

Special District of San Mateo County Mosquito and Vector Control District  
 Special Districts Financial Transactions Report  
 General Information

Fiscal Year: 2017

Current Year  Prior Year

**District Mailing Address**

Street 1   Has Address Changed?  
 Street 2   
 City  State  Zip   
 Email

**Members of the Governing Body**

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Mason"/>	<input type="text"/>	<input type="text" value="Brutschy"/>	<input type="text" value="Trustee - Atherton"/>
Member 2	<input type="text" value="Wade"/>	<input type="text"/>	<input type="text" value="Leschyn"/>	<input type="text" value="Trustee - Belmont"/>
Member 3	<input type="text" value="Carolyn"/>	<input type="text"/>	<input type="text" value="Parker"/>	<input type="text" value="Trustee - Brisbane"/>
Member 4	<input type="text" value="Joseph"/>	<input type="text"/>	<input type="text" value="Galligan"/>	<input type="text" value="Trustee - Burlingame"/>
Member 5	<input type="text" value="Joseph"/>	<input type="text"/>	<input type="text" value="Silva"/>	<input type="text" value="Trustee - Colma"/>
Member 6	<input type="text" value="Glenn"/>	<input type="text" value="R"/>	<input type="text" value="Sylvester"/>	<input type="text" value="Trustee - Daly City"/>
Member 7	<input type="text" value="Donna"/>	<input type="text"/>	<input type="text" value="Rutherford"/>	<input type="text" value="Trustee - East Palo Alto"/>
Member 8	<input type="text" value="Richard"/>	<input type="text"/>	<input type="text" value="Wykoff"/>	<input type="text" value="Trustee - Foster City"/>
Member 9	<input type="text" value="Kati"/>	<input type="text"/>	<input type="text" value="Martin"/>	<input type="text" value="Trustee - Half Moon Bay"/>
Member 10	<input type="text" value="Dr. D. Scott"/>	<input type="text"/>	<input type="text" value="Smith"/>	<input type="text" value="Trustee - Hillsborough"/>
Member 11	<input type="text" value="Justin"/>	<input type="text"/>	<input type="text" value="Evans"/>	<input type="text" value="Trustee - Menlo Park"/>
Member 12	<input type="text" value="Muhammad"/>	<input type="text"/>	<input type="text" value="Baluom"/>	<input type="text" value="Trustee - Millbrae"/>
Member 13	<input type="text" value="Peter"/>	<input type="text"/>	<input type="text" value="DeJarnatt"/>	<input type="text" value="Trustee - Pacifica"/>
Member 14	<input type="text" value="Raymond"/>	<input type="text"/>	<input type="text" value="James"/>	<input type="text" value="Trustee - Portola Valley"/>
Member 15	<input type="text" value="Kathryn"/>	<input type="text"/>	<input type="text" value="Lion"/>	<input type="text" value="Trustee - Redwood City"/>
Member 16	<input type="text" value="Robert"/>	<input type="text"/>	<input type="text" value="Riechel"/>	<input type="text" value="Trustee - San Bruno"/>
Member 17	<input type="text" value="Dr. Mairin"/>	<input type="text"/>	<input type="text" value="Joseph-Talreja"/>	<input type="text" value="Trustee - San Carlos"/>
Member 18	<input type="text" value="Ed"/>	<input type="text"/>	<input type="text" value="Degliantoni"/>	<input type="text" value="Trustee - San Mateo"/>
Member 19	<input type="text" value="Jason"/>	<input type="text"/>	<input type="text" value="Seifer"/>	<input type="text" value="Trustee - San Mateo County at Lai"/>
Member 20	<input type="text" value="Dr. Alvin"/>	<input type="text"/>	<input type="text" value="Zachariah"/>	<input type="text" value="Trustee - South San Francisco"/>
Member 21	<input type="text" value="Vacant"/>	<input type="text"/>	<input type="text" value="Vacant"/>	<input type="text" value="Trustee - Woodside"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Other Officials**

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Chindi"/>	<input type="text"/>	<input type="text" value="Peavey"/>	<input type="text" value="District Manager"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Report Prepared By**

