

San Mateo County Mosquito & Vector Control District  
 Balance Sheet  
 As of Sep 30, 2023

	Total Sep 30, 23	General Fund	Capital Fund
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1010 · Cash-County Treasury-GF x2706	5,910,971	5,910,971	
1013 · Checking -US Bank - GF x3353	(28,682)	(28,682)	
1018 · Cash-Cal CLASS	1,128,250	1,128,250	
1020 · Cash-County Treasury-CPF x2705	742,767		742,767
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>7,606,019</b>	<b>6,882,802</b>	<b>743,217</b>
<b>Accounts Receivable</b>			
1100 · Accounts Receivable	113,784	113,784	
1105 · Interest Receivable	-	-	-
<b>Total Accounts Receivable</b>	<b>113,784</b>	<b>113,784</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>8,357,747</b>	<b>7,614,530</b>	<b>743,217</b>
<b>TOTAL ASSETS</b>	<b>8,357,747</b>	<b>7,614,530</b>	<b>743,217</b>
<b>LIABILITIES &amp; FUND BALANCE</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2000 · Accounts Payable	81,317	81,317	-
<b>Total Accounts Payable</b>	<b>81,317</b>	<b>81,317</b>	<b>-</b>
<b>Credit Cards</b>			
1040 · US Bank Purchase Card	16,424	16,424	
<b>Total Credit Cards</b>	<b>16,424</b>	<b>16,424</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>97,741</b>	<b>97,741</b>	<b>-</b>
<b>Total Liabilities</b>	<b>97,741</b>	<b>97,741</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	3,606	3,606	-
Revenues Over Expenditures	(1,560,510)	(1,549,707)	(10,803)
<b>Ending Fund Balance *</b>	<b>8,260,006</b>	<b>7,516,789</b>	<b>743,217</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>8,357,747</b>	<b>7,614,530</b>	<b>743,217</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)	743,217	-	743,217
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)	2,378,006	2,378,006	-
<b>Total Fund Balance</b>	<b>8,260,006</b>	<b>7,516,789</b>	<b>743,217</b>

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

Month of Report:  
September, 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	118,418	(2,388,300)	4.7%	112,948	5,470	104.8%	36,981	47,882	10,901	129.5%
Total 4100 · PROPERTY TAX REVENUES	3,592,034	6,543	(3,585,491)	0.2%	-	6,543	0.0%	-	3,482	3,482	0.0%
Total 4200 · OTHER TAX REVENUES	799,499	315,441	(484,058)	39.5%	-	315,441	0.0%	-	-	-	0.0%
Total 4300 · OTHER REVENUES	115,848	5,830	(110,018)	5.0%	745	5,085	782.5%	156	2,779	2,623	1781.3%

<b>Total Revenues</b>	<b>7,014,099</b>	<b>446,232</b>	<b>(6,567,867)</b>	<b>6.4%</b>	<b>113,693</b>	<b>332,539</b>	<b>392.5%</b>	<b>37,137</b>	<b>54,142</b>	<b>17,005</b>	<b>145.8%</b>
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Expenditures

Total 5000 · SALARIES & WAGES	3,277,706	778,630	2,499,076	23.8%	766,120	12,510	101.6%	377,262	393,804	16,542	104.4%
Total 5100 · EMPLOYEE BENEFITS	1,344,973	440,060	904,913	32.7%	437,269	2,791	100.6%	93,117	82,981	(10,136)	89.1%
Total 5200 · TRAINING - BOARD & STAFF	73,010	25,824	47,186	35.4%	20,693	5,131	124.8%	9,363	2,621	(6,742)	28.0%
Total 5300 · ADMINISTRATION	412,667	89,950	322,717	21.8%	80,601	9,349	111.6%	34,358	44,756	10,398	130.3%
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	23,570	79,246	22.9%	19,469	4,101	121.1%	6,483	573	(5,910)	8.8%
Total 5500 · FACILITIES MAINTENANCE	54,640	8,177	46,463	15.0%	13,663	(5,486)	59.8%	4,553	3,353	(1,200)	73.7%
Total 5550 · UTILITIES	64,264	17,100	47,164	26.6%	16,628	472	102.8%	5,914	6,461	547	109.2%
Total 5600 · FLEET MAINTENANCE	64,650	13,377	51,273	20.7%	13,420	(43)	99.7%	4,470	2,125	(2,345)	47.5%
Total 5700 · OPERATIONS	284,821	57,513	227,308	20.2%	75,234	(17,721)	76.4%	32,167	13,103	(19,064)	40.7%
Total 5800 · LABORATORY	95,653	17,578	78,075	18.4%	15,244	2,334	115.3%	5,081	5,689	608	112.0%
Total 5900 · PUBLIC OUTREACH	133,369	28,007	105,362	21.0%	23,127	4,880	121.1%	2,681	3,719	1,038	138.7%

<b>Total Expenditures</b>	<b>6,415,179</b>	<b>1,995,939</b>	<b>(4,419,240)</b>	<b>31.1%</b>	<b>1,988,078</b>	<b>7,861</b>	<b>100.4%</b>	<b>575,449</b>	<b>559,186</b>	<b>(16,263)</b>	<b>97.2%</b>
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<b>General Fund Net Revenues Over Expenditures</b>	<b>598,920</b>	<b>(1,549,707)</b>	<b>(2,148,627)</b>		<b>(1,874,385)</b>	<b>324,678</b>		<b>(538,312)</b>	<b>(505,043)</b>	<b>33,269</b>	
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CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	2,599,626	10,803	2,588,823	0.4%	17,485	(6,682)	61.8%	5,827	3,602	(2,225)	61.8%

<b>Capital Improvement Fund Net Revenue Over Expenditures</b>	<b>(2,599,626)</b>	<b>(10,803)</b>	<b>2,588,823</b>		<b>(17,485)</b>	<b>6,682</b>		<b>(5,827)</b>	<b>(3,602)</b>	<b>2,225</b>	
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