

**East Side Mosquito Abatement District**  
**Profit & Loss Prev Year Comparison**  
 July 2017 through May 2018

	Jul '17 - May 18	Jul '16 - May 17	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Tax Revenue				
4010 · Current Secured	1,935,134.60	1,831,773.17	103,361.43	5.6%
4020 · Current Unsecured	108,750.28	106,238.89	2,511.39	2.4%
4030 · Prior Years	928.03	1,736.42	-808.39	-46.6%
4040 · Homeowners Property Insurance	41,871.68	41,868.39	3.29	0.0%
4050 · All Other Apportionments	73,900.50	75,722.76	-1,822.26	-2.4%
4080 · Other Receipts	39,363.85	24,016.94	15,346.91	63.9%
<b>Total 4000 · Tax Revenue</b>	<b>2,199,948.94</b>	<b>2,081,356.57</b>	<b>118,592.37</b>	<b>5.7%</b>
4910 · Interest Income	33,375.26	31,882.31	1,492.95	4.7%
<b>Total Income</b>	<b>2,233,324.20</b>	<b>2,113,238.88</b>	<b>120,085.32</b>	<b>5.7%</b>
<b>Cost of Goods Sold</b>				
5000 · Direct Costs				
5010 · Insecticides	239,186.59	372,805.44	-133,618.85	-35.8%
5020 · Weedicides	208.66	0.00	208.66	100.0%
5030 · Technical Supplies	8,612.14	5,324.04	3,288.10	61.8%
<b>Total 5000 · Direct Costs</b>	<b>248,007.39</b>	<b>378,129.48</b>	<b>-130,122.09</b>	<b>-34.4%</b>
<b>Total COGS</b>	<b>248,007.39</b>	<b>378,129.48</b>	<b>-130,122.09</b>	<b>-34.4%</b>
<b>Gross Profit</b>	<b>1,985,316.81</b>	<b>1,735,109.40</b>	<b>250,207.41</b>	<b>14.4%</b>
<b>Expense</b>				
6000 · Wages & Employee Benefits				
6005 · Wages				
6007 · Wages-Admin & Technical	366,185.40	300,757.40	65,428.00	21.8%
6008 · Wages - Specialties	67,522.36	192,176.27	-124,653.91	-64.9%
6009 · Wages-Field	412,319.51	438,736.66	-26,417.15	-6.0%
<b>Total 6005 · Wages</b>	<b>846,027.27</b>	<b>931,670.33</b>	<b>-85,643.06</b>	<b>-9.2%</b>
6020 · Payroll Expenses				
6022 · Social Security Expense	49,750.77	53,745.30	-3,994.53	-7.4%
6023 · PARS Expense	2,059.49	3,290.31	-1,230.82	-37.4%
6024 · Medicare Expense	12,212.95	13,461.66	-1,248.71	-9.3%
6026 · State Unemployment Expense	7,673.21	8,018.49	-345.28	-4.3%
<b>Total 6020 · Payroll Expenses</b>	<b>71,696.42</b>	<b>78,515.76</b>	<b>-6,819.34</b>	<b>-8.7%</b>
6030 · Workers Compensation Insuran...	35,615.92	46,662.13	-11,046.21	-23.7%
6035 · Retirement Expense	172,165.26	162,287.13	9,878.13	6.1%
6037 · PARS Administration Fee	3,858.41	3,786.40	72.01	1.9%
6040 · Group Health Insurance	174,198.87	183,106.98	-8,908.11	-4.9%
6045 · Medical Supplies	7.55	125.07	-117.52	-94.0%

