

San Mateo County Mosquito & Vector Control District
Balance Sheet
As of Oct 31, 2023

	Total Oct 31, 23	General Fund	Capital Fund
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	4,078,041	4,078,041	
1013 · Checking -US Bank - GF x3353	(1,105)	(1,105)	
1018 · Cash-Cal CLASS	2,713,900	2,713,900	
1020 · Cash-County Treasury-CPF x2705	745,290		745,290
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	7,388,839	6,643,099	745,740
Accounts Receivable			
1100 · Accounts Receivable	116,386	116,386	
1105 · Interest Receivable	-	-	-
Total Accounts Receivable	116,386	116,386	-
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	8,141,939	7,396,200	745,740
TOTAL ASSETS	8,141,939	7,396,200	745,740
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	114,099	93,406	20,694
Total Accounts Payable	114,099	93,406	20,694
Credit Cards			
1040 · US Bank Purchase Card	1,350	1,350	
Total Credit Cards	1,350	1,350	-
Other Current Liabilities			
2200 · Accrued Wages	-	-	-
Total Other Current Liabilities	-	-	-
Total Current Liabilities	115,449	94,756	20,694
Total Liabilities	115,449	94,756	20,694
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	(1,794,026)	(1,765,053)	(28,973)
Ending Fund Balance *	8,026,490	7,301,444	725,046
TOTAL LIABILITIES & FUND BALANCE	8,141,939	7,396,200	745,740
* COMPONENTS OF ENDING FUND BALANCE			
Nonspendable (Inventory)	143,930	143,930	-
Pension Rate Stabilization Reserve	110,183	110,183	-
Assigned (Capital Improvements)	725,046	-	725,046
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)	2,162,661	2,162,661	-
Total Fund Balance	8,026,490	7,301,444	725,046

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

Month of Report: October, 2023	Annual Budget	YTD Actual	Annual Variance	%	YTD Budget	YTD Variance	%	Monthly Budget	Monthly Actual	Monthly Variance	%
GENERAL FUND:											
Ordinary Revenues/Expenditures											
Revenues											
Total 4000 - PROGRAM REVENUES	2,506,718	135,549	(2,371,169)	5.4%	133,111	2,438	101.8%	20,163	22,955	2,792	113.8%
Total 4100 - PROPERTY TAX REVENUES	3,592,034	119,975	(3,472,059)	3.3%	-	119,975	0.0%	-	113,432	113,432	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	75,118	(40,730)	64.8%	12,584	62,534	596.9%	11,839	70,518	58,679	595.6%
Total Revenues	7,014,099	646,083	(6,368,016)	9.2%	145,695	500,388	443.4%	32,002	206,905	174,903	645.5%
Expenditures											
Total 5000 - SALARIES & WAGES	3,277,706	1,038,716	2,238,990	31.7%	1,029,793	8,923	100.9%	263,673	260,086	(3,587)	98.6%
Total 5100 - EMPLOYEE BENEFITS	1,344,973	535,630	809,343	39.8%	532,602	3,028	100.6%	95,333	95,570	237	100.2%
Total 5200 - TRAINING - BOARD & STAFF	73,010	30,653	42,357	42.0%	25,501	5,152	120.2%	4,808	4,101	(707)	85.3%
Total 5300 - ADMINISTRATION	412,667	101,170	311,497	24.5%	100,550	620	100.6%	19,949	27,478	7,529	137.7%
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	28,347	74,469	27.6%	25,952	2,395	109.2%	6,483	4,777	(1,706)	73.7%
Total 5500 - FACILITIES MAINTENANCE	54,640	10,339	44,301	18.9%	18,216	(7,877)	56.8%	4,553	2,162	(2,391)	47.5%
Total 5550 - UTILITIES	64,264	23,607	40,657	36.7%	21,424	2,183	110.2%	4,796	6,507	1,711	135.7%
Total 5600 - FLEET MAINTENANCE	64,650	17,458	47,192	27.0%	17,890	(432)	97.6%	4,470	4,081	(389)	91.3%
Total 5700 - OPERATIONS	284,821	69,110	215,711	24.3%	88,100	(18,990)	78.4%	12,866	11,421	(1,445)	88.8%
Total 5800 - LABORATORY	95,653	25,481	70,172	26.6%	22,325	3,156	114.1%	7,081	7,198	117	101.7%
Total 5900 - PUBLIC OUTREACH	133,369	34,471	98,898	25.8%	37,849	(3,378)	91.1%	14,722	6,114	(8,608)	41.5%
Total 6500 - DEBT SERVICE	318,094	318,094	(0)	100.0%	318,094	(0)	100.0%	-	-	-	0.0%
Total Expenditures	6,415,179	2,411,136	(4,004,043)	37.6%	2,426,812	(15,676)	99.4%	438,734	429,495	(9,239)	97.9%
General Fund Net Revenues Over Expenditures	598,920	(1,765,053)	(2,363,973)		(2,281,117)	516,064		(406,732)	(222,589)	184,143	
CAPITAL IMPROVEMENT FUND:											
Total 6000 - CAPITAL IMPROVEMENTS REVENUE											
Total 6000 - CAPITAL IMPROVEMENTS REVENUE	-	6,123	(6,123)	0.0%	-	6,123	0.0%	-	6,123	6,123	0.0%
Total 6000 - CAPITAL IMPROVEMENTS EXPENDITURES											
Total 6000 - CAPITAL IMPROVEMENTS EXPENDITURES	2,599,626	35,096	2,564,530	1.4%	23,312	11,784	150.5%	5,827	3,600	(2,227)	61.8%
Capital Improvement Fund Net Revenue Over Expenditures	(2,599,626)	(28,973)	2,570,653		(23,312)	(5,661)		(5,827)	2,523	8,350	