

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

	Total May 31, 23	General Fund	Capital Fund
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1010 · Cash-County Treasury-GF x2706	8,823,556	8,823,556	
1015 · Checking -Union Bank - GF x9757	(96,959)	(96,959)	
1018 · Cash-Cal CLASS	200,875	200,875	
1020 · Cash-County Treasury-CPF x2705	820,327		820,327
1025 · Checking -Union Bank - CPF x6913	-		-
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>9,598,999</b>	<b>8,778,132</b>	<b>820,867</b>
<b>Accounts Receivable</b>			
1100 · Accounts Receivable	35,832	35,832	
1105 · Interest Receivable	-	-	-
<b>Total Accounts Receivable</b>	<b>35,832</b>	<b>35,832</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>10,290,573</b>	<b>9,469,706</b>	<b>820,867</b>
<b>TOTAL ASSETS</b>	<b>10,290,573</b>	<b>9,469,706</b>	<b>820,867</b>
<b>LIABILITIES &amp; FUND BALANCE</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2000 · Accounts Payable	177,069	122,069	55,000
<b>Total Accounts Payable</b>	<b>177,069</b>	<b>122,069</b>	<b>55,000</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>177,069</b>	<b>122,069</b>	<b>55,000</b>
<b>Total Liabilities</b>	<b>177,069</b>	<b>122,069</b>	<b>55,000</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	1,361,974	1,622,095	(260,121)
<b>Ending Fund Balance *</b>	<b>10,113,504</b>	<b>9,347,637</b>	<b>765,867</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>10,290,573</b>	<b>9,469,706</b>	<b>820,867</b>
<b>* COMPONENTS OF ENDING FUND BALANCE</b>			
Nonspendable (Inventory)	143,930	143,930	-
Assigned (Capital Improvements)	765,867	-	765,867
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)	5,619,037	5,619,037	-
<b>Total Fund Balance</b>	<b>10,113,504</b>	<b>9,347,637</b>	<b>765,867</b>

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

Month of Report:  
**May, 2023**

	Annual Budget	YTD Actual	Annual Variance	%	YTD Budget	YTD Variance	%	Monthly Budget	Monthly Actual	Monthly Variance	%
<b>GENERAL FUND:</b>											
<b>Ordinary Revenues/Expenditures</b>											
<b>Revenues</b>											
Total 4000 · PROGRAM REVENUES	2,452,750	2,354,714	(98,036)	96.0%	2,380,498	(25,784)	98.9%	221,083	189,688	(31,395)	85.8%
Total 4100 · PROPERTY TAX REVENUES	3,197,480	3,323,481	126,001	103.9%	3,197,480	126,001	103.9%	284,439	294,014	9,575	103.4%
Total 4200 · OTHER TAX REVENUES	841,578	828,610	(12,968)	98.5%	841,578	(12,968)	98.5%	616,578	121,877	(494,701)	19.8%
Total 4300 · OTHER REVENUES	187,848	118,313	(69,535)	63.0%	140,575	(22,262)	84.2%	-	960	960	0.0%
<b>Total Revenues</b>	<b>6,679,656</b>	<b>6,625,118</b>	<b>(54,538)</b>	<b>99.2%</b>	<b>6,560,131</b>	<b>64,987</b>	<b>101.0%</b>	<b>1,122,100</b>	<b>606,538</b>	<b>(515,562)</b>	<b>54.1%</b>
<b>Expenditures</b>											
Total 5000 · SALARIES & WAGES	3,031,167	2,628,838	402,329	86.7%	2,688,570	(59,732)	97.8%	232,640	233,360	720	100.3%
Total 5100 · EMPLOYEE BENEFITS	887,416	872,238	15,178	98.3%	825,563	46,675	105.7%	61,853	65,465	3,612	105.8%
Total 5200 · TRAINING - BOARD & STAFF	87,973	57,483	30,490	65.3%	68,169	(10,686)	84.3%	559	1,670	1,111	298.8%
Total 5300 · ADMINISTRATION	593,988	405,339	188,649	68.2%	550,543	(145,204)	73.6%	17,374	9,532	(8,442)	53.0%
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	54,379	15,986	77.3%	67,329	(12,950)	80.8%	3,036	14,474	11,438	476.8%
Total 5500 · FACILITIES MAINTENANCE	51,547	42,241	9,306	81.9%	47,251	(5,010)	89.4%	4,296	1,121	(3,175)	26.1%
Total 5550 · UTILITIES	77,617	60,820	16,797	78.4%	71,148	(10,328)	85.5%	6,469	5,898	(571)	91.2%
Total 5600 · FLEET MAINTENANCE	59,891	44,293	15,598	74.0%	54,900	(10,607)	80.7%	4,991	2,060	(2,931)	41.3%
Total 5700 · OPERATIONS	262,067	228,597	33,470	87.2%	240,228	(11,631)	95.2%	21,839	43,425	21,586	198.8%
Total 5800 · LABORATORY	85,668	54,096	31,572	63.1%	78,635	(24,539)	68.8%	7,033	3,742	(3,291)	53.2%
Total 5900 · PUBLIC OUTREACH	125,820	98,300	27,520	78.1%	115,335	(17,035)	85.2%	10,485	20,864	10,379	199.0%
Total 6500 · DEBT SERVICE	330,000	318,094	11,906	96.4%	330,000	11,906	96.4%	-	-	-	0.0%
<b>Total Expenditures</b>	<b>5,806,773</b>	<b>5,003,023</b>	<b>(803,750)</b>	<b>86.2%</b>	<b>5,280,925</b>	<b>(277,902)</b>	<b>94.7%</b>	<b>371,175</b>	<b>401,612</b>	<b>30,437</b>	<b>108.2%</b>
<b>General Fund Net Revenues Over Expenditures</b>	<b>872,883</b>	<b>1,622,095</b>	<b>749,212</b>		<b>1,279,206</b>	<b>342,889</b>		<b>750,925</b>	<b>204,926</b>	<b>(545,999)</b>	
<b>CAPITAL IMPROVEMENT FUND:</b>											
<b>Total 6000 · CAPITAL IMPROVEMENTS REVENUE</b>											
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	2,007,554	272,374	1,735,180	13.6%	565,834	(295,460)	48.1%	4,166	58,410	54,244	1402.1%
Capital Improvement Fund Net Revenue Over Expenditures	(2,007,554)	(260,121)	1,747,433		(565,834)	305,713		(4,166)	(58,410)	(54,244)	