

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

	Total Aug 31, 22	General Fund	Capital Fund
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	6,244,324	6,244,324	
1015 · Checking -Union Bank - GF x9757	(18,531)	(18,531)	
1020 · Cash-County Treasury-CPF x2705	969,151		969,151
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	7,359,429	6,389,738	969,691
Accounts Receivable			
1100 · Accounts Receivable	151,805	151,805	
1105 · Interest Receivable	-	-	-
Total Accounts Receivable	151,805	151,805	-
Other Current Assets			
1220 · VCJPA-Member Contingency Fund	475,622	475,622	
1230 · Pesticide Inventory	155,369	155,369	
Total Other Current Assets	630,991	630,991	-
Total Current Assets	8,142,225	7,172,534	969,691
TOTAL ASSETS	8,142,225	7,172,534	969,691
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	71,816	71,816	-
Total Accounts Payable	71,816	71,816	-
Credit Cards			
1040 · US Bank Purchase Card	-	-	
Total Credit Cards	-	-	-
Other Current Liabilities			
2200 · Accrued Wages	-	-	
Total Other Current Liabilities	-	-	-
Total Current Liabilities	71,816	71,816	-
Total Liabilities	71,816	71,816	-
Fund Balance			
Beginning Fund Balance, 7/1/2022	9,043,707	8,017,720	1,025,988
Due To (From) Funds	-	-	-
Revenues Over Expenditures	(973,298)	(917,001)	(56,297)
Ending Fund Balance *	8,070,409	7,100,718	969,691
TOTAL LIABILITIES & FUND BALANCE	8,142,225	7,172,534	969,691
* COMPONENTS OF ENDING FUND BALANCE			
Nonspendable (Inventory)	143,930	143,930	-
Assigned (Capital Improvements)	969,691	-	969,691
Public Health Emergency Fund	800,000	800,000	-
Natural Disaster Emergency Fund	650,000	650,000	-
Real Property Acquisition Fund	1,134,670	1,134,670	-
Debt Service Repayment Fund	1,000,000	1,000,000	-
Unrestricted Fund Balance (Includes Working Capital)	3,372,118	3,372,118	-
Total Fund Balance	8,070,409	7,100,718	969,691

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

Month of Report:

Aug, 2022

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	72,618	(2,380,132)	3.0%	63,267	9,351	114.8%	38,504	32,702	(5,802)	84.9%
Total 4100 · PROPERTY TAX REVENUES	3,197,480	-	(3,197,480)	0.0%	218	(218)	0.0%	218	-	(218)	0.0%
Total 4200 · OTHER TAX REVENUES	841,578	272,290	(569,288)	32.4%	-	272,290	0.0%	-	272,290	272,290	0.0%
Total 4300 · OTHER REVENUES	187,848	638	(187,210)	0.3%	-	638	0.0%	-	638	638	0.0%

Total Revenues

	6,679,656	345,547	(6,334,109)	5.2%	63,485	282,062	544.3%	38,722	305,630	266,908	789.3%
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Expenditures

Total 5000 · SALARIES & WAGES	3,031,167	356,810	2,674,357	11.8%	395,242	(38,432)	90.3%	232,640	228,079	(4,561)	98.0%
Total 5100 · EMPLOYEE BENEFITS	887,416	280,312	607,104	31.6%	268,886	11,426	104.2%	61,853	60,660	(1,193)	98.1%
Total 5200 · TRAINING - BOARD & STAFF	87,973	6,871	81,102	7.8%	3,263	3,608	210.6%	559	3,259	2,700	583.0%
Total 5300 · ADMINISTRATION	593,988	66,340	527,648	11.2%	73,657	(7,317)	90.1%	29,150	20,114	(9,036)	69.0%
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	9,943	60,422	14.1%	6,079	3,864	163.6%	3,036	8,011	4,975	263.9%
Total 5500 · FACILITIES MAINTENANCE	51,547	7,309	44,238	14.2%	8,587	(1,278)	85.1%	4,296	3,572	(724)	83.2%
Total 5550 · UTILITIES	77,617	10,128	67,489	13.0%	12,927	(2,799)	78.4%	6,469	6,402	(67)	99.0%
Total 5600 · FLEET MAINTENANCE	59,891	15,475	44,416	25.8%	9,981	5,494	155.0%	4,991	8,622	3,631	172.7%
Total 5700 · OPERATIONS	262,067	30,727	231,340	11.7%	43,677	(12,950)	70.4%	21,839	14,046	(7,793)	64.3%
Total 5800 · LABORATORY	85,668	9,056	76,612	10.6%	15,338	(6,282)	59.0%	7,033	5,357	(1,676)	76.2%
Total 5900 · PUBLIC OUTREACH	125,820	13,176	112,644	10.5%	20,970	(7,794)	62.8%	10,479	2,868	(7,611)	27.4%
Total 6500 · DEBT SERVICE	330,000	318,094	11,906	96.4%	330,000	11,906	96.4%	-	-	-	0.0%

Total Expenditures

	5,806,773	1,262,548	(4,544,225)	21.7%	1,331,861	(69,313)	94.8%	382,345	360,990	(21,355)	94.4%
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General Fund Net Revenues Over Expenditures

	872,883	(917,001)	(1,789,884)		(1,268,376)	351,375		(343,623)	(55,359)	288,264	
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CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	2,007,554	56,297	1,951,258	2.8%	68,340	(12,044)	82.4%	4,166	3,157	(1,009)	75.8%

Capital Improvement Fund Net Revenue Over Expenditures

	(2,007,554)	(56,297)	1,951,258		(68,340)	12,044		(4,166)	(3,157)	1,009	
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