

San Mateo County Mosquito & Vector Control District
 Balance Sheet
 As of Dec 31, 2021

	Total Dec 31, 21	General Fund	Capital Fund
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	6,707,981	6,707,981	
1015 · Checking -Union Bank - GF x9757	(36,023)	(36,023)	
1020 · Cash-County Treasury-CPF x2705	918,935		918,935
1025 · Checking -Union Bank - CPF x6913	(7,866)		(7,866)
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	7,747,422	6,835,812	911,609
Accounts Receivable			
1100 · Accounts Receivable	90,932	90,932	
Total Accounts Receivable	90,932	90,932	-
Other Current Assets			
1220 · VCJPA-Member Contingency Fund	506,266	506,266	
1230 · Pesticide Inventory	155,369	155,369	
Total Other Current Assets	661,635	661,635	-
Total Current Assets	8,499,989	7,588,380	911,609
TOTAL ASSETS	8,499,989	7,588,380	911,609
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	53,174	53,174	-
Total Accounts Payable	53,174	53,174	-
Credit Cards			
1040 · US Bank Purchase Card	-	-	
Total Credit Cards	-	-	-
Other Current Liabilities			
Total Other Current Liabilities	-	-	-
Total Current Liabilities	53,174	53,174	-
Total Liabilities	53,174	53,174	-
Fund Balance			
Beginning Fund Balance, 7/1/2021	11,282,648	10,260,379	1,022,269
Due To (From) Funds	-	(7,538,838)	7,538,838
Revenues Over Expenditures	(2,835,832)	4,813,666	(7,649,498)
Ending Fund Balance *	8,446,815	7,535,206	911,609
TOTAL LIABILITIES & FUND BALANCE	8,499,989	7,588,380	911,609
* COMPONENTS OF ENDING FUND BALANCE			
Nonspendable (Inventory)	143,930	143,930	-
Assigned (Capital Improvements)	911,609	-	911,609
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)	4,806,606	4,806,606	-
Total Fund Balance	8,446,815	7,535,206	911,609

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

Month of Report:
Dec, 2021

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	1,197,568	(1,148,342)	51.0%	1,203,329	(5,761)	99.5%	1,039,254	1,060,523	21,269	102.0%
Total 4100 · PROPERTY TAX REVENUES	3,049,097	1,560,406	(1,488,691)	51.2%	1,559,793	613	100.0%	1,284,457	1,314,643	30,186	102.4%
Total 4200 · OTHER TAX REVENUES	690,000	449,061	(240,939)	65.1%	336,516	112,545	133.4%	129,090	122,025	(7,065)	94.5%
Total 4300 · OTHER REVENUES	4,000,136	3,845,520	(154,616)	96.1%	3,887,623	(42,103)	98.9%	40,336	547	(39,789)	1.4%
Total 4800 · GRANT REVENUE		91,298		0.0%	-	91,298	0.0%		91,298	91,298	0.0%
Total 49900 · Uncategorized Income	85,832	-	(85,832)	0.0%	-	-	0.0%	-	-	-	0.0%

Total Revenues

	10,170,975	7,143,853	(3,027,122)	70.2%	6,987,261	156,592	102.2%	2,493,137	2,589,037	95,900	103.8%
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Expenditures

Total 5000 · SALARIES & WAGES	2,861,515	1,214,648	1,646,867	42.4%	1,397,348	(182,700)	86.9%	207,451	179,539	(27,912)	86.5%
Total 5100 · EMPLOYEE BENEFITS	852,839	500,532	352,307	58.7%	476,417	24,115	105.1%	62,737	67,031	4,294	106.8%
Total 5200 · TRAINING - BOARD & STAFF	37,200	27,424	9,776	73.7%	18,598	8,826	147.5%	2,267	464	(1,803)	20.5%
Total 5300 · ADMINISTRATION	566,678	226,335	340,343	39.9%	256,309	(29,974)	88.3%	42,562	29,262	(13,300)	68.8%
Total 5400 · INSURANCE	103,782	125,230	(21,448)	120.7%	103,782	21,448	120.7%	-	-	-	0.0%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	78,772	36,432	42,340	46.2%	47,151	(10,719)	77.3%	6,916	10,672	3,756	154.3%
Total 5500 · FACILITIES MAINTENANCE	48,175	21,990	26,185	45.6%	24,085	(2,095)	91.3%	4,015	2,969	(1,046)	74.0%
Total 5550 · UTILITIES	91,519	29,955	61,564	32.7%	45,763	(15,808)	65.5%	7,626	5,789	(1,837)	75.9%
Total 5600 · FLEET MAINTENANCE	62,365	16,928	45,437	27.1%	31,183	(14,255)	54.3%	5,197	1,895	(3,302)	36.5%
Total 5700 · OPERATIONS	314,975	76,071	238,904	24.2%	151,002	(74,931)	50.4%	7,259	15,015	7,756	206.9%
Total 5800 · LABORATORY	77,900	30,885	47,015	39.6%	38,954	(8,069)	79.3%	6,491	2,499	(3,992)	38.5%
Total 5900 · PUBLIC OUTREACH	79,460	23,760	55,700	29.9%	39,728	(15,968)	59.8%	6,622	4,464	(2,158)	67.4%

Total 6500 · DEBT SERVICE

	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%
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Total Expenditures

	5,175,180	2,330,188	(2,844,992)	45.0%	2,630,320	(300,132)	88.6%	359,143	319,600	(39,543)	89.0%
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General Fund Net Revenues Over Expenditures

	4,995,795	4,813,666	(182,129)		4,356,941	456,725		2,133,994	2,269,437	135,443	
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CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE

	-	2,546	-	0.0%	-	2,546	0.0%	-	-	-	0.0%
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Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES

	9,845,795	7,652,044	2,193,751	77.7%	8,835,399	(1,183,355)	86.6%	979,450	11,051	(968,399)	1.1%
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Capital Improvement Fund Net Revenue Over Expenditures

	(9,845,795)	(7,649,498)	2,196,297		(8,835,399)	1,185,901		(979,450)	(11,051)	968,399	
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