

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

	Total May 31, 22	General Fund	Capital Fund
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	7,854,000	7,854,000	
1015 · Checking -Union Bank - GF x9757	(41,719)	(41,719)	
1020 · Cash-County Treasury-CPF x2705	830,392		830,392
1025 · Checking -Union Bank - CPF x6913	-		-
1016 · County Funds - FMV	38,952	38,412	540
1030 · Petty Cash	310	310	
1035 · PARS Pension Rate Stabilization	125,133	125,133	
Total Checking/Savings	8,807,068	7,976,136	830,932
Accounts Receivable			
1100 · Accounts Receivable	43,538	43,538	
Total Accounts Receivable	43,538	43,538	-
Other Current Assets			
1220 · VCJPA-Member Contingency Fund	482,798	482,798	
1230 · Pesticide Inventory	155,369	155,369	
Total Other Current Assets	638,167	638,167	-
Total Current Assets	9,488,774	8,657,841	830,932
TOTAL ASSETS	9,488,774	8,657,841	830,932
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	89,426	76,714	12,712
Total Accounts Payable	89,426	76,714	12,712
Credit Cards			
1040 · US Bank Purchase Card	3,781	3,781	
Total Credit Cards	3,781	3,781	-
Other Current Liabilities			
Total Other Current Liabilities	-	-	-
Total Current Liabilities	93,207	80,495	12,712
Total Liabilities	93,207	80,495	12,712
Fund Balance			
Beginning Fund Balance, 7/1/2021	11,282,647	10,260,379	1,022,269
Due To (From) Funds	-	(7,538,838)	7,538,838
Revenues Over Expenditures	(1,887,080)	5,855,806	(7,742,887)
Ending Fund Balance *	9,395,567	8,577,347	818,220
TOTAL LIABILITIES & FUND BALANCE	9,488,774	8,657,841	830,932
* COMPONENTS OF ENDING FUND BALANCE			
Nonspendable (Inventory)	143,930	143,930	-
Assigned (Capital Improvements)	818,220	-	818,220
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	-
Unrestricted Fund Balance (Includes Working Capital)	5,848,747	5,848,747	-
Total Fund Balance	9,395,567	8,577,347	818,220

Statement of Revenues, Expenditures Budget vs. Actual
July 2021 through June 2022

Month of Report:
May, 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	2,345,910	2,272,649	(73,261)	96.9%	2,284,091	(11,442)	99.5%	181,943	207,097	25,154	113.8%
Total 4100 · PROPERTY TAX REVENUES	3,049,097	3,060,063	10,966	100.4%	2,996,448	63,615	102.1%	254,657	296,232	41,575	116.3%
Total 4200 · OTHER TAX REVENUES	690,000	854,074	164,074	123.8%	594,446	259,628	143.7%	-	114,260	114,260	0.0%
Total 4300 · OTHER REVENUES	4,085,968	3,902,394	(183,574)	95.5%	3,952,783	(50,389)	98.7%	89	169	80	190.4%
Total 4800 · GRANT REVENUE	44,450	91,298	46,848	205.4%	44,450	46,848	205.4%	-	-	-	

Total Revenues

	10,215,425	10,180,478	(34,947)	99.7%	9,872,218	308,260	103.1%	436,689	617,759	181,070	141.5%
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Expenditures

Total 5000 · SALARIES & WAGES	2,861,515	2,295,032	566,483	80.2%	2,559,620	(264,588)	89.7%	222,871	211,758	(11,113)	95.0%
Total 5100 · EMPLOYEE BENEFITS	852,839	808,977	43,862	94.9%	790,102	18,875	102.4%	62,737	60,629	(2,108)	96.6%
Total 5200 · TRAINING - BOARD & STAFF	60,200	46,812	13,388	77.8%	57,933	(11,121)	80.8%	267	-	(267)	0.0%
Total 5300 · ADMINISTRATION	566,678	498,237	68,441	87.9%	539,493	(41,256)	92.4%	26,588	29,572	2,984	111.2%
Total 5400 · INSURANCE	125,282	125,230	53	100.0%	125,282	(53)	100.0%	-	-	-	0.0%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	78,772	55,207	23,565	70.1%	71,906	(16,699)	76.8%	9,391	437	(8,954)	4.7%
Total 5500 · FACILITIES MAINTENANCE	48,175	43,014	5,161	89.3%	44,160	(1,146)	97.4%	4,015	(6,186)	(10,201)	-154.1%
Total 5550 · UTILITIES	91,519	57,703	33,816	63.1%	83,893	(26,190)	68.8%	7,626	6,612	(1,014)	86.7%
Total 5600 · FLEET MAINTENANCE	62,365	43,047	19,318	69.0%	57,168	(14,121)	75.3%	5,197	1,651	(3,546)	31.8%
Total 5700 · OPERATIONS	314,975	224,445	90,530	71.3%	205,698	18,747	109.1%	9,682	30,439	20,757	314.4%
Total 5800 · LABORATORY	77,900	67,863	10,037	87.1%	71,409	(3,546)	95.0%	6,491	9,291	2,800	143.1%
Total 5900 · PUBLIC OUTREACH	79,460	59,106	20,354	74.4%	72,838	(13,732)	81.1%	6,622	3,009	(3,613)	45.4%
Total 6500 · DEBT SERVICE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%

Total Expenditures

	5,219,680	4,324,671	(895,009)	82.9%	4,679,502	(354,831)	92.4%	361,487	347,212	(14,275)	96.1%
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General Fund Net Revenues Over Expenditures

	4,995,745	5,855,806	860,061		5,192,716	663,090		75,202	270,547	195,345	
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CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	6,618	(6,618)	0.0%	-	6,618	0.0%	-	-	-	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	9,845,795	7,749,505	2,096,290	78.7%	8,864,564	(1,115,059)	87.4%	5,833	25,033	19,200	429.2%

Capital Improvement Fund Net Revenue Over Expenditures

	(9,845,795)	(7,742,887)	2,102,908		(8,864,564)	1,121,677		(5,833)	(25,033)	(19,200)	
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