

San Mateo County Mosquito & Vector Control District  
 Balance Sheet  
 As of Apr 30, 2024

	Total Apr 30, 24	General Fund	Capital Fund
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	6,214,195	6,214,195	
1013 · Checking -US Bank - GF x3353	(39,809)	(39,809)	
1018 · Cash-Cal CLASS	3,798,790	3,798,790	
1020 · Cash-County Treasury-CPF x2705	684,718		684,718
1023 · Checking -US Bank - CPF x4183	-		-
1026 · County Funds - FMV	(262,567)	(263,017)	450
1030 · Petty Cash	400	400	
1035 · PARS Pension Rate Stabilization	114,879	114,879	
<b>Total Checking/Savings</b>	<b>10,510,606</b>	<b>9,825,439</b>	<b>685,168</b>
Accounts Receivable			
1100 · Accounts Receivable	8,797	8,797	
1105 · Interest Receivable	-	-	-
<b>Total Accounts Receivable</b>	<b>8,797</b>	<b>8,797</b>	<b>-</b>
Other Current Assets			
1220 · VCJPA-Member Contingency Fund	496,336	496,336	
1230 · Pesticide Inventory	160,226	160,226	
<b>Total Other Current Assets</b>	<b>656,562</b>	<b>656,562</b>	<b>-</b>
<b>Total Current Assets</b>	<b>11,175,965</b>	<b>10,490,797</b>	<b>685,168</b>
<b>TOTAL ASSETS</b>	<b>11,175,965</b>	<b>10,490,797</b>	<b>685,168</b>
<b>LIABILITIES &amp; FUND BALANCE</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	81,969	81,969	-
<b>Total Accounts Payable</b>	<b>81,969</b>	<b>81,969</b>	<b>-</b>
Credit Cards			
1040 · US Bank Purchase Card	-	-	-
<b>Total Credit Cards</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other Current Liabilities			
2200 · Accrued Wages	-	-	-
<b>Total Other Current Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Current Liabilities</b>	<b>81,969</b>	<b>81,969</b>	<b>-</b>
<b>Total Liabilities</b>	<b>81,969</b>	<b>81,969</b>	<b>-</b>
Fund Balance			
Beginning Fund Balance, 7/1/2023	9,816,910	9,062,890	754,020
Due To (From) Funds	-	-	-
Prior Year Adjustment	3,606	3,606	-
Revenues Over Expenditures	1,273,480	1,342,332	(68,852)
<b>Ending Fund Balance *</b>	<b>11,093,996</b>	<b>10,408,828</b>	<b>685,168</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>11,175,965</b>	<b>10,490,797</b>	<b>685,168</b>
<b>* COMPONENTS OF ENDING FUND BALANCE</b>			
Nonspendable (Inventory)	143,930	143,930	-
Pension Rate Stabilization Reserve	110,183	110,183	
Assigned (Capital Improvements)	685,168	-	685,168
Public Health Emergency Fund	800,000	800,000	-
Natural Disaster Emergency Fund	650,000	650,000	-
Real Property Acquisition Fund	2,434,670	2,434,670	-
Debt Service Repayment Fund	1,000,000	1,000,000	-
Unrestricted Fund Balance (Includes Working Capital)	5,270,045	5,270,045	-
<b>Total Fund Balance</b>	<b>11,093,996</b>	<b>10,408,828</b>	<b>685,168</b>

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

Month of Report:  
April, 2024

GENERAL FUND:

Ordinary Revenues/Expenditures

Revenues

	Annual Budget	YTD Actual	Annual Variance	%	YTD Budget	YTD Variance	%	Monthly Budget	Monthly Actual	Monthly Variance	%
Total 4000 · PROGRAM REVENUES	2,506,718	2,230,194	(276,524)	89.0%	2,291,630	(61,436)	97.3%	619,442	593,552	(25,890)	95.8%
Total 4100 · PROPERTY TAX REVENUES	3,592,034	3,176,327	(415,707)	88.4%	3,278,043	(101,716)	96.9%	968,286	910,703	(57,583)	94.1%
Total 4200 · OTHER TAX REVENUES	799,499	794,308	(5,191)	99.4%	729,609	64,699	108.9%	215,527	6	(215,521)	0.0%
Total 4300 · OTHER REVENUES	115,848	303,291	187,443	261.8%	108,612	194,679	279.2%	47,015	74,407	27,392	158.3%

