9.

Economic Outlook and Major Initiatives

The District's financial position continues to be more than adequate. Financial planning is based on specific assumptions from recent trends in property values, State of California economic forecasts and historical growth patterns in the various communities served by the District.

The District continues to face increases in salaries, benefits, fuel, pesticides, and insurance. There are also calls for changes in property tax allocation from State control to more local control and talk of initiatives to eliminate *ad valorem* property tax funds from special district revenues.

San Mateo County Mosquito and Vector Control District
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2013

Contacting the District Financial Management

This comprehensive Annual Financial Report is intended to provide citizens, taxpayers, and creditors with a general overview of the District's finances. Questions regarding this report should be directed to: General Manager of San Mateo County Mosquito and Vector Control District, 1351 Rollins Road, Burlingame, CA, 94010.

DRAFT

San Mateo County Mosquito and Vector Control District

STATEMENT OF NET POSITION

June 30, 2013

ASSETS

Cash and investments available for operation	\$ 5,860,733
Accounts receivable	17,125
Deposits in Vector Control Joint Powers Agency (VCJPA)	363,445
Inventory (pesticide storage)	<u>96,514</u>
Total current assets	<u>6,337,817</u>

Capital assets:

Non-depreciable assets	710,889
Depreciable capital assets, net	<u>3,612,875</u>

Total assets	<u>10,661,581</u>
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LIABILITIES

Due within one year:

Accounts payable	<u>133,994</u>
Total current liabilities	<u>133,994</u>

Due after one year:

Compensated absences	183,147
Other post employment benefits	<u>474,692</u>
Total liabilities	<u>791,833</u>

NET POSITION

Invested in capital assets, net of related debt	4,323,764
Unrestricted	<u>5,545,984</u>
Total net position	<u>\$ 9,869,748</u>

The accompanying notes are an integral part of these financial statements

San Mateo County Mosquito and Vector Control District
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2013

<u>Functions/Programs</u>	<u>Expenditures</u>	<u>Program Revenues</u> Charges for Services	<u>Net (Expense) Revenue and Changes in Net Position</u> Total Governmental Activities
Governmental Activities:			
Mosquito Abatement	\$ 3,565,806	\$ 239,095	\$ (3,326,711)
Total governmental activities	<u>\$ 3,565,806</u>	<u>\$ 239,095</u>	<u>(3,326,711)</u>
General revenues:			
Property Taxes			1,663,994
Special mosquito control tax			459,751
Other taxes			247,052
Special taxes and benefit assessment			1,419,107
Interest and investment earnings			36,958
Miscellaneous revenue			<u>233,595</u>
Total general revenues			<u>4,060,457</u>
Change in Net Position			733,746
Net Position, beginning of period			<u>9,136,002</u>
Net Position, end of period			<u>\$ 9,869,748</u>

The accompanying notes are an integral part of these financial statements

San Mateo County Mosquito and Vector Control District
 GOVERNMENTAL FUNDS
BALANCE SHEET
 June 30, 2013

<u>ASSETS</u>	General Fund	Capital Projects Fund	Total Governmental Funds
Cash and investments available for operation	\$ 5,681,804	\$ 178,929	\$ 5,860,733
Accounts receivable	17,125	-	17,125
Deposits in VCJPA	363,445	-	363,445
Inventory (pesticide storage)	96,514	-	96,514
Total assets	<u>\$ 6,158,888</u>	<u>\$ 178,929</u>	<u>\$ 6,337,817</u>
<u>LIABILITIES</u>			
Accounts payable	\$ 127,830	\$ 6,164	\$ 133,994
Total liabilities	<u>127,830</u>	<u>6,164</u>	<u>133,994</u>
<u>FUND BALANCES</u>			
Nonspendable	96,514	-	96,514
Assigned - VCJPA	363,445	-	363,445
Assigned - Capital outlay	-	172,765	172,765
Unassigned	5,571,099	-	5,571,099
Total fund balances	<u>6,031,058</u>	<u>172,765</u>	<u>6,203,823</u>
Total liabilities and fund balances	<u>\$ 6,158,888</u>	<u>\$ 178,929</u>	<u>\$ 6,337,817</u>

The accompanying notes are an integral part of these financial statements

San Mateo County Mosquito and Vector Control District
 Reconciliation of the
GOVERNMENTAL FUNDS - BALANCE SHEET
 with the Governmental Activities
STATEMENT OF NET POSITION
 For the Year Ended June 30, 2013

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS	\$	6,203,823
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Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:

LONG-TERM LIABILITY

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.

Compensated absences		(183,147)
Other post employment benefits		(474,692)

CAPITAL ASSETS

Capital Assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds. The actual or estimated historical acquisition cost of the assets is \$6,680,619 and the accumulated depreciation is \$2,356,855:

		4,323,764
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	9,869,748

The accompanying notes are an integral part of these financial statements

San Mateo County Mosquito and Vector Control District
 GOVERNMENTAL FUNDS
STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
 For the Year Ended June 30, 2013

	General Fund	Capital Projects Fund	Total Governmental Funds
Revenues:			
Property taxes	\$ 1,663,994	\$ -	\$ 1,663,994
Special mosquito control tax	459,751	-	459,751
Other taxes	247,052	-	247,052
Inspection services	239,095	-	239,095
Special benefit assessment	1,419,107	-	1,419,107
Investment earnings	34,694	2,264	36,958
Miscellaneous revenue	223,261	10,334	233,595
Total revenues	<u>4,286,954</u>	<u>12,598</u>	<u>4,299,552</u>
Expenditures:			
Salaries and employee benefits	2,219,512	-	2,219,512
Service and supplies	905,112	17,048	922,160
Capital outlay	2,235	178,138	180,373
Total expenditures	<u>3,126,859</u>	<u>195,186</u>	<u>3,322,045</u>
Excess (deficiency) of revenues over expenditures	<u>1,160,095</u>	<u>(182,588)</u>	<u>977,507</u>
Other financing Sources (uses):			
Transfers in	1,320	2,967	4,287
Transfers out	<u>(2,967)</u>	<u>(1,320)</u>	<u>(4,287)</u>
Total other financing Sources (uses)	<u>(1,647)</u>	<u>1,647</u>	<u>-</u>
Net change in fund balance	1,158,448	(180,941)	977,507
Fund balance - beginning	<u>4,872,610</u>	<u>353,706</u>	<u>5,226,316</u>
Fund balance - ending	<u>\$ 6,031,058</u>	<u>\$ 172,765</u>	<u>\$ 6,203,823</u>

The accompanying notes are an integral part of these financial statements

San Mateo County Mosquito and Vector Control District
 Reconciliation of the
GOVERNMENTAL FUNDS - STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
 with the Governmental Activities
STATEMENT OF ACTIVITIES
 For the Year Ended June 30, 2013

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS	\$	977,507
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Amounts reported for governmental activities in the Statement of Activities are different because of the following:

CAPITAL ASSETS TRANSACTIONS

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay		180,373
Depreciation expense		(294,477)

ACCRUAL OF NON-CURRENT ITEMS

The amounts below included in the Statement of Activities do not provide or (require) the use of current financial resources and therefore are not reported as revenue or expenditures in governmental funds (net change):

Other post employment benefits		(125,177)
Compensated absences		(4,480)

Changes in net position of governmental activities	\$	<u>733,746</u>
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The accompanying notes are an integral part of these financial statements

San Mateo County Mosquito and Vector Control District
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2013

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. The District

The San Mateo County Mosquito and Vector Control District (the "District") is a special district established in 1916 empowered to take all necessary and proper steps for the extermination of mosquitoes, flies or other insects within the District. An operating budget is adopted annually.

In the fiscal year ended June 30, 2004, the District expanded their services to the cities of San Bruno, South San Francisco, Daly City, Colma, Brisbane, Pacifica and Half Moon Bay, which encompass the North and West County District ("NWCD"). The activity related to the NWCD is accounted for in a special benefit assessment revenue line item and included in the District's operating budget.

In the fiscal year ended June 30, 2008, San Mateo County Board of Supervisors passed a resolution to transfer specific vector control operations and responsibilities to San Mateo County Mosquito Abatement. As a result, the District changed its name to the San Mateo County Mosquito and Vector Control.

The District is an integral part of the County of San Mateo (the "County") and the accompanying financial statements are included as a component unit of the financial statements prepared by the County. The County performs certain administrative services such as collection of the tax dollars and maintenance of the bank reconciliation at a set fee.

The District evaluated whether any other entity should be included in these financial statements. The basic, but not the only, criterion for including a governmental department, agency, institution, commission, public authority, or other governmental organization in a governmental unit's reporting entity for general purpose financial reports is the ability of the governmental unit's elected officials to exercise oversight responsibility over such agencies. Oversight responsibility implies that one governmental unit is dependent on another and that the dependent unit should be reported as part of the other. Oversight responsibility is derived from the governmental unit's power and includes, but is not limited to:

- Financial interdependency
- Selection of governing authority
- Designation of management
- Ability to significantly influence operations
- Accountability for fiscal matters

Based on the above criteria, the District determined that there were not any component units as of June 30, 2013.

B. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the District.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in preparation of proprietary and fiduciary fund financial statements but differs from the manner in which governmental fund financial statements are prepared.

San Mateo County Mosquito and Vector Control District
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2013

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation (concluded)

Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The government-wide statement of activities presents direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meet the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column. All of the District's funds were considered major.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

Revenues, Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within 60 days after year-end.

San Mateo County Mosquito and Vector Control District
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2013

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Accounting (concluded)

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into major funds as follows:

- The general fund is used to account for all financial resources except those to be accounted for in another fund or account group.
- The capital projects fund is used to account for financial resources to be used for the acquisition or construction of capital assets. It is also used to pay debt service requirements on the District's certificates of participation.

E. Budget

The District annually adopts a budget for its general fund to be effective July 1 for the ensuing fiscal year. The District's Board may amend the budget by resolution during the fiscal year and approves all budgetary transfers.

San Mateo County Mosquito and Vector Control District
NOTES TO BASIC FINANCIAL STATEMENTS
 For the Year Ended June 30, 2013

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Use of Estimates

The District's management has made certain estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities to prepare these financial statements in conformity with generally accepted accounting principles. Actual results could differ from those estimates.

G. Cash and Investments

The District maintains substantially all its cash in the San Mateo County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates fair value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

H. Capital Assets

Capital assets are those purchased or acquired with an original cost of \$5,000 or more and are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset's lives are not capitalized, but are expensed as incurred. Depreciation on all capital assets is computed using a straight-line basis over the following estimated useful lives:

<u>Asset Class</u>	<u>Examples</u>	<u>Estimated Useful Life in Years</u>
Building & Improvements	Paving, retaining walls, sidewalks, fencing, and outdoor lighting	7-50
Furniture & Equipment	Furniture, computers, and other equipment	5-20
Vehicles	Service trucks & other vehicles	5-15

I. Compensated Absences

All vacation and sick pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The District's accrued compensated absences were \$183,147 at June 30, 2013.

If sick leave and vacation is not used by the employee during the term of employment, compensation is payable to the employee at the time of retirement calculated in accordance with District policy. Such compensation is calculated at employees' then prevalent hourly rate at the time of retirement or termination. Whereas vacation is compensated at 100% of accumulated hours, sick leave is accrued and compensated only at retirement or termination based on the years of employment up to a maximum of \$7,500 (with the sole exception of the District Manager, to whom the \$7,500 ceiling does not apply).

San Mateo County Mosquito and Vector Control District
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2013

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Long-Term Obligation

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position.

In the fund financial statements, the face amount of the debt issued, premiums, or discounts are reported as other financing sources/uses.

K. Inventory

Inventory represents various pesticide materials that have been stated at cost determined by the first-in, first-out method. The costs of inventory are recorded as expenses when consumed rather than when purchased.

L. Fund Equity

Beginning with fiscal year 2011, the District implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance - amounts that are not in nonspendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government) through constitutional provisions, or by enabling legislation.
- Committed fund balance - amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e. Board of Trustees). To be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest level action to remove the constraint.
- Assigned fund balance - amounts the District intends to use for a specific purpose. Intent can be expressed by the Board of Trustees or by an official or body to which the Board of Trustees delegates the authority. In the general fund, the amount provided to the VCJPA as a deposit is assigned. In the capital projects fund, the amount to be used in capital outlay is assigned.
- Unassigned fund balance - amounts that are available for any purpose. Positive amounts are reported only in the general fund

The Board of Trustees establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Board of Trustees through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

San Mateo County Mosquito and Vector Control District
NOTES TO BASIC FINANCIAL STATEMENTS
 For the Year Ended June 30, 2013

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (concluded)

M. Net Position and Fund Balances

Government-wide Financial Statements:

Invested in Capital Assets, Net of Related Debt – This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that contributed to the acquisition, construction, or improvement of the capital assets.

Restricted Net Position – This amount consists of amounts restricted from external creditors, grantors, contributors, or laws or regulations of other governments.

Unrestricted Net Position – This amount is all remaining net position that does not meet the definition of “invested in capital assets, net of related debt” or “restricted net position.”

NOTE 2 - PROPERTY TAX LEVY, COLLECTION, AND MAXIMUM RATES

The State of California Constitution Article XIII A provides that the combined maximum property tax rate on any given property may not exceed 1% of its assessed value unless voters have approved an additional amount. Assessed value is calculated at 100% of market value as defined by Article XIII A and may be increased by no more than 2% per year unless the property is sold or transferred. State Legislature has determined the method of distribution of receipts from a 1% tax levy among counties, cities, school districts and other special districts. Counties, cities and school districts may levy such additional tax as is necessary to provide for voter approved debt service.

The County of San Mateo assesses properties, bills, and collects property taxes as follows:

	<u>Secured</u>	<u>Unsecured</u>
Tax lien date	January 1	January 1
Assessment roll delivered to County Auditor	No later than July 1	
Due dates	50% on November 1 50% on February 1	Upon receipt of billing
Delinquent as of	December 10 (for November) April 10 (for February)	August 31

The term "unsecured" refers to taxes on property not secured by liens on real property.

Property taxes levied are recorded as revenue when received, in the fiscal year of levy, because of the adoption of the "alternate method" of property tax distribution, known as the Teeter Plan, by the District and the County of San Mateo. The Teeter Plan authorizes the auditor-controller of the County of San Mateo to allocate 100% of the secured property tax billed but not yet paid. The County of San Mateo remits tax monies to the District in three installments, as follows: 50% remitted on December 15; 40% remitted on April 15; 10% remitted on June 30.

San Mateo County Mosquito and Vector Control District
NOTES TO BASIC FINANCIAL STATEMENTS
 For the Year Ended June 30, 2013

NOTE 3 - CASH AND INVESTMENTS

Cash and investments consisted of the following at June 30, 2013:

	<u>Carrying Amount</u>
Petty cash	\$ 170
Deposits in VCJPA	363,445
Cash in County Treasury	5,860,563
Total cash and investments	\$ 6,224,178

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer. The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are described below:

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains a deposit with the Vector Control Joint Powers Authority.

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies.

San Mateo County Mosquito and Vector Control District
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2013

NOTE 3 - CASH AND INVESTMENTS (concluded)

California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government code. District investments that are greater than 5 percent of total investments are in either an external investment pool or mutual funds and are therefore exempt.

NOTE 4 - CAPITAL ASSETS

Capital assets consisted of the following at June 30, 2013:

	Balance July 01, 2012	Additions	Retirements	Balance June 30, 2013
Land	\$ 710,889	\$ -	\$ -	\$ 710,889
Structures	4,366,538	37,140	-	4,403,678
Equipment	1,433,303	96,954	(47,624)	1,482,633
Construction in progress	-	83,419	-	83,419
Subtotal	<u>5,799,841</u>	<u>217,513</u>	<u>(47,624)</u>	<u>5,969,730</u>
Less accumulated depreciation	<u>2,072,862</u>	<u>331,617</u>	<u>(47,624)</u>	<u>2,356,855</u>
Total capital assets being depreciated net	<u>3,726,979</u>	<u>(114,104)</u>	<u>-</u>	<u>3,612,875</u>
Capital assets - net depreciation	<u>\$ 4,437,868</u>	<u>\$ (114,104)</u>	<u>\$ -</u>	<u>\$ 4,323,764</u>

NOTE 5 - LONG TERM DEBT

A schedule of changes in long-term debt for the year ended June 30, 2013 is as follows:

	Balance July 01, 2012	Additions	Payments	Balance June 30, 2013	Current Portion
Other post employment benefits	\$ 349,515	\$ 125,177	\$ -	\$ 474,692	\$ -
Compensated absences	178,667	4,480	-	183,147	-
Total long term debt	<u>\$ 528,182</u>	<u>\$ 129,657</u>	<u>\$ -</u>	<u>\$ 657,839</u>	<u>\$ -</u>

San Mateo County Mosquito and Vector Control District
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2013

NOTE 6 - SELF-INSURANCE AND JOINT POWERS AGENCY

The District participates with other districts in a joint venture under a joint powers agreement, which established the Vector Control Joint Powers Agency ("VCJPA"). The relationship between the District and the VCJPA is such that the VCJPA is not a component unit of the District for financial reporting purposes.

The VCJPA is a consortium of thirty-four districts located throughout California. It was established under the provisions of California Government Code Section 6500 et seq. The VCJPA is governed by a Board of Directors, which meets 4-5 times per year, consisting of one member from each of the four regions (Coastal, Sacramento Valley, San Joaquin Valley, and Southern California) and two members from the Trustee Advisory Council.

The District is covered for the first \$1,000,000 of each general liability claim and \$350,000 of each workers' compensation claim through the VCJPA. The District has the right to receive dividends or the obligation to pay assessments based on a formula, which, among other expenses, charges the District's account for liability losses and workers' compensation losses under their individual self-insured retention ("SIR"). The VCJPA participates in an excess pool, which provides general liability coverage above \$1,000,000 for each occurrence up to \$14,000,000.

The VCJPA also participates in an excess pool, which provides workers' compensation coverage from \$350,000 to \$150,000,000.

The District's share of the VCJPA's Members Trust Fund and Property Contingency Fund balance as of June 30, 2013, was \$36,717 and \$326,728, respectively. The balance includes interest earnings and may be withdrawn upon leaving the plan with a sixty-day notice. At the termination of the joint powers agreement and after all claims have been settled, any excess or deficit will be divided among the districts in accordance with its governing documents.

NOTE 7 - DEFERRED COMPENSATION

The District offers its employees deferred compensation plans created in accordance with Internal Revenue Code Section 457. The plans, available to all District regular full time employees, permit them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, resignation, retirement, death or an unforeseeable emergency.

All amounts of compensation deferred under the plans, all property and rights purchased with those amounts, and all income attributed to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the District (without being restricted to the provisions of the benefits under the plans), subject only to the claims of the District's general creditors. Participants' rights under the plans are equal to those of general creditors of the District in an amount equal to the fair market value of the deferred account for each participant.

In accordance with the Small Business Job Protection Act of 1996, all deferred compensation plan assets are held in trust for the exclusive benefit of participating employees and are not accessible by the District or its creditors. Accordingly, these assets have been removed from the District's financial statements.

San Mateo County Mosquito and Vector Control District
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended June 30, 2013

NOTE 8 - DEFINED RETIREMENT PLAN

Plan Description

San Mateo County Employees' Retirement Association (SamCERA) is a cost-sharing multiple-employer, defined benefit pension plan that provides benefits for substantially all permanent employees of the County and the District. SamCERA was founded in 1944 under the authority granted by Article XVI of the Constitution of the State of California and the County Employees' Retirement Law of 1937 (the 1937 Act). SamCERA is not subject to the provisions of the Employee Retirement Income Security Act of 1974.

Management of SamCERA is vested in the Board of Retirement consisting of nine members; and its operation is governed by the 1937 Act and the by-laws, procedures, and policies adopted by the Board of Retirement. As of June 30, 2011, the total number of plan participants was 10,582, of which 10,553 were County employees and 29 were District employees. SamCERA issues a publicly available financial report that can be obtained by writing to the San Mateo County Employees' Retirement Association, 100 Marine Parkway, Suite 125, Redwood Shores, California 94065.

Benefit Provisions

SamCERA provides service retirement, disability, and death benefits to plan members and beneficiaries based on defined benefit formulas using final average compensation, years of service, and age factors to calculate benefits payable. SamCERA has four plans that cover members classified as general, safety, or probation, and provides annual cost-of-living adjustments upon retirement to members of Plans One, Two, and Four. The benefits of Plan Three are reduced by a portion of Social Security benefits received by the member. The 1937 Act vests the County Board with the authority to initiate benefits, while Government Code Section 31592.2 empowers the Board of Retirement to provide certain ad hoc benefits when the Section 31592 reserve exceeds 1% of assets.

General members in Plans One, Two, and Four may retire at any age after 30 years of service. Safety members and Probation members may retire at any age after 20 years of service. A member who leaves County service may withdraw his or her contributions, plus any accumulated interest. Members with five years of service, permanent part-time employees with five years of full-time service, or non-contributory members (Plan Three) with 10 years of service, may elect a deferred retirement when terminating their employment with the County.

Funding Policy

The 1937 Act established the basic obligations for employers and members to make contributions to the pension trust fund. The employer and member contribution rates are based on recommendations made by an independent actuary and adopted by the Board of Retirement. The participating employers are required by statutes to contribute the amounts necessary to fund the estimated benefits accruing to SamCERA members not otherwise funded by member contributions or expected investment earnings. Contribution rates are actuarially determined using the entry age normal method and consist of an amount for normal cost, the estimated amount necessary to finance benefits earned by members during the year, and an amount required to amortize the unfunded actuarial accrued liability (UAAL).

San Mateo County Mosquito and Vector Control District
NOTES TO BASIC FINANCIAL STATEMENTS
 For the Year Ended June 30, 2013

NOTE 8 - DEFINED RETIREMENT PLAN (concluded)

Annual Pension Cost

For the fiscal year ended June 30, 2013, the County's annual pension cost was equal to the County's annual required contributions of \$150 million determined by the actuarial valuation as of June 30, 2013, using the entry age normal actuarial cost method. The actuarial assumptions included 3.5% annual inflation rate, 7.5% annual investment rate of return, and 3.75% average annual projected salary increase attributed to inflation of 3.75% and adjustment for merit and longevity of 1.2%. Beginning with the June 30, 2008 actuarial valuation, SamCERA converted to the 15-year layered amortization methodology. Under this method, the original UAAL is amortized over 15 years as of the valuation date. Future actuarial gains and losses are amortized over the new 15-year periods. The District contributes a lower percentage of covered payroll than the County does, due to lower benefits provided to the District employees. The average employer contribution rate was 35% of the covered payroll, and the average member contribution rate was 9.98%. The UAAL is being amortized as a level percentage of projected payroll over the new 15-year periods.

The District's total payroll for the fiscal year ended June 30, 2013, was \$1,445,367. The District's contributions were calculated using the base salary amount of \$1,445,367. Both the District and the covered employees made the required contributions totaling \$378,050 and \$87,769, respectively.

The table below presents three-year trend information:

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed
6/30/2011	\$ 482,440	100%
6/30/2012	\$ 403,378	100%
6/30/2013	\$ 378,050	100%

NOTE 9 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT

The District has not calculated their Net OPEB obligation for the year ended June 30, 2013, and is in the process of hiring an actuarial consulting firm to update this actuarial calculation.

Plan Description. The District's defined benefit post-employment healthcare plan, San Mateo County Mosquito and Vector Control District Other Post-Employment Benefit Program, provides medical benefits to eligible retired District employees and their beneficiaries.

Funding Policy. The contribution requirements of plan members and the District are established and may be amended by the District's governing board. Depending on the number of years of service and the circumstances surrounding retirement, employees may be eligible to receive health care insurance cost reimbursement of between 25%-100% and prescription drug coverage reimbursement of \$500-\$1,000 per year.

The District is required to contribute the *annual required contribution of the employer (ARC)*, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The current ARC rate is 10.3% percent of annual covered payroll.

San Mateo County Mosquito and Vector Control District
NOTES TO BASIC FINANCIAL STATEMENTS
 For the Year Ended June 30, 2013

NOTE 9 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT (continued)

Annual OPEB Cost and Net OPEB Obligation/(Asset)

The following table shows the components of the District's Annual OPEB Cost for the fiscal years ended June 30, 2012 and June 30, 2013, the amounts actually contributed to the plan (including administrative costs), and changes in the District's Net OPEB Obligation/(Asset):

	June 30, 2013	June 30, 2012
Annual Required Contributions	\$ 171,265	\$ 160,544
Interest on Net OPEB Obligation/(Asset)	15,728	10,190
Adjustment to Annual Required Contributions	(15,749)	(9,895)
Annual OPEB cost (expense)	171,244	160,839
Contributions made	(46,067)	(37,765)
Increase in Net OPEB Obligation/(Asset)	125,177	123,074
Net OPEB Obligation/(Asset) – beginning of year	349,515	226,441
Net OPEB Obligation/(Asset) – end of year	\$ 474,692	\$ 349,515

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation was as follows, based on the District's actuarial valuation as of June 30, 2013:

Fiscal Year Ended	Annual OPEB Cost	Employer OPEB Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/10	\$ 141,198	\$ 29,645	21.0%	\$ 111,553
6/30/11	\$ 150,862	\$ 35,974	23.8%	\$ 226,441
6/30/12	\$ 160,839	\$ 37,765	23.5%	\$ 349,515
6/30/13	\$ 171,244	\$ 46,067	26.9%	\$ 474,692

Funded Status and Funding Progress. The funded status of the plan as of June 30, 2013, was as follows:

Valuation Date	(A) Actuarial Value of Assets	(B) Actuarial Accrued Liability	(C) Unfunded Liability (Excess Assets) [(B)-(A)]	(D) Funded Ratio [(A)/(B)]	(E) Annual Covered Payroll	(F) UAAL as a % of Payroll {[(B)-(A)]/(E)}
6/30/10	\$ -	\$ 1,217,712	\$ 1,217,712	0%	\$ 1,559,056	78.1%
6/30/11	\$ -	\$ 1,340,186	\$ 1,340,186	0%	\$ 1,481,990	90.4%
6/30/12	\$ -	\$ 1,465,005	\$ 1,465,005	0%	\$ 1,530,701	95.7%
6/30/13	\$ -	\$ 1,594,541	\$ 1,594,541	0%	\$ 1,445,367	110.3%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and the assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

San Mateo County Mosquito and Vector Control District
NOTES TO BASIC FINANCIAL STATEMENTS
 For the Year Ended June 30, 2013

NOTE 9 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT (concluded)

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive Plan (the Plan as understood by the employer and the Plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and Plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2010, actuarial valuation, the entry age normal cost method was used. The actuarial assumptions included a 4.5% percent investment rate of return (net of administrative expenses), which is the expected long-term investment return on plan assets and an annual healthcare cost trend rate of 10% - initially 10% for fiscal year 2011, reduced by decrements to an ultimate rate of 5% after five years; and a 3.25% annual increase in projected payroll. The actuarial value of assets was determined based on the market value of investments. The UAAL is being amortized as a level percentage of projected payroll on a closed basis. The amortization period is thirty years with 27 years remaining as of June 30, 2013.

NOTE 10 - TRANSFERS

Transfers between funds during the fiscal year ended June 30, 2013 were as follows:

	Transfer In	Transfer Out
General Fund	\$ 1,320	\$ 2,967
Capital Projects Fund	2,967	1,320
Total	\$ 4,287	\$ 4,287

The transfer from the general fund was to reimburse the capital projects fund for equipment purchases.

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCEGENERAL FUND

Budget and Actual

For the Year Ended June 30, 2013

(Unaudited)

	General Fund			
	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 1,632,920	\$ 1,632,920	\$ 1,663,994	\$ 31,074
Special mosquito control tax	459,585	459,585	459,751	166
Other taxes	203,718	203,718	247,052	43,334
Inspection services	276,892	276,892	239,095	(37,797)
Special benefit assessment	1,491,980	1,491,980	1,419,107	(72,873)
Investment earnings	49,533	49,533	34,694	(14,839)
Miscellaneous	27,000	27,000	223,261	196,261
Total revenues	<u>4,141,628</u>	<u>4,141,628</u>	<u>4,286,954</u>	<u>145,326</u>
Expenditures:				
Salaries and employee benefits	2,289,705	2,289,705	2,219,512	70,193
Services and supplies	1,107,045	1,107,045	905,112	201,933
Capital outlay	1,300	1,300	2,235	(935)
Total expenditures	<u>3,398,050</u>	<u>3,398,050</u>	<u>3,126,859</u>	<u>271,191</u>
Excess (deficit) of revenues over (under) expenditures	<u>\$ 743,578</u>	<u>\$ 743,578</u>	<u>1,160,095</u>	<u>\$ 416,517</u>
Other financing Sources (uses):				
Transfers in			1,320	
Transfers out			<u>(2,967)</u>	
Total other financing Sources (uses)			<u>(1,647)</u>	
Net change in fund balance			<u>1,158,448</u>	
Fund balances, beginning of period			<u>4,872,610</u>	
Fund balances, end of period			<u>\$ 6,031,058</u>	

Agenda Item # 7.A

CONSENT CALENDAR

SUBJECT: Consent Calendar.

RECOMMENDATION

Recommend the Board of Trustees introduce a motion to approve the Consent Calendar.

BACKGROUND

The Consent Calendar consists of items that require approval or acceptance but are self-explanatory. If the Board would like to discuss any item listed, it may be pulled from the Consent Calendar.

Item 7.A.1

Board Secretary has completed the minutes of the May 14, 2014; Regular Board of Trustee's meeting.

Item 7.A.2

Purchase Requisition of 88 bags of Spheratax SPH (50G) from Univar with a total cost of \$17,424. Each bag weighs 40 pounds and costs \$198. The Spheratax will be used for helicopter treatments at Mills Field and Sharps Park.

- Advanced Microbiologic LLC, is the sole manufacturer and Univar is the sole distributor for Spheratax products.

Purchase Requisition of 30 bags of Altosid XRG from Univar with a total cost of \$9,804. Each bag weighs 40 pounds and costs \$326.80. The Altosid XRG will be used for helicopter treatments at Mills Field and Sharps Park.

- The price of Altosid is fixed by the sole manufacturer (Central Life Sciences) and thus the four vendors are required to sell the Altosid products at the same price. The selection of the vendor is typically rotated but may also be based on prior experience, service support, and availability of the requested products.

Item 7.A.3

Purchase Requisition of 20 bags of VectoMax FG from ADAPCO with a total cost of \$6,584. Each bag weighs 40 pounds and costs \$329.20. The Spheratax will be used for helicopter treatments at Searsville Lake.

- Valent BioSciences, is the sole manufacturer and Univar is the sole distributor for VectoMax products.

Purchase Requisition of 30 bags of Altosid XRG from ADAPCO with a total cost of \$9,804. Each bag weighs 40 pounds and costs \$326.80. The Altosid XRG will be used for helicopter treatments at Mills Field and Sharps Park.

Purchase 5 cases of Altosid Pellets 4.25 from ADAPCO with a total cost of \$5,511. Each case weighs 44 pounds and costs \$1,102.20. The Altosid Pellets are used by the Technicians to control larval mosquitoes.

- As stated previously, the price of Altosid is fixed by the sole manufacturer (Central Life Sciences) and thus the four vendors are required to sell the Altosid products at the same price.

PUBLIC NOTIFICATION

Public Notification was achieved by posting the agenda, with this agenda item being listed, at least 72 hours prior to the meeting.

ATTACHMENTS

1. Regular Board Meeting Minutes, May 14, 2014.
2. Purchase Requisition for Univar dated June 3, 2014.
3. Purchase Requisition for ADAPCO dated June 3, 2014.



San Mateo County
Mosquito and Vector Control District
 1351 Rollins Rd
 Burlingame CA 94010
 (650) 344-8592 Fax (650) 344-3843
www.smcmad.org

**MINUTES OF THE REGULAR MEETING OF THE
 BOARD OF TRUSTEES
 MAY 14, 2014
 6:00PM**

A regular meeting of the Board of Trustees of the San Mateo County Mosquito and Vector Control District was held on May 14, 2014, in the District Office at 1351 Rollins Road, Burlingame, California.

TRUSTEES PRESENT:	Christine Fuller	James Ridgeway
	Steve Hedlund	Robert Maynard
	Jason Seifer	Wade Leschyn
	Leon Nickolas	Peter DeJarnatt
	Valentina Cogoni	Joe Galligan
	Robert Riechel	Christopher Cairo
	Richard Wykoff	Donna Rutherford
	Scott Smith	Louis Gotelli
	Mason Brutschy	Kat Lion

TRUSTEES ABSENT: Betsy Schneider, Kati Martin, Robert Maynard

OTHERS PRESENT: District Manager, Robert Gay
 Finance Director, Rosendo Rodriguez
 County Counsel, Kathy Meola
 Laboratory Director, Dr. Nayer Zahiri
 Assistant Manager, Brian Weber
 Barry Weinstein, Special Counsel to the District
 SCI Consultants, Leeann McCabe
 PR Consultant, Andrea Sprockett

**REGULAR MEETING OF THE BOARD OF TRUSTEES
 6:00PM**

1. CALL TO ORDER

President Rutherford called the meeting to order at 6:00PM and stated that it was being recorded.

2. PLEDGE OF ALLEGIANCE

The Regular Meeting of the Board of Trustees was opened with the Pledge of Allegiance led by Trustee Cairo.

3. ROLL CALL

The roll call indicated that 18 Trustees were present. Trustees Schneider, Martin, and Maynard had excused absences, and Trustee Cogoni arrived at 6:17PM.

4. SPECIAL PRESENTATIONS:

A. Engineering Report, Levy Assessment and Notice of public hearing-Resolution M-009-14.

John W. Bliss Engineer, (License No. C52091) SCI Consulting presentation given by Leeann McCabe. The report was also reviewed and approved by the Finance Committee prior to the Board meeting.

- **Motion by Tagg, second by Fuller, to open public hearing; approved by a 17-0 vote of the Board.**
- **Motion by Galligan, second by Riechel, to close the public hearing; approved by a 17 - 0 vote of the Board.**
- **Motion by Nickolas, second by Riechel, to approve Resolution M-009-14; approved by a 17-0 vote of the Board.**

B. Motion to Approve Tonight's Agenda

- **Motion by Riechel, second by Fuller to approve tonight's agenda and adds the Public Employee Evaluation-Manager's Contract item to tonight's closed session; approved by an 18-0 vote of the Board.**

C. Public Health Education and Outreach Program Proposal

Committee Chairman Smith introduced PR Specialist Andrea Sprockett who gave a presentation on the Public Education & Outreach program. She emphasized branding, media outreach, and community education, answering a number of questions and concerns from the Board.

- **Motion by Brutschy to table the funding of the Public Health Education Outreach Program for FY 2014-2015 until after the Finance Committee presentation. There was consensus by the Board on this but no vote on this motion.**

5. PUBLIC COMMENTS AND ANNOUNCEMENTS:

There were no comments from the public.

6. CONSENT CALENDAR:

- A. Consent Calendar included the Minutes for April 9, 2014 and two contracts for services (uniform services and human resource support).
- **Motion by Riechel, second by Seifer to approve item 6.A.1., the April Board meeting minutes (Minutes), with an amendment to the Minutes item #7D to read, " To return the new, proposed evaluation form back to the Manager's Evaluation Committee for direction by legal counsel for modifications and proposed changes"; approved by an 18-0 vote of the Board.**
- **Motion by DeJarnatt, 2nd Leschyn to approve Consent Calendar items 6.A.2 and 6.A.3.; approved by an 18-0 vote of the Board.**

7. REGULAR AGENDA:

- A. Earthquake Insurance: Report from Manager Gay on Alliance Insurance Service to provide proposed insurance to the District at a \$5.1M limit with a 20-25% deductible.
- **Motion by Riechel, second by Rutherford to table the earthquake insurance policy from Alliance Insurance Service for a later date; approved by an 18-0 vote of the Board.**
- B. Proposed District Budget 2014-2015 discussion, Finance Committee Chair Rick Wykoff, Finance Director Rodriguez, and Manager Gay.

Chair Wykoff stated the Finance Committee had concerns with a few issues and items in the budget. Changes in the proposed Budget were explained and clarified by Finance Director Rodriguez. May Board meeting provides the first viewing of the new year's District Budget (FY 14-15) with the final approval of the District Budget for FY 14-15 agendaized for the June Board meeting.

- **Motion by Ridgeway, second by Riechel, to approve funding of the Public Health Education and Outreach Program for the FY 2014-2015 in item 4.B., District Budget- that would include a new staffing position; approved by an 15-3 vote of the Board (against: Trustees Wykoff, Seifer and Brutschy).**

8. BOARD COMMITTEE MEETING DATES AND REPORTS:

- A. **Environmental/Public Outreach Committee: *Scott Smith Chair*:** This evening focused on the position and presentation to the Board of the Public Health Education and Outreach Officer and program components.
- B. **Finance Committee: *Rick Wykoff Chair*:** The committee is very active as indicated in the enclosed report and meet monthly.
- C. **Strategic Planning Committee: *Jim Ridgeway Chair*:** Next meeting June 19, 2014.

- D. **Manager Evaluation Committee, Steve Hedlund Chair:** Received the manager's evaluation back from the Trustees and will tally votes. In the coming months the Committee will meet with Counsel to agenzize the proposed new manager's evaluation.
- E. **Policy Committee: Robert Riechel Chair:** A meeting will be scheduled with the non-profit Regional Government Service Authority who will review policies for the committee. No meeting scheduled at this time.
- F. **Ad-Hoc Legal Representation: Kati Martin Chair-** Manager Gay and Trustee Fuller gave reports stating that the RFP mailed out to the thirteen legal firms, seven proposals were returned to the District. The Committee will begin interviews June 9th to narrow down the list for Board approval.

8. FINANCIAL REPORT: FINANCE DIRECTOR: ROSENDO RODRIGUEZ

Review of the Financial Documents for the fiscal year 2013-2014; July through March. The budget was slightly above the 75% year projection due to typical seasonal expenditures. There is \$6.4M in the General and Capital Funds. Details of the financial report were included in the Board's packet.

- Motion by Galligan, second by Brutschy, to approve the Financial Documents for fiscal year 2013-2014, July 2013 through March 2014; approved by an 18-0 vote of the Board.

9. MANAGER'S REPORT:

- A. Manager Gay indicated that a complete report of the activities is contained in the Board's packet which included the following item:
 - The increased outbreak of *Aedes aegypti* (Yellow Fever Mosquitoes) in Menlo Park was reviewed. There was also a detection of the Yellow Fever mosquitoes in Atherton. The *Aedes aegypti* team will continue to increase surveillance and monitoring strategies within the containment zone.

10. BOARD MEMBERS COMMENTS AND ANNOUNCEMENTS:

- Trustee Scott: Reported on the AMCA Legislative Day in Washington DC that he and District Assistant Manager Weber attended. They found the experience exciting and educational meeting with five congressional representatives from the Bay Area.
- Trustee Riechel: wanted to go on record that he turned in the signed proclamation from the City of San Bruno for West Nile Virus week.

11. CLOSED SESSION: ANTICIPATED LITIGATION AND MANGER'S EVALUATION-Legal Counsel

- Motion to move into closed session at 8:17PM by Riechel, 2nd Galligan, approved by an 18-0 vote by the Board.

CLOSED SESSION MEETING OF THE BOARD OF TRUSTEES

- 1. Call to order**
- 2. Roll Call**
3. Public Employment Evaluation- Manger's Evaluation
4. Significant exposure to litigation pursuant to subdivision of Section 54956.9:
One case

13. REPORT FROM CLOSED SESSION (8:57PM):

On both items, direction was given to Counsel by the Board.

14. NEXT REGULARLY SCHEDULED BOARD MEETING:

President Rutherford announced the next scheduled Board meeting on June 11, 2014.

15. ADJOURNMENT:

Meeting was adjourned at 9:00PM.

There being no further business, the meeting was adjourned at 9:00PM.

I certify the above minutes were approved as read or corrected at a meeting of the Board held on May 14, 2014.

** All reports that were provided to the trustees as the board meeting will be available upon request.

Approved:

District Manager

Board President



San Mateo County Mosquito and Vector Control District
 1351 Rollins Road
 Burlingame, CA 94010
 Phone: (650) 344-8592
 Fax: (650) 344-3843

PURCHASE REQUISITION

Requested by: Brian Weber

Signature:

Request Date: June 3, 2014

VENDOR Univar
 Sandra Torry
 2893 N. Miami Ave
 Fresno, CA 93727
 (559) 577-8872
 Fax: (559) 346-1266

SHIP TO San Mateo County Mosquito and Vector Control District
 1351 Rollins Road
 Burlingame, CA 94010
 Phone: (650) 344-8592

DEPARTMENT	BUDGETED ACCOUNT CODE	FUND (GENERAL / CAPITAL)
OPERATIONS	5111A10P Pesticides - Altosid, Pyrenone, BTI	GENERAL FUND

QTY	UNIT	DESCRIPTION	UNIT PRICE	LINE TOTAL
88	Bags	Spheratax (50 G)	\$ 198.00	\$ 17,424.00
30	bags	Altosid XRG	\$ 326.80	\$ 9,804.00
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	

Instructions:

1. A Purchase Requisition Form will be required for all purchases over \$1,000.
2. Per District Policy 6030 – Expense Authorization, informal bidding is required for requests between \$1,000 and \$7,500. For requests over \$7,500, formal bidding shall be required (will need an RFP). Attach relevant supporting documentation to each request.

SUBTOTAL	\$ 27,228.00
SALES TAX	2,450.52
Shipping / Freight	-
Other	-
TOTAL	\$ 29,678.52

Department Manager Approval 6-3-14
 Date

District Manager Approval 6-3-14
 Date



San Mateo County Mosquito and Vector Control District
 1351 Rollins Road
 Burlingame, CA 94010
 Phone: (650) 344-8592
 Fax: (650) 344-3843

PURCHASE REQUISITION

Requested by: Brian Weber

Signature:

Request Date: June 3, 2014

VENDOR ADAPCO
 Dennis Candito
 PO Box 340863
 Sacramento, CA 95834-0863
 Phone: 875-6353
 Fax: (866) 330-9889

SHIP TO San Mateo County Mosquito and Vector Control District
 1351 Rollins Road
 Burlingame, CA 94010
 Phone: (650) 344-8592

DEPARTMENT	BUDGETED ACCOUNT CODE	FUND (GENERAL / CAPITAL)
OPERATIONS	5111A10P Pesticides · Altosid, Pyrenone, BTI	GENERAL FUND

QTY	UNIT	DESCRIPTION	UNIT PRICE	LINE TOTAL
5	case	Altosid 4.25	\$ 1,102.20	\$ 5,511.00
20	bags	Vectomax FG	\$ 329.20	\$ 6,584.00
30	bags	Altosid XRG	\$ 326.80	\$ 9,804.00
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	

Instructions:

1. A Purchase Requisition Form will be required for all purchases over \$1,000.
2. Per District Policy 6030 – Expense Authorization, informal bidding is required for requests between \$1,000 and \$7,500. For requests over \$7,500, formal bidding shall be required (will need an RFP). Attach relevant supporting documentation to each request.

SUBTOTAL	\$ 21,899.00
SALES TAX	1,970.91
Shipping / Freight	-
Other	-
TOTAL	\$ 23,869.91

Department Manager Approval 6-3-14
 Date

District Manager Approval 6-3-14
 Date



January 3, 2013

ADAPCO, Inc.
550 Aero Lane
Sanford, FL 32771-6342

To whom it may Concern:

This letter is to advise you that Valent BioSciences Corporation is the sole manufacturer and registrant of the trademarked product brands, VectoBac[®], VectoLex[®], and VectoMax[®], including the formulations VectoBac G, VectoBac GS, VectoBac GR, VectoBac 12AS, VectoBac WDG, VectoLex CG, VectoLex FG, VectoLex WDG, VectoLex WSP, as well as VectoMax CG, VectoMax FG and VectoMax WSP.

Valent BioSciences Corporation is the sole manufacturer of *Bacillus thuringiensis* subspecies *israelensis*, Strain AM 65-52, which is the registered active ingredient contained in the VectoBac[®] formulations.

Valent BioSciences Corporation is the sole manufacturer of *Bacillus sphaericus* 2362 Serotype H5a5b, strain ABTS 1743, which is the registered active ingredient contained in the VectoLex[®] formulations.

Valent BioSciences Corporation is the sole manufacturer of both *Bacillus thuringiensis* subspecies *israelensis*, Strain AM 65-52, and *Bacillus sphaericus* 2362 Serotype H5a5b, strain ABTS 1743, which are the registered active ingredients contained in the VectoMax[®] formulations.

Also, be advised that ADAPCO, Inc. is Valent BioSciences Corporation's sole distributor for VectoBac[®], VectoLex[®], and VectoMax[®] products in the states of California, Nevada, and Utah.

Should you have any questions regarding this information, feel free to contact Stephanie Whitman at 307-721-4335, or Ryan Solberg at 847-366-2404.

Sincerely,

Ryan Solberg, electronically signed

Ryan Solberg
National Sales Manager
U.S. & Canada
Public Health Products
Valent BioSciences Corporation
847-968-4714 - office
847-366-2404 - cell
925-817-3161 - fax



Advanced Microbiologics, LLC

*11146 N. W. 69th Place
Parkland, Florida 33076*

June 27, 2013

UNIVAR USA
2893 N. Miami Avenue
Fresno, CA 93725

Subject: Sole Source Distribution of SPHERATAX SPH (50 G) and SPHERATAX SPH (50 G) WSP.

This letter is to certify that ADVANCED MICROBIOLOGICS, LLC, is the sole manufacturer for SPHERATAX SPH (50 G), and SPHERATAX SPH (50 G) WSP, *Bacillus sphaericus* granules.

In 2013, UNIVAR USA is the only authorized distributor designated by ADVANCED MICROBIOLOGICS, LLC, to sell the SPHERATAX SPH (50 G) AND SPHERATAX SPH (50 G) WSP formulations listed above to city, county, and federal agencies in California, Nevada, Utah and Arizona.

