

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

	Jul '17 - Jun 18	Jul '16 - Jun 17	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Tax Revenue				
4010 · Current Secured	1,936,779.15	1,932,348.91	4,430.24	0.2%
4020 · Current Unsecured	107,105.73	106,480.03	625.70	0.6%
4030 · Prior Years	928.03	2,838.15	-1,910.12	-67.3%
4040 · Homeowners Property Insurance	41,871.68	49,516.25	-7,644.57	-15.4%
4050 · All Other Apportionments	80,626.69	113,063.56	-32,436.87	-28.7%
4080 · Other Receipts	39,363.85	24,016.94	15,346.91	63.9%
<b>Total 4000 · Tax Revenue</b>	<b>2,206,675.13</b>	<b>2,228,263.84</b>	<b>-21,588.71</b>	<b>-1.0%</b>
4910 · Interest Income	33,375.26	43,241.92	-9,866.66	-22.8%
<b>Total Income</b>	<b>2,240,050.39</b>	<b>2,271,505.76</b>	<b>-31,455.37</b>	<b>-1.4%</b>
<b>Cost of Goods Sold</b>				
5000 · Direct Costs				
5010 · Insecticides	305,038.15	400,450.58	-95,412.43	-23.8%
5020 · Weedicides	208.66	0.00	208.66	100.0%
5030 · Technical Supplies	9,239.58	5,952.40	3,287.18	55.2%
<b>Total 5000 · Direct Costs</b>	<b>314,486.39</b>	<b>406,402.98</b>	<b>-91,916.59</b>	<b>-22.6%</b>
<b>Total COGS</b>	<b>314,486.39</b>	<b>406,402.98</b>	<b>-91,916.59</b>	<b>-22.6%</b>
<b>Gross Profit</b>	<b>1,925,564.00</b>	<b>1,865,102.78</b>	<b>60,461.22</b>	<b>3.2%</b>
<b>Expense</b>				
6000 · Wages & Employee Benefits				
6005 · Wages				
6007 · Wages-Admin & Technical	399,538.40	327,500.40	72,038.00	22.0%
6008 · Wages - Specialties	73,437.36	197,926.27	-124,488.91	-62.9%
6009 · Wages-Field	464,471.93	494,501.66	-30,029.73	-6.1%
<b>Total 6005 · Wages</b>	<b>937,447.69</b>	<b>1,019,928.33</b>	<b>-82,480.64</b>	<b>-8.1%</b>
6020 · Payroll Expenses				
6022 · Social Security Expense	55,059.02	58,870.16	-3,811.14	-6.5%
6023 · PARS Expense	2,382.69	3,605.09	-1,222.40	-33.9%
6024 · Medicare Expense	13,529.51	14,733.36	-1,203.85	-8.2%
6026 · State Unemployment Expense	7,695.96	8,147.62	-451.66	-5.5%
<b>Total 6020 · Payroll Expenses</b>	<b>78,667.18</b>	<b>85,356.23</b>	<b>-6,689.05</b>	<b>-7.8%</b>
6030 · Workers Compensation Insuran...	40,049.82	45,767.89	-5,718.07	-12.5%
6035 · Retirement Expense	187,708.24	174,683.11	13,025.13	7.5%
6037 · PARS Administration Fee	4,209.89	4,130.99	78.90	1.9%
6040 · Group Health Insurance	187,784.00	201,399.62	-13,615.62	-6.8%
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	16,711.77	8,705.00	8,006.77	92.0%
6060 · Employee Appreciation	1,957.21	0.00	1,957.21	100.0%
6070 · Education Training & Seminars	2,506.38	3,572.54	-1,066.16	-29.8%
6075 · General Special District	37.00	22.00	15.00	68.2%
6080 · Clothing & Personal Supplies	1,614.31	949.99	664.32	69.9%
6085 · Laundry Service	13,476.04	11,208.19	2,267.85	20.2%
<b>Total 6000 · Wages &amp; Employee Benefits</b>	<b>1,491,683.00</b>	<b>1,574,204.88</b>	<b>-82,521.88</b>	<b>-5.2%</b>
<b>6200 · Insurance</b>				
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	10,039.00	-247.00	-2.5%
<b>Total 6200 · Insurance</b>	<b>73,399.96</b>	<b>62,642.57</b>	<b>10,757.39</b>	<b>17.2%</b>
<b>6300 · Occupancy &amp; Equipment</b>				
6305 · Vehicle Maintenance	9,739.36	17,082.55	-7,343.19	-43.0%
6310 · Spray Maintenance	2,501.14	5,965.71	-3,464.57	-58.1%
6315 · Aircraft Maintenance	16,833.90	18,470.45	-1,636.55	-8.9%
6320 · Building/Grounds Repair & Maint	12,378.29	18,988.27	-6,609.98	-34.8%
6330 · Insurance Deductible	1,000.00	1,768.68	-768.68	-43.5%
6340 · Shop Tools	783.57	376.51	407.06	108.1%
6345 · Tools	151.00	19.34	131.66	680.8%
6350 · Gas & Oil - Vehicles & Sprayers	46,025.78	43,862.03	2,163.75	4.9%
6355 · Gas & Oil - Aircraft	3,208.51	12,320.82	-9,112.31	-74.0%
6360 · Utilities - Electricity	13,512.08	10,802.92	2,709.16	25.1%
6365 · Utilities - Heating	2,878.35	865.79	2,012.56	232.5%
6370 · Telephone	7,535.34	5,852.34	1,683.00	28.8%
6375 · Service Agreements	6,893.47	7,276.00	-382.53	-5.3%
6380 · Cleaning & Misc Supplies	1,042.09	1,269.97	-227.88	-17.9%
<b>Total 6300 · Occupancy &amp; Equipment</b>	<b>124,482.88</b>	<b>144,921.38</b>	<b>-20,438.50</b>	<b>-14.1%</b>
<b>6400 · Marketing</b>				
6410 · Advertising	16,599.13	10,119.50	6,479.63	64.0%
6420 · Promotional	55.00	728.11	-673.11	-92.5%
<b>Total 6400 · Marketing</b>	<b>16,654.13</b>	<b>10,847.61</b>	<b>5,806.52</b>	<b>53.5%</b>
<b>6500 · Administrative Expenses</b>				
6510 · Professional & Specialized Serv	27,385.50	34,271.50	-6,886.00	-20.1%
6520 · MVCAC Contractual Payments	9,500.00	17,000.00	-7,500.00	-44.1%
6525 · AMCA Dues	1,050.00	2,260.00	-1,210.00	-53.5%
6540 · Trustee Fees	6,700.00	5,600.00	1,100.00	19.6%
6550 · General Dues & Subscriptions	5,562.00	5,272.00	290.00	5.5%
6590 · Office Expense	7,642.74	7,186.47	456.27	6.4%

