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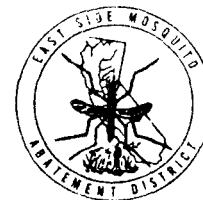
NEIL VAN DUYN
Modesto

**East Side
Mosquito Abatement District
Stanislaus County**

2000 Santa Fe Avenue - Modesto, California 95357

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LLOYD DOUGLASS
Manager

September 17, 2012

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 2012-2013.

Yours truly,

Lloyd Douglass, Manager

LD Budget FY 2012-2013

2012 SEP 18 A 10:22
BOARD OF SUPERVISORS

9:45 AM
09/17/12
Accrual BasisEast Side Mosquito Abatement District
Actual Versus Budgeted Expenses
July 2011 through June 2012

| | <u>ACTUAL</u> <u>7/1/11-6/30/12</u> | <u>7/1/12 - 6/30/13</u> <u>BUDGET</u> |
|---|--|--|
| Ordinary Income/Expense | | |
| Cost of Goods Sold | | |
| 5000 · Direct Costs | | |
| 5010 · Insecticides | 281,416.10 | 375,000.00 |
| 5020 · Weedicides | 116.06 | 300.00 |
| 5030 · Technical Supplies | 9,724.87 | 12,000.00 |
| 5040 · Supplies-General | 219.22 | 500.00 |
| Total 5000 · Direct Costs | <u>291,476.25</u> | <u>387,800.00</u> |
| | | |
| Total COGS | <u>291,476.25</u> | <u>387,800.00</u> |
| | | |
| Gross Profit | -291,476.25 | -387,800.00 |
| | | |
| Expense | | |
| 6000 · Wages & Employee Benefits | | |
| 6005 · Wages | | |
| 6007 · Wages-Admin & Technical | 268,259.07 | 256,000.00 |
| 6009 · Wages-Field | 442,552.52 | 543,915.00 |
| 6011 · Wages-Pilot | 75,012.00 | 77,184.00 |
| 6013 · Wages-Mechanic | 58,416.00 | 60,120.00 |
| 6015 · Wages-Lab | 67,692.00 | 69,708.00 |
| Total 6005 · Wages | <u>911,931.59</u> | <u>1,006,927.00</u> |
| | | |
| 6020 · Payroll Expenses | | |
| 6022 · Social Security Expense | 50,820.99 | 56,105.00 |
| 6023 · PARS Expense | 6,113.57 | 7,260.00 |
| 6024 · Medicare Expense | 13,327.41 | 14,820.00 |
| 6026 · State Unemployment Expense | 8,598.67 | 9,565.00 |
| Total 6020 · Payroll Expenses | <u>78,860.64</u> | <u>87,750.00</u> |
| | | |
| 6030 · Workers Compensation Insurance | 30,347.92 | 42,000.00 |
| 6035 · Retirement Expense | 63,520.12 | 103,350.00 |
| 6037 · PARS Administration Fee | 3,738.04 | 3,850.00 |
| 6040 · Group Health Insurance | 225,981.23 | 218,150.00 |
| 6045 · Medical Supplies | 0.00 | 100.00 |
| 6050 · General & Admin Travel | 15,551.25 | 20,000.00 |
| 6070 · Education Training & Seminars | 3,036.74 | 4,000.00 |
| 6075 · General Special District | 0.00 | 200.00 |
| 6080 · Clothing & Personal Supplies | 639.65 | 400.00 |
| 6085 · Laundry Service | 10,317.78 | 10,500.00 |
| Total 6000 · Wages & Employee Benefits | <u>1,343,924.96</u> | <u>1,497,227.00</u> |