Sincerely,

A handwritten signature in cursive script that reads "T. Couch".

Terry L. Couch, Ph.D.
Secretary

Agenda Item # 8.A.

FINANCIAL REPORT

SUBJECT: Resolution M-001-15

RECOMMENDATION

Recommend the Board introduce a motion to approve Resolution M-001-15, the District Budget for Fiscal Year 2014-2015.

BACKGROUND

The Board reviewed and discussed the District Budget for Fiscal Year 2014-2015 at the May Board of Trustee meeting.

GENERAL FUND REVENUES

There are no significant changes that were made to the final proposed budget other than the following items:

1. During the May 14, 2014 board meeting, the District Trustees requested that the earthquake insurance premium be removed from the proposed budget. Thus creating a savings of \$26,000.
2. Upon further review of the proposed budget, the Laboratory staff requested additional funding to the following accounts:
 - a. 5171 Laboratory Supply: Increase of \$5,990 to purchase additional PCR supplies during the year for increased testing of dead birds for West Nile Virus and testing of ticks for tick-borne diseases such as Lyme disease.
 - b. 5721 Meetings / Conferences: Increase of \$1,600 to fund a guest speaker at the District for a laboratory workshop on the PCR system during the annual MVCAC Conference in March-2015.
 - c. 5966 Disease Surveillance: Increase of \$2,550 to fund a variety of activities including: Multiplex Master Mix, Proficiency and Squirrel testing.
3. After accounting for the removal of the earthquake insurance premium and the additional expenditures that are anticipated to be incurred in FY14-15, the budget has been reduced by \$15,860. These proposed savings will be applied to fund reserves as outlined on page 19 of the attached budget.

REFERENCE MATERIALS ATTACHED:

- A. Resolution M-001-15.
- B. District Budget Fiscal Year 2014 – 2015

San Mateo County Mosquito and Vector Control District



6/11/2014

DRAFT District Budget 2014/2015

1351 Rollins Road
Burlingame, CA 94010
650-344-8592
www.smcmad.org

Board of Trustees

Donna Rutherford	City of East Palo Alto	President
Rick Wykoff	City of Foster City	Vice President
Leon Nickolas	City of Millbrae	Secretary
Mason Brutschy	Town of Atherton	
Wade Leschyn	City of Belmont	
Robert Maynard	City of Brisbane	
Joe Galligan	City of Burlingame	
Louis Gotelli	Town of Colma	
Jason Seifer	County at Large	
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Kati Martin	City of Half Moon Bay	
Dr. D. Scott Smith	Town of Hillsborough	
Valentina Cogoni	City of Menlo Park	
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Steve Hedlund	Town of Portola Valley	
Kathryn Lion	City of Redwood City	
Robert Riechel	City of San Bruno	
Betsey Schneider	City of San Carlos	
Dr. James Ridgeway	City of San Mateo	
Christopher Cairo	City of South San Francisco	
Richard Tagg	Town of Woodside	

Finance Committee

Rick Wykoff, City of Foster City (Chair)

Mason Brutschy, Town of Atherton

Robert Maynard, City of Brisbane

Joe Galligan, City of Burlingame

Leon Nickolas, City of Millbrae

Robert Riechel, City of San Bruno

Jason Seifer, County at Large

DRAFT

**MISSION STATEMENT
OF THE
SAN MATEO COUNTY MOSQUITO
AND VECTOR CONTROL DISTRICT**

“The mission of the San Mateo County Mosquito and Vector Control District is to safeguard the health and comfort of the citizens of San Mateo County through a planned program to reduce mosquitoes and other vectors.”

**VISION STATEMENT
OF THE
SAN MATEO COUNTY MOSQUITO
AND VECTOR CONTROL DISTRICT**

“We will be the best mosquito and vector surveillance and control district in our state.”

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

FISCAL YEAR 2014-2015 BUDGET & ASSESSMENT REPORT

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San Mateo County
Mosquito and Vector Control District
1351 Rollins Rd
Burlingame CA 94010
(650) 344-8592 • Fax (650) 344-3843
www.smcmad.org

June 11, 2014

Donna Rutherford, President

Members of the Board of Trustees

Re: FY14-15 District Budget

I am pleased to present the FY14-15 Budget to the San Mateo County Mosquito and Vector Control District Trustees. This year's balanced budget is a zero-growth budget (i.e. no increased assessments). This year represents a budget that provides critical services and managing its resources without increased taxation to the residents we serve.

I would like to commend all District personnel for their skillful management of the current year's budget and for their conscientious efforts in preparing this upcoming year's budget to meet our desired goal of a zero-growth budget.

Sincerely,

Robert B. Gay
District Manager

Mission Statement Goals

The following District Goals were formulated by the Board of Trustees and District Management. These goals correspond to the District Mission Statement. The Board of Trustees through a committee structure produces a District Policy Manual, Employee Manual, Strategic Manual and the District Annual Budget to support, direct and govern the District's extensive vector surveillance and control programs. The Mission statement goals include:

Prevent the emergence of biting adult mosquitoes by applying control to the larval stage.

Maintain consistency in operational programs to prevent or reduce mosquitoes and vector populations.

Answer all requests for service from the public within 24 hours.

Research newly developed pesticides and methods of control for mosquitoes and other vectors.

Monitor the distribution of vector-borne diseases in nature and prevent the occurrence of human cases among District residents.

Enhance surveillance for adult mosquitoes in order to uncover new sites of larval development.

Increase public awareness of District services with an active educational program.

Promote employee professional development, enhance personal productivity, work satisfaction, and ensure safe working conditions.

Maintain up-to-date reference library of mosquito and vector control literature.

Cooperate and share resources with other agencies in order to maximize the public benefit for all vector control services.

Strategic Planning Committee

Dr. James Ridgeway, City of San Mateo (Chair)

Richard Tagg, Town of Woodside

Betsey Schneider, City of San Carlos

Christine Fuller, City of Daly City

Christopher Cairo, City of South San Francisco

Strategic Planning Foundation

Strategic thinking forms the foundation for strategic decision-making. Without this foundation, subsequent decisions and actions are likely to be fragmented and inconsistent with the long-range health of our District.

Our Trustee Strategic Planning Committee and the District Management are charting a journey to continued success. This journey is important for many reasons, a few include:

- Keeps the District focused on the future, as well as the present.
- Reinforces the principles espoused in our mission, vision, goals, and strategy.
- Encourages cross-functional planning and communications.
- Builds a bridge to our short-term tactical planning process.
- Encourages the Trustees and District Management to look at planning from a macro perspective.
- Saves time, reduces conflict, and increases the power of human creativity.

Financial Policies

Overview

The District's annual budget is developed in accordance with the District Policies, Strategic Planning Document, and the Capital Improvement Plan, the needs of the residents of San Mateo County and all federal and state laws. Programs, project priorities and service levels are established by the plans. The budget provides adequate funding for maintenance and replacement of capital plant and equipment.

Balanced Budget

The District annually adopts a balanced budget where operating revenues are equal to, or exceed, operating expenditures. Any increase in expenses, decrease in revenues, or combination of the two that would result in budget imbalance will require budget revision, rather than spending unappropriated surpluses or designated reserves to support ongoing operations. Any year end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy and the balance will be available for capital projects.

Fund Structure

The fund structure includes the General Fund and Capital Fund. The General Fund is the primary operating fund of the District. It accounts for all activities of the general government, except those to be accounted for in another fund. The Capital Fund accounts for the ongoing capital projects outlined in the Capital Funding Strategy.

Fund Balance

It is the San Mateo County Mosquito and Vector Control District's ("District") policy to maintain an adequate fund balance for public health emergency, contingencies, operating cash flow, future liabilities, and replacement of equipment and plant, and for future construction or replacement due to natural disasters (earthquakes). The Fund Balance Policy follows the guidelines set in the Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

Investment Policy

It is the policy of the San Mateo County Mosquito and Vector Control District (“District”) to invest public funds in a manner which will provide maximum security while providing sufficient liquidity to meet the daily cash flow demands of the District and an investment return conforming to all state and local statutes governing the investment of public funds.

DRAFT



SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

Resolution M -001-15

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT ADOPTING THE FISCAL YEAR 2014-2015 OPERATIONAL BUDGET

WHEREAS, the San Mateo County Mosquito and Vector Control District (“District”) is a political subdivision and a “local agency” of the State of California, created and operating under the authority and provisions of California Health and Safety Code Section 2000 et. Seq. and

WHEREAS, the District’s Board of Trustees (“Board”) has been granted the statutory authority and responsibility to administer the financial affairs of the District; and

WHEREAS, California Health and Safety Code Section 2070(a) provides that on or before August 1 of each year, the Board shall adopt a final budget, which shall conform to the accounting and budgeting procedures for special districts contained in Subchapter 3 (commencing with Section 1031.1) and Article 1 (commencing with Section 1121) of Subchapter 4 of Division 2 of Title 2 of the California Code of Regulations; and

WHEREAS, the Board reviewed the Fiscal Year 2014-2015 Budget for the District and determined that said budget conforms to all applicable regulations.

NOW, THEREFORE, BE IT RESOLVED THE BOARD OF TRUSTEES OF THE SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals.

The recitals set forth above are true and correct.

Section 2. Adoption of Budget

The Board hereby adopts the Fiscal Year 2014-2015 Budget of **\$4,538,866**, a copy of which is attached hereto and incorporated herein by this reference and which shall be made available for public inspection in the office of the District Manager.

Section 3. Transmit to County

Pursuant to California Health and Safety Code Section 2070(b), the District Manager shall cause a copy of the Fiscal Year 2014-2015 Operational Budget to be transmitted to the San Mateo County Auditor-Controller's Office.

Section 4. Effective Date

This Resolution shall take effect immediately upon its adoption.

Section 5. Certification

The Board Secretary shall certify as to the adoption of this resolution and shall cause the same to be processed in the manner required by law.

PASSED, ADOPTED AND APPROVED, THIS 11TH day of June 2014.

Board President, Donna Rutherford

Board Secretary, Leon Nickolas

Counsel, Kathryn E. Meola

District Manager, Robert Gay

REVENUES

BUDGET – FY 2014-2015

REVENUE SOURCES

The fiscal year runs from July 1, 2014, to June 30, 2015. The District receives revenues from property taxes, Special Mosquito Control Tax, a special benefit assessment that is collected by the County of San Mateo through homeowner property tax bills. These monies are assessed and collected each fiscal year. The District's three main sources of revenue are property taxes, benefit assessment, and the Special Mosquito Control Tax.

Revenue Description

Property Tax – Current Secured: Secured property is generally non-movable property, such as houses and other buildings. Revenues are based on general valuation. The portion of revenues designated for taxing agencies, including special districts, is 1%. Property taxes levied are recorded as revenue when received, in the fiscal year of levy, because of the adoption of the “alternate method” of property tax distribution, known as the Teeter Plan, by the District and County. The Teeter Plan authorizes the auditor-controller to allocate 100% of the secured property tax billed but not yet paid. The auditor-controller remits tax monies to the District in three installments, as follows: 50% remitted on December 15; 40% remitted on April 15; 10% remitted on June 30.

Property Tax – Current Unsecured: Unsecured property is similar to secured property as noted above, and the revenue is based on the same formula. Unsecured property includes items such as motor homes, airplanes, boats, and other moveable personal property. The portion of the revenue designated for taxing agencies, including special districts, is 1%.

Homeowners Tax Relief: This is the portion of tax funds replaced by State resources for tax relief for homeowners. In other words, the amount of homeowners' exemption on property valuation is paid to the County by the State. The portion of revenue designated for taxing agencies, including special districts, is 1%.

Special Mosquito Control Tax: The District held a Special Tax Measure Election in November 2, 1982. The Measure A (Special Tax for Mosquito Control Services) passed with a yes vote of 74%. The Special Tax was designated for all parcels not exempted by law for 13 cities within County of San Mateo at a maximum taxing rate of \$3.75 per parcel. No cost of living adjustment was authorized in this ballot Measure A.

Benefit Assessment Revenue: 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 was outside of the District's then-current (pre-2003) jurisdictional 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. The annual engineers report defines the benefit assessment district that provides funding for the services in the North and West areas ("Annexation Area") of San Mateo County.

Service Abatement Agreements: Each year the District establishes service abatement agreements with state and local agencies, cities, commercial establishments, sewage treatment plants, for controlling mosquitoes.

Education Revenue Augmentation Funds (ERAF): In 2003, San Mateo County Controller announced the refund of \$37,496,366 in excess Educational Revenue Augmentation Funds (ERAF) to local taxing agencies including cities, special districts and the County. These refunds are the result of the local tax base increasing at a rate faster than the increase in the funding limits for schools and community colleges. The refunds were proportional to each agency's contribution as set forth by state statute. Each year the San Mateo County Controllers' office distributes the excess ERAF to the District.

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FY14/15 BUDGET
General Operating Budget

	Actual 2012 / 2013	Projected 2013 / 2014	Approved Budgeted 2014 / 2015
Fund balances, beginning of period	5,367,383	6,248,373	7,010,256
Revenues :			
Property Taxes	1,675,036	1,792,898	1,853,472
Special Benefit Assessment	1,419,107	1,422,588	1,423,500
Special mosquito control tax	459,751	462,889	466,000
ERAF Refund	236,011	261,332	225,000
Redevelopment (RDA & RPTTF)	137,923	93,874	74,500
Service Abatement Contracts	239,095	257,435	238,900
Interest earned	36,957	36,929	36,200
Miscellaneous Revenues	95,670	268,296	5,525
Total Revenues	4,299,549	4,596,241	4,323,097
Expenditures :			
Salaries & Benefits	2,219,514	2,495,665	3,085,851
Services & Supplies	1,003,860	1,003,094	1,156,045
Capital Project Fund Expenditures	195,186	335,600	296,970
Total Expenditures	3,418,560	3,834,358	4,538,866
Ending Fund balances (Allocated to Reserves)	6,248,373	7,010,256	6,794,487

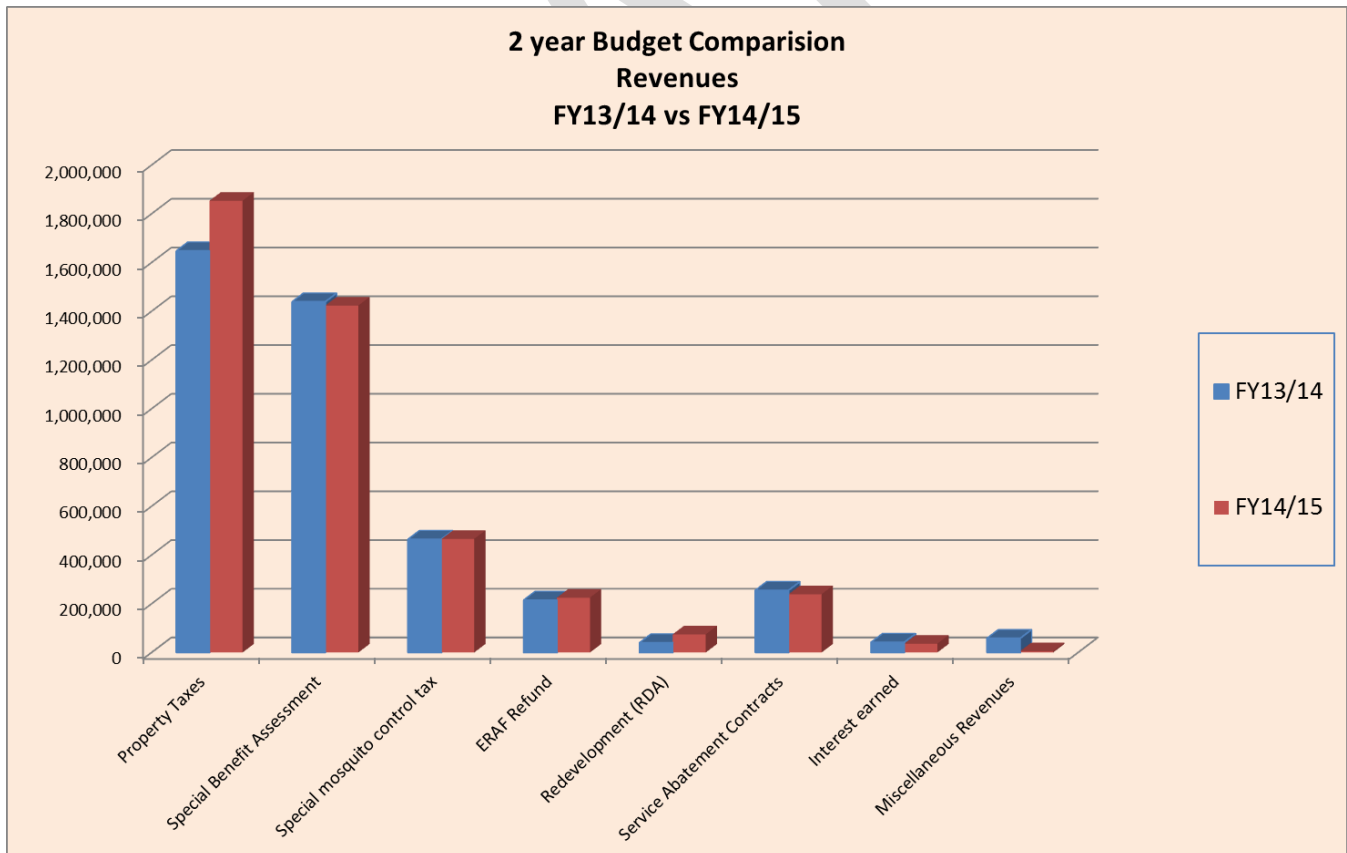
Reserve Funds Balances:		Funding Level %		Funding Level %		Funding Level %
Working General Reserve Fund	2,084,103	100%	2,256,447	100%	2,545,137	100%
Public Health Emergency Reserve Fund	500,000	100%	500,000	100%	950,000	100%
Natural Disaster Emergency Reserve Fund	1,000,000	100%	1,000,000	100%	1,230,000	100%
Equipment Replacement Reserve Fund	930,000		930,000		430,000	
Less Transfer In for CPF Expenditures	(195,186)		(335,600)		(296,970)	
Add Fund Replenishment	151,768		335,600		53,525	
	886,582	95%	930,000	100%	186,555	43%
Other Post Employment Benefits Reserve Fund	1,594,541	100%	1,642,377	100%	1,691,649	100%
Sick / Annual Leave Reserve Fund	183,147	100%	187,147	100%	191,147	100%
Unassigned Reserves	-		494,285		-	
Fund balances, end of period	6,248,373	99%	7,010,257	108%	6,794,488	97%

Recommended Reserve Fund Balances per Policy:			
Working General Reserve Fund	2,084,103	2,256,447	2,545,137
Public Health Emergency Reserve Fund	500,000	500,000	950,000
Natural Disaster Emergency Reserve Fund	1,000,000	1,000,000	1,230,000
Equipment Replacement Reserve Fund	930,000	930,000	430,000
Other Post Employment Benefits Reserve Fund	1,594,541	1,642,377	1,691,649
Sick / Annual Leave Reserve Fund	183,147	187,147	191,147
Total Reserve Funding	6,291,791	6,515,971	7,037,933

BUDGET COMPARISONS

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT Two Year Budget Comparison - Revenues

	Approved	Approved	Difference	% Change
REVENUES	Budgeted FY13/14	Budgeted FY14/15	From 13/14 to 14/15	From 13/14 to 14/15
Property Taxes	1,647,588	1,853,472	205,884	12.5%
Special Benefit Assessment	1,438,911	1,423,500	(15,411)	(1.1%)
Special mosquito control tax	464,181	466,000	1,819	0.4%
ERAF Refund	215,000	225,000	10,000	4.7%
Redevelopment (RDA)	40,000	74,500	34,500	86.3%
Service Abatement Contracts	255,000	238,900	(16,100)	(6.3%)
Interest earned	42,000	36,200	(5,800)	(13.8%)
Miscellaneous Revenues	58,000	5,525	(52,475)	(90.5%)
	4,160,679	4,323,097	162,418	3.90%



SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
Two Year Budget Comparison - Expenditures

	Approved	Approved	Difference	% Change
	Budgeted	Budgeted	From 13/14	From 13/14
	FY13/14	FY14/15	to 14/15	to 14/15
Salary & Benefits				
4111 Regular Full Time	1,515,000	1,724,549	209,549	14%
4161 Regular Part Time	129,000	214,320	85,320	66%
4311 Social Security	10,000	14,788	4,788	48%
4321 Retirement	478,000	575,314	97,314	20%
4412 Health Insurance	369,000	415,010	46,010	12%
4414 Great-West Deferred Comp	13,000	13,000	-	0%
4415 Medicare Insurance	24,000	28,465	4,465	19%
4422 Dental Insurance	38,000	45,000	7,000	18%
4431 Vision Insurance Plan	5,300	6,000	700	13%
4440 Commute Benefit	5,500	9,000	3,500	64%
4442 Long Term Disability	11,300	13,200	1,900	17%
4451 Unemployment Insurance	18,000	20,104	2,104	12%
4621 AFLAC Insurance	6,500	7,100	600	9%
subtotal Salary & Benefit	2,622,600	3,085,851	463,251	18%
Services & Supplies				
5111 Pesticides	250,000	200,000	(50,000.00)	(20%)
5121 Clothing	23,700	27,875	4,175	18%
5156 Household	4,200	4,200	-	0%
5171 Medical / Laboratory	18,800	36,500	17,700	94%
5199 Office	20,100	28,250	8,150	41%
5233 Special Tools	16,100	29,300	13,200	82%
5331 Memberships	18,845	20,295	1,450	8%
5416 Gasoline / Oil	67,000	65,800	(1,200)	(2%)
5428 Miscellaneous Repair	50,000	44,500	(5,500)	(11%)
5472 General Maintenance	9,300	9,500	200	2%
5631 Electric / Gas	20,900	25,300	4,400	21%
5635 Water / Sewer	9,700	10,100	400	4%
5721 Meetings / Conferences	91,800	82,600	(9,200)	(10%)
5856 Services / Consultation	238,600	218,930	(19,670)	(8%)
5966 District Special Expenses	121,500	171,100	49,600	41%
6712 Telephone	22,500	26,645	4,145	18%
6725 General Liability Insurance	53,000	41,000	(12,000)	(23%)
6731 All Other Insurance	102,100	114,150	12,050	12%
subtotal Services & Supplies	1,138,145	1,156,045	17,900	2%
Total General Fund Budget	3,760,745	4,241,896	481,151	13%
Capital Project Fund				
Capital Project Fund Services Supplies				
5188-05 Other Misc Exp	1,800	600	(1,200)	(67%)
5233-05 Special Tools	3,250	0	(3,250)	(100%)
5428-05 Misc Repair	245,000	65,000	(180,000)	(73%)
5966-05 District Special Expense	2,250	17,250	15,000	667%
subtotal Services & Supplies	252,300	82,850	(169,450)	(67%)
Capital Fund Fixed Assets				
7311-05 Equipment	144,300	214,120	69,820	48%
subtotal Fixed Assets	144,300	214,120	69,820	48%
Total Capital Fund Budget	396,600	296,970	(99,630)	(25%)

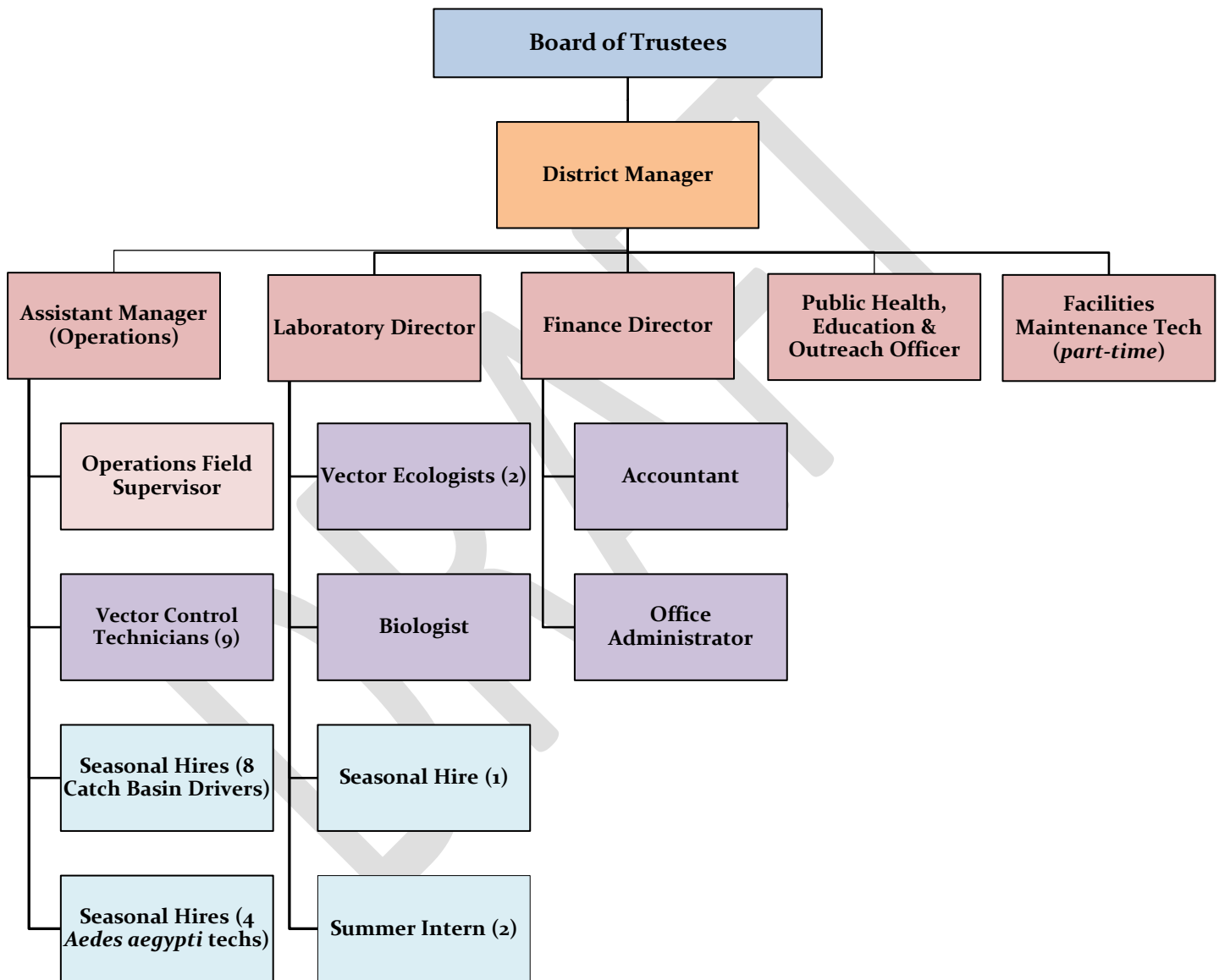
**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
Personnel Summary**

FULL TIME STAFF	ACTUAL FY 10/11	ACTUAL FY 11/12	ACTUAL FY 12/13	ACTUAL FY 13/14	APPROVED BUDGET FY 14/15
District Manager	1	1	1	1	1
Assistant Manager	1	1	1	1	1
Field Operations Supervisor	1	1	1	1	1
Vector Control Technicians	10	8	8	9	9
Laboratory Director	1	1	1	1	1
Vector Ecologist	3	3	3	2	2
Biologist	-	-	-	1	1
Finance Director	1	1	1	1	1
Accountant	1	1	1	1	1
Office Administrator	1	1	1	1	1
Facilities Maintenance Technician (part-time)	-	-	-	-	0.5
Public Health, Education & Outreach Officer	-	-	-	-	1
TOTALS	20	18	18	19	20.5

* Seasonal personnel are not included

San Mateo County MVCD

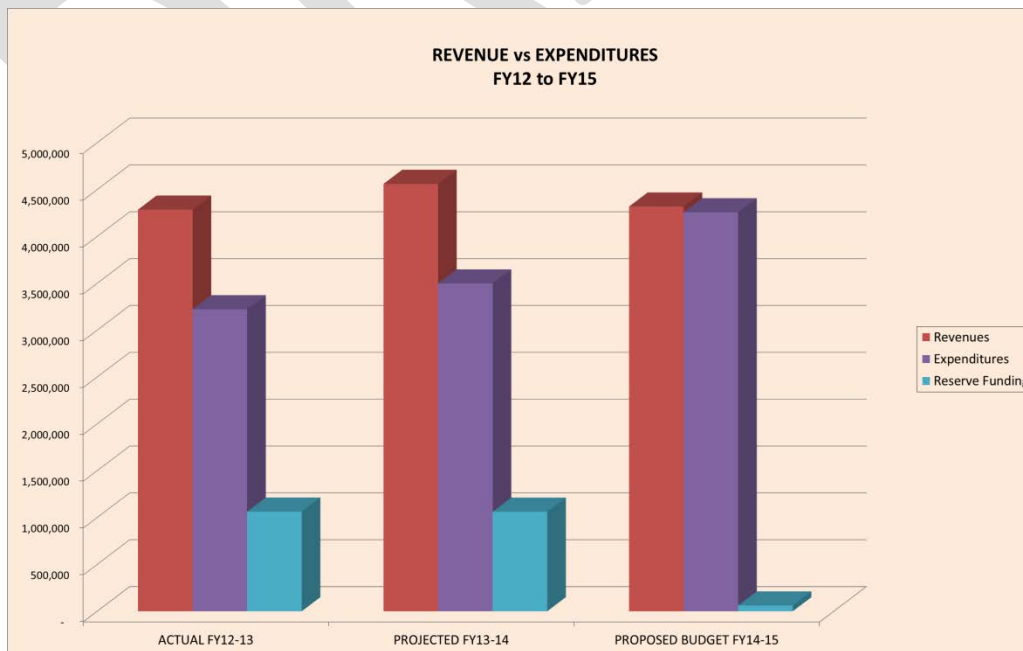
2014/2015 Organizational Chart



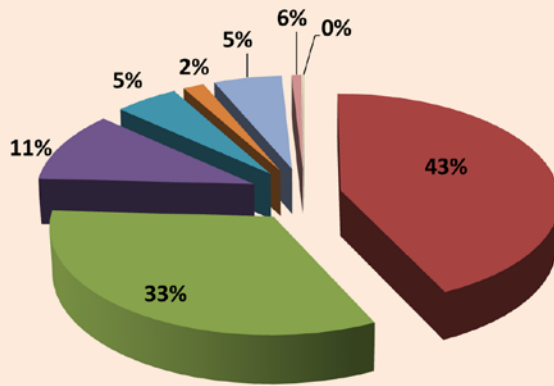
Operational Budget FY14/15

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT REVENUE AND EXPENDITURE SUMMARY FY14/15 BUDGET - General Fund

	ACTUAL FY12-13	PROJECTED FY13-14	% of FY13-14 Total	APPROVED BUDGET FY14-15	% of FY14-15 Total
REVENUES					
Property Taxes	1,675,036	1,792,898	39%	1,853,472	43%
Special Benefit Assessment	1,419,107	1,422,588	31%	1,423,500	33%
Special mosquito control tax	459,751	462,889	10%	466,000	11%
ERAF Refund	236,011	261,332	6%	225,000	5%
Redevelopment (RDA & RPTTF)	137,923	93,874	2%	74,500	2%
Service Abatement Contracts	239,095	257,435	6%	238,900	6%
Interest earned	34,694	35,270	1%	34,750	1%
Miscellaneous Revenues	85,335	235,194	5%	4,025	0%
Total Revenues	4,286,952	4,561,480	100%	4,320,147	100%
EXPENDITURES					
Salaries & Benefits	2,219,514	2,495,665	55%	3,085,851	71%
Services & Supplies	1,003,860	1,003,089	22%	1,156,045	27%
Reserve Funding	1,063,578	1,062,727	23%	78,251	2%
Total Expenditures	4,286,952	4,561,480	100%	4,320,147	100%
NET INCOME	0.00	0.00		(0.00)	

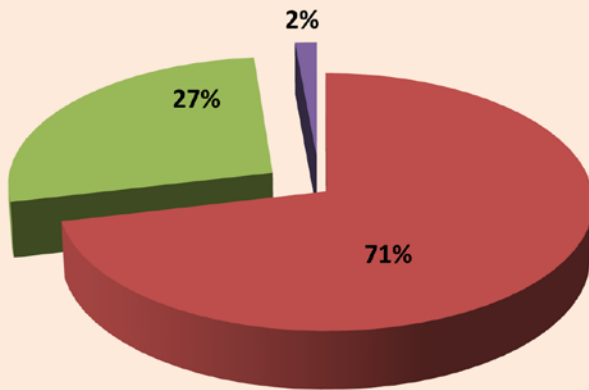


**GENERAL FUND
REVENUES
2014/15 Budget**



- REVENUES
- Property Taxes
- Special Benefit Assessment
- Special mosquito control tax
- ERAF Refund
- Redevelopment (RDA & RPTTF)
- Service Abatement Contracts
- Interest earned
- Miscellaneous Revenues

**GENERAL FUND
EXPENDITURES
2014/15 Budget**



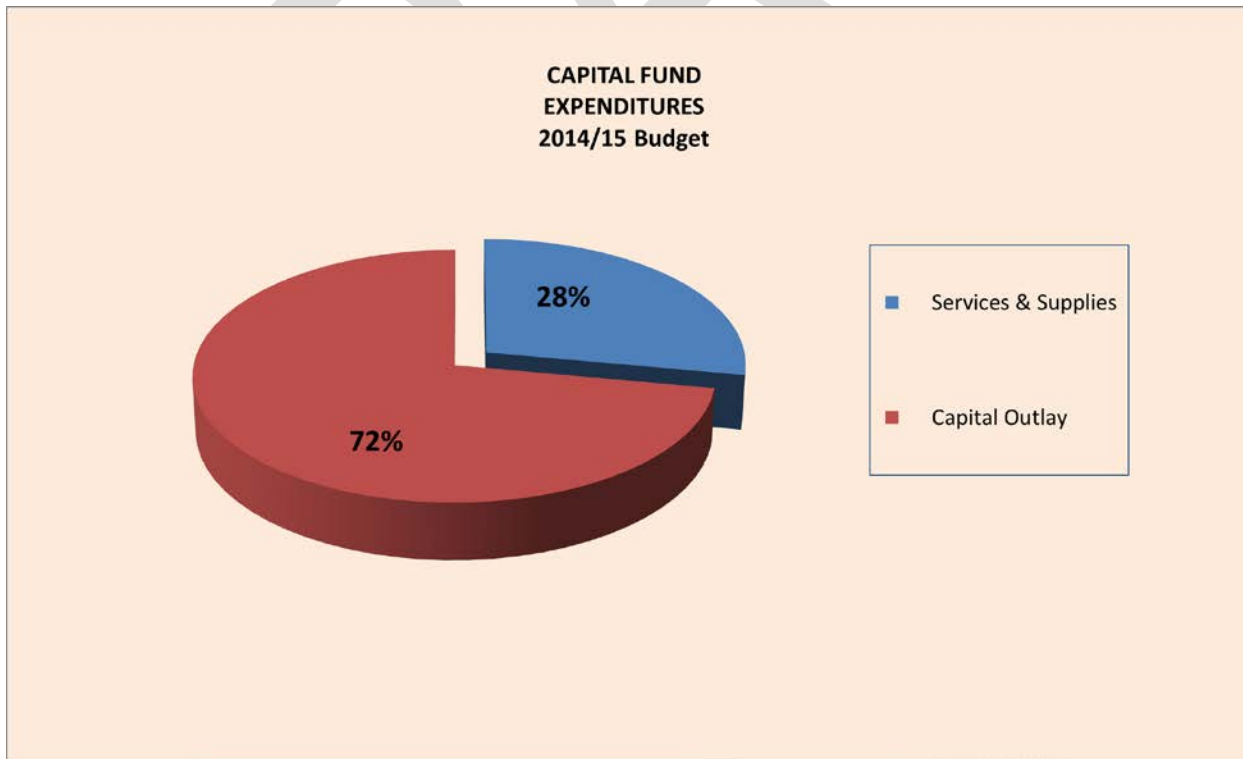
- EXPENDITURES
- Salaries & Benefits
- Services & Supplies
- Reserve Funding

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
REVENUE AND EXPENDITURE SUMMARY
FY14/15 BUDGET - Capital Fund

	ACTUAL FY12-13	PROJECTED FY13-14	% of FY13-14 Total	APPROVED BUDGET FY14-15	% of FY14-15 Total
REVENUES					
Interest earned	2,264	1,659		1,450	
Miscellaneous Revenues	10,334	33,102	95%	1,500	51%
Total Revenues	12,598	34,761	95%	2,950	51%
EXPENDITURES					
Services & Supplies	103,333	206,565	62%	82,850	28%
Capital Outlay	91,853	129,035	38%	214,120	72%
Total Expenditures	195,186	335,600	100%	296,970	100%
Balance to be funded by Reserves	(182,588)	(300,839)		(294,020)	

NOTE:

Although Net Income shows negative earnings in the Capital Fund, expenditures for this account are funded out of reserve accounts. Cash is transferred to this account from the General Fund as needed.



**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
Three Year Budget Comparison
Budgeted vs Expended**

	Amended & Approved		Approved		Approved	% Change From 12/13 to 13/14	% Change From 13/14 to 14/15
	Previous Fiscal Year		Current Fiscal Year		Next Fiscal Year		
	Expended FY12/13	Budgeted FY12/13	Projected FY13/14	Budgeted FY13/14	Budgeted FY14/15		
Salary & Benefits							
4111 Regular Full Time	1,280,856	1,325,000	1,424,989	1,515,000	1,724,549	14.3%	13.8%
4161 Regular Part Time	142,823	151,000	150,163	129,000	214,320	(14.6%)	66.1%
4311 Social Security	10,200	9,000	10,684	10,000	14,788	11.1%	47.9%
4321 Retirement	378,050	395,000	445,292	478,000	575,314	21.0%	20.4%
4412 Health Insurance	306,675	314,635	351,809	369,000	415,010	17.3%	12.5%
4414 Great-West Deferred Comp	12,000	13,000	11,500	13,000	13,000	0.0%	0.0%
4415 Medicare Insurance	21,029	24,000	23,184	24,000	28,465	0.0%	18.6%
4422 Dental Insurance	30,578	36,000	35,635	38,000	45,000	5.6%	18.4%
4431 Vision Insurance Plan	4,368	4,700	5,214	5,300	6,000	12.8%	13.2%
4440 Commute Benefit	4,167	5,000	4,646	5,500	9,000	10.0%	63.6%
4442 Long Term Disability	8,674	10,000	10,277	11,300	13,200	13.0%	16.8%
4451 Unemployment Insurance	14,732	18,000	16,280	18,000	20,104	0.0%	11.7%
4621 AFLAC Insurance	5,361	6,200	5,991	6,500	7,100	4.8%	9.2%
subtotal	2,219,514	2,311,535	2,495,665	2,622,600	3,085,851	13.5%	17.7%
Services & Supplies							
5111 Agricultural	190,580	250,000	186,060	250,000	200,000	0.0%	(20.0%)
5121 Clothing	20,934	23,910	24,532	23,700	27,875	(0.9%)	17.6%
5156 Household	3,386	3,980	3,079	4,200	4,200	5.5%	0.0%
5171 Medical / Laboratory	4,656	5,190	29,582	18,800	36,500	262.2%	94.1%
5199 Office	16,563	20,852	18,980	20,100	28,250	(3.6%)	40.5%
5233 Special Tools	13,203	19,175	20,021	16,100	29,300	(16.0%)	82.0%
5331 Memberships	17,041	18,388	19,310	18,845	20,295	2.5%	7.7%
5416 Gasoline / Oil	53,986	67,000	60,020	67,000	65,800	0.0%	(1.8%)
5428 Miscellaneous Repair	33,651	56,140	37,378	50,000	44,500	(10.9%)	(11.0%)
5472 General Maintenance	7,260	9,290	6,670	9,300	9,500	0.1%	2.2%
5631 Electric / Gas	12,145	7,770	24,843	20,900	25,300	169.0%	21.1%
5635 Water / Sewer	6,863	9,790	9,447	9,700	10,100	(0.9%)	4.1%
5721 Meetings / Conferences	62,082	83,760	74,582	91,800	82,600	9.6%	(10.0%)
5856 Services / Consultation	325,947	332,865	233,286	238,600	218,930	(28.3%)	(8.2%)
5966 District Special Expenses	77,367	167,620	63,017	121,500	171,100	(27.5%)	40.8%
6712 Telephone	16,332	20,300	21,063	22,500	26,645	10.8%	18.4%
6725 General Liability Insurance	57,162	60,000	41,358	53,000	41,000	(11.7%)	(22.6%)
6731 All Other Insurance	83,403	84,096	119,443	102,100	114,150	21.4%	11.8%
subtotal	1,002,561	1,240,126	992,670	1,138,145	1,156,045	(8.2%)	1.6%
Fixed Assets							
7311 Equipment	1,299	1,300	10,419	0	0	(100.0%)	-
subtotal	1,299	1,300	10,419	0	0	(100.0%)	-
Total	3,223,374	3,552,961	3,498,753	3,760,745	4,241,896	5.8%	12.8%

Capital Project Fund							
Capital Project Fund Services Supplies							
5188-05 Other Misc Exp	993	1,860	442	1,800	600	(3%)	(66.7%)
5233-05 Special Tools	0	1,300	1,746	3,250	0	150%	(100.0%)
5428-05 Misc Repair	100,823	218,000	204,377	245,000	65,000	12%	(73.5%)
5966-05 District Special Expense	1,517	2,000	0	2,250	17,250	13%	666.7%
subtotal	103,333	223,160	206,565	252,300	82,850	13.1%	(67.2%)
Capital Fund Fixed Assets							
7311-05 Equipment	91,853	137,500	129,035	144,300	214,120	5%	48.4%
subtotal	91,853	137,500	129,035	144,300	214,120	4.9%	48.4%
Total	195,186	360,660	335,600	396,600	296,970	10.0%	(25.1%)

REVENUES

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FUND NO. 02706 (GENERAL FUND)
APPROVED REVENUE BUDGET FOR FY 2014-15**

REVENUE BUDGET						
Acct No.	Property Taxes Revenue	Q1 FY14/15	Q2 FY14/15	Q3 FY14/15	Q4 FY14/15	Total Budget
1021	Prop. taxes, current, secured	-	855,947	176,371	673,754	1,706,072
1024	PY Secured Rede	-	-	-	500	500
1031	Prop. taxes, current unsecured	-	88,550	3,750	-	92,300
1033	Prop. taxes, prior, unsecured	-	-	(700)	-	(700)
1041	Prop taxes CY secured SB 813	1,700	11,750	15,000	13,800	42,250
1042	Prop taxes CY unsecured SB 813	-	-	-	1,200	1,200
1043	PY SB 813 REDEM	-	-	-	700	700
1831	Homeowner Prop	-	1,650	3,900	5,600	11,150
	Subtotal Property Tax Revenue	1,700	957,897	198,321	695,554	1,853,472
		0.09%	51.68%	10.70%	37.53%	100%
	Special Assessment Revenue					
2031	Special Benefit Assessment	-	745,000	182,500	496,000	1,423,500
2439	Special Mosquito Tax	-	243,000	62,000	161,000	466,000
	Subtotal Special Assessment Revenue	-	988,000	244,500	657,000	1,889,500
			52.29%	12.94%	34.77%	100%
	Other Revenue Sources					
1046	ERAF Rebate	-	-	225,000	-	225,000
1521-11	VCJPA-Interest Income	1,600	150	1,000	1,000	3,750
1521	Interest Earned	8,000	8,000	7,000	8,000	31,000
2451	Service Abatement Income	148,005	65,751	3,747	21,397	238,900
2647	Misc Refunds/RDA/RPTTF	12,500	-	25,000	37,000	74,500
2658	Other	2,100	150	1,150	625	4,025
	Subtotal Other Revenue Sources	172,205	74,051	262,897	68,022	577,175
TOTAL GENERAL FUND REVENUE BUDGET		173,905	2,019,948	705,717	1,420,576	4,320,147

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FUND NO. 02705 (CAPITAL PROJECT FUND)
APPROVED REVENUE BUDGET FOR FY 2014-15**

REVENUE BUDGET						
Acct No.		Q1 FY14/15	Q2 FY14/15	Q3 FY14/15	Q4 FY14/15	Total
1521	Interest Earned	300	450	400	300	1,450
49900	Other Income	1,000	-	500	-	1,500
TOTAL GENERAL FUND REVENUE BUDGET		1,300	450	900	300	2,950

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
2014 - 15 GENERAL BUDGET**

General Fund		Approved Budget
General Fund Salary & Benefits		
4111	Regular Full Time	1,724,549
4161	Regular Part Time	214,320
4311	Social Security	14,788
4321	Retirement	575,314
4412	Health Insurance	415,010
4414	Great West Deferred Comp	13,000
4415	Medicare Insurance	28,465
4422	Dental Insurance	45,000
4431	Vision Insurance Plan	6,000
4440	Commute Benefit	9,000
4442	Long Term Disability	13,200
4451	Unemployment Insurance	20,104
4621	AFLAC Insurance	7,100
Subtotal Salary & Benefits		3,085,851
General Fund Services & Supplies		
5111	Agricultural	200,000
5121	Clothing	27,875
5156	Household	4,200
5171	Medical/Laboratory	36,500
5199	Office	28,250
5233	Special Tools	29,300
5331	Memberships	20,295
5416	Gasoline/Oil	65,800
5428	Miscellaneous Repair	44,500
5472	General Maintenance	9,500
5631	Electric/Gas	25,300
5635	Water/Sewer Disposal	10,100
5721	Meetings/Conferences	82,600
5856	Services/Consultation	218,930
5966	District Special Expenses	171,100
6712	Telephone	26,645
6725	General Liability Insurance	41,000
6731	All Other Insurance	114,150
Subtotal Services & Supplies		1,156,045
Total General Fund Operational Budget		4,241,896