First Name	<input type="text" value="Paul"/>	M. I.	<input type="text" value="J"/>	Last Name	<input type="text" value="Kaymark"/>
Telephone	<input type="text" value="(949) 777-8821"/>	Email	<input type="text" value="paul.kaymark@pungroup.com"/>		

**Independent Auditor**

Firm Name	<input type="text" value="The Pun Group, LLP"/>				
First Name	<input type="text" value="Paul"/>	M. I.	<input type="text" value="J"/>	Last Name	<input type="text" value="Kaymark"/>
Telephone	<input type="text" value="(949) 777-8821"/>				

Special District of San Mateo County Mosquito and Vector Control District  
 Special Districts Financial Transactions Report - Governmental Funds  
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2017

Activity: (1 of 1) (Record Completed)

Pest Control

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenues</b>						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)	2,445,573					2,445,573
R02. Voter-Approved Taxes						
R03. Pass-through Property Taxes (ABX1 26)	153,144					153,144
R04. Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments	1,986,021					1,986,021
R08. Mello/Roos, Marks/Roos						
R09. Prior-Year Taxes and Assessments	79,404					79,404
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	4,664,142	0	0	0	0	4,664,142
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	75,861					75,861
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	75,861	0	0	0	0	75,861
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief	10,764					10,764
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	10,764	0	0	0	0	10,764
R28. Intergovernmental – Other						
R29. Charges for Current Services	267,332					267,332
R30. Contributions from Property Owners						
Self-Insurance Only						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	0
R34. Other Revenues	15,105					15,105
R35. Total Revenues	\$5,033,204	\$0	\$0	\$0	\$0	\$5,033,204
<b>Expenditures</b>						
R36. Salaries and Wages	2,095,939					2,095,939

R37. Employee Benefits	1,307,529					1,307,529
R38. Services and Supplies	1,264,641					1,264,641
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
<b>Debt Service</b>						
R41. Retirement of Long-Term Debt	38,192					38,192
R42. Interest on Long-Term Debt	486					486
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	38,678	0	0	0	0	38,678
R46. Capital Outlay	25,133					25,133
R47. Other Expenditures						
R48. <b>Total Expenditures</b>	<b>\$4,731,920</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,731,920</b>
R49. <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$301,284</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$301,284</b>
<b>Other Financing Sources (Uses)</b>						
R50. Long-Term Debt Proceeds						
R51. Other Long-Term Debt Proceeds						
R52. Refunding Bonds Proceeds						
R53. Premium on Bonds Issued						
R54. Discount on Bonds Issued						
R55. Payments to Refunded Bond Escrow Agent						
R56. Demand Bonds						
R57. Proceeds from Sale of Capital Assets						
R58. Capital Leases						
R59. Insurance Recoveries						
R60. Transfers In						
R61. Transfers Out						
R62. <b>Total Other Financing Sources (Uses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Special and Extraordinary Items</b>						
R63. Special Item						
R64. Extraordinary Item						
R65. <b>Total Special and Extraordinary Items</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
R66. <b>Net Change in Fund Balances</b>	<b>\$301,284</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$301,284</b>
R67. <b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	<b>4,640,047</b>					<b>4,640,047</b>
R68. <b>Adjustment</b>						
R69. Reason for Adjustment						
R70. <b>Fund Balances (Deficits), End of Fiscal Year</b>	<b>\$4,941,331</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,941,331</b>

Special District of San Mateo County Mosquito and Vector Control District  
 Special Districts Financial Transactions Report  
 Other Long-Term Debt  
 Loans, Notes, and Other

Go to Report: [Detail Summary of Other Long-Term Debt](#)

