

San Mateo County Mosquito & Vector Control District
 Balance Sheet
 As of Jul 31, 2022

	Total Jul 31, 22	General Fund	Capital Fund
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	6,369,599	6,369,599	
1015 · Checking -Union Bank - GF x9757	(82,046)	(82,046)	
1020 · Cash-County Treasury-CPF x2705	1,022,289		1,022,289
1025 · Checking -Union Bank - CPF x6913	-		-
1016 · County Funds - FMV	38,952	38,412	540
1030 · Petty Cash	400	400	
1035 · PARS Pension Rate Stabilization	125,133	125,133	
Total Checking/Savings	<u>7,474,327</u>	<u>6,451,498</u>	<u>1,022,829</u>
Accounts Receivable			
1100 · Accounts Receivable	138,944	138,944	
1105 · Interest Receivable	-	-	-
Total Accounts Receivable	<u>138,944</u>	<u>138,944</u>	<u>-</u>
Other Current Assets			
1106 · Other Receivable	38,397	38,397	
1220 · VCJPA-Member Contingency Fund	475,622	475,622	
1230 · Pesticide Inventory	155,369	155,369	
1300 · Prepaid Items	-	-	
Total Other Current Assets	<u>669,388</u>	<u>669,388</u>	<u>-</u>
Total Current Assets	<u>8,282,659</u>	<u>7,259,830</u>	<u>1,022,829</u>
TOTAL ASSETS	<u>8,282,659</u>	<u>7,259,830</u>	<u>1,022,829</u>
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	153,106	103,125	49,981
Total Accounts Payable	<u>153,106</u>	<u>103,125</u>	<u>49,981</u>
Credit Cards			
1040 · US Bank Purchase Card	-	-	
Total Credit Cards	<u>-</u>	<u>-</u>	<u>-</u>
Other Current Liabilities			
2200 · Accrued Wages	-	-	
Total Other Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Total Current Liabilities	<u>153,106</u>	<u>103,125</u>	<u>49,981</u>
Total Liabilities	<u>153,106</u>	<u>103,125</u>	<u>49,981</u>
Fund Balance			
Beginning Fund Balance, 7/1/2022	9,043,708	8,017,720	1,025,988
Due To (From) Funds	-	-	-
Revenues Over Expenditures	(914,154)	(861,014)	(53,140)
Ending Fund Balance *	<u>8,129,554</u>	<u>7,156,706</u>	<u>972,848</u>
TOTAL LIABILITIES & FUND BALANCE	<u>8,282,659</u>	<u>7,259,830</u>	<u>1,022,829</u>
* COMPONENTS OF ENDING FUND BALANCE			
Nonspendable (Inventory)	143,930	143,930	-
Assigned (Capital Improvements)	972,848	-	972,848
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)	3,428,106	3,428,106	-
Total Fund Balance	<u>8,129,554</u>	<u>7,156,706</u>	<u>972,848</u>

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

Month of Report:
Jul, 2022

GENERAL FUND:

Ordinary Revenues/Expenditures

Revenues

Total 4000 · PROGRAM REVENUES
Total 4100 · PROPERTY TAX REVENUES
Total 4200 · OTHER TAX REVENUES
Total 4300 · OTHER REVENUES

Total Revenues

Expenditures

Total 5000 · SALARIES & WAGES
Total 5100 · EMPLOYEE BENEFITS
Total 5200 · TRAINING - BOARD & STAFF
Total 5300 · ADMINISTRATION
Total 5400 · INSURANCE
Total 5450 · COMPUTER HARDWARE & SOFTWARE
Total 5500 · FACILITIES MAINTENANCE
Total 5550 · UTILITIES
Total 5600 · FLEET MAINTENANCE
Total 5700 · OPERATIONS
Total 5800 · LABORATORY
Total 5900 · PUBLIC OUTREACH

