

San Mateo County Mosquito & Vector Control District
Balance Sheet
As of Jan 31, 2024

	Total Jan 31, 24	General Fund	Capital Fund
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	6,715,308	6,715,308	
1013 · Checking -US Bank - GF x3353	(43,379)	(43,379)	
1018 · Cash-Cal CLASS	2,751,855	2,751,855	
1020 · Cash-County Treasury-CPF x2705	710,516		710,516
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	9,987,012	9,276,046	710,966
Accounts Receivable			
1100 · Accounts Receivable	68,075	68,075	
1105 · Interest Receivable	-	-	-
Total Accounts Receivable	68,075	68,075	-
Other Current Assets			
1220 · VCJPA-Member Contingency Fund	494,980	494,980	
1230 · Pesticide Inventory	160,226	160,226	
Total Other Current Assets	655,206	655,206	-
Total Current Assets	10,710,293	9,999,327	710,966
TOTAL ASSETS	10,710,293	9,999,327	710,966
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	99,035	98,646	388
Total Accounts Payable	99,035	98,646	388
Credit Cards			
1040 · US Bank Purchase Card	-	-	
Total Credit Cards	-	-	-
Other Current Liabilities			
2200 · Accrued Wages	-	-	
Total Other Current Liabilities	-	-	-
Total Current Liabilities	99,035	98,646	388
Total Liabilities	99,035	98,646	388
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	790,743	834,185	(43,442)
Ending Fund Balance *	10,611,259	9,900,681	710,578
TOTAL LIABILITIES & FUND BALANCE	10,710,293	9,999,327	710,966
* COMPONENTS OF ENDING FUND BALANCE			
Nonspendable (Inventory)	143,930	143,930	-
Pension Rate Stabilization Reserve	110,183	110,183	
Assigned (Capital Improvements)	710,578	-	710,578
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)	4,761,898	4,761,898	-
Total Fund Balance	10,611,259	9,900,681	710,578

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

Month of Report:	YTD	Annual	YTD	YTD	Monthly	Monthly	Monthly	Monthly		
January, 2024	Actual	Variance	Budget	Variance	%	Budget	Actual	Variance		
								%		
GENERAL FUND:										
Ordinary Revenues/Expenditures										
Revenues										
Total 4000 · PROGRAM REVENUES	2,506,718	1,516,427	(990,291)	60.5%	1,546,847	(30,420)	221,970	(17,692)	92.6%	
Total 4100 · PROPERTY TAX REVENUES	3,592,034	2,068,782	(1,523,252)	57.6%	2,128,708	(59,926)	275,952	(28,484)	90.6%	
Total 4200 · OTHER TAX REVENUES	799,499	794,302	(5,197)	99.3%	473,783	320,519	332,649	264,886	490.9%	
Total 4300 · OTHER REVENUES	115,848	196,637	80,789	169.7%	51,946	144,691	77,094	43,297	228.1%	
Total Revenues	7,014,099	4,576,148	(2,437,951)	65.2%	4,201,284	374,864	907,665	262,007	140.6%	
Expenditures										
Total 5000 · SALARIES & WAGES	3,277,706	1,774,676	1,503,030	54.1%	1,830,516	(55,840)	231,433	(32,659)	87.6%	
Total 5100 · EMPLOYEE BENEFITS	1,344,973	892,793	452,180	66.4%	850,845	41,948	106,530	9,246	109.5%	
Total 5200 · TRAINING - BOARD & STAFF	73,010	49,330	23,680	67.6%	49,027	303	4,138	(6,127)	40.3%	
Total 5300 · ADMINISTRATION	412,667	174,957	237,710	42.4%	200,358	(25,401)	20,441	(1,038)	95.2%	
Total 5400 · INSURANCE	188,516	178,059	10,457	94.5%	188,516	(10,457)	-	-	0.0%	
Total 5450 · COMPUTER HARDWARE & SOFTWARE	102,816	46,227	56,589	45.0%	45,401	826	6,291	(192)	97.0%	
Total 5500 · FACILITIES MAINTENANCE	54,640	16,201	38,439	29.7%	31,875	(15,674)	4,553	2,271	(2,282)	49.9%
Total 5550 · UTILITIES	64,264	43,453	20,811	67.6%	38,048	5,405	5,914	3,092	152.3%	
Total 5600 · FLEET MAINTENANCE	64,650	23,443	41,207	36.3%	36,800	(13,357)	940	(3,530)	21.0%	
Total 5700 · OPERATIONS	284,821	101,601	183,220	35.7%	137,529	(35,928)	32,741	(23,261)	29.0%	
Total 5800 · LABORATORY	95,653	55,161	40,492	57.7%	54,378	783	4,704	(6,989)	40.2%	
Total 5900 · PUBLIC OUTREACH	133,369	67,969	65,400	51.0%	52,695	15,274	9,583	6,966	172.7%	
Total 6500 · DEBT SERVICE	318,094	318,094	(0)	100.0%	318,094	(0)	-	-	0.0%	
Total Expenditures	6,415,179	3,741,963	(2,673,216)	58.3%	3,834,082	(92,119)	411,784	(56,773)	87.9%	
General Fund Net Revenues Over Expenditures	598,920	834,185	235,265		367,202	466,983	495,881	318,780		
CAPITAL IMPROVEMENT FUND:										
Capital Improvement Fund Net Revenue Over Expenditures										
Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	12,493	(12,493)	0.0%	-	12,493	6,371	6,371	0.0%	
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	2,599,626	55,935	2,543,691	2.2%	734,793	(678,858)	5,827	(2,227)	61.8%	
Capital Improvement Fund Net Revenue Over Expenditures	(2,599,626)	(43,442)	2,556,184		(734,793)	691,351	2,771	8,598		

