

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

	Total Nov 30, 23	General Fund	Capital Fund
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	3,930,842	3,930,842	
1013 · Checking -US Bank - GF x3353	(44,169)	(44,169)	
1018 · Cash-Cal CLASS	2,726,269	2,726,269	
1020 · Cash-County Treasury-CPF x2705	720,996		720,996
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	7,186,651	6,465,205	721,446
Accounts Receivable			
1100 · Accounts Receivable	89,699	89,699	
1105 · Interest Receivable	-	-	-
Total Accounts Receivable	89,699	89,699	-
Other Current Assets			
1220 · VCJPA-Member Contingency Fund	476,488	476,488	
1230 · Pesticide Inventory	160,226	160,226	
Total Other Current Assets	636,714	636,714	-
Total Current Assets	7,913,064	7,191,618	721,446
TOTAL ASSETS	7,913,064	7,191,618	721,446
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	105,973	105,973	-
Total Accounts Payable	105,973	105,973	-
Credit Cards			
1040 · US Bank Purchase Card	14,827	14,827	
Total Credit Cards	14,827	14,827	-
Other Current Liabilities			
2200 · Accrued Wages	-	-	-
Total Other Current Liabilities	-	-	-
Total Current Liabilities	120,800	120,800	-
Total Liabilities	120,800	120,800	-
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	(2,028,252)	(1,995,678)	(32,574)
Ending Fund Balance *	7,792,264	7,070,818	721,446
TOTAL LIABILITIES & FUND BALANCE	7,913,064	7,191,618	721,446
* COMPONENTS OF ENDING FUND BALANCE			
Nonspendable (Inventory)	143,930	143,930	-
Pension Rate Stabilization Reserve	110,183	110,183	-
Assigned (Capital Improvements)	721,446	-	721,446
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)	1,932,035	1,932,035	-
Total Fund Balance	7,792,264	7,070,818	721,446

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

Month of Report:	YTD	Annual	YTD	YTD	Monthly	Monthly	Monthly
November, 2023	Actual	Variance	Budget	Variance	Budget	Actual	Variance
		%		%			%
GENERAL FUND:							
Ordinary Revenues/Expenditures							
Revenues							
Total 4000 · PROGRAM REVENUES	2,506,718	(2,365,898)	136,199	4,621	3,088	5,272	2,184
Total 4100 · PROPERTY TAX REVENUES	3,592,034	(3,299,074)	181,049	111,911	181,049	172,985	(8,064)
Total 4200 · OTHER TAX REVENUES	799,499	(484,058)	40,300	275,141	40,300	-	(40,300)
Total 4300 · OTHER REVENUES	115,848	(28,361)	12,584	74,903	-	12,369	12,369
Total Revenues	7,014,099	(6,177,390)	370,132	466,577	224,437	190,626	(33,811)
Expenditures							
Total 5000 · SALARIES & WAGES	3,277,706	1,987,724	1,293,885	(3,903)	264,092	251,265	(12,827)
Total 5100 · EMPLOYEE BENEFITS	1,344,973	713,380	627,865	3,728	95,263	95,962	699
Total 5200 · TRAINING - BOARD & STAFF	73,010	36,918	37,490	(1,398)	11,989	5,439	(6,550)
Total 5300 · ADMINISTRATION	412,667	114,505	116,848	(2,343)	16,298	13,335	(2,963)
Total 5400 · INSURANCE	188,516	178,059	188,516	(10,457)	-	-	-
Total 5400 · COMPUTER HARDWARE & SOFTWARE	102,816	39,340	32,435	6,905	6,483	10,993	4,510
Total 5500 · FACILITIES MAINTENANCE	54,640	11,208	22,769	(11,561)	4,553	869	(3,684)
Total 5550 · UTILITIES	64,264	29,811	27,338	2,473	5,914	6,205	291
Total 5600 · FLEET MAINTENANCE	64,650	21,094	22,360	(1,266)	4,470	3,636	(834)
Total 5700 · OPERATIONS	284,821	79,608	96,470	(16,862)	8,370	10,498	2,128
Total 5800 · LABORATORY	95,653	38,659	37,604	1,055	15,279	13,178	(2,101)
Total 5900 · PUBLIC OUTREACH	133,369	44,341	37,849	6,492	-	9,871	9,871
Total 6500 · DEBT SERVICE	318,094	(0)	318,094	(0)	-	-	-
Total Expenditures	6,415,179	(3,582,793)	2,859,523	(27,137)	432,711	421,251	(11,460)
General Fund Net Revenues Over Expenditures	598,920	(1,995,678)	(2,489,391)	493,713	(208,274)	(230,625)	(22,351)
CAPITAL IMPROVEMENT FUND:							
Total 6000 · CAPITAL IMPROVEMENTS REVENUE							
Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	(6,123)	-	6,123	-	-	-
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	2,599,626	2,560,929	109,139	(70,442)	85,827	3,600	(82,227)
Capital Improvement Fund Net Revenue Over Expenditures	(2,599,626)	(32,574)	(109,139)	76,565	(85,827)	(3,600)	82,227