

## East Side Mosquito Abatement District Profit & Loss Prev Year Comparison July through December 2018

	Jul - Dec 18	Jul - Dec 17	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Tax Revenue				
4050 · All Other Apportionments	0.00	2,766.33	-2,766.33	-100.0%
4080 · Other Receipts	22,347.07	10,592.31	11,754.76	111.0%
<b>Total 4000 · Tax Revenue</b>	22,347.07	13,358.64	8,988.43	67.3%
4910 · Interest Income	19,621.52	11,363.80	8,257.72	72.7%
<b>Total Income</b>	41,968.59	24,722.44	17,246.15	69.8%
<b>Cost of Goods Sold</b>				
5000 · Direct Costs				
5010 · Insecticides	232,580.67	191,757.77	40,822.90	21.3%
5020 · Weedicides	0.00	69.56	-69.56	-100.0%
5030 · Technical Supplies	4,952.47	3,996.94	955.53	23.9%
<b>Total 5000 · Direct Costs</b>	237,533.14	195,824.27	41,708.87	21.3%
<b>Total COGS</b>	237,533.14	195,824.27	41,708.87	21.3%
<b>Gross Profit</b>	-195,564.55	-171,101.83	-24,462.72	-14.3%
<b>Expense</b>				
6000 · Wages & Employee Benefits				
6005 · Wages				
6007 · Wages-Admin & Technical	216,250.84	200,620.40	15,630.44	7.8%
6008 · Wages - Specialties	39,682.40	37,947.36	1,735.04	4.6%
6009 · Wages-Field	252,599.48	262,764.51	-10,165.03	-3.9%
<b>Total 6005 · Wages</b>	508,532.72	501,332.27	7,200.45	1.4%
6020 · Payroll Expenses				
6022 · Social Security Expense	29,150.66	29,117.85	32.81	0.1%
6023 · PARS Expense	1,427.66	1,413.09	14.57	1.0%
6024 · Medicare Expense	7,332.30	7,237.31	94.99	1.3%
6026 · State Unemployment Expense	136.44	156.12	-19.68	-12.6%
<b>Total 6020 · Payroll Expenses</b>	38,047.06	37,924.37	122.69	0.3%
6030 · Workers Compensation Insurance	5,473.00	23,700.10	-18,227.10	-76.9%
6035 · Retirement Expense	114,442.01	94,751.44	19,690.57	20.8%
6037 · PARS Administration Fee	2,141.90	2,099.94	41.96	2.0%
6040 · Group Health Insurance	83,419.55	92,800.00	-9,380.45	-10.1%
6050 · General & Admin Travel	6,916.41	5,031.22	1,885.19	37.5%
6055 · Aerial Services	15,960.00	7,240.00	8,720.00	120.4%
6060 · Employee Appreciation	358.32	315.92	42.40	13.4%
6070 · Education Training & Seminars	383.91	420.00	-36.09	-8.6%
6080 · Clothing & Personal Supplies	744.20	820.44	-76.24	-9.3%

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6085 · Laundry Service	7,140.20	6,087.97	1,052.23	17.3%
<b>Total 6000 · Wages &amp; Employee Benefits</b>	<b>783,559.28</b>	<b>772,523.67</b>	<b>11,035.61</b>	<b>1.4%</b>
6200 · Insurance				
6210 · General Liability Insurance	-1,336.94	0.00	-1,336.94	-100.0%
<b>Total 6200 · Insurance</b>	<b>-1,336.94</b>	<b>0.00</b>	<b>-1,336.94</b>	<b>-100.0%</b>
6300 · Occupancy & Equipment				
6305 · Vehicle Maintenance	4,854.10	5,432.94	-578.84	-10.7%
6310 · Spray Maintenance	4,622.57	1,310.75	3,311.82	252.7%
6315 · Aircraft Maintenance	29,639.69	9,575.42	20,064.27	209.5%
6320 · Building/Grounds Repair & Maint	18,470.98	6,782.04	11,688.94	172.4%
6330 · Insurance Deductible	0.00	1,000.00	-1,000.00	-100.0%
6340 · Shop Tools	84.63	282.13	-197.50	-70.0%
6345 · Tools	30.66	151.00	-120.34	-79.7%
6350 · Gas & Oil - Vehicles & Sprayers	27,584.66	24,796.42	2,788.24	11.2%
6355 · Gas & Oil - Aircraft	438.09	0.00	438.09	100.0%
6360 · Utilities - Electricity	6,802.25	8,554.69	-1,752.44	-20.5%
6365 · Utilities - Heating	1,009.62	1,123.79	-114.17	-10.2%
6370 · Telephone	3,530.24	3,536.92	-6.68	-0.2%
6375 · Service Agreements	7,069.50	2,320.00	4,749.50	204.7%
6380 · Cleaning & Misc Supplies	893.98	547.75	346.23	63.2%
<b>Total 6300 · Occupancy &amp; Equipment</b>	<b>105,030.97</b>	<b>65,413.85</b>	<b>39,617.12</b>	<b>60.6%</b>
6400 · Marketing				
6410 · Advertising	3,950.00	5,866.13	-1,916.13	-32.7%
6420 · Promotional	656.67	55.00	601.67	1,094.0%
<b>Total 6400 · Marketing</b>	<b>4,606.67</b>	<b>5,921.13</b>	<b>-1,314.46</b>	<b>-22.2%</b>
6500 · Administrative Expenses				
6510 · Professional & Specialized Serv	26,140.50	19,443.50	6,697.00	34.4%
6540 · Trustee Fees	3,000.00	3,300.00	-300.00	-9.1%
6550 · General Dues & Subscriptions	6,740.00	5,562.00	1,178.00	21.2%
6590 · Office Expense	3,316.47	1,699.24	1,617.23	95.2%
<b>Total 6500 · Administrative Expenses</b>	<b>39,196.97</b>	<b>30,004.74</b>	<b>9,192.23</b>	<b>30.6%</b>
<b>Total Expense</b>	<b>931,056.95</b>	<b>873,863.39</b>	<b>57,193.56</b>	<b>6.5%</b>
<b>Net Ordinary Income</b>	<b>-1,126,621.50</b>	<b>-1,044,965.22</b>	<b>-81,656.28</b>	<b>-7.8%</b>
Other Income/Expense				
Other Expense				
8000 · Other Expense				
8010 · Taxes & Assessments	185.24	177.34	7.90	4.5%

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Total 8000 · Other Expense	185.24	177.34	7.90	4.5%
9000 · Fixed Assets Expense				
9015 · Vehicle Lease Program	29,142.00	19,835.50	9,306.50	46.9%
9040 · Operating Equipment Expense	80,489.51	31,068.00	49,421.51	159.1%
Total 9000 · Fixed Assets Expense	109,631.51	50,903.50	58,728.01	115.4%
Total Other Expense	109,816.75	51,080.84	58,735.91	115.0%
Net Other Income	-109,816.75	-51,080.84	-58,735.91	-115.0%
Net Income	<u>-1,236,438.25</u>	<u>-1,096,046.06</u>	<u>-140,392.19</u>	<u>-12.8%</u>