Capital Project Fund		
Capital Project Fund Services Supplies		
5188-05	Other Misc Exp	600
5428-05	Miscellaneous Repair	65,000
5966-05	District Special Expense	17,250
Subtotal Services & Supplies		82,850
Capital Fund Fixed Assets		
7311	Equipment	214,120
Subtotal Fixed Assets		214,120
Total Capital Fund Budget		296,970

GENERAL FUND EXPENDITURES

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FUND NO. 02706 (GENERAL FUND)
APPROVED EXPENDITURE BUDGET FOR FY 2014-15**

BUDGET SUMMARY						
<u>Acct No.</u>		<u>Q1 FY14/15</u>	<u>Q2 FY14/15</u>	<u>Q3 FY14/15</u>	<u>Q4 FY14/15</u>	<u>FY14/15 BUDGET</u>
	<u>SALARIES & EMPLOYEE BENEFITS</u>					
4111	Regular Full-Time Positions	463,255	397,729	464,745	398,821	1,724,549
4161	Regular Part-Time Positions	120,960	44,560	-	48,800	214,320
4311	Social Security Insurance	7,772	3,172	409	3,435	14,788
4321	County Retirement Plan	154,575	132,691	155,027	133,022	575,314
4412	Health Insurance	99,350	99,350	108,155	108,155	415,010
4414	Great West Deferred Compensation	3,500	3,000	3,500	3,000	13,000
4415	Medicare Insurance	8,535	6,509	6,834	6,586	28,465
4422	Dental Insurance	11,250	11,250	11,250	11,250	45,000
4431	Vision Insurance Plan	1,500	1,500	1,500	1,500	6,000
4440	Commute Benefit	2,250	2,250	2,250	2,250	9,000
4442	Long Term Disability	3,300	3,300	3,300	3,300	13,200
4451	Unemployment Insurance	6,891	409	9,514	3,291	20,104
4621	AFLAC (Accident Insurance)	1,870	1,680	1,870	1,680	7,100
	Total Salaries & Benefits	885,008	707,399	768,354	725,089	3,085,851
	<u>SERVICES & SUPPLIES</u>					
5111	Pesticides	85,000	30,000	20,000	65,000	200,000
5121	Clothing	8,155	6,215	4,970	8,535	27,875
5156	Household	900	1,200	500	1,600	4,200
5171	Laboratory Supplies	9,250	8,900	9,500	8,850	36,500
5199	Office	4,940	7,130	10,600	5,580	28,250
5233	Special Tools / Equipment	12,650	4,750	4,650	7,250	29,300
5331	Memberships (Association dues)	8,000	8,750	200	3,345	20,295
5416	Gasoline / Oil / Grease	24,000	11,300	10,500	20,000	65,800
5428	Vehicle / Equipment Maintenance & Repair	11,725	11,825	10,225	10,725	44,500
5472	Facility Maintenance & Repair	2,375	2,375	2,375	2,375	9,500
5631	Electric / Gas	7,260	6,435	5,770	5,835	25,300
5635	Water / Sewer	2,265	3,105	1,685	3,045	10,100
5721	Meetings / Conferences	12,250	25,950	26,500	17,900	82,600
5856	Services / Consultations	96,292	48,089	38,093	36,456	218,930
5966	District Special Expense	92,725	18,600	24,475	35,300	171,100
6712	Telephone	8,245	5,740	5,590	7,070	26,645
6725	General Liability Insurance	41,000	-	-	-	41,000
6731	All Other Insurance	104,150	10,000	-	-	114,150
	Subtotal Services & Supplies	531,182	210,364	175,633	238,866	1,156,045
	TOTAL OPERATIONAL BUDGET	1,416,190	917,763	943,987	963,955	4,241,896

DISTRICT RESERVES

8612	Working General Reserve Fund	2,545,137
	Public Health Emergency Reserve Fund	950,000
	Natural Disaster Emergency Reserve Fund	1,230,000
	Equipment Replacement Reserve Fund	430,000
	Other Post Employment Benefits Reserve Fund	1,691,649
	Sick / Annual Leave Reserve Fund	191,147
	Total Reserve Funds	7,037,933

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
 FUND NO. 02706 (GENERAL FUND)
 APPROVED EXPENDITURE BUDGET FOR FY 2014-15

BUDGET DETAIL

SALARIES & EMPLOYEE BENEFITS								
Acct No.	Sub Code	Dept Code	Description			Subtotal		
SALARIES								
4111			Regular Full-Time Positions	463,255	397,729	464,745	398,821	1,724,549
4161			Regular Part-Time Employees	120,960	44,560	-	48,800	214,320
Total Salaries				584,215	442,289	464,745	447,621	1,938,869
BENEFITS								
4311			Social Security Insurance	7,772	3,172	409	3,435	14,788
4321			County Retirement Plan	154,575	132,691	155,027	133,022	575,314
Health Insurance								
4412			Employee Medical Insurance	86,550	86,550	95,205	95,205	363,510
4412	A2	AD	Retiree Health Reimbursement	11,550	11,550	11,700	11,700	46,500
4412	A3	AD	Retiree Prescription	1,250	1,250	1,250	1,250	5,000
4412			subtotal Health Insurance	99,350	99,350	108,155	108,155	415,010
4414			Great West Deferred Comp	3,500	3,000	3,500	3,000	13,000
4415			Medicare Insurance	8,535	6,509	6,834	6,586	28,465
Dental Insurance								
4422			Dental Insurance (Delta Dental)	9,900	9,900	9,900	9,900	39,600
4422	A2	AD	Employee Dental Reimbursement	1,350	1,350	1,350	1,350	5,400
4422			subtotal Dental Insurance	11,250	11,250	11,250	11,250	45,000
4431			Vision Insurance Plan	1,500	1,500	1,500	1,500	6,000
4440			Commute Benefit	2,250	2,250	2,250	2,250	9,000
4442			Long Term Disability	3,300	3,300	3,300	3,300	13,200
4451			Unemployment Insurance	6,891	409	9,514	3,291	20,104
4621			AFLAC (Accident Insurance)	1,870	1,680	1,870	1,680	7,100
Total Benefits				300,793	265,111	303,609	277,469	1,146,982
TOTAL SALARIES & BENEFITS				885,008	707,399	768,354	725,089	3,085,851

LB-Laboratory; OP-Operation; AD-Administration

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
 FUND NO. 02706 (GENERAL FUND)
 APPROVED EXPENDITURE BUDGET FOR FY 2014-15

BUDGET DETAIL								
SERVICES & SUPPLIES								
Acct No.	Sub Code	Dept Code	Description			Subtotal		
5111			PESTICIDES					
	A1	OP	Altosid, BVA, Larvacides	85,000	30,000	20,000	65,000	200,000
			Total Pesticides 5111	85,000	30,000	20,000	65,000	200,000
5121			CLOTHING					
	A1	OP	Coveralls / Gloves	850	150	200	800	2,000
	A2	AD	Field jackets / Polo Shirts	-	1,200	-	800	2,000
	A3	OP	Rain Gear / Bee Gear	400	600	-	-	1,000
	A4	OP	Uniform service	5,200	3,100	3,425	4,650	16,375
	A5	OP	Work Boots / Rubber Boots	1,705	1,165	1,345	1,785	6,000
	A8	AD	Badges	-	-	-	500	500
			Total Clothing 5121	8,155	6,215	4,970	8,535	27,875
5156			HOUSEHOLD SUPPLIES					
	A1	AD	Cleaning supplies, soaps, paper towels	900	500	500	900	2,800
	B1	OP	Hotsy Detergents	-	700	-	700	1,400
			Total Household Supplies 5156	900	1,200	500	1,600	4,200
5171			LABORATORY SUPPLIES					
	C1	LB	Insect Curation / Husbandry	300	150	150	200	800
	C3	LB	Lab Supplies	550	450	550	450	2,000
	C4	LB	Bio Waste Disposal	825	825	825	825	3,300
	C5	LB	Mosquito Blood Service	1,075	1,075	1,075	1,075	4,300
	C6	LB	PCR Maintenance & Supplies	6,200	6,100	6,500	6,000	24,800
	C7	LB	Protective Equipment (<i>new</i>)	300	300	400	300	1,300
			Total Laboratory Supplies 5171	9,250	8,900	9,500	8,850	36,500
5199			OFFICE EXPENDITURES					
			Office Supplies					
	A1	AD	Postage / Overnight	740	740	740	780	3,000
	A2	AD	Office Supplies	1,800	1,800	1,950	2,050	7,600
	A3	AD	Water Service	450	340	310	400	1,500
	A4	AD	Kitchen Supplies	75	75	75	75	300
			subtotal Office Supplies	3,065	2,955	3,075	3,305	12,400
			Printing					
	B2	AD	Checks	-	-	750	-	750
	C1	AD	Commercial Printing	500	-	1,000	500	2,000
			subtotal Printing	500	-	1,750	500	2,750
			Public Education					
	D1	AD	Educational Materials / Fairs	-	-	1,000	-	1,000
	D2	AD	Presentations / Displays	-	3,000	1,000	-	4,000
	D3	AD	Promotional Items	-	-	3,000	1,000	4,000
			subtotal Public Education	-	3,000	5,000	1,000	9,000
	E1	OP	Maps	600	200	-	-	800
	F1	AD	Technical books / Subscriptions	200	600	400	300	1,500
	I1	AD	Classified Ads	500	300	300	400	1,500
	G4	AD	Web Site Hosting	75	75	75	75	300
			TOTAL Office Expenditures 5199	4,940	7,130	10,600	5,580	28,250

LB-Laboratory; OP-Operation; AD-Administration

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
 FUND NO. 02706 (GENERAL FUND)
 APPROVED EXPENDITURE BUDGET FOR FY 2014-15

BUDGET DETAIL						
Acct No.	Sub Code	Dept Code	Description			Subtotal
5233	<u>SPECIAL TOOLS / EQUIPMENT</u>					
	A1	OP	Shop Tools	250	250	2,000
	C1	LB	Laboratory Equipment	7,000	1,000	11,000
	D1	OP	Field equipment	1,500	500	3,000
	F1	AD	Computer Equipment / Software / Audio Visual	1,250	1,250	5,000
	<u>Insect Sampling / Traps</u>					
	E1	LB	Mosquito Trap Supplies	250	250	1,000
	E2	LB	Dry Ice	2,400	1,500	7,300
	subtotal Insect Sampling / Traps			2,650	1,750	8,300
TOTAL Special Tools / Equipment 5233				12,650	4,750	29,300
5331	<u>MEMBERSHIP DUES</u>					
	A1	AD	MVCAC Annual Dues	8,000	-	8,000
	A2	AD	CSDA Annual Dues	-	5,000	5,000
	A4	AD	AMCA Annual Dues	-	-	2,600
	A8	AD	Vector Borne	-	800	800
	A9	AD	Misc Memberships	-	250	745
	A10	AD	Chamber of Commerce	-	-	450
	A11	AD	LAFCO	-	2,700	2,700
	Total Membership (Association dues) 5331			8,000	8,750	20,295
5416	<u>GASOLINE / OIL / GREASE</u>					
	A1	OP	Gasoline / Oil	24,000	11,300	65,800
	Total Gasoline / Oil / Grease 5416			24,000	11,300	65,800
5428	<u>VEHICLE / EQUIPMENT MAINTENANCE & REPAIR</u>					
	<u>Vehicle Repair</u>					
	A1	OP	Tires / Balance / Rotors / Pads	2,100	2,200	6,000
	A2	OP	Plugs / Filters / Batteries	750	750	3,000
	A3	OP	Garage Service Repairs	2,750	2,750	11,000
	A4	OP	Vehicle Supplies / Equipment	750	750	3,000
	A5	OP	Miscellaneous Vehicle Maintenance	625	625	2,500
	A6	OP	Argo / Trailer Repairs	500	500	2,000
	A8	OP	Boat Repairs	1,250	1,250	5,000
	subtotal Vehicle Repair			8,725	8,825	32,500
	<u>Operations equipment</u>					
	B1	OP	Field Equipment Repair / Parts	500	500	2,000
	B2	OP	Power Sprayers Repairs / Parts	500	500	2,000
	subtotal Operations equipment			1,000	1,000	4,000
	<u>Facility Repairs</u>					
	C1	LB	Laboratory Equipment Repair	500	500	2,000
	C2	AD	Office Equipment Repair	250	250	1,000
	C3	AD	Facility Equipment Repair	1,250	1,250	5,000
	subtotal Facility Repairs			2,000	2,000	8,000
Total Vehicle / Equipment Maint & Repair 5428				11,725	11,825	44,500

LB-Laboratory; OP-Operation; AD-Administration

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FUND NO. 02706 (GENERAL FUND)
APPROVED EXPENDITURE BUDGET FOR FY 2014-15**

BUDGET DETAIL						
Acct No.	Sub Code	Dept Code	Description			Subtotal
5472	<u>FACILITY MAINTENANCE & REPAIR</u>					
	A1	OP	Facility Construction Supplies	375	375	1,500
	C1	AD	Facility Maintenance / Repairs	750	750	3,000
	D1	AD	District Locks / Keys	250	250	1,000
	<u>Trash pickup service</u>					
	B1	AD	1351 Rollins Rd (Burlingame)	1,000	1,000	4,000
	Total Facility Maintenance & Repair 5472			2,375	2,375	9,500
5631	<u>ELECTRIC / GAS</u>					
	A1	AD	1351 Rollins Rd (Burlingame)	6,600	5,900	23,300
	A2	AD	890 Barron Ave (Redwood City)	660	535	2,000
	Total Electric / Gas 5631			7,260	6,435	25,300
5635	<u>WATER / SEWER</u>					
	A1	AD	1351 Rollins Rd Burlingame	1,300	2,200	6,400
	A2	AD	890 Barron Ave Redwood City	540	480	2,000
	A3	AD	CAL Water	425	425	1,700
	Total Water / Sewer 5635			2,265	3,105	10,100
5721	<u>MEETINGS / CONFERENCES</u>					
	<u>Board Meeting Expenses</u>					
	A1	AD	Monthly Trustee expenses	6,600	6,600	26,400
	A2	AD	Board Meeting Legal Ads	100	100	500
	A3	AD	Board Meeting / Committee Expenses	1,050	950	5,000
	A4	AD	Board Training / Workshops	-	-	1,000
	I1	AD	Trustee Field Day	-	3,500	3,500
	subtotal Board Meeting Expenses			7,750	11,150	36,400
	<u>Conference attendance</u>					
	B1	AD	MVCAC Annual Meeting (2015 in Monterey)	-	-	6,500
	B2	AD	AMCA Conference (2015 New Orleans)	-	-	5,000
	B3	AD	CSDA Conference (2014 Palm Springs)	-	7,500	7,500
	B5	AD	VCJPA Annual Meeting	-	-	300
	B9	AD	MVCAC Quarterly Meetings	1,000	1,000	3,000
	B10	AD	AMCA Washington D.C.	-	-	4,000
	B8	AD	Misc Conferences	1,000	1,000	4,000
	subtotal Conference attendance			2,000	9,500	30,300
	<u>Educational Seminars and Workshops</u>					
	C1	AD	CSDA Workshops	150	150	600
	C2	AD	MVCAC Workshops	150	150	2,200
	C3	AD	VCJPA / ERMA Workshops	150	150	600
	C4	AD	Staff Training	400	400	1,600
	C5	AD	Admin Training	400	400	1,600
	C6	LB	Rodent Forum	-	-	500
	D1	AD	Misc. Meeting Expenses	1,250	1,250	5,000
	F1	AD	Tuition Reimbursement	-	-	500
	G1	AD	CDPH Continuing Education Program	-	2,800	2,800
	subtotal Educational Seminars and Workshops			2,500	5,300	15,900
	Total Meetings/Conferences 5721			12,250	25,950	82,600

LB-Laboratory; OP-Operation; AD-Administration

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
 FUND NO. 02706 (GENERAL FUND)
 APPROVED EXPENDITURE BUDGET FOR FY 2014-15

BUDGET DETAIL							
Sub Acct No.	Dept Code	Description					Subtotal
5856		SERVICES / CONSULTATIONS					
A1	AD	Audit	-	11,000	-	-	11,000
		IT Consulting / Support					
B1	AD	Sources Database Consulting	2,000	2,000	2,000	2,000	8,000
B2	AD	Computer Tech Support (QuickBooks)	-	-	500	-	500
G6	AD	Network Maintenance - CompuData	3,750	3,750	3,750	3,750	15,000
		subtotal IT Consulting / Support	5,750	5,750	6,250	5,750	23,500
		Tax Roll Collection Services					
C1	AD	SCI Consultants (Benefit Assessment)	22,000	-	-	-	22,000
C2	AD	Engineering Data Services (Mosquito Control Tax)	-	-	2,500	-	2,500
		subtotal Tax Roll Collection Services	22,000	-	2,500	-	24,500
		Legal Services					
D1	AD	County Counsel Legal Services	6,000	6,000	6,000	6,000	24,000
D1	AD	Special Counsel - Grand Jury, Insurance Claim & Other	6,000	-	-	-	6,000
		subtotal Legal Services	12,000	6,000	6,000	6,000	30,000
E1	OP	Helicopter Service	30,000	-	-	-	30,000
F1	LB	Certifications of Lab Equipment	500	500	500	500	2,000
		Maintenance Agreements					
G1	AD	Copier and Postage Machine Rental	2,710	2,870	2,710	2,710	11,000
G2	AD	Security and Fire Alarm	797	1,842	810	1,851	5,300
G3	AD	Elevator Maintenance	1,350	1,350	1,350	1,350	5,400
G4	AD	Pond/Landscape Service	2,850	2,850	2,850	2,850	11,400
G5	AD	Voice Mail/Telephone Service	250	250	250	250	1,000
G7	AD	HVAC Maintenance/Back Flow Testing	820	760	760	760	3,100
G8	AD	Electric Gate Maintenance	250	250	250	250	1,000
G9	AD	Lighting Fixtures	125	125	125	125	500
G10	AD	Hotsy Machine	250	250	250	250	1,000
G11	LB	ArcView	-	-	-	1,750	1,750
H1	AD	City of Burlingame-Alarm Fees	75	75	175	75	400
I1	AD	Fire Extinguisher Service	-	-	1,200	-	1,200
J1	AD	Janitorial Service	2,850	2,850	3,050	2,250	11,000
J2	AD	Comcast Internet / Go-To-My-PC	1,020	1,120	1,320	1,020	4,480
J3	AD	Axcient - Online Backup	405	405	405	405	1,620
J4	AD	Microsoft Intune & Email Service	1,170	1,170	1,170	1,170	4,680
		subtotal Maintenance Agreements	14,922	16,167	16,675	17,066	64,830
L1	AD	Human Resources Services	3,750	3,750	3,750	3,750	15,000
M1	AD	Payroll Service	1,470	1,622	1,718	1,690	6,500
N1	AD	Union Bank Fees	300	300	300	300	1,200
O1	AD	ADP Screening & Selection Fees	1,600	-	400	1,400	3,400
Q1	AD	District Interns	4,000	-	-	-	4,000
R1	AD	County Accounting Service Charges	-	3,000	-	-	3,000
		TOTAL SERVICES / CONSULTATIONS 5856	96,292	48,089	38,093	36,456	218,930

LB-Laboratory; OP-Operation; AD-Administration

San Mateo County Mosquito and Vector Control District

**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FUND NO. 02706 (GENERAL FUND)
APPROVED EXPENDITURE BUDGET FOR FY 2014-15**

BUDGET DETAIL						
Acct No.	Sub Code	Dept Code	Description			Subtotal
5966			<u>DISTRICT SPECIAL EXPENSE</u>			
	A1	OP	Mosquito Fish / Supplies	375	375	375
	B1	LB	Disease Surveillance	5,925	2,750	3,625
	C1	LB	Sentinel chicken flocks / supplies	1,650	3,550	2,550
						750
						1,500
						17,550
						8,500
			<u>Safety Program</u>			
	D1	OP	Regulation Compliance	500	500	500
	D2	OP	Safety Program General	500	500	500
	D3	OP	First Aid Supplies	300	300	300
	D4	OP	Respirators	625	625	625
			subtotal Safety Program	1,925	1,925	1,925
						1,925
						7,700
			<u>Permits</u>			
	F1	AD	NPDES Permit	-	3,000	-
	F2	AD	Source Reduction Permit	-	3,000	-
	F3	AD	Environmental Health	-	-	1,000
	F4	AD	CEQA / PEIR	40,000	-	-
			subtotal Permits	40,000	6,000	1,000
						-
						47,000
			<u>Advertising</u>			
	H1	AD	Media Advertising / Rebranding	30,000	-	15,000
						15,000
						60,000
			<u>MVCAC Research</u>			
	I1	AD	Mosquito Research Foundation	-	-	-
						10,000
						10,000
			<u>Special Assessments</u>			
	J1	AD	Special Assessment - Redwood City	-	1,500	-
	J2	AD	Burlingame Storm Drainage Fee	-	2,500	-
			subtotal Special Assessments	-	4,000	-
						-
						4,000
	L1	AD	Public Health Emergency (<i>Aedes aegypti</i>)	12,850	-	-
						2,000
						14,850
			TOTAL District Special Expense 5966	92,725	18,600	24,475
						35,300
						171,100
6712			<u>TELEPHONE</u>			
	A1	AD	Verizon, ATT	6,745	5,440	5,290
	A2	AD	Phones / Batteries / Accessories	1,500	300	300
			Total Telephone 6712	8,245	5,740	5,590
						7,070
						26,645
6725			<u>GENERAL LIABILITY INSURANCE</u>			
	A1	AD	Liability (VCJPA)	41,000	-	-
						-
						41,000
6731			<u>ALL OTHER INSURANCE</u>			
	A1	AD	Worker's Compensation (VCJPA)	72,000	10,000	-
	B1	AD	Non-Owned Aircraft	5,000	-	-
	D1	AD	Other VCJPA Insurance Fees	22,150	-	-
	E1	AD	Actuarial Study for OPEB	5,000	-	-
	F1	AD	Earthquake insurance Fees <i>(new)</i>	-	-	-
			Total All Other Insurance 6731	104,150	10,000	-
						-
						114,150
			TOTAL SERVICES & SUPPLIES	531,182	210,364	175,633
						238,866
						1,156,045
			TOTAL OPERATIONAL BUDGET	1,416,190	917,763	943,987
						963,955
						4,241,896

LB-Laboratory; OP-Operation; AD-Administration

CAPITAL FUND EXPENDITURES

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
 FUND NO. 02705 (**CAPITAL PROJECT FUND**)
 APPROVED EXPENDITURE BUDGET FOR FY 2014-15

BUDGET SUMMARY						
Acct No.		Q1 FY14/15	Q2 FY14/15	Q3 FY14/15	Q4 FY14/15	Total
	<u>SERVICES & SUPPLIES</u>					
5188	Other Misc Expenses	150	150	150	150	600
5233	Special Tools/Instruments	-	-	-	-	-
5428	Misc Repair	10,000	35,000	10,000	10,000	65,000
5966	District Special Expense	15,750	750	750	-	17,250
	Subtotal Services & Supplies	25,900	35,900	10,900	10,150	82,850
	<u>FIXED ASSETS</u>					
7311	Equipment	77,930	90,330	39,530	6,330	214,120
	Subtotal Fixed Assets	77,930	90,330	39,530	6,330	214,120
	TOTAL CAPITAL BUDGET	103,830	126,230	50,430	16,480	296,970

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**SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
FUND NO. 02705 (CAPITAL PROJECT FUND)
APPROVED EXPENDITURE BUDGET FOR FY 2014-15**

BUDGET DETAIL						
		Q1 FY14/15	Q2 FY14/15	Q3 FY14/15	Q4 FY14/15	Total
SERVICES DETAIL						
Sub Dept	Code Code	Description				
5188		<u>OTHER MISC EXPENSES</u>				
A2	AD	Union Bank Fees	150	150	150	150
		Total Other Misc Expenses 5188	150	150	150	600
5428		<u>REPAIRS & MAINTENANCE (non-fixed asset)</u>				
A1	AD	Headquarter Painting	-	20,000	-	-
A3	AD	Yard Paving Slurry Mixture	-	5,000	-	-
A9	AD	Misc Building Repairs	10,000	10,000	10,000	10,000
		Total Misc Repairs and Maintenance (non-fixed asset) 5428	10,000	35,000	10,000	10,000
5966		<u>DISTRICT SPECIAL EXPENSE</u>				
A1	AD	Website Upgrade	15,000	-	-	-
A3	AD	Office Printers	750	750	750	-
		Total District Special Expense 5966	15,750	750	750	-
		TOTAL SERVICES	25,900	35,900	10,900	10,150
82,850						
FIXED ASSETS DETAIL						
7311		<u>EQUIPMENT</u>				
		<u>ADMINISTRATIVE EQUIPMENT</u>				
A2	AD	Computer Equipment Lab	-	2,000	2,000	-
A3	AD	Computer Equipment Admin	2,600	-	4,200	-
A4	AD	Replacement Technician Laptops (2)	-	2,000	2,000	-
A5	AD	Security System / Cameras	-	-	-	-
		subtotal Administrative Equipment	2,600	4,000	8,200	-
		<u>VEHICULAR EQUIPMENT</u>				
B4	OP	VEHICLES (Leases)				
		2014 Nissan Frontier 4x4 Pickup (Stephanie) Lease	900	900	900	900
		2014 Nissan Frontier 4x4 (Jim) Lease	900	900	900	900
		2015 Nissan Titan Pickup (Brian) Lease (new)	1,350	1,350	1,350	1,350
		2015 Nissan Titan Pickup (Casey) Lease (new)	1,350	1,350	1,350	1,350
		2015 Nissan Frontier 4x2 Pickup (Aedes aegypti) Lease (new)	915	915	915	915
		2015 Nissan Frontier 4x2 Pickup (Aedes aegypti) Lease (new)	915	915	915	915
		subtotal Vehicular Equipment	6,330	6,330	6,330	6,330
		<u>LABORATORY EQUIPMENT</u>				
C1	LB	Lab Microscope (Two)	6,000	-	-	-
		Lab Microscope with Camera	8,000	-	-	-
		subtotal Lab Equipment	14,000	-	-	-
		<u>OPERATIONS EQUIPMENT</u>				
C2	OP	Map Vision Software Project	35,000	80,000	25,000	-
C6	OP	Fishpond System (for Mosquito fish)	20,000	-	-	-
		subtotal Operations Equipment	55,000	80,000	25,000	-
		TOTAL FIXED ASSETS	77,930	90,330	39,530	6,330
		TOTAL CAPITAL BUDGET	103,830	126,230	50,430	16,480
						296,970

LB-Laboratory; OP-Operation; AD-Administration

District Reserves

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San Mateo County Mosquito and Vector Control District

1351 Rollins Rd
Burlingame CA 94010

POLICIES AND PROCEDURES

TITLE: District Reserves and Reserve Fund Policy

NUMBER: 6120

Overview

6120.10 The District recognizes the importance of adopted policies relative to reserves and reserve funds. Written adopted financial policies relative to designated reserves and reserve funds have many benefits, and represents a critical element of sound fiscal management.

6130.20 Reserves and reserve funds are prudent fiscal management tools, which are a cornerstone of long-term financial planning. A written and adopted Reserve Fund Policy provides for and facilitates attainment of program and financial goals relative to the prudent accumulation and management of designated reserves and reserve funds.

6130.30 This Reserve Fund Policy was developed to clearly identify specific designated reserves and reserve funds. It is the intent of this Reserve Fund Policy to clearly identify both reserve fund categories and purposes, and set target levels for reserves that are consistent with the District's mission statement, the uniqueness of the District, and the philosophy of the District's Board of Trustees. This policy shall be known and may be cited as the San Mateo County Mosquito and Vector Control District Reserve Fund Policy.

Objectives

6130.40 This Reserve Fund Policy has been developed to consider and appropriately provide for the following:

6130.41 To assure continued operation and solvency of the District for carrying out its stated mission and purposes.

6130.42 To maintain a financially viable District that can preserve adequate levels of service with a diversified, financial flexibility and stable long-term financial plan.

6130.43 The accumulation and maintenance of an amount equal to the stated target fund level for each specific reserve fund created by the District.

6130.44 The review of this reserve policy on an annual basis in order to determine appropriate changes, additions and/or deletions.

Reserve Fund Policy

6130.40 In order to achieve the objectives of this Policy, the Board of Directors shall adhere to the following guidelines:

6130.41 Reserve funds may be established from time to time by the Board of Trustees as an important component of sound financial management to meet both short and long-term financial objectives, and to ensure prudent financial management practices.

6130.42 Reserve funds may be designated by the Board of Trustees as a “restrictive reserve fund” or “non-restrictive reserve fund.”

6130.43 Restricted reserve funds shall be segregated, and limited in use to specific and designated purpose(s) as defined and established by the Board of Trustees. These restricted reserve funds are constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

6130.431 The Restricted Reserve includes the Public Health Emergency Reserve Fund.

6130.44 Non-restrictive reserve funds may be classified as “Committed Reserve Funds” or “Assigned Reserve Funds”. These funds do not require the physical segregation of funds but may be segregated if desirable.

6230.441 Committed Reserve Funds are constrained to a specific purposes determined by a formal action of the District’s Board of Trustees. Committed Reserve Funds cannot be used for any other purpose unless the District takes the same highest level action to remove or change the constraint.

6230.4411 The Committed Reserve includes the OPEB Trust Fund.

6230.442 Assigned Reserve Funds are intended for a specific purpose but do not meet the criteria to be classified as restricted or committed. Intent can be expressed by the Board of Trustees or by an official or body to which the Board of Trustees delegates the authority.

6230.4421 Assigned Reserves includes the Working General Reserve, Natural Disaster Emergency Reserve, Equipment Replacement Reserve, and Sick/Annual Leave Reserve Funds.

6230.45 All investment earnings from restricted and non-restricted reserve funds shall be credited to the District General Fund, unless otherwise stated herein.

6230.46 The Board of Trustee approval shall be required prior to the expenditure of restricted reserve funds, unless otherwise stated herein.

6230.47 The Board of Trustees shall maintain a written San Mateo County Mosquito and Vector Control District Reserve Fund Policy.

6230.48 The Board of Trustees shall annually review the District Reserve Policy at a public meeting in order to determine appropriate changes, additions, and/or deletions.

Reserve Funds

6130.50 The Board of Trustees hereby establishes and designates the following reserve funds:

- 6230.51** Working General Reserve Fund. Attachment 1.
- 6230.52** Public Health Emergency Reserve Fund. Attachment 2.
- 6230.52** Other Post-Employment Benefits Reserve Fund. Attachment 3.
- 6230.53** Natural Disaster Emergency Reserve Fund. Attachment 4.
- 6230.55** Equipment Replacement Reserve Fund. Attachment 5.
- 6230.56** Sick/Annual Leave Reserve Fund. Attachment 6.

Target Fund Levels

6130.60 The Board of Trustees shall establish a stated target fund level for each designated reserve fund. See Attachment 7 for a compendium of established target fund levels for designated funds.

Annual Evaluation

6130.70 The District Manager and Finance Director shall perform a review and analysis of each designated reserve funds for presentation to the Board of Trustees at a public meeting upon the occurrence of the following:

- 6130.71** Upon consideration by the Board of Trustees of the annual budget.
- 6130.72** Upon any significant change to and/or expenditure(s) from a designated reserve fund.
- 6130.73** Upon determination that a fund balance is less than the established target fund level for a designated reserve fund.

Issued: May 14, 2014

ATTACHMENT 1
SAN MATEO COUNTY
MOSQUITO AND VECTOR CONTROL DISTRICT
WORKING GENERAL RESERVE FUND

Fund Purpose:

The General Reserve Funds are necessary because the District receives the majority of its funding from the property taxes and benefit assessment collected by the County of San Mateo. These revenues are not transmitted to the District until January, six months into the fiscal year. This is a six month delay in receiving revenue from the beginning of the fiscal year. Therefore, it is imperative that the District has an operating fund to fulfill its general operating costs. Mosquito and vector seasons in San Mateo County lasts through the whole year, and not having reserves and due to the delay in receiving funding could inhibit the District's ability in providing services for the benefit of the public's health. This reserve fund will preserve credit worthiness, ensure adequate financial resources are available for timely payment of District obligations, and provide liquidity throughout the fiscal year.

Policy:

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

1. The reserve fund shall be known as the "Working General Reserve Fund."
2. The Working General Reserve Fund shall be designated as an assigned reserve fund.
3. The District Manager is authorized to approve the expenditure of Working General Reserve Funds, without prior approval of the Board of Trustees, in response to day-to-day cash flow requirements.
4. The Working General Reserve Fund may be invested in financial institutions and instruments which maintain the highest level of liquidity, such as checking, savings, and LAIF.
5. This policy shall be reviewed on an annual basis for long-term adequacy and use restrictions.

Target Fund Level:

The target fund level for the Working General Reserve Fund is to maintain a minimum General Reserve Funds for Operations equal to 60% of discretionary General Fund revenues, as of July 1st of each fiscal year. This target fund level was established based upon the following general guidelines:

1. The District shall maintain a balance in the General Fund equal to approximately 60% budgeted expenditures for the fiscal year.
2. For the purpose of this policy, budgeted expenditures shall include all expenditures associated with the following:
 - a. Salaries and Employees Benefits
 - b. Services and Supplies

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ATTACHMENT 2
SAN MATEO COUNTY
MOSQUITO AND VECTOR CONTROL DISTRICT
PUBLIC HEALTH EMERGENCY RESERVE FUND

Fund Purpose:

The purpose of the Public Health Emergency Reserve Funds is to accumulate sufficient financial reserves necessary to meet the requirements within the California Mosquito-Borne Virus Surveillance and Response Plan when we reach Level 2 – Emergency Planning or Level 3 – Epidemic Conditions. The California Health and Safety Code Section 2070 provide the Board of Trustees authorization to include a restricted reserve for public health emergencies. The District’s Restricted Public Health Emergency Reserve Fund may only be spent on public health emergencies.

Public health emergencies as defined by the CDPH Communicable Disease Emergency Response planner: “A Public Health Emergency is any emergency that threatens or significantly impacts public health.”

It is anticipated that when a significant mosquito-borne disease outbreak in San Mateo is thought to be imminent, even prior to the proclamation of a local emergency or state of emergency, some aspects of the CDPH emergency response organization will be activated.

Response to a mosquito-borne virus would be initiated at the local government level. San Mateo County Health Officer will take any preventive measure that may be necessary to protect and preserve our local residents from any public health hazard during a local emergency within their jurisdiction. Preventive measure means abatement, correction, removal, or any other protective step that may be taken against any public health hazard that is caused by a disease outbreak that affects the public health (H&S Code sections 101040, 101475).

Policy:

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

1. This reserve fund shall be known as the “Public Health Emergency Reserve Fund.”
2. The Public Health Emergency Reserve Fund shall be designated as a restricted reserve fund.
3. The Public Health Emergency Reserve Fund shall be expended solely for the purpose of responding to and maintaining District entomological operations during a public health emergency as defined within the California Mosquito-borne Virus Surveillance and Response Plan, Aedes aegypti Response Plan or any other vector-borne disease response plan.

4. The Board of Trustees may hold a special Board Meeting to provide authorization to the District Manager to approve the expenditure of Public Health Emergency Reserve Funds for increasing required essential services in response to a public health emergency.
5. Expenditures from this designated reserve fund which are subsequently recovered, either partially or fully, from State sources, shall be utilized solely for the purpose of refunding the Public Health Emergency Reserve Fund.
6. All investment earnings from the Public Health Emergency Reserve Fund may be credited to the District's General Fund.
7. The Public Health Emergency Reserve Fund may be invested in financial institutions and instruments which maintain the highest level of liquidity, such as checking, savings, and LAIF.
8. Health and Safety Code 2071(d) states if the Board of Trustees finds that the funds in a restricted reserve are no longer required for the purpose for which the restricted reserve was established, the Board of Trustees may, by a four-fifths vote of the total membership of the Board of Trustees, discontinue the restricted reserve or transfer the funds that are no longer required from the restricted reserve to the District's General Fund.
9. This policy shall be reviewed on an annual basis for long-term adequacy and use restriction.

Target Fund Level:

The Restricted Reserve for Public Health Emergencies allows only expenditure in the case of public health emergencies. Public Health Emergencies are defined in the California Mosquito-borne Virus Surveillance and Response Plan dated 2013. This Response Plan includes necessary actions in situations of Emergency Response Planning and Epidemic Response Planning and was developed for WEE, SLE, and West Nile Virus.

The State has now developed a State Response Plan for California Invasive Aedes Mosquito Surveillance and Response Plan dated March 2014. The State Response Plan is based on "Pre-Detection" and "Post-Detection" strategies. In response to this State Response Plan the District has developed a Yellow Fever Mosquito (*Aedes aegypti*) Surveillance and Response Plan 2014. Our District's Yellow Fever Response Plan is based primarily on "Post-Detection" strategies with *Aedes aegypti*.

The Restricted Reserve for Public Health Emergency recommends a minimum funding amount of 25% of operating revenues. The funding is based on the minimum cost to implement requirements stated in the California Mosquito-borne Virus Surveillance and Response Plan dated 2013 and the District Yellow Fever Mosquito (*Aedes aegypti*) Surveillance and Response Plan dated 2014.

ATTACHMENT 3
SAN MATEO COUNTY
MOSQUITO AND VECTOR CONTROL DISTRICT
OTHER POST EMPLOYMENT BENEFIT RESERVE FUND

Fund Purpose:

The purpose of the Other Post Employment Benefit (OPEB) Reserve Funds is to accumulate sufficient financial reserves necessary to meet the requirements of Government Accounting Standards Board Statement 45 (GASB 45). This statement establishes standards for the measurement, recognition, and display of OPEB expense/expenditures and related liabilities (assets), note disclosures, and, if applicable, required supplementary information in the financial reports of our District. The District contracts with an actuarial service provider to perform the calculation of the annual required contribution (ARC) the primary component of the annual OPEB expense. The District has the option to prefund the liabilities into an OPEB Trust Fund or continue on a pay-as-you-go basis.

The OPEB which the District provides are retiree medical health benefits to eligible retirees through the California Public Employees' Retirement System (CalPERS) Health Benefits Program under the Public Employees Medical and Hospital Care Act (PEMHCA).

To be eligible the retiree medical benefits, an employee must retire under SamCERA and enroll in medical benefits through the CalPERS Health Benefits Program.

GASB 45 requires the OPEB liability to be reported in the government's financial statements and recommends government employers pre-fund the liability associated with these costs.

The District's Actuarial Accrued Liability (AAL) is \$932,971.

The District's policy is to fully prefund the OPEB liability by meeting the Actuarial Present Value of Projected Benefits is \$1,594,541.

Policy:

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

1. This reserve fund shall be known as the "Other Post Employment Benefit Reserve Fund."
2. The Other Post Employment Benefit Reserve Fund shall be designated as a committed reserve fund.
3. The Other Post Employment Benefit Reserve Fund shall be expended solely for the purpose of pre-funding authorized post-employment benefits other than pensions that currently include medical. Other possible post-employment benefits may include dental, prescription drug, vision, long term care, and/or life insurance.

4. The Board of Trustees at a Board Meeting will provide authorization to the District Manager to approve the expenditure of Other Post Employment Benefit Reserve Funds on an annual basis to cover the costs of post-employment benefits.
5. All investment earnings from the Other Post Employment Benefit Reserve Fund may be credited to the District's General Fund.
6. The Other Post Employment Benefit Reserve Fund will be invested in a Public Agency Post Employment Retirement Program.

Target Fund Level:

The target fund level for the Other Post Employment Benefit Reserve Fund is to fully fund OPEB at \$1,691,649.

DRAFT

ATTACHMENT 4
SAN MATEO COUNTY
MOSQUITO AND VECTOR CONTROL DISTRICT
NATURAL DISASTER EMERGENCY RESERVE FUND

Fund Purpose:

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

Policy:

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

1. This reserve fund shall be known as the "Natural Disaster Emergency Reserve Fund."
2. The Natural Disaster Emergency Reserve Fund shall be designated as an assigned reserve fund.
3. The Natural Disaster Emergency Reserve Fund shall be expended for the purpose of repairing damaged buildings and furnishings.
4. The District Manager is authorized to approve the expenditure of Natural Disaster Emergency Reserve Funds, without prior approval of the Board of Trustees, for purposes of restoration and/or maintenance of essential service levels in response to a natural disaster
5. Upon expenditure of any Natural Disaster Emergency Reserve Funds, the District Manager shall notify the Board of Directors at the earliest possible opportunity.
6. Expenditures from this designated reserve fund which are subsequently recovered, either partially or fully, from FEMA, OES, State, insurance and/or any other sources, said revenue shall be utilized solely for the purpose of refunding the Natural Disaster Emergency Reserve Fund.
7. All investment earnings from the Natural Disaster Emergency Reserve Fund may be credited to the District's General Fund.
8. The Natural Disaster Emergency Reserve Fund may be invested in financial institutions and instruments which maintain the highest level of liquidity, such as the VCJPA Property Contingency Fund or LAIF.

Target Fund Level:

The target fund level for the Natural Disaster Emergency Reserve Fund is to maintain a balance, as of July 1st of each fiscal year, equal to the earthquake insurance deductible (if there is an active earthquake insurance policy) and 25% of original reconstruction costs to enable the District to continue operations, unless otherwise directed by the Board of Trustees at a public meeting.

The District is investigating earthquake insurance with the following:

1. Annual premium of \$25,000
2. Deductible of 20%.
3. Coverage limit of \$5 million.

Reconstruction Building (Real Property costs and provided on the PEPPIP – CA Property Schedule prepared by Alliant Insurance Services, Inc.

	Real Property
Administrative Building, 2002	\$3,108,788
Garage , 1979	\$377,722
Shop, 1963	\$152,838
Fish Pond Building, 2006	\$460,534
Corporation Yard, 2009	\$788,193
Total	\$4,888,075

ATTACHMENT 5
SAN MATEO COUNTY
MOSQUITO AND VECTOR CONTROL DISTRICT
EQUIPMENT REPLACEMENT RESERVE FUND

Fund Purpose:

The purpose of the Equipment Replacement Reserve Funds is to accumulate sufficient financial reserves necessary to insure a timely replacement and upgrade of the District's vehicles, mobile equipment, laboratory equipment, operational equipment, administrative equipment (CPU's, PC's, laptops, etc.) and appurtenances thereto. Safe, reliable and up-to-date vehicles and equipment, in good working order, are essential for the District to meet our mission and goals of providing public health services in a timely and professional manner. The Equipment Replacement Reserve Fund will allow for replacing vehicles, operational, administrative, and laboratory equipment if lost due to a disaster. The recommended maximum funding for this reserve item is also an amount equal to the accumulated amount of depreciation for that particular capital item.

Policy:

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

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

9. Upon expenditure of any Equipment Replacement Reserve Funds, the District Manager shall notify the Board of Directors at the earliest possible opportunity.
10. All investment earnings from the Equipment Replacement Reserve Fund may be credited to the District's General Fund.
11. The allocation amount shall be reviewed every five (5) years for appropriate vehicle and equipment retention schedules, depreciation schedules, and acquisition costs.
12. The Equipment Replacement Reserve Fund may be invested in financial institutions and instruments which maintain the highest level of liquidity, such as checking, savings, and LAIF.
13. This policy shall be reviewed on an annual basis for long-term adequacy and use restriction.

Target Fund Level:

The target fund level for the Equipment Replacement Reserve Fund is to maintain a balance, as of July 1st of each fiscal year, based on the District Eight Year Capital Improvement Plan, unless otherwise directed by the Board of Trustees at a public meeting.

District Eight Year Capital Improvement Plan provides a strategy for replacing equipment. The following are replacement values.

Vehicular Equipment	\$965,500
Administrative Equipment	\$190,670
Operational Equipment	\$158,550
Laboratory Equipment	\$225,400
Furniture and Fixtures	\$178,300

The starting target fund level is recommended at 25%. Each year capital expenditures will apply to this fund.

ATTACHMENT 6
SAN MATEO COUNTY
MOSQUITO AND VECTOR CONTROL DISTRICT
SICK/ANNUAL LEAVE RESERVE FUND

Fund Purpose:

The purpose of the Sick/Annual Leave Reserve Funds is to accumulate sufficient reserves necessary to insure payment of outstanding accrued sick and/or annual leave upon a District employee's separation of service from the District. Pursuant to the current Memorandums of Understanding by and between the District and designated employee representative bargaining groups. District employees may accumulate annual and sick leave in accordance with a maximum accumulation schedule. Any employee separated from the service of the District shall receive pay for accumulated annual/sick leave in accordance with designated schedules. It is desirable for the District to set aside funds on an on-going basis for this purpose.

Policy:

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

1. This reserve fund shall be known as the "Sick/Annual Leave Reserve Fund."
2. The Sick/Annual Leave Reserve Fund shall be designated as an assigned reserve fund.
3. Each adopted budget of the District shall contain a transfer from the General Fund to the Sick/Annual Leave Reserve Fund approved by the Board of Trustees.
4. Monies transferred into the Sick/Annual Leave Reserve Fund shall be expended solely for the purpose of compensation to District employees upon separation of service from the District for accumulated sick/annual leave.
5. The District Manager is authorized to approve the expenditure of Sick/Annual Leave Reserve Funds, without prior approval of the Board of Trustees, for the purpose expressly stated herein.
6. All investment earnings from the Sick/Annual Leave Reserve Fund shall be credited to the District's General Fund.
7. Health and Safety Code 2071(d) states if the Board of Trustees finds that the funds in a restricted reserve are no longer required for the purpose for which the restricted reserve was established, the Board of Trustees may, by a four-fifths vote of the total membership of the Board of Trustees, discontinue the restricted reserve or transfer the funds that are no longer required from the restricted reserve to the District's General Fund.
8. The Sick/Annual Leave Reserve Fund may be invested in financial institutions and instruments which maintain the highest level of liquidity, such as checking, savings, and LAIF.
9. This policy shall be reviewed on an annual basis for long-term adequacy and use restriction.

Target Fund Level:

The target fund level for the Sick/Annual Leave Reserve Fund is to maintain a balance, as of July 1st of each fiscal year, based on the compensated absences reported in the previous District Audit. The estimated target level for FY 14-15 is \$191,147.

