

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
Ordinary Income/Expense				
Income				
4000 · Tax Revenue				
4010 · Current Secured	2,030,503.87	1,932,348.91	98,154.96	5.1%
4020 · Current Unsecured	107,760.45	106,480.03	1,280.42	1.2%
4030 · Prior Years	2,154.16	2,838.15	-683.99	-24.1%
4040 · Homeowners Property Insurance	51,879.29	49,516.25	2,363.04	4.8%
4050 · All Other Apportionments	127,798.49	113,063.56	14,734.93	13.0%
4080 · Other Receipts	39,363.85	24,016.94	15,346.91	63.9%
Total 4000 · Tax Revenue	2,359,460.11	2,228,263.84	131,196.27	5.9%
4910 · Interest Income	47,717.72	43,241.92	4,475.80	10.4%
Total Income	2,407,177.83	2,271,505.76	135,672.07	6.0%
Cost of Goods Sold				
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%
Total 5000 · Direct Costs	314,486.39	406,402.98	-91,916.59	-22.6%
Total COGS	314,486.39	406,402.98	-91,916.59	-22.6%
Gross Profit	2,092,691.44	1,865,102.78	227,588.66	12.2%
Expense				
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%
Total 6005 · Wages	937,447.69	1,019,928.33	-82,480.64	-8.1%
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%
Total 6020 · Payroll Expenses	78,667.18	85,356.23	-6,689.05	-7.8%
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%

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
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%
Total 6000 · Wages & Employee Benefits	1,491,683.00	1,574,204.88	-82,521.88	-5.2%
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	10,039.00	-247.00	-2.5%
Total 6200 · Insurance	73,399.96	62,642.57	10,757.39	17.2%
6300 · Occupancy & Equipment				
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%
Total 6300 · Occupancy & Equipment	124,482.88	144,921.38	-20,438.50	-14.1%
6400 · Marketing				
6410 · Advertising	16,599.13	10,119.50	6,479.63	64.0%
6420 · Promotional	55.00	728.11	-673.11	-92.5%
Total 6400 · Marketing	16,654.13	10,847.61	5,806.52	53.5%
6500 · Administrative Expenses				
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	7,610.57	7,186.47	424.10	5.9%

2:08 PM

08/09/18

Accrual Basis

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
Total 6500 · Administrative Expenses	57,808.07	71,589.97	-13,781.90	-19.3%
Total Expense	1,764,028.04	1,864,206.41	-100,178.37	-5.4%
Net Ordinary Income	328,663.40	896.37	327,767.03	36,566.0%
Other Income/Expense				
Other Expense				
8000 · Other Expense				
8010 · Taxes & Assessments	36,502.78	36,062.73	440.05	1.2%
Total 8000 · Other Expense	36,502.78	36,062.73	440.05	1.2%
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	173,387.36	132,831.88	40,555.48	30.5%
Net Other Income	-173,387.36	-132,831.88	-40,555.48	-30.5%
Net Income	155,276.04	-131,935.51	287,211.55	217.7%

