

San Mateo County Mosquito & Vector Control District
 Balance Sheet
 As of March 31, 2020

	General Fund	Capital Fund	Total Mar 31, 20
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	8,260,768		8,260,768
1015 · Checking -Union Bank - GF x9757	(70,086)		(70,086)
1020 · Cash-County Treasury-CPF x2705		903,975	903,975
1025 · Checking -Union Bank - CPF x6913		-	-
1016 · County Funds - FMV	(5,003)		(5,003)
1030 · Petty Cash	400		400
1035 · PARS Pension Rate Stabilization	105,707		105,707
Total Checking/Savings	8,291,786	903,975	9,195,760
Accounts Receivable			
1100 · Accounts Receivable	5,107		5,107
Total Accounts Receivable	5,107	-	5,107
Other Current Assets			
1106 · Other Receivable	-		-
1220 · VCJPA-Member Contingency Fund	492,142		492,142
1230 · Pesticide Inventory	158,293		158,293
Total Other Current Assets	650,435	-	650,435
Total Current Assets	8,947,328	903,975	9,851,303
TOTAL ASSETS	8,947,328	903,975	9,851,303
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	61,424	10,680	72,104
Total Accounts Payable	61,424	10,680	72,104
Credit Cards			
1040 · US Bank Purchase Card	-		-
Total Credit Cards	-	-	-
Total Current Liabilities	61,424	10,680	72,104
Total Liabilities	61,424	10,680	72,104
Fund Balance			
Opening Fund Balance	6,410,537	745,570	7,156,107 *
Interfund Transfers	(250,000)	250,000	-
Revenues Over Expenditures	2,725,367	(102,275)	2,623,091
Ending Fund Balance	8,885,904	893,295	9,779,198
TOTAL LIABILITIES & FUND BALANCE	8,947,328	903,975	9,851,303
* Originally Reported	6,972,547		
Adjustments:			
Pension Rate Stabilization	100,000		
Compensated Absences True-Up	20,840		
Additional Interest Accrual	5,707		
Pesticide Inventory Adjustment	57,012		
Adjusted Opening Fund Balance:	7,156,106		

Statement of Revenues, Expenditures Budget vs. Actual
July 2019 through June 2020

Month of Report:
March, 2020

	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	2,345,970	1,569,547	(776,423)	66.9%	1,447,467	122,080	108.4%	19,196	107,197	88,001	558.4%
Total 4100 · PROPERTY TAX REVENUES	2,783,807	1,783,870	(999,937)	64.1%	1,484,943	298,927	120.1%	20,523	129,648	109,125	631.7%
Total 4200 · OTHER TAX REVENUES	556,617	575,191	18,574	103.3%	484,617	90,574	118.7%	-	-	-	0.0%
Total 4300 · OTHER REVENUES	139,244	2,122,828	1,983,584	1524.5%	111,377	2,011,451	1906.0%	27,866	2,010,690	1,982,824	0.0%
Total 4800 · GRANT REVENUE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%
Total Revenues	5,825,638	6,051,437	225,799	103.9%	3,528,404	2,523,033	171.5%	67,585	2,247,534	2,179,949	3325.5%
Expenditures											
Total 5000 · SALARIES & WAGES	2,668,293	1,841,296	826,997	69.0%	1,993,721	(152,425)	92.4%	221,524	189,320	(32,204)	85.5%
Total 5100 · EMPLOYEE BENEFITS	873,037	667,662	205,375	76.5%	678,531	(10,869)	98.4%	64,836	56,470	(8,366)	87.1%
Total 5200 · TRAINING - BOARD & STAFF	92,500	49,782	42,718	53.8%	69,373	(19,591)	71.8%	7,709	8,501	792	110.3%
Total 5300 · ADMINISTRATION	553,857	312,770	241,087	56.5%	409,422	(96,652)	76.4%	48,145	39,907	(8,238)	82.9%
Total 5400 · INSURANCE	82,746	80,335	2,411	97.1%	82,746	(2,411)	97.1%	-	-	-	0.0%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	75,204	39,872	35,332	53.0%	64,035	(24,163)	62.3%	3,723	10,321	6,598	277.2%
Total 5500 · FACILITIES MAINTENANCE	39,000	35,213	3,787	90.3%	29,250	5,963	120.4%	3,250	4,641	1,391	142.8%
Total 5550 · UTILITIES	85,988	55,030	30,958	64.0%	64,490	(9,460)	85.3%	7,166	4,922	(2,244)	68.7%
Total 5600 · FLEET MAINTENANCE	63,000	35,361	27,639	56.1%	47,250	(11,889)	74.8%	5,250	4,272	(978)	81.4%
Total 5700 · OPERATIONS	318,526	111,016	207,510	34.9%	248,146	(137,130)	44.7%	23,460	3,949	(19,511)	16.8%
Total 5800 · LABORATORY	88,028	51,083	36,945	58.0%	66,020	(14,937)	77.4%	7,336	1,685	(5,651)	23.0%
Total 5900 · PUBLIC OUTREACH	74,900	46,650	28,250	62.3%	56,177	(9,527)	83.0%	6,241	526	(5,715)	8.4%
Total 6500 · DEBT SERVICE	-	-	-	0.0%	-	-	-	-	-	-	0.0%
Total Expenditures	5,015,079	3,326,070	1,689,009	66.3%	3,809,161	(483,091)	87.3%	398,640	324,514	(74,126)	81.4%
General Fund Net Revenues Over Expenditures	810,559	2,725,367	1,914,808		(280,757)	3,006,124		(331,055)	1,923,020	2,254,075	
CAPITAL IMPROVEMENT FUND:											
Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	-	-	-	-	-	-	-	-	-	-
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	244,191	102,275	141,916	41.9%	128,247	(25,972)	79.7%	4,548	8,423	3,875	185.2%
Capital Improvement Fund Net Revenue Over Expenditures	(244,191)	(102,275)	(141,916)		(128,247)	25,972		(4,548)	(8,423)	(3,875)	