This target fund level was established based upon the following general guidelines.

1. The District shall maintain a balance in the Sick/Annual Leave Reserve Fund equal to approximately one hundred percent (100%) of the accrued liability for compensated absences.

DRAFT

ATTACHMENT 7
SAN MATEO COUNTY
MOSQUITO AND VECTOR CONTROL DISTRICT
SUMMARY OF RESERVE FUND
TARGET FUND LEVELS

RESERVE FUND	TARGET LEVEL
Working General Reserve Fund	\$2,554,653
Public Health Emergency Reserve Fund	\$950,000
Other Post-Employment Benefits Reserve Fund	\$1,691,649
Natural Disaster Emergency Reserve Fund	\$1,230,000
Equipment Replacement Reserve Fund	\$430,000
Sick/Annual Leave Reserve Fund	\$191,147
Total Reserves	\$7,047,449

DRAFT

District Long Term Debt

In April 2001, the District issued certificates of participation in the amount of \$2,275,000 with interest rates ranging from 4.55% to 5.5%. Proceeds from the certificates of participation were used for the construction of a new Headquarter and Laboratory Facility. The District was committed to make principal and interest payments at June 30th as well as interest payments at December 31st, pursuant to an agreement with BNY Western Trust Company. **As of June 30, 2011 this debt has been fully repaid.**

District Investment Policy

The District is currently considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with the County Treasurer. The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's prorate share of the fair value provided by the County Treasurer for the entire portfolio. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgages obligations.

Agenda Item # 8.B

REGULAR AGENDA

SUBJECT: Grand Jury Report.

BACKGROUND AND STATUS

The District received the Grand Jury (2013-14) Report filed on May 19, 2013 which contained findings and recommendations pertaining to our District.

Our District response is due back to the Hon. Lisa Novak, Judge of the Superior Court by August 18, 2014. The Board of Trustees is also required to approve the District's response at a public meeting.

The Grand Jury Report is titled: "Partly Cloudy with a Chance of Information: Investigating the Transparency of Independent Special Districts' Websites."

The District has prepared a "draft" response for review and comments by the Trustees.

REFERENCE MATERIALS ATTACHED:

- A. Grand Jury Report dated May 19, 2014.
- B. District Response to the Grand Jury Report.



San Mateo County
Mosquito and Vector Control District
1351 Rollins Rd
Burlingame CA 94010
(650) 344-8592 Fax (650) 344-3843
www.smcmad.org

Hon. Lisa A. Novak
Judge of the Superior Court
c/o Charlene Kresevich
Hall of Justice
400 County Center, 2nd Floor
Redwood City, CA 94063-1655

Date: _____
Board Meeting Date: July 9, 2014
Vote Required: Majority

Subject: 2013-2014 Grand Jury Response – “Partly Cloudy with a Chance of Information: Investigating the Transparency of Independent Special Districts’ Websites”

BACKGROUND:

On May 19, 2014, the Grand Jury filed a report titled: “Partly Cloudy with a Chance of Information: Investigating the Transparency of Independent Special Districts’ Websites.” The District Board of Trustees is required to submit comments on the findings and recommendations pertaining to the matters under control of the District within ninety days. The District’s response to the report is due to Hon. Lisa A. Novak no later than May 19, 2014.

Acceptance of this report contributes to the District’s Governance, Public Outreach and Education, Strategic Planning, and Financial Transparency by ensuring that all Grand Jury findings and recommendations are thoroughly reviewed by the appropriate District Trustees and Staff and that, when appropriate, website process improvements are made to improve the quality and efficiency of services provided to the public and other agencies.

DISCUSSION:

Findings:

F1. Some districts are misinformed about the relative affordability of professionally created websites.

Response to F1: Agree

- (i) There is a good probability that some districts who have not investigated website design realize that a professionally created website may be affordable.

F2. Special districts lack trained in-house staff to regularly update website information.

Response to F2: Agree

F3. Privacy concerns of Boards of Directors or Commissioners result in a lack of readily accessible contact information.

Response to F3: Agree

F4. Not all special districts recognize the benefits of transparency delivered through district websites.

Response to F4: Agree

F5. No County independent special district has completed the District of Distinction program offered by Special Districts Leadership Foundation (SDLF).

Response to F5: Agree

F6. No independent special district in the County has yet earned the SDLF Transparency Certificate of Excellence.

Response to F6: Agree

F7. Only 2 of 23 independent special districts in the County have achieved SDLF Recognition in Special District Governance..

Response to F7: Agree

F8. No general manager or top management official of any County independent special district has received SDLF's Special District Administrator Certification..

Response to F8: Agree

RECOMMENDATIONS:

Detailed responses to each of the recommendations are provided below.

R1. Each independent special district's website will conform to the accepted criteria listed in the SDLF transparency checklist on or before May 15, 2015.

Response to R1: The recommendation will be implemented by our District by May 15, 2015.

R2. By December 31, 2014, independent special districts will consult with professional website developers if in-house staff is incapable of creating and/or managing their website as described above.

Response to R2: The recommendation will be implemented by our District by December 31, 2014.

R3. Each District will take the necessary steps to keep its website current.

Response to R3: The recommendation will be implemented by our District by May 15, 2015.

R4. Districts will complete the District of Distinction program offered by SDLF by June 30, 2015.

Response to R4: The recommendation will be implemented by our District by June 30, 2015.

R5. Districts will seek to attain the SDLF Transparency Certificate of Excellence by June 30, 2015.

Response to R5: The recommendation will be implemented by our District by June 30, 2015.

R6. Districts currently lacking staff or board members who have achieved the SDLF's Recognition in Special District Governance will seek the training available under this program by June 30, 2015.

Response to R6: The recommendation is already implemented.

(i) The District Trustee Dr. James Ridgeway was certified.

R7. District administrators will seek the SDLF Special District Administrator Certification.

Response to R7: The recommendation will be implemented.

In summary, the District has budgeted \$15,000 to rework the District website. In addition, the District has implemented an expanded Public Health Education and Outreach Program with the addition of a new full-time staff member.

The responsibility of a public agency to educate the residents of the county is imperative to an effective and efficient mosquito and vector surveillance and control program. The website is a critical tool for educating the public and the District is taking this responsibility very seriously with the allocation of funding, pursuing the help of

professional website designers, and the hiring of new staff to develop the Public Health Education and Outreach Program.

The District will completed all of the above and will continue to provide the highest level of services and complete transparency of all financial, operational, administrative and governance programs to the residents of San Mateo County.

Respectfully submitted,

Donna Rutherford
Board President

The action on the Grand Jury Response 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
Rick Wykoff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Valentina Cogoni	<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"/>
Steve Hedlund	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Christine Fuller	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Christopher Cairo	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mason Brutschy	<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"/>
Kat Lion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Robert Maynard	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Joe Galligan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jason Seifer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Leon Nickolas	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Wade Leschyn	<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"/>
Dr. James Ridgeway	<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"/>
Donna Rutherford	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Betsey Schneider	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Richard Tagg	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Louis Gotelli	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:				

APPROVED AND DATED this 9th day of July, 2014 after its passage.

ATTEST:

APPROVED:

Secretary

President

Superior Court of California, County of San Mateo
Hall of Justice and Records
400 County Center
Redwood City, CA 94063-1655

JOHN C. FITTON
COURT EXECUTIVE OFFICER
CLERK & JURY COMMISSIONER

(650) 261-5066
FAX (650) 261-5147
www.sanmateocourt.org

May 19, 2014

Board of Trustees President
San Mateo County Mosquito and Vector Control
1351 Rollins Road
Burlingame, CA 94010

Re: Grand Jury Report: "Partly Cloudy with a Chance of Information: Investigating the Transparency of Independent Special Districts' Websites"

Dear Governing Board:

The 2013-2014 Grand Jury filed a report on May 19, 2014 which contains findings and recommendations pertaining to your agency. Your agency must submit comments, within 90 days, to the Hon. Lisa A. Novak. Your agency's response is due no later than August 18, 2014. **Please note that the response should indicate that it was approved by your governing body at a public meeting.**

For all findings, your responding agency shall indicate one of the following:

1. The respondent agrees with the finding.
2. The respondent disagrees wholly or partially with the finding, in which case the response shall specify the portion of the finding that is disputed and shall include an explanation of the reasons therefore.

Additionally, as to each Grand Jury recommendation, your responding agency shall report one of the following actions:

1. The recommendation has been implemented, with a summary regarding the implemented action.
2. The recommendation has not yet been implemented, but will be implemented in the future, with a time frame for implementation.
3. The recommendation requires further analysis, with an explanation and the scope and parameters of an analysis or study, and a time frame for the matter to be prepared for discussion by the officer or director of the agency or department being investigated or reviewed, including the governing body of the public agency when applicable. This time frame shall not exceed six months from the date of publication of the Grand Jury report.
4. The recommendation will not be implemented because it is not warranted or reasonable, with an explanation therefore.

Please submit your responses in all of the following ways:

1. Responses to be placed on file with the Clerk of the Court by the Court Executive Office.
 - Prepare original on your agency's letterhead, indicate the date of the public meeting that your governing body approved the response address and mail to Judge Novak.

Hon. Lisa A. Novak
Judge of the Superior Court
c/o Charlene Kresevich
Hall of Justice
400 County Center; 2nd Floor
Redwood City, CA 94063-1655.

2. Responses to be placed at the Grand Jury website.
 - Copy response and send by e-mail to: grandjury@sanmateocourt.org. (Insert agency name if it is not indicated at the top of your response.)
3. Responses to be placed with the clerk of your agency.
 - File a copy of the response directly with the clerk of your agency. Do not send this copy to the Court.

For up to 45 days after the end of the term, the foreperson and the foreperson's designees are available to clarify the recommendations of the report. To reach the foreperson, please call the Grand Jury Clerk at (650) 261-5066.

If you have any questions regarding these procedures, please do not hesitate to contact Paul Okada, Chief Deputy County Counsel, at (650) 363-4761.

Very truly yours,



John C. Fitton
Court Executive Officer

JCF:ck
Enclosure

cc: Hon. Lisa A. Novak
Paul Okada



Partly Cloudy with a Chance of Information: Investigating the Transparency of Independent Special Districts' Websites

[Summary](#) | [Background](#) | [Methodology](#) | [Discussion](#) | [Findings](#) | [Recommendations](#) | [Request for Responses](#) | [Bibliography](#) | [Attachments](#) | [Responses](#)

SUMMARY

The 23 independent special districts within the boundaries of San Mateo County (County) served approximately 739,000 residents and received nearly \$100,000,000¹ in property tax revenue last fiscal year. Each special district provides a specific set of services, such as police and fire protection, harbor management, mosquito abatement, sewer services and garbage collection, water services, recreation services, and open space preservation. A statewide poll² has shown that Californians value local control and local management of these services. That same poll, however, indicates that only a quarter of California's residents are familiar with the work of special districts. Do County residents know who manages these districts, how wisely their money is being spent, and with what efficiency the services are being provided? Each district operates a website, purportedly for the purpose of informing its constituents about the district's business. The 2013-2014 San Mateo County Civil Grand Jury (Grand Jury) investigated the utility and transparency of the County's 23 independent special districts' websites. The Grand Jury found that 15 districts had substantial inadequacies in revealing information regarding finances, staff and Board of Directors' or Commissioners' contacts, and Board or Commission minutes. All 23 districts omitted some transparency regarding financial data, meeting agendas and minutes, election procedures and terms of office, or lists of the compensation of Board or Commission members. For the benefit of their districts' constituents, the Grand Jury believes this information should be easily accessible on all special districts' websites.

BACKGROUND

Special districts are defined as "any agency of the state for the local performance of governmental or proprietary functions within limited boundaries."³ This means that a special district is a form of local government that provides a specific set of services to the public within a geographically limited area. California's first special district was formed in 1887. The Turlock Irrigation District was created to meet the water needs of San Joaquin Valley farmers. Since that time thousands of special districts have been formed and dissolved statewide.

Special districts are formed because counties and cities often cannot provide all of the services

¹ Property tax information provided by the County of San Mateo Controller's Office, March 2014. See Appendix G.

² The Association of California Water Agencies and the California Special Districts Association Poll commissioned the poll in 2004.

³ California Government Code §16271(d)

their constituents demand. They have most of the same basic powers as counties and cities. They can issue bonds, impose special taxes, levy benefit assessments and charge service fees.⁴

With over 2,000 special districts located in California, it is important to recognize the different types of special districts. Approximately two-thirds of the state's special districts are independent districts. They have their own separate governing boards elected by the districts' own voters. The San Mateo County Harbor District is an example of an independent special district. The County's voters elect the five Commissioners who oversee the District. Conversely, city councils or county boards of supervisors govern dependent districts. The Crystal Springs County Sanitation District is a dependent district, governed by the County Board of Supervisors. For the purposes of this report, the Grand Jury investigated only independent special districts.

METHODOLOGY

The Grand Jury adopted a website transparency checklist, created by the Special District Leadership Foundation (SDLF)⁵. The sister organization of the SDLF is the California Special Districts Association (CSDA). The CSDA has been in existence since 1969 to "promote good governance and improve core local services through professional development, advocacy, and other services for all types of independent special districts."⁶ The SDLF was created in 1999 and defines itself as "a 501(c)(3) organization formed to provide educational opportunities to special district officials and employees to enhance service to the public provided by special districts in California."⁷ The Grand Jury reviewed the website of each of the County's independent special districts and evaluated the information provided based on the criteria in the checklist. In addition to simply searching for the requested items in the list, the Grand Jury also evaluated the ease with which a user might find those items.

For true transparency all of the following items should be readily apparent:

- Names of Board or Commission members and their terms of office
- Names of general manager, fire or police chief, and key staff along with contact information for each
- Election procedure and deadlines
- Board meeting schedule (regular meeting agendas must be posted 72 hours in advance)
- District's mission statement
- Description of district's services/functions and service area
- Authorizing statute/enabling act
- Current district budget
- Most recent financial audit
- Archive of Board meeting minutes for at least the last 6 months

⁴ "What's So Special About Special Districts? A Citizen's Guide to Special Districts in California" is an informational paper prepared by the Senate Local Government Committee. It can be found at: www.clerk.calaverasgov.us

⁵ See appendix B for the checklist

⁶ The CSDA can be found at www.csda.net

⁷ The SDLF can be found at www.sdlf.org.

- List of compensation of Board or Commission members and staff and/or link to State Controller's webpage with the data

In addition, the website of each district should include at least 4 of the following:

- Post Board or Commission member ethics training certificates
- Picture, biography and email address of Board or Commission members
- Last 3 years of audits
- Reimbursement and compensation policy
- Financial reserves policy
- Downloadable Public Records Act request form
- Audio or video recordings of Board meetings
- Map of district boundaries/service area
- Most recent Local Agency Formation Commission (LAFCo) Municipal Service Review (MSR) and Sphere of Influence (SOI) studies or link to LAFCo's site⁸

Interviews

After the websites were surveyed, the Grand Jury interviewed board members and key employees from districts whose websites were found to be substandard against the transparency benchmark. The Grand Jury also interviewed professional website developers to gain an understanding of the cost, difficulties and labor intensity of creating and managing a useful and interactive website.

DISCUSSION

The Grand Jury is convinced that taxpayers are best served when they understand who administers their special districts, how each special district is spending their property tax monies and/or the fees for services received for its enterprise activities⁹, and how constituents can make their voices heard.

The Grand Jury's inquiry reveals that only minor impediments exist for a district to provide true transparency. Typical costs for professional website developers range from \$1000 to \$9000 to create a website that can be updated by district in-house staff.¹⁰ A developer can both create the site and provide the training and tools necessary for in-house district employees to manage and update as needed.

The Grand Jury found no attempt to intentionally obfuscate beneficial information. Based on our interviews we found the following to be the common reasons for substandard transparency:

⁸ San Mateo County's LAFCo MSRs and SOIs can be found at <http://www.co.sanmateo.ca.us/portal/site/lafco>

⁹ Enterprise activities are those services for which a fee is paid by the customer i.e. sewer service, water, garbage, etc.

¹⁰ Price ranges are based on input from professional website developers who work with non-profits and government agencies.

FINDINGS

- F1. Some districts are misinformed about the relative affordability of professionally created websites.
- F2. Special districts lack trained in-house staff to regularly update website information.
- F3. Privacy concerns of Boards of Directors or Commissioners result in a lack of readily accessible contact information.
- F4. Not all special districts recognize the benefits of transparency delivered through district websites.
- F5. No County independent special district has completed the District of Distinction¹¹ program offered by Special Districts Leadership Foundation (SDLF).
- F6. No independent special district in the County has yet earned the SDLF Transparency Certificate of Excellence.¹²
- F7. Only 2 of 23 independent special districts in the County have achieved SDLF Recognition in Special District Governance.¹³
- F8. No general manager or top management official of any County independent special district has received SDLF's Special District Administrator Certification.¹⁴

RECOMMENDATIONS

- R1. Each independent special district's website will conform to the accepted criteria listed in the SDLF's transparency checklist on or before May 15, 2015.
- R2. By December 31, 2014, independent special districts will consult with professional website developers if in-house staff is incapable of creating and/or managing their website as described above.
- R3. Each district will take the necessary steps to keep its website current.
- R4. Districts will complete the District of Distinction program offered by SDLF by June 30, 2015.
- R5. Districts will seek to attain the SDLF Transparency Certificate of Excellence by June 30, 2015.
- R6. Districts currently lacking staff or board members who have achieved the SDLF's Recognition in Special District Governance will seek the training available under this program by June 30, 2015.
- R7. District administrators will seek the SDLF Special District Administrator Certification.

¹¹ See Appendix C and <http://sdlf.org/DODprog.htm>

¹² See Appendix D and <http://sdlf.org/transparency.htm>

¹³ See Appendix E and <http://sdlf.org/SDGprog.htm>

¹⁴ See Appendix F and <http://sdlf.org/SDAprog.htm>

REQUEST FOR RESPONSES

Pursuant to Penal code section 933.05, the grand jury requests responses to the foregoing recommendations:

From the following governing bodies:

- Bayshore Sanitary District
- Broadmoor Police Protection District
- Coastside County Water District
- Coastside Fire District
- Colma Fire Protection District
- East Palo Alto Sanitary District
- Granada Sanitary District
- Highlands Recreation District
- Ladera Recreation District
- Los Trancos County Water District
- Menlo Park Fire Protection District
- Midpeninsula Regional Open Space District
- Mid-Peninsula Water District
- Montara Water and Sanitary District
- Mosquito and Vector Control District
- North Coast County Water District
- Peninsula Health Care District
- Resource Conservation District
- San Mateo County Harbor District
- Sequoia Health Care District
- West Bay Sanitary District
- Westborough Water District
- Woodside Fire Protection District

The governing bodies indicated above should be aware that the comment or response of the governing body must be conducted subject to the notice, agenda and open meeting requirements of the Brown Act.

BIBLIOGRAPHY

Reports issued by the Civil Grand Jury do not identify individuals interviewed. Penal Code Section 929 requires that reports of the Grand Jury not contain the name of any person or facts leading to the identity of any person who provides information to the Civil Grand Jury.

Senate Local Government Committee (2010, October), What's So Special About Special Districts?, *Inyo County*, http://www.inyocounty.us/Recorder/Documents/Whats_So_Special.pdf

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(2008), Special Districts: Compensation for Directors and Trustees, *California Special Districts Association*, <http://www.csdanet.com/wp-content/uploads/2013/05/Special-Districts-Compensation-for-Directors-and-Trusteesa.pdf>

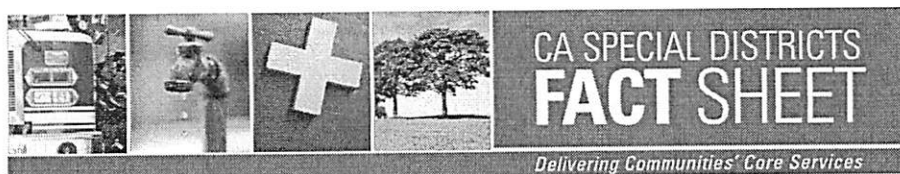
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APPENDIX A



**California Special
Districts Association**
Districts Stronger Together



BY THE NUMBERS

Large or small, special districts are responsive to the neighborhoods and regions they serve. Policy addressing special districts should focus on the quality of service delivered to citizens rather than assumptions about quantity or size. The numbers speak volumes to the ability of special districts to meet evolving local needs.

Critical Role for Millions of Californians Daily

- Deliver water and treat wastewater for more than 30 million residents
- Protect 11 million residents from fire and other hazards
- Operate more than half of California's critical access hospitals
- Supply water to 90 percent of California's farmland
- Provide other core services throughout the state: flood defense, mosquito and vector control, trash collection, resource conservation, and airport, port and harbor, and cemetery management.

Created to Serve Local Communities through Voter Approval

- Voters have approved 2,162 independent special districts. It is important to note that while the State Controller's 2010-11 report lists 4,772 "special districts," over half are actually non-profit corporations or components of other governments, such as cities and counties.
- An emphasis on efficient service delivery is why special districts have taken the lead in self-initiating the majority of the more than 150 consolidations and mergers over the last two decades, when and where it was appropriate.
- According to a Senate Local Government Committee report (2010), special districts have consolidated by more than seven percent over the past 20 years.

A Thoughtful, Local Process

- District reorganizations are researched and approved by the Local Agency Formation Commission, whose state mandated goal is to assure that changes in governmental organization occur in a manner which encourages orderly growth, discourages sprawl, preserves agricultural and open space lands and safeguards the delivery of efficient and quality municipal services.
- A one-size-fits-all, top-down approach does not work with core local services. Deliberate study and planning at the local level is necessary to ensure viability and identify efficiencies. Ultimately, the power to reorganize local services should always rest with the local citizens who established and depend on them.

For more information please visit www.csd.net

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APPENDIX B



District Transparency Certificate of Excellence *checklist*

Showcase your district's commitment to transparency

BASIC REQUIREMENTS

- Current Ethics Training for all Board Members** (Government Code Section 54950)
 - Provide copies of training certificates along with date completed
- Compliance with the Ralph M. Brown Act** (Government Code Section 54950 et. al.)
 - Provide copy of current policy related to Brown Act compliance
 - Provide copy of a current meeting agenda (including opportunity for public comment)
- Adoption of policy related to handling Public Records Act requests**
 - Provide copy of current policy
- Adoption of Reimbursement Policy, if district provides any reimbursement of actual and necessary expenses** (Government Code Section 53232.2 (b))
 - Provide copy of current policy
- Annual disclosure of board member or employee reimbursements for individual charges over \$100 for services or products. This information is to be made available for public inspection. "Individual charge" includes, but is not limited to: one meal, lodging for one day, or transportation.** (Government Code Section 53065.5)
 - Provide copy of the most recent document and how it is accessible
- Timely filing of State Controller's Special Districts Financial Transactions Report - includes compensation disclosure.** (Government Code Section 53891)
 - Provide copy of most recent filing
SDLF staff will verify that district is not listed on the State Controller's 'non-compliance list'
- Conduct Annual Audits** (Government Code Section 26909 and 12410.6)
 - Provide copy of most recent audit and management letter and a description of how/where documents were made available to the public
- Other Policies – have current policies addressing the following areas (provide copies of each):**
 - Conflict of Interest
 - Code of Ethics/Values/Norms or Board Conduct
 - Financial Reserves Policy

WEBSITE REQUIREMENTS

- Maintain a district website with the following items** (provide website link; all are required)
 - Names of Board Members and their terms of office
 - Name of general manager and key staff along with contact information
 - Election procedure and deadlines
 - Board meeting schedule (Regular meeting agendas must be posted 72 hours in advance pursuant to Government Code Section 54954.2 (a) (1) and Government Code Section 54956 (aj))
 - District's mission statement
 - Description of district's services/functions and service area
 - Authorizing statute/enabling act (Principle Act or Special Act)
 - Current district budget
 - Most recent financial audit
 - Archive of Board meeting minutes for at least the last 6 months
 - List of compensation of Board Members and staff and/or link to State Controller's webpage with the data
- Website also must include at least 4 of the following items:**
 - Post Board Member ethics training certificates
 - Picture, biography and email address of board members
 - Last 3 years of audits
 - Reimbursement and Compensation Policy
 - Financial Reserves Policy
 - Online/downloadable Public Records Act request form
 - Audio or video recordings of board meetings
 - Map of district boundaries/service area
 - Link to California Special Districts Association mapping program
 - Most recent Municipal Service Review (MSR) and Sphere of Influence (SOI) studies (full document or link to document on another site)

Continued on reverse



Questions about SDLF or the transparency program? Call us for more information at 916.231.2939

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APPENDIX C



SHOWCASE YOUR COMMITMENT TO EXCELLENCE

Districts Of Distinction Application

The Districts of Distinction program is an accreditation program that enables districts to demonstrate to their communities, the media and legislators their commitment to operate in a sound, responsible manner. Districts apply for designation as a District of Distinction by submitting financial audits, policies and procedures and proof of training received by directors and executive staff.

Requirements:

FINANCIAL AUDITS

Districts must demonstrate they undergo regular financial audits, have no major deficiencies and apply any recommendations to future years.

What to submit:

- Copies of the three most recent district audits, including financial statements and management letters. Each audit, including findings and recommendations, will be reviewed by a member of the Certification & Audit Review Advisory Committee. Committee members are volunteers from the special district community, including district controllers, directors of finance and SDA certified general managers.

POLICIES AND PROCEDURES

Districts must demonstrate that their operations conform to all statutes and regulations under state law as reflected in a policies and procedures manual. Policies and procedures should focus on governance, ethics, board conduct, district finances, reserves, reimbursement/compensation, etc.

What to submit:

- Copy of your district's current approved policies and procedures manual.
- Copy of your district's Board minute action adopting and/or having reviewed the policies and procedures manual within the past year.

Training

Districts must demonstrate that all directors/trustees, general manager and executive staff (as designated by the district) have received training in governance as well as compliance with AB 1234 Ethics Training and AB 1825 Harassment Prevention Training.

What to submit:

Documentation showing class attendance, such as certificate of completion for each board member, general manager and other executive staff members (as identified by the board) in the following areas:

- Governance Training:** Six hours of basic governance training within the past five years. Governance Foundations, offered by CSDA's Special District Leadership Academy, satisfies this requirement. Other courses may qualify as well, however will need to be submitted for review by SDLF.
- Ethics Training:** Documentation verifying completion of AB 1234 ethics compliance training within the last two years.
- Harassment Prevention Training:** Documentation verifying completion of AB 1825 harassment prevention training within the last two years.

Other

Districts must also include the following items with the accreditation/re-accreditation application:

What to submit:

- Board of Directors roster
- List of executive staff, including titles
- Proof of current compliance with CA State Controller reporting requirements including district financial and compensation data
- Completed application for accreditation/re-accreditation
- Accreditation/re-accreditation application fee
- Completed SDLF District Transparency Certificate of Excellence

Is your district a District of Distinction?

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DISTRICTS OF DISTINCTION APPLICATION



Frequently Asked Questions (FAQs)

Who should apply to be a District of Distinction?

Any California special district that wants to demonstrate publicly the effectiveness of its operations. Applying for this designation shows that your district understands and respects the responsibilities inherent to providing essential public services in a fiscally responsible manner.

What does a district receive for completing the program?

Districts of Distinction earn the right to use the program's seal on district materials and a plaque honoring their accomplishment. SDLF will also write and issue press releases and notify legislators on a district's behalf.

How does a district apply?

Districts interested in earning the Districts of Distinction designation must complete the application and submit it along with the required documentation. Applications must also be accompanied by an application fee.

If my district is a member of the Special District Risk Management Authority (SDRMA), will getting a District of Distinction accreditation save me money on my premiums?

Yes. SDRMA offers Credit Incentive Points (CIPs) if your district earns the District of Distinction accreditation which can provide significant premium discounts. For more information, contact SDRMA at 800.537.7790 or visit www.sdrma.org

RE-ACCREDITATION

For how long is the designation valid?

The Districts of Distinction designation is valid for two years and a district may be re-accredited by submitting the application and all current required documents for review along with the re-accreditation fee.

Fees

The fees are on a sliding scale, based on a district's ability to pay:



Is your district a District of Distinction?

INITIAL ACCREDITATION		RE-ACCREDITATION	
Annual operating budget	Fee	Annual operating budget	Fee
\$0-299,999	\$200	\$0-299,999	\$125
\$300,000-749,999	\$400	\$300,000-749,999	\$150
\$750,000-999,999	\$600	\$750,000-999,999	\$175
\$1,000,000--2,999,999	\$800	\$1,000,000--2,999,999	\$200
\$3,000,000 or more	\$1,000	\$3,000,000 or more	\$250

Submit Application

Submit this application along with all required documentation and payment to:
SPECIAL DISTRICT LEADERSHIP FOUNDATION
 1112 I Street, Suite 200
 Sacramento, CA 95814
 Phone: 916-231-2939 • Fax: 916-442-7889 • www.sdlf.org

DISTRICT:		
MAILING ADDRESS:		
CITY:	STATE:	ZIP:
CONTACT NAME:		
CONTACT TITLE:		
PHONE:	FAX:	
EMAIL:	WEBSITE:	
ASSEMBLY MEMBER(S)*:		
SENATOR*:		
LOCAL NEWSPAPER(S):		
I CERTIFY THAT THE INFORMATION SUBMITTED IS ACCURATE AND COMPLETE TO THE BEST OF MY KNOWLEDGE.		SIGNATURE:
PAYMENT		
TOTAL: \$	<input type="checkbox"/> CHECK <input type="checkbox"/> VISA <input type="checkbox"/> MASTERCARD <input type="checkbox"/> DISCOVER <input type="checkbox"/> AMERICAN EXPRESS	
ACCT. NAME:	ACCT. NUMBER:	
EXPIRATION DATE:	AUTHORIZED SIGNATURE:	

* Include all state legislators representing the district's area of operation.

Is your district a District of Distinction?

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APPENDIX D



SHOWCASE YOUR DISTRICT'S COMMITMENT TO TRANSPARENCY

District Transparency Certificate of Excellence

Purpose

To promote transparency in the operations and governance of special districts to the public/constituents and provide special districts with an opportunity to showcase their efforts in transparency.

Duration

2 Years

Application Cost

FREE

District Receives

- Certificate for display (covering 2 years)
- Press release template
- Recognition on the SDLF website
- Letter to legislators within the district's boundaries announcing the achievement
- Recognition in CA Special District magazine and the CSDA eNews

Basic Requirements

CURRENT ETHICS TRAINING FOR ALL BOARD MEMBERS (Government Code Section 53235)

- Provide copies of training certificates along with date completed

COMPLIANCE WITH THE RALPH M. BROWN ACT (Government Code Section 54950 et. al.)

- Provide copy of current policy related to Brown Act compliance
 Provide copy of a current meeting agenda (including opportunity for public comment)

ADOPTION OF POLICY RELATED TO HANDLING PUBLIC RECORDS ACT REQUESTS

- Provide copy of current policy

ADOPTION OF REIMBURSEMENT POLICY, IF DISTRICT PROVIDES ANY REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES

(Government Code Section 53232.2 (b))

- Provide copy of current policy

ANNUAL DISCLOSURE OF BOARD MEMBER OR EMPLOYEE REIMBURSEMENTS FOR INDIVIDUAL CHARGES OVER \$100 FOR SERVICES OR PRODUCTS. THIS INFORMATION IS TO BE MADE AVAILABLE FOR PUBLIC INSPECTION. "INDIVIDUAL CHARGE" INCLUDES, BUT IS NOT LIMITED TO: ONE MEAL, LODGING FOR ONE DAY, OR TRANSPORTATION. (Government Code Section 53061.5)

- Provide copy of the most recent document and how it is accessible.

TIMELY FILING OF STATE CONTROLLER'S SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT - INCLUDES COMPENSATION DISCLOSURE. (Government Code Section 53191)

- Provide copy of most recent filing.

SDLF staff will verify that district is not listed on the State Controller's 'non-compliance list'

CONDUCT ANNUAL AUDITS (Government Code Section 26909 and 12410.6)

- Provide copy of most recent audit and management letter and a description of how/where documents were made available to the public

OTHER POLICIES - HAVE CURRENT POLICIES ADDRESSING THE FOLLOWING AREAS

Provide copies of each:

- Conflict of Interest
 Code of Ethics/Values/Norms or Board Conduct
 Financial Reserves Policy

Illustrate your District's Commitment to Transparency

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DISTRICT TRANSPARENCY & ETHICAL CODE OF EXCELLENCE APPLICATION



Website Requirements

MAINTAIN A DISTRICT WEBSITE WITH THE FOLLOWING ITEMS REQUIRED. (provide website link)

Required items available to the public:

- Names of Board Members and their terms of office
- Name of general manager and key staff along with contact information
- Election procedure and deadlines
- Board meeting schedule (Regular meeting agendas must be posted 72 hours in advance pursuant to Government Code Section 54954.2 (a)(1) and Government Code Section 54956 (a))
- District's mission statement
- Description of district's services/functions and service area
- Authorizing statute/Enabling Act (Principle Act or Special Act)
- Current District budget
- Most recent financial audit
- Archive of Board meeting minutes for at least the last 6 months
- List of compensation of Board Members and Staff and/or link to State Controller's webpage with the data

ADDITIONAL ITEMS - website also must include at least 4 of the following items:

- Past Board Member ethics training certificates
- Picture, biography and e-mail address of board members
- Last (3) years of audits
- Reimbursement and Compensation Policy
- Financial Reserves Policy
- Online/downloadable public records act request form
- Audio or video recordings of board meetings
- Map of district boundaries/service area
- Link to California Special Districts Association mapping program
- Most recent Municipal Service Review (MSR) and Sphere of Influence (SOI) studies (full document or link to document on another site)

Outreach/Best Practices Requirements

(Must complete at least 2 of the following items)

REGULAR DISTRICT NEWSLETTER OR COMMUNICATION (PRINTED AND/OR ELECTRONIC) THAT KEEPS THE PUBLIC, CONSTITUENTS AND ELECTED OFFICIALS UP-TO-DATE ON DISTRICT ACTIVITIES (at least twice annually)

- Provide copy of most recent communication and short description on the frequency of the communication, how it's distributed and to whom.

COMMUNITY NOTIFICATION THROUGH PRESS RELEASE TO LOCAL MEDIA OUTLET ANNOUNCING UPCOMING FILING DEADLINE FOR ELECTION AND PROCESS FOR SEEKING A POSITION ON THE DISTRICT BOARD, PRIOR TO THAT ELECTION (OR PRIOR TO THE MOST RECENT DEADLINE FOR CONSIDERATION OF NEW APPOINTMENTS FOR THOSE DISTRICTS WITH BOARD MEMBERS APPOINTED TO FIXED-TERMS).

- Provide copy of the press release (and the printed article if available)

COMPLETE SALARY COMPARISON/BENCHMARKING FOR DISTRICT STAFF POSITIONS USING A REPUTABLE SALARY SURVEY (AT LEAST EVERY 5 YEARS)

- Provide brief description of the survey and process used as well as the general results

SPECIAL COMMUNITY ENGAGEMENT PROJECT

Designed and completed a special project promoting community engagement with the district (potential projects may be broad in nature or focus on specific issues such as rate-setting, recycled water, identifying community needs, etc.)

- Submit an overview of the community engagement project reviewing the process undertaken and results achieved

HOLD ANNUAL INFORMATIONAL PUBLIC BUDGET HEARINGS THAT ENGAGE THE PUBLIC (OUTREACH, WORKSHOPS, ETC.) PRIOR TO ADOPTING THE BUDGET

- Provide copy of most recent public budget hearing notice and agenda.

Showcase your District's Commitment to Transparency

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DISTRICT TRANSPARENCY CERTIFICATE OF EXCELLENCE APPLICATION



COMMUNITY TRANSPARENCY REVIEW

The district would be required to obtain a completed oversight checklist from at least 2 of the following individuals (the district may choose to conduct the oversight with these individuals simultaneously or separately):

- Chair of the County Civil Grand Jury
 - Editor of a reputable local print newspaper (only one may count toward requirement)
 - LAFCO Executive Officer
 - County Auditor - Controller
 - Local Legislator (only one may count toward requirement)
 - Executive Director or President of local Chamber of Commerce
 - General Manager of a peer agency (special district, city or county)
- Provide proof of completion signed by individuals completing Community Transparency Review

3<



SHOWCASE YOUR DISTRICT'S COMMITMENT TO TRANSPARENCY

District Transparency Certificate of Excellence

Submit Application

Submit this application along with all required documentation to:

SPECIAL DISTRICT LEADERSHIP FOUNDATION
 1112 I Street, Suite 200
 Sacramento, CA 95814
 Phone: 916-231-2939 • Fax: 916-442-7889

DISTRICT:		
MAILING ADDRESS:		
CITY:	STATE:	ZIP:
CONTACT NAME:		
CONTACT TITLE:		
PHONE:	FAX:	
EMAIL:	WEBSITE:	
ASSEMBLY MEMBER(S)*:		
SENATOR*:		
LOCAL NEWSPAPER(S):		
I CERTIFY THAT THE INFORMATION SUBMITTED IS ACCURATE AND COMPLETE TO THE BEST OF MY KNOWLEDGE.		SIGNATURE:

Showcase your District's Commitment to Transparency

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APPENDIX E



FOR DIRECTORS AND TRUSTEES

Recognition in Special District Governance

This recognition is an opportunity for staff, board members and trustees to demonstrate to their constituents and colleagues the extent of their commitment and dedication to providing the best possible service to the communities they serve.

Requirements

- CSDA SPECIAL DISTRICT LEADERSHIP ACADEMY**
Requires completion of all four modules of the California Special Districts Association (CSDA) Special District Leadership Academy within the last two years:
 - Module 1: Governance Foundations
 - Module 2: Setting Direction & Community Leadership
 - Module 3: Board's Role in Finance & Fiscal Accountability
 - Module 4: Board's Role in Human Resources

- ELECTIVE COURSES**
Requires at least 10 hours of continuing education from the California Special Districts Association (CSDA) or another statewide association specializing in local government.

Frequently Asked Questions (FAQs)

What is the Recognition program?

Recognition in Special District Governance was designed to acknowledge special district board members/trustees that have taken the time and made the effort to get core governance training and continuing education. The program is comprised of two distinct parts: the CSDA Special District Leadership Academy, and at least 10 hours of continuing education from the California Special Districts Association (CSDA) or another statewide association specializing in local government.

Who should apply?

This is an individual recognition. Special district board members, trustees and staff are encouraged to apply.

What do you receive?

Upon completion and verification of the application and submission of the one-time fee, you will be recognized by receiving a custom certificate in a beautiful padded folder, along with the recognition at an upcoming event should you be able to attend.

Is there a way for my district to be recognized also?

In addition to recognitions given to individual directors/trustees and staff, there is also a District Recognition. Districts that have a majority of their governing board holding recognitions will receive a Silver Recognition, and districts with their entire board holding recognitions will receive a Gold Recognition. District Recognitions will be presented at an upcoming event should representatives be able to attend.

How long is the recognition good for?

This is recognition for a lifetime. All you need to do is keep SDLF current anytime you change address, jobs, etc.

Fees

Individual Recognition: \$65

District Recognition: free of charge

Prove Your Commitment to Local Governance

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RECOGNITION IN SPECIAL DISTRICT GOVERNANCE APPLICATION



Submit Application

Submit this application along with all required documentation and payment of \$65 for individual recognition (additional District Recognition is free of charge) to:
 SPECIAL DISTRICT LEADERSHIP FOUNDATION
 1112 I Street, Suite 200
 Sacramento, CA 95814
 Phone: 916-231-2939 • Fax: 916-442-7889 • www.sdlf.org

NAME:		
DISTRICT:		
CONTACT NAME:		
CONTACT TITLE:		
MAILING ADDRESS:		
CITY:	STATE:	ZIP:
PHONE:	FAX:	
EMAIL:	WEBSITE:	

CSDA SPECIAL DISTRICT LEADERSHIP ACADEMY	
MODULE	DATE TAKEN
MODULE 1: GOVERNANCE FOUNDATIONS	
MODULE 2: SETTING DIRECTION/COMMUNITY LEADERSHIP	
MODULE 3: BOARD'S ROLE IN FINANCE & FISCAL ACCOUNTABILITY	
MODULE 4: BOARD'S ROLE IN HUMAN RESOURCES	

ELECTIVES* (AT LEAST 10 HOURS REQUIRED WITHIN THE LAST TWO YEARS)		
COURSE TITLE & SPONSORING ORGANIZATION	DATE TAKEN	HOURS
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		

*Please attach any verifying documentation. Use additional pages if necessary.

PAYMENT	
TOTAL: \$	<input type="checkbox"/> CHECK <input type="checkbox"/> VISA <input type="checkbox"/> MASTERCARD <input type="checkbox"/> DISCOVER <input type="checkbox"/> AMERICAN EXPRESS
ACCT. NAME:	ACCT. NUMBER:
EXPIRATION DATE:	AUTHORIZED SIGNATURE:

Prove Your Commitment to Good Governance

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APPENDIX F



FOR GENERAL MANAGERS AND TOP MANAGEMENT

Special District Administrator Certification

The SDA Certification is a voluntary designation sought by individuals who strive to be the best in their field. Administrators with various academic and professional backgrounds can be candidates for the program.

Qualifying For The Exam

The certification application in special district administration is built around specific categories. These factors include professional special district and related experience; related continuing education; community service and higher education background.

CURRENT EXPERIENCE

In order to earn the SDA Certification, an individual must have:

- Worked three out of the last five years in a position of management in a California special district. Related work experience with other public agencies or private firms may be considered by application to the Certification and Audit Review Advisory Committee. A current resume is required with your application.

ACCEPTED COURSES

All courses offered by the California Special Districts Association (CSDA) or any statewide association specializing in local government are valid for the certification program and can count as continuing education. Applicants submitting course credits from other organizations, academic institutions or private firms, must include:

- General course descriptions for consideration by the Certification and Audit Review Advisory Committee. A written notification will be provided if course work is not accepted. The applicant then has an opportunity to appeal.
- All continuing education submitted for review must be from within the last five years.

Examination

A total of 400 points is required to qualify for the opportunity to take the examination based on the identified categories. The points listed to the right of each section in the application indicate the minimum/maximum points a candidate must have in each area. You can submit excess points for review, however must have at least 400 qualified points to move forward.

Upon determination of eligibility and qualification, an individual will be scheduled for the examination. Qualified applicants will be notified regarding the annual examination schedule. Applicants will also be notified of examination results within 30 days of taking the exam.

The exam consists of 100 total questions across many areas related to special district management, operations and governance and must be completed within two hours. A score of 70 or more is required to pass the exam. If unsuccessful on the first attempt, the exam may be re-taken once at a different time with no additional charge or application.

Fees

All fees are non-refundable.

ONE-TIME APPLICATION FEE

There is a \$300 application fee for the Certification in Special District Administration Program. This fee includes the SDA study guide and review and evaluation of points earned prior to taking the examination. In the event that an applicant does not initially meet the minimum point requirement for taking the examination, the fee submitted remains valid for three years to allow ample time for accumulation of points.

EXAM FEE

The fee for the certification examination is \$150. The exam may be re-taken once at a different time with no additional charge or application.

RECERTIFICATION FEE

The fee for recertification is \$50 and must be submitted in accordance with the requirements for maintaining SDA certification as listed below.

Maintaining SDA Certification

The SDA Certification is valid for four years from the date of successfully passing the exam. It can be kept current by completion of 75 continuing education points and a nominal recertification fee submitted to SDLF within each additional four-year period.

Become a Certified Leader in Special Districts

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Special District Administrator (SDA) Certification Application

Please provide details, dates and appropriate documentation. Use additional pages if necessary.

PROFESSIONAL SPECIAL DISTRICT & RELATED EXPERIENCE				(120 - 200 POINTS)
1. DISTRICT/GENERAL MANAGER EXPERIENCE				
FROM:	TO:	YEARS IN POSITION:	(X) 35 =	
2. ASSISTANT GENERAL MANAGER/SR. MANAGEMENT EXPERIENCE				
FROM:	TO:	YEARS IN POSITION:	(X) 25 =	
3. OTHER RELATED MANAGEMENT EXPERIENCE				
FROM:	TO:	YEARS IN POSITION:	(X) 15 =	
HIGHER EDUCATION BACKGROUND (ONLY HIGHEST DEGREE EARNED MAY BE USED TOWARD YOUR TOTAL SCORE)				(0 - 125 POINTS)
DEGREE	INSTITUTION	LOCATION	DATE	
ASSOCIATE (50 POINTS)				
BACHELOR (75 POINTS)				
MASTER (100 POINTS)				
DOCTORATE (125 POINTS)				
COMMUNITY SERVICE (5 POINTS PER ACTIVITY PER YEAR)				(10 - 25 POINTS)
Service to the community in the spirit of maintaining a connection to special districts and local government. This section was designed to account for volunteer activities outside the scope of your everyday job responsibilities, while still relating specifically to your local community. Please describe your contribution, level of involvement from the experience and the relevancy to special districts, local government and/or the community.				
ACTIVITY	DATE	Briefly describe your contribution and the relevancy to districts, local government and/or community.		
1.				
2.				
3.				
4.				
5.				

