

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

| | Total Dec 31, 23 | General Fund | Capital Fund |
|--|---------------------|------------------|-----------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| 1010 · Cash-County Treasury-GF x2706 | 6,268,247 | 6,268,247 | |
| 1013 · Checking -US Bank - GF x3353 | (17,573) | (17,573) | |
| 1018 · Cash-Cal CLASS | 2,739,101 | 2,739,101 | |
| 1020 · Cash-County Treasury-CPF x2705 | 720,937 | | 720,937 |
| 1023 · Checking -US Bank - CPF x4183 | (3,542) | | (3,542) |
| 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 | 9,559,883 | 8,842,038 | 717,845 |
| Accounts Receivable | | | |
| 1100 · Accounts Receivable | 73,844 | 73,844 | |
| 1105 · Interest Receivable | - | - | - |
| Total Accounts Receivable | 73,844 | 73,844 | - |
| 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 | 10,270,441 | 9,552,596 | 717,845 |
| TOTAL ASSETS | 10,270,441 | 9,552,596 | 717,845 |
| LIABILITIES & FUND BALANCE | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |
| 2000 · Accounts Payable | 174,450 | 164,800 | 9,650 |
| Total Accounts Payable | 174,450 | 164,800 | 9,650 |
| Credit Cards | | | |
| 1040 · US Bank Purchase Card | - | - | |
| Total Credit Cards | - | - | - |
| Other Current Liabilities | | | |
| 2200 · Accrued Wages | - | - | |
| Total Other Current Liabilities | - | - | - |
| Total Current Liabilities | 174,450 | 164,800 | 9,650 |
| Total Liabilities | 174,450 | 164,800 | 9,650 |
| 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 | 275,475 | 321,299 | (45,824) |
| Ending Fund Balance * | 10,095,991 | 9,387,796 | 708,195 |
| TOTAL LIABILITIES & FUND BALANCE | 10,270,441 | 9,552,596 | 717,845 |
| * COMPONENTS OF ENDING FUND BALANCE | | | |
| Nonspendable (Inventory) | 143,930 | 143,930 | - |
| Pension Rate Stabilization Reserve | 110,183 | 110,183 | - |
| Assigned (Capital Improvements) | 708,195 | - | 708,195 |
| Public Health Emergency Fund | 800,000 | 800,000 | - |
| Natural Disaster Emergency Fund | 650,000 | 650,000 | - |
| Real Property Acquisiton Fund | 2,434,670 | 2,434,670 | - |
| Debt Service Repayment Fund | 1,000,000 | 1,000,000 | - |
| Unrestricted Fund Balance (Includes Working Capital) | 4,249,013 | 4,249,013 | - |
| Total Fund Balance | 10,095,991 | 9,387,796 | 708,195 |

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

| Month of Report: | YTD | Annual | YTD | YTD | Monthly | Monthly | Monthly |
|---|------------------|--------------------|------------------|-----------------|------------------|------------------|------------------|
| December, 2023 | Actual | Variance | Budget | Variance | Budget | Actual | Variance |
| | | % | | | % | | % |
| GENERAL FUND: | | | | | | | |
| Ordinary Revenues/Expenditures | | | | | | | |
| Revenues | | | | | | | |
| Total 4000 - PROGRAM REVENUES | 1,294,457 | (1,212,261) | 1,307,185 | (12,728) | 1,170,986 | 1,153,637 | (17,349) |
| Total 4100 - PROPERTY TAX REVENUES | 1,792,830 | (1,799,204) | 1,824,272 | (31,442) | 1,643,223 | 1,499,869 | (143,354) |
| Total 4200 - OTHER TAX REVENUES | 799,499 | (337,846) | 406,020 | 55,633 | 365,720 | 146,212 | (219,508) |
| Total 4300 - OTHER REVENUES | 115,848 | (14,797) | 18,149 | 82,902 | 5,565 | 13,564 | 7,999 |
| Total Revenues | 3,649,990 | (3,364,109) | 3,555,626 | 94,364 | 3,185,494 | 2,813,282 | (372,212) |
| Expenditures | | | | | | | |
| Total 5000 - SALARIES & WAGES | 1,543,243 | 1,734,463 | 1,566,424 | (23,181) | 272,539 | 253,261 | (19,278) |
| Total 5100 - EMPLOYEE BENEFITS | 786,263 | 558,710 | 753,561 | 32,702 | 125,696 | 154,670 | 28,974 |
| Total 5200 - TRAINING - BOARD & STAFF | 73,010 | 27,818 | 38,762 | 6,430 | 1,272 | 6,152 | 4,880 |
| Total 5300 - ADMINISTRATION | 412,667 | 259,500 | 178,879 | (25,712) | 62,031 | 17,265 | (44,766) |
| Total 5400 - INSURANCE | 188,516 | 10,457 | 188,516 | (10,457) | - | - | - |
| Total 5450 - COMPUTER HARDWARE & SOFTWARE | 102,816 | 39,936 | 38,918 | 1,018 | 6,483 | 596 | (5,887) |
| Total 5500 - FACILITIES MAINTENANCE | 54,640 | 40,710 | 27,322 | (13,392) | 4,553 | 2,722 | (1,831) |
| Total 5550 - UTILITIES | 64,264 | 29,817 | 32,134 | 2,313 | 4,796 | 5,335 | 539 |
| Total 5600 - FLEET MAINTENANCE | 64,650 | 42,148 | 32,330 | (9,828) | 9,970 | 1,136 | (8,834) |
| Total 5700 - OPERATIONS | 284,821 | 192,700 | 104,788 | (12,667) | 8,318 | 12,513 | 4,195 |
| Total 5800 - LABORATORY | 95,653 | 45,336 | 42,685 | 7,632 | 5,081 | 9,614 | 4,533 |
| Total 5900 - PUBLIC OUTREACH | 133,369 | 81,949 | 43,112 | 8,308 | 5,263 | 3,418 | (1,845) |
| Total 6500 - DEBT SERVICE | 318,094 | (0) | 318,094 | (0) | - | - | - |
| Total Expenditures | 3,328,691 | (3,086,488) | 3,365,525 | (36,834) | 506,002 | 466,683 | (39,319) |
| General Fund Net Revenues Over Expenditures | 321,299 | (277,621) | 190,101 | 131,198 | 2,679,492 | 2,346,599 | (332,893) |
| CAPITAL IMPROVEMENT FUND: | | | | | | | |
| Total 6000 - CAPITAL IMPROVEMENTS REVENUE | | | | | | | |
| Total 6000 - CAPITAL IMPROVEMENTS REVENUE | 6,123 | (6,123) | - | 6,123 | - | - | - |
| Total 6000 - CAPITAL IMPROVEMENTS EXPENDITURES | 51,947 | 2,547,679 | 728,966 | (677,019) | 619,827 | 3,601 | (616,226) |
| Capital Improvement Fund Net Revenue Over Expenditures | (45,824) | 2,553,802 | (728,966) | 683,142 | (619,827) | (3,601) | 616,226 |