

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

	Jul '18 - Jan 19	Jul '17 - Jan 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
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	413.26	343.63	69.63	20.3%
4040 · Homeowners Property Insurance	17,042.58	30,136.98	-13,094.40	-43.5%
4050 · All Other Apportionments	17,023.80	54,776.64	-37,752.84	-68.9%
4080 · Other Receipts	25,146.13	10,592.31	14,553.82	137.4%
Total 4000 · Tax Revenue	1,356,339.02	1,325,893.03	30,445.99	2.3%
4910 · Interest Income	19,621.52	11,363.80	8,257.72	72.7%
Total Income	1,375,960.54	1,337,256.83	38,703.71	2.9%
Cost of Goods Sold				
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%
Total 5000 · Direct Costs	235,400.08	195,824.27	39,575.81	20.2%
Total COGS	235,400.08	195,824.27	39,575.81	20.2%
Gross Profit	1,140,560.46	1,141,432.56	-872.10	-0.1%
Expense				
6000 · Wages & Employee Benefits				
6005 · Wages				
6007 · Wages-Admin & Technical	250,763.84	233,573.40	17,190.44	7.4%
6008 · Wages - Specialties	45,913.40	43,862.36	2,051.04	4.7%
6009 · Wages-Field	268,213.48	277,703.51	-9,490.03	-3.4%
Total 6005 · Wages	564,890.72	555,139.27	9,751.45	1.8%
6020 · Payroll Expenses				
6022 · Social Security Expense	32,616.11	32,442.54	173.57	0.5%
6023 · PARS Expense	1,427.66	1,413.09	14.57	1.0%
6024 · Medicare Expense	8,142.76	8,014.87	127.89	1.6%
6026 · State Unemployment Expense	3,327.80	3,224.09	103.71	3.2%
Total 6020 · Payroll Expenses	45,514.33	45,094.59	419.74	0.9%
6030 · Workers Compensation Insuran...	7,571.22	25,989.28	-18,418.06	-70.9%
6035 · Retirement Expense	133,051.77	110,194.06	22,857.71	20.7%
6037 · PARS Administration Fee	2,501.26	2,452.20	49.06	2.0%
6040 · Group Health Insurance	96,388.53	104,684.30	-8,295.77	-7.9%
6050 · General & Admin Travel	8,623.44	8,645.35	-21.91	-0.3%

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6055 · Aerial Services	16,310.00	7,540.00	8,770.00	116.3%
6060 · Employee Appreciation	179.16	315.92	-136.76	-43.3%
6070 · Education Training & Seminars	383.91	420.00	-36.09	-8.6%
6080 · Clothing & Personal Supplies	757.69	885.04	-127.35	-14.4%
6085 · Laundry Service	7,925.46	7,234.24	691.22	9.6%
Total 6000 · Wages & Employee Benefits	884,097.49	868,594.25	15,503.24	1.8%
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%
Total 6200 · Insurance	-1,336.94	8,060.93	-9,397.87	-116.6%
6300 · Occupancy & Equipment				
6305 · Vehicle Maintenance	5,026.27	6,071.39	-1,045.12	-17.2%
6310 · Spray Maintenance	4,684.87	1,414.58	3,270.29	231.2%
6315 · Aircraft Maintenance	29,789.69	9,575.42	20,214.27	211.1%
6320 · Building/Grounds Repair & Maint	18,584.23	8,057.45	10,526.78	130.7%
6330 · Insurance Deductible	0.00	1,000.00	-1,000.00	-100.0%
6340 · Shop Tools	84.63	289.14	-204.51	-70.7%
6345 · Tools	30.66	151.00	-120.34	-79.7%
6350 · Gas & Oil - Vehicles & Sprayers	27,584.66	24,796.42	2,788.24	11.2%
6355 · Gas & Oil - Aircraft	438.09	0.00	438.09	100.0%
6360 · Utilities - Electricity	7,624.63	9,341.53	-1,716.90	-18.4%
6365 · Utilities - Heating	1,009.62	1,123.79	-114.17	-10.2%
6370 · Telephone	4,105.35	4,589.66	-484.31	-10.6%
6375 · Service Agreements	7,869.50	2,320.00	5,549.50	239.2%
6380 · Cleaning & Misc Supplies	902.54	607.69	294.85	48.5%
Total 6300 · Occupancy & Equipment	107,734.74	69,338.07	38,396.67	55.4%
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%
Total 6400 · Marketing	4,646.67	5,921.13	-1,274.46	-21.5%
6500 · Administrative Expenses				
6510 · Professional & Specialized Serv	30,053.00	22,781.00	7,272.00	31.9%
6540 · Trustee Fees	3,400.00	3,900.00	-500.00	-12.8%
6550 · General Dues & Subscriptions	6,740.00	5,562.00	1,178.00	21.2%
6590 · Office Expense	4,159.76	3,840.28	319.48	8.3%
Total 6500 · Administrative Expenses	44,352.76	36,083.28	8,269.48	22.9%
Total Expense	1,039,494.72	987,997.66	51,497.06	5.2%
Net Ordinary Income	101,065.74	153,434.90	-52,369.16	-34.1%

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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	33,999.00	24,555.00	9,444.00	38.5%
9030 · Aircraft Expense	0.00	52,004.80	-52,004.80	-100.0%
9040 · Operating Equipment Expense	80,799.63	31,068.00	49,731.63	160.1%
Total 9000 · Fixed Assets Expense	114,798.63	107,627.80	7,170.83	6.7%
9110 · Contingencies	0.00	3,684.46	-3,684.46	-100.0%
Total Other Expense	114,983.87	111,489.60	3,494.27	3.1%
Net Other Income	-114,983.87	-111,489.60	-3,494.27	-3.1%
Net Income	-13,918.13	41,945.30	-55,863.43	-133.2%