

**East Side Mosquito Abatement District**  
**Profit & Loss Prev Year Comparison**  
 July 2018 through February 2019

|  | Jul '18 - Feb 19    | Jul '17 - Feb 18    | \$ Change         | % Change     |
|--|---------------------|---------------------|-------------------|--------------|
| <b>Ordinary Income/Expense</b>         |                     |                     |                   |              |
| <b>Income</b>                          |                     |                     |                   |              |
| 4000 · Tax Revenue                     |                     |                     |                   |              |
| 4010 · Current Secured                 | 1,180,268.53        | 1,121,293.19        | 58,975.34         | 5.3%         |
| 4020 · Current Unsecured               | 116,444.72          | 108,750.28          | 7,694.44          | 7.1%         |
| 4030 · Prior Years                     | 783.97              | 343.63              | 440.34            | 128.1%       |
| 4040 · Homeowners Property Insurance   | 32,034.93           | 30,136.98           | 1,897.95          | 6.3%         |
| 4050 · All Other Apportionments        | 78,631.37           | 54,776.64           | 23,854.73         | 43.6%        |
| 4080 · Other Receipts                  | 25,146.13           | 11,286.20           | 13,859.93         | 122.8%       |
| <b>Total 4000 · Tax Revenue</b>        | <b>1,433,309.65</b> | <b>1,326,586.92</b> | <b>106,722.73</b> | <b>8.0%</b>  |
| 4910 · Interest Income                 | 38,604.77           | 20,692.47           | 17,912.30         | 86.6%        |
| <b>Total Income</b>                    | <b>1,471,914.42</b> | <b>1,347,279.39</b> | <b>124,635.03</b> | <b>9.3%</b>  |
| <b>Cost of Goods Sold</b>              |                     |                     |                   |              |
| 5000 · Direct Costs                    |                     |                     |                   |              |
| 5010 · Insecticides                    | 230,185.78          | 191,757.77          | 38,428.01         | 20.0%        |
| 5020 · Weedicides                      | 0.00                | 69.56               | -69.56            | -100.0%      |
| 5030 · Technical Supplies              | 5,214.30            | 3,996.94            | 1,217.36          | 30.5%        |
| <b>Total 5000 · Direct Costs</b>       | <b>235,400.08</b>   | <b>195,824.27</b>   | <b>39,575.81</b>  | <b>20.2%</b> |
| <b>Total COGS</b>                      | <b>235,400.08</b>   | <b>195,824.27</b>   | <b>39,575.81</b>  | <b>20.2%</b> |
| <b>Gross Profit</b>                    | <b>1,236,514.34</b> | <b>1,151,455.12</b> | <b>85,059.22</b>  | <b>7.4%</b>  |
| <b>Expense</b>                         |                     |                     |                   |              |
| 6000 · Wages & Employee Benefits       |                     |                     |                   |              |
| 6005 · Wages                           |                     |                     |                   |              |
| 6007 · Wages-Admin & Technical         | 285,276.84          | 266,526.40          | 18,750.44         | 7.0%         |
| 6008 · Wages - Specialties             | 52,144.40           | 49,777.36           | 2,367.04          | 4.8%         |
| 6009 · Wages-Field                     | 283,827.48          | 292,642.51          | -8,815.03         | -3.0%        |
| <b>Total 6005 · Wages</b>              | <b>621,248.72</b>   | <b>608,946.27</b>   | <b>12,302.45</b>  | <b>2.0%</b>  |
| 6020 · Payroll Expenses                |                     |                     |                   |              |
| 6022 · Social Security Expense         | 36,084.75           | 35,769.27           | 315.48            | 0.9%         |
| 6023 · PARS Expense                    | 1,427.66            | 1,413.09            | 14.57             | 1.0%         |
| 6024 · Medicare Expense                | 8,953.96            | 8,792.89            | 161.07            | 1.8%         |
| 6026 · State Unemployment Expense      | 4,083.79            | 4,118.34            | -34.55            | -0.8%        |
| <b>Total 6020 · Payroll Expenses</b>   | <b>50,550.16</b>    | <b>50,093.59</b>    | <b>456.57</b>     | <b>0.9%</b>  |
| 6030 · Workers Compensation Insuran... | 9,669.85            | 28,278.46           | -18,608.61        | -65.8%       |
| 6035 · Retirement Expense              | 151,661.53          | 125,636.68          | 26,024.85         | 20.7%        |
| 6037 · PARS Administration Fee         | 2,859.89            | 2,803.97            | 55.92             | 2.0%         |
| 6040 · Group Health Insurance          | 109,309.09          | 117,116.63          | -7,807.54         | -6.7%        |
| 6045 · Medical Supplies                | 14.66               | 0.00                | 14.66             | 100.0%       |