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Total 6500 · Administrative Expenses	57,840.24	71,589.97	-13,749.73	-19.2%
Total Expense	1,764,060.21	1,864,206.41	-100,146.20	-5.4%
Net Ordinary Income	161,503.79	896.37	160,607.42	17,917.5%
Other Income/Expense				
Other Expense				
8000 · Other Expense				
8010 · Taxes & Assessments	966.34	36,062.73	-35,096.39	-97.3%
Total 8000 · Other Expense	966.34	36,062.73	-35,096.39	-97.3%
9000 · Fixed Assets Expense				
9015 · Vehicle Lease Program	49,142.47	0.00	49,142.47	100.0%
9030 · Aircraft Expense	52,004.80	53,585.62	-1,580.82	-3.0%
9040 · Operating Equipment Expense	31,068.00	43,183.53	-12,115.53	-28.1%
Total 9000 · Fixed Assets Expense	132,215.27	96,769.15	35,446.12	36.6%
9110 · Contingencies	4,669.31	0.00	4,669.31	100.0%
Total Other Expense	137,850.92	132,831.88	5,019.04	3.8%
Net Other Income	-137,850.92	-132,831.88	-5,019.04	-3.8%
Net Income	<u>23,652.87</u>	<u>-131,935.51</u>	<u>155,588.38</u>	<u>117.9%</u>