

San Mateo County Mosquito & Vector Control District
 Balance Sheet
 As of November 30, 2019

	General Fund	Capital Fund	Total Nov 30, 19
ASSETS			
Current Assets			
Checking/Savings			
1010 • Cash-County Treasury-GF x2706	4,096,027		4,096,027
1015 • Checking -Union Bank - GF x9757	(22,281)		(22,281)
1020 • Cash-County Treasury-CPF x2705		940,382	940,382
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	4,174,850	940,382	5,115,231
Accounts Receivable			
1100 • Accounts Receivable	147,606		147,606
Total Accounts Receivable	147,606	-	147,606
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	4,965,007	940,382	5,905,389
TOTAL ASSETS	4,965,007	940,382	5,905,389
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 • Accounts Payable	72,521	3,654	76,175
Total Accounts Payable	72,521	3,654	76,175
Credit Cards			
1040 • US Bank Purchase Card	-		-
Total Credit Cards	-	-	-
Total Current Liabilities	72,521	3,654	76,175
Total Liabilities	72,521	3,654	76,175
Fund Balance			
Opening Fund Balance	6,410,537	745,570	7,156,107 *
Interfund Transfers	(250,000)	250,000	-
Revenues Over Expenditures	(1,268,051)	(58,842)	(1,326,893)
Ending Fund Balance	4,892,486	936,728	5,829,214
TOTAL LIABILITIES & FUND BALANCE	4,965,007	940,382	5,905,389
* 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		

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

Month of Report:
November, 2019

	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	181,095	(2,164,875)	7.7%	95,980	85,115	188.7%	19,196	5,747	(13,449)	29.9%
Total 4100 · PROPERTY TAX REVENUES	2,783,807	263,364	(2,520,443)	9.5%	163,047	100,317	161.5%	5,416	132,180	126,764	2440.5%
Total 4200 · OTHER TAX REVENUES	556,617	207,164	(349,453)	37.2%	-	207,164	0.0%	-	-	-	0.0%
Total 4300 · OTHER REVENUES	139,244	39,595	(99,649)	28.4%	27,866	11,729	142.1%	-	-	-	0.0%
Total 4800 · GRANT REVENUE	3,042,183	-	(3,042,183)	0.0%	-	-	0.0%	-	-	-	0.0%
Total Revenues	8,867,821	691,217	(8,176,604)	7.8%	286,893	404,324	240.9%	24,612	137,927	113,315	560.4%
Expenditures											
Total 5000 · SALARIES & WAGES	2,668,293	1,089,767	1,578,526	40.8%	1,107,625	17,858	98.4%	221,524	204,136	(17,388)	92.2%
Total 5100 · EMPLOYEE BENEFITS	873,037	408,473	464,564	46.8%	419,187	10,714	97.4%	64,836	60,014	(4,822)	92.6%
Total 5200 · TRAINING - BOARD & STAFF	92,500	17,500	75,000	18.9%	38,537	21,037	45.4%	7,709	1,424	(6,285)	18.5%
Total 5300 · ADMINISTRATION	502,137	127,663	374,474	25.4%	196,994	69,331	64.8%	39,401	14,065	(25,336)	35.7%
Total 5400 · INSURANCE	82,746	80,335	2,411	97.1%	81,685	1,350	98.3%	-	-	-	0.0%
Total 5450 · COMPUTER HARDWARE & SOFTWARE	75,204	20,205	54,999	26.9%	18,617	(1,588)	108.5%	3,723	2,591	(1,132)	69.6%
Total 5500 · FACILITIES MAINTENANCE	39,000	19,774	19,226	50.7%	16,250	(3,524)	121.7%	3,250	9,014	5,764	277.4%
Total 5550 · UTILITIES	85,988	31,907	54,081	37.1%	35,826	3,919	89.1%	7,166	2,973	(4,193)	41.5%
Total 5600 · FLEET MAINTENANCE	63,000	12,546	50,454	19.9%	26,250	13,704	47.8%	5,250	726	(4,524)	13.8%
Total 5700 · OPERATIONS	318,526	81,793	236,733	25.7%	154,306	72,513	53.0%	23,460	20,916	(2,544)	89.2%
Total 5800 · LABORATORY	88,028	39,669	48,359	45.1%	36,676	(2,993)	108.2%	7,336	9,822	2,486	133.9%
Total 5900 · PUBLIC OUTREACH	74,900	29,637	45,263	39.6%	31,213	1,576	94.9%	6,241	3,151	(3,090)	50.5%
Total 6500 · DEBT SERVICE	176,219	-	176,219	0.0%	-	-	-	-	-	-	0.0%
Total Expenditures	5,139,578	1,959,269	3,180,309	38.1%	2,163,166	203,897	90.6%	389,896	328,832	(61,064)	84.3%
General Fund Net Revenues Over Expenditures	3,728,243	(1,268,051)	(4,996,294)		(1,876,273)	608,222		(365,284)	(190,905)	174,379	
CAPITAL IMPROVEMENT FUND:											
Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	-	-	-	-	-	-	-	-	-	-
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	4,166,791	58,842	4,107,949	1.4%	22,744	(36,098)	258.7%	4,548	1,561	(2,987)	34.3%
Capital Improvement Fund Net Revenue Over Expenditures	(4,166,791)	(58,842)	(4,107,949)		(22,744)	36,098		(4,548)	(1,561)	2,987	