*attach additional pages as necessary

Become a Certified Leader in Special Districts

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SDA CERTIFICATION APPLICATION



RELATED CONTINUING EDUCATION (8 POINTS - FULL DAY, 4 POINTS - HALF DAY, 1 POINT - PER HOUR)			(160 - 240 POINTS)
<p>All courses offered by the California Special Districts Association, any statewide association specializing in local government and/or an organization with a focus in the areas outlined in the SDA Study Guide (public policy, management, administration, governance, etc.) are valid for the certificate program. Example: Attendance at CSDA's Annual Conference would be worth 20 hours. If you are submitting points outside of these guidelines, please provide an extensive overview of the program with the application. Each program will be evaluated by the Certification and Audit Review Advisory Committee.</p> <p>REQUIREMENTS:</p> <ul style="list-style-type: none"> • At least half (50 percent) of continuing education points submitted are in trainings specifically focused on performance in special district operations and governance. • All continuing education needs to have been completed within five years of application submission. • Continuing education must include current AB 1234 Ethics Training (2 hours) and AB 1825 Harassment Prevention Training (2 hours). This applies to recertification also. 			
SPONSOR & TITLE OF PROGRAM	DATE(S)	NUMBER OF HOURS	
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
TOTAL			

Submit Application

Submit this application along with all required documentation and payment to:

SPECIAL DISTRICT LEADERSHIP FOUNDATION
 1112 I Street, Suite 200
 Sacramento, CA 95814
 Phone: 916-231-2939 • Fax: 916-442-7889 • www.sdlf.org

NAME:		
DISTRICT:		
MAILING ADDRESS:		
CITY:	STATE:	ZIP:
PHONE:	FAX:	
EMAIL:	WEBSITE:	
<p>In making this application, I fully understand that it an application for enrollment purposes only. In order to complete registration I will submit to an examination and supply further information as required by the Certification and Audit Review Advisory Committee. I further understand and, by my signature, acknowledge that any false statement or misrepresentation I may make in the course of these proceedings and application may result in the revocation of this application.</p>		
APPLICANT'S SIGNATURE:		DATE:
PAYMENT		
TOTAL \$	<input type="checkbox"/> CHECK <input type="checkbox"/> VISA <input type="checkbox"/> MASTERCARD <input type="checkbox"/> DISCOVER <input type="checkbox"/> AMERICAN EXPRESS	
ACCT. NAME:	ACCT. NUMBER:	
EXPIRATION DATE:	AUTHORIZED SIGNATURE:	

The Special District Administrator Certification does not discriminate on any basis, including race, sex, age, religion, national origin, sexual orientation or disability.

Become a Certified Leader in Special Districts

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APPENDIX G

San Mateo County
Independent Special Districts
Property Tax Revenues
FY 2013-14

Special Districts	RDA - Low & Moderate										Total
	Secured (a)	Unsecured	Supplemental (b)	Exemption	Excess EDAF	Residuals (d)	Payments (d)	Income Housing	RDA - Other	Funds (e)	
Bayside Sanitary District	\$ 60,909.08	\$ 8,574.22	\$ 4,385.64	\$ 1,541.11	\$ 1,811.01	\$ 130,252.49	\$ 29,627.82			\$ 97,935.65	\$ 304,559.00
Braintree Police Protection District	1,004,058.95	53,742.16	17,507.60	6,124.98	252,458.00						1,319,841.69
Coastside County Water District	623,061.51	35,593.21	11,889.55	4,170.28	311,572.00						987,306.55
Coastside Fire District	6,313,556.15	407,506.41	117,316.26	45,440.00	763,044.00						8,287,432.82
Colma Fire Protection District	645,955.81	34,655.14	11,214.34	3,944.87							695,774.26
East Palo Alto Sanitary District	298,542.36	13,753.27	10,578.51	3,663.24	141,767.00	58,303.35	143,642.80	119,801.56	95,933.82		887,874.31
Granada Sanitary District	465,790.95	27,406.32	8,893.21	3,123.22	232,701.00						737,914.70
Highlands Recreation District	256,297.42	17,567.87	5,662.29	2,021.66	71,849.00						355,179.25
Ladera Recreation District	128,077.72	8,915.13	2,211.24	787.92	35,667.00						173,679.01
Los Trancos County Water District	723,612.04	12,147.15	3,931.79	1,384.20	56,441.00						797,566.18
Merced Park Fire Protection District	26,503,330.83	1,254,777.81	392,425.55	185,499.13	1,577,851.00	121,473.00	1,045,968.64	913,102.39	1,520,479.88		34,556,948.31
Midpeninsula Regional Open Space District	8,949,217.77	430,473.91	180,417.85	63,652.99		177,210.73	78,153.17	159,434.33	220,263.82		10,303,825.63
Mid-Peninsula Water District	138,735.53	8,963.68	3,103.71	1,089.91	64,526.00	11,493.52	2,659.51	393.61	519.95		213,741.42
Montara Water and Sanitary District	391,472.96	21,553.65	7,217.70	2,456.45	184,037.00						606,537.77
Mosquito and Vector Control District	1,541,633.35	85,331.79	31,279.12	11,043.65	236,011.00	29,454.33	35,468.49	42,782.15	29,678.79		2,043,689.67
North Coast County Water District	476,800.58	24,951.89	4,679.23	2,916.77	217,152.00		587.40	7,443.66	1,031.34		735,562.87
Peninsula Health Care District	4,697,437.78	242,245.68	82,119.20	28,958.94		156,546.77	30,810.10	138,724.53	42,513.44		4,799,366.64
Resource Conservation District	47,798.39	2,512.91	823.75	288.45	3,936.00	893.04		1,146.25	6.52		57,405.32
San Mateo County Harbor District	3,429,139.22	179,173.12	72,461.42	25,520.99	832,021.00	201,937.64	32,911.38	206,807.60	59,465.05		5,041,508.42
Sequoia Health Care District	8,424,628.15	441,794.61	155,232.02	54,770.66		167,212.44	18,916.82	47,243.02	15,777.63		9,326,641.15
West Bay Sanitary District ^(a)	-	-	-	-	-	-	-	-	-		-
Westborough Water District	233,873.34	12,776.40	4,176.26	1,456.26	110,402.00						362,684.26
Woodside Fire Protection District	12,742,773.35	693,314.50	223,693.47	78,997.96		1,262,139.00					15,000,923.09
Totals	\$ 77,663,699.25	\$ 4,071,715.53	\$ 1,366,063.02	\$ 530,876.76	\$ 7,385,225.00	\$ 1,040,637.18	\$ 1,419,616.83	\$ 1,674,824.81	\$ 1,866,670.34	\$ 97,118,733.27	

NOTES:

- (a) West Bay Sanitary District does not receive property tax revenues. They have special charges which generated \$17,35,961 in revenues for the taxing entity in FY 2012-2013.
- (b) Secured revenues include unitary property tax. All property tax revenues are net of refunds.
- (c) Supplemental revenues represent current secured supplemental revenues only. This does not include unsecured supplemental and redemption supplemental.
- (d) RDA Residual and Pass Through Payments are ongoing until completion of RDA wind down. Amounts may vary from year due to various factors (refunds, revenue amounts, retirement of obligations).
- (e) These are one-time monies taxing entities received as a result of the RDA dissolution.

Agenda Item # 8.C

REGULAR AGENDA

SUBJECT: Ratification of extension to Manager's contract

RECOMMENDATION:

Recommend the Board of Trustees introduce a motion to approve the extension of the District Manager's contract until August 31, 2014.

BACKGROUND AND STATUS:

During the May 14, 2014 closed session of the board meeting, the District Trustees discussed the extension of the District Manager's contract until August 31, 2014.

REFERENCE MATERIALS ATTACHED:

- A. Extension to Employment Agreement



**San Mateo County
Mosquito and Vector Control District**

1351 Rollins Rd
Burlingame, CA 94010
(650) 344-8592 Fax (650) 344-3843
www.smcmad.org

Extension to Employment Agreement

Effective April 1, 2013 through June 30, 2014

This amendment is made to the Employment Agreement (“Agreement”) entered into on February 13, 2013, effective April 1, 2013, by and between the San Mateo County Mosquito and Vector Control District, a California special district (“District”), and Robert B. Gay (“Employee”).

The original Agreement that was set to expire on June 30, 2014, is hereby amended. Under paragraph 2, the **Term** of this Agreement is hereby extended from June 30, 2014 through August 31, 2014 on the same terms and conditions as originally stated in the Agreement.

All other provisions of the original Agreement shall remain in full force and effect.

In Witness Whereof, the parties have executed this Extension to the original Agreement as of the date signed below.

San Mateo County Mosquito and Vector Control District:

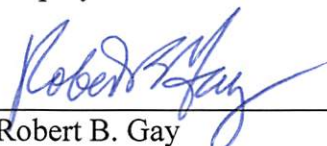
Board President

Dated

Vice-President

Dated

Employee:



Robert B. Gay

May 21, 2014

Dated

Attorney for the District
Kathryn E. Meola, Chief Deputy County Counsel

Dated

Agenda Item # 9.A

BOARD COMMITTEE REPORTS

SUBJECT: Environmental/Public Outreach Committee.

RECOMMENDATION

No recommendations at this time.

BACKGROUND AND STATUS

Chair Scott Smith. Members include Trustees Dr. Jim Ridgeway, Peter DeJarnatt, Kati Martin, Valentina Cogoni, Kat Lion, and Wade Leschyn. President Rutherford also attends District committee meetings.

The Committee will schedule a meeting in June – July to start the process for drafting a request for proposal (RFP) for designing a new District website.

REFERENCE MATERIALS AVAILABLE

A. None at this time.

Agenda Items # 9.B

BOARD COMMITTEE REPORTS

SUBJECT: Finance Committee.

RECOMMENDATION

None at this time.

BACKGROUND AND STATUS

Chair Rick Wykoff. Members include Trustees Leon Nickolas, Mason Brutschy, Robert Maynard, Robert Riechel, Joe Galligan, and Jason Seifer. President Rutherford has attended the Finance Committee meetings as an ex-officio member.

The committee will meet on June 9th with the District Auditor, Michael O'Connor to discuss the completed audit for June 30, 2013. This audit is also on the June Board agenda for approval. Committee members also will discussed the District Budget for FY 2014-15 and the increasing of the benefit assessment in future years.

REFERENCE MATERIALS AVAILABLE

None at this time.

Agenda Item # 9.C

BOARD COMMITTEE REPORTS

SUBJECT: Strategic Planning Committee.

RECOMMENDATION

None at this time.

BACKGROUND AND STATUS

Chair Dr. James Ridgeway. Members include Trustees', Christine Fuller, Dick Tagg, Christopher Cairo, and Betsey Schneider. President Rutherford is also invited to attend these meetings as an ex-officio member.

The Committee held their meeting on May 20th with the Finance Director and District Manager to discuss the financial portions of the Strategic Plan. The committee requested the staff provide additional financial information and present the updated financial information and completed Strategic Plan for the next meeting of the Committee scheduled on June 26th at 5:00 p.m.

REFERENCE MATERIALS AVAILABLE

None at this time.

Agenda Item # 9.D

BOARD COMMITTEE REPORTS

SUBJECT: Policy Committee.

RECOMMENDATION

None at this time.

BACKGROUND AND STATUS

Chair Robert Riechel. Members include Trustees, Christine Fuller, Robert Maynard, Louis Gotelli, Kati Martin, and Rick Wykoff. President Rutherford is also invited to attend these meetings as an ex-officio member.

The Board approved the contract with RGS at their May Board meeting. The contract was signed by the District and mailed to RGS on May 19th.

The Policy Committee will be able to meet with RGS in June – July.

REFERENCE MATERIALS AVAILABLE:

None at this time.

Agenda Item # 9.E

BOARD COMMITTEE REPORTS

SUBJECT: Managers Evaluation Committee.

RECOMMENDATION

None at this time.

BACKGROUND AND STATUS

Chair Steve Hedlund. Members include Trustees: Kati Martin, Rick Wykoff, Kat Lion, and Valentina Cogoni. President Rutherford is also invited to attend these meetings as an ex-officio member.

REFERENCE MATERIALS AVAILABLE

None at this time.

Agenda Item # 9.F

BOARD COMMITTEE REPORTS

SUBJECT: Legal Representation Committee.

RECOMMENDATION

None at this time

BACKGROUND AND STATUS

Chair Kati Martin. Members include Trustees: Mason Brutschy, Christine Fuller, Betsey Schneider, Joe Galligan, and Christopher Cairo. President Rutherford also attends these meetings as an ex-officio member.

The Committee will complete the interviews on June 10th of the following law firms:

1. Atkinson, Farasyn, LLP
2. Burke, Williams & Sorensen, LLP
3. County Counsel
4. Haight, Brown & Bonesteel, LLP
5. Hanson, Bridgett, LLP
6. Liebert, Cassidy, Whitmore, LLP
7. Renne, Sloan, Holtzman, Sakai, LLP

The committee's goal is to recommend one law firm to represent the District and will bring that firm to the Board for approval at the July Board meeting.

REFERENCE MATERIALS AVAILABLE

None at this time.

Agenda Item # 10.A

FINANCIAL REPORT

SUBJECT: Fiscal Year 2013-14 Financial Documents

RECOMMENDATION:

Approve Financial Documents for Fiscal Year 2013-14. April 2014

BACKGROUND AND STATUS:

The financial reports represent YTD Revenues and Expenditures through April-2014.

Expenditures: For the month of April-2014, there are a few accounts that are above the YTD fiscal year budget target rate of 83% (% for the first 10 months of the year). Some accounts over the target rate are affected by seasonal activity, whereas others are affected by increased costs or are one-time budgeted purchases.

General Fund:

Medical / Laboratory: 142.8% due to one-time purchases for PCR System supplies (additional purchases were approved by the board during the mid-year review process that exceed the original budget)

Tools & Equipment: 104.9% for Miscellaneous Lab supplies, Dry Ice for increased mosquito surveillance (in part due to the *Aedes aegypti* program), and Miscellaneous PC equipment / software one-time purchases

Memberships: 87.1% Prepaid annual membership expenditures

Electric / Gas: 87.5% (higher electricity utilization during warm months and gas during winter months); FY14-15 budget will be adjusted to account for increased costs.

Insurance: Prepaid annual General Liability insurance premiums (78%) for the year and Retrospective adjustments for the Worker's Compensation (117.6%) program for 2008-2012 that are allocated to all VCJPA pool participants

Equipment: Purchases of \$8,418 include new mosquito traps, LED lights for vehicles and a fish transportation tank. Although there is no budget in FY2013-2014 for these items, the Board approved these purchases during the midyear review.

Although the following item is not over the 83% target rate, the District's Trustees have requested additional details pertaining to District Services and Consultation Expenditures:

Services and Consultations: 80% include: Engineering services provided for the 2013/2014 Benefit Assessment and Special Mosquito Tax, Helicopter Treatments, Audit and Legal Services.

Capital Fund:

Facility/Auto/Equipment Maintenance/ Repair: 81.9% Mostly attributed to the Garage Earthquake Retrofit project totaling \$182k

Equipment: 87.3% One-time equipment purchases including Lab Equipment (PCR System & accessories), computer equipment and security system upgrade. This account also includes the District's vehicle leases through Enterprise Fleet Management.

Footnotes have been provided in the accompanying F-1 GF and F-1 CPF schedules that provide explanations for variances above the target of 83% for individual accounts.

Revenues: April-2014 YTD consolidated revenues totaled \$4,150,900 which account for 99.8% of the annual budget.

YTD, the District has received \$1,610,609 in property tax revenues which are projected to be approximately \$145k higher than originally budgeted by the end of the fiscal year. ERAF revenues received are also in excess of what was originally budgeted by \$46k.

Balance Sheet / Cash Balances: As of April-2014, the District had \$7,137,697 in cash for both General and Capital Funds. The main operating cash accounts in both funds are fully reconciled to the county statements, as shown on schedules F-5 and F-6. Other bank accounts are also fully reconciled to bank statements.

REFERENCE MATERIALS ATTACHED:

- A. Financial Documents for Fiscal Year 2013-14



San Mateo County Mosquito and Vector Control District


1351 Rollins Rd
Burlingame CA 94010
(650) 344-8592 Fax (650) 344-3843
www.smcmad.org


Financial Reporting for June 2014 Board Meeting Financials for the month ended April 30, 2014

In an effort to provide full transparency of our financial activities, the District provides the following reports to our Board of Trustees on a monthly basis.

- **Consolidated Funds (General and Capital Funds) Financial Statements** – Consolidated Profit & Loss (with budget) and Consolidated Balance Sheet.
- **F-1 GF and F-1 CPF Actual vs Budget Financial Analysis** – Provides actual month-end and year-to-date expenditures to be compared with the approved 2013/2014 fiscal year budget
- **F-2 GF and F-2 CPF Profit & Loss** – Provides the Profit & Loss report for each fund
- **F-3 GF and F-3 CPF Balance Sheet** – Provides the Balance Sheet report for each fund
- **F-4 GF A/R Aging** – Accounts Receivable Aging Summary for Service Abatement Billings
- **F-5 General Fund Cash Activity & Reconciliation to County**– Contains a summary of General Fund cash activities for the current fiscal month that ties to the ending cash balance in our accounting system and to the county statement
- **F-6 Capital Fund Cash Activity & Reconciliation to County**– Contains a summary of Capital Fund cash activities for the current fiscal month that ties to the ending cash balance in our accounting system and to the county statement
- **F-7 General Fund ADP Payroll Disbursement** – ADP Payroll Disbursements for the fiscal month
- **F-8 General Fund Check Detail** – Detailed check listing for all checks that were processed from the General Fund during the fiscal month; includes voided checks
- **F-9 Capital Projects Fund Check Detail** – Detailed check listing for all checks that were processed from the Capital Projects Fund during the fiscal month; includes voided checks
- **F-10 General Fund Credit Card Reporting and Statement** – Detail report of US Bank Credit Card transactions for the fiscal month. A copy of the monthly credit card statement is also provided with the report.

Please direct all inquiries related to the April 2014 financial documents to Rosendo Rodriguez before the board meeting to allow for adequate research. Rosendo can be reached at the District offices at (650) 344-8592 Ext 11 or via email at rrodriguez@smcmad.org.


Approved – Rosendo Rodriguez
June 4, 2014


Approved – Robert Gay
June 4, 2014

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
Profit & Loss - Consolidated Funds (General & Capital Funds)
for the month ended April 30, 2014

				YTD Apr %	83%	
REVENUES		MTD April-14	YTD FY13/14	Budgeted FY13/14	Balance Remaining	% of FY13/14 Budget
1021	Prop. taxes, current, secured	482,574	1,482,398	1,521,718	39,320	97.4%
1024	PY Secured Rede	1,145	3,629	5,000	1,371	72.6%
1031	Prop. taxes, current unsecured	0	90,552	86,000	(4,552)	105.3%
1033	Prop. taxes, prior, unsecured	0	(4,999)	1,000	5,999	-499.9%
1041	Prop taxes CY secured SB 813	5,304	33,545	26,000	(7,545)	129.0%
1042	Prop taxes CY unsecured SB 813	0	0	650	650	0.0%
1043	PY SB 813 REDEM	0	0	1,400	1,400	0.0%
1045	Prop. taxes unsecured SB 813	0	0	320	320	0.0%
1046	1046 · ERAF Rebate	0	261,332	215,000	(46,332)	121.5%
1521-11	VCJPA-Interest Income	0	2,825	1,500	(1,325)	188.3%
1521	Interest Earned	9,694	34,448	40,500	6,052	85.1%
1831	Homeowner Prop	0	5,484	5,500	16	99.7%
2031	Benefit Assessment	343,091	1,270,279	1,438,911	168,632	88.3%
2439	Mosquito Control Tax	108,685	411,874	464,181	52,307	88.7%
2451	Service Abatement Income	2,235	236,488	255,000	18,512	92.7%
2647	Misc Refunds/RDA/RPTTF	0	56,874	40,000	(16,874)	142.2%
2658-11	VCJPA-Misc Income	0	0	10,000	10,000	0.0%
2658	Other	0	266,171	48,000	(218,171)	554.5%
Total Revenue		952,728	4,150,900	4,160,680	9,780	99.8%
EXPENDITURES						
Salary & Benefits						
4111	Regular Full Time	115,940	1,186,060	1,515,000	328,940	78.3%
4161	Regular Part Time	3,159	100,562	129,000	28,438	78.0%
4311	Social Security	326	7,331	10,000	2,669	73.3%
4321	Retirement	35,635	369,851	478,000	108,149	77.4%
4412	Health Insurance	30,064	289,067	369,000	79,933	78.3%
4414	Great-West Deferred Comp	1,000	9,500	13,000	3,500	73.1%
4415	Medicare Insurance	1,759	18,935	24,000	5,065	78.9%
4422	Dental Insurance	2,700	28,944	38,000	9,056	76.2%
4431	Vision Insurance Plan (VSP)	450	4,344	5,300	956	82.0%
4440	Employee Commute Benefit	426	3,722	5,500	1,778	67.7%
4442	Long Term Disability	866	8,534	11,300	2,766	75.5%
4451	Unemployment Insurance	467	13,496	18,000	4,504	75.0%
4621	AFLAC Insurance	466	4,961	6,500	1,539	76.3%
Subtotal		193,258	2,045,305	2,622,600	577,295	78.0%
Services & Supplies						
5111	Pesticides	6,290	111,950	250,000	138,050	44.8%
5121	Clothing	1,828	16,693	23,700	7,007	70.4%
5156	Household	107	1,986	4,200	2,214	47.3%
5171	Medical/Laboratory	3,424	26,852	18,800	(8,052)	142.8%
5188	Other Misc (Union Bank Fee)	38	372	1,800	1,428	20.7%
5199	Office	466	13,160	20,100	6,940	65.5%
5233	Tools/Equipment	2,484	17,534	19,350	1,816	90.6%
5331	Memberships	0	16,423	18,845	2,422	87.1%
5416	Gasoline/Oil	3,993	45,813	67,000	21,187	68.4%
5428	Facility/Auto/Equip Maint/Repair	816	221,619	295,000	73,381	75.1%
5472	General Maintenance	313	4,081	9,300	5,219	43.9%
5631	Electric/Gas	77	18,287	20,900	2,613	87.5%
5635	Water/Sewer Disposal	1,096	8,008	9,700	1,692	82.6%
5721	Meetings/Conferences	2,858	60,172	91,800	31,628	65.5%
5856	Services/Consultation	28,935	190,824	238,600	47,776	80.0%
5966	District Special Expenses	1,846	38,566	123,750	85,184	31.2%
6712	Telephone	1,630	16,594	22,500	5,906	73.7%
6725	Liability Insurance	0	41,358	53,000	11,642	78.0%
6731	Other Insurance	0	120,063	102,100	(17,963)	117.6%
Subtotal		56,200	970,356	1,390,445	420,089	69.8%
Fixed Assets						
7211	Structures/Improvements	0	0	0	0	0.0%
7311	Equipment	3,444	134,323	144,300	9,977	93.1%
Subtotal		3,444	134,323	144,300	9,977	
Total Expenditures		252,901	3,149,984	4,157,345	1,007,361	75.8%
NET INCOME						
Net Income		699,827	1,000,916	3,335		

San Mateo County Mosquito & Vector Control Balance Sheet - Consolidated Funds (General and Capital Funds)

As of April 30, 2014

	Apr 30, 2014
ASSETS	
Current Assets	
Checking/Savings	
1010 · Cash	6,781,407
1010A01 · Cash-VCJPA Property Contingency	37,009
1010A02 · Cash-VCJPA Member Contingency	318,881
1020 · Cash - Petty Cash	400
Total Checking/Savings	7,137,697
Accounts Receivable	
1012 · 1012 · Accounts Receivable-001	2,951
Total Accounts Receivable	2,951
Total Current Assets	7,140,648
TOTAL ASSETS	7,140,648
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
4300-1 · 4300-1 · Accounts Payable	32,423
Total Accounts Payable	32,423
Credit Cards	
US Bank Credit Card	-
Total Credit Cards	-
Total Current Liabilities	32,423
Total Liabilities	32,423
Equity	
32000 · Retained Earnings	6,107,309
Net Income	1,000,916
Total Equity	7,108,225
TOTAL LIABILITIES & EQUITY	7,140,648

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
Actual vs Budget Financial Analysis - General Fund
for the month ended April 30, 2014

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						YTD Apr %	83%	
REVENUES		MTD	YTD	Budgeted	Balance	% of FY13/14		Footnote:
		April-14	FY13/14	FY13/14	Remaining	Budget		
1021	Prop. taxes, current, secured	482,574	1,482,398	1,521,718	39,320	97.4%		
1024	PY Secured Rede	1,145	3,629	5,000	1,371	72.6%		
1031	Prop. taxes, current unsecured	0	90,552	86,000	(4,552)	105.3%		
1033	Prop. taxes, prior, unsecured	0	(4,999)	1,000	5,999	-499.9%		
1041	Prop taxes CYsecured SB 813	5,304	33,545	26,000	(7,545)	129.0%		Total YTD Property Tax Revenue of \$1,610,609 is 98% of Budgeted \$1,647,588
1042	Prop taxes CYunsecured SB 813	0	0	650	650	0.0%		
1043	PY SB 813 REDEM	0	0	1,400	1,400	0.0%		
1045	Prop. taxes unsecured SB 813	0	0	320	320	0.0%		
1831	Homeowner Prop	0	5,484	5,500	16	99.7%		
1046	1046 · ERAF Rebate	0	261,332	215,000	(46,332)	121.5%		
1521-11	VCJPA-Interest Income	0	2,825	1,500	(1,325)	188.3%		
1521	Interest Earned	9,291	32,736	37,900	5,164	86.4%		
2031	Benefit Assessment	343,091	1,270,279	1,438,911	168,632	88.3%		
2439	Mosquito Control Tax	108,685	411,874	464,181	52,307	88.7%		
2451	Service Abatement Income	2,235	236,488	255,000	18,512	92.7%		
2647	Misc Refunds/RDA/RPTTF	0	56,874	40,000	(16,874)	142.2%		
2658-11	VCJPA-Misc Income	0	0	10,000	10,000	0.0%		
2658	Other	0	233,069	46,000	(187,069)	506.7%		
	Revenue Total:	952,326	4,116,086	4,156,080	39,994	99.0%		% of YTD budget
EXPENDITURES								
Salary & Benefits								
4111	Regular Full Time	115,940	1,186,060	1,515,000	328,940	78.3%		
4161	Regular Part Time	3,159	100,562	129,000	28,438	78.0%		
4311	Social Security	326	7,331	10,000	2,669	73.3%		
4321	Retirement	35,635	369,851	478,000	108,149	77.4%		
4412	Health Insurance	30,064	289,067	369,000	79,933	78.3%		
4414	Great-West Deferred Comp	1,000	9,500	13,000	3,500	73.1%		
4415	Medicare Insurance	1,759	18,935	24,000	5,065	78.9%		
4422	Dental Insurance	2,700	28,944	38,000	9,056	76.2%		
4431	Vision Insurance Plan (VSP)	450	4,344	5,300	956	82.0%		
4440	Employee Commute Benefit	426	3,722	5,500	1,778	67.7%		
4442	Long Term Disability	866	8,534	11,300	2,766	75.5%		
4451	Unemployment Insurance	467	13,496	18,000	4,504	75.0%		
4621	AFLAC Insurance	466	4,961	6,500	1,539	76.3%		
	Subtotal	193,258	2,045,305	2,622,600	577,295	78.0%		
Services & Supplies								
5111	Pesticides	6,290	111,950	250,000	138,050	44.8%		B
5121	Clothing	1,828	16,693	23,700	7,007	70.4%		
5156	Household	107	1,986	4,200	2,214	47.3%		
5171	Medical/Laboratory	3,424	26,852	18,800	(8,052)	142.8%		C
5199	Office	466	13,160	20,100	6,940	65.5%		
5233	Tools/Equipment	2,484	16,888	16,100	(788)	104.9%		D
5331	Memberships	0	16,423	18,845	2,422	87.1%		E
5416	Gasoline/Oil	3,993	45,813	67,000	21,187	68.4%		
5428	Facility/Auto/Equip Maint/Repair	816	20,943	50,000	29,057	41.9%		
5472	General Maintenance	313	4,081	9,300	5,219	43.9%		
5631	Electric/Gas	77	18,287	20,900	2,613	87.5%		A
5635	Water/Sewer Disposal	1,096	8,008	9,700	1,692	82.6%		A
5721	Meetings/Conferences	2,858	60,172	91,800	31,628	65.5%		
5856	Services/Consultation	28,935	190,824	238,600	47,776	80.0%		H
5966	District Special Expenses	1,846	38,566	121,500	82,934	31.7%		
6712	Telephone	1,630	16,594	22,500	5,906	73.7%		
6725	Liability Insurance	0	41,358	53,000	11,642	78.0%		G
6731	Other Insurance	0	120,063	102,100	(17,963)	117.6%		G
	Subtotal	56,162	768,661	1,138,145	369,484	67.5%		
Fixed Assets								
7311	Equipment	2,870	8,418	0	(8,418)	0.0%		F
	Subtotal	2,870	8,418	0	(8,418)			
	Expenditures Total:	252,290	2,822,384	3,760,745	938,361	75.0%		% of YTD budget spent
NET INCOME								
	Net Income	700,036	1,293,702	395,335				

Contingencies Reserves							
8611	Approp. Contingencies	0	0	376,075	376,075		
8612	General Reserves	0	0	2,256,447	2,256,447		

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
Actual vs Budget Financial Analysis - General Fund
for the month ended April 30, 2014

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FOOTNOTES:

A: Electric/Gas and Water/Sewer expenditures are currently exceeding budgets as expenditures are coming in higher than originally anticipated. Electric/Gas utilization is greater than budgeted and Water/Serwer is high due to a water leak earlier in the fiscal year that has been fixed.

B: 5111 Pesticides Expenditures include the following:

Vendor	Description	Invoice	Invoice Date	Expenditure
Adapco	VMX Vectomax FG (35-40LB BG)	94118	07/18/2013	12,208
Univar USA Inc	Spheratax (63 bags)	SJ565088	07/22/2013	13,597
BVA Inc.	BVA Larvaecide #2 (3,203 gal)	45548	07/22/2013	23,319
Univar USA Inc	Altosid XR-G 40lb bag (15 bg)	SJ568683	08/07/2013	5,265
Clarke Mosquito Control	Natular T30 Tablet (5cs)	5057855	08/09/2013	3,028
Clarke Mosquito Control	Natular XRT Tablet (4cs)	5058103	08/23/2013	3,869
Water Sorb	Medium Polymer	246079	08/23/2013	70
Grainger	Lids for pesticide bins	7022840867	09/05/2013	23
Clarke Mosquito Control	Aquahalt 2 x 2.5gal (1cs)	5058397	09/11/2013	2,078
Clarke Mosquito Control	Natular XRT Tablet (7cs)	5058942	12/03/2013	6,771
Adapco	Altosid XR Ingot Briquets (6cs)	94118	07/18/2013	4,360
Univar USA Inc	Suspend SC Pint-Tick Control (16)	SJ599004	02/01/2014	640
Clarke Mosquito Control	Coco Bear 55 Gal (1drm)	5059300	02/28/2014	971
Clarke Mosquito Control	Altosid Briquets (6cs)	5059324	03/04/2014	2,825
Clarke Mosquito Control	Natural T30 Tablets (6cs)	5059467	03/19/2014	3,529
Clarke Mosquito Control	Natural XRT Tablets (1cs)	5059466	03/20/2014	934
BVA Inc.	BVA Larvaecide #2 (2,650 gal)	46897	03/25/2014	19,373
Clarke Mosquito Control	Natural XRT Tablets (3cs)	5059561	03/26/2014	2,802
Adapco	Altosid Pellets(4cs)/Delta Dust(4cs)	96681	04/30/2014	6,290
Total				111,950

C: 5171 Medical / Laboratory YTD \$26,852 of the expenditures were mostly attributed to PCR system startup & maintenance supplies of \$20,867.

D: 5233 Tools / Equipment YTD \$16,888 expenditures mostly attributed to \$5,146 one-time lab supplies, \$3,492 Dry Ice for Mosquito Surveillance Program and \$5,264 for one-time Misc PC equipment and Software purchases.

E: 5331 Memberships YTD for \$16,423 include: Annual dues of \$8,000 for MVCAC; \$4,919 for CSDA; \$240 for Entomological Society of America; \$200 for SOVE, \$110 for Costco membership; \$349 CAL Chamber of Comm; \$2,605 for pro-rata share of LAFCO's FY 2013-2014 adopted budget.

F: 7311 Equipment YTD for \$8,418 includes: EVS CO2 Mosquito Traps, LED Lights for District Trucks and Fish Transport Tank (all approved during mid-year review).

G: 6725 Liability Insurance and Worker's Compensation FY13/14 premiums were paid in full at the beginning of the year. However, VCJPA retrospective adjustments for 2008-2012 were allocated to all participating agencies in Nov-13. The District's portion was a credit of \$7,878 for General Liability Insurance and an additional charge of \$18,258 for Worker's Compensation. These retrospective adjustments were allocated to all pool participants.

H: 5856 Services Expenditures include the following:

Account/Description	Expenditure	Budget	Difference	Comment
5856A1AD · Annual District Audit	10,123	15,000	4,878	See below for details
5856B1AD · Sources Database Consulting	4,237	8,000	3,763	
5856B2AD · Computer Tech Support (Quickbooks)	0	500	500	
5856C1AD · SCI Consultants	20,176	22,000	1,824	Benefit Assessment Engineer Fees
5856C2AD · Engineering Data Services	2,371	2,300	(71)	Mosquito Tax Engineer Fees
5856D1AD · Legal Services	53,303	50,000	(3,303)	See below for details
5856E1OP · Helicopter Service	25,025	30,000	4,975	Helicopter treatment program
5856F1LB · Certification of Lab Equipment	325	400	75	
5856G1AD · Postage & Copiers Equip Rental	10,816	10,000	(816)	\$10,324 Canon copier lease buyout included
5856G2AD · Security & Fire Alarm Maintenanc	3,591	5,000	1,409	
5856G3AD · Elevator Maintenance Qtrly	3,599	5,600	2,001	
5856G4AD · Pond/Landscape Service	8,070	12,000	3,930	
5856G5AD · Voice Mail/Telephone Service	0	1,000	1,000	
5856G6AD · Network Maintenance	11,514	18,500	6,986	
5856G7AD · HVAC Maint/Back Flow Test	2,764	3,000	236	
5856G8AD · Electric Gate Maint	324	1,000	676	
5856G9AD · Lighting Fixtures	19	500	481	
5856G10AD · Hotsy Machine	0	1,000	1,000	
5856G11AD · ArcView	1,699	1,700	1	
5856H1AD · City of Burlingame-Alarm Fees	150	400	251	
5856I1OP · Fire Extinguisher Service	1,176	1,000	(176)	
5856J1AD · Janitorial Service	7,725	10,500	2,775	
5856J2AD · Comcast / Internet / GotoMyPC	3,214	4,000	786	
5856J3AD · Axcient (server backup)	1,290	1,700	410	
5856J4AD · Microsoft Intune & Email Servic	3,605	6,500	2,895	
5856L1AD · Human Resource Services	551	15,000	14,449	
5856M1AD · Payroll Service	4,570	7,000	2,430	
5856N1AD · Union Bank Monthly Fee	764	2,100	1,336	
5856O1AD · ADP Screening & Selection Svc	1,753	2,900	1,147	
5856Q1AD · District Interns	4,690	0	(4,690)	Budgeted in part-time salary
5856R1AD · County Service Charges	3,384	0	(3,384)	Annual service charges for FY 13-14
Total	190,824	238,600	47,776	

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
Actual vs Budget Financial Analysis - General Fund
for the month ended April 30, 2014

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5856A1AD · Annual District Audit Details

Vendor	Invoice	Invoice Date	Expenditure	Description
R.J. Ricciardi, Inc.	8121	7/31/2013	360	FYE 6/30/12 Acctg Audit-Director (2 hrs)
R.J. Ricciardi, Inc.	8122	7/31/2013	1,260	FYE 6/30/12 Acctg Audit-Director (7 hrs)
R.J. Ricciardi, Inc.	8498	3/31/2014	2,910	FYE 6/30/13 Acctg Audit-Director (9 hrs) ; Staff Acct (18.5hrs)
R.J. Ricciardi, Inc.	8543	4/30/2014	5,593	FYE 6/30/13 Acctg Audit-Director (16 hrs) ; Staff Acct (38.75hrs)
Total			10,123	

5856D1AD · Legal Services

Vendor	Invoice	Invoice Date	Expenditure	Description
Portor Goltz, Attorney at Law	1021	07/31/2013	889	Legal Services Rendered Thru 7/31/13
Portor Goltz, Attorney at Law	1025	08/31/2013	259	Legal Services Rendered Thru 8/31/13
Portor Goltz, Attorney at Law	1029	09/26/2013	709	Legal Services Rendered Thru 9/30/13
Portor Goltz, Attorney at Law	1034	10/22/2013	90	Legal Services Rendered 10/01/13
Portor Goltz, Attorney at Law	1047	04/30/2014	56	Legal Services Rendered
County of San Mateo-County Counsel	82813009	08/28/2013	4,752	Legal Services Rendered Thru 7/31/13
County of San Mateo-County Counsel	93013008	09/30/2013	6,316	Legal Services Rendered Thru 8/31/13
County of San Mateo-County Counsel	110113008	11/01/2013	3,740	Legal Services Rendered Thru 9/30/13
County of San Mateo-County Counsel	112513009	11/25/2013	4,819	Legal Services Rendered Thru 10/31/13
County of San Mateo-County Counsel	121913010	12/19/2013	1,663	Legal Services Rendered Thru 11/30/13
County of San Mateo-County Counsel	12114009	01/21/2014	634	Legal Services Rendered Thru 12/31/13
County of San Mateo-County Counsel	21914009	02/13/2014	4,217	Legal Services Rendered Thru 01/31/14
County of San Mateo-County Counsel	40814009	04/01/2014	970	Legal Services Rendered Thru 02/28/14
JAMS, Inc.	3113448-100	02/28/2014	4,275	Legal Services
Weintraub Tobin	98271103	09/05/2013	416	Legal Services Rendered Thru 8/31/13
Weintraub Tobin	98273969	11/04/2013	165	Legal Services Rendered Thru 10/31/13
Weintraub Tobin	98276615	01/08/2014	120	Legal Services Rendered Thru 12/31/13
Meredith, Weinstein & Numbers, LLP	19720	09/18/2013	2,665	Legal Services Rendered Thru 8/31/13
Meredith, Weinstein & Numbers, LLP	19790	11/25/2013	3,079	Legal Services Rendered Thru 10/31/13
Meredith, Weinstein & Numbers, LLP	19883	01/28/2014	674	Legal Services Rendered Thru 12/31/13
Meredith, Weinstein & Numbers, LLP	19937	03/19/2014	523	Legal Services Rendered Thru 02/28/14
Meredith, Weinstein & Numbers, LLP	19989	04/15/2014	11,472	Legal Services Rendered Thru 03/31/14
All American Inc	0000055	10/25/2013	400	Legal Services Rendered Thru 9/30/13
All American Inc	0008733	10/25/2013	400	Legal Services Rendered Thru 9/30/13
			53,303	

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
Actual vs Budget Financial Analysis - Capital Fund
for the month ended April 30, 2014

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				YTD Apr %	83%	
				Balance	YTD	Footnote:
				Remaining		
REVENUES						
1521	Interest Earned	403	1,712	2,600	888	65.8%
49900	Other Income	0	33,102	2,000	(31,102)	1655.1%
Total Revenue		403	34,814	4,600	(30,214)	756.8%
EXPENDITURES						
Services & Supplies						
5188	Other Misc (Union Bank Fee)	38	372	1,800	1,428	20.7%
5233	Tools/Equipment	0	646	3,250	2,604	19.9%
5428	Facility/Auto/Equip Maint/Repair	0	200,677	245,000	44,323	81.9%
5966	District Special Expense	0	0	2,250	2,250	0.0%
Subtotal		38	201,695	252,300	50,605	79.9%
Fixed Assets						
7211	Structures/Improvements	0	0	0	0	0.0%
7311	Equipment	574	125,905	144,300	18,395	87.3%
Subtotal		574	125,905	144,300	18,395	87.3%
Total Expenditures		612	327,599	396,600	69,001	82.6%
NET INCOME						

Net Income (209) (292,786) (392,000) **This is a non-Revenue Generating Fund**

FOOTNOTES:

A: YTD Miscellaneous Repair include the following:

	Expenditure	Budget	Difference	Comment
5428A3AD · Yard Paving Mixture	0	4,000	4,000	
5428A4AD · Landscape Upgrade	0	5,000	5,000	
5428A5AD · Project Engineer / Architect	0	5,000	5,000	
5428A9AD · Misc Bldg Repairs	19,119	46,000	26,881	AC Unit @ Redwood City Site. Electrical work for lab PCR room.
5428A10AD · Earthquake Retrofit	181,558	185,000	3,442	Structural engineer, architect & construction for Earthquake Retrofit Proj
Total	200,677	245,000	44,323	

B: YTD District Special Expense include the following:

	Expenditure	Budget	Difference	Comment
5966A3AD · Office Printer	0	2,250	2,250	
Total	0	2,250	2,250	

C: YTD Equipment Expenditures include the following:

	Expenditure	Budget	Difference	Comment
7311A1AD · Computer Equipment OP	0	2,900	2,900	
7311A2AD · Computer Equipment Lab	0	2,500	2,500	
7311A3AD · Computer Equipment Admin	6,942	14,700	7,758	Computers for admin office. Replace computer hard drive for District Mgr
7311A4AD · Replace Technician Laptops	4,028	4,000	(28)	Replacement laptops for technicians
7311A5AD · Servers, Key System Computer	5,198	4,700	(498)	Security cameras for Burlingame & Redwood City bldgs
7311B4OP · Vehicles (Leases)	1,710	8,000	6,290	Leased 2 trucks from Enterprise (monthly lease charges)
7311C1LB · Lab Equipment	108,027	107,500	(527)	Lab PCR Equipment/Tabletop Centrifuge
Total	125,905	144,300	18,395	

San Mateo County Mosquito & Vector Control
Profit & Loss
 July 2013 through April 2014

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	<u>Jul 13</u>	<u>Aug 13</u>	<u>Sep 13</u>	<u>Oct 13</u>	<u>Nov 13</u>	<u>Dec 13</u>	<u>Jan 14</u>	<u>Feb 14</u>	<u>Mar 14</u>	<u>Apr 14</u>	<u>TOTAL</u>
Ordinary Income/Expense											
Income											
1021 · Prop. taxes, current, secured	-	-	-	-	83,743	745,262	86,213	-	84,606	482,574	1,482,398
1024 · PY Secured Rede	-	-	-	-	-	2,485	-	-	-	1,145	3,629
1031 · Prop. taxes, current unsecured	-	-	-	86,741	278	-	-	-	3,534	-	90,552
1033 · Prop. taxes, prior, unsecured	-	-	-	(4,115)	-	-	-	-	(884)	-	(4,999)
1041 · Prop taxes CY secured SB 813	-	-	-	2,921	2,665	8,113	9,434	-	5,109	5,304	33,545
1046 · ERAF Rebate	-	-	-	-	-	-	261,332	-	-	-	261,332
1521-11 · VCJPA-Interest Income	-	-	1,642	-	-	174	-	-	1,009	-	2,825
1521 · Interest Earned	8,430	-	-	8,206	-	-	6,808	-	-	9,291	32,736
1831 · Homeowner Prop	-	-	-	-	-	1,645	3,839	-	-	-	5,484
2031 · Special Benefit Assessment	-	-	-	-	-	744,983	107,706	-	74,498	343,091	1,270,279
2439 · Special Mosquito Tax	-	-	-	-	-	242,279	36,682	-	24,228	108,685	411,874
2451 · Service Abatement Income	58,077	58,443	43,170	67,717	2,403	248	2,727	751	716	2,235	236,488
2647 · Misc Refunds/RDA/RPTTF	5,316	-	13,741	-	-	-	37,816	-	-	-	56,874
2658 · Other	-	27,655	106	-	-	200,198	2,904	828	1,378	-	233,069
Total Income	71,824	86,098	58,659	161,470	89,088	1,945,387	555,462	1,579	194,194	952,326	4,116,086
Gross Profit	71,824	86,098	58,659	161,470	89,088	1,945,387	555,462	1,579	194,194	952,326	4,116,086
Expense											
4111 · Reg Full-time Position	60,579	165,741	115,097	120,047	116,267	112,475	158,634	110,344	110,936	115,940	1,186,060
4161 · Reg Part-Time Position	11,779	29,573	21,738	18,143	8,136	616	1,896	2,588	2,934	3,159	100,562
4311 · Social Security	848	1,908	1,453	1,198	628	156	229	272	312	326	7,331
4321 · County Retirement Plan	35,234	36,331	36,331	35,335	51,830	33,739	33,806	36,712	34,899	35,635	369,851
4412 · Health Insurance	29,093	22,667	29,618	28,392	28,277	29,498	31,229	30,240	29,991	30,064	289,067
4414 · Great-West Deferred Comp	1,000	500	1,000	1,000	1,500	1,000	500	1,000	1,000	1,000	9,500
4415 · Medicare Insurance	985	2,943	2,010	2,022	1,766	1,653	2,450	1,665	1,683	1,759	18,935
4422 · Dental Insurance	3,356	2,983	5,565	300	2,757	2,915	2,775	2,893	2,700	2,700	28,944
4431 · Vision Insurance Plan	428	443	443	420	420	435	435	435	435	450	4,344
4440 · Employee Commute Benefit	412	374	402	426	276	276	370	363	397	426	3,722
4442 · Long Term Disability	819	819	943	829	829	829	866	866	866	866	8,534
4451 · Unemployment Insurance	749	1,805	963	381	176	330	7,846	458	321	467	13,496
4621 · AFLAC Insurance	444	665	468	442	442	442	662	466	466	466	4,961
5111 · Pesticides	49,124	12,232	2,101	-	-	11,130	-	1,611	29,463	6,290	111,950
5121 · Clothing	3,319	1,718	1,904	1,004	642	1,266	914	2,226	1,871	1,828	16,693
5156 · Household	44	261	138	67	772	234	58	256	49	107	1,986
5171 · Laboratory Supplies	5,650	5,565	2,207	327	1,419	948	2,849	2,677	1,787	3,424	26,852
5199 · Office Expenditures	661	1,288	757	2,036	572	811	1,224	960	4,384	466	13,160
5233 · Special Tools / Equipment	2,722	3,717	1,038	2,102	324	304	773	283	3,141	2,484	16,888
5331 · Membership Dues	8,000	-	-	5,159	2,605	-	200	110	349	-	16,423
5416 · Gasoline / Oil / Grease	6,983	8,027	7,132	7,092	2,253	1,714	2,602	2,798	3,219	3,993	45,813
5428 · Vehicle / Equip Maint & Repair	1,730	2,227	(3,185)	6,135	2,576	1,155	3,036	3,579	2,874	816	20,943
5472 · Facility Maintenance & Repair	376	204	334	301	328	301	1,151	15	758	313	4,081
5631 · Electricity / Gas	2,070	2,063	2,139	2,011	1,951	2,057	1,941	1,938	2,039	77	18,287
5635 · Water / Sewer Disposal	205	1,559	381	2,079	220	1,096	220	938	212	1,096	8,008
5721 · Meeting/Conferences	5,497	2,004	3,305	5,861	3,580	8,608	5,052	17,587	5,819	2,858	60,172
5856 · Services / Consultations	31,802	12,728	31,275	11,164	18,028	18,949	10,591	14,982	12,371	28,935	190,824
5966 · District Special Expense	387	2,900	336	7,229	3,942	7,828	2,186	7,028	4,883	1,846	38,566

San Mateo County Mosquito & Vector Control
Profit & Loss
 July 2013 through April 2014

F-2 GF

	<u>Jul 13</u>	<u>Aug 13</u>	<u>Sep 13</u>	<u>Oct 13</u>	<u>Nov 13</u>	<u>Dec 13</u>	<u>Jan 14</u>	<u>Feb 14</u>	<u>Mar 14</u>	<u>Apr 14</u>	<u>TOTAL</u>
6712 · Telephone	2,012	1,969	1,708	2,148	1,315	1,360	1,376	1,600	1,474	1,630	16,594
6725 · Liability Insurance	49,236	-	-	-	(7,878)	-	-	-	-	-	41,358
6731 · Other Insurance	101,185	-	-	-	18,258	-	-	-	620	-	120,063
7311 · Equipment	-	-	-	-	-	-	-	2,703	2,845	2,870	8,418
Total Expense	<u>416,728</u>	<u>325,215</u>	<u>267,602</u>	<u>263,649</u>	<u>264,211</u>	<u>242,125</u>	<u>275,872</u>	<u>249,594</u>	<u>265,097</u>	<u>252,290</u>	<u>2,822,384</u>
Net Ordinary Income	(344,904)	(239,117)	(208,943)	(102,179)	(175,123)	1,703,262	279,590	(248,015)	(70,904)	700,036	1,293,702
Other Income/Expense											
Other Income											
Transfer Out	(350,000) E	(646) F	-	(935) F	-	-	-	(135) F	-	-	(351,716)
Total Other Income	<u>(350,000)</u>	<u>(646)</u>	<u>-</u>	<u>(935)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(135)</u>	<u>-</u>	<u>-</u>	<u>(351,716)</u>
Net Other Income	<u>(350,000)</u>	<u>(646)</u>	<u>-</u>	<u>(935)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(135)</u>	<u>-</u>	<u>-</u>	<u>(351,716)</u>
Net Income	<u><u>(694,904)</u></u>	<u><u>(239,763)</u></u>	<u><u>(208,943)</u></u>	<u><u>(103,115)</u></u>	<u><u>(175,123)</u></u>	<u><u>1,703,262</u></u>	<u><u>279,590</u></u>	<u><u>(248,149)</u></u>	<u><u>(70,904)</u></u>	<u><u>700,036</u></u>	<u><u>941,986</u></u>

FOOTNOTES:

A. RDA pass through agreements revenue.

B. Lehman Recovery Distributions

C. District credit card rebate

D. J. Dearman restitution payment of \$200,000 and District credit card rebate of \$198

E. Transfer out cash funding to Capital Fund. This will offset the Transfer in on Capital Fund's P&L Statement

F. Transfer out to CPF for expenses paid from GF: \$646 for backpack sprayers, \$935 for RWC site Security Camera and \$135 permits for AC Unit @ Redwood City Site.
 This will offset the Transfer In on CPF's P&L Stmt.