**Fiscal Year: 2017**

Current Year  Prior Year

R01. Purpose of Debt (1 of 1) (Record Completed)	Vehicle Acquisition
R02. Nature of Revenue Pledged	Net Revenues
R03. Debt Type	Other
R04. Fund Type	Governmental
SD05. Activity	Pest Control
R06. Year of Issue	2014
R07. Beginning Maturity Year	2015
R08. Ending Maturity Year	2019
R09. Principal Authorized	108,100
R10. Principal Issued to Date	108,100
R11. Principal Unspent	
R12. <b>Principal Outstanding, Beginning of Fiscal Year</b>	57,386
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Issued in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	38,192
R17. Principal Defeased in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	\$19,194
R19. Principal Outstanding, Current Portion	
R20. <b>Principal Outstanding, Noncurrent Portion</b>	\$19,194
R21. Interest Paid in Current Fiscal Year	486
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

Special District of San Mateo County Mosquito and Vector Control District  
 Special Districts Financial Transactions Report  
 Debt Service Reconciliation Report

Fiscal Year: 2017

Current Year  Prior Year

	Governmental Funds	Internal Service Fund	Enterprise Funds
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt			
R02. Other Long-Term Debt	38,678		
R03. Construction Financing			
R04. Lease Obligations			
R05. <b>Total Debt Payments from Debt Forms</b>	\$38,678	\$0	\$0
R06. <b>Debt Service</b>	38,678		
R07. <b>Difference</b>	\$0	\$0	\$0
R08. Reason for Difference			

Special District of San Mateo County Mosquito and Vector Control District  
 Special Districts Financial Transactions Report  
 Balance Sheet  
 Governmental Funds

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	4,504,866					4,504,866
R02. Investments						
R03. Accounts Receivable (net)	75,146					75,146
R04. Taxes Receivable						
R05. Interest Receivable (net)	13,484					13,484
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories	81,187					81,187
R11. Prepaid Items	473,136					473,136
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	\$5,147,819	\$0	\$0	\$0	\$0	\$5,147,819
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	\$5,147,819	\$0	\$0	\$0	\$0	\$5,147,819
<b>Liabilities</b>						
R19. Accounts Payable	206,488					206,488
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	\$206,488	\$0	\$0	\$0	\$0	\$206,488
R31. <b>Deferred Inflows of Resources</b>						
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$206,488	\$0	\$0	\$0	\$0	\$206,488
<b>Fund Balances (Deficits)</b>						
R33. Nonspendable	554,323					554,323
R34. Restricted						
R35. Committed	241,061					241,061
R36. Assigned	2,610,000					2,610,000
R37. Unassigned	1,535,947					1,535,947
R38. <b>Total Fund Balances (Deficits)</b>	\$4,941,331	\$0	\$0	\$0	\$0	\$4,941,331
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	\$5,147,819	\$0	\$0	\$0	\$0	\$5,147,819





Special District of San Mateo County Mosquito and Vector Control District  
 Special Districts Financial Transactions Report  
 Capital Assets and Long-Term Obligations  
 Governmental Funds

**Fiscal Year: 2017**

Current Year  Prior Year

	Capital Assets	Long-Term Obligations
<b>Capital Assets</b>		
R01. Land	710,889	
R02. Buildings and Improvements	4,711,653	
R03. Equipment	1,883,543	
R04. Infrastructure		
R05. Intangible Assets – Amortizable		
R06. Construction in Progress	25,133	
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization	-3,269,493	
R10. <b>Total Capital Assets</b>	<b>\$4,061,725</b>	
<b>Long-Term Obligations</b>		
R11. Deposits and Advances		
R12. Compensated Absences		241,061
R13. General Obligation Bonds		
R14. Revenue Bonds		
R15. Certificates of Participation		
R16. Other Bonds		
R17. Loans (Other Long-Term Debt)		
R18. Notes (Other Long-Term Debt)		
R19. Other (Other Long-Term Debt)		19,194
R20. Construction Financing – Federal		
R21. Construction Financing – State		
R22. Lease Principal		
R23. Net Pension Liability		2,280,813
R24. Net OPEB Obligation		-975,127
R25. Other Long-Term Obligations 1		
R26. Other Long-Term Obligations 2		
R27. Other Long-Term Obligations 3		
R28. <b>Total Long-Term Obligations</b>		<b>\$1,565,941</b>