Statement of Revenues, Expenditures Budget vs. Actual
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January, 2024	Actual	Variance	Budget	Variance	%	Budget	Actual	Variance
					%			%
GENERAL FUND:								
Ordinary Revenues/Expenditures								
Revenues								
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Total 4200 · OTHER TAX REVENUES	799,499	794,302	(5,197)	99.3%	473,783	320,519	332,649	264,886
Total 4300 · OTHER REVENUES	115,848	196,637	80,789	169.7%	51,946	144,691	77,094	43,297
Total Revenues	7,014,099	4,576,148	(2,437,951)	65.2%	4,201,284	374,864	907,665	262,007
Expenditures								
Total 5000 · SALARIES & WAGES	3,277,706	1,774,676	1,503,030	54.1%	1,830,516	(55,840)	231,433	(32,659)
Total 5100 · EMPLOYEE BENEFITS	1,344,973	892,793	452,180	66.4%	850,845	41,948	106,530	9,246
Total 5200 · TRAINING - BOARD & STAFF	73,010	49,330	23,680	67.6%	49,027	303	4,138	(6,127)
Total 5300 · ADMINISTRATION	412,667	174,957	237,710	42.4%	200,358	(25,401)	20,441	(1,038)
Total 5400 · INSURANCE	188,516	178,059	10,457	94.5%	188,516	(10,457)	-	-
Total 5450 · COMPUTER HARDWARE & SOFTWARE	102,816	46,227	56,589	45.0%	45,401	826	6,291	(192)
Total 5500 · FACILITIES MAINTENANCE	54,640	16,201	38,439	29.7%	31,875	(15,674)	4,553	2,271
Total 5550 · UTILITIES	64,264	43,453	20,811	67.6%	38,048	5,405	5,914	3,092
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Total Expenditures	6,415,179	3,741,963	(2,673,216)	58.3%	3,834,082	(92,119)	411,784	(56,773)
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Capital Improvement Fund Net Revenue Over Expenditures								
Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	12,493	(12,493)	0.0%	-	12,493	6,371	6,371
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	2,599,626	55,935	2,543,691	2.2%	734,793	(678,858)	5,827	(2,227)
Capital Improvement Fund Net Revenue Over Expenditures	(2,599,626)	(43,442)	2,556,184		(734,793)	691,351	2,771	8,598