G. District credit card rebate of \$118 and pesticides rebate of \$1,260.

San Mateo County MVCD - Capital Project Fund

F-2 CPF

Profit & Loss

July 2013 through April 2014

	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13	Jan 14	Feb 14	Mar 14	Apr 14	TOTAL
Ordinary Income/Expense											
Income											
1521 · 1521 · Interest Earned	379	-	-	505	-	-	425	-	-	403	1,712
49900 · 49900 · Other Income	-	29,166 A	-	-	-	-	3,062 A	873 A	-	-	33,102
Total Income	<u>379</u>	<u>29,166</u>	<u>-</u>	<u>505</u>	<u>-</u>	<u>-</u>	<u>3,487</u>	<u>873</u>	<u>-</u>	<u>403</u>	<u>34,814</u>
Gross Profit	379	29,166	-	505	-	-	3,487	873	-	403	34,814
Expense											
5188 · Other Misc Expense											
188A2AD · Bank Fees	37	38	41	37	38	37	36	36	36	38	372
Total 5188 · Other Misc Expense	<u>37</u>	<u>38</u>	<u>41</u>	<u>37</u>	<u>38</u>	<u>37</u>	<u>36</u>	<u>36</u>	<u>36</u>	<u>38</u>	<u>372</u>
5233 · Special Tools (non-fixed asset)											
233B2OP · Backpack Sprayer	-	646	-	-	-	-	-	-	-	-	646
Total 5233 · Special Tools (non-fixed asset)	<u>-</u>	<u>646</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>646</u>
5428 · Facility/Auto/Equip Maint/Repai											
28A10AD · Earthquake Retrofit	137,803	6,482	2,091	-	35,183	-	-	-	-	-	181,558
428A9AD · Misc Bldg Repairs	-	-	-	-	-	-	-	135	18,984	-	19,119
Total 5428 · Facility/Auto/Equip Maint/Repai	<u>137,803</u>	<u>6,482</u>	<u>2,091</u>	<u>-</u>	<u>35,183</u>	<u>-</u>	<u>-</u>	<u>135</u>	<u>18,984</u>	<u>-</u>	<u>200,677</u>
7311 · Equipment-Capital											
311A1AD · Computer Equipment OP	-	-	-	-	-	-	-	-	-	-	-
311A3AD · Computer Equipment AD	5,528	-	-	-	-	-	-	-	1,414	-	6,942
311A4AD · Replacement Technician Laptops	-	-	-	-	-	-	-	-	4,028	-	4,028
311A5AD · Servers/Key System PC	-	-	-	5,198	-	-	-	-	-	-	5,198
311B4OP · Vehicles (Leased)	-	-	-	-	-	-	95	468	574	574	1,710
311C1LB · Lab Equipment	81,504	24,000	2,523	-	-	-	-	-	-	-	108,027
Total 7311 · Equipment-Capital	<u>87,032</u>	<u>24,000</u>	<u>2,523</u>	<u>5,198</u>	<u>-</u>	<u>-</u>	<u>95</u>	<u>468</u>	<u>6,015</u>	<u>574</u>	<u>125,905</u>
Total Expense	<u>224,871</u>	<u>31,166</u>	<u>4,655</u>	<u>5,235</u>	<u>35,221</u>	<u>37</u>	<u>130</u>	<u>639</u>	<u>25,035</u>	<u>612</u>	<u>327,599</u>
Net Ordinary Income	(224,492)	(1,999)	(4,655)	(4,730)	(35,221)	(37)	3,357	234	(25,035)	(209)	(292,786)
Other Income/Expense											
Other Income											
Transfer In	350,000 B	646 C	-	935 D	-	-	-	135 E	-	-	351,716
Total Other Income	<u>350,000</u>	<u>646</u>	<u>-</u>	<u>935</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>135</u>	<u>-</u>	<u>-</u>	<u>351,716</u>
Net Other Income	<u>350,000</u>	<u>646</u>	<u>-</u>	<u>935</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>135</u>	<u>-</u>	<u>-</u>	<u>351,716</u>
Net Income	<u>125,508</u>	<u>(1,353)</u>	<u>(4,655)</u>	<u>(3,794)</u>	<u>(35,221)</u>	<u>(37)</u>	<u>3,357</u>	<u>369</u>	<u>(25,035)</u>	<u>(209)</u>	<u>58,930</u>

FOOTNOTES:

- A. Lehman Recovery Distributions
- B. Transfer In cash funding from General Fund. This will offset the Transfer Out on General Fund's P&L Stmt.
- C. Transfer In for CPF expenses paid from GF for backpack sprayers. This will offset the Transfer Out on GF's P&L Stmt.
- D. Transfer In for CPF expenses paid from GF for Redwood City site security camera. This will offset the Transfer Out on GF's P&L Stmt.
- E. Transfer In for CPF expenses paid from GF for Redwood City site AC Unit Permits. This will offset the Transfer Out on GF's P&L Stmt.

San Mateo County Mosquito & Vector Control
Balance Sheet
As of April 30, 2014

F-3 GF

	<u>Apr 30, 2014</u>
ASSETS	
Current Assets	
Checking/Savings	
1010 · Cash	6,549,711
1010A01 · Cash-VCJPA Property Contingency	37,009
1010A02 · Cash-VCJPA Member Contingency	318,881
1020 · Cash - Petty Cash	400
Total Checking/Savings	<u>6,906,001</u>
Accounts Receivable	
1012 · 1012 · Accounts Receivable-001	2,951
Total Accounts Receivable	<u>2,951</u>
Total Current Assets	<u>6,908,952</u>
TOTAL ASSETS	<u><u>6,908,952</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
4300-1 · 4300-1 · Accounts Payable	32,423
Total Accounts Payable	<u>32,423</u>
Credit Cards	
US Bank Credit Card	-
Total Credit Cards	<u>-</u>
Total Current Liabilities	<u>32,423</u>
Total Liabilities	32,423
Equity	
32000 · Retained Earnings	5,934,544
Net Income	941,986
Total Equity	<u>6,876,530</u>
TOTAL LIABILITIES & EQUITY	<u><u>6,908,952</u></u>

San Mateo County MVCD - Capital Project Fund
Balance Sheet
 As of April 30, 2014

F-3 CPF

	<u>Apr 30, 2014</u>
ASSETS	
Current Assets	
Checking/Savings	
1011 · 1010-05 Cash-Capital Project	231,696
Total Checking/Savings	<u>231,696</u>
Total Current Assets	<u>231,696</u>
TOTAL ASSETS	<u><u>231,696</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
4300-1 · 4300-1 · Accounts Payable	-
Total Accounts Payable	<u>-</u>
Total Current Liabilities	<u>-</u>
Total Liabilities	-
Equity	
32000 · Retained Earnings	172,765
Net Income	58,930
Total Equity	<u>231,696</u>
TOTAL LIABILITIES & EQUITY	<u><u>231,696</u></u>
	-

San Mateo County Mosquito & Vector Control

F-4 GF

A/R Aging Summary

As of April 30, 2014

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>	Footnotes
City of Foster City	48	-	-	-	-	48	A
City of Redwood City, Public Wks Svcs	362	-	-	-	-	362	
City of San Mateo Wastewater Treatment	66	-	-	-	-	66	
City of SSF Water Quality Control Plant	164	33	-	-	-	197	
Coastal Conservancy	-	82	-	-	-	82	
San Francisco Int'l Airport	878	-	-	-	-	878	
SEWER AUTHORITY MID-COASTSIDE (SAM)	120	51	-	-	-	171	
SF Commission, City & County of SF	230	-	-	-	-	230	
SF Public Utilities Commision	192	487	-	-	-	679	
Silicon Valley Clean Water (S.B.S.A.)	175	63	-	-	-	238	
TOTAL	2,235	716	-	-	-	2,951	

FOOTNOTES:

A- Past due amounts were all paid as of May 28, 2014. (See below updated aging as of May 28, 2014)

San Mateo County Mosquito & Vector Control

A/R Aging Summary

As of May 28, 2014

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
City of Foster City	-	48	-	-	-	48
City of Redwood City, Public Wks Svcs	-	362	-	-	-	362
City of San Mateo Wastewater Treatment	-	66	-	-	-	66
City of SSF Water Quality Control Plant	-	-	-	-	-	-
Coastal Conservancy	-	-	-	-	-	-
San Francisco Int'l Airport	-	878	-	-	-	878
SEWER AUTHORITY MID-COASTSIDE (SAM)	-	-	-	-	-	-
SF Commission, City & County of SF	-	230	-	-	-	230
SF Public Utilities Commision	-	192	-	-	-	192
Silicon Valley Clean Water (S.B.S.A.)	-	175	-	-	-	175
TOTAL	-	1,951	-	-	-	1,951

San Mateo County Mosquito and Vector Control District
Cash Activity & Reconciliation to County Statement
General Fund
April 30, 2014

F-5

Beginning Cash per District as of March 31, 2014 5,863,218

Reductions

Payroll Related (ADP) (112,757)
 Checks Written (158,012)
 Bank Fee (99)

Total Reductions (270,867)

Additions

Quarterly Interest 9,291
 Abatement Services 7,271
 Property Tax Revenue 940,799
 Lehman Recovery Distribution -

Total Additions 957,361

Ending Cash per District as of April 30, 2014 6,549,711

Cash per County Statement (below) 6,549,711

Difference -

COUNTY OF SAN MATEO Verbose D E T A I L E D T R I A L B A L A N C E 04/01/2014-04/30/2014 Page 1
 THU, MAY 08, 2014, 12:16 PM --reg: PALIWALC--leg: GL JL--loc: CONT RWC--job: 8472020 #J8877--prog: GL501 <1.82>--report id: GLTBAL01

Sort Order: Primary Date within 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 Abatement		A		07	02706	02706 00000	00000	00000	00000	00000

SUB ACCT	Date	Primary Ref.	Transaction Description	Debit	Credit	Balance
0111 Claim on Cash			Prior to 04/01/14	8,911,582.61	3,048,365.10	5,863,217.51
	04/01/14	RJ15INTB	AutoID: JHEB4084 Job: 8437 JE	9,280.98		5,872,498.49
	04/04/14	RJ15CFT2	Daily Cash Float Tsfr-Op Ed JE	6,602.10		5,879,100.59
	04/15/14	ABXLOI4154K	AutoID: ITXT4154 Job: 8448 JE	10.32		5,879,110.91
	04/15/14	SEC6N4154	AutoID: ITXE4154 Job: 8447 JE	500,204.81		6,379,315.72
	04/15/14	SECBN4154	AutoID: ITXE4154 Job: 8447 JE	550,502.23		6,929,817.95
	04/15/14	HND8N4154	AutoID: ITXD4154 Job: 8445 JE		98,726.22	6,831,091.73
	04/15/14	UNI64154	AutoID: ITXU4154 Job: 8445 JE	6,047.00		6,837,138.73
	04/15/14	REF6N4154	AutoID: ITXW4154 Job: 8445 JE		14,577.37	6,822,561.36
	04/15/14	ADM64154	AutoID: ITXS4154 Job: 8448 JE		9,100.00	6,813,461.36
	04/15/14	RJ19N4154	AutoID: ITXJ4154 Job: 8448 JE	1,144.72		6,814,606.08
	04/22/14	JE359767	AutoID: JBA4224 Job: 8457 JE		98.59	6,814,507.49
	04/29/14	SPS64294	AutoID: ITXM4294 Job: 8464 JE	5,303.76		6,819,811.25
	04/29/14	RJ15CFT2	Daily Cash Float Tsfr-Op Ed JE	668.47		6,820,479.72
	04/30/14	JE360664	AutoID: JPIA5074 Job: 8470 JE		270,768.29	6,549,711.43
		DR	* SUB ACCT Total *	9,991,347.00*	3,441,635.57*	6,549,711.43*
0112 Claim on Cash - Float			Prior to 04/01/14	482,916.32	482,916.32	
	04/03/14	TTLCR	AutoID: DDEC4034 Job: 8435 CR	6,602.10		6,602.10
	04/04/14	RJ15CFT2	Daily Cash Float Tsfr-Op Ed JE		6,602.10	
	04/28/14	TTLCR	AutoID: DRJB4284 Job: 8462 CR	668.47		668.47
	04/29/14	RJ15CFT2	Daily Cash Float Tsfr-Op Ed JE		668.47	
		DR	* SUB ACCT Total *	490,186.89*	490,186.89*	*

**San Mateo County Mosquito and Vector Control District
Cash Activity & Reconciliation to County Statement
Capital Fund
April 30, 2014**

F-6

Beginning Cash per District as of March 31, 2014	243,768
Reductions	
Checks Written	(12,438)
Bank Fee	(38)
Total Reductions	<u>(12,475)</u>
Additions	
Quarterly Interest	403
Lehman Recovery Distribution	-
Total Additions	<u>403</u>
 Ending Cash per District as of April 30, 2014	 <u><u>231,696</u></u>

Cash per County Statement (below)	231,696
Difference	-

COUNTY OF SAN MATEO Verbose D E T A I L E D T R I A L B A L A N C E 04/01/2014-04/30/2014 Page 1
 THU, MAY 08, 2014, 12:16 PM --req: PALIWALC--leg: GL JL--loc: CONT RWC--job: 8472020 #J8877--prog: GL501 <1.82>--report id: GLTBAL01

SORT ORDER: Primary Date within SUB ACCT within SUB UNIT

SELECT...ORG SUB UNIT: 02705,02706

<u>Lg</u>	<u>SUB UNIT</u>	<u>Title</u>	<u>Director</u>	<u>St</u>	<u>Tr</u>	<u>FDGP</u>	<u>FUND</u>	<u>SUB FUND</u>	<u>DEPT</u>	<u>DIVISION</u>	<u>SECTION</u>	<u>PROGRAM</u>	<u>BUDGET</u>
GL	02705	SMC Mosq Abate-CP Proj F		A		07	02705	02705	00000	00000	00000	00000	00000
<hr/>													
<u>SUB ACCT</u>	<u>Date</u>	<u>Primary Ref.</u>	<u>Transaction</u>	<u>Description</u>				<u>Debit</u>	<u>Credit</u>	<u>Balance</u>			
<hr/>													
0111		Claim on Cash						563,340.32	319,572.39				243,767.93
	04/01/14	RJ15INTC					AutoID: JHEC4084 Job: 8437 JE	402.94					244,170.87
	04/22/14	JE359767					AutoID: JMBA4224 Job: 8457 JE		37.68				244,133.19
	04/30/14	JE360665					AutoID: JPIB5074 Job: 8470 JE		12,437.62				231,695.57
		DR					* SUB ACCT Total *	563,743.26*	332,047.69*				231,695.57*
<hr/>													
0270		Interest Receivable					Prior to 04/01/14	379.01	379.01				
		DR					* SUB ACCT Total *	379.01*	379.01*				*
<hr/>													
0813		Fund Balance Available					Prior to 04/01/14	2,185,842.99	178,929.55				-2,006,913.44
		CR					* SUB ACCT Total *	2,185,842.99*	178,929.55*				-2,006,913.44*
<hr/>													
0882		General Reserves					Prior to 04/01/14		2,186,222.00				2,186,222.00
		CR					* SUB ACCT Total *		2,186,222.00*	*			2,186,222.00*

San Mateo County Mosquito and Vector Control District
ADP Payroll Disbursement
General Fund
April 30, 2014

F-7

April 11, 2014 April 25, 2014 Footnotes:

Payroll ACH Disbursement (including Net Pay & Taxes)

Total Net Pay	39,868	43,991
Federal W/H Tax	8,592	8,702
Social Security Tax	104	548
Medicare	1,674	1,844
CA W/H Tax	2,680	2,674
CA SUI/DI	629	1,051
Total	53,547	58,811

— A

ADP Fee drawn for the period	227	172
Total amount for the period	53,774	58,983
Total amount for the month:		112,757

Footnotes:

A. Social Security expenditure only incurred for part-time/seasonal employees and trustees payroll

San Mateo County Mosquito & Vector Control
Check Detail
April 2014

F-8

Num	Date	Name	Memo	Account	Original Amount
14390	04/07/2014	Charles P. Hansen	Retiree Health Care Premium Subsidy-Apr '14	1010a · Union Bank Clearing Account	(445.18)
CH04012014	04/01/2014		Retiree Health Care Premium Subsidy-Apr '14	412A2AD · Retiree Health Reimbursement	445.18
TOTAL					445.18
14391	04/07/2014	Dennis J Jewell	Retiree Health Care Premium Subsidy-Apr '14	1010a · Union Bank Clearing Account	(445.18)
DJ04012014	04/01/2014		Retiree Health Care Premium Subsidy-Apr '14	412A2AD · Retiree Health Reimbursement	445.18
TOTAL					445.18
14392	04/07/2014	James Bass	Retiree Health Care Premium Subsidy-Apr '14	1010a · Union Bank Clearing Account	(445.18)
JB04012014	04/01/2014		Retiree Health Care Premium Subsidy-Apr '14	412A2AD · Retiree Health Reimbursement	445.18
TOTAL					445.18
14393	04/07/2014	James Counts	Retiree Health Care Premium Subsidy-Apr '14	1010a · Union Bank Clearing Account	(705.14)
JC04012014	04/01/2014		Retiree Health Care Premium Subsidy-Apr '14	412A2AD · Retiree Health Reimbursement	705.14
TOTAL					705.14
14394	04/07/2014	Ray Ritts	Retiree Health Care Premium Subsidy-Apr '14	1010a · Union Bank Clearing Account	(445.18)
RR04012014	04/01/2014		Retiree Health Care Premium Subsidy-Apr '14	412A2AD · Retiree Health Reimbursement	445.18
TOTAL					445.18
14395	04/07/2014	Robert F. Schoeppner	Retiree Health Care Premium Subsidy-Apr '14	1010a · Union Bank Clearing Account	(445.18)
RS04012014	04/01/2014		Retiree Health Care Premium Subsidy-Apr '14	412A2AD · Retiree Health Reimbursement	445.18
TOTAL					445.18
14396	04/07/2014	Stanley Kamiya	Retiree Health Care Premium Subsidy-Apr '14	1010a · Union Bank Clearing Account	(547.61)
SK04012014	04/01/2014		Retiree Health Care Premium Subsidy-Apr '14	412A2AD · Retiree Health Reimbursement	547.61
TOTAL					547.61
14397	04/07/2014	Steven L Jensen	Retiree Health Care Subsidy-Apr '14	1010a · Union Bank Clearing Account	(333.87)
SJ04012014	04/01/2014		Retiree Health Care Premium Subsidy-Apr '14	412A2AD · Retiree Health Reimbursement	333.87
TOTAL					333.87
14398	04/07/2014	Great-West Life & Annuity Co	Group No. 98368	1010a · Union Bank Clearing Account	(2,890.29)
04052014	04/05/2014		Employee Contribution PPE 04/05/14	4111AD · Life and Annuity Plan	2,390.29
			District Contribution PPE 04/05/14	4414 · Great-West Deferred Comp	500.00
TOTAL					2,890.29
14399	04/07/2014	ING Life Insurance & Annuity	VB2369	1010a · Union Bank Clearing Account	(200.00)

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04052014	04/05/2014		Voluntary Deduction PPE 04/05/14	4111AD · Life and Annuity Plan	200.00
TOTAL					200.00
14400	04/07/2014	SM Co. Emp Retirement Assoc	SM M.A.D.	1010a · Union Bank Clearing Account	(19,830.51)
04052014	04/05/2014		Employee Contribution PPE 04/05/14 & N. Zahiri Adjmts	4111AD · Life and Annuity Plan	2,708.30
			Employer Contribution PPE 04/05/14 & N. Zahiri Adjmts	4321 · County Retirement Plan	17,122.21
TOTAL					19,830.51
14401	04/07/2014	76 Fleet - WEX Bank	A/C #0201-00-105401-4	1010a · Union Bank Clearing Account	(132.17)
36291302	03/31/2014		Fuel Purchases Mar '14	416A10P · Gasoline / Oil / Materials	132.17
TOTAL					132.17
14402	04/07/2014	Canon Financial Services, Inc.		1010a · Union Bank Clearing Account	(1,041.73)
13674472	04/01/2014		#10 of 10-Color Copier Buyout (04/01-04/30/2014)	856G1AD · Copiers & Postage Equip Rental	416.67
13674471	04/01/2014		#10 of 10-Copiers & Fax Machine Buyout (04/01-04/30/2014)	856G1AD · Copiers & Postage Equip Rental	625.06
TOTAL					1,041.73
14403	04/07/2014	R.J. Ricciardi, Inc.	Client #3062	1010a · Union Bank Clearing Account	(2,910.00)
8498	03/31/2014		FYE 6/30/2013 Acctg Audit Serv-Dir (9hrs), Staff Acct (18hrs) & Staff (.5hrs)	856A1AD · Annual District Audit	2,910.00
TOTAL					2,910.00
14404	04/07/2014	Townsend & Styer Maintenance Co., LLC	Inv #04-14-259	1010a · Union Bank Clearing Account	(725.00)
04-14-259	04/01/2014		Janitorial Service Apr 2014	856J1AD · Janitorial Service	725.00
TOTAL					725.00
14405	04/07/2014	U.S. Bank	4246-0445-5564-6391	1010a · Union Bank Clearing Account	(7,793.31)
	03/19/2014		District credit card payment	US Bank Credit Card	7,793.31
TOTAL					7,793.31
14406	04/07/2014	Verizon	A/C #271667168-00001	1010a · Union Bank Clearing Account	(779.96)
9722528918	03/26/2014		Monthly Access Charges 03/27/14-04/26/14	712A1AD · Verizon / AT&T	779.96
TOTAL					779.96
14407	04/07/2014	ADP	A/C #1466165-8	1010a · Union Bank Clearing Account	(93.26)
1466165-03-2014	03/30/2014		Criminal background check for Eric Eckstein (MVC Technician)	856O1AD · Background / Drug Screening	93.26
TOTAL					93.26
14408	04/07/2014	AFLAC	ALPO4	1010a · Union Bank Clearing Account	(628.90)
200845	03/25/2014		Employer Contributions for Mar 2014	4621 · AFLAC Insurance	465.66
			Employee Contributions for Mar 2014	4111AD · Life and Annuity Plan	163.24

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TOTAL					628.90
14409	04/07/2014	Airgas Dry Ice	QAC40	1010a · Union Bank Clearing Account	(191.26)
124787430	03/21/2014		Dry Ice Pellets	233E2LB · Dry Ice	71.82
124797637	03/26/2014		Dry Ice Pellets	233E2LB · Dry Ice	119.44
TOTAL					191.26
14410	04/07/2014	Alhambra & Sierra Springs	28355875054202	1010a · Union Bank Clearing Account	(119.12)
5054202-032614	03/26/2014		Drinking Water	199A3AD · Water Service	119.12
TOTAL					119.12
14411	04/07/2014	AmeriPride Uniform Services	Customer #116218300	1010a · Union Bank Clearing Account	(733.68)
110204267	03/31/2014		Inv #1101151299 03/05/14 Uniform Services	121A4OP · Uniform Service	160.45
			Inv #1101155272 03/12/14 Uniform Services	121A4OP · Uniform Service	214.51
			Inv #1101159516 03/19/14 Uniform Services	121A4OP · Uniform Service	182.36
			Inv #1101163566 03/26/14 Uniform Services	121A4OP · Uniform Service	176.36
TOTAL					733.68
14412	04/07/2014	AT & T	650-344-8592	1010a · Union Bank Clearing Account	(522.18)
6503448592Mar14	03/19/2014		650 344-8592 03/19/14-04/18/14	712A1AD · Verizon / AT&T	522.18
TOTAL					522.18
14413	04/07/2014	AXCIENT	Inv-35684	1010a · Union Bank Clearing Account	(129.00)
INV-37443	04/01/2014		Automated Backup & Storage Services Apr '14	856J3AD · Axcient - Online Backup	129.00
TOTAL					129.00
14414	04/07/2014	Bay Pointe Landscape	Landscape Maintenance Mar '14	1010a · Union Bank Clearing Account	(775.00)
04012014	04/01/2014		Landscape Maintenance Mar '14	856G4AD · Pond / Landscape Service	775.00
TOTAL					775.00
14415	04/07/2014	Bickmore Risk Services	SMCMAD	1010a · Union Bank Clearing Account	(620.00)
BRS-0010317	03/31/2014		OPEB Valuation for FY 2010-2013	731E1AD · Actuarial Study for OPEB	620.00
TOTAL					620.00
14416	04/07/2014	BVA, Inc.	Cust # SAN MATEO	1010a · Union Bank Clearing Account	(19,372.50)
46897	03/25/2014		BVA Larvaecide #2 (2,650 gallons)	111A1OP · Altosid, BVA, Larvicides	19,372.50
TOTAL					19,372.50
14417	04/07/2014	California Department of Public Health	San Mateo County MVCD-Exam for Theresa Brickley	1010a · Union Bank Clearing Account	(50.00)
Exam05-15-2014	03/31/2014		Certified technician exam fee for Theresa Brickley	721G1AD · Coastal Region Continuing Ed	50.00

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TOTAL					50.00
14418	04/07/2014	California Water Service Company	A/C #9059698613	1010a · Union Bank Clearing Account	(67.88)
9059698613Mar14	03/26/2014		Water 02/26/14-03/25/14	635A3AD · CAL Water	67.88
TOTAL					67.88
14419	04/07/2014	City of Redwood City		1010a · Union Bank Clearing Account	(144.24)
B45939Mar14	03/26/2014		890 Barron Water Service 02/26/14-03/26/14	635A2AD · Water / Sewer 890 Barron Ave	80.24
C33902Mar14	03/26/2014		890 Barron Fire Water Service 02/26/14-03/26/14	635A2AD · Water / Sewer 890 Barron Ave	64.00
TOTAL					144.24
14420	04/07/2014	Clarke Mosquito Control Products, Inc.	Cust #002486	1010a · Union Bank Clearing Account	(2,802.06)
5059561	03/26/2014		Natural XRT Tablets (3cs)	111A1OP · Altosid, BVA, Larvicides	2,802.06
TOTAL					2,802.06
14421	04/07/2014	Compu-Data		1010a · Union Bank Clearing Account	(3,224.25)
60560	03/25/2014		Installed 2 new Lenovo notebooks and update website (6hrs)	856G6AD · Network Maintenance	720.00
60571	03/28/2014		IT work on workstations in Ops office (5hrs)	856G6AD · Network Maintenance	600.00
60570	03/28/2014		Color ink cartridges for HP color printer in frontdesk	199A2AD · Office Supplies	891.75
60578	04/03/2014		Website Update & Adobe Upgrade (3hrs)	856G6AD · Network Maintenance	360.00
			Adobe Acrobat Upgrade Licenses (3)	233F1AD · PC Equip / Software	652.50
TOTAL					3,224.25
14422	04/07/2014	De Lage Landen Public Finance	A/C #623364	1010a · Union Bank Clearing Account	(603.86)
40826621	03/26/2014		2 Blk and 1 Color Copiers Rental Period 04/10/14-05/09/14	856G1AD · Copiers & Postage Equip Rental	603.86
TOTAL					603.86
14423	04/07/2014	FedEx	A/C #1484-0841-6	1010a · Union Bank Clearing Account	(32.30)
2-603-86050	03/28/2014		Send package to Enterprise Fleet Management (Leasing of 2 trucks)	199A1AD · Postage / Overnight	32.30
TOTAL					32.30
14424	04/07/2014	Flyers Energy, LLC	A/C #700895	1010a · Union Bank Clearing Account	(1,545.68)
CFS-0805370	03/31/2014		Gasoline 03/16/14-03/31/14	416A1OP · Gasoline / Oil / Materials	1,545.68
TOTAL					1,545.68
14425	04/07/2014	Glenn County MVCD	Inv #2014-04	1010a · Union Bank Clearing Account	(116.25)
2014-04	03/28/2014		Mosquito Fish	966A1OP · Mosq fish pond mtnce supplies	116.25
TOTAL					116.25
14426	04/07/2014	Life Technologies Corporation	Invoice #68384146	1010a · Union Bank Clearing Account	(130.80)

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68384146	03/21/2014		Borrelia Forward for Lab PCR	171C6LB · Lab PCR Maint & Supplies	130.80
TOTAL					130.80
14427	04/07/2014	Mallory Safety & Supply LLC	Cust ID#27017; Inv #3822442	1010a · Union Bank Clearing Account	(799.55)
3822442	03/28/2014		Disposable blue gloves for technicians (9 bxs)	121A1OP · Coveralls / Gloves	799.55
TOTAL					799.55
14428	04/07/2014	O'REILLY AUTO PARTS	Customer #1275593	1010a · Union Bank Clearing Account	(84.07)
1275593Mar14	03/28/2014		Cigarette adapter for diesel truck Connectors for vehicle wiring	428A5OP · Misc Vehicle Maintenance 428A5OP · Misc Vehicle Maintenance	33.95 50.12
TOTAL					84.07
14429	04/07/2014	Ole's Carburetor & Electric Inc.	A/C #3055	1010a · Union Bank Clearing Account	(1,060.30)
3055-Mar14	03/31/2014		Batteries & filters Brake pads & rotors Motor oils	428A2OP · Plugs / Filters / Batteries 428A1OP · Tires / bal / rotors / pads 416A1OP · Gasoline / Oil / Materials	409.87 462.60 187.83
TOTAL					1,060.30
14430	04/07/2014	Orchard Supply Hardware	5780-9700-1033-7102	1010a · Union Bank Clearing Account	(164.87)
5780970010337102Mr14	03/24/2014		Supplies for new truck & garage shop Cart for transporting bins at fairs Storage boxes for insect sampling traps	428A5OP · Misc Vehicle Maintenance 199D1AD · Educ Materials / Fairs 233E1LB · Trap Supplies	84.24 54.49 26.14
TOTAL					164.87
14431	04/07/2014	Pacific Gas & Electric-302	3027931971-6	1010a · Union Bank Clearing Account	(73.46)
3027931971-Mar14	03/21/2014		890 Barron Gas & Elec 02/19/13-03/19/14	631A2AD · Electric 890 Barron	73.46
TOTAL					73.46
14432	04/07/2014	Pacific Gas & Electric-558	5584709654-6	1010a · Union Bank Clearing Account	(1,965.85)
5584709654-6Mar14	03/31/2014		Elec & Gas 02/28/14-03/30/14	631A1AD · Electric 1351 Rollins Rd	1,965.85
TOTAL					1,965.85
14433	04/07/2014	Recology San Mateo County	A/C#731001072	1010a · Union Bank Clearing Account	(301.05)
13320148	03/31/2014		Garbage Service Mar '14	472B1AD · Trash pickup 1351 Rollins Rd	301.05
TOTAL					301.05
14434	04/07/2014	Redwood Trading Post	Cust #2511	1010a · Union Bank Clearing Account	(158.01)
97938	04/02/2014		Waders Hip (2)	121A5OP · Rubber Boots	158.01
TOTAL					158.01
14435	04/07/2014	Sharp Electronics Corporation	5410034009	1010a · Union Bank Clearing Account	(138.65)

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C817861-541	03/24/2014		Copier Maintenance Contract Base Billing 03/31/14-04/29/14	856G1AD · Copiers & Postage Equip Rental	138.65
TOTAL					138.65
14436	04/07/2014	U.S. Healthworks Medical Group	A/C #119103	1010a · Union Bank Clearing Account	(55.00)
2469777-CA	03/28/2014		Drug test for MVC Technician-Eckstein, Eric	856O1AD · Background / Drug Screening	55.00
TOTAL					55.00
14437	04/07/2014	VWR INTERNATIONAL INC		1010a · Union Bank Clearing Account	(448.99)
8057120389	03/21/2014		Adapter Tubes for Lab (2pk)	966E1LB · Disease Surveillance	267.89
8057129242	03/21/2014		Tube Micro 1.5ML for Lab	966E1LB · Disease Surveillance	181.10
TOTAL					448.99
14438	04/23/2014	Airgas Dry Ice	QAC40	1010a · Union Bank Clearing Account	(245.80)
124832578	04/09/2014		Dry Ice Pellets	233E2LB · Dry Ice	122.90
124849503	04/16/2014		Dry Ice Pellets	233E2LB · Dry Ice	122.90
TOTAL					245.80
14439	04/23/2014	Allied Administrators for Delta Dental	Group No. 7918-7257	1010a · Union Bank Clearing Account	(2,700.02)
7918-7257May14	04/01/2014		Dental Plan May '14	422A1AD · Employee Dental Insurance	2,700.02
TOTAL					2,700.02
14440	04/23/2014	Andrea Sprockett	Public Health Outreach Internship-Mar '14	1010a · Union Bank Clearing Account	(1,020.00)
SMC-0214	04/05/2014		Public Health Outreach Internship-Mar '14	856Q1AD · District Interns	1,020.00
TOTAL					1,020.00
14441	04/23/2014	AT& T Long Distance	650-556-1384	1010a · Union Bank Clearing Account	(185.30)
6505561384Apr14	04/13/2014		Barron Ave 04/13/14-05/12/14	712A1AD · Verizon / AT&T	185.30
TOTAL					185.30
14442	04/23/2014	BCDC	San Mateo County MVCD (Source Reduction Permit)	1010a · Union Bank Clearing Account	(10.00)
BCDCpermit2014	04/15/2014		Source reduction permit application	966F2AD · Source Reduction Permit	10.00
TOTAL					10.00
14443	04/23/2014	BIOQUIP PRODUCTS INC	Customer #941574	1010a · Union Bank Clearing Account	(1,621.91)
58737	03/31/2014		Collapsible Mosquito Cages (10)	233C1LB · Laboratory Equipment	1,621.91
TOTAL					1,621.91
14444	04/23/2014	Blue Shield	H8V549	1010a · Union Bank Clearing Account	(22,334.00)
4313153May14	04/11/2014		Health Insurance May '14	412A1AD · Employee Health Plan	22,334.00

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TOTAL					22,334.00
14445	04/23/2014	Canon Financial Services, Inc.		1010a · Union Bank Clearing Account	(1,302.46)
200-5024090-000	04/17/2014		Restocking Fee on Color Copier CM3522CM3522/Serial: 8110183	856G1AD · Copiers & Postage Equip Rental	272.50
200-5024090-1	04/17/2014		Restocking Fee on Copier IM3512IM3512/Serial: 9020171	856G1AD · Copiers & Postage Equip Rental	272.50
200-5024090-2	04/17/2014		June 1st Rental on Copier IM3512IM3512/Serial: 9020178	856G1AD · Copiers & Postage Equip Rental	234.96
			Re-stocking Fee on Copier IM3512IM3512/Serial: 9020178	856G1AD · Copiers & Postage Equip Rental	250.00
200-5024090-3	04/17/2014		Restocking Fee on Fax FX3000FX3000/Serial: 8100930	856G1AD · Copiers & Postage Equip Rental	272.50
TOTAL					1,302.46
14446	04/23/2014	Comcast		1010a · Union Bank Clearing Account	(321.45)
8155200280283815Ap14	04/03/2014		High-Speed Internet 04/08/14-05/07/14	856J2AD · Comcast Internet / GotoMyPC	220.70
8155200370079826My14	04/15/2014		High-Speed Internet 04/20/14-05/19/14 Barron Ave	856J2AD · Comcast Internet / GotoMyPC	100.75
TOTAL					321.45
14447	04/23/2014	Compu-Data		1010a · Union Bank Clearing Account	(180.00)
60582	04/07/2014		Website Update (.5 hr)	856G6AD · Network Maintenance	60.00
60593	04/11/2014		Website Update (1 hr)	856G6AD · Network Maintenance	120.00
TOTAL					180.00
14448	04/23/2014	County of San Mateo-County Counsel	Inv #40814009	1010a · Union Bank Clearing Account	(970.20)
40814009	04/01/2014		Board Support (3.5 Hrs). Rendered thru 02/28/14	856D1AD · Legal Services	693.00
			Fraud (1.4 Hrs)	856D1AD · Legal Services	277.20
TOTAL					970.20
14449	04/23/2014	Denngo	Inv #24400	1010a · Union Bank Clearing Account	(594.00)
24400	04/15/2014		April 2014 inspection per service contract	856G7AD · HVAC Maintenance /Back Flow Tst	594.00
TOTAL					594.00
14450	04/23/2014	ESRI		1010a · Union Bank Clearing Account	(1,699.00)
92801245	04/11/2014		ArcView Renewal 5/18/14-5/17/15	56G11LB · ArcView	1,699.00
TOTAL					1,699.00
14451	04/23/2014	Flyers Energy, LLC	A/C #700895	1010a · Union Bank Clearing Account	(1,861.48)
CFS-0811925	04/15/2014		Gasoline 04/01/14-04/15/14	416A1OP · Gasoline / Oil / Materials	1,861.48
TOTAL					1,861.48
14452	04/23/2014	Grainger	809934680	1010a · Union Bank Clearing Account	(547.56)
7024680188	04/05/2014		Drum pump for Coco Bear Pesticides	966D1OP · Safety Misc / Regulation Compl	117.33
			Cleaning Supplies	472C1AD · Misc Facility Maint / Repairs	11.64
			Sponges to soak up water-Aedes aegyptii inspection	966L1AD · Public Health Emergency	46.57

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			Gloves for lab	121A1LB · Lab Coats	235.09
			Bldg spack	428C3AD · Misc Facility Equip Repair	8.96
			Safety glasses cleaner	966D3OP · Safety Glasses	8.46
			Gloves for field	121A1OP · Coveralls / Gloves	31.22
			Trigger sprayers for spritzers	428B1OP · Hand Sprayers / Parts	4.86
			Knee pads	233D1OP · Field Equipment	51.70
			Utility knife for garage shop	233A1OP · Shop / Maintenance tools	11.90
			Hardware supplies	428A5OP · Misc Vehicle Maintenance	19.83
TOTAL					<u>547.56</u>
14453	04/23/2014	Great-West Life & Annuity Co	Group No. 98368	1010a · Union Bank Clearing Account	(2,890.29)
04192014	04/19/2014		Employee Contribution PPE 04/19/14	4111AD · Life and Annuity Plan	2,390.29
			District Contribution PPE 04/19/14	4414 · Great-West Deferred Comp	500.00
TOTAL					<u>2,890.29</u>
14454	04/23/2014	ING Life Insurance & Annuity	VB2369	1010a · Union Bank Clearing Account	(200.00)
04192014	04/19/2014		Voluntary Deduction PPE 04/19/14	4111AD · Life and Annuity Plan	200.00
TOTAL					<u>200.00</u>
14455	04/23/2014	James Barry	Inv #621883	1010a · Union Bank Clearing Account	(120.00)
621883	04/22/2014		Monthly maintenance of koi pond	856G4AD · Pond / Landscape Service	120.00
TOTAL					<u>120.00</u>
14456	04/23/2014	Kaiser Foundation Health Plan	Group No: 07365-0000	1010a · Union Bank Clearing Account	(3,844.00)
7365-0000May14	04/01/2014		Health Insurance May '14	412A1AD · Employee Health Plan	3,844.00
TOTAL					<u>3,844.00</u>
14457	04/23/2014	Lampire Biological Laboratories, Inc.		1010a · Union Bank Clearing Account	(542.00)
00283046	04/08/2014		Mouse blood for mosquito feed. P.O. 02706-1062	171C5LB · Lab Mosquito Blood Service	469.25
00283024	04/08/2014		Chicken blood for mosquito feed. P.O. 02706-1062	171C5LB · Lab Mosquito Blood Service	72.75
TOTAL					<u>542.00</u>
14458	04/23/2014	Life Technologies Corporation	Invoice #68463596	1010a · Union Bank Clearing Account	(985.91)
68463596	04/16/2014		Lab PCR Supplies (P.O. #02706-1103)	171C6LB · Lab PCR Maint & Supplies	985.91
TOTAL					<u>985.91</u>
14459	04/23/2014	Meredith, Weinstein & Numbers, LLP	Inv #19989	1010a · Union Bank Clearing Account	(11,471.92)
19989	04/15/2014		Professional services thru 03/31/14 Re: Mediation (28.20 hours)	856D1AD · Legal Services	11,471.92
TOTAL					<u>11,471.92</u>
14460	04/23/2014	Office Depot	A/C #36568593	1010a · Union Bank Clearing Account	(305.07)

San Mateo County Mosquito & Vector Control
Check Detail
April 2014

F-8

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
4294604	03/31/2014		Office Supplies	199A2AD · Office Supplies	305.07
TOTAL					<u>305.07</u>
14461	04/23/2014	Pitney Bowes Inc	0076-7976-00-4	1010a · Union Bank Clearing Account	(133.40)
626209	04/13/2014		Red Ink Cartridges for Postage Machine	856G1AD · Copiers & Postage Equip Rental	133.40
TOTAL					<u>133.40</u>
14462	04/23/2014	Rainin Instrument LLC	Customer #58527	1010a · Union Bank Clearing Account	(1,398.59)
2114675	04/15/2014		Green-Pak LTS refills for PCR (13bxs)	171C6LB · Lab PCR Maint & Supplies	1,398.59
TOTAL					<u>1,398.59</u>
14463	04/23/2014	Redwood Trading Post	Cust #2511	1010a · Union Bank Clearing Account	(125.33)
97942	04/07/2014		Work boots for E. Eckstein (Tech)	121A6OP · Work boots	125.33
TOTAL					<u>125.33</u>
14464	04/23/2014	SM Co. Emp Retirement Assoc	SM M.A.D.	1010a · Union Bank Clearing Account	(22,759.05)
04192014	04/19/2014		Employee Contribution PPE 04/19/14	4111AD · Life and Annuity Plan	4,246.43
			Employer Contribution PPE 04/19/14	4321 · County Retirement Plan	18,512.62
TOTAL					<u>22,759.05</u>
14465	04/23/2014	Univar USA Inc	246641 001	1010a · Union Bank Clearing Account	(375.39)
SJ609848	04/02/2014		RODENT TRAPS	233H1LB · Rodent Bait Stations	375.39
TOTAL					<u>375.39</u>
CHECK TOTAL					<u><u>158,011.64</u></u>

NOTE:

Prior month's check numbers were 14275 to 14389. This month's checks are numbers 14390 to 14465.

