

San Mateo County Mosquito & Vector Control District  
 Balance Sheet  
 As of April 30, 2020

	General Fund	Capital Fund	Total Apr 30, 20
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1010 · Cash-County Treasury-GF x2706	9,051,922		9,051,922
1015 · Checking -Union Bank - GF x9757	(89,867)		(89,867)
1020 · Cash-County Treasury-CPF x2705		903,776	903,776
1025 · Checking -Union Bank - CPF x6913		(3,900)	(3,900)
1016 · County Funds - FMV	(5,003)		(5,003)
1030 · Petty Cash	400		400
1035 · PARS Pension Rate Stabilization	105,707		105,707
<b>Total Checking/Savings</b>	<b>9,063,158</b>	<b>899,876</b>	<b>9,963,034</b>
<b>Accounts Receivable</b>			
1100 · Accounts Receivable	10,015		10,015
<b>Total Accounts Receivable</b>	<b>10,015</b>	<b>-</b>	<b>10,015</b>
<b>Other Current Assets</b>			
1106 · Other Receivable	-		-
1220 · VCJPA-Member Contingency Fund	505,189		505,189
1230 · Pesticide Inventory	158,293		158,293
<b>Total Other Current Assets</b>	<b>663,482</b>	<b>-</b>	<b>663,482</b>
<b>Total Current Assets</b>	<b>9,736,656</b>	<b>899,876</b>	<b>10,636,531</b>
<b>TOTAL ASSETS</b>	<b>9,736,656</b>	<b>899,876</b>	<b>10,636,531</b>
<b>LIABILITIES &amp; FUND BALANCE</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2000 · Accounts Payable	51,455	12,374	63,829
<b>Total Accounts Payable</b>	<b>51,455</b>	<b>12,374</b>	<b>63,829</b>
<b>Credit Cards</b>			
1040 · US Bank Purchase Card	-		-
<b>Total Credit Cards</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Current Liabilities</b>	<b>51,455</b>	<b>12,374</b>	<b>63,829</b>
<b>Total Liabilities</b>	<b>51,455</b>	<b>12,374</b>	<b>63,829</b>
<b>Fund Balance</b>			
Opening Fund Balance	6,410,537	745,570	7,156,107 *
Interfund Transfers	(250,000)	250,000	-
Revenues Over Expenditures	3,524,664	(108,068)	3,416,596
<b>Ending Fund Balance</b>	<b>9,685,201</b>	<b>887,502</b>	<b>10,572,703</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>9,736,656</b>	<b>899,876</b>	<b>10,636,531</b>
* Originally Reported	6,972,547		
<b>Adjustments:</b>			
Pension Rate Stabilization	100,000		
Compensated Absences True-Up	20,840		
Additional Interest Accrual	5,707		
Pesticide Inventory Adjustment	57,012		
<b>Adjusted Opening Fund Balance:</b>	<b>7,156,106</b>		

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

Month of Report:  
April, 2020

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	2,120,884	(225,086)	90.4%	1,996,569	124,315	106.2%	549,102	551,338	2,236	100.4%
Total 4100 · PROPERTY TAX REVENUES	2,783,807	2,497,329	(286,478)	89.7%	1,490,359	1,006,970	167.6%	5,416	713,459	708,043	13173.2%
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	2,170,352	2,031,108	1558.7%	111,377	2,058,975	1948.7%	-	34,476	34,476	0.0%
Total 4800 · GRANT REVENUE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%

Total Revenues

	5,825,638	7,363,756	1,538,118	126.4%	4,082,922	3,280,834	180.4%	554,518	1,299,272	744,754	234.3%
--	-----------	-----------	-----------	--------	-----------	-----------	--------	---------	-----------	---------	--------

Expenditures

Total 5000 · SALARIES & WAGES	2,668,293	2,125,138	543,155	79.6%	2,215,245	(90,107)	95.9%	221,524	283,842	62,318	128.1%
Total 5100 · EMPLOYEE BENEFITS	873,037	707,395	165,642	81.0%	743,367	(35,972)	95.2%	64,836	39,733	(25,103)	61.3%
Total 5200 · TRAINING - BOARD & STAFF	92,500	49,366	43,134	53.4%	77,082	(27,716)	64.0%	7,709	(417)	(8,126)	-5.4%
Total 5300 · ADMINISTRATION	553,857	463,775	90,082	83.7%	457,567	6,208	101.4%	48,145	151,005	102,860	313.6%
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	42,351	32,853	56.3%	67,758	(25,407)	62.5%	3,723	2,024	(1,699)	54.4%
Total 5500 · FACILITIES MAINTENANCE	39,000	35,743	3,257	91.6%	32,500	3,243	110.0%	3,250	530	(2,720)	16.3%
Total 5550 · UTILITIES	85,988	60,290	25,698	70.1%	71,656	(11,366)	84.1%	7,166	5,260	(1,906)	73.4%
Total 5600 · FLEET MAINTENANCE	63,000	37,040	25,960	58.8%	52,500	(15,460)	70.6%	5,250	1,713	(3,537)	32.6%
Total 5700 · OPERATIONS	318,526	131,512	187,014	41.3%	271,606	(140,094)	48.4%	23,460	20,496	(2,964)	87.4%
Total 5800 · LABORATORY	88,028	58,726	29,302	66.7%	73,356	(14,630)	80.1%	7,336	7,374	38	100.5%
Total 5900 · PUBLIC OUTREACH	74,900	47,420	27,480	63.3%	62,418	(14,998)	76.0%	6,241	605	(5,636)	9.7%
Total 6500 · DEBT SERVICE	-	-	-	0.0%	-	-	-	-	-	-	0.0%

Total Expenditures

	5,015,079	3,839,092	1,175,987	76.6%	4,207,801	(368,709)	91.2%	398,640	512,166	113,526	128.5%
--	-----------	-----------	-----------	-------	-----------	-----------	-------	---------	---------	---------	--------

General Fund Net Revenues Over Expenditures

	810,559	3,524,664	2,714,105		(124,879)	3,649,543		155,878	787,106	631,228	
--	---------	-----------	-----------	--	-----------	-----------	--	---------	---------	---------	--

CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	-	-	-	-	-	-	-	-	-	-
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	244,191	108,068	136,123	44.3%	132,795	(24,727)	81.4%	4,548	5,793	1,245	127.4%

Capital Improvement Fund Net Revenue Over Expenditures

	(244,191)	(108,068)	(136,123)		(132,795)	24,727		(4,548)	(5,793)	(1,245)	
--	-----------	-----------	-----------	--	-----------	--------	--	---------	---------	---------	--