

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

	General Fund	Capital Fund	Total Oct 31, 19
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	4,275,048		4,275,048
1015 · Checking -Union Bank - GF x9757	(3,301)		(3,301)
1020 · Cash-County Treasury-CPF x2705		959,287	959,287
1025 · Checking -Union Bank - CPF x6913		(896)	(896)
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	4,372,850	958,391	5,331,241
Accounts Receivable			
1100 · Accounts Receivable	143,399		143,399
Total Accounts Receivable	143,399	-	143,399
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	5,158,801	958,391	6,117,191
TOTAL ASSETS	5,158,801	958,391	6,117,191
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	68,307	20,102	88,409
Total Accounts Payable	68,307	20,102	88,409
Credit Cards			
1040 · US Bank Purchase Card	7,103		7,103
Total Credit Cards	7,103	-	7,103
Total Current Liabilities	75,410	20,102	95,512
Total Liabilities	75,410	20,102	95,512
Fund Balance			
Opening Fund Balance	6,410,538	745,570	7,156,108 *
Interfund Transfers	(250,000)	250,000	-
Revenues Over Expenditures	(1,077,146)	(57,281)	(1,134,427)
Ending Fund Balance	5,083,390	938,289	6,021,679
TOTAL LIABILITIES & FUND BALANCE	5,158,800	958,391	6,117,191
* 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:

October, 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	175,348	(2,170,622)	7.5%	76,784	98,564	228.4%	19,196	31,119	11,923	162.1%
Total 4100 · PROPERTY TAX REVENUES	2,783,807	131,184	(2,652,623)	4.7%	157,631	(26,447)	83.2%	141,383	118,735	(22,648)	84.0%
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%	-	39,270	39,270	0.0%
Total 4800 · GRANT REVENUE	3,042,183	-	(3,042,183)	0.0%	-	-	0.0%	-	-	-	0.0%
Total Revenues	8,867,821	553,291	(8,314,530)	6.2%	262,281	291,010	211.0%	160,579	189,125	28,546	117.8%
Expenditures											
Total 5000 · SALARIES & WAGES	2,668,293	885,631	1,782,662	33.2%	886,101	470	99.9%	221,524	314,494	92,970	142.0%
Total 5100 · EMPLOYEE BENEFITS	873,037	348,459	524,579	39.9%	354,351	5,893	98.3%	64,836	42,752	(22,084)	65.9%
Total 5200 · TRAINING - BOARD & STAFF	92,500	16,076	76,424	17.4%	30,828	14,752	52.1%	7,709	5,914	(1,795)	76.7%
Total 5300 · ADMINISTRATION	502,137	113,598	388,539	22.6%	157,593	43,995	72.1%	39,401	20,740	(18,661)	52.6%
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	17,614	57,590	23.4%	14,894	(2,720)	118.3%	3,723	935	(2,788)	25.1%
Total 5500 · FACILITIES MAINTENANCE	39,000	10,759	28,241	27.6%	13,000	2,241	82.8%	3,250	1,535	(1,715)	47.2%
Total 5550 · UTILITIES	85,988	28,934	57,054	33.6%	28,660	(274)	101.0%	7,166	6,510	(656)	90.8%
Total 5600 · FLEET MAINTENANCE	63,000	11,820	51,180	18.8%	21,000	9,180	56.3%	5,250	4,225	(1,025)	80.5%
Total 5700 · OPERATIONS	318,526	60,877	257,649	19.1%	130,846	69,969	46.5%	32,710	12,623	(20,087)	38.6%
Total 5800 · LABORATORY	88,028	29,847	58,181	33.9%	29,340	(507)	101.7%	7,336	4,430	(2,906)	60.4%
Total 5900 · PUBLIC OUTREACH	74,900	26,486	48,414	35.4%	24,972	(1,514)	106.1%	6,241	2,915	(3,326)	46.7%
Total 6500 · DEBT SERVICE	176,219	-	176,219	0.0%	-	-	-	-	-	-	0.0%
Total Expenditures	5,139,578	1,630,437	3,509,141	31.7%	1,773,270	142,833	91.9%	399,146	417,075	17,929	104.5%
General Fund Net Revenues Over Expenditures	3,728,243	(1,077,146)	(4,805,389)		(1,510,989)	433,843		(238,567)	(227,951)	10,616	
CAPITAL IMPROVEMENT FUND:											
Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	-	-	-	-	-	-	-	-	-	-
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	4,166,791	57,281	4,109,510	1.4%	18,196	(39,085)	314.8%	4,548	22,011	17,463	484.0%
Capital Improvement Fund Net Revenue Over Expenditures	(4,166,791)	(57,281)	(4,109,510)		(18,196)	39,085		(4,548)	(22,011)	(17,463)	