**East Side Mosquito Abatement District**  
**Profit & Loss Prev Year Comparison**  
 July 2018 through February 2019

|   | Jul '18 - Feb 19    | Jul '17 - Feb 18    | \$ Change        | % Change       |
|---|---------------------|---------------------|------------------|----------------|
| 6050 · General & Admin Travel                     | 12,557.15           | 11,447.29           | 1,109.86         | 9.7%           |
| 6055 · Aerial Services                            | 16,660.00           | 7,840.00            | 8,820.00         | 112.5%         |
| 6060 · Employee Appreciation                      | 179.16              | 1,939.23            | -1,760.07        | -90.8%         |
| 6070 · Education Training & Seminars              | 383.91              | 420.00              | -36.09           | -8.6%          |
| 6080 · Clothing & Personal Supplies               | 757.69              | 1,191.24            | -433.55          | -36.4%         |
| 6085 · Laundry Service                            | 8,972.85            | 8,189.13            | 783.72           | 9.6%           |
| <b>Total 6000 · Wages &amp; Employee Benefits</b> | <b>984,824.66</b>   | <b>963,902.49</b>   | <b>20,922.17</b> | <b>2.2%</b>    |
| 6200 · Insurance                                  |                     |                     |                  |                |
| 6210 · General Liability Insurance                | -1,336.94           | 7,327.93            | -8,664.87        | -118.2%        |
| 6235 · Agency Fee                                 | 0.00                | 733.00              | -733.00          | -100.0%        |
| <b>Total 6200 · Insurance</b>                     | <b>-1,336.94</b>    | <b>8,060.93</b>     | <b>-9,397.87</b> | <b>-116.6%</b> |
| 6300 · Occupancy & Equipment                      |                     |                     |                  |                |
| 6305 · Vehicle Maintenance                        | 5,227.98            | 6,088.88            | -860.90          | -14.1%         |
| 6310 · Spray Maintenance                          | 4,719.00            | 1,418.67            | 3,300.33         | 232.6%         |
| 6315 · Aircraft Maintenance                       | 29,902.62           | 9,575.42            | 20,327.20        | 212.3%         |
| 6320 · Building/Grounds Repair & Maint            | 18,747.16           | 8,304.69            | 10,442.47        | 125.7%         |
| 6330 · Insurance Deductible                       | 0.00                | 1,000.00            | -1,000.00        | -100.0%        |
| 6340 · Shop Tools                                 | 300.35              | 577.05              | -276.70          | -48.0%         |
| 6345 · Tools                                      | 181.67              | 151.00              | 30.67            | 20.3%          |
| 6350 · Gas & Oil - Vehicles & Sprayers            | 31,024.92           | 24,817.97           | 6,206.95         | 25.0%          |
| 6355 · Gas & Oil - Aircraft                       | 438.09              | 289.51              | 148.58           | 51.3%          |
| 6360 · Utilities - Electricity                    | 8,463.05            | 10,169.09           | -1,706.04        | -16.8%         |
| 6365 · Utilities - Heating                        | 1,009.62            | 1,123.79            | -114.17          | -10.2%         |
| 6370 · Telephone                                  | 4,688.62            | 5,276.08            | -587.46          | -11.1%         |
| 6375 · Service Agreements                         | 8,669.50            | 2,600.00            | 6,069.50         | 233.4%         |
| 6380 · Cleaning & Misc Supplies                   | 1,075.14            | 607.69              | 467.45           | 76.9%          |
| <b>Total 6300 · Occupancy &amp; Equipment</b>     | <b>114,447.72</b>   | <b>71,999.84</b>    | <b>42,447.88</b> | <b>59.0%</b>   |
| 6400 · Marketing                                  |                     |                     |                  |                |
| 6410 · Advertising                                | 3,950.00            | 5,866.13            | -1,916.13        | -32.7%         |
| 6420 · Promotional                                | 696.67              | 55.00               | 641.67           | 1,166.7%       |
| <b>Total 6400 · Marketing</b>                     | <b>4,646.67</b>     | <b>5,921.13</b>     | <b>-1,274.46</b> | <b>-21.5%</b>  |
| 6500 · Administrative Expenses                    |                     |                     |                  |                |
| 6510 · Professional & Specialized Serv            | 30,053.00           | 25,115.50           | 4,937.50         | 19.7%          |
| 6540 · Trustee Fees                               | 3,900.00            | 4,500.00            | -600.00          | -13.3%         |
| 6550 · General Dues & Subscriptions               | 6,740.00            | 5,562.00            | 1,178.00         | 21.2%          |
| 6590 · Office Expense                             | 5,732.67            | 4,308.37            | 1,424.30         | 33.1%          |
| <b>Total 6500 · Administrative Expenses</b>       | <b>46,425.67</b>    | <b>39,485.87</b>    | <b>6,939.80</b>  | <b>17.6%</b>   |
| <b>Total Expense</b>                              | <b>1,149,007.78</b> | <b>1,089,370.26</b> | <b>59,637.52</b> | <b>5.5%</b>    |

