

Balance Sheet

As of Nov 30, 2021

	Total Nov 30, 21	General Fund	Capital Fund
ASSETS			
Current Assets			
Checking/Savings			
1010 · Cash-County Treasury-GF x2706	4,455,709	4,455,709	
1015 · Checking -Union Bank - GF x9757	(37,971)	(37,971)	
1020 · Cash-County Treasury-CPF x2705	990,039		990,039
1025 · Checking -Union Bank - CPF x6913	-		-
1016 · County Funds - FMV	38,952	38,952	-
1030 · Petty Cash	400	400	
1035 · PARS Pension Rate Stabilization	125,133	125,133	
Total Checking/Savings	5,572,262	4,582,223	990,039
Accounts Receivable			
1100 · Accounts Receivable	91,884	91,884	
Total Accounts Receivable	91,884	91,884	-
Other Current Assets			
1220 · VCJPA-Member Contingency Fund	506,266	506,266	
1230 · Pesticide Inventory	155,369	155,369	
Total Other Current Assets	661,635	661,635	-
Total Current Assets	6,325,781	5,335,741	990,039
TOTAL ASSETS	6,325,781	5,335,741	990,039
LIABILITIES & FUND BALANCE			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	136,551	69,171	67,380
Total Accounts Payable	136,551	69,171	67,380
Credit Cards			
1040 · US Bank Purchase Card	-	-	
Total Credit Cards	-	-	-
Other Current Liabilities			
Total Other Current Liabilities	-	-	-
Total Current Liabilities	136,551	69,171	67,380
Total Liabilities	136,551	69,171	67,380
Fund Balance			
Beginning Fund Balance, 7/1/2021	11,282,648	10,260,379	1,022,269
Due To (From) Funds	-	(7,538,838)	7,538,838
Revenues Over Expenditures	(5,093,416)	2,545,031	(7,638,447)
Ending Fund Balance *	6,189,231	5,266,571	922,660
TOTAL LIABILITIES & FUND BALANCE	6,325,782	5,335,742	990,039
* COMPONENTS OF ENDING FUND BALANCE			
Nonspendable (Inventory)	143,930	143,930	-
Assigned (Capital Improvements)	922,660	-	922,660
Public Health Emergency Fund	800,000	800,000	-
Natural Disaster Emergency Fund	650,000	650,000	-
Real Property Acquisiton Fund	1,134,670	1,134,670	-
Unrestricted Fund Balance (Includes Working Capital)	2,537,971	2,537,971	-
Total Fund Balance	6,189,231	5,266,571	922,660

	Annual Budget	YTD Actual	Annual Variance	%	YTD Budget	YTD Variance	%	Monthly Budget	Monthly Actual	Monthly Variance
/Expenditures										
PROGRAM REVENUES	2,345,910	137,045	(2,208,865)	5.8%	164,075	(27,030)	83.5%	4,665	2,520	(2,143)
PROPERTY TAX REVENUES	3,049,097	245,763	(2,803,334)	8.1%	275,336	(29,573)	89.3%	142,139	143,640	1,501
OTHER TAX REVENUES	690,000	327,036	(362,964)	47.4%	207,426	119,610	157.7%	-	-	119,610
OTHER REVENUES	4,000,136	3,844,972	(155,164)	96.1%	3,847,287	(2,315)	99.9%	89	154	65
· Uncategorized Income	85,832	-	(85,832)	0.0%	-	-	0.0%	-	-	-
	10,170,975	4,554,816	(5,616,159)	44.8%	4,494,124	60,692	101.4%	146,893	146,314	(575)
SALARIES & WAGES	2,861,515	1,035,109	1,826,406	36.2%	1,189,897	(154,788)	87.0%	222,977	181,474	(41,501)
EMPLOYEE BENEFITS	852,839	433,501	419,338	50.8%	413,680	19,821	104.8%	62,737	52,230	(10,507)
TRAINING - BOARD & STAFF	37,200	26,959	10,241	72.5%	16,331	10,628	165.1%	267	2,868	2,601
ADMINISTRATION	566,678	197,062	369,616	34.8%	213,747	(16,685)	92.2%	29,983	47,925	17,942
INSURANCE	103,782	125,230	(21,448)	120.7%	103,782	21,448	120.7%	-	-	-
COMPUTER HARDWARE & SOFTWARE	78,772	25,759	53,013	32.7%	40,235	(14,476)	64.0%	9,392	656	(8,736)
FACILITIES MAINTENANCE	48,175	19,021	29,154	39.5%	20,070	(1,049)	94.8%	4,015	1,673	(2,342)
UTILITIES	91,519	24,166	67,353	26.4%	38,137	(13,971)	63.4%	7,626	4,602	(3,024)
FLEET MAINTENANCE	62,365	14,925	47,440	23.9%	25,986	(11,061)	57.4%	5,197	2,393	(2,804)
OPERATIONS	314,975	61,055	253,920	19.4%	143,743	(82,688)	42.5%	13,459	5,417	(8,042)
LABORATORY	77,900	27,770	50,130	35.6%	32,463	(4,693)	85.5%	6,491	4,342	(2,149)
PUBLIC OUTREACH	79,460	19,228	60,232	24.2%	33,106	(13,878)	58.1%	6,622	2,310	(4,312)
DEBT SERVICE	-	-	-	0.0%	-	-	0.0%	-	-	-
res	5,175,180	2,009,785	(3,165,395)	38.8%	2,271,177	(261,392)	88.5%	368,766	305,890	(62,876)
venues Over Expenditures	4,995,795	2,545,031	(2,450,764)		2,222,947	322,084		(221,873)	(159,575)	62,299
MENT FUND:										
CAPITAL IMPROVEMENTS REVENUE	-	2,546	-	0.0%	-	2,546	0.0%	-	-	-
CAPITAL IMPROVEMENTS EXPENDITURES	9,845,795	7,640,993	2,204,802	77.6%	7,855,949	(214,956)	97.3%	5,833	72,046	66,213
nt Fund Net Revenue Over Expenditures	(9,845,795)	(7,638,447)	2,207,348		(7,855,949)	217,502		(5,833)	(72,046)	(66,213)