

San Mateo County Mosquito & Vector Control District
Balance Sheet
As of December 31, 2019

	General Fund	Capital Fund	Total Dec 31, 19
ASSETS			
Current Assets			
Checking/Savings			
1010 - Cash-County Treasury-GF x2706	5,992,599		5,992,599
1015 - Checking -Union Bank - GF x9757	(23,010)		(23,010)
1020 - Cash-County Treasury-CPF x2705		929,777	929,777
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	6,070,693	929,777	7,000,470
Accounts Receivable			
1100 - Accounts Receivable	128,327		128,327
Total Accounts Receivable	128,327	-	128,327
Other Current Assets			
1106 - Other Receivable	-		-
1220 - VCJPA-Member Contingency Fund	484,258		484,258
1230 - Pesticide Inventory	158,293		158,293
Total Other Current Assets	642,551	-	642,551
Total Current Assets	6,841,571	929,777	7,771,348
TOTAL ASSETS	6,841,571	929,777	7,771,348
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 - Accounts Payable	52,980	3,653	56,633
Total Accounts Payable	52,980	3,653	56,633
Credit Cards			
1040 - US Bank Purchase Card	-		-
Total Credit Cards	-	-	-
Total Current Liabilities	52,980	3,653	56,633
Total Liabilities	52,980	3,653	56,633
Fund Balance			
Opening Fund Balance	6,410,537	745,570	7,156,107 *
Interfund Transfers	(250,000)	250,000	-
Revenues Over Expenditures	628,054	(69,446)	558,608
Ending Fund Balance	6,788,591	926,124	7,714,715
TOTAL LIABILITIES & FUND BALANCE	6,841,571	929,777	7,771,348
* 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:	<u>7,156,106</u>		

San Mateo County Mosquito & Vector Control District
Statement of Revenues, Expenditures Budget vs. Actual
July 2019 through June 2020

Month of Report:
December, 2019

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	2,345,970	1,258,228	(1,087,742)	53.6%	1,174,987	83,241	107.1%	1,079,007	1,077,133	(1,874)	99.8%
Total 4100 · PROPERTY TAX REVENUES	2,783,807	1,431,647	(1,352,160)	51.4%	1,448,558	(16,911)	98.8%	1,285,511	1,168,283	(117,228)	90.9%
Total 4200 · OTHER TAX REVENUES	556,617	208,654	(347,963)	37.5%	-	208,654	0.0%	-	1,490	1,490	0.0%
Total 4300 · OTHER REVENUES	139,244	40,050	(99,194)	28.8%	55,732	(15,682)	71.9%	27,866	456	(27,410)	0.0%
Total 4800 · GRANT REVENUE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%

Total Revenues	5,825,638	2,938,579	(2,887,059)	50.4%	2,679,277	259,302	109.7%	2,392,384	2,247,362	(145,022)	93.9%
-----------------------	------------------	------------------	--------------------	--------------	------------------	----------------	---------------	------------------	------------------	------------------	--------------

Expenditures

Total 5000 · SALARIES & WAGES	2,668,293	1,280,172	1,388,121	48.0%	1,329,149	48,977	96.3%	221,524	190,404	(31,120)	86.0%
Total 5100 · EMPLOYEE BENEFITS	873,037	469,548	403,489	53.8%	484,023	14,475	97.0%	64,836	61,075	(3,761)	94.2%
Total 5200 · TRAINING - BOARD & STAFF	92,500	26,302	66,198	28.4%	46,246	19,944	56.9%	7,709	8,411	702	109.1%
Total 5300 · ADMINISTRATION	553,857	183,872	369,985	33.2%	265,731	81,859	69.2%	68,737	56,066	(12,671)	81.6%
Total 5400 · INSURANCE	82,746	80,335	2,411	97.1%	82,746	2,411	97.1%	1,061	-	(1,061)	0.0%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	75,204	21,722	53,482	28.9%	52,866	31,144	41.1%	34,249	1,518	(32,732)	4.4%
Total 5500 · FACILITIES MAINTENANCE	39,000	26,672	12,328	68.4%	19,500	(7,172)	136.8%	3,250	6,898	3,648	212.3%
Total 5550 · UTILITIES	85,988	37,553	48,435	43.7%	42,992	5,439	87.3%	7,166	5,646	(1,521)	78.8%
Total 5600 · FLEET MAINTENANCE	63,000	19,739	43,262	31.3%	31,500	11,762	62.7%	5,250	5,310	60	101.2%
Total 5700 · OPERATIONS	318,526	86,426	232,100	27.1%	177,766	91,340	48.6%	23,460	4,612	(18,848)	19.7%
Total 5800 · LABORATORY	88,028	42,753	45,275	48.6%	44,012	1,259	97.1%	7,336	2,986	(4,350)	40.7%
Total 5900 · PUBLIC OUTREACH	74,900	35,432	39,468	47.3%	37,454	2,022	94.6%	6,241	5,700	(541)	91.3%
Total 6500 · DEBT SERVICE	-	-	-	0.0%	-	-	-	-	-	-	0.0%

Total Expenditures	5,015,079	2,310,525	2,704,554	46.1%	2,613,985	303,460	88.4%	450,819	348,627	(102,192)	77.3%
---------------------------	------------------	------------------	------------------	--------------	------------------	----------------	--------------	----------------	----------------	------------------	--------------

General Fund Net Revenues Over Expenditures	810,559	628,054	(182,505)		65,292	562,762		1,941,565	1,898,734	(42,831)	
--	----------------	----------------	------------------	--	---------------	----------------	--	------------------	------------------	-----------------	--

CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	-	-	-	-	-	-	-	-	-	-
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	244,191	69,446	174,745	28.4%	114,603	45,157	60.6%	91,859	10,604	(81,255)	11.5%
Capital Improvement Fund Net Revenue Over Expenditures	(244,191)	(69,446)	(174,745)		(114,603)	(45,157)		(91,859)	(10,604)	81,255	