

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

	General Fund	Capital Fund	Total Jun 30, 20
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	8,812,804		8,812,804
1015 · Checking -Union Bank - GF x9757	(10,363)		(10,363)
1020 · Cash-County Treasury-CPF x2705		891,993	891,993
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	8,903,545	891,993	9,795,537
Accounts Receivable			
1100 · Accounts Receivable	23,794		23,794
1105 · Interest Receivable	35,854	3,618	39,471
Total Accounts Receivable	59,648	3,618	63,265
Other Current Assets			
1106 · Other Receivable	24,060		24,060
1220 · VCJPA-Member Contingency Fund	512,623		512,623
1230 · Pesticide Inventory	158,293		158,293
1300 · Prepaid Items	25,131		25,131
Total Other Current Assets	720,107	-	720,107
Total Current Assets	9,683,300	895,610	10,578,910
TOTAL ASSETS	9,683,300	895,610	10,578,910
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	79,014	15,623	94,637
Total Accounts Payable	79,014	15,623	94,637
Credit Cards			
1040 · US Bank Purchase Card	1,501		1,501
Total Credit Cards	1,501	-	1,501
Other Current Liabilities			
2100 · Accrued Expense	619		619
2200 · Accrued Wages	77,752		77,752
Total Other Current Liabilities	78,371	-	78,371
Total Current Liabilities	158,887	15,623	174,510
Total Liabilities	158,887	15,623	174,510
Fund Balance			
Opening Fund Balance	6,410,537	745,570	7,156,107 *
Interfund Transfers	(250,000)	250,000	-

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As of Jun 30, 2020

	General Fund	Capital Fund	Total Jun 30, 20
Revenues Over Expenditures	3,363,876	(115,583)	3,248,293
Ending Fund Balance	9,524,413	879,987	10,404,400
TOTAL LIABILITIES & FUND BALANCE	9,683,299	895,610	10,578,910
* Originally Reported	6,972,548		
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>7,156,107</u>		

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

Month of Report:
Jun, 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	2,354,423	8,453	100.4%	2,345,970	8,453	100.4%	19,192	223,141	203,949	1162.7%
Total 4100 · PROPERTY TAX REVENUES	2,783,807	2,797,860	14,053	100.5%	2,783,807	14,053	100.5%	5,424	289,750	284,326	5342.0%
Total 4200 · OTHER TAX REVENUES	556,617	679,554	122,937	122.1%	556,617	122,937	122.1%	72,000	103,118	31,118	143.2%
Total 4300 · OTHER REVENUES	139,244	2,234,040	2,094,796	1604.4%	139,244	2,094,796	1604.4%	27,867	47,438	19,571	170.2%
Total 4800 · GRANT REVENUE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%
Total Revenues	5,825,638	8,065,878	2,240,240	138.5%	5,825,638	2,240,240	138.5%	124,483	663,447	538,964	533.0%
Expenditures											
Total 5000 · SALARIES & WAGES	2,668,293	2,612,835	55,458	97.9%	2,668,293	(55,458)	97.9%	231,524	349,289	117,765	150.9%
Total 5100 · EMPLOYEE BENEFITS	837,537	800,377	37,160	95.6%	837,537	(37,160)	95.6%	46,834	35,266	(11,568)	75.3%
Total 5200 · TRAINING - BOARD & STAFF	92,500	48,436	44,064	52.4%	92,500	(44,064)	52.4%	7,709	(2,216)	(9,925)	-28.7%
Total 5300 · ADMINISTRATION	583,857	527,816	56,041	90.4%	583,857	(56,041)	90.4%	78,145	41,434	(36,711)	53.0%
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	49,420	25,784	65.7%	75,204	(25,784)	65.7%	3,723	4,636	913	124.5%
Total 5500 · FACILITIES MAINTENANCE	44,000	42,413	1,587	96.4%	44,000	(1,587)	96.4%	8,250	3,275	(4,975)	39.7%
Total 5550 · UTILITIES	85,988	71,971	14,017	83.7%	85,988	(14,017)	83.7%	7,166	6,473	(693)	90.3%
Total 5600 · FLEET MAINTENANCE	63,000	51,762	11,238	82.2%	63,000	(11,238)	82.2%	5,250	9,381	4,131	178.7%
Total 5700 · OPERATIONS	318,526	267,072	51,454	83.8%	318,526	(51,454)	83.8%	23,460	68,464	45,004	291.8%
Total 5800 · LABORATORY	88,028	75,288	12,740	85.5%	88,028	(12,740)	85.5%	7,336	6,778	(558)	92.4%
Total 5900 · PUBLIC OUTREACH	74,900	74,278	622	99.2%	74,900	(622)	99.2%	6,241	16,718	10,477	267.9%
Total 6500 · DEBT SERVICE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%
Total Expenditures	5,014,579	4,702,002	(312,577)	93.8%	5,014,579	(312,577)	93.8%	425,638	539,496	113,858	126.8%
General Fund Net Revenues Over Expenditures	811,059	3,363,876	2,552,817		811,059	2,552,817		(301,155)	123,951	425,106	
CAPITAL IMPROVEMENT FUND:											
Total 6000 · CAPITAL IMPROVEMENTS REVENUE	-	-	-	-	-	-	-	-	-	-	-
Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES	244,191	115,583	128,608	47.3%	244,191	(128,608)	47.3%	106,848	1,052	(105,796)	1.0%
Capital Improvement Fund Net Revenue Over Expenditures	(244,191)	(115,583)	128,608		(244,191)	128,608		(106,848)	(1,052)	105,796	