

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

	General Fund	Capital Fund	Total May 31, 20
ASSETS			
Current Assets			
Checking/Savings			
1010 - Cash-County Treasury-GF x2706	8,700,159		8,700,159
1015 - Checking -Union Bank - GF x9757	(40,797)		(40,797)
1020 - Cash-County Treasury-CPF x2705		894,382	894,382
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	8,760,465	894,382	9,654,847
Accounts Receivable			
1100 - Accounts Receivable	15,614		15,614
Total Accounts Receivable	15,614	-	15,614
Other Current Assets			
1106 - Other Receivable	-		-
1220 - VCJPA-Member Contingency Fund	505,189		505,189
1230 - Pesticide Inventory	158,293		158,293
Total Other Current Assets	663,482	-	663,482
Total Current Assets	9,439,561	894,382	10,333,944
TOTAL ASSETS	9,439,561	894,382	10,333,944
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 - Accounts Payable	95,735	13,674	109,409
Total Accounts Payable	95,735	13,674	109,409
Credit Cards			
1040 - US Bank Purchase Card	-		-
Total Credit Cards	-	-	-
Total Current Liabilities	95,735	13,674	109,409
Total Liabilities	95,735	13,674	109,409
Fund Balance			
Opening Fund Balance	6,410,537	745,570	7,156,107 *
Interfund Transfers	(250,000)	250,000	-
Revenues Over Expenditures	3,183,290	(114,862)	3,068,428
Ending Fund Balance	9,343,827	880,708	10,224,535
TOTAL LIABILITIES & FUND BALANCE	9,439,561	894,382	10,333,944
* 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>		

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

Month of Report:

May, 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	2,131,282	(214,688)	90.8%	2,326,778	(195,496)	91.6%	330,209	10,398	(319,811)	3.1%
Total 4100 · PROPERTY TAX REVENUES	2,783,807	2,508,111	(275,696)	90.1%	2,778,383	(270,272)	90.3%	1,288,024	10,782	(1,277,242)	0.8%
Total 4200 · OTHER TAX REVENUES	556,617	576,436	19,819	103.6%	484,617	91,819	118.9%	-	1,245	1,245	0.0%
Total 4300 · OTHER REVENUES	139,244	2,186,602	2,047,358	1570.3%	111,377	2,075,225	1963.2%	-	16,250	16,250	0.0%
Total 4800 · GRANT REVENUE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%
Total Revenues	5,825,638	7,402,431	1,576,793	127.1%	5,701,155	1,701,276	129.8%	1,618,233	38,674	(1,579,559)	2.4%
Expenditures											
Total 5000 · SALARIES & WAGES	2,668,293	2,325,938	342,355	87.2%	2,436,769	(110,831)	95.5%	221,524	200,800	(20,724)	90.6%
Total 5100 · EMPLOYEE BENEFITS	837,537	765,111	72,426	91.4%	790,703	(25,592)	96.8%	47,336	57,716	10,380	121.9%
Total 5200 · TRAINING - BOARD & STAFF	92,500	50,627	41,873	54.7%	84,791	(34,164)	59.7%	7,709	1,261	(6,448)	16.4%
Total 5300 · ADMINISTRATION	583,857	485,541	98,316	83.2%	505,712	(20,171)	96.0%	48,145	21,481	(26,664)	44.6%
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	44,748	30,456	59.5%	71,481	(26,733)	62.6%	3,723	2,360	(1,363)	63.4%
Total 5500 · FACILITIES MAINTENANCE	44,000	39,138	4,862	89.0%	35,750	3,388	109.5%	3,250	3,395	145	104.5%
Total 5550 · UTILITIES	85,988	63,126	22,863	73.4%	78,822	(15,697)	80.1%	7,166	2,835	(4,331)	39.6%
Total 5600 · FLEET MAINTENANCE	63,000	42,342	20,658	67.2%	57,750	(15,408)	73.3%	5,250	2,672	(2,578)	50.9%
Total 5700 · OPERATIONS	318,526	197,453	121,073	62.0%	295,066	(97,613)	66.9%	23,460	65,793	42,333	280.4%
Total 5800 · LABORATORY	88,028	67,475	20,553	76.7%	80,692	(13,217)	83.6%	7,336	8,322	986	113.4%
Total 5900 · PUBLIC OUTREACH	74,900	57,307	17,593	76.5%	68,659	(11,352)	83.5%	6,241	9,887	3,646	158.4%
Total 6500 · DEBT SERVICE	-	-	-	0.0%	-	-	-	-	-	-	0.0%
Total Expenditures	5,014,579	4,219,141	795,438	84.1%	4,588,941	(369,800)	91.9%	381,140	376,522	(4,618)	98.8%
General Fund Net Revenues Over Expenditures	811,059	3,183,290	2,372,231		1,112,214	2,071,076		1,237,093	(337,848)	(1,574,941)	
CAPITAL IMPROVEMENT FUND:											
Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	-	-	-	-	-	-	-	-	-	-
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	244,191	114,862	129,329	47.0%	137,343	(22,481)	83.6%	4,548	6,794	2,246	149.4%
Capital Improvement Fund Net Revenue Over Expenditures	(244,191)	(114,862)	(129,329)		(137,343)	22,481		(4,548)	(6,794)	(2,246)	