

San Mateo County Mosquito & Vector Control District
Balance Sheet
As of Sep 30, 2021

	Total Sep 30, 21	General Fund	Capital Fund
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	4,795,550	4,795,550	
1015 · Checking -Union Bank - GF x9757	58,486	58,486	
1020 · Cash-County Treasury-CPF x2705	1,002,050		1,002,050
1025 · Checking -Union Bank - CPF x6913	(956)		(956)
1016 · County Funds - FMV	38,952	38,952	-
1030 · Petty Cash	400	400	
1035 · PARS Pension Rate Stabilization	125,133	125,133	
Total Checking/Savings	6,019,614	5,018,521	1,001,094
Accounts Receivable			
1100 · Accounts Receivable	92,863	92,863	
Total Accounts Receivable	92,863	92,863	-
Other Current Assets			
1220 · VCJPA-Member Contingency Fund	506,057	506,057	
1230 · Pesticide Inventory	155,369	155,369	
Total Other Current Assets	661,426	661,426	-
Total Current Assets	6,773,904	5,772,810	1,001,094
TOTAL ASSETS	6,773,904	5,772,810	1,001,094
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	63,866	62,576	1,290
Total Accounts Payable	63,866	62,576	1,290
Credit Cards			
1040 · US Bank Purchase Card	8,378	8,378	
Total Credit Cards	8,378	8,378	-
Other Current Liabilities			
Total Other Current Liabilities	-	-	-
Total Current Liabilities	72,244	70,954	1,290
Total Liabilities	72,244	70,954	1,290
Fund Balance			
Beginning Fund Balance, 7/1/2021	11,282,648	10,260,379	1,022,269
Due To (From) Funds	-	(7,542,697)	7,542,697
Revenues Over Expenditures	(4,580,988)	2,984,174	(7,565,162)
Ending Fund Balance *	6,701,660	5,701,856	999,804
TOTAL LIABILITIES & FUND BALANCE	6,773,904	5,772,810	1,001,094
* COMPONENTS OF ENDING FUND BALANCE			
Nonspendable (Inventory)	143,930	143,930	-
Assigned (Capital Improvements)	999,804	-	999,804
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)	2,973,256	2,973,256	-
Total Fund Balance	6,701,660	5,701,856	999,804

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

Month of Report:
Sep, 2021

	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	2,345,910	106,439	(2,239,471)	4.5%	130,351	(23,912)	81.7%	44,849	35,554	(9,295)	79.3%
Total 4100 · PROPERTY TAX REVENUES	3,049,097	3,814	(3,045,283)	0.1%	9,208	(5,394)	0.0%	1,999	2,371	372	0.0%
Total 4200 · OTHER TAX REVENUES	690,000	327,036	(362,964)	47.4%	207,426	119,610	0.0%	52,407	-	(52,407)	0.0%
Total 4300 · OTHER REVENUES	4,000,136	3,828,375	(171,761)	95.7%	3,805,472	22,903	100.6%	5,383	854	(4,529)	15.9%
Total 49900 · Uncategorized Income	85,832	-	(85,832)	0.0%	-	-	0.0%	-	-	-	0.0%
Total Revenues	10,170,975	4,265,664	(5,905,311)	41.9%	4,152,457	113,207	102.7%	104,638	38,779	(65,859)	37.1%
Expenditures											
Total 5000 · SALARIES & WAGES	2,861,515	549,042	2,312,473	19.2%	614,936	(65,894)	89.3%	234,513	210,154	(24,359)	89.6%
Total 5100 · EMPLOYEE BENEFITS	852,839	333,161	519,678	39.1%	288,206	44,955	115.6%	62,737	56,332	(6,405)	89.8%
Total 5200 · TRAINING - BOARD & STAFF	37,200	18,378	18,822	49.4%	15,797	2,581	116.3%	15,267	5,232	(10,035)	34.3%
Total 5300 · ADMINISTRATION	566,678	116,954	449,724	20.6%	156,803	(39,849)	74.6%	40,608	46,001	5,393	113.3%
Total 5400 · INSURANCE	103,782	125,230	(21,448)	120.7%	103,782	21,448	120.7%	-	-	-	#DIV/0!
Total 5450 · COMPUTER HARDWARE & SOFTWARE	78,772	20,875	57,897	26.5%	28,127	(7,252)	74.2%	7,058	3,353	(3,705)	47.5%
Total 5500 · FACILITIES MAINTENANCE	48,175	15,202	32,973	31.6%	12,040	3,162	126.3%	4,015	4,874	859	121.4%
Total 5550 · UTILITIES	91,519	12,479	79,040	13.6%	22,885	(10,406)	54.5%	7,626	3,320	(4,306)	43.5%
Total 5600 · FLEET MAINTENANCE	62,365	8,477	53,888	13.6%	15,592	(7,115)	54.4%	5,197	2,172	(3,025)	41.8%
Total 5700 · OPERATIONS	314,975	47,912	267,063	15.2%	84,531	(36,619)	56.7%	14,080	17,207	3,127	122.2%
Total 5800 · LABORATORY	77,900	19,816	58,084	25.4%	19,481	335	101.7%	6,491	4,271	(2,220)	65.8%
Total 5900 · PUBLIC OUTREACH	79,460	13,964	65,496	17.6%	19,862	(5,898)	70.3%	6,622	7,799	1,177	117.8%
Total 6500 · DEBT SERVICE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%
Total Expenditures	5,175,180	1,281,490	(3,893,690)	24.8%	1,382,042	(100,552)	92.7%	404,214	360,715	(43,499)	89.2%
General Fund Net Revenues Over Expenditures	4,995,795	2,984,174	(2,011,621)		2,770,415	213,759		(299,576)	(321,936)	(22,360)	
CAPITAL IMPROVEMENT FUND:											
Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	9,845,795	7,565,162	2,280,633	76.8%	7,817,503	(252,341)	96.8%	5,833	7,952	2,119	136.3%
Capital Improvement Fund Net Revenue Over Expenditures	(9,845,795)	(7,565,162)	2,280,633		(7,817,503)	252,341		(5,833)	(7,952)	(2,119)	