San Mateo County MVCD - Capital Project Fund

F-9

Check Detail

April 2014

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Original Amount</u>
04/07/2014	1632	BK Mill & Fixtures, Inc.	Cust. ID# SAN MATEO CO.; Inv #14569	1010a · Union Bank Cleared Account	(10,450.00)
03/21/2014	14569		Lab PCR Room-Cabinets & Corian Tops	428A9AD · Misc Bldg Repairs	10,450.00
TOTAL					10,450.00
04/07/2014	1633	VOIDED	VOID: Mis-printed	1010a · Union Bank Cleared Account	-
TOTAL					-
04/07/2014	1634	Compu-Data	Inv #60571	1010a · Union Bank Cleared Account	(1,413.75)
03/28/2014	60571		Replacement computer hard drive for District Mgr	311A3AD · Computer Equipment AD	1,413.75
TOTAL					1,413.75
04/23/2014	1635	Enterprise FM Trust		1010a · Union Bank Cleared Account	(573.87)
04/01/2014	WA5F25-0414-MR		Monthly lease charges 4/1-4/30/14	311B4OP · Vehicles (Leased)	293.19
04/01/2014	WA5F24-0414-MR		Monthly lease charges 4/1-4/30/14	311B4OP · Vehicles (Leased)	271.93
			CA Tire Fee	311B4OP · Vehicles (Leased)	8.75
TOTAL					573.87
CHECK TOTAL					12,437.62

NOTE:

Prior month's check numbers were 1627 to 1631. This month's checks are numbers 1632 to 1635.

1:33 PM

05/09/2014

Accrual Basis

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

F-10
Apr

April 2014

US Bank Credit Card	Type	Date	Num	Name	Memo	Split	Amount
Devina S Walker							
	Credit Card Credit	03/24/2014	746921	Amazon.com	Refund shipping fee for return of fish bags	966A1OP · Mosq fish pond mtnce supplies	(12.57)
	Credit Card Charge	03/24/2014	246921	Amazon.com	Steel cart for transport of adult cages	233C1LB · Laboratory Equipment	170.04
	Credit Card Charge	03/25/2014	240133	Misc- AP	Strombergs Chicks-Materials for chicken coop	966C1LB · Sentinel Chicken Flocks /Supply	156.06
	Credit Card Charge	03/25/2014	244939	CAL Chamber of Commerce	2013/2014 HR Membership Reinstatement	31A10AD · Chamber of Commerce	349.00
	Credit Card Charge	03/26/2014	246921	Amazon.com	Steel Cart for transport of PCR samples	233C1LB · Laboratory Equipment	79.67
	Credit Card Charge	03/26/2014	246921	Amazon.com	Glove bx holder for lab insecticide testing room	121A1LB · Lab Coats	72.98
	Credit Card Charge	03/26/2014	246921	Amazon.com	Lab biowaste container	233C1LB · Laboratory Equipment	35.94
	Credit Card Charge	03/26/2014	246921	Amazon.com	Sample traps for fairs, etc.	199D1AD · Educ Materials / Fairs	170.95
	Credit Card Charge	03/26/2014	248016	Zorbas Pizza	Legal RFP Committee	721A3AD · Board Meeting / Committee Exp	46.29
	Credit Card Charge	03/31/2014	244921	Misc- AP	Sampleprep-Vials for tick testing & Mixermill	171C6LB · Lab PCR Maint & Supplies	243.28
	Credit Card Charge	04/02/2014	244921	Paypal	Fish bags (8 bxs)	966A1OP · Mosq fish pond mtnce supplies	52.00
	Credit Card Charge	04/03/2014	244921	Sprayer Depot	Sprayers for CB's	428B2OP · Power Sprayers / Parts	95.40
	Credit Card Charge	04/03/2014	248016	Zorbas Pizza	Public Outreach Committee Meeting	721A3AD · Board Meeting / Committee Exp	42.34
	Credit Card Charge	04/04/2014	241640	RadioShack	iphone car charger	712A2AD · Phones/Batteries/Access	27.24
	Credit Card Charge	04/04/2014	244310	Misc- AP	Kelly 28-Jumbo door hangers for Aedes aegypti (3)	966L1AD · Public Health Emergency	89.89
	Credit Card Charge	04/04/2014	246921	Amazon.com	Cart for mosquito colony	233C1LB · Laboratory Equipment	100.63
	Credit Card Charge	04/09/2014	243230	Misc- AP	VantMyHouse.com-Vent screens for garage	428C3AD · Misc Facility Equip Repair	391.81
	Credit Card Charge	04/10/2014	244921	Sprayer Depot	Sprayers for CB's	428B2OP · Power Sprayers / Parts	41.66
	Credit Card Charge	04/11/2014	246921	Amazon.com	iphone case (waterproof)	712A2AD · Phones/Batteries/Access	75.19
	Credit Card Credit	04/15/2014	746921	Amazon.com	Return steel cart	233C1LB · Laboratory Equipment	(109.28)
Total Devina S Walker							2,118.52
Robert Gay							
	Credit Card Charge	03/26/2014	247170	O Deli Cafe	MVCAC Legislative Day @ Sacramento	721D1AD · Misc Meeting Expenses	26.08
	Credit Card Charge	03/26/2014	246104	HYATT HOTELS	Hotel @ MVCAC Legislative Day in Sacramento	721D1AD · Misc Meeting Expenses	234.00
	Credit Card Charge	03/26/2014	246104	HYATT HOTELS	Hotel @ MVCAC Legislative Day in Sacramento	721D1AD · Misc Meeting Expenses	206.00
	Credit Card Charge	03/28/2014	249064	Hsw*hostway.com	Hosting Business-Standard 02/28/14-03/27/14	199G4AD · Web Site Hosting Fee	21.95
	Credit Card Charge	03/29/2014	244939	CRAIGSLIST	Job posting-Vector Control Aide Seasonal II	1991AD · Classified Ads	75.00
	Credit Card Charge	04/01/2014	243230	Hyundai Burlingame	Oil change for Hyundai Sonata Hybrid	428A3OP · Garage service repairs	42.82
	Credit Card Charge	04/07/2014	241640	Safeway Store	Finance Committee & Board Meeting	721A3AD · Board Meeting / Committee Exp	46.82
	Credit Card Charge	04/11/2014	244309	Microsoft	Windows Intune 4/01/2014-04/30/2014	856J4AD · Microsoft Intune & Email Servc	264.00
	Credit Card Charge	04/14/2014	242465	Orchard Supply Hardware	Containers for tech trucks (2)	966D1OP · Safety Misc / Regulation Compl	65.38
	Credit Card Charge	04/14/2014	242465	KMART	Water jugs to wash hands out in the field (5)	966D1OP · Safety Misc / Regulation Compl	65.50
	Credit Card Charge	04/14/2014	242465	KMART	Backpacks & bags for Aedes aegypti inspections	966L1AD · Public Health Emergency	170.36
	Credit Card Charge	04/15/2014	246921	Misc- AP	LED Lighting-Amber lights for Jeeps & Trucks	7311 · Equipment	2,870.04
	Credit Card Charge	04/17/2014	244309	Microsoft	Exchange Online Standard Service 04/2014	856J4AD · Microsoft Intune & Email Servc	96.00
Total Robert Gay							4,183.95
Total US Bank Credit Card							6,302.47



P.O. BOX 6343
FARGO ND 58125-6343



000002470 1 MB 0.435 106481548261654 P

SMCMAD
ROBERT GAY
1351 ROLLINS RD
BURLINGAME CA 94010-2409

ACCOUNT NUMBER [REDACTED]
STATEMENT DATE 04-22-2014
AMOUNT DUE \$6,302.47
NEW BALANCE \$6,302.47
PAYMENT DUE ON RECEIPT

F-10
Apr

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] 000630247 000630247

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]	\$7,793.31	\$6,424.32	\$0.00	\$0.00	\$0.00	\$121.85	\$7,793.31	\$6,302.47	
Company Total									

CORPORATE ACCOUNT ACTIVITY					
SMCMAD					TOTAL CORPORATE ACTIVITY
					\$7,793.31 CR
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
04-14	04-14	74798264104000000000818	PAYMENT - THANK YOU 00000 C	7,793.31 PY	

NEW ACTIVITY					
DEVINA S WALKER		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
[REDACTED]		\$121.85	\$2,240.37	\$0.00	\$2,118.52
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
03-25	03-24	74692164083000444250353	AMAZON.COM AMZN.COM/BILL WA	12.57 CR	
03-25	03-24	24692164083000458017727	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	170.04	
03-26	03-25	24013394084001717486657	STROMBERGS CHICKS & GAME STROMBERGSCHI MN	156.06	
03-26	03-25	24493984085207710201094	CAL CHAMBER OF COMMERCE 800-331-8877 CA	349.00	
03-27	03-26	24692164085000010758006	AMAZON.COM AMZN.COM/BILL WA	79.67	
03-27	03-26	24692164085000050273536	AMAZON.COM AMZN.COM/BILL WA	72.98	

CUSTOMER SERVICE CALL	ACCOUNT NUMBER		ACCOUNT SUMMARY	
	800-344-5696	[REDACTED]		PREVIOUS BALANCE
	STATEMENT DATE	DISPUTED AMOUNT	PURCHASES & OTHER CHARGES	6,424.32
	04/22/14	.00	CASH ADVANCES	.00
			CASH ADVANCE FEES	.00
			LATE PAYMENT CHARGES	.00
			CREDITS	121.85
			PAYMENTS	7,793.31
			ACCOUNT BALANCE	6,302.47

SEND BILLING INQUIRIES TO:
U.S. Bank National Association
C/O U.S. Bancorp Purchasing Card Program
P.O. Box 6335
Fargo, ND 58125-6335

AMOUNT DUE
6,302.47



Company Name: SMCMD
Corporate Account Number: [REDACTED]
Statement Date: 04-22-2014

NEW ACTIVITY					
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
03-27	03-26	24692164085000069237548	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	35.94	
03-27	03-26	24692164085000070068858	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	170.95	
03-31	03-26	24801634087286000000065	ZORBAS PIZZA 650-875-1616 CA	46.29	
04-01	03-31	24492154090849972148242	SAMPLEPREP 732-623-0494 NJ	243.28	
04-03	04-02	24492154092849196130735	PAYPAL *MONEYMAN171 402-935-7733 CA	52.00	
04-04	04-03	24492154093849301761076	SPRAYER DEPOT 800-228-0905 FL	95.40	
04-07	04-04	24164074094941114197006	RADIOHACK COR00132936 SAN BRUNO CA	27.24	
04-07	04-04	24431054095200688200037	KELLY 28 - SAN CARLOS SAN CARLOS CA	89.89	
04-07	04-04	24692164094000853734360	AMAZON.COM AMZN.COM/BILL WA	100.63	
04-07	04-03	24801634094286000000710	ZORBAS PIZZA 650-875-1616 CA	42.34	
04-11	04-09	24323004100400875000047	VENTMYHOUSE.COM HTTP://WWW.PA GA	391.81	
04-11	04-10	24492154100849972188600	SPRAYER DEPOT 800-228-0905 FL	41.66	
04-14	04-11	24692164101000843279097	AMAZON.COM AMZN.COM/BILL WA	75.19	
04-16	04-15	74692164105000520429594	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	109.28 CR	
ROBERT GAY		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
[REDACTED]		\$0.00	\$4,183.95	\$0.00	\$4,183.95
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
03-27	03-26	24717054085260859383712	O DELI CAFE SACRAMENTO CA	26.08	
03-28	03-26	24610434086004098149356	HYATT HOTELS SACRAMENTO SACRAMENTO CA 5713 ARRIVAL: 03-25-14	234.00	
03-28	03-26	24610434086004098149364	HYATT HOTELS SACRAMENTO SACRAMENTO CA 5713 ARRIVAL: 03-25-14	206.00	
03-31	03-29	24493984088026495113093	CRAIGSLIST.ORG 415-566-6394 CA	75.00	
03-31	03-28	24906414087006812827666	HSW*HOSTWAY.COM 866-4678929 IL	21.95	
04-03	04-01	24323004092200067600079	HYUNDAI BURLINGAME BURLINGAME CA	42.82	
04-09	04-07	24164074098221012740306	SAFEWAY STORE 00028787 MILBRAE CA	46.82	
04-14	04-11	24430994102400818031745	MSFT *ONLINE BILL.MS.NET WA	264.00	
04-15	04-14	24246514105401006427114	ORCHARD SUPPLY #210 MILLBRAE CA	65.38	
04-15	04-15	24692164105000147998224	LED LIGHTING 516-672-2277 NY	2,870.04	
04-16	04-14	24246514105709000055982	KMART 3595 SAN MATEO CA	65.50	
04-16	04-14	24246514105709000056006	KMART 3595 SAN MATEO CA	170.36	
04-18	04-17	24430994108400810011475	MSFT *ONLINE BILL.MS.NET WA	96.00	

Department: 00000 Total: \$6,302.47
 Division: 00000 Total: \$6,302.47

Agenda Item # 12.A.

RESOLUTION M-002-15

SUBJECT: Special Mosquito Control Tax

RECOMMENDATION

Approval of Resolution M-002-15

BACKGROUND AND STATUS

The District held a Special Tax Measure Election on Tuesday, November 2, 1982. The Measure A, Special Tax for Mosquito Control Services passed at 74%. Every city passed Measure A, from a low of 70% to a high of 81%.

A fact sheet in 1982 stressed the importance of Measure A. It was stated:

The District was formed in 1915 because of the salt marsh mosquitoes were driving residents from San Mateo County; property values dropped; the Peninsula Hotel, a famous resort in San Mateo was closed in mid-season; mosquitoes were so thick that "life was unbearable".

The argument in favor of Measure A.

"Residents of the San Mateo County MAD are exposed to approximately 18 species of mosquitoes. In addition, to being severe biting nuisances, some of these mosquitoes are capable of transmitting to both humans and domestic animals such serious diseases as Encephalitis, Malaria, and Canine Heartworm. While mosquitoes are now being controlled by the MAD, recent budget restrictions will soon cause a substantial reduction in those services. Without additional resources, the District will be unable to maintain mosquito monitoring and control programs at a level consistent with the health and well-being of its residents."

"Since its formation in 1915, the District has provided a continued and effective mosquito control program. Further, the District is recognized as a pioneer in development and application of innovative methods of mosquito control which minimize insecticide usage and maximize environmental protection. Measure A will provide the needed funds to continue this high level of service."

"In 1978-79, the District sustained a 35% revenue reduction and a 30% reduction in personnel. Even with these reductions the District still has been forced to draw on its emergency reserves to maintain mosquito control. These reserves are dangerously depleted, and attempts to secure State long-term supplemental funds were unsuccessful. Without the very modest increase not to exceed

\$3.75 per year, additional assessment which Measure A would provide, your MAD will be required to cut back on its mosquito control services.”

There were no arguments submitted against Measure A.

Resolution M-002-15 authorizes the fixing of the Special Mosquito Control Tax for Fiscal Year 2014-2015 at \$3.74 per parcel.

The District contracts with Frederick Weber, Engineering Data Services to process and collect the \$3.74 per parcel for the original 13 cities.

The total number of parcels will exceed: 129,000.

The total dollar assessment will exceed: \$485,000

Lowest parcel assessment: \$3.74

Highest parcel assessment: \$3.74

Person responsible for submitting the data: Frederick Weber
1023 Golden Way
Los Altos, CA 94024
650 967-5484
weberfw@prodigy.net

REFERENCE MATERIALS ATTACHED

- A. Resolution M-002-15.
- B. Legal Ad



San Mateo County
Mosquito and Vector Control District
1351 Rollins Rd
Burlingame CA 94010
(650) 344-8592 Fax (650) 344-3843
www.smcmad.org

RESOLUTION M-002-15

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT FIXING THE AMOUNT OF SPECIAL TAX FOR MOSQUITO CONTROL SERVICES

WHEREAS, the San Mateo County Mosquito and Vector Control District Board of Trustees does hereby determine that in order to maintain an adequate level of mosquito control service; and

WHEREAS, a copy of said public notice was posted on the outdoor announcement board and published in the San Mateo County Times, a newspaper of general circulation in the District, at least ten days prior to the date of said public hearing; and

WHEREAS, at the public hearing held on June 11, 2014, all persons were afforded an opportunity to be heard; and

WHEREAS, the Board of Trustees of the San Mateo County Mosquito and Vector Control District adopted a complete operational/fixed assets budget of \$4,538,866 for the 2014-15 fiscal tax year at a regular meeting of the Board held on June 11, 2014;

BE IT RESOLVED, that the Board of Trustees of the San Mateo County Mosquito and Vector Control District hereby adopts a special tax for mosquito control services for July 1, 2014 - June 30, 2015 according to the following schedule:

“Parcels of real property within the San Mateo County Mosquito Abatement District, not exempted by law, shall be taxed \$3.74 per parcel as originally directed by Resolution No. 4, Exhibit A, on May 11, 1982.”

Adopted by the Board of Trustees of the San Mateo County Mosquito and Vector Control District on this 11th day of June 2014, in Burlingame, California.

June 11, 2014
Date

President

Secretary

San Mateo County Times

c/o Bay Area News Group
1730 S. El Camino Real, Suite 450
San Mateo, CA 94402
Legal Advertising
(408) 920-5332

SAN MATEO CO. MOSQUITO & VECTOR CONTROL DIST.
ROBERT GAY, 1351 ROLLINS ROAD
BURLINGAME CA 94010

PROOF OF PUBLICATION

FILE NO. R.Gay

In the matter of

San Mateo County Times

The undersigned deposes that he/she is the Public Notice Advertising Clerk of the SAN MATEO COUNTY TIMES, a newspaper of general circulation as defined by Government Code Section 6000, adjudicated as such by the Superior Court of the State of California, County of San Mateo (Order Nos. 55795 on September 21, 1951), which is published and circulated in said county and state daily (Sunday excepted).

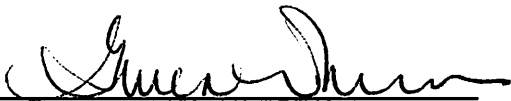
The PUBLIC NOTICE

was published in every issue of the SAN MATEO COUNTY TIMES on the following date(s):

5/28/2014

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Dated: May 28, 2014



Public Notice Advertising Clerk

Legal No. 0005192871

NOTICE OF PUBLIC HEARING FOR

THE SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

NOTICE IS HEREBY GIVEN that the Board of Trustees of the San Mateo County Mosquito and Vector Control District intends to conduct a public hearing for the CONTINUATION of the Special Mosquito Control Tax in fiscal year 2014-15 to fund the District's mosquito and disease control services and projects.

The public hearing to consider the ordering of services and projects, and the levy of the Special Mosquito Control Tax for fiscal year 2014-15 shall be held on Wednesday, June 11, 2014 at 6:00 p.m., at the regular meeting place of the Board of Trustees, located at 1351 Rollins Rd. Burlingame, California. The proposed Special Mosquito Control Tax for the mosquito and disease control assessment is THREE DOLLARS AND SEVENTY-FOUR CENTS (\$3.74) per parcel for fiscal year 2014-15. There is no rate increase from 2013-14. This Special Mosquito Control Tax was initially approved in November 1982.

Members of the public are invited to provide comment at the public hearings, or, in writing, which is received by the District on or before Wednesday, June 11, 2014. If you desire additional information concerning the above, please contact the San Mateo County Mosquito and Vector Control District at (650) 344-3843.
SMCT#5192871 May 28, 2014

Agenda Item # 13.A.

RESOLUTION M-003-15

SUBJECT: Special Mosquito Control Tax

RECOMMENDATION

Approval of Resolution M-003-15.

BACKGROUND AND STATUS

Resolution M-002-15 authorizes the fixing of the Special Mosquito Control Tax for Fiscal Year 2014-2015 at \$3.74 per parcel.

This Resolution M-003-15 authorizes the collection of the Special Mosquito Control Tax for Fiscal Year 2014-2015.

The District contracts with Engineering Data Services to collect the \$3.74 per parcel for the original 13 cities.

The total number of parcels will exceed: 129,000.

The total dollar assessment will exceed: \$485,000

Lowest parcel assessment: \$3.74

Highest parcel assessment: \$3.74

Person responsible for submitting the data: Frederick Weber, 1023 Golden Way, Los Altos, CA, 94024, 650 967-5484, weberfw@prodigy.net

REFERENCE MATERIALS ATTACHED:

A. Resolution M-003-15.



San Mateo County
Mosquito and Vector Control District
1351 Rollins Rd
Burlingame CA 94010
(650) 344-8592 Fax (650) 344-3843
www.smcmad.org

RESOLUTION M-003-15

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT AUTHORIZING THE COLLECTION OF SPECIAL MOSQUITO TAX

WHEREAS, the San Mateo County Mosquito and Vector Control District Board of Trustees adopted a special tax for mosquito control services according to Resolution M-002-15; and

WHEREAS, the District desires the County to collect the special mosquito tax charges for the fiscal tax year 2014-15;

BE IT RESOLVED, that the Board of Trustees of the San Mateo County Mosquito and Vector Control District does hereby direct the Manager of the District to file with the County Controller of San Mateo County, a copy of said report; and

FURTHER RESOLVES, that the County Controller of San Mateo County shall, upon receipt of said report, enter the amounts of said charges against the respective lots or parcels as they appear on the assessment roll for fiscal year 2014-15 and that the District Manager of the San Mateo County Mosquito and Vector Control District is authorized to approve corrections of said roll of special mosquito tax charges when investigation of requests for corrections indicate that charges were computed or erroneously entered on the roll.

Adopted by the Board of Trustees of the San Mateo County Mosquito and Vector Control District on this 11th day of June 2014, in Burlingame, California.

President

June 11, 2014
Date

Secretary

Agenda Item # 14.A.

RESOLUTION M-004-15

**SUBJECT: Engineer's Report, Confirming Diagram and
Assessment and Ordering Levy of Assessment for
Fiscal Year 2014-2015**

RECOMMENDATION:

Approval of Resolution M-004-15

BACKGROUND AND STATUS:

In 2003, the District proposed to increase its service area by annexing the then un-served portions of northern and western San Mateo County.

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.

The Engineer's Report was prepared to establish the budget for the services that would be funded by the proposed 2014-15 assessments, 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.

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, with a maximum annual adjustment not to exceed 3%. The assessment may be levied annually and may be adjusted by the maximum annual adjustment without any additional assessment ballot proceeding.

The District has decided to not increase the assessment of \$17.26 and will remain at the same level as it was for 2011-12, 2012-13, and 2013-14.

Person responsible for submitting the data: John Bliss, Engineer of Work, SCI Consulting Group,
4745 Mangels Blvd., Fairfield, CA 94534
707 430-4300 www.sci-cg.com

REFERENCE MATERIALS ATTACHED:

- A. Resolution M-004-15.
- B. Final Engineers' Report
- C. Legal Ad



San Mateo County
Mosquito and Vector Control District
1351 Rollins Rd
Burlingame CA 94010
(650) 344-8592 Fax (650) 344-3843
www.smcmad.org

RESOLUTION M – 004 - 15

**A RESOLUTION OF THE BOARD OF TRUSTEES OF
THE SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
ORDERING THE LEVY OF ASSESSMENTS FOR FISCAL YEAR 2014-15
FOR THE NORTH AND WEST COUNTY MOSQUITO AND
DISEASE CONTROL ASSESSMENT DISTRICT**

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

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

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

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

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

SECTION 1. SCI, the Engineer of Work, prepared an engineer’s report in accordance with Article XIID of the California Constitution and Section 2082, et. seq., of the Health and Safety Code for the Assessment (the "Report"). The Report have been made, filed with the secretary of the board and duly considered by the Board and are hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.

SECTION 2. On May 14, 2014, this Board adopted Resolution No. M-009-14 to continue to levy and collect Assessments for fiscal year 2014-15, preliminarily approving the Engineer’s Report, and providing for notice of hearing on June 11, 2014 at the hour of 7:00 p.m. at the San

Mateo County Mosquito and Vector Control District Office located at 1351 Rollins Road, Burlingame CA 94010.

SECTION 3. At the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the levy of Assessment were fully heard and considered by this Board, and all oral statements and all written protests or communications were duly heard, considered and overruled, and this Board there by acquired jurisdiction to order the levy of assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.

SECTION 4. The above recitals are true and correct

SECTION 5. The public interest, convenience and necessity require that the levy be made.

SECTION 6. The Engineer's Report for the Assessment together with the proposed assessment roll for fiscal year 2014-15 is hereby confirmed and approved.

SECTION 7. That based on the oral and documentary evidence, including the Engineer's Report offered and received at the public hearing, the Board expressly finds and determines that: (a) each of the several lots and parcels of land subject to the Assessment will be specially benefited by the services to be financed by the assessment proceeds in at least the amount of the assessment apportioned against such lots and parcels of land, respectively; and (b) that there is substantial evidence to support , and the weight of the evidence preponderates in favor of, said finding and determination as to special benefit to property from the mosquito, vector and disease control services to be financed with assessment proceeds.

SECTION 8. That assessments for fiscal year 2014-15 shall be levied at the rate of SEVENTEEN DOLLARS AND TWENTY-SIX CENTS (\$17.26) per single-family equivalent benefit unit as specified in the Engineer's Report for fiscal year 2014-15 with estimated total annual assessment revenues as set forth in the Engineer's Report; and

SECTION 9. That the mosquito and disease control services to be financed with assessment proceeds described in the Engineer's Report are hereby ordered.

SECTION 10. No later than August 10th following such adoption, the Board shall file a certified copy of the diagram and assessment and a certified copy of this resolution with the Auditor of the County of San Mateo ("County Auditor"). Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all the laws providing for collection and enforcement shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Mosquito and Disease Control Assessment.

SECTION 11. All revenues from Assessments shall be deposited in a separate fund established under the distinctive designation of the San Mateo County Mosquito and Vector Control District, North and West County Mosquito and Disease Control Assessment.

SECTION 12. The Assessment, as it applies to any parcel, may be corrected, cancelled or a refund granted as appropriate, by order of the Board of Trustees of the District. Any such corrections, cancellations or refunds shall be limited to the current fiscal year.

The foregoing Resolution was PASSED and ADOPTED by the Board of Trustees of the San Mateo County Mosquito and Vector Control District at a regular meeting thereof held on June 11, 2014, at 1351 Rollins Road, Burlingame CA 94010.

AYES:
NOES:
ABSTAINED:
ABSENT:

ATTEST:

APPROVED:

District Secretary

District President



SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

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

FINAL ENGINEER'S REPORT

JUNE, 2014

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

ENGINEER OF WORK:

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SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT

NAME OF GOVERNING BOARD

Atherton	Mason Brutschy
Belmont	Wade Leschyn
Brisbane	Robert Maynard
Burlingame	Joe Galligan
Colma	Louis Gotelli
Daly City	Christine Fuller
East Palo Alto	Donna Rutherford, President
Foster City	Rick Wykoff, Vice President
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Woodside	Richard Tagg

GENERAL MANAGER

Robert Gay

ENGINEER OF WORK

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INTRODUCTION

OVERVIEW

In 2003, the San Mateo County Mosquito and Vector Control District (formerly known as the San Mateo County Mosquito Abatement District) (“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 was 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.

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 services that are provided within the current boundaries and the Annexation Area:

- Mosquito control
- Surveillance for vector-borne diseases
- Door-to door mosquito inspections
- Response to service requests within 24 hours
- Control of ground-nesting yellowjackets
- Mosquitofish for backyard fish ponds
- Presentations to schools and civic groups
- Identifications of ticks and insects

- Public Education Outreach
- Rat Surveillance and surveillance of other rodents

The District is controlled by Mosquito Abatement and Vector Control District Law of the State of California law. Following are excerpts from the Mosquito Abatement and Vector Control District Law of 2002, 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 vectorborne 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 establish the budget for the services that would be funded by the proposed 2014-15 assessments, 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.

LEGAL ANALYSIS

PROPOSITION 218

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

Proposition 218 describes a number of important requirements, including a property-owner balloting, for the formation and continuation of assessments, and these requirements are satisfied by the process used to establish this assessment.

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.

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.

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 on 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.

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."

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.

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 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 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 in the County were considered to be nearly unlivable. The San Mateo County Mosquito and Vector Control District was formed in 1953 when the two original districts in the County merged. Today, the District is responsible for the entire county and in 2008, 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 San Mateo County Environmental Health Department.

The District is overseen by a Board of Trustees. The Board of Trustees oversees District funding, they architect district policies and procedures, and administer basic governance. The San Mateo County Mosquito and Vector Control District is currently primarily funded by property taxes and a special Mosquito Control Tax paid by properties currently within District boundaries. The San Mateo County Mosquito and Vector Control District is currently primarily funded by a special property tax paid by properties currently within its boundaries.

In addition to its mosquito abatement and vector control services, the District provides education programs on vectors and disease prevention at school and civic group meetings. The District 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.

INTRODUCTION TO SERVICES

Following is a description of the Services and level of service, for the Annexation Areas. As previously noted, there was 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.

Final Level of Service	=	Baseline Level of Service	+	Enhanced Level of Service
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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.

If annually approved, the assessments provide funding for projects and programs for the surveillance, prevention, abatement, and control of other vectors as well as mosquitoes. Such mosquito abatement and vector control 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, as well as capital costs, maintenance and operation expenses (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.

The Services are further defined as follows:

- Response to mosquito problems as well as nesting yellow jackets and other pestiferous or disease carrying organisms.
- Control of mosquito larvae in catch basins, ditches, drain lines, vaults, wastewater treatment plants, under buildings, 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 mosquito populations using carbon dioxide baited traps, New Jersey light traps, and Reiter Gravid traps.
- The District is now employing a new mosquito trapping program to capture *Aedes aegypti*. Those new traps include: Ovitrap, Autocidal Gravid Ovitrap (AGO), and the BG Sentinel Traps.
- Testing and monitoring for diseases carried and transmitted by mosquitoes and other arthropods, such as West Nile Virus, Lyme disease, Encephalitis, Malaria, and Dog Heartworm.
- Deployment of sentinel chicken flocks (Hillsborough, Woodside, and East Palo Alto), virus tested mosquito pools, and blood analytical studies for State and local agencies.
- Testing of new insecticide materials and investigation of their efficacy.

- Survey and identification of ticks in parks, trails, and other locations frequented by the public.
- Testing and monitoring for diseases carried and transmitted by ticks such as Lyme disease, Ehrlichiosis, Rocky Mountain Spotted Fever, and Babesiosis. (Ticks delivered to the District by the public will be tested for Lyme disease.)
- Management and control of ground nesting stinging insects including yellow jackets, Africanized honey bees and wasps.
- Monitoring and control of Red Imported Fire Ants, if appropriate.
- Monitoring and/or control of other nuisance and potentially hazardous organisms and vectors such as ticks, mites, and fleas. (Only vectors found outside of structures will be monitored and controlled.)
- District is developing a Public Health Education and Outreach Program with the potential hiring of a new staff member to expand the education of residents about the risks of diseases carried by insects and small mammals and how to better protect themselves and their pets.
- Testing for Hanta Virus, Arenavirus, Plague and other diseases carried by small mammal populations.
- Monitoring of new and emerging vectors such as the Asian tiger mosquito at entry points.
- A new significant vector, *Aedes aegypti* was uncovered in Menlo Park in 2013 and now the District is establishing new surveillance strategies in other cities and the coastal areas for this very invasive species.
- The District's laboratory has increased testing capability with the incorporation of RT-PCR laboratory equipment. Now the District is increasing the testing for and control of new and emerging pathogens such as West Nile Virus and Lyme disease.
- Surveillance of rats and other rodents.

INTRODUCTION TO SURVEILLANCE AND MONITORING

Mosquitoes and other vectors 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 as well as organic waste and debris.

The District performs surveillance of adult mosquitoes in order to uncover new sites of larval development, allocation of control efforts, and level of public health risk, population densities, and species composition. The District primarily uses New Jersey light traps, Reiter Gravid traps and Carbon Dioxide traps for this surveillance. In 2001, the District identified two new mosquito species to the San Mateo area: the Asian Tiger Mosquito *Aedes albopictus* and the *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 and Chikungunya virus.

Additionally, the District monitors vector-borne diseases in efforts to prevent human cases. Four common mosquito-borne viruses occur in California: Western Equine Encephalitis, St. Louis encephalitis, and California Encephalitis and West Nile virus. All four are carried in birds and can be transferred to horses or humans through the bite of an infected mosquito. There is no specific cure or vaccine for these diseases so the District regularly monitors flocks (3) of sentinel chickens for viruses. Malaria, Lyme disease, raccoon roundworms and small mammal-borne diseases such as plague, Hantavirus and arenavirus are also monitored.

Surveillance is conducted in a manner based upon equal spread of resources throughout the Annexation Area, focusing on areas of likely sources and based on population distribution and abundance data. Treatment strategies are based upon the results of the surveillance programs, and are specifically designed for individual areas.

LARVAL MOSQUITO SURVEILLANCE PROGRAM

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

All breeding sites located in the annexed areas will be added to a computerized database of sources and placed on a schedule to be checked regularly and treated as needed.

Residents can call the District when experiencing problems with mosquitoes and other vectors. A vector control technician will determine if the concern is potentially the vector of West Nile Virus or other mosquito and vector borne diseases, and if so, survey and treat the source.

ADULT MOSQUITO SURVEILLANCE PROGRAM

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

Carbon dioxide traps will be deployed in the annexed areas usually every two to three weeks, or more often if needed. Traps are collected the following day; their contents are identified and counted. This information is maintained in a computerized database and used to track long-term trends in mosquito density.

Laboratory personnel will monitor abnormal spring rainfall patterns and preexisting sources. These are early seasonal environmental precursors for adult mosquito populations.

WEST NILE VIRUS SURVEILLANCE PROGRAM

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

The District collects adult mosquitoes and use to submit them to laboratories at the University of California at Davis to test for West Nile and other Encephalitis viruses. The District now has purchased new laboratory equipment including a RT-PCR for in-house genetic testing so mosquitoes do not have to be submitted to UC Davis. Laboratory staff will collect mosquitoes from the Annexation Area using specialized traps for this purpose. Mosquitoes must be collected alive, anesthetized, identified, and tested 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 within 24 hours, packaged and last year was sent to the State Health Department for testing. The District new laboratory equipment including a RT-PCR for in-house genetic testing of dead wild birds prevalent the need to submitted birds to UC Davis. The District, County Health, County Environmental Health, and/or Peninsula Humane Society will pick up the dead birds. Those birds will be tested by the District.

INTRODUCTION TO TREATMENT AND CONTROL

Strategically, the District addresses vectors through a comprehensive approach, which is based upon effective prevention of vectors. The District controls mosquitoes and other vectors through a program of integrated vector management (IVM). This program focuses on controlling mosquitoes in their larval stage, and preventing problems before the mosquito larvae hatch and have the ability to transmit diseases. Larval control has many benefits:

Less toxic: Often, mosquitofish and other environmentally safe approaches can be used. When needed, the bacterial agents or pesticides used to control the larval stage are much less toxic to the environment than those used in the past and are highly specific to mosquitoes.

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 they are capable of transmitting disease.

The end result is a program that protects public health, is more cost effective than other methods, and has low impact on the environment. Currently, the District uses six biorational materials to control mosquito larvae: Methoprene; *Bacillus thuringiensis israelensis* (BTI) and *Bacillus sphaericus*; Golden Bear Oil, BVA oil and Agnique. These materials have been shown to have minimal effects on non-target species and are

regulated by the US EPA and the California Department of Pesticide Regulation. They are approved for use in aquatic habitats.

CITIZENS' REVIEW OF ENVIRONMENTAL SAFETY OF TREATMENT AND CONTROL APPROACHES

The District will hold annual community outreach (local community fairs and a trustee field day in December) 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 Trustee Field Day 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.

Furthermore, 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.

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 serious public health concern. To control the larval stage of the northern house mosquito in the Annexation Area, catch basins would be inspected and those considered breeding sites treated with biorational pesticides.

The underground chambers housing equipment for utilities, sewers and water systems also hold water and are a significant breeding site for the northern house mosquitoes. These chambers, if found breeding mosquitoes, will be treated with biorational pesticides.

The University of California at Davis and San Mateo County Mosquito and Vector Control District will monitor pesticide resistance levels and determine the efficacy of available larvicides for local mosquito populations.

Mosquito fish are also used to control mosquito larvae in standing pools of water and are available for residents to use in their backyard ponds.

ADULT MOSQUITO CONTROL PROGRAM

In the event of virus recoveries or human cases of diseases transmitted by mosquitoes or other vectors in major metropolitan areas, the District may institute widespread application of adulticiding materials. In addition, an expanded and intensified larviciding program may be instituted to interrupt the transmission cycle and reduce the adult populations of vector species. The University of California at Davis and San Mateo County Mosquito and Vector Control District will monitor pesticide resistance levels and determine the efficacy of available adulticide for local 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.

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.

ASSESSMENT

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 2014-15 is generally as follows:

TABLE 1 COST SUMMARY FOR FY 2014-15

Vector & Disease Control Services	\$1,179,909
Capital Facilities	\$290,000
Incidentals	\$146,835
TOTAL BUDGET	\$1,616,744
Less:	
District Contribution	(\$121,683)
Net Amount To Assessments	\$1,495,061

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 not to exceed 3%. 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 annual change in the CPI exceeds 3%, any percentage change in excess of 3% can be cumulatively reserved and can be added to the annual change in the CPI for years in which the CPI change is less than 3%. For 2014-15, the assessment rate has not been adjusted by the actual CPI increase of 2.57%. Hence, the rate remains at \$17.26 for 2014-15, as it was in 2011-12, 2012-13 and 2013-14. (The District has an additional 9.00% in reserve that it may apply in future years.)

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 2014-15. 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 2014-15 for each parcel or lot of land within the said North and West County Mosquito and Disease Control Assessment District.

June 11, 2014

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 2014-15			<i>Total Budget</i>
Vector Control Services and Related Expenditures			
Salaries/Employee Benefits			\$815,000
Operation, Materials, Supplies			\$364,909
Capital Facilities			
Including capital improvements and facilities and equipment ¹			\$290,000
Total Services and Operation			\$1,469,909
Less:			
Contributions from District and Other Sources			(\$121,683)
Net Cost of Vector Control, Capital Facilities, Operation			\$1,348,226
Incidental Costs			
County Collection and Levy Administration			\$134,335
Allowance for Uncollectible Assessments and Contingencies ²			\$12,500
Subtotal			\$146,835
Total Vector Control Services and Incidental Expenses (Net Amount to be Assessed)			\$1,495,061
Budget Allocation to Property			
	Total SFE Units	Assessment per SFE	Total Assessment ³
	86,620.00	\$17.26	\$1,495,061

Notes:

1. Includes contribution to District Headquarters in Burlingame as well as costs associated with Redwood City facility. Primary financing obligations for Burlingame headquarters are substantially satisfied.
2. Pursuant to Proposition 218, benefited property owned by Governmental agencies is assessed. However, many Governmental agencies, particularly Federal agencies, are under no obligation to pay assessments; and, therefore, assessments levied against these governmental agencies may not be collected. This allowance is to account for any uncollectible assessments.
3. 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 BENEFIT

In summary, the assessments can only be levied based on the special benefit to property. This benefit is 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, 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."

The below benefit factors, 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.

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.

Since all assessments, existing before or after Proposition 218 must be based on special benefit to property, the drafters of Proposition 218 impliedly found that vector control services confer special benefit on property. Moreover, the statement of drafter's intent also acknowledges that any new or increased vector control assessments after the effective date of Proposition 218 would need to comply with the voter approval requirements it established. This is as an acknowledgement that additional assessments for such "traditional" purposes would be established after Proposition 218 was in effect. Therefore, the drafters of Proposition 218 clearly recognized vector assessments as a "traditional" use of assessments, acknowledged that new vector assessments may be formed after Proposition 218 and impliedly were satisfied that vector control services confer special benefit to properties.

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

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

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 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.

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, 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 Assessment area.

The following section, Benefit Factors, describes how the Services specially benefit properties in the Assessment Area. These benefits are particular and distinct from its 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

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

populations on property in the Annexation Area is 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 State 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, over-watered landscaping and lawns and many other sources. By controlling mosquitoes at known and

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

new sources, the Services materially reduce mosquito populations on property throughout the Annexation Area.

A recently increasing source of mosquitoes is unattended swimming pools:

“Anthropogenic landscape change historically has facilitated outbreaks of pathogens amplified by peridomestic 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

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 Riesen 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 vectorborne diseases is an essential public service that is vital to public health, safety, and welfare.”

REDUCTIONS IN THE RISK OF NEW DISEASES AND INFECTIONS ON PROPERTY IN THE ANNEXATION AREA

Mosquitoes have proven to be a major contributor to the spread of new diseases such as West Nile Virus, among others. A highly mobile population combined with migratory bird patterns can introduce new mosquito-borne diseases into previously unexposed areas.

⁸ Assembly Concurrent Resolution 52, chaptered April 1, 2003

“Vector-borne diseases (including a number that are mosquito-borne) are a major public health problem internationally. In the United States, dengue and malaria are frequently brought back from tropical and subtropical countries by travelers or migrant laborers, and autochthonous transmission of malaria and dengue occasionally occurs. In 1998, 90 confirmed cases of dengue and 1,611 cases of malaria were reported in the USA and dengue transmission has occurred in Texas.”⁹

“During 2004, 40 states and the District of Columbia (DC) have reported 2,313 cases of human WNV illness to CDC through ArboNET. Of these, 737 (32%) cases were reported in California, 390 (17%) in Arizona, and 276 (12%) in Colorado. A total of 1,339 (59%) of the 2,282 cases for which such data were available occurred in males; the median age of patients was 52 years (range: 1 month--99 years). Date of illness onset ranged from April 23 to November 4; a total of 79 cases were fatal.”¹⁰ (According to the Centers for Disease Control and Prevention on January 19, 2004, a total of 2,470 human cases and 88 human fatalities from WNV have been confirmed).

The Services funded by the assessments helps prevent, on a year-round basis, the presence of vector-borne diseases on property in the Annexation Area. This is another tangible and direct special benefit to property in the Annexation Area that would not be received in the absence of the assessments.

PROTECTION OF ECONOMIC ACTIVITY ON PROPERTY IN THE ANNEXATION AREA.

As recently demonstrated by the SARS outbreak in China and outbreaks of Avian Flu, outbreaks of pathogens can materially and negatively impact economic activity in the affected area. Such outbreaks and other public health threats can have a drastic negative effect on tourism, business and residential activities in the affected area. The assessment helps prevent the likelihood of such outbreaks in the Annexation Area.

Mosquitoes hinder, annoy and harm residents, guests, visitors, farm workers, and employees. A vector-borne disease outbreak and other related public health threats would have a drastic negative effect on agricultural, business and residential activities in the Annexation Area.

The economic impact of diseases is well documented. According to a study prepared for the Centers for Disease Control and Prevention, economic losses due to the transmission

⁹ Rose, Robert. (2001). Pesticides and Public Health: Integrated Methods of Mosquito Management. Emerging Infectious Diseases. Vol. 7(1); 17-23.

¹⁰ Center for Disease Control. (2004). West Nile Virus Activity --- United States, November 9--16, 2004. Morbidity and Mortality Weekly Report. 53(45); 1071-1072.

of West Nile Virus in Louisiana was estimated to cost over \$20 million over approximately one year:

The estimated cost of the Louisiana epidemic was \$20.1 million from June 2002 to February 2003, including a \$10.9 million cost of illness (\$4.4 million medical and \$6.5 million nonmedical costs) and a \$9.2 million cost of public health response. These data indicate a substantial short-term cost of the WNV disease epidemic in Louisiana. ¹¹

Moreover, a study conducted in 1996-97 of La Crosse Encephalitis (LACE), a human illness caused by a mosquito-transmitted virus, found a lifetime cost per human case at \$48,000 to \$3,000,000 and found that the disease significantly impacted lifespans of those who were infected. Following is a quote from the study which references the importance and value of active vector control services of the type that would be funded by the assessment:

The socioeconomic burden resulting from LACE is substantial, which highlights the importance of the illness in western North Carolina, as well as the need for active surveillance, reporting, and prevention programs for the infection. ¹²

The Services funded by the assessment help to prevent the likelihood of such outbreaks on property in the Annexation Area and reduce the harm to economic activity on property caused by existing mosquito populations. This is another direct advantage in the Annexation Area that would not be received in absence of the assessments.

PROTECTION OF THE ANNEXATION AREA'S AGRICULTURE, TOURISM, AND BUSINESS INDUSTRIES.

The agriculture, tourism and business industries in the Annexation Area benefits from reduced levels of harmful or nuisance mosquitoes and other vectors. Conversely, any outbreaks of emerging vectorborne pathogens such as West Nile Virus could also materially negatively affect these industries. Diseases transmitted by mosquitoes and other vectors can adversely impact business and recreational functions.

¹¹ Zohrabian A, Meltzer MI, Ratard R, Billah K, Molinari NA, Roy K, et al. West Nile Virus economic impact, Louisiana, 2002. Emerging Infectious Disease, 2004 Oct. Available from

<http://www.cdc.gov/ncidod/EID/vol10no10/03-0925.htm>

¹² Utz, J. Todd, Apperson, Charles S., McCormack, J. Newton, Salyers, Martha, Dietz, E. Jacquelin, Mcpherson, J. Todd, Economic And Social Impacts Of La Crosse Encephalitis In Western North Carolina, Am J Trop Med Hyg 2003 69: 509-518

A study prepared for the United States Department of Agriculture in 2003 found that over 1,400 horses died from West Nile Virus in Colorado and Nebraska and that these fatal disease cases created over \$1.2 million in costs and lost revenues. In addition, horse owners in these two states spent over \$2.75 million to vaccinate their horses for this disease. The study states that "Clearly, WNV has had a marked impact on the Colorado and Nebraska equine industry."¹³

Pesticides for mosquito control impart economic benefits to agriculture in general. Anecdotal reports from farmers and ranchers indicate that cattle, if left unprotected, can be exsanguinated by mosquitoes, especially in Florida and other southeast coastal areas. Dairy cattle produce less milk when bitten frequently by mosquitoes¹⁴

The assessment serve to protect the businesses and industries in the Annexation Area. This is a direct advantage and special benefit to property in the Annexation Area.