**East Side Mosquito Abatement District**  
**Profit & Loss Prev Year Comparison**  
 July 2018 through February 2019

|                                    | Jul '18 - Feb 19  | Jul '17 - Feb 18  | \$ Change        | % Change     |
|------------------------------------|-------------------|-------------------|------------------|--------------|
| Net Ordinary Income                | 87,506.56         | 62,084.86         | 25,421.70        | 41.0%        |
| Other Income/Expense               |                   |                   |                  |              |
| Other Expense                      |                   |                   |                  |              |
| 8000 · Other Expense               |                   |                   |                  |              |
| 8010 · Taxes & Assessments         | 185.24            | 177.34            | 7.90             | 4.5%         |
| Total 8000 · Other Expense         | 185.24            | 177.34            | 7.90             | 4.5%         |
| 9000 · Fixed Assets Expense        |                   |                   |                  |              |
| 9015 · Vehicle Lease Program       | 38,856.00         | 29,462.00         | 9,394.00         | 31.9%        |
| 9030 · Aircraft Expense            | 0.00              | 52,004.80         | -52,004.80       | -100.0%      |
| 9040 · Operating Equipment Expense | 81,098.97         | 31,068.00         | 50,030.97        | 161.0%       |
| Total 9000 · Fixed Assets Expense  | 119,954.97        | 112,534.80        | 7,420.17         | 6.6%         |
| 9110 · Contingencies               | 0.00              | 3,770.01          | -3,770.01        | -100.0%      |
| Total Other Expense                | 120,140.21        | 116,482.15        | 3,658.06         | 3.1%         |
| Net Other Income                   | -120,140.21       | -116,482.15       | -3,658.06        | -3.1%        |
| Net Income                         | <u>-32,633.65</u> | <u>-54,397.29</u> | <u>21,763.64</u> | <u>40.0%</u> |