

San Mateo County Mosquito & Vector Control District
Balance Sheet
As of Sep 30, 2022

	Total Sep 30, 22	General Fund	Capital Fund
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	5,767,402	5,767,402	
1015 · Checking -Union Bank - GF x9757	(1,454)	(1,454)	
1020 · Cash-County Treasury-CPF x2705	966,004		966,004
1025 · Checking -Union Bank - CPF x6913	-		-
1016 · County Funds - FMV	(259,384)	(259,925)	541
1030 · Petty Cash	400	400	
1035 · PARS Pension Rate Stabilization	110,183	110,183	
Total Checking/Savings	6,583,153	5,616,607	966,545
Accounts Receivable			
1100 · Accounts Receivable	165,229	165,229	
1105 · Interest Receivable	-	-	-
Total Accounts Receivable	165,229	165,229	-
Other Current Assets			
1220 · VCJPA-Member Contingency Fund	475,622	475,622	
1230 · Pesticide Inventory	176,476	176,476	
Total Other Current Assets	652,098	652,098	-
Total Current Assets	7,400,479	6,433,934	966,545
TOTAL ASSETS	7,400,479	6,433,934	966,545
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	62,484	62,484	-
Total Accounts Payable	62,484	62,484	-
Credit Cards			
1040 · US Bank Purchase Card	-	-	
Total Credit Cards	-	-	-
Other Current Liabilities			
2200 · Accrued Wages	-	-	
Total Other Current Liabilities	-	-	-
Total Current Liabilities	62,484	62,484	-
Total Liabilities	62,484	62,484	-
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	(1,413,536)	(1,354,092)	(59,443)
Ending Fund Balance *	7,337,995	6,371,451	966,545
TOTAL LIABILITIES & FUND BALANCE	7,400,479	6,433,935	966,545
* COMPONENTS OF ENDING FUND BALANCE			
Nonspendable (Inventory)	143,930	143,930	-
Assigned (Capital Improvements)	966,545	-	966,545
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)	2,642,851	2,642,851	-
Total Fund Balance	7,337,995	6,371,451	966,545

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

Month of Report:
Sep, 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	2,452,750	107,968	(2,344,782)	4.4%	95,001	12,967	113.6%	31,734	35,350	3,616	111.4%
Total 4100 · PROPERTY TAX REVENUES	3,197,480	11,343	(3,186,137)	0.4%	122,099	(110,756)	9.3%	121,881	11,343	(110,538)	9.3%
Total 4200 · OTHER TAX REVENUES	841,578	272,290	(569,288)	32.4%	119,341	152,949	228.2%	119,341	-	(119,341)	0.0%
Total 4300 · OTHER REVENUES	187,848	808	(187,040)	0.4%	31,250	(30,442)	2.6%	31,250	169	(31,081)	0.5%

Total Revenues	6,679,656	392,409	(6,287,247)	5.9%	367,691	24,718	106.7%	304,206	46,863	(257,343)	15.4%
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Expenditures

Total 5000 · SALARIES & WAGES	3,031,167	705,296	2,325,871	23.3%	727,666	(22,370)	96.9%	332,424	348,486	16,062	104.8%
Total 5100 · EMPLOYEE BENEFITS	887,416	329,382	558,034	37.1%	330,739	(1,357)	99.6%	61,853	49,069	(12,784)	79.3%
Total 5200 · TRAINING - BOARD & STAFF	87,973	14,795	73,178	16.8%	23,067	(8,272)	64.1%	19,804	4,840	(14,964)	24.4%
Total 5300 · ADMINISTRATION	593,988	95,333	498,655	16.0%	149,334	(54,001)	63.8%	75,677	28,993	(46,684)	38.3%
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	11,684	58,681	16.6%	9,115	2,569	128.2%	3,036	659	(2,377)	21.7%
Total 5500 · FACILITIES MAINTENANCE	51,547	10,987	40,560	21.3%	12,883	(1,896)	85.3%	4,296	3,678	(618)	85.6%
Total 5550 · UTILITIES	77,617	14,514	63,104	18.7%	19,396	(4,883)	74.8%	6,469	4,385	(2,084)	67.8%
Total 5600 · FLEET MAINTENANCE	59,891	18,991	40,900	31.7%	14,972	4,019	126.8%	4,991	2,708	(2,283)	54.3%
Total 5700 · OPERATIONS	262,067	55,637	206,430	21.2%	65,516	(9,879)	84.9%	21,839	24,879	3,040	113.9%
Total 5800 · LABORATORY	85,668	14,892	70,776	17.4%	22,371	(7,479)	66.6%	7,033	5,420	(1,613)	77.1%
Total 5900 · PUBLIC OUTREACH	125,820	18,592	107,228	14.8%	31,455	(12,863)	59.1%	10,485	1,998	(8,487)	19.1%

Total 6500 · DEBT SERVICE	330,000	318,094	11,906	96.4%	330,000	11,906	96.4%	-	-	-	0.0%
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Total Expenditures	5,806,773	1,746,502	(4,060,271)	30.1%	1,879,768	(133,266)	92.9%	547,907	475,115	(72,792)	86.7%
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General Fund Net Revenues Over Expenditures	872,883	(1,354,092)	(2,226,975)		(1,512,077)	157,985		(243,701)	(428,253)	(184,552)	
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CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%
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Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	2,007,554	59,443	1,948,111	3.0%	72,506	(13,063)	82.0%	4,166	3,147	(1,019)	75.5%
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Capital Improvement Fund Net Revenue Over Expenditures	(2,007,554)	(59,443)	1,948,111		(72,506)	13,063		(4,166)	(3,147)	1,019	
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