<b>Total Revenues</b>	<b>7,014,099</b>	<b>6,504,120</b>	<b>(509,979)</b>	<b>92.7%</b>	<b>6,407,894</b>	<b>96,226</b>	<b>101.5%</b>	<b>1,850,270</b>	<b>1,578,667</b>	<b>(271,603)</b>	<b>85.3%</b>
-----------------------	------------------	------------------	------------------	--------------	------------------	---------------	---------------	------------------	------------------	------------------	--------------

Expenditures

Total 5000 · SALARIES & WAGES	3,277,706	2,607,450	670,256	79.6%	2,754,950	(147,500)	94.6%	264,204	238,202	(26,002)	90.2%
Total 5100 · EMPLOYEE BENEFITS	1,344,973	1,168,394	176,579	86.9%	1,144,046	24,348	102.1%	97,550	96,565	(985)	99.0%
Total 5200 · TRAINING - BOARD & STAFF	73,010	78,040	(5,030)	106.9%	71,338	6,702	109.4%	800	2,735	1,935	341.9%
Total 5300 · ADMINISTRATION	412,667	324,576	88,091	78.7%	377,081	(52,505)	86.1%	148,571	124,344	(24,227)	83.7%
Total 5400 · INSURANCE	188,516	178,059	10,457	94.5%	188,516	(10,457)	94.5%	-	-	-	0.0%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	102,816	56,212	46,604	54.7%	89,850	(33,638)	62.6%	31,483	7,330	(24,153)	23.3%
Total 5500 · FACILITIES MAINTENANCE	54,640	25,082	29,558	45.9%	45,534	(20,452)	55.1%	4,553	2,421	(2,132)	53.2%
Total 5550 · UTILITIES	64,264	62,330	1,934	97.0%	53,554	8,776	116.4%	4,796	6,194	1,398	129.2%
Total 5600 · FLEET MAINTENANCE	64,650	27,182	37,468	42.0%	50,210	(23,028)	54.1%	4,470	1,287	(3,183)	28.8%
Total 5700 · OPERATIONS	284,821	153,524	131,297	53.9%	228,688	(75,164)	67.1%	13,308	9,184	(4,124)	69.0%
Total 5800 · LABORATORY	95,653	74,983	20,670	78.4%	85,491	(10,508)	87.7%	20,951	4,575	(16,376)	21.8%
Total 5900 · PUBLIC OUTREACH	133,369	87,861	45,508	65.9%	97,466	(9,605)	90.1%	11,970	4,718	(7,252)	39.4%
Total 6500 · DEBT SERVICE	318,094	318,094	(0)	100.0%	318,094	(0)	100.0%	-	-	-	0.0%

<b>Total Expenditures</b>	<b>6,415,179</b>	<b>5,161,788</b>	<b>(1,253,391)</b>	<b>80.5%</b>	<b>5,504,818</b>	<b>(343,030)</b>	<b>93.8%</b>	<b>602,656</b>	<b>497,554</b>	<b>(105,102)</b>	<b>82.6%</b>
---------------------------	------------------	------------------	--------------------	--------------	------------------	------------------	--------------	----------------	----------------	------------------	--------------

<b>General Fund Net Revenues Over Expenditures</b>	<b>598,920</b>	<b>1,342,332</b>	<b>743,412</b>		<b>903,076</b>	<b>439,256</b>		<b>1,247,614</b>	<b>1,081,113</b>	<b>(166,501)</b>	
--	----------------	------------------	----------------	--	----------------	----------------	--	------------------	------------------	------------------	--

CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	19,116	(19,116)	0.0%	-	19,116	0.0%	-	6,623	6,623	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	2,599,626	87,968	2,511,658	3.4%	752,274	(664,306)	11.7%	5,827	7,430	1,603	127.5%

<b>Capital Improvement Fund Net Revenue Over Expenditures</b>	<b>(2,599,626)</b>	<b>(68,852)</b>	<b>2,530,774</b>		<b>(752,274)</b>	<b>683,422</b>		<b>(5,827)</b>	<b>(807)</b>	<b>5,020</b>	
---	--------------------	-----------------	------------------	--	------------------	----------------	--	----------------	--------------	--------------	--