

SAN MATEO COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT
Unaudited Actual vs Budget Financial Analysis - Consolidated Funds (General & Capital Funds)
for the month ended June 30, 2015

| | June-15 | | | | Year to Date | | | |
|---------------------------------------|------------------|--------------------------|-----------------------|-------------|------------------|--------------------------|-----------------------|-------------|
| | MTD Actuals | MTD Amended Budget | MTD (Over) / Under | % of Budget | YTD Actuals | YTD Amended Budget | YTD (Over) / Under | % of Budget |
| REVENUES | | | | | | | | |
| 1021 Prop. taxes, current, secured | 34,915 | 33,783 | (1,133) | 103% | 1,763,616 | 1,706,072 | (57,544) | 103% |
| 1031 Prop. taxes, current unsecured | 0 | 0 | 0 | 0.0% | 93,534 | 92,300 | (1,234) | 101% |
| 1033 Prop. taxes, prior, unsecured | 0 | 0 | 0 | 0.0% | (3,737) | (700) | 3,037 | 534% |
| 1041 Prop taxes CYsecured SB 813 | 7,299 | 4,200 | (3,099) | 174% | 57,520 | 42,250 | (15,270) | 136% |
| 1042 Prop taxes CYunsecured SB 813 | 1,108.87 | 1,200 | 91 | 92% | 1,109 | 1,200 | 91 | 92% |
| 1043 PY SB 813 REDEM | - | 0 | 0 | 0.0% | 751 | 700 | (51) | 107% |
| 1045 Prop. taxes unsecured SB 813 | 154 | 0 | (154) | 0% | 154 | 0 | (154) | 0% |
| 1831 Homeowner Prop | 1,632 | 1,700 | 68 | 96% | 10,879 | 11,150 | 271 | 98% |
| 1046 ERAF Rebate | 0 | 0 | 0 | 0.0% | 286,017 | 225,000 | (61,017) | 127% |
| 1521 Interest Earned | (484) | 1,000 | 1,484 | -48% | 47,466 | 36,200 | (11,266) | 131% |
| 2031 Benefit Assessment | 34,754 | 40,000 | 5,246 | 87% | 1,427,237 | 1,423,500 | (3,737) | 100% |
| 2439 Mosquito Control Tax | 10,659 | 12,000 | 1,341 | 89% | 461,080 | 466,000 | 4,920 | 99% |
| 2451 Service Abatement Income | 12,445 | 9,288 | (3,157) | 134% | 237,847 | 238,900 | 1,053 | 100% |
| 2647 Misc Refunds/RDA/RPTTF | 49,653 | 35,000 | (14,653) | 142% | 99,276 | 75,000 | (24,276) | 132% |
| 2658-11 VCJPA-Misc Income | 0 | 0 | 0 | 0.0% | 22,241 | 0 | (22,241) | 0% |
| 2658 Other | 286 | 125 | (161) | 228% | 193,582 | 5,525 | (188,057) | 3504% |
| Revenue Total: | 152,420 | 138,296 | (14,124) | 110% | 4,698,573 | 4,323,097 | (375,476) | 109% |
| EXPENDITURES | | | | | | | | |
| Salary & Benefits | | | | | | | | |
| 4111 Regular Full Time | 183,640 | 132,940 | (50,700) | 138% | 1,583,074 | 1,620,199 | 37,125 | 98% |
| 4115 Severance Pay | 0 | 0 | 0 | 0.0% | 90,894 | 0 | (90,894) | 0% |
| 4161 Regular Part Time | 30,985 | 24,240 | (6,745) | 128% | 179,221 | 214,320 | 35,099 | 84% |
| 4311 Social Security | 1,891 | 1,639 | (252) | 115% | 11,733 | 14,788 | 3,055 | 79% |
| 4321 Retirement | 42,158 | 44,341 | 2,182 | 95% | 522,893 | 575,314 | 52,422 | 91% |
| 4412 Health Insurance | 26,239 | 36,065 | 9,826 | 73% | 308,642 | 415,010 | 106,368 | 74% |
| 4414 Great-West Deferred Comp | 0 | 1,000 | 1,000 | 0% | 1,750 | 13,000 | 11,250 | 13% |
| 4415 Medicare Insurance | 3,226 | 2,311 | (915) | 140% | 27,019 | 28,465 | 1,446 | 95% |
