

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

	Total May 31, 24	General Fund	Capital Fund
ASSETS			
Current Assets			
Checking/Savings			
1010 - Cash-County Treasury-GF x2708	5,398,784	5,398,784	
1013 - Checking -US Bank - GF x3353	(7,879)	(7,879)	
1018 - Cash-Cal CLASS	4,818,803	4,818,803	
1020 - Cash-County Treasury-CPF x2705	676,955		676,955
1023 - Checking -US Bank - CPF x4183	-		-
1026 - County Funds - FMV	(262,567)	(263,017)	450
1030 - Petty Cash	400	400	
1035 - PARS Pension Rate Stabilization	114,879	114,879	
Total Checking/Savings	10,739,575	10,062,171	677,405
Accounts Receivable			
1100 - Accounts Receivable	14,094	14,094	
1105 - Interest Receivable	-	-	-
Total Accounts Receivable	14,094	14,094	-
Other Current Assets			
1220 - VCJPA-Member Contingency Fund	496,336	496,336	
1230 - Pesticide Inventory	160,226	160,226	
1300 - Prepaid Items	14,920	14,920	
Total Other Current Assets	671,482	671,482	-
Total Current Assets	11,425,152	10,747,747	677,405
TOTAL ASSETS	11,425,152	10,747,747	677,405
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 - Accounts Payable	115,089	115,089	-
Total Accounts Payable	115,089	115,089	-
Credit Cards			
1040 - US Bank Purchase Card	-	-	
Total Credit Cards	-	-	-
Other Current Liabilities			
2200 - Accrued Wages	-	-	
Total Other Current Liabilities	-	-	-
Total Current Liabilities	115,089	115,089	-
Total Liabilities	115,089	115,089	-
Fund Balance			
Beginning Fund Balance, 7/1/2023	9,816,910	9,062,880	754,020
Due To (From) Funds	-	-	-
Prior Year Adjustment	3,606	3,606	-
Revenues Over Expenditures	1,489,547	1,566,162	(76,615)
Ending Fund Balance *	11,310,062	10,632,658	677,405
TOTAL LIABILITIES & FUND BALANCE	11,425,152	10,747,747	677,405
* COMPONENTS OF ENDING FUND BALANCE			
Nonspendable (Inventory)	143,930	143,930	-
Pension Rate Stabilization Reserve	110,183	110,183	-
Assigned (Capital Improvements)	677,405	-	677,405
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)	5,493,875	5,493,875	-
Total Fund Balance	11,310,062	10,632,658	677,405

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

Month of Report:
May, 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	2,426,930	(79,788)	96.8%	2,492,316	(65,386)	97.4%	200,686	196,736	(3,950)	98.0%
Total 4100 · PROPERTY TAX REVENUES	3,592,034	3,485,465	(106,569)	97.0%	3,592,034	(106,569)	97.0%	313,991	309,137	(4,854)	98.5%
Total 4200 · OTHER TAX REVENUES	799,499	921,879	122,380	115.3%	799,499	122,380	115.3%	69,890	127,571	57,681	182.5%
Total 4300 · OTHER REVENUES	115,848	325,895	210,047	281.3%	114,642	211,253	284.3%	6,030	22,604	16,574	374.9%

Total Revenues

	7,014,099	7,160,169	146,070	102.1%	6,998,491	161,678	102.3%	590,597	656,049	65,452	111.1%
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Expenditures

Total 5000 · SALARIES & WAGES	3,277,706	2,858,613	419,093	87.2%	3,019,154	(160,541)	94.7%	264,204	251,162	(13,042)	95.1%
Total 5100 · EMPLOYEE BENEFITS	1,344,973	1,267,004	77,969	94.2%	1,241,870	25,134	102.0%	97,824	98,610	786	100.8%
Total 5200 · TRAINING - BOARD & STAFF	73,010	79,080	(6,070)	108.3%	73,010	6,070	108.3%	1,672	1,015	(657)	60.7%
Total 5300 · ADMINISTRATION	412,667	332,380	80,287	80.5%	396,384	(64,004)	83.9%	19,303	7,803	(11,500)	40.4%
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	56,449	46,367	54.9%	96,333	(39,884)	58.6%	6,483	238	(6,245)	3.7%
Total 5500 · FACILITIES MAINTENANCE	54,640	32,794	21,846	60.0%	50,087	(17,293)	65.5%	4,553	7,671	3,118	168.5%
Total 5550 · UTILITIES	64,264	66,697	(2,433)	103.8%	59,468	7,229	112.2%	5,914	4,367	(1,547)	73.8%
Total 5600 · FLEET MAINTENANCE	64,650	30,930	33,720	47.8%	54,680	(23,750)	56.6%	4,470	3,573	(897)	79.9%
Total 5700 · OPERATIONS	284,821	191,884	92,937	67.4%	275,054	(83,170)	69.8%	46,366	10,667	(35,699)	23.0%
Total 5800 · LABORATORY	95,653	84,003	11,650	87.8%	90,572	(6,569)	92.7%	5,081	5,148	67	101.3%
Total 5900 · PUBLIC OUTREACH	133,369	98,019	35,350	73.5%	125,434	(27,415)	78.1%	27,968	10,158	(17,810)	36.3%

Total 6500 · DEBT SERVICE

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

	6,415,179	5,594,007	(821,172)	87.2%	5,988,656	(394,649)	93.4%	483,838	400,412	(83,426)	82.8%
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General Fund Net Revenues Over Expenditures

	598,920	1,566,162	967,242		1,009,835	556,327		106,759	255,637	148,878	
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CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE

	-	19,116	(19,116)	0.0%	-	19,116	0.0%	-	-	-	0.0%
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Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES

	2,599,626	95,731	2,503,895	3.7%	758,101	(662,370)	12.6%	5,827	7,763	1,936	133.2%
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Capital Improvement Fund Net Revenue Over Expenditures

	(2,599,626)	(76,615)	2,523,011		(758,101)	681,486		(5,827)	(7,763)	(1,936)	
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