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

	Jul 18	Jul 17	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Tax Revenue				
4080 · Other Receipts	0.00	1,604.16	-1,604.16	-100.0%
Total 4000 · Tax Revenue	0.00	1,604.16	-1,604.16	-100.0%
Total Income	0.00	1,604.16	-1,604.16	-100.0%
Cost of Goods Sold				
5000 · Direct Costs				
5010 · Insecticides	120,040.76	39,125.22	80,915.54	206.8%
5020 · Weedicides	0.00	69.56	-69.56	-100.0%
5030 · Technical Supplies	702.79	1,855.20	-1,152.41	-62.1%
Total 5000 · Direct Costs	120,743.55	41,049.98	79,693.57	194.1%
Total COGS	120,743.55	41,049.98	79,693.57	194.1%
Gross Profit	-120,743.55	-39,445.82	-81,297.73	-206.1%
Expense				
6000 · Wages & Employee Benefits				
6005 · Wages				
6007 · Wages-Admin & Technical	34,274.42	27,505.00	6,769.42	24.6%
6008 · Wages - Specialties	6,085.00	5,915.00	170.00	2.9%
6009 · Wages-Field	53,526.35	57,363.00	-3,836.65	-6.7%
Total 6005 · Wages	93,885.77	90,783.00	3,102.77	3.4%
6020 · Payroll Expenses				
6022 · Social Security Expense	5,417.97	5,279.18	138.79	2.6%
6023 · PARS Expense	372.24	323.20	49.04	15.2%
6024 · Medicare Expense	1,353.68	1,309.77	43.91	3.4%
6026 · State Unemployment Expense	22.73	27.10	-4.37	-16.1%
Total 6020 · Payroll Expenses	7,166.62	6,939.25	227.37	3.3%
6030 · Workers Compensation Insurance	4,058.71	4,620.48	-561.77	-12.2%
6035 · Retirement Expense	18,343.18	15,235.32	3,107.86	20.4%
6037 · PARS Administration Fee	352.26	0.00	352.26	100.0%
6040 · Group Health Insurance	18,122.10	20,386.40	-2,264.30	-11.1%
6050 · General & Admin Travel	20.71	0.00	20.71	100.0%
6055 · Aerial Services	5,270.00	1,290.00	3,980.00	308.5%
6080 · Clothing & Personal Supplies	186.75	26.95	159.80	593.0%
6085 · Laundry Service	1,933.12	1,325.31	607.81	45.9%
Total 6000 · Wages & Employee Benefits	149,339.22	140,606.71	8,732.51	6.2%
6300 · Occupancy & Equipment				

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

	Jul 18	Jul 17	\$ Change	% Change
6305 · Vehicle Maintenance	429.89	1,360.55	-930.66	-68.4%
6310 · Spray Maintenance	2,419.42	304.36	2,115.06	694.9%
6315 · Aircraft Maintenance	18,235.92	157.25	18,078.67	11,496.8%
6320 · Building/Grounds Repair & Maint	423.95	216.24	207.71	96.1%
6340 · Shop Tools	0.00	199.11	-199.11	-100.0%
6350 · Gas & Oil - Vehicles & Sprayers	9,483.21	6,406.88	3,076.33	48.0%
6360 · Utilities - Electricity	1,270.88	2,046.24	-775.36	-37.9%
6370 · Telephone	201.23	802.39	-601.16	-74.9%
6375 · Service Agreements	1,125.72	0.00	1,125.72	100.0%
6380 · Cleaning & Misc Supplies	215.75	165.05	50.70	30.7%
Total 6300 · Occupancy & Equipment	33,805.97	11,658.07	22,147.90	190.0%
6400 · Marketing				
6410 · Advertising	0.00	5,768.14	-5,768.14	-100.0%
6420 · Promotional	647.19	0.00	647.19	100.0%
Total 6400 · Marketing	647.19	5,768.14	-5,120.95	-88.8%
6500 · Administrative Expenses				
6510 · Professional & Specialized Serv	0.00	2,639.00	-2,639.00	-100.0%
6540 · Trustee Fees	500.00	600.00	-100.00	-16.7%
6590 · Office Expense	338.19	237.91	100.28	42.2%
Total 6500 · Administrative Expenses	838.19	3,476.91	-2,638.72	-75.9%
Total Expense	184,630.57	161,509.83	23,120.74	14.3%
Net Ordinary Income	-305,374.12	-200,955.65	-104,418.47	-52.0%
Other Income/Expense				
Other Expense				
9000 · Fixed Assets Expense				
9015 · Vehicle Lease Program	4,857.00	0.00	4,857.00	100.0%
9040 · Operating Equipment Expense	0.00	31,068.00	-31,068.00	-100.0%
Total 9000 · Fixed Assets Expense	4,857.00	31,068.00	-26,211.00	-84.4%
Total Other Expense	4,857.00	31,068.00	-26,211.00	-84.4%
Net Other Income	-4,857.00	-31,068.00	26,211.00	84.4%
Net Income	-310,231.12	-232,023.65	-78,207.47	-33.7%