| 4422 Dental Insurance | 2,763 | 3,750 | 987 | 74% | 32,346 | 45,000 | 12,654 | 72% |
| 4431 Vision Insurance Plan (VSP) | 445 | 500 | 55 | 89% | 5,162 | 6,000 | 838 | 86% |
| 4440 Employee Commute Benefit | 308 | 750 | 443 | 41% | 2,448 | 9,000 | 6,552 | 27% |
| 4442 Long Term Disability | 874 | 1,100 | 226 | 79% | 10,444 | 13,200 | 2,756 | 79% |
| 4451 Unemployment Insurance | 1,836 | 1,486 | (350) | 124% | 17,104 | 20,104 | 3,001 | 85% |
| 4621 AFLAC Insurance | 461 | 560 | 99 | 82% | 6,105 | 7,100 | 995 | 86% |
| Subtotal | 294,828 | 250,682 | (44,146) | 118% | 2,798,835 | 2,981,501 | 182,665 | 94% |
| Services & Supplies | | | | | | | | |
| 5111 Pesticides | 48,471 | 35,000 | (13,471) | 138% | 225,120 | 230,495 | 5,375 | 98% |
| 5121 Clothing | 2,287 | 2,280 | (7) | 100% | 19,679 | 27,875 | 8,196 | 71% |
| 5156 Household | 324 | 1,000 | 676 | 32% | 2,298 | 4,200 | 1,902 | 55% |
| 5171 Laboratory Supplies | 3,403 | 2,450 | (953) | 139% | 31,482 | 36,500 | 5,018 | 86% |
| 5188 Other Misc (Union Bank Fee) | 75 | 50 | (25) | 149% | 448 | 600 | 152 | 75% |
| 5199 Office | 1,931 | 1,665 | (266) | 116% | 24,393 | 28,250 | 3,857 | 86% |
| 5233 Tools/Equipment | 3,944 | 1,800 | (2,144) | 219% | 26,212 | 29,300 | 3,088 | 89% |
| 5331 Memberships | 2,234 | 570 | (1,664) | 392% | 20,381 | 20,747 | 366 | 98% |
| 5416 Gasoline/Oil | 5,518 | 8,000 | 2,482 | 69% | 54,158 | 65,800 | 11,642 | 82% |
| 5428 Facility/Auto/Equip Maint/Repair | 6,676 | 14,135 | 7,459 | 47% | 46,192 | 85,808 | 39,616 | 54% |
| 5472 General Maintenance | 1,208 | 725 | (483) | 167% | 7,777 | 9,500 | 1,723 | 82% |
| 5631 Electric/Gas | 2,505 | 2,085 | (420) | 120% | 25,529 | 26,450 | 921 | 97% |
| 5635 Water/Sewer Disposal | 1,438 | 1,535 | 97 | 94% | 9,188 | 10,100 | 912 | 91% |
| 5721 Meetings/Conferences | 2,929 | 5,550 | 2,621 | 53% | 57,269 | 82,600 | 25,332 | 69% |
| 5856 Services/Consultation | 10,973 | 14,570 | 3,597 | 75% | 275,281 | 282,060 | 6,779 | 98% |
| 5966 District Special Expenses | 15,615 | 15,050 | (565) | 104% | 74,054 | 189,500 | 115,446 | 39% |
| 6712 Telephone | 2,521 | 2,440 | (81) | 103% | 21,032 | 26,645 | 5,613 | 79% |
| 6725 Liability Insurance | 0 | 0 | 0 | 0% | 26,144 | 41,000 | 14,856 | 64% |
| 6731 Other Insurance | 0 | 0 | 0 | 0.0% | 123,273 | 123,273 | 0 | 100% |
| Subtotal | 112,052 | 108,905 | (3,147) | 103% | 1,069,908 | 1,320,703 | 250,795 | 81% |
| Fixed Assets | | | | | | | | |
| 7211 Structures/Improvements | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0% |
| 7311 Equipment | 36,495 | 2,110 | (34,385) | 1730% | 257,761 | 236,662 | (21,099) | 109% |
| Subtotal | 36,495 | 2,110 | (34,385) | 1730% | 257,761 | 236,662 | (21,099) | 109% |
| Expenditures Total: | 443,376 | 361,697 | (81,679) | 123% | 4,126,504 | 4,538,866 | 412,361 | 91% |
| NET CHANGE IN FUND BALANCES | (290,956) | (223,401) | 67,555 | | 572,068 | (215,769) | (787,837) | |