REDUCED RISK OF NUISANCE AND LIABILITY ON PROPERTY IN THE ANNEXATION AREA

In addition to health related factors, uncontrolled mosquito and vector populations create a nuisance for residents, employees, customers, tourists, farm workers and guests in the Annexation Area. Properties in the Annexation Area benefit from the reduced nuisance factor that is created by the Services. Agricultural and rangeland properties also benefit from the reduced nuisance factor and harm to livestock and employees from lower mosquito and vector populations.

Agricultural, range, golf course, cemetery, open space and other such lands in the Annexation Area contain large areas of mosquito and vector habitat and are therefore a significant source of mosquito and vector populations. In addition, residential and business properties in the Annexation Area can also contain significant sources.¹⁵ It is conceivable that sources of mosquitoes could be held liable for the transmission of diseases or other harm. For example, in August 2004, the City of Los Angeles approved new fines of up to \$1,000 per day for property owners who don't remove standing water sources of mosquitoes on their property.

¹³ S. Geiser, A. Seitzinger, P. Salazar, J. Traub-Dargatz, P. Morley, M. Salman, D. Wilmot, D. Steffen, W. Cunningham, Economic Impact of West Nile Virus on the Colorado and Nebraska Equine Industries: 2002, April 2003, Available from

http://www.aphis.usda.gov/vs/ceah/cnahs/nahms/equine/wnv2002_CO_NB.pdf

¹⁴ . Jennings, Allen. (2001). USDA Letter to EPA on Fenthion IRED. United States Department of Agriculture, Office of Pest Management Policy. March 8, 2001.

¹⁵ . Sources of mosquitoes on residential, business, agricultural, range and other types of properties include removable sources such as containers that hold standing water.

The Services provided by the District reduce the mosquito and vector related nuisance and health liability to properties in the Annexation Area. The reduction of that risk of liability constitutes a special benefit to property in the Annexation Area and this special benefit would not be received in absence of the Services funded by the assessments.

IMPROVED MARKETABILITY OF PROPERTY.

As described previously, the Services specially benefit properties in the Annexation Area by making them more useable, livable and functional. The Services also make properties in the Annexation Area more desirable, and more desirable properties also benefit from improved marketability. This is another tangible special benefit to certain property in the Annexation Area which is not enjoyed in absence of the Services.¹⁶

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 \$17.26 per benefit unit.

GENERAL VS. SPECIAL BENEFIT

Article XIIC 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 assessment 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 in nature, are not “particular and distinct” and are not “over and above” benefits received

¹⁶ . If one were to compare two hypothetical properties with similar characteristics, the property with lower mosquito infestation and reduced risk of vector-borne disease will clearly be more desirable, marketable and usable.

by other properties. General benefits are conferred to properties located “in the district,¹⁷” 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 mosquito control related general benefits being provided to the Service Area and any new

¹⁷ 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.

and extended service provided by the District is over and above this zero baseline. Arguably, all of the Services funded by the assessment therefore would be a special benefit because the Services would 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 assessment area. Moreover, as noted in this Report, the Services directly reduce mosquito and vector populations on all property in the assessment area. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments. However, in this report, 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 8 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, Santa Clara 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 assessment 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. 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%.¹⁸ 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:

¹⁸ 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.

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

Percentage of overall parcel equivalents = $6,019 / (6,019 + 100,320) = 5.6\%$

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 add additional conservatism.

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

The “indirect and derivative” benefit to property within the Assessment District is particularly difficult to calculate. As explained above, all benefit within the Annexation Area is special because the mosquito and disease control services in the Annexation Area would provide 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 the Annexation Area in order to maintain the same 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. 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 Assessment 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 Assessment Area, any general benefit conferred on the public at large would be small. Nevertheless, there would be 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 Assessment 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 Assessment Area relative to the overall land area. An analysis of maps of the Assessment Area shows that approximately 1% of the land area in the Assessment 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 Assessment Area

SUMMARY OF GENERAL BENEFITS

Using a sum of the measures of general benefit for the public at large and land outside the Assessment 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 \$1,495,061. Of this total budget amount, the District will contribute at least 8% 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

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 Assessment 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. 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.

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 Assessment Area were carefully drawn to include the properties in San Mateo County that currently do not receive mosquito and disease control services and that would 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 SVTA vs. SCCOSA 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 Area, 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 OSA decision.

Within the Assessment 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 Area’ 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.

The District's mosquito, vector, and disease control programs, projects and services that are funded by the North and West County Mosquito and Disease Control Assessment

District are provided in all areas within the Annexation Area boundaries. Parcels of similar type in the Annexation Area would receive similar mosquito and vector abatement services and benefits on a per parcel and land area basis. Therefore, zones of benefit are not justified.

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 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 XIIID 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.

Church parcels and property 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

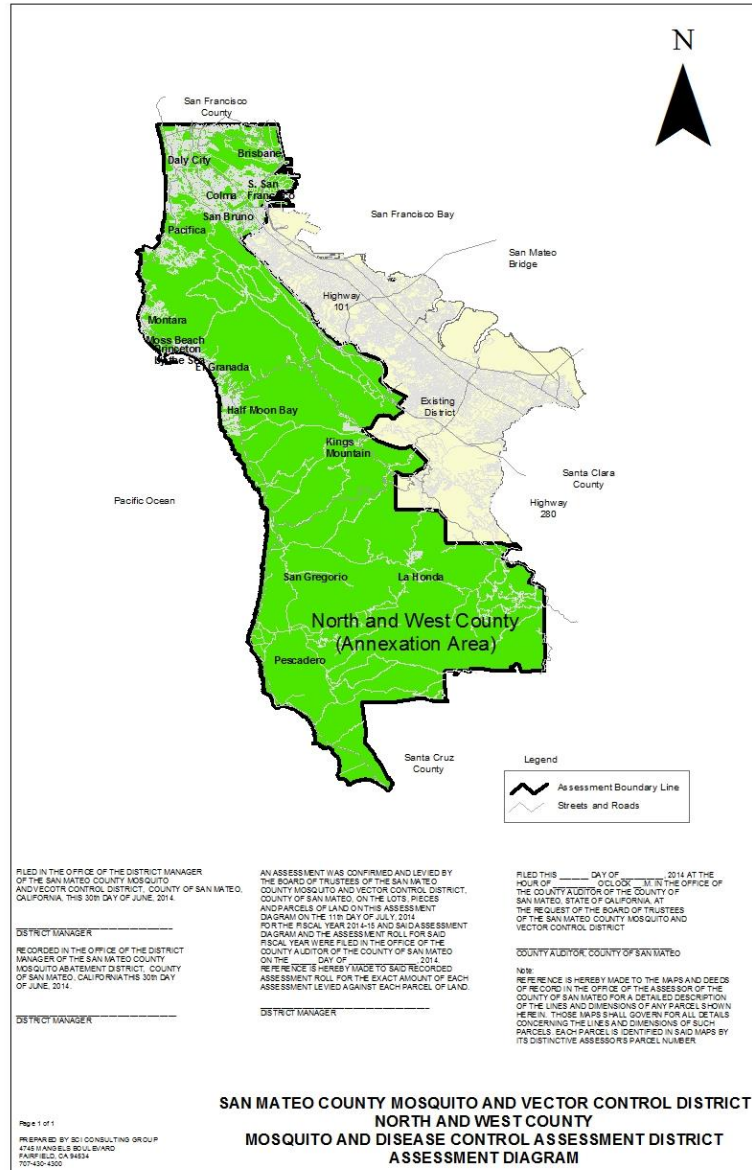
Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the District Manager of the San Mateo County Mosquito and Vector Control District or 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. The decision of the Board shall be final.

DURATION OF ASSESSMENT

It is proposed that the Assessment be levied for fiscal year 2014-15 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 Assessment 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. In addition, the District Board of Trustees must hold an annual public hearing to continue the Assessment.

ASSESSMENT DIAGRAM

The North and West County Mosquito and Disease Control Assessment District include 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.



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.

San Mateo County Times

Payment Receipt

Account Number: **3488210**

Customer Name: **SCI CONSULTING**

Address: **4745 MANGELS BOULEVARD
FAIRFIELD, CA 94534 USA**

Phone: **707-430-4300**

Transaction Date: **05/21/14**

Transaction Type: **Payment**

Payment Amount: **\$92.02**

Payment Method: **Credit Card**

Credit Card Number: **XXXXXXXXXXXX5493 - VISA**

Check Number:

Reference Number: **076981**

Charge to: **North CNP**

Ad Number: **0005192277**

Credit to Transaction Number:

Invoice Text:

Invoice Notes:

Please note: If you pay by bank card, your card statement will show "CA NEWSPAPERS ADV" or "CALIFORNIA NEWSPAPER ADVERTISING SERVICES", depending on the type of card used.

NOTICE OF PUBLIC HEARING FOR

THE SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT, NORTH AND WEST COUNTY MOSQUITO AND DISEASE CONTROL ASSESSMENT FOR FISCAL YEAR 2014-15

NOTICE IS HEREBY GIVEN that the Board of Trustees of the San Mateo County Mosquito and Vector Control District intends to conduct a public hearing for the CONTINUATION of the benefit assessment in fiscal year 2014-15 to fund the District's mosquito and disease control services and projects within North and West San Mateo County.

The public hearing to consider the ordering of services and projects, and the levy of the assessment for fiscal year 2014-15 shall be held on Wednesday, June 11, 2014 at 7:00 p.m., at the regular meeting place of the Board of Trustees, located at 1351 Rollins Rd, Burlingame, California. The proposed assessment rate for the mosquito and disease control assessment is SEVENTEEN DOLLARS AND TWENTY SIX CENTS (\$17.26) per single family equivalent for fiscal year 2014-15. There is NO INCREASE from 2013-14.

Members of the public are invited to provide comment at the public hearings, or, in writing, which is received by the District on or before Wednesday, June 11, 2014. If you desire additional information concerning the above, please contact the San Mateo County Mosquito and Vector Control District at (650) 344-3843

SMCT#5192277

May 28, 2014

Agenda Item # 15.

MANAGER'S REPORT

SUBJECT: State, Agency and District Activities

Legislative Update

- Nothing new at this time.

Mosquito and Vector Control Association of California (MVCAC)

- MVCAC Summer meeting is scheduled for July 17th held in Milpitas – Silicon Valley. .

Vector Control Joint Powers Agency (VCJPA)

- Nothing new at this time.

American Mosquito Control Association (AMCA)

- 2015 AMCA Annual Conference is scheduled for March 29 – April 2, 2015 held at the Hilton Riverside, New Orleans, Louisiana.

Local Agency Formation Commission (LAFCo)

- City Councilmember Allan Alifano, was reappointed to LAFCo by the County's Council of Mayors.

California Special District Association (CSDA)

- **Annual Conference & Exhibitor Showcase in 2014**
 - The conference is at the Renaissance Palm Springs Hotel in Palm Springs from September 29th – October 2, 2014.
 - Trustees attending: Brutschy, Leschyn, Lion, and Cairo.

District Program Updates

- **West Nile Virus (WNV) 2014**
 - The West Nile virus (WNV) positive dead bird program is very active at this time.
 - To date 52 birds have tested positive in eleven counties. This time last year, four WNV dead positive birds in four counties.
 - *So far all our dead birds tested with our RT-PCR were negative.*
 - Santa Clara County has now recorded 30 positive dead birds and four positive mosquito pools. They have started a ground based fogging operation to help control the WNV outbreak.

- **Eradication Work on the Invasive Mosquito (*Aedes aegypti*)**
 - Work continues with surveillance of the Yellow Fever Mosquito in Menlo Park. District is employing (4) BG Sentinel traps, (29) AGO Adult Mosquito Traps and (17) Ovitrap within Menlo Park.
 - To date the surveillance teams have uncovered 15 residential properties with Yellow Fever mosquitos.
 - Currently we have 2 weeks of no captures following door-to door surveillance and larval/adult trapping.

- **Mosquito Collection with CO2 Traps**
 - CO2 trapping is occurring throughout the county by the technicians.
 - A map showing CO2 site is provided.

- **Sentinel Chicken Flocks**
 - Our three flocks are established in Hillsborough, Searsville Lake, and East Palo Alto.
 - Blood testing occurs every two weeks.

- **Website Upgrade**
 - District Management will work with the Environmental/Public Outreach Committee with developing a request for proposal to be issued in July.

- **National Pollutant Discharge Elimination System (NPDES) Permit**
 - The MVCAC Board is taking up the discussion at the Summer Quarterly meeting to decide if they want to continue with water quality analysis from our vector control

applications to help bolster the information already collected and help to show that our impacts are minimal as related to water quality.

- **Programmatic Environmental Impact Report (PEIR)**
 - We are working toward completing our PEIR in July.
- **Uniform Services Agreement**
 - The District has signed the three year agreement with Cintas to provided uniform services. The sizing of the uniforms occurred in late-May and the new service will start around July 1st.
- **Insect Repellent Update**
 - For the best protection against both mosquitoes and ticks the CDC still recommends products containing DEET.
 - For just mosquitoes the CDC also approves of products with the active ingredient picaridin, IR3535, and oil of lemon eucalyptus.
 - Studies have found virtually no health risks associated with the DEET ingredients at the concentrations found in commercial repellents.
- **Rodent Forum 2014**
 - The Rodent Forum was held on May 29th and provided to be a great success.
 - Guest speakers included: Scott Harris, Central Life Sciences, and Bill Vaughn, Earth Care Products.
 - In attendance were personnel from pest control companies who perform pest control services including rodent control throughout the county.
- **San Carlos Wheeler Plaza Project**
 - The District continues to wait on the County and other taxing entities to approve a Compensation Agreement before we act to approve one.
- **Regional Government Services**
 - The District has signed the contract with RGS and is waiting for the signed contract to return.
 - We are working with RGS on who from their staff will support the District.

Trustee Programs

- **Trustee Ethics Training**

- This training is *mandatory for trustees*.
- Please contact the District's administration office for information on your expiration date and the website to complete the training.

- **Trustee Sexual Harassment Prevention Training**

- This training is *mandatory for trustees*.
 - Please contact the District's administration office for information on your expiration date and the website to complete the training.
-

Manager Meetings outside the District in May

- MVCAC Qtr. Meeting in Milpitas, July 17th.
-

REFERENCE MATERIALS AVAILABLE IN THE OFFICE:

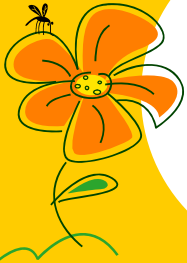
The following publications were received by the District and copies are available in the office for review.

- A. District Report.
- B. California Arbovirus Surveillance Bulletin #11 (Week 18).
- C. Adult Mosquito Collection Reports.

ACRONYMS

- A. ACIP = Alliant Crime Insurance Program
- B. AMCA = American Mosquito Control Association.
- C. BMP = Best Management Practices
- D. Bs = *Bacillus sphaericus*
- E. Bti = *Bacillus thuringiensis israelensis*
- F. CARMA = California Affiliated Risk Management Authorities
- G. CDC = Centers for Disease Control
- H. CDFG = California Department of Fish and Game (old name)
- I. CDFW = California Department of Fish and Wildlife (new name)

- J. CDPH = California Department of Public Health
- K. CDPR = California Department of Pesticide Regulation
- L. CSDA = California Special District Association
- M. CEQA = California Environmental Quality Act
- N. CERT = Community Emergency Response Team
- O. DPR = "California" Department of Pesticide Regulation
- P. DSC = Delta Stewardship Council
- Q. EPA = "United States" Environmental Protection Agency
- R. ERMA = Employment Risk Management Authority
- S. ESA = Entomological Society of America
- T. FIFRA = Federal Insecticide, Fungicide, and Rodenticide Act
- U. IPM = Integrated Pest Management
- V. ISB = Independent Science Board
- W. LAFCO = Local Agency Formation Commission.
- X. LAO = Legislative Analyst's Office
- Y. LEED = Leadership in Energy and Environmental
- Z. MAD = Mosquito Abatement District
- AA. MCR = Municipal Service Reviews
- BB. MRP = Monitoring and Reporting Program
- CC. MVCAC = Mosquito and Vector Control Association of California.
- DD. MVCD = Mosquito and Vector Control District
- EE. NMFS = National Marine Fisheries Service
- FF. NPDES = National Pollutant Discharge Elimination System
- GG. NWR = National Wildlife Refuges
- HH. NRDC = National Resources Defense Council
- II. OEHHA = Office of Environmental Health Hazard Assessment
- JJ. PEIR = Programmatic Environmental Impact Report
- KK. SDLF = Special District Leadership Foundation
- LL. SMCMVCD = San Mateo County Mosquito and Vector Control District
- MM. SOVE = Society of Vector Ecology
- NN. USEPA = U.S. Environmental Protection Agency
- OO. USFWS = U.S. Fish and Wildlife Service
- PP. VCJPA = Vector Control Joint Powers Agency
- QQ. VCD = Vector Control District
- RR. VCT = Vector Control Technician
- SS. XR-G = Extended Residual Granular (pesticide product - Altosid)
- TT. XRT = Extended Residual Tablet (pesticide product – Clarke)
- UU. WNV = West Nile Virus

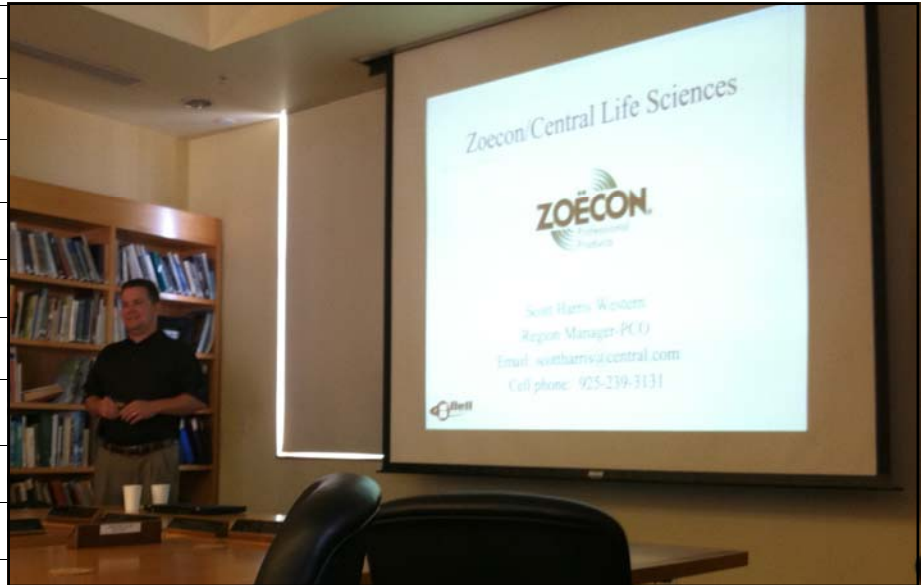


District Report



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Scott Harris from Central Life Sciences gave a presentation on Rodent Control during the Forum on Rats meeting for Pest Control Operators hosted by the district.

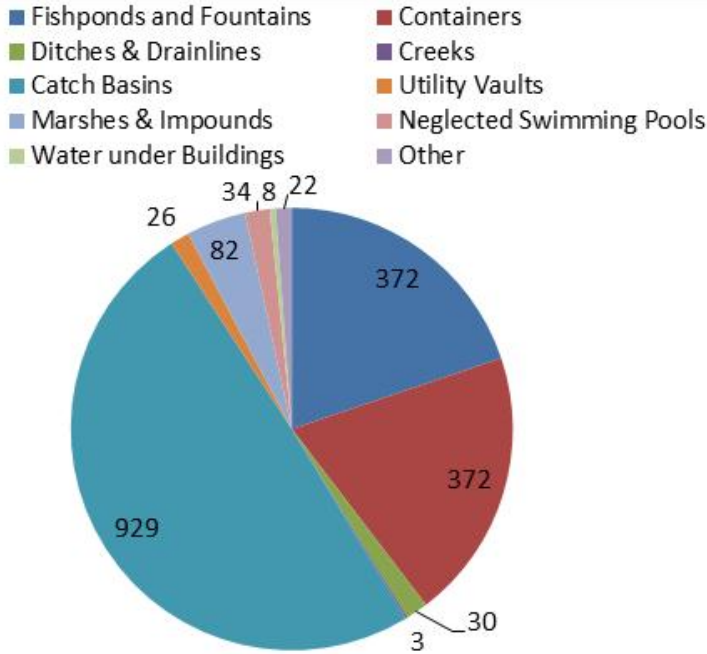
District News

- Assistant Manager Brian Weber and Trustee Scott Smith attended American Mosquito Control Association Legislative Day in Washington DC from May 6-7. Legislative Day is an opportunity for the districts to discuss potential legislation regarding mosquito control with their elected representatives.
- Vector Ecologist Theresa Shelton gave a presentation on mosquitoes to the San Bruno 4H club on May 14. The 4H club assists the district with mosquito monitoring by providing electrical power and a protected location for a New Jersey Light Trap at their farm near Mills Field.
- The district participated in the San Carlos Hometown Days Fair on May 17 –18 and the Foster City Art and Wine Festival on May 31– June 1. These community events are an opportunity to increase awareness of district services and vector-borne diseases among county residents.
- Three seasonal employees, Marisa Barnum, Ryan Thorndike and Padraic Caldwell, joined the operations department in May. Marisa and Padraic are treating catch basins and Ryan is assisting with *Aedes aegypti* inspections in Menlo Park.
- The district hosted the Forum on Rats on May 29. Representatives from private pest control companies that operate within San Mateo County attended to discuss local rodent control and listen to two presentations from guest speakers.

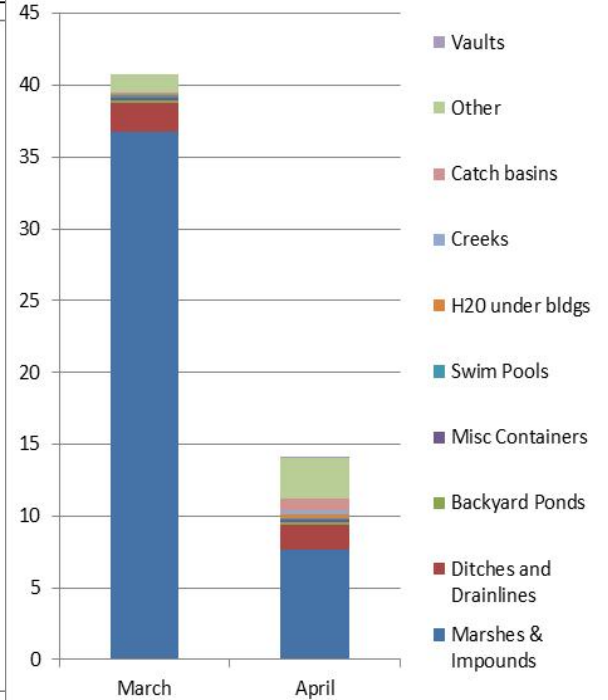


Mosquito Sources Treated and Acres Treated

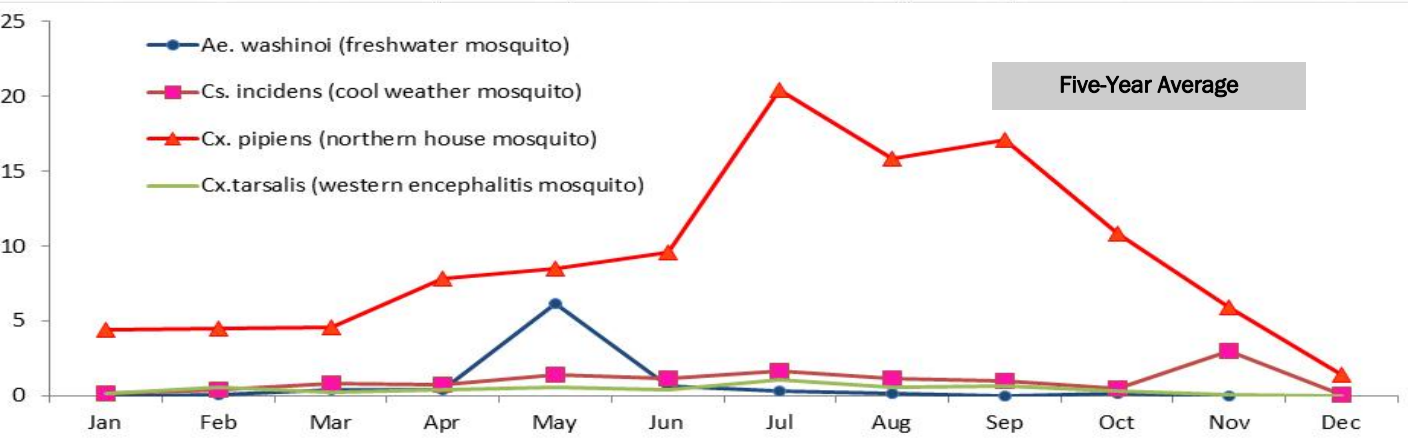
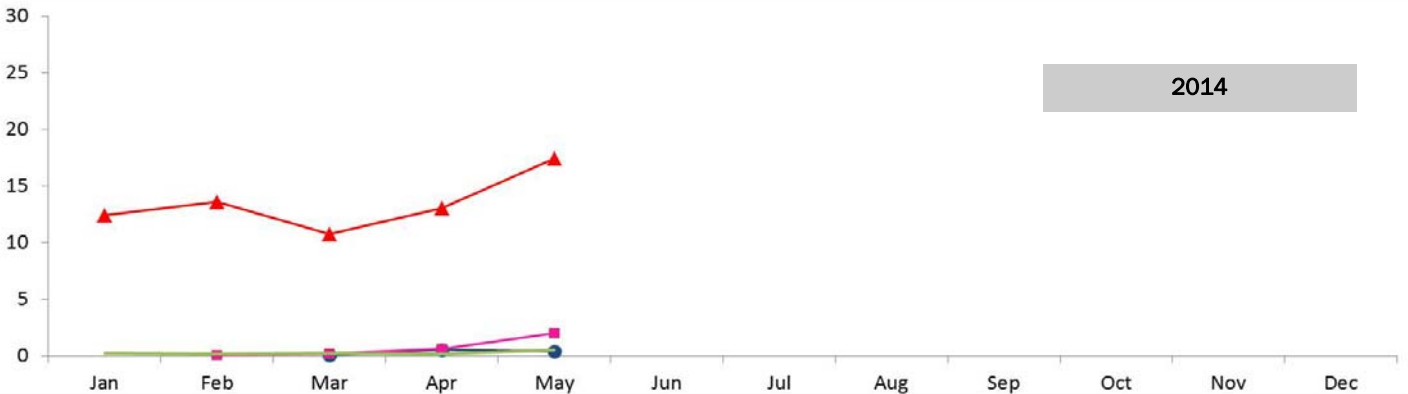
Number of each type of source treated in April



Number of acres treated in April



CO2 Traps





Tick Testing Results

Tick testing has been completed for the 2013-2014 tick season. *Ixodes pacificus* (western black-legged ticks) were tested in house using RT-PCR for the presence of two bacteria, *Borrelia burgdorferi*, which can cause Lyme disease, and *Borrelia miyamotoi*, which can cause tick-borne relapsing fever. Ticks were collected from ten parks within San Mateo County. The percent of infected ticks was variable among the parks, and ranged from 0 to 2 percent for each *Borrelia* species. The results are summarized in the table below.

Park Name	City	Ticks Collected	B. burgdorferi Infection	B. myamotoi Infection	Total Borellia spp. Infection
Los Trancos Open Space Preserve	Portola Valley/Palo Alto	238	2.10%	0.84%	2.94%
Thornewood Open Space Preserve	Woodside	169	0.59%	1.78%	2.37%
Waterdog Lake Park	Belmont	495	1.41%	0.81%	2.22%
Wunderlich County Park	Woodside	476	1.47%	0.42%	1.89%
Mills Canyon Wildlife Refuge	Burlingame	65	1.54%	0%	1.54%
Windy Hill Open Space Preserve	Portola Valley	296	0.68%	0.68%	1.35%
Laurelwood Park	San Mateo	154	0.65%	0.65%	1.30%
Big Canyon Park	San Carlos	184	0.54%	0%	0.54%
Pulgas Ridge Open Space Preserve	Redwood City	220	0%	0.45%	0.45%
Año Nuevo State Park	Pescadero	151	0%	0%	0%

West Nile Virus Surveillance

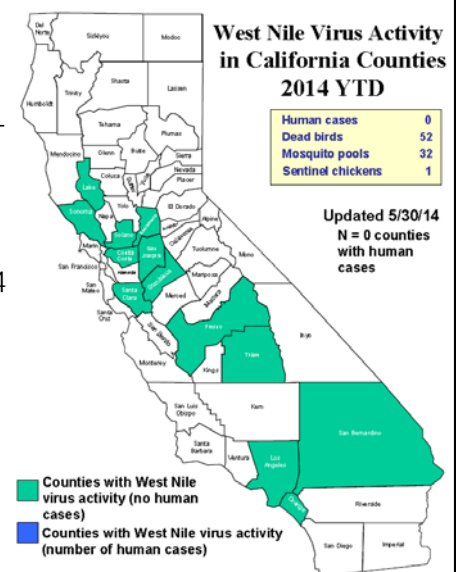
San Mateo County

This year, 67 dead birds have been reported in San Mateo County and 24 have been tested in-house for West Nile Virus (WNV), all negative. Additionally, five dead squirrels have been sent to California Animal Health & Food Safety Laboratory for testing. Four have been reported negative; results are still pending for one.

The district asks residents to call in to report dead birds or tree squirrels. Specimens that appear to have been dead for less than 24 hours and are in good condition will be tested for WNV. Residents should contact the state WNV hotline at **877-WNV-BIRD (968-2473)**. Reports can also be made online at <http://westnile.ca.gov>.

California

WNV has been detected in thirteen counties in 2014 (see map at right). Statewide, 2,799 birds have been reported and 410 tested have been tested with 52 positive results (13%) as of May 30, 2014. This is much higher than this time last year, when only 0.6% of birds had tested positive for WNV. No human cases of WNV have yet been reported. Twenty three mosquito pools throughout the state and one sentinel chicken from Los Angeles County have tested positive for WNV.





West Nile Virus Risk Assessment

Time Interval 2014 by Half-month
Agency SANM
Spatial No Spatial Filter
Target WNV - West Nile virus
Trap Type All Available Trap Types
Sex/Condition Females - Mixed, Females - Unfed
Species All Available Species

	2014-01-15	2014-01-31	2014-02-15	2014-02-28	2014-03-15	2014-03-31	2014-04-15	2014-04-30	2014-05-15	2014-05-31	2014-06-15	2014-06-30
Risk	1	2.3	2.3	1	2.3	2.3	2.3	2.3	2.5	1.8	1.7	
Environment	1	1	1	1	1	1	1	2	2	2	2	
Abundance		5	5		5	5	5	4	5	2	1	
Infection												
Seroconversion								1	1	1		
Dead Bird	1	1	1	1	1	1	1	2	2	2	2	

The California Department of Public Health generates a risk assessment level ranging from 1-5 for West Nile Virus (WNV). The risk level is determined by analyzing a combination of data on mosquitoes and infection rates gathered by the District, weather patterns and the state WNV hotline. The risk levels are explained as:

Risk Rating 1.0—2.5	<i>Normal Season, "No Alert Level"</i> - Regular district operations
Risk Rating 2.6—4.0	<i>Emergency Planning, "Alert Level"</i> - Enhanced larval detection and control, public health officials notified, increased disease surveillance, more public outreach
Risk Rating 4.1-5.0	<i>Epidemic Conditions, "Emergency Level"</i> - full media campaign, physicians and veterinarians alerted, detection and investigations of human cases, continue enhanced larval surveillance and control



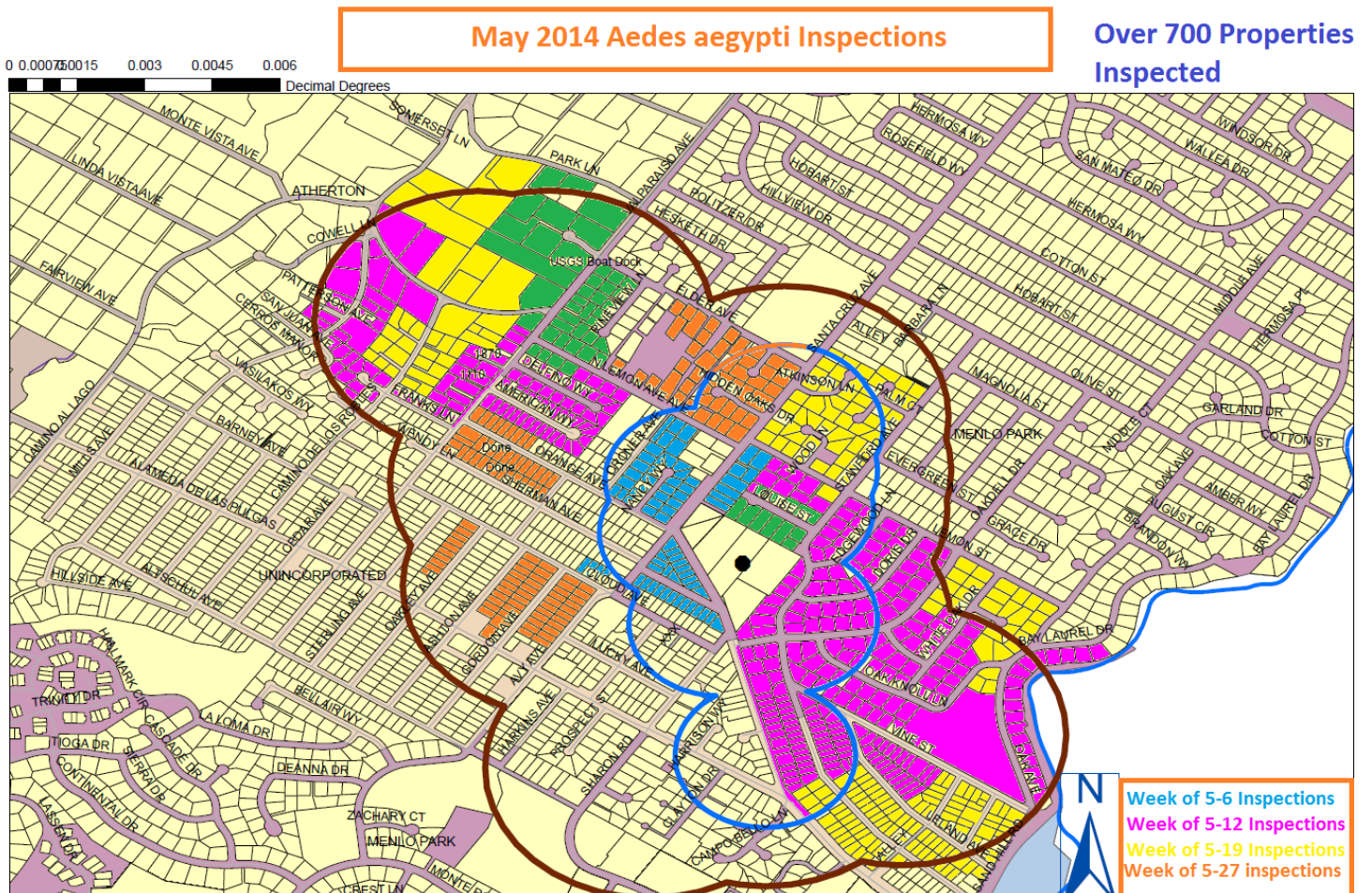
Operations Report

Team Aegypti

In May, District staff continued the mission to eradicate the Yellow Fever mosquito in Menlo Park and Atherton. With the help of District lab staff, vector control technicians and the three seasonal employees were assembled for Team Aegypti. As a result of the collaboration, staff were able to inspect over 700 properties in the month of May alone. As shown in the map below, all the properties within the brown boundary line are scheduled to be inspected by the end of June.

Responsibilities of Team Aegypti:

- Inspection of properties and educating the public about how they can assist in the eradication of *Aedes aegypti*
- Monthly larvicidal treatments at the Holy Cross Cemetery where *Aedes aegypti* was first detected
- Ongoing monitoring using various mosquito traps deployed throughout Menlo Park and Atherton
- Monthly return inspections to over 200 properties identified as mosquito breeding sources that required previous mosquito control treatments.
- Distribute public education materials about *Aedes aegypti* to keep the public updated and informed
- Weekly team meetings to discuss inspection/treatment activities and eradication strategies.



District Balance Sheet - Consolidated Funds As of April 30, 2014

	<u>Apr 30, 2014</u>
ASSETS	
Current Assets	
Checking/Savings	
1010 - Cash	6,781,407
1010A01 - Cash-VCJPA Property Contingency	37,009
1010A02 - Cash-VCJPA Member Contingency	318,881
1020 - Cash - Petty Cash	400
Total Checking/Savings	7,137,697
Accounts Receivable	
1012 - 1012 - Accounts Receivable-001	2,951
Total Accounts Receivable	2,951
Total Current Assets	7,140,648
TOTAL ASSETS	7,140,648
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
4300-1 - 4300-1 - Accounts Payable	32,423
Total Accounts Payable	32,423
Credit Cards	
US Bank Credit Card	-
Total Credit Cards	-
Total Current Liabilities	32,423
Total Liabilities	32,423
Equity	
32000 - Retained Earnings	6,107,309
Net Income	1,000,916
Total Equity	7,108,225
TOTAL LIABILITIES & EQUITY	7,140,648

District Profit & Loss - Consolidated Funds for the month ended April 30, 2014

		MTD April-14	YTD FY13/14	Budgeted FY13/14	YTD Apr % Balance Remaining	83% % of FY13/14 Budget
REVENUES						
1021	Prop. taxes, current, secured	482,574	1,482,398	1,521,718	39,320	97.4%
1024	PY Secured Rede	1,145	3,629	5,000	1,371	72.6%
1031	Prop. taxes, current, unsecured	0	90,552	86,000	(4,552)	105.3%
1033	Prop. taxes, prior, unsecured	0	(4,999)	1,000	5,999	-499.9%
1041	Prop taxes CY secured SB 813	5,304	33,545	26,000	(7,545)	129.0%
1042	Prop taxes CY unsecured SB 813	0	0	650	650	0.0%
1043	PY SB 813 REDEM	0	0	1,400	1,400	0.0%
1045	Prop. taxes unsecured SB 813	0	0	320	320	0.0%
1046	1046 - ERAF Rebate	0	281,332	215,000	(48,332)	121.5%
1621-11	VCJPA-Interest Income	0	2,826	1,800	(1,326)	168.3%
1621	Interest Earned	9,694	34,448	40,500	6,052	86.1%
1831	Homeowner Prop	0	5,484	5,500	16	99.7%
2031	Benefit Assessment	343,091	1,270,279	1,438,811	168,832	88.3%
2439	Mosquito Control Tax	108,686	411,874	484,181	62,307	88.7%
2461	Service Abatement Income	2,235	236,468	266,000	18,812	92.7%
2647	Misc Refunds/RDA/RPTTF	0	68,874	40,000	(18,874)	142.2%
2658-11	VCJPA-Misc Income	0	0	10,000	10,000	0.0%
2658	Other	0	266,171	48,000	(218,171)	554.5%
Total Revenue		962,728	4,180,909	4,168,880	8,780	89.8%
EXPENDITURES						
Salary & Benefits						
4111	Regular Full Time	115,940	1,188,080	1,515,000	328,940	78.3%
4181	Regular Part Time	3,159	100,582	129,000	28,438	78.0%
4311	Social Security	328	7,331	10,000	2,669	73.3%
4321	Retirement	36,635	369,851	478,000	108,149	77.4%
4412	Health Insurance	30,064	289,067	369,000	79,933	78.3%
4414	Great-West Deferred Comp	1,000	8,500	13,000	3,500	73.1%
4415	Medicare Insurance	1,759	18,935	24,000	5,065	78.9%
4422	Dental Insurance	2,700	28,944	38,000	9,056	76.2%
4431	Vision Insurance Plan (VSP)	460	4,344	5,300	956	82.0%
4440	Employee Commute Benefit	428	3,722	5,500	1,778	67.7%
4442	Long Term Disability	868	8,534	11,300	2,766	75.5%
4451	Unemployment Insurance	467	13,498	18,000	4,504	75.0%
4821	AFLAC Insurance	468	4,981	6,500	1,539	76.3%
Subtotal		193,258	2,045,905	2,822,800	577,285	78.0%
Services & Supplies						
8111	Pesticides	6,280	111,960	260,000	138,050	44.8%
5121	Clothing	1,828	16,693	23,700	7,007	70.4%
5158	Household	107	1,988	4,200	2,214	47.3%
5171	Medical/Laboratory	3,424	26,852	18,800	(8,052)	142.8%
5188	Other Misc (Union Bank Fee)	38	372	1,800	1,428	20.7%
5199	Office	466	13,180	20,100	6,940	66.5%
5233	Tools/Equipment	2,484	17,534	19,350	1,816	90.8%
5331	Memberships	0	18,423	18,845	2,422	87.1%
5416	Gasoline/Oil	3,983	45,813	67,000	21,187	68.4%
5426	Facility/Auto/Equip Maint/Repair	818	221,819	295,000	73,381	75.1%
5472	General Maintenance	313	4,081	9,300	6,219	43.9%
5831	Electric/Gas	77	18,287	20,900	2,613	87.5%
5835	Water/Sewer Disposal	1,058	8,008	8,700	1,682	82.6%
5721	Meetings/Conferences	2,858	60,172	91,800	31,628	65.5%
6886	Services/Consultation	28,938	190,824	238,800	47,776	80.0%
6906	District Special Expenses	1,848	38,568	123,780	85,184	31.2%
6712	Telephone	1,630	18,594	22,500	5,908	73.7%
6725	Liability Insurance	0	41,358	53,000	11,642	78.0%
6731	Other Insurance	0	120,083	102,100	(17,983)	117.6%
Subtotal		66,200	970,368	1,360,446	420,089	69.8%
Fixed Assets						
7211	Structures/Improvements	0	0	0	0	0.0%
7311	Equipment	3,444	134,323	144,300	9,977	93.1%
Subtotal		3,444	134,323	144,300	9,977	
Total Expenditures		262,901	3,149,894	4,167,346	1,007,361	76.8%
NET INCOME						
Net Income		699,827	1,000,916	3,358		



"An Independent Special District Working for You Since 1916"

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL

1351 Rollins Road Burlingame, CA 94010

Phone: 650-344-8592
 Fax: 650-344-3843
 info@smcmad.org
 www.smcmad.org

The San Mateo County Mosquito and Vector Control District is an independent, Special District funded by a property tax voted in by individual cities. Our mission is to safeguard the health and comfort of our citizens through a planned program to reduce mosquitoes and other vectors in an environmentally responsible manner.

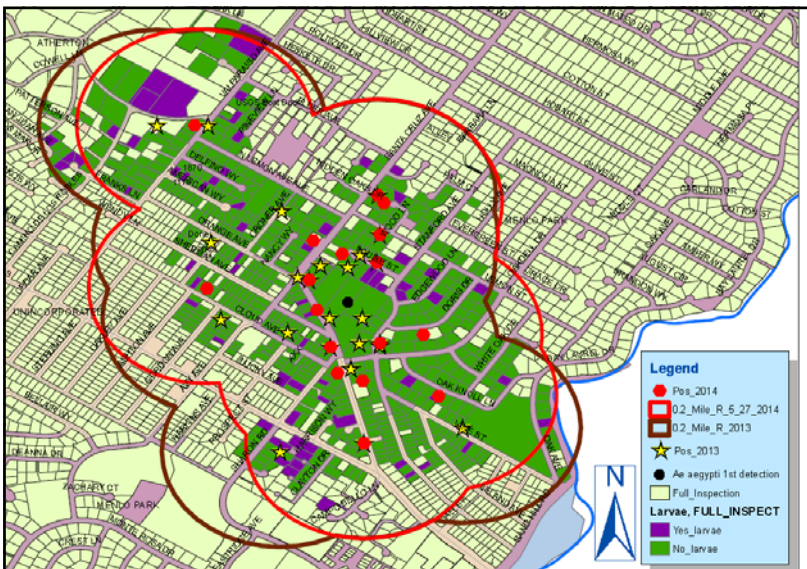
	Extension
Robert B. Gay, Manager_____	12
Brian Weber, Assistant Manager_____	16
Nayer Zahiri, Laboratory Director_____	32
Tina Sebay, Vector Ecologist_____	38
Theresa Shelton, Vector Ecologist_____	44
Warren Macdonald, Laboratory Assistant_____	31
Rosendo Rodriguez, Finance Director_____	11

"A VECTOR is any animal that can transmit disease to animals or people."

Aedes aegypti update

The district continues working to eradicate the *Aedes aegypti* mosquito from the neighborhood surrounding Holy Cross Cemetery in Menlo Park. The mosquito has been detected twenty times so far in 2014, either from larval samples from breeding sources or in traps for eggs or adults (see table at right).

Life Stage	Date	City
1	eggs	1/22/2014 Menlo Park
2	larvae	1/23/2014 Menlo Park
3	larvae	2/5/2014 Menlo Park
4	adult	2/7/2014 Menlo Park
5	eggs	2/7/2014 Menlo Park
6	adult	3/7/2014 Menlo Park
7	larvae	3/14/2014 Menlo Park
8	adult	3/20/2014 Menlo Park
9	eggs	4/2/2014 Menlo Park
10	eggs	4/2/2014 Menlo Park
11	eggs	4/2/2014 Menlo Park
12	adult	4/4/2014 Menlo Park
13	larvae	4/10/2014 Menlo Park
14	adult	5/5/2014 Menlo Park
15	adult	5/5/2014 Menlo Park
16	larvae	5/9/2014 Menlo Park
17	larvae	5/9/2014 Atherton
18	adult	5/13/2014 Menlo Park
19	larvae	5/14/2014 Menlo Park
20	larvae	5/15/2014 Menlo Park



Infestation area of *Aedes aegypti* in Menlo Park and Atherton with 0.2 mile buffer. The area is 2014 (red outline) is almost identical to the area in 2013 (brown outline).