

San Mateo County Mosquito & Vector Control District
Balance Sheet
As of Jun 30, 2023

	Total Jun 30, 23	General Fund	Capital Fund
ASSETS			
Current Assets			
Checking/Savings			
1010 - Cash-County Treasury-GF x2706	8,451,092	8,451,092	
1013 - Checking -US Bank - GF x3353	(70,671)	(70,671)	
1018 - Cash-Cal CLASS	201,738	201,738	
1020 - Cash-County Treasury-CPF x2705	761,785		761,785
1023 - Checking -US Bank - CPF x4183	-		-
1016 - County Funds - FMV	(262,567)	(263,107)	540
1030 - Petty Cash	400	400	
1035 - PARS Pension Rate Stabilization	110,183	110,183	
Total Checking/Savings	9,191,961	8,429,636	762,325
Accounts Receivable			
1100 - Accounts Receivable	41,842	41,842	
1105 - Interest Receivable	71,793	65,423	6,370
Total Accounts Receivable	113,635	107,265	6,370
Other Current Assets			
1106 - Other Receivable	38,863	38,863	
1220 - VCJPA-Member Contingency Fund	477,718	477,718	
1230 - Pesticide Inventory	160,226	160,226	
1300 - Prepaid Items	32,217	32,217	
Total Other Current Assets	709,024	709,024	-
Total Current Assets	10,014,621	9,245,926	768,695
TOTAL ASSETS	10,014,621	9,245,926	768,695
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 - Accounts Payable	65,311	50,636	14,675
Total Accounts Payable	65,311	50,636	14,675
Credit Cards			
1040 - US Bank Purchase Card	7,856	7,856	
Total Credit Cards	7,856	7,856	-
Other Current Liabilities			
2200 - Accrued Wages	124,544	124,544	
Total Other Current Liabilities	124,544	124,544	-
Total Current Liabilities	197,711	183,036	14,675
Total Liabilities	197,711	183,036	14,675
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	1,065,379	1,337,347	(271,968)
Ending Fund Balance *	9,816,910	9,062,890	754,020
TOTAL LIABILITIES & FUND BALANCE	10,014,621	9,245,926	768,695
* COMPONENTS OF ENDING FUND BALANCE			
Nonspendable (Inventory)	143,930	143,930	-
Assigned (Capital Improvements)	754,020	-	754,020
Public Health Emergency Fund	800,000	800,000	-
Natural Disaster Emergency Fund	650,000	650,000	-
Real Property Acquisiton Fund	2,434,670	2,434,670	-
Debt Service Repayment Fund	1,000,000	1,000,000	-
Unrestricted Fund Balance (Includes Working Capital)	4,034,290	4,034,290	-
Total Fund Balance	9,816,910	9,062,890	754,020

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

Month of Report:

June, 2023

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	%
GENERAL FUND:											
Ordinary Revenues/Expenditures											
Revenues											
Total 4000 - PROGRAM REVENUES	2,452,750	2,410,575	(42,175)	98.3%	2,452,750	(42,175)	98.3%	72,252	55,298	(16,954)	76.5%
Total 4100 - PROPERTY TAX REVENUES	3,197,480	3,409,441	211,961	106.6%	3,197,480	211,961	106.6%	-	85,960	85,960	0.0%
Total 4200 - OTHER TAX REVENUES	841,578	828,713	(12,865)	98.5%	841,578	(12,865)	98.5%	-	104	104	0.0%
Total 4300 - OTHER REVENUES	187,848	182,333	(5,515)	97.1%	187,848	(5,515)	97.1%	47,273	63,930	16,657	135.2%
Total Revenues	6,679,656	6,831,063	151,407	102.3%	6,679,656	151,407	102.3%	119,525	205,292	85,767	171.8%
Expenditures											
Total 5000 - SALARIES & WAGES	3,031,167	2,993,080	(38,087)	98.7%	3,031,167	(38,087)	98.7%	342,597	364,242	21,645	106.3%
Total 5100 - EMPLOYEE BENEFITS	887,416	903,641	(16,225)	101.8%	887,416	16,225	101.8%	61,853	31,403	(30,450)	50.8%
Total 5200 - TRAINING - BOARD & STAFF	87,973	62,786	(25,187)	71.4%	87,973	(25,187)	71.4%	19,804	912	(18,892)	4.6%
Total 5300 - ADMINISTRATION	593,988	411,196	(182,792)	69.2%	593,988	(182,792)	69.2%	43,445	5,849	(37,596)	13.5%
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	57,451	(12,914)	81.6%	70,365	(12,914)	81.6%	3,036	2,228	(808)	73.4%
Total 5500 - FACILITIES MAINTENANCE	51,547	51,851	(304)	100.6%	51,547	304	100.6%	4,296	9,610	5,314	223.7%
Total 5550 - UTILITIES	77,617	64,034	(13,583)	82.5%	77,617	(13,583)	82.5%	6,469	3,213	(3,256)	49.7%
Total 5600 - FLEET MAINTENANCE	59,891	46,542	(13,349)	77.7%	59,891	(13,349)	77.7%	4,991	2,141	(2,850)	42.9%
Total 5700 - OPERATIONS	262,067	259,442	(2,625)	99.0%	262,067	(2,625)	99.0%	21,839	30,821	8,982	141.1%
Total 5800 - LABORATORY	85,668	66,186	(19,482)	77.3%	85,668	(19,482)	77.3%	7,033	11,891	4,858	169.1%
Total 5900 - PUBLIC OUTREACH	125,820	121,107	(4,713)	96.3%	125,820	(4,713)	96.3%	10,485	22,733	12,248	216.8%
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	5,493,716	(313,057)	94.6%	5,806,773	(313,057)	94.6%	525,848	485,044	(40,804)	92.2%
General Fund Net Revenues Over Expenditures	872,883	1,337,347	464,464		872,883	464,464		(406,323)	(279,752)	126,571	
CAPITAL IMPROVEMENT FUND:											
Total 6000 - CAPITAL IMPROVEMENTS REVENUE	-	18,533	(18,533)	0.0%	-	18,533	0.0%	-	6,370	6,370	0.0%
Total 6000 - CAPITAL IMPROVEMENTS EXPENDITURES	2,007,554	290,502	(1,717,052)	14.5%	2,007,554	(1,717,052)	14.5%	1,441,720	18,127	(1,423,593)	1.3%
Capital Improvement Fund Net Revenue Over Expenditures	(2,007,554)	(271,968)	1,735,586		(2,007,554)	1,735,586		(1,441,720)	(11,758)	1,429,962	