

San Mateo County Mosquito & Vector Control District
 Balance Sheet
 As of February 29, 2020

	General Fund	Capital Fund	Total Feb 29, 20
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	6,261,634		6,261,634
1015 · Checking -Union Bank - GF x9757	(10,363)		(10,363)
1020 · Cash-County Treasury-CPF x2705		909,898	909,898
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	6,352,375	909,898	7,262,272
Accounts Receivable			
1100 · Accounts Receivable	33,621		33,621
Total Accounts Receivable	33,621	-	33,621
Other Current Assets			
1106 · Other Receivable	-		-
1220 · VCJPA-Member Contingency Fund	492,142		492,142
1230 · Pesticide Inventory	158,293		158,293
Total Other Current Assets	650,435	-	650,435
Total Current Assets	7,036,430	909,898	7,946,328
TOTAL ASSETS	7,036,430	909,898	7,946,328
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	73,193	8,180	81,373
Total Accounts Payable	73,193	8,180	81,373
Credit Cards			
1040 · US Bank Purchase Card	-		-
Total Credit Cards	-	-	-
Total Current Liabilities	73,193	8,180	81,373
Total Liabilities	73,193	8,180	81,373
Fund Balance			
Opening Fund Balance	6,410,537	745,570	7,156,107 *
Interfund Transfers	(250,000)	250,000	-
Revenues Over Expenditures	802,700	(93,852)	708,848
Ending Fund Balance	6,963,237	901,718	7,864,955
TOTAL LIABILITIES & FUND BALANCE	7,036,430	909,898	7,946,328
* 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		

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

Month of Report:
February, 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	1,462,350	(883,620)	62.3%	1,428,271	34,079	102.4%	19,196	2,570	(16,626)	13.4%
Total 4100 · PROPERTY TAX REVENUES	2,783,807	1,654,223	(1,129,584)	59.4%	1,464,420	189,803	113.0%	5,416	6,633	1,217	122.5%
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	112,139	(27,105)	80.5%	83,511	28,628	134.3%	-	-	-	0.0%
Total 4800 · GRANT REVENUE	-	-	-	0.0%	-	-	0.0%	-	-	-	0.0%

Total Revenues

	5,825,638	3,803,903	(2,021,735)	65.3%	3,460,819	343,084	109.9%	24,612	9,203	(15,409)	37.4%
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Expenditures

Total 5000 · SALARIES & WAGES	2,668,293	1,651,975	1,016,318	61.9%	1,772,197	120,222	93.2%	221,524	184,702	(36,822)	83.4%
Total 5100 · EMPLOYEE BENEFITS	873,037	611,192	261,845	70.0%	613,695	2,503	99.6%	64,836	78,088	13,252	120.4%
Total 5200 · TRAINING - BOARD & STAFF	92,500	41,183	51,317	44.5%	61,664	20,481	66.8%	7,709	1,628	(6,081)	21.1%
Total 5300 · ADMINISTRATION	553,857	272,749	281,108	49.2%	361,277	88,528	75.5%	56,145	45,750	(10,395)	81.5%
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	29,551	45,653	39.3%	60,312	30,761	49.0%	3,723	5,330	1,607	143.2%
Total 5500 · FACILITIES MAINTENANCE	39,000	30,572	8,428	78.4%	26,000	(4,572)	117.6%	3,250	1,313	(1,937)	40.4%
Total 5550 · UTILITIES	85,988	50,108	35,880	58.3%	57,324	7,216	87.4%	7,166	5,873	(1,293)	82.0%
Total 5600 · FLEET MAINTENANCE	63,000	31,104	31,896	49.4%	42,000	10,896	74.1%	5,250	3,445	(1,805)	65.6%
Total 5700 · OPERATIONS	318,526	107,067	211,459	33.6%	224,686	117,619	47.7%	23,460	16,064	(7,396)	68.5%
Total 5800 · LABORATORY	88,028	49,317	38,711	56.0%	58,684	9,367	84.0%	7,336	3,785	(3,551)	51.6%
Total 5900 · PUBLIC OUTREACH	74,900	46,050	28,850	61.5%	49,936	3,886	92.2%	6,241	2,295	(3,946)	36.8%

Total 6500 · DEBT SERVICE

	-	-	-	0.0%	-	-		-	-	-	0.0%
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Total Expenditures

	5,015,079	3,001,203	2,013,876	59.8%	3,410,521	409,318	88.0%	406,640	348,273	(58,367)	85.6%
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General Fund Net Revenues Over Expenditures

	810,559	802,700	(7,859)		50,298	752,402		(382,028)	(339,070)	42,958	
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CAPITAL IMPROVEMENT FUND:

Total 6000 · CAPITAL IMPROVEMENTS REVENUE

Total 6000 · CAPITAL IMPROVEMENTS EXPENDITURES

Capital Improvement Fund Net Revenue Over Expenditures

	-	-	-	-	-	-	-	-	-	-	-
	244,191	93,852	150,339	38.4%	123,699	29,847	75.9%	4,548	22,471	17,923	494.1%
	(244,191)	(93,852)	(150,339)		(123,699)	(29,847)		(4,548)	(22,471)	(17,923)	