

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

	General Fund	Capital Fund	Total Jan 31, 20
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	6,564,503		6,564,503
1015 · Checking -Union Bank - GF x9757	(38,101)		(38,101)
1020 · Cash-County Treasury-CPF x2705		932,369	932,369
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	6,627,506	932,369	7,559,875
Accounts Receivable			
1100 · Accounts Receivable	68,530		68,530
Total Accounts Receivable	68,530	-	68,530
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	7,346,471	932,369	8,278,839
TOTAL ASSETS	7,346,471	932,369	8,278,839
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	13,461	8,180	21,641
Total Accounts Payable	13,461	8,180	21,641
Credit Cards			
1040 · US Bank Purchase Card	15,797		15,797
Total Credit Cards	15,797	-	15,797
Total Current Liabilities	29,257	8,180	37,437
Total Liabilities	29,257	8,180	37,437
Fund Balance			
Opening Fund Balance	6,410,537	745,570	7,156,107 *
Interfund Transfers	(250,000)	250,000	-
Revenues Over Expenditures	1,156,676	(71,381)	1,085,295
Ending Fund Balance	7,317,213	924,189	8,241,402
TOTAL LIABILITIES & FUND BALANCE	7,346,471	932,369	8,278,839
* 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:
January, 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	1,459,780	(886,190)	62.2%	1,409,075	50,705	103.6%	234,088	200,466	(33,622)	85.6%
Total 4100 · PROPERTY TAX REVENUES	2,783,807	1,647,590	(1,136,217)	59.2%	1,459,004	188,586	112.9%	10,446	215,942	205,496	2067.2%
Total 4200 · OTHER TAX REVENUES	556,617	575,191	18,574	103.3%	484,617	90,574	118.7%	484,617	366,538	(118,079)	75.6%
Total 4300 · OTHER REVENUES	139,244	112,139	(27,105)	80.5%	83,511	28,628	134.3%	27,779	64,204	36,425	231.1%
Total 4800 · GRANT REVENUE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%
Total Revenues	5,825,638	3,794,700	(2,030,938)	65.1%	3,436,207	358,493	110.4%	756,930	847,151	90,221	111.9%
Expenditures											
Total 5000 · SALARIES & WAGES	2,668,293	1,467,273	1,201,020	55.0%	1,550,673	83,400	94.6%	221,524	187,101	(34,423)	84.5%
Total 5100 · EMPLOYEE BENEFITS	873,037	533,104	339,933	61.1%	548,859	15,755	97.1%	64,836	63,556	(1,280)	98.0%
Total 5200 · TRAINING - BOARD & STAFF	92,500	35,776	56,724	38.7%	53,955	18,179	66.3%	7,709	7,105	(604)	92.2%
Total 5300 · ADMINISTRATION	553,857	218,394	335,463	39.4%	305,132	86,738	71.6%	39,401	30,037	(9,364)	76.2%
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	24,222	50,982	32.2%	56,589	32,367	42.8%	3,723	2,500	(1,224)	67.1%
Total 5500 · FACILITIES MAINTENANCE	39,000	29,076	9,924	74.6%	22,750	(6,326)	127.8%	3,250	2,219	(1,031)	68.3%
Total 5550 · UTILITIES	85,988	44,235	41,753	51.4%	50,158	5,923	88.2%	7,166	4,949	(2,217)	69.1%
Total 5600 · FLEET MAINTENANCE	63,000	25,948	37,052	41.2%	36,750	10,802	70.6%	5,250	5,977	727	113.8%
Total 5700 · OPERATIONS	318,526	90,937	227,589	28.5%	201,226	110,289	45.2%	23,460	4,511	(18,949)	19.2%
Total 5800 · LABORATORY	88,028	44,989	43,039	51.1%	51,348	6,359	87.6%	7,336	1,866	(5,470)	25.4%
Total 5900 · PUBLIC OUTREACH	74,900	43,735	31,165	58.4%	43,695	(40)	100.1%	6,241	8,233	1,992	131.9%
Total 6500 · DEBT SERVICE	-	-	-	0.0%	-	-	-	-	-	-	0.0%
Total Expenditures	5,015,079	2,638,023	2,377,056	52.6%	3,003,881	365,858	87.8%	389,896	318,053	(71,843)	81.6%
General Fund Net Revenues Over Expenditures	810,559	1,156,676	346,117		432,326	724,350		367,034	529,098	162,064	
CAPITAL IMPROVEMENT FUND:											
Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	-	-	-	-	-	-	-	-	-	-
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	244,191	71,381	172,810	29.2%	119,151	47,770	59.9%	4,548	1,935	(2,613)	42.5%
Capital Improvement Fund Net Revenue Over Expenditures	(244,191)	(71,381)	(172,810)		(119,151)	(47,770)		(4,548)	(1,935)	2,613	