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6050 · General & Admin Travel	19,505.92	18,355.92	1,150.00	6.3%
6055 · Aerial Services	10,946.77	4,355.00	6,591.77	151.4%
6060 · Employee Appreciation	1,957.21	0.00	1,957.21	100.0%
6070 · Education Training & Seminars	2,506.38	3,495.32	-988.94	-28.3%
6075 · General Special District	37.00	10.00	27.00	270.0%
6080 · Clothing & Personal Supplies	1,350.13	936.52	413.61	44.2%
6085 · Laundry Service	12,391.67	10,151.94	2,239.73	22.1%
<b>Total 6000 · Wages &amp; Employee Benefits</b>	<b>1,352,264.78</b>	<b>1,443,458.50</b>	<b>-91,193.72</b>	<b>-6.3%</b>
6200 · Insurance				
6210 · General Liability Insurance	51,657.96	40,653.57	11,004.39	27.1%
6230 · Aircraft Insurance	11,950.00	11,950.00	0.00	0.0%
6235 · Agency Fee	9,792.00	4,666.00	5,126.00	109.9%
<b>Total 6200 · Insurance</b>	<b>73,399.96</b>	<b>57,269.57</b>	<b>16,130.39</b>	<b>28.2%</b>
6300 · Occupancy & Equipment				
6305 · Vehicle Maintenance	9,304.79	13,720.51	-4,415.72	-32.2%
6310 · Spray Maintenance	2,184.64	5,486.82	-3,302.18	-60.2%
6315 · Aircraft Maintenance	15,360.42	7,617.05	7,743.37	101.7%
6320 · Building/Grounds Repair & Maint	10,408.37	18,767.70	-8,359.33	-44.5%
6330 · Insurance Deductible	1,000.00	1,768.68	-768.68	-43.5%
6340 · Shop Tools	750.17	366.28	383.89	104.8%
6345 · Tools	151.00	19.34	131.66	680.8%
6350 · Gas & Oil - Vehicles & Sprayers	40,498.71	38,421.39	2,077.32	5.4%
6355 · Gas & Oil - Aircraft	289.51	7,496.52	-7,207.01	-96.1%
6360 · Utilities - Electricity	12,378.17	8,982.73	3,395.44	37.8%
6365 · Utilities - Heating	2,878.35	865.79	2,012.56	232.5%
6370 · Telephone	6,562.15	5,297.10	1,265.05	23.9%
6375 · Service Agreements	5,930.78	7,076.00	-1,145.22	-16.2%
6380 · Cleaning & Misc Supplies	869.49	1,216.77	-347.28	-28.5%
<b>Total 6300 · Occupancy &amp; Equipment</b>	<b>108,566.55</b>	<b>117,102.68</b>	<b>-8,536.13</b>	<b>-7.3%</b>
6400 · Marketing				
6410 · Advertising	5,866.13	10,119.50	-4,253.37	-42.0%
6420 · Promotional	55.00	728.11	-673.11	-92.5%
<b>Total 6400 · Marketing</b>	<b>5,921.13</b>	<b>10,847.61</b>	<b>-4,926.48</b>	<b>-45.4%</b>
6500 · Administrative Expenses				
6510 · Professional & Specialized Serv	27,385.50	29,609.00	-2,223.50	-7.5%
6520 · MVCAC Contractual Payments	0.00	8,000.00	-8,000.00	-100.0%
6525 · AMCA Dues	0.00	1,210.00	-1,210.00	-100.0%
6540 · Trustee Fees	6,200.00	5,100.00	1,100.00	21.6%
6550 · General Dues & Subscriptions	5,562.00	5,272.00	290.00	5.5%
6590 · Office Expense	7,309.10	6,939.71	369.39	5.3%

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Accrual Basis

**East Side Mosquito Abatement District**  
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	Jul '17 - May 18	Jul '16 - May 17	\$ Change	% Change
Total 6500 · Administrative Expenses	46,456.60	56,130.71	-9,674.11	-17.2%
<b>Total Expense</b>	<b>1,586,609.02</b>	<b>1,684,809.07</b>	<b>-98,200.05</b>	<b>-5.8%</b>
<b>Net Ordinary Income</b>	<b>398,707.79</b>	<b>50,300.33</b>	<b>348,407.46</b>	<b>692.7%</b>
<b>Other Income/Expense</b>				
Other Expense				
8000 · Other Expense				
8010 · Taxes & Assessments	966.34	35,660.23	-34,693.89	-97.3%
<b>Total 8000 · Other Expense</b>	<b>966.34</b>	<b>35,660.23</b>	<b>-34,693.89</b>	<b>-97.3%</b>
9000 · Fixed Assets Expense				
9015 · Vehicle Lease Program	44,285.47	0.00	44,285.47	100.0%
9030 · Aircraft Expense	52,004.80	48,360.62	3,644.18	7.5%
9040 · Operating Equipment Expense	31,068.00	43,183.53	-12,115.53	-28.1%
<b>Total 9000 · Fixed Assets Expense</b>	<b>127,358.27</b>	<b>91,544.15</b>	<b>35,814.12</b>	<b>39.1%</b>
9110 · Contingencies	4,669.31	0.00	4,669.31	100.0%
<b>Total Other Expense</b>	<b>132,993.92</b>	<b>127,204.38</b>	<b>5,789.54</b>	<b>4.6%</b>
<b>Net Other Income</b>	<b>-132,993.92</b>	<b>-127,204.38</b>	<b>-5,789.54</b>	<b>-4.6%</b>
<b>Net Income</b>	<b>265,713.87</b>	<b>-76,904.05</b>	<b>342,617.92</b>	<b>445.5%</b>