

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

	Total Jan 31, 23	General Fund	Capital Fund
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	8,273,500	8,273,500	
1015 · Checking -Union Bank - GF x9757	(49,465)	(49,465)	
1020 · Cash-County Treasury-CPF x2705	840,879		840,879
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	
Total Checking/Savings	8,916,114	8,074,695	841,419
Accounts Receivable			
1100 · Accounts Receivable	22,063	22,063	
1105 · Interest Receivable	-	-	-
Total Accounts Receivable	22,063	22,063	-
Other Current Assets			
1220 · VCJPA-Member Contingency Fund	469,114	469,114	
1230 · Pesticide Inventory	176,476	176,476	
Total Other Current Assets	645,590	645,590	-
Total Current Assets	9,583,767	8,742,348	841,419
TOTAL ASSETS	9,583,767	8,742,348	841,419
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	67,205	67,205	-
Total Accounts Payable	67,205	67,205	-
Credit Cards			
1040 · US Bank Purchase Card	-	-	
Total Credit Cards	-	-	-
Other Current Liabilities			
2200 · Accrued Wages	-	-	
Total Other Current Liabilities	-	-	-
Total Current Liabilities	67,205	67,205	-
Total Liabilities	67,205	67,205	-
Fund Balance			
Beginning Fund Balance, 7/1/2022	8,751,531	8,001,587	749,944
Due To (From) Funds	-	(276,044)	276,044
Revenues Over Expenditures	765,032	949,601	(184,569)
Ending Fund Balance *	9,516,563	8,675,143	841,419
TOTAL LIABILITIES & FUND BALANCE	9,583,767	8,742,348	841,419
* COMPONENTS OF ENDING FUND BALANCE			
Nonspendable (Inventory)	143,930	143,930	-
Assigned (Capital Improvements)	841,419	-	841,419
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)	4,946,543	4,946,543	-
Total Fund Balance	9,516,563	8,675,143	841,419

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

Month of Report:
Jan, 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	1,460,908	(991,842)	59.6%	1,469,813	(8,905)	99.4%	225,052	224,347	(705)	99.7%
Total 4100 · PROPERTY TAX REVENUES	3,197,480	2,000,140	(1,197,340)	62.6%	1,959,976	40,164	102.0%	260,119	286,566	26,447	110.2%
Total 4200 · OTHER TAX REVENUES	841,578	706,733	(134,845)	84.0%	119,341	587,392	592.2%	-	302,209	302,209	0.0%
Total 4300 · OTHER REVENUES	187,848	51,137	(136,711)	27.2%	95,837	(44,700)	53.4%	15,324	33,605	18,281	219.3%

Total Revenues	6,679,656	4,218,918	(2,460,738)	63.2%	3,644,967	573,951	115.7%	500,495	846,727	346,232	169.2%
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Expenditures

Total 5000 · SALARIES & WAGES	3,031,167	1,622,793	1,408,374	53.5%	1,658,226	(35,433)	97.9%	232,640	220,900	(11,740)	95.0%
Total 5100 · EMPLOYEE BENEFITS	887,416	629,216	258,200	70.9%	578,151	51,065	108.8%	61,853	70,760	8,907	114.4%
Total 5200 · TRAINING - BOARD & STAFF	87,973	33,863	54,110	38.5%	44,548	(10,685)	76.0%	559	2,303	1,744	412.0%
Total 5300 · ADMINISTRATION	593,988	223,125	370,863	37.6%	315,983	(92,858)	70.6%	33,529	16,096	(17,433)	48.0%
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	25,040	45,325	35.6%	45,722	(20,682)	54.8%	3,036	4,769	1,733	157.1%
Total 5500 · FACILITIES MAINTENANCE	51,547	27,983	23,564	54.3%	30,067	(2,084)	93.1%	4,296	3,284	(1,012)	76.4%
Total 5550 · UTILITIES	77,617	38,393	39,224	49.5%	45,272	(6,879)	84.8%	6,469	5,350	(1,119)	82.7%
Total 5600 · FLEET MAINTENANCE	59,891	32,423	27,468	54.1%	34,936	(2,513)	92.8%	4,991	3,685	(1,306)	73.8%
Total 5700 · OPERATIONS	262,067	104,662	157,405	39.9%	152,872	(48,210)	68.5%	21,839	27,711	5,872	126.9%
Total 5800 · LABORATORY	85,668	32,029	53,639	37.4%	50,503	(18,474)	63.4%	7,033	2,899	(4,134)	41.2%
Total 5900 · PUBLIC OUTREACH	125,820	43,389	82,431	34.5%	73,395	(30,006)	59.1%	10,485	7,136	(3,349)	68.1%

Total 6500 · DEBT SERVICE	330,000	318,094	11,906	96.4%	330,000	11,906	96.4%	-	-	-	0.0%
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Total Expenditures	5,806,773	3,269,317	(2,537,456)	56.3%	3,502,929	(233,612)	93.3%	386,730	364,892	(21,838)	94.4%
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General Fund Net Revenues Over Expenditures

	872,883	949,601	76,718		142,038	807,563		113,765	481,836	368,071	
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CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	7,044	(7,044)	0.0%	-	7,044	0.0%	-	4,248	4,248	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	2,007,554	191,613	1,815,941	9.5%	549,170	(357,557)	34.9%	4,166	3,615	(551)	86.8%

Capital Improvement Fund Net Revenue Over Expenditures

	(2,007,554)	(184,569)	1,822,985		(549,170)	364,601		(4,166)	634	4,800	
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