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Accrual Basis

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

	Jul - Sep 18	Jul - Sep 17	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Tax Revenue				
4080 · Other Receipts	17,594.02	7,476.80	10,117.22	135.3%
Total 4000 · Tax Revenue	<u>17,594.02</u>	<u>7,476.80</u>	<u>10,117.22</u>	<u>135.3%</u>
Total Income	17,594.02	7,476.80	10,117.22	135.3%
Cost of Goods Sold				
5000 · Direct Costs				
5010 · Insecticides	215,004.48	191,757.77	23,246.71	12.1%
5020 · Weedicides	0.00	69.56	-69.56	-100.0%
5030 · Technical Supplies	2,199.31	2,838.45	-639.14	-22.5%
Total 5000 · Direct Costs	<u>217,203.79</u>	<u>194,665.78</u>	<u>22,538.01</u>	<u>11.6%</u>
Total COGS	<u>217,203.79</u>	<u>194,665.78</u>	<u>22,538.01</u>	<u>11.6%</u>
Gross Profit	-199,609.77	-187,188.98	-12,420.79	-6.6%
Expense				
6000 · Wages & Employee Benefits				
6005 · Wages				
6007 · Wages-Admin & Technical	103,055.92	92,811.00	10,244.92	11.0%
6008 · Wages - Specialties	18,401.00	17,745.00	656.00	3.7%
6009 · Wages-Field	154,366.38	162,573.00	-8,206.62	-5.1%
Total 6005 · Wages	<u>275,823.30</u>	<u>273,129.00</u>	<u>2,694.30</u>	<u>1.0%</u>
6020 · Payroll Expenses				
6022 · Social Security Expense	15,982.91	15,883.78	99.13	0.6%
6023 · PARS Expense	1,021.91	969.60	52.31	5.4%
6024 · Medicare Expense	3,975.49	3,940.10	35.39	0.9%
6026 · State Unemployment Expense	64.07	79.14	-15.07	-19.0%
Total 6020 · Payroll Expenses	<u>21,044.38</u>	<u>20,872.62</u>	<u>171.76</u>	<u>0.8%</u>
6030 · Workers Compensation Insurance	-3,665.46	13,506.56	-17,172.02	-127.1%
6035 · Retirement Expense	55,258.93	45,826.40	9,432.53	20.6%
6037 · PARS Administration Fee	1,063.81	697.59	366.22	52.5%
6040 · Group Health Insurance	45,849.16	53,802.67	-7,953.51	-14.8%
6050 · General & Admin Travel	20.71	98.79	-78.08	-79.0%
6055 · Aerial Services	14,910.00	6,020.00	8,890.00	147.7%
6070 · Education Training & Seminars	28.00	84.00	-56.00	-66.7%
6080 · Clothing & Personal Supplies	213.83	778.93	-565.10	-72.6%
6085 · Laundry Service	4,713.98	3,412.13	1,301.85	38.2%
Total 6000 · Wages & Employee Benefits	<u>415,260.64</u>	<u>418,228.69</u>	<u>-2,968.05</u>	<u>-0.7%</u>

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

	Jul - Sep 18	Jul - Sep 17	\$ Change	% Change
6300 · Occupancy & Equipment				
6305 · Vehicle Maintenance	3,757.52	2,871.10	886.42	30.9%
6310 · Spray Maintenance	4,568.99	595.12	3,973.87	667.7%
6315 · Aircraft Maintenance	20,879.34	8,970.42	11,908.92	132.8%
6320 · Building/Grounds Repair & Maint	16,544.27	5,337.53	11,206.74	210.0%
6340 · Shop Tools	67.38	246.55	-179.17	-72.7%
6350 · Gas & Oil - Vehicles & Sprayers	21,832.89	18,148.98	3,683.91	20.3%
6360 · Utilities - Electricity	4,245.88	6,471.13	-2,225.25	-34.4%
6365 · Utilities - Heating	0.00	1,123.79	-1,123.79	-100.0%
6370 · Telephone	1,760.23	1,516.52	243.71	16.1%
6375 · Service Agreements	3,033.35	280.00	2,753.35	983.3%
6380 · Cleaning & Misc Supplies	345.20	202.54	142.66	70.4%
Total 6300 · Occupancy & Equipment	77,035.05	45,763.68	31,271.37	68.3%
6400 · Marketing				
6410 · Advertising	3,950.00	5,768.14	-1,818.14	-31.5%
6420 · Promotional	647.19	55.00	592.19	1,076.7%
Total 6400 · Marketing	4,597.19	5,823.14	-1,225.95	-21.1%
6500 · Administrative Expenses				
6510 · Professional & Specialized Serv	8,464.00	13,218.50	-4,754.50	-36.0%
6540 · Trustee Fees	1,400.00	1,700.00	-300.00	-17.7%
6590 · Office Expense	1,089.51	636.27	453.24	71.2%
Total 6500 · Administrative Expenses	10,953.51	15,554.77	-4,601.26	-29.6%
Total Expense	507,846.39	485,370.28	22,476.11	4.6%
Net Ordinary Income	-707,456.16	-672,559.26	-34,896.90	-5.2%
Other Income/Expense				
Other Expense				
8000 · Other Expense				
8010 · Taxes & Assessments	120.00	177.34	-57.34	-32.3%
Total 8000 · Other Expense	120.00	177.34	-57.34	-32.3%
9000 · Fixed Assets Expense				
9015 · Vehicle Lease Program	14,571.00	0.00	14,571.00	100.0%
9040 · Operating Equipment Expense	77,740.00	31,068.00	46,672.00	150.2%
Total 9000 · Fixed Assets Expense	92,311.00	31,068.00	61,243.00	197.1%
Total Other Expense	92,431.00	31,245.34	61,185.66	195.8%
Net Other Income	-92,431.00	-31,245.34	-61,185.66	-195.8%
Net Income	-799,887.16	-703,804.60	-96,082.56	-13.7%