

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

	Total Aug 31, 21	General Fund	Capital Fund
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1010 · Cash-County Treasury-GF x2706	5,261,662	5,261,662	
1015 · Checking -Union Bank - GF x9757	(57,692)	(57,692)	
1020 · Cash-County Treasury-CPF x2705	1,006,460		1,006,460
1025 · Checking -Union Bank - CPF x6913	-		-
1016 · County Funds - FMV	191,949	174,287	17,662
1030 · Petty Cash	400	400	
1035 · PARS Pension Rate Stabilization	110,425	110,425	
<b>Total Checking/Savings</b>	<b>6,513,204</b>	<b>5,489,082</b>	<b>1,024,122</b>
<b>Accounts Receivable</b>			
1100 · Accounts Receivable	73,993	73,993	
<b>Total Accounts Receivable</b>	<b>73,993</b>	<b>73,993</b>	<b>-</b>
<b>Other Current Assets</b>			
1220 · VCJPA-Member Contingency Fund	506,057	506,057	
1230 · Pesticide Inventory	143,930	143,930	
<b>Total Other Current Assets</b>	<b>649,987</b>	<b>649,987</b>	<b>-</b>
<b>Total Current Assets</b>	<b>7,237,184</b>	<b>6,213,062</b>	<b>1,024,122</b>
<b>TOTAL ASSETS</b>	<b>7,237,184</b>	<b>6,213,062</b>	<b>1,024,122</b>
<b>LIABILITIES &amp; FUND BALANCE</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2000 · Accounts Payable	71,332	70,376	956
<b>Total Accounts Payable</b>	<b>71,332</b>	<b>70,376</b>	<b>956</b>
<b>Credit Cards</b>			
1040 · US Bank Purchase Card	-	-	
<b>Total Credit Cards</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Current Liabilities</b>			
2400 · Compensated Absences	(35,228)	(35,228)	
<b>Total Other Current Liabilities</b>	<b>(35,228)</b>	<b>(35,228)</b>	<b>-</b>
<b>Total Current Liabilities</b>	<b>36,104</b>	<b>35,148</b>	<b>956</b>
<b>Total Liabilities</b>	<b>36,104</b>	<b>35,148</b>	<b>956</b>
<b>Fund Balance</b>			
Beginning Fund Balance, 7/1/2020	11,444,725	10,408,653	1,036,072
Due To (From) Funds	-	(7,542,697)	7,542,697
Revenues Over Expenditures	(4,243,645)	3,311,958	(7,555,603)
<b>Ending Fund Balance *</b>	<b>7,201,080</b>	<b>6,177,914</b>	<b>1,023,166</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>7,237,184</b>	<b>6,213,062</b>	<b>1,024,122</b>
<b>* COMPONENTS OF ENDING FUND BALANCE</b>			
Nonspendable (Inventory)	143,930	143,930	-
Assigned (Capital Improvements)	1,023,166	-	1,023,166
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)	3,449,314	3,449,314	-
<b>Total Fund Balance</b>	<b>7,201,080</b>	<b>6,177,914</b>	<b>1,023,166</b>

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

Month of Report:

Aug, 2021

	Annual Budget	YTD Actual	Annual Variance	%	YTD Budget	YTD Variance	%	Monthly Budget	Monthly Actual	Monthly Variance	%
<b>GENERAL FUND:</b>											
<b>Ordinary Revenues/Expenditures</b>											
<b>Revenues</b>											
Total 4000 · PROGRAM REVENUES	2,345,910	70,885	(2,275,025)	3.0%	85,502	(14,617)	82.9%	37,723	43,140	5,417	114.4%
Total 4100 · PROPERTY TAX REVENUES	3,049,097	1,443	(3,047,654)	0.0%	7,209	(5,766)	0.0%	7,209	1,443	(5,766)	0.0%
Total 4200 · OTHER TAX REVENUES	690,000	327,036	(362,964)	47.4%	155,019	172,017	0.0%	155,019	327,036	172,017	0.0%
Total 4300 · OTHER REVENUES	4,000,136	3,827,521	(172,615)	95.7%	3,800,089	27,432	100.7%	89	77	(12)	86.6%
Total 49900 · Uncategorized Income	85,832	-	(85,832)	0.0%	-	-	0.0%	-	-	-	0.0%
<b>Total Revenues</b>	<b>10,170,975</b>	<b>4,226,885</b>	<b>(5,944,090)</b>	<b>41.6%</b>	<b>4,047,819</b>	<b>179,066</b>	<b>104.4%</b>	<b>200,040</b>	<b>371,696</b>	<b>171,656</b>	<b>185.8%</b>
<b>Expenditures</b>											
Total 5000 · SALARIES & WAGES	2,861,515	338,888	2,522,627	11.8%	380,423	(41,535)	89.1%	233,566	211,030	(22,536)	90.4%
Total 5100 · EMPLOYEE BENEFITS	852,839	276,829	576,010	32.5%	225,469	51,360	122.8%	62,737	57,232	(5,505)	91.2%
Total 5200 · TRAINING - BOARD & STAFF	37,200	11,464	25,737	30.8%	530	10,934	2162.9%	267	4,274	4,007	1600.6%
Total 5300 · ADMINISTRATION	566,678	70,876	495,802	12.5%	116,195	(45,319)	61.0%	58,431	32,258	(26,173)	55.2%
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	13,529	65,243	17.2%	21,069	(7,540)	64.2%	2,716	1,135	(1,581)	41.8%
Total 5500 · FACILITIES MAINTENANCE	48,175	10,327	37,848	21.4%	8,025	2,302	128.7%	4,015	7,481	3,466	186.3%
Total 5550 · UTILITIES	91,519	9,158	82,361	10.0%	15,259	(6,101)	60.0%	7,626	5,999	(1,627)	78.7%
Total 5600 · FLEET MAINTENANCE	62,365	6,305	56,060	10.1%	10,395	(4,090)	60.7%	5,197	5,670	473	109.1%
Total 5700 · OPERATIONS	314,975	30,705	284,270	9.7%	70,451	(39,746)	43.6%	63,135	15,198	(47,937)	24.1%
Total 5800 · LABORATORY	77,900	15,471	62,429	19.9%	12,990	2,481	119.1%	6,491	5,844	(647)	90.0%
Total 5900 · PUBLIC OUTREACH	79,460	6,145	73,315	7.7%	13,240	(7,095)	46.4%	6,622	1,642	(4,980)	24.8%
Total 6500 · DEBT SERVICE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%
<b>Total Expenditures</b>	<b>5,175,180</b>	<b>914,927</b>	<b>(4,260,253)</b>	<b>17.7%</b>	<b>977,828</b>	<b>(62,901)</b>	<b>93.6%</b>	<b>450,803</b>	<b>347,763</b>	<b>(103,040)</b>	<b>77.1%</b>
<b>General Fund Net Revenues Over Expenditures</b>	<b>4,995,795</b>	<b>3,311,958</b>	<b>(1,683,837)</b>		<b>3,069,991</b>	<b>241,967</b>		<b>(250,763)</b>	<b>23,933</b>	<b>274,696</b>	
<b>CAPITAL IMPROVEMENT FUND:</b>											
Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	9,845,795	7,555,603	2,290,192	76.7%	7,811,670	(256,067)	96.7%	5,833	8,623	2,790	147.8%
<b>Capital Improvement Fund Net Revenue Over Expenditures</b>	<b>(9,845,795)</b>	<b>(7,555,603)</b>	<b>2,290,192</b>		<b>(7,811,670)</b>	<b>256,067</b>		<b>(5,833)</b>	<b>(8,623)</b>	<b>(2,790)</b>	