Total 6500 · DEBT SERVICE

Total Expenditures

General Fund Net Revenues Over Expenditures

CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES

Capital Improvement Fund Net Revenue Over Expenditures

	Annual Budget	YTD Actual	Annual Variance	%	YTD Budget	YTD Variance	%	Monthly Budget	Monthly Actual	Monthly Variance	Monthly %
Total 4000 · PROGRAM REVENUES	2,452,750	39,916	(2,412,834)	1.6%	24,763	15,153	161.2%	24,763	39,916	15,153	161.2%
Total 4100 · PROPERTY TAX REVENUES	3,197,480	-	(3,197,480)	0.0%	-	-	0.0%	-	-	-	0.0%
Total 4200 · OTHER TAX REVENUES	841,578	-	(841,578)	0.0%	-	-	0.0%	-	-	-	0.0%
Total 4300 · OTHER REVENUES	187,848	-	(187,848)	0.0%	-	-	0.0%	-	-	-	0.0%
Total Revenues	6,679,656	39,916	(6,639,740)	0.6%	24,763	15,153	161.2%	24,763	39,916	15,153	161.2%
Total 5000 · SALARIES & WAGES	3,031,167	128,731	2,902,436	4.2%	162,600	(33,869)	79.2%	252,600	128,731	(123,869)	51.0%
Total 5100 · EMPLOYEE BENEFITS	887,416	219,652	667,764	24.8%	207,033	12,619	106.1%	207,033	219,652	12,619	106.1%
Total 5200 · TRAINING - BOARD & STAFF	87,973	3,436	84,537	3.9%	2,704	732	127.1%	2,704	3,436	732	127.1%
Total 5300 · ADMINISTRATION	593,988	46,226	547,762	7.8%	44,507	1,719	103.9%	44,507	46,226	1,719	103.9%
Total 5400 · INSURANCE	143,254	138,306	4,948	96.5%	143,254	(4,948)	96.5%	143,254	138,306	(4,948)	0.0%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	70,365	1,927	68,438	2.7%	3,043	(1,116)	63.3%	3,043	1,927	(1,116)	63.3%
Total 5500 · FACILITIES MAINTENANCE	51,547	3,737	47,810	7.2%	4,291	(554)	87.1%	4,291	3,737	(554)	87.1%
Total 5550 · UTILITIES	77,617	3,726	73,891	4.8%	6,458	(2,732)	57.7%	6,458	3,726	(2,732)	57.7%
Total 5600 · FLEET MAINTENANCE	59,891	6,632	53,259	11.1%	4,990	1,642	132.9%	4,990	6,632	1,642	132.9%
Total 5700 · OPERATIONS	262,067	16,457	245,610	6.3%	21,838	(5,381)	75.4%	21,838	16,457	(5,381)	75.4%
Total 5800 · LABORATORY	85,668	3,699	81,969	4.3%	8,305	(4,606)	44.5%	8,305	3,699	(4,606)	44.5%
Total 5900 · PUBLIC OUTREACH	125,820	10,307	115,513	8.2%	10,491	(184)	98.2%	10,491	10,307	(184)	98.2%
Total 6500 · DEBT SERVICE	330,000	318,094	11,906	96.4%	330,000	11,906	96.4%	330,000	318,094	(11,906)	96.4%
Total Expenditures	5,806,773	900,931	(4,905,843)	15.5%	949,514	(48,584)	94.9%	1,039,514	900,931	(138,584)	86.7%
General Fund Net Revenues Over Expenditures	872,883	(861,014)	(1,733,897)		(924,751)	63,737		(1,014,751)	(861,014)	153,737	
Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	2,007,554	53,140	1,954,414	2.6%	64,174	(11,034)	82.8%	64,174	53,140	(11,034)	82.8%
Capital Improvement Fund Net Revenue Over Expenditures	(2,007,554)	(53,140)	1,954,414		(64,174)	11,034		(64,174)	(53,140)	11,034	