

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

	Total Apr 30, 23	General Fund	Capital Fund
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1010 · Cash-County Treasury-GF x2706	8,497,840	8,497,840	
1015 · Checking -Union Bank - GF x9757	(11,290)	(11,290)	
1018 · Cash-Cal CLASS	200,000	200,000	
1020 · Cash-County Treasury-CPF x2705	836,684		836,684
1025 · Checking -Union Bank - CPF x6913	(12,947)		(12,947)
1016 · County Funds - FMV	(259,384)	(259,924)	540
1030 · Petty Cash	400	400	
1035 · PARS Pension Rate Stabilization	110,183	110,183	
<b>Total Checking/Savings</b>	<b>9,361,487</b>	<b>8,537,210</b>	<b>824,278</b>
<b>Accounts Receivable</b>			
1100 · Accounts Receivable	38,258	38,258	
1105 · Interest Receivable	-	-	-
<b>Total Accounts Receivable</b>	<b>38,258</b>	<b>38,258</b>	<b>-</b>
<b>Other Current Assets</b>			
1220 · VCJPA-Member Contingency Fund	479,266	479,266	
1230 · Pesticide Inventory	176,476	176,476	
<b>Total Other Current Assets</b>	<b>655,742</b>	<b>655,742</b>	<b>-</b>
<b>Total Current Assets</b>	<b>10,055,487</b>	<b>9,231,210</b>	<b>824,278</b>
<b>TOTAL ASSETS</b>	<b>10,055,487</b>	<b>9,231,210</b>	<b>824,278</b>
<b>LIABILITIES &amp; FUND BALANCE</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2000 · Accounts Payable	86,674	86,674	-
<b>Total Accounts Payable</b>	<b>86,674</b>	<b>86,674</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>86,674</b>	<b>86,674</b>	<b>-</b>
<b>Total Liabilities</b>	<b>86,674</b>	<b>86,674</b>	<b>-</b>
<b>Fund Balance</b>			
Beginning Fund Balance, 7/1/2022	8,751,530	8,001,587	749,944
Due To (From) Funds	-	(276,044)	276,044
Revenues Over Expenditures	1,217,283	1,418,993	(201,710)
<b>Ending Fund Balance *</b>	<b>9,968,814</b>	<b>9,144,536</b>	<b>824,278</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>10,055,487</b>	<b>9,231,210</b>	<b>824,278</b>
<b>* COMPONENTS OF ENDING FUND BALANCE</b>			
Nonspendable (Inventory)	143,930	143,930	-
Assigned (Capital Improvements)	824,278	-	824,278
Public Health Emergency Fund	800,000	800,000	-
Natural Disaster Emergency Fund	650,000	650,000	-
Real Property Acquisiton Fund	1,134,670	1,134,670	-
Debt Service Repayment Fund	1,000,000	1,000,000	-
Unrestricted Fund Balance (Includes Working Capital)	5,415,936	5,415,936	-
<b>Total Fund Balance</b>	<b>9,968,814</b>	<b>9,144,536</b>	<b>824,278</b>

Statement of Revenues, Expenditures Budget vs. Actual  
July 2022 through June 2023

Month of Report:  
**Apr, 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	2,452,750	2,165,026	(287,724)	88.3%	2,159,415	5,611	100.3%	570,762	585,700	14,938	102.6%
Total 4100 · PROPERTY TAX REVENUES	3,197,480	3,029,467	(168,013)	94.7%	2,913,041	116,426	104.0%	794,127	852,399	58,272	107.3%
Total 4200 · OTHER TAX REVENUES	841,578	706,733	(134,845)	84.0%	225,000	481,733	314.1%	-	-	-	0.0%
Total 4300 · OTHER REVENUES	187,848	117,353	(70,495)	62.5%	140,575	(23,222)	83.5%	13,488	54,916	41,428	407.1%

Total Revenues

	6,679,656	6,018,580	(661,076)	90.1%	5,438,031	580,549	110.7%	1,378,377	1,493,015	114,638	108.3%
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Expenditures

Total 5000 · SALARIES & WAGES	3,031,167	2,395,478	635,689	79.0%	2,455,930	(60,452)	97.5%	232,640	220,986	(11,654)	95.0%
Total 5100 · EMPLOYEE BENEFITS	887,416	808,721	78,695	91.1%	763,710	45,011	105.9%	61,853	65,051	3,198	105.2%
Total 5200 · TRAINING - BOARD & STAFF	87,973	55,812	32,161	63.4%	67,610	(11,798)	82.6%	2,699	544	(2,156)	20.1%
Total 5300 · ADMINISTRATION	593,988	395,417	198,572	66.6%	532,569	(137,153)	74.2%	149,167	137,564	(11,603)	92.2%
Total 5400 · INSURANCE	143,254	138,306	4,948	96.5%	143,254	(4,948)	96.5%	-	-	-	0.0%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	70,365	39,904	30,461	56.7%	64,293	(24,389)	62.1%	12,499	11,798	(701)	94.4%
Total 5500 · FACILITIES MAINTENANCE	51,547	41,574	9,973	80.7%	42,955	(1,381)	96.8%	4,296	5,514	1,218	128.4%
Total 5550 · UTILITIES	77,617	54,923	22,694	70.8%	64,679	(9,756)	84.9%	6,469	4,869	(1,600)	75.3%
Total 5600 · FLEET MAINTENANCE	59,891	42,233	17,658	70.5%	49,909	(7,676)	84.6%	4,991	2,271	(2,720)	45.5%
Total 5700 · OPERATIONS	262,067	185,171	76,896	70.7%	218,389	(33,218)	84.8%	21,839	13,095	(8,744)	60.0%
Total 5800 · LABORATORY	85,668	49,424	36,244	57.7%	71,602	(22,178)	69.0%	7,033	10,496	3,463	149.2%
Total 5900 · PUBLIC OUTREACH	125,820	74,529	51,291	59.2%	104,850	(30,321)	71.1%	10,485	6,023	(4,462)	57.4%
Total 6500 · DEBT SERVICE	330,000	318,094	11,906	96.4%	330,000	11,906	96.4%	-	-	-	0.0%

Total Expenditures

	5,806,773	4,599,586	(1,207,187)	79.2%	4,909,750	(310,164)	93.7%	513,971	478,210	(35,761)	93.0%
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General Fund Net Revenues Over Expenditures

	872,883	1,418,993	546,110		528,281	890,712		864,406	1,014,805	150,399	
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**CAPITAL IMPROVEMENT FUND:**

Total 6000 · CAPITAL IMPROVEMENTS REVENUE

Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES

Capital Improvement Fund Net Revenue Over Expenditures

Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	12,254	(12,254)	0.0%	-	12,254	0.0%	-	5,209	5,209	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	2,007,554	213,964	1,793,590	10.7%	561,668	(347,704)	38.1%	4,166	15,111	10,945	362.7%
Capital Improvement Fund Net Revenue Over Expenditures	(2,007,554)	(201,710)	1,805,844		(561,668)	359,958		(4,166)	(9,902)	(5,736)	