

San Mateo County Mosquito & Vector Control District  
 Balance Sheet  
 As of Feb 28, 2023

	Total Feb 28, 23	General Fund	Capital Fund
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	7,933,194	7,933,194	
1015 · Checking -Union Bank - GF x9757	(28,583)	(28,583)	
1020 · Cash-County Treasury-CPF x2705	837,254		837,254
1025 · Checking -Union Bank - CPF x6913	-		-
1016 · County Funds - FMV	(259,384)	(259,924)	540
1030 · Petty Cash	400	400	
1035 · PARS Pension Rate Stabilization	110,183	110,183	
<b>Total Checking/Savings</b>	<b>8,593,065</b>	<b>7,755,271</b>	<b>837,794</b>
Accounts Receivable			
1100 · Accounts Receivable	4,697	4,697	
1105 · Interest Receivable	-	-	-
<b>Total Accounts Receivable</b>	<b>4,697</b>	<b>4,697</b>	<b>-</b>
Other Current Assets			
1220 · VCJPA-Member Contingency Fund	469,114	469,114	
1230 · Pesticide Inventory	176,476	176,476	
<b>Total Other Current Assets</b>	<b>645,590</b>	<b>645,590</b>	<b>-</b>
<b>Total Current Assets</b>	<b>9,243,353</b>	<b>8,405,558</b>	<b>837,794</b>
<b>TOTAL ASSETS</b>	<b>9,243,353</b>	<b>8,405,558</b>	<b>837,794</b>
<b>LIABILITIES &amp; FUND BALANCE</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	66,575	66,575	-
<b>Total Accounts Payable</b>	<b>66,575</b>	<b>66,575</b>	<b>-</b>
Credit Cards			
1040 · US Bank Purchase Card	-	-	
<b>Total Credit Cards</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other Current Liabilities			
2200 · Accrued Wages	-	-	
<b>Total Other Current Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Current Liabilities</b>	<b>66,575</b>	<b>66,575</b>	<b>-</b>
<b>Total Liabilities</b>	<b>66,575</b>	<b>66,575</b>	<b>-</b>
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	425,248	613,441	(188,194)
<b>Ending Fund Balance *</b>	<b>9,176,778</b>	<b>8,338,984</b>	<b>837,794</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>9,243,353</b>	<b>8,405,558</b>	<b>837,794</b>
<b>* COMPONENTS OF ENDING FUND BALANCE</b>			
Nonspendable (Inventory)	143,930	143,930	-
Assigned (Capital Improvements)	837,794	-	837,794
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	-
Debt Service Repayment Fund	1,000,000	1,000,000	-
Unrestricted Fund Balance (Includes Working Capital)	4,610,384	4,610,384	-
<b>Total Fund Balance</b>	<b>9,176,778</b>	<b>8,338,984</b>	<b>837,794</b>

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

Month of Report:  
Feb, 2023

GENERAL FUND:

Ordinary Revenues/Expenditures

	Annual Budget	YTD Actual	Annual Variance	%	YTD Budget	YTD Variance	%	Monthly Budget	Monthly Actual	Monthly Variance	%
<b>Revenues</b>											
Total 4000 · PROGRAM REVENUES	2,452,750	1,462,131	(990,619)	59.6%	1,473,268	(11,137)	99.2%	3,455	1,223	(2,232)	35.4%
Total 4100 · PROPERTY TAX REVENUES	3,197,480	2,009,369	(1,188,111)	62.8%	1,961,315	48,054	102.5%	1,339	9,229	7,890	689.2%
Total 4200 · OTHER TAX REVENUES	841,578	706,733	(134,845)	84.0%	225,000	481,733	314.1%	105,659	-	(105,659)	0.0%
Total 4300 · OTHER REVENUES	187,848	51,779	(136,069)	27.6%	95,837	(44,058)	54.0%	-	642	642	0.0%
<b>Total Revenues</b>	6,679,656	4,230,012	(2,449,644)	63.3%	3,755,420	474,592	112.6%	110,453	11,094	(99,359)	10.0%

Expenditures

Total 5000 · SALARIES & WAGES	3,031,167	1,843,993	1,187,174	60.8%	1,890,866	(46,873)	97.5%	232,640	221,200	(11,440)	95.1%
Total 5100 · EMPLOYEE BENEFITS	887,416	693,031	194,385	78.1%	640,004	53,027	108.3%	61,853	63,815	1,962	103.2%
Total 5200 · TRAINING - BOARD & STAFF	87,973	48,284	39,689	54.9%	45,107	3,177	107.0%	559	8,921	8,362	1595.8%
Total 5300 · ADMINISTRATION	593,988	233,018	360,970	39.2%	333,957	(100,939)	69.8%	17,374	9,893	(8,081)	55.0%
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	26,807	43,558	38.1%	48,758	(21,951)	55.0%	3,036	400	(2,636)	13.2%
Total 5500 · FACILITIES MAINTENANCE	51,547	31,239	20,308	60.6%	34,363	(3,124)	90.9%	4,296	3,180	(1,116)	74.0%
Total 5550 · UTILITIES	77,617	44,627	32,990	57.5%	51,741	(7,114)	86.3%	6,469	6,235	(234)	96.4%
Total 5600 · FLEET MAINTENANCE	59,891	38,286	21,605	63.9%	39,927	(1,641)	95.9%	4,991	4,616	(375)	92.5%
Total 5700 · OPERATIONS	262,067	109,606	152,461	41.8%	174,711	(65,105)	62.7%	21,839	5,020	(16,819)	23.0%
Total 5800 · LABORATORY	85,668	33,215	52,453	38.8%	57,536	(24,321)	57.7%	7,033	1,186	(5,847)	16.9%
Total 5900 · PUBLIC OUTREACH	125,820	58,065	67,755	46.1%	83,880	(25,815)	69.2%	10,485	14,028	3,543	133.8%
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	3,616,570	(2,190,203)	62.3%	3,874,104	(257,534)	93.4%	371,175	338,493	(32,682)	91.2%
<b>General Fund Net Revenues Over Expenditures</b>	872,883	613,441	(259,442)		(118,684)	732,125		(260,722)	(327,399)	(66,677)	

CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE

Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES

Capital Improvement Fund Net Revenue Over Expenditures

	-	7,044	(7,044)	0.0%	-	7,044	0.0%	-	-	-	0.0%
	2,007,554	195,238	1,812,316	9.7%	553,336	(358,098)	35.3%	4,166	3,625	(541)	87.0%
<b>Capital Improvement Fund Net Revenue Over Expenditures</b>	(2,007,554)	(188,194)	1,819,360		(553,336)	365,142		(4,166)	(3,625)	541	