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|---|--|--|
| 6200 · Insurance | | |
| 6210 · General Liability Insurance | 34,965.54 | 38,000.00 |
| 6220 · Vehicle Insurance | 0.00 | 0.00 |
| 6230 · Aircraft Insurance | 10,900.00 | 12,000.00 |
| 6235 · Agency Fee | 7,044.00 | 7,500.00 |
| Total 6200 · Insurance | <u>52,909.54</u> | <u>57,500.00</u> |
| 6300 · Occupancy & Equipment | | |
| 6305 · Vehicle Maintenance | 10,408.95 | 14,500.00 |
| 6310 · Spray Maintenance | 3,294.96 | 12,000.00 |
| 6315 · Aircraft Maintenance | 12,744.44 | 10,000.00 |
| 6320 · Building/Grounds Repair & Maint | 8,349.75 | 10,000.00 |
| 6325 · General Maintenance | 375.72 | 1,000.00 |
| 6330 · Insurance Deductible | 0.00 | 4,000.00 |
| 6340 · Shop Tools | 233.41 | 500.00 |
| 6345 · Tools | 0.00 | 200.00 |
| 6350 · Gas & Oil - Vehicles & Sprayers | 71,556.79 | 75,000.00 |
| 6355 · Gas & Oil - Aircraft | 15,923.00 | 15,000.00 |
| 6360 · Utilities - Electricity | 9,263.22 | 9,000.00 |
| 6365 · Utilities - Heating | 2,938.45 | 3,000.00 |
| 6370 · Telephone | 5,384.18 | 5,000.00 |
| 6380 · Cleaning & Misc Supplies | 1,072.54 | 1,500.00 |
| Total 6300 · Occupancy & Equipment | <u>141,545.41</u> | <u>160,700.00</u> |
| 6400 · Marketing | | |
| 6410 · Advertising | 4,191.53 | |
| 6420 · Promotional | 368.59 | |
| 6430 · Research | 9,999.00 | 5,000.00 |
| Total 6400 · Marketing | <u>14,559.12</u> | <u>5,000.00</u> |
| 6500 · Administrative Expenses | | |
| 6510 · Professional & Specialized Serv | 600.60 | 13,000.00 |
| 6520 · MVCAC Contractural Payments | 11,470.26 | 14,500.00 |
| 6525 · AMCA Dues | 600.00 | 600.00 |
| 6540 · Trustee Fees | 7,200.00 | 8,000.00 |
| 6550 · General Dues & Subscriptions | 3,861.00 | 4,500.00 |
| 6590 · Office Expense | 11,390.67 | 8,000.00 |
| Total 6500 · Administrative Expenses | <u>35,122.53</u> | <u>48,600.00</u> |
| Total Expense | <u>1,588,061.56</u> | <u>1,769,027.00</u> |

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|------------------------------------|--|--|
| Net Ordinary Income | -1,879,537.81 | -2,156,827.00 |
| Other Income/Expense | | |
| Other Expense | | |
| 8000 · Other Expense | | |
| 8010 · Taxes & Assessments | 36,717.46 | 32,000.00 |
| Total 8000 · Other Expense | <u>36,717.46</u> | <u>32,000.00</u> |
| 9000 · Fixed Assets Expense | | |
| 9010 · Motor Vehicles Expense | 10,439.17 | 41,000.00 |
| 9030 · Aircraft Expense | 0.00 | 0.00 |
| 9040 · Operating Equipment Expense | 1,771.69 | 19,000.00 |
| 9070 · Structures & Improvements | 5,269.32 | |
| Total 9000 · Fixed Assets Expense | <u>17,480.18</u> | <u>60,000.00</u> |
| 9110 · Contingencies | 0.00 | 100,000.00 |
| Total Other Expense | <u>54,197.64</u> | <u>192,000.00</u> |
| Net Other Income | <u>-54,197.64</u> | <u>-192,000.00</u> |
| Net Income | <u><u>-1,933,735.45</u></u> | <u><u>-2,348,827.00</u></u> |
| RESERVES | | |
| CUMMULATIVE RESERVES: | | |
| AIRCRAFT RESERVE | | 402,592.00 |
| RETIREMENT & SICK LEAVE | | 85,000.00 |
| DEPRECIATION OF ASSETS | | 184,601.00 |
| PROPERTY PURCHASE | | 2,476,000.00 |