

San Mateo County Mosquito & Vector Control District  
Balance Sheet  
As of Aug 31, 2023

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

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

Month of Report:  
August, 2023

GENERAL FUND:

Ordinary Revenues/Expenditures

Revenues

	Annual Budget	YTD Actual	Annual Variance	%	YTD Budget	YTD Variance	%	Monthly Budget	Monthly Actual	Monthly Variance	%
Total 4000 · PROGRAM REVENUES	2,506,718	70,536	(2,436,182)	2.8%	75,967	(5,431)	92.9%	34,210	49,906	15,696	145.9%
Total 4100 · PROPERTY TAX REVENUES	3,592,034	3,061	(3,588,973)	0.1%	-	3,061	0.0%	-	3,061	3,061	0.0%
Total 4200 · OTHER TAX REVENUES	799,499	315,441	(484,058)	39.5%	-	315,441	0.0%	-	315,441	315,441	0.0%
Total 4300 · OTHER REVENUES	115,848	3,051	(112,797)	2.6%	589	2,462	518.0%	589	1,163	574	197.5%

Total Revenues

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

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

Total 6500 · DEBT SERVICE

	318,094	318,094	-	100.0%	318,094	-	100.0%	-	-	-	0.0%
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Total Expenditures

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

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

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

	(2,599,626)	(7,201)	2,592,425		(11,658)	4,457		(5,827)	(3,600)	2,227	
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