

BOARD OF TRUSTEES

KANDY SCHMIDT
Chairman, Waterford

BILL PRINGLE
Vice-Chairman, Oakdale

CARL (TONY) OTT
Secretary, Modesto

RON GREENWOOD
Modesto

FRED WILDER
Modesto

NEIL VAN DUYN
Modesto

East Side

CORRESPONDENCE 1

185

Mosquito Abatement District
Stanislaus County



LLOYD DOUGLASS
Manager

2000 Santa Fe Avenue - Modesto, California 95357

Telephone: (209) 522-4098

Fax: (209) 522-7841

July 21, 2008

Stanislaus County Board of Supervisors
1010 10th Street, Suite 6500
Modesto, CA 95354

Dear Board of Supervisors:

The East Side Mosquito Abatement District herewith submits its budget for the fiscal year 2008-2009.

Yours truly,

Lloyd Douglass, Manager

LD/ca (Budget FY 2008-2009)

2008 JUL 25 P 3:02
BOARD OF SUPERVISORS

East Side Mosquito Abatement District
Actual Versus Budget Fiscal Year 2008 - 2009

2065

	Actual July 07-June 08	Approved Budget 2008-2009
Ordinary Income/Expense		
Cost of Goods Sold		
5000 · Direct Costs		
5010 · Insecticides	259,883.70	350,000.00
5020 · Weedicides	20.91	1,000.00
5030 · Technical Supplies	11,573.72	15,000.00
5040 · Supplies-General	213.13	300.00
Total 5000 · Direct Costs	<u>271,691.46</u>	<u>366,300.00</u>
Total COGS	<u>271,691.46</u>	<u>366,300.00</u>
Gross Profit	-271,691.46	-366,300.00
Expense		
6000 · Wages & Employee Benefits		
6005 · Wages		
6007 · Wages-Admin & Technical	257,145.98	264,768.00
6009 · Wages-Field	363,786.21	488,693.00
6011 · Wages-Pilot	68,340.00	71,088.00
6013 · Wages-Mechanic	53,220.00	56,506.00
6015 · Wages-Lab	57,539.00	62,829.00
Total 6005 · Wages	<u>800,031.19</u>	<u>943,884.00</u>
6020 · Payroll Expenses		
6022 · Social Security Expense	35,483.61	37,382.00
6023 · PARS Expense	4,554.29	6,297.00
6024 · Medicare Expense	11,600.46	13,686.00
6028 · State Unemployment Expense	8,138.22	9,300.00
Total 6020 · Payroll Expenses	<u>59,776.58</u>	<u>66,665.00</u>
6030 · Workers Compensation Insurance	39,685.22	55,000.00
6035 · Retirement Expense	58,582.30	63,019.00
6037 · PARS Administration Fee	3,919.57	3,600.00
6040 · Group Health Insurance	146,656.90	212,201.00
6045 · Medical Supplies	0.00	150.00
6050 · General & Admin Travel	21,447.81	27,000.00
6070 · Education Training & Seminars	2,655.01	6,500.00

East Side Mosquito Abatement District
Actual Versus Budget Fiscal Year 2008 - 2009

