

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

	Jul '18 - May 19	Jul '17 - May 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Tax Revenue				
4010 · Current Secured	2,038,645.64	1,936,779.15	101,866.49	5.3%
4020 · Current Unsecured	117,305.22	107,105.73	10,199.49	9.5%
4030 · Prior Years	1,391.82	928.03	463.79	50.0%
4040 · Homeowners Property Insurance	44,429.53	41,871.68	2,557.85	6.1%
4050 · All Other Apportionments	86,845.98	73,900.50	12,945.48	17.5%
4080 · Other Receipts	25,146.13	39,363.85	-14,217.72	-36.1%
Total 4000 · Tax Revenue	2,313,764.32	2,199,948.94	113,815.38	5.2%
4910 · Interest Income	58,402.05	33,375.26	25,026.79	75.0%
Total Income	2,372,166.37	2,233,324.20	138,842.17	6.2%
Cost of Goods Sold				
5000 · Direct Costs				
5010 · Insecticides	326,041.48	239,186.59	86,854.89	36.3%
5020 · Weedicides	0.00	208.66	-208.66	-100.0%
5030 · Technical Supplies	6,677.04	8,612.14	-1,935.10	-22.5%
Total 5000 · Direct Costs	332,718.52	248,007.39	84,711.13	34.2%
Total COGS	332,718.52	248,007.39	84,711.13	34.2%
Gross Profit	2,039,447.85	1,985,316.81	54,131.04	2.7%
Expense				
6000 · Wages & Employee Benefits				
6005 · Wages				
6007 · Wages-Admin & Technical	376,872.42	366,185.40	10,687.02	2.9%
6008 · Wages - Specialties	70,837.40	67,522.36	3,315.04	4.9%
6009 · Wages-Field	400,094.60	412,319.51	-12,224.91	-3.0%
Total 6005 · Wages	847,804.42	846,027.27	1,777.15	0.2%
6020 · Payroll Expenses				
6022 · Social Security Expense	49,372.91	49,750.77	-377.86	-0.8%
6023 · PARS Expense	2,075.75	2,059.49	16.26	0.8%
6024 · Medicare Expense	12,212.34	12,212.95	-0.61	0.0%
6026 · State Unemployment Expense	7,181.76	7,673.21	-491.45	-6.4%
Total 6020 · Payroll Expenses	70,842.76	71,696.42	-853.66	-1.2%
6030 · Workers Compensation Insuran...	18,955.56	35,615.92	-16,660.36	-46.8%
6035 · Retirement Expense	205,596.31	172,165.26	33,431.05	19.4%
6037 · PARS Administration Fee	3,935.42	3,858.41	77.01	2.0%
6040 · Group Health Insurance	156,633.68	174,198.87	-17,565.19	-10.1%
6045 · Medical Supplies	212.60	7.55	205.05	2,715.9%

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6050 · General & Admin Travel	18,963.99	19,505.92	-541.93	-2.8%
6055 · Aerial Services	20,810.00	10,946.77	9,863.23	90.1%
6060 · Employee Appreciation	403.61	1,957.21	-1,553.60	-79.4%
6070 · Education Training & Seminars	2,267.25	2,506.38	-239.13	-9.5%
6075 · General Special District	0.00	37.00	-37.00	-100.0%
6080 · Clothing & Personal Supplies	896.67	1,350.13	-453.46	-33.6%
6085 · Laundry Service	12,088.61	12,391.67	-303.06	-2.5%
Total 6000 · Wages & Employee Benefits	1,359,410.88	1,352,264.78	7,146.10	0.5%
6200 · Insurance				
6210 · General Liability Insurance	48,057.75	51,657.96	-3,600.21	-7.0%
6230 · Aircraft Insurance	12,877.00	11,950.00	927.00	7.8%
6235 · Agency Fee	5,583.00	9,792.00	-4,209.00	-43.0%
Total 6200 · Insurance	66,517.75	73,399.96	-6,882.21	-9.4%
6300 · Occupancy & Equipment				
6305 · Vehicle Maintenance	7,229.63	9,304.79	-2,075.16	-22.3%
6310 · Spray Maintenance	5,357.17	2,184.64	3,172.53	145.2%
6315 · Aircraft Maintenance	30,340.64	15,360.42	14,980.22	97.5%
6320 · Building/Grounds Repair & Maint	20,253.37	10,408.37	9,845.00	94.6%
6330 · Insurance Deductible	0.00	1,000.00	-1,000.00	-100.0%
6340 · Shop Tools	820.37	750.17	70.20	9.4%
6345 · Tools	181.67	151.00	30.67	20.3%
6350 · Gas & Oil - Vehicles & Sprayers	43,517.36	40,498.71	3,018.65	7.5%
6355 · Gas & Oil - Aircraft	877.65	289.51	588.14	203.2%
6360 · Utilities - Electricity	10,501.08	12,378.17	-1,877.09	-15.2%
6365 · Utilities - Heating	973.11	2,878.35	-1,905.24	-66.2%
6370 · Telephone	6,498.35	6,562.15	-63.80	-1.0%
6375 · Service Agreements	11,069.50	5,930.78	5,138.72	86.6%
6380 · Cleaning & Misc Supplies	1,747.14	869.49	877.65	100.9%
Total 6300 · Occupancy & Equipment	139,367.04	108,566.55	30,800.49	28.4%
6400 · Marketing				
6410 · Advertising	19,975.33	5,866.13	14,109.20	240.5%
6420 · Promotional	696.67	55.00	641.67	1,166.7%
Total 6400 · Marketing	20,672.00	5,921.13	14,750.87	249.1%
6500 · Administrative Expenses				
6510 · Professional & Specialized Serv	31,026.50	27,385.50	3,641.00	13.3%
6520 · MVCAC Contractural Payments	9,500.00	0.00	9,500.00	100.0%
6525 · AMCA Dues	1,050.00	0.00	1,050.00	100.0%
6540 · Trustee Fees	5,300.00	6,200.00	-900.00	-14.5%
6550 · General Dues & Subscriptions	6,740.00	5,562.00	1,178.00	21.2%
6590 · Office Expense	10,093.00	7,309.10	2,783.90	38.1%

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Total 6500 · Administrative Expenses	63,709.50	46,456.60	17,252.90	37.1%
Total Expense	1,649,677.17	1,586,609.02	63,068.15	4.0%
Net Ordinary Income	389,770.68	398,707.79	-8,937.11	-2.2%
Other Income/Expense				
Other Expense				
8000 · Other Expense				
8010 · Taxes & Assessments	37,103.14	966.34	36,136.80	3,739.6%
Total 8000 · Other Expense	37,103.14	966.34	36,136.80	3,739.6%
9000 · Fixed Assets Expense				
9015 · Vehicle Lease Program	53,427.00	44,285.47	9,141.53	20.6%
9030 · Aircraft Expense	0.00	52,004.80	-52,004.80	-100.0%
9040 · Operating Equipment Expense	85,991.91	31,068.00	54,923.91	176.8%
Total 9000 · Fixed Assets Expense	139,418.91	127,358.27	12,060.64	9.5%
9110 · Contingencies	0.00	4,669.31	-4,669.31	-100.0%
Total Other Expense	176,522.05	132,993.92	43,528.13	32.7%
Net Other Income	-176,522.05	-132,993.92	-43,528.13	-32.7%
Net Income	213,248.63	265,713.87	-52,465.24	-19.8%