305

	<u>Actual</u> July 07-June 08	<u>Approved</u> Budget 2008-2009
6075 · General Special District	50.00	2,300.00
6080 · Clothing & Personal Supplies	96.84	375.00
6085 · Laundry Service	7,015.69	8,000.00
Total 6000 · Wages & Employee Benefits	<u>1,139,917.11</u>	<u>1,388,694.00</u>
6200 · Insurance		
6210 · General Liability Insurance	36,436.03	42,000.00
6230 · Aircraft Insurance	19,740.00	25,000.00
6235 · Agency Fee	7,044.00	4,000.00
Total 6200 · Insurance	<u>63,220.03</u>	<u>71,000.00</u>
6300 · Occupancy & Equipment		
6305 · Vehicle Maintenance	10,896.20	13,500.00
6310 · Spray Maintenance	4,562.06	4,500.00
6315 · Aircraft Maintenance	32,976.21	45,000.00
6320 · Building/Grounds Repair & Maint	5,454.92	12,000.00
6325 · General Maintenance	258.59	1,200.00
6330 · Insurance Deductible	0.00	4,000.00
6340 · Shop Tools	1,402.29	2,500.00
6345 · Tools	0.00	200.00
6350 · Gas & Oil - Vehicles & Sprayers	68,992.60	85,000.00
6355 · Gas & Oil - Aircraft	8,583.35	15,000.00
6360 · Utilities - Electricity	6,454.05	7,500.00
6365 · Utilities - Heating	191.01	1,500.00
6370 · Telephone	4,294.35	4,200.00
6380 · Cleaning & Misc Supplies	911.02	1,300.00
Total 6300 · Occupancy & Equipment	<u>144,976.65</u>	<u>197,400.00</u>
6400 · Marketing		
6410 · Advertising	5,029.60	
6420 · Promotional	1,071.36	
6430 · Research	18,590.24	23,000.00
Total 6400 · Marketing	<u>24,691.20</u>	<u>23,000.00</u>
6500 · Administrative Expenses		
6510 · Professional & Specialized Serv	22,686.30	15,000.00

11:08 AM
07/21/08
Accrual Basis

East Side Mosquito Abatement District
Actual Versus Budget Fiscal Year 2008 - 2009

485

	<u>Actual</u> <u>July 07-June 08</u>	<u>Approved</u> <u>Budget</u> <u>2008-2009</u>
6520 · MVCAC Contractual Payments	8,000.00	8,000.00
6525 · AMCA Dues	600.00	700.00
6540 · Trustee Fees	8,300.00	8,000.00
6550 · General Dues & Subscriptions	1,370.00	1,500.00
6590 · Office Expense	7,654.28	10,000.00
Total 6500 · Administrative Expenses	<u>48,610.58</u>	<u>43,200.00</u>
Total Expense	<u>1,421,415.57</u>	<u>1,723,294.00</u>
Net Ordinary Income	-1,693,107.03	-2,089,594.00
Other Income/Expense		
Other Expense		
8000 · Other Expense		
8010 · Taxes & Assessments	517.66	31,000.00
Total 8000 · Other Expense	<u>517.66</u>	<u>31,000.00</u>
9000 · Fixed Assets Expense		
9010 · Motor Vehicles Expense	18,122.21	46,844.00
9020 · Shop Equipment Expense	2,210.85	4,000.00
9040 · Operating Equipment Expense	1,734.50	15,000.00
9050 · Office & Lab Expense	13,037.21	5,000.00
Total 9000 · Fixed Assets Expense	<u>35,104.77</u>	<u>70,844.00</u>
9110 · Contingencies	0.00	100,000.00
Total Other Expense	<u>35,622.43</u>	<u>201,844.00</u>
Net Other Income	<u>-35,622.43</u>	<u>-201,844.00</u>
	<u>-1,728,729.46</u>	<u>-2,291,438.00</u>

11:08 AM
07/21/08
Accrual Basis

East Side Mosquito Abatement District
Actual Versus Budget Fiscal Year 2008 - 2009

5 of 5

	<u>Actual</u> July 07-June 08	<u>Approved</u> Budget 2008-2009
RESERVES		
CUMMULATIVE RESERVE:		
AIRCRAFT REPLAVE CEMENT		
Carry - over FY 2007 - 2008		
Increase FY 2008-2009		
TOTAL AIRCRAFT RESERVE		397,592.79
RETIREMENT & SICK LEAVE PAY		
Carry - over FY 2007 - 2008		
Increase FY 2008-2009		
TOTAL RETIREMENT & SICK LEAVE PAY		85,000.00
DEPRECIATION OF ASSETS		
Carry - over FY 2007 - 2008		
Increase FY 2008-2009		
TOTAL DEPRECIATION OF ASSETS		270,000.00
PROPERTY PURCHASE		
Carry - over FY 2007 - 2008		1,735,000.00
Increase FY 2008-2009		200,000.00
TOTAL PROPERTY PURCHASE		<u>1,935,000.00</u>