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**East Side
Mosquito Abatement District
Stanislaus County**

**2000 Santa Fe Avenue – Modesto, California 95357
Telephone: (209) 522-4098
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**LLOYD DOUGLASS
Manager**

September 23, 2013

2013 SEP 26 A 10:35
BOARD OF SUPERVISORS

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 2013-2014.

Yours truly,

Lloyd Douglass, Manager

LD Budget FY 2013-2014

1:14 PM
09/23/13
Accrual BasisEast Side Mosquito Abatement District
Actual Versus Budgeted Expenses
July 2012 through June 2013

	<u>ACTUAL</u>	Budget
	<u>7/1/12-6/30/13</u>	<u>7/1/13-6/30/14</u>
Ordinary Income/Expense		
Cost of Goods Sold		
5000 · Direct Costs		
5010 · Insecticides	326,787.55	375,000.00
5020 · Weedicides	852.11	300.00
5030 · Technical Supplies	15,180.66	25,000.00
5040 · Supplies-General	170.55	500.00
Total 5000 · Direct Costs	<u>342,990.87</u>	<u>0.00</u>
 Total COGS	 <u>342,990.87</u>	 <u>400,800.00</u>
 Gross Profit	 -342,990.87	 <u>400,800.00</u>
 Expense		-400,800.00
6000 · Wages & Employee Benefits		
6005 · Wages		
6007 · Wages-Admin & Technical	254,197.86	
6009 · Wages-Field	437,234.47	272,447.00
6011 · Wages-Pilot	77,556.00	520,089.00
6013 · Wages-Mechanic	60,420.00	79,068.00
6015 · Wages-Lab	70,056.00	63,108.00
Total 6005 · Wages	<u>899,464.33</u>	<u>71,460.00</u>
 6020 · Payroll Expenses		1,006,172.00
6022 · Social Security Expense	50,163.72	
6023 · PARS Expense	6,074.34	57,330.00
6024 · Medicare Expense	13,152.41	7,490.00
6026 · State Unemployment Expense	8,810.93	15,160.00
Total 6020 · Payroll Expenses	<u>78,201.40</u>	<u>9,565.00</u>
 6030 · Workers Compensation Insurance	40,856.75	89,545.00
6035 · Retirement Expense	98,569.72	52,121.00
6037 · PARS Administration Fee	3,810.48	121,317.00
6040 · Group Health Insurance	200,364.13	3,850.00
6045 · Medical Supplies	33.50	244,980.00
6050 · General & Admin Travel	8,272.38	100.00
6070 · Education Training & Seminars	3,315.26	16,000.00
6075 · General Special District	125.00	4,000.00
6080 · Clothing & Personal Supplies	352.53	200.00
6085 · Laundry Service	10,274.73	400.00
Total 6000 · Wages & Employee Benefits	<u>1,343,640.21</u>	<u>10,500.00</u>
 6200 · Insurance		1,549,185.00
6210 · General Liability Insurance	34,532.91	
6220 · Vehicle Insurance	0.00	38,000.00
6230 · Aircraft Insurance	10,900.00	12,000.00

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	<u>7/1/12-6/30/13</u>	<u>7/1/13-6/30/14</u>
6235 · Agency Fee	8,216.24	8,750.00
Total 6200 · Insurance	<u>53,649.15</u>	<u>58,750.00</u>
6300 · Occupancy & Equipment		
6305 · Vehicle Maintenance	8,625.20	12,500.00
6310 · Spray Maintenance	10,054.88	12,000.00
6315 · Aircraft Maintenance	7,699.63	10,000.00
6320 · Building/Grounds Repair & Maint	9,969.18	10,000.00
6325 · General Maintenance	206.27	6,500.00
6330 · Insurance Deductible	2,887.64	4,000.00
6340 · Shop Tools	739.09	1,000.00
6345 · Tools	195.61	250.00
6350 · Gas & Oil - Vehicles & Sprayers	75,062.43	75,000.00
6355 · Gas & Oil - Aircraft	17,073.00	18,000.00
6360 · Utilities - Electricity	8,612.43	10,000.00
6365 · Utilities - Heating	634.67	2,000.00
6370 · Telephone	4,331.09	5,000.00
6380 · Cleaning & Misc Supplies	1,571.89	1,500.00
Total 6300 · Occupancy & Equipment	<u>147,663.01</u>	<u>167,750.00</u>
6400 · Marketing		
6410 · Advertising	4,279.99	
6430 · Research	500.00	5,000.00
Total 6400 · Marketing	<u>4,779.99</u>	<u>5,000.00</u>
6500 · Administrative Expenses		
6510 · Professional & Specialized Serv	16,147.00	13,000.00
6520 · MVCAC Contractual Payments	5,632.16	12,500.00
6525 · AMCA Dues	0.00	600.00
6540 · Trustee Fees	7,600.00	8,000.00
6550 · General Dues & Subscriptions	3,456.00	4,500.00
6590 · Office Expense	5,036.64	6,000.00
Total 6500 · Administrative Expenses	<u>37,871.80</u>	<u>44,600.00</u>
Total Expense	<u>1,587,604.16</u>	<u>1,825,285.00</u>
Net Ordinary Income	-1,930,595.03	-2,226,085.00
Other Income/Expense		
Other Expense		
8000 · Other Expense		
8010 · Taxes & Assessments	35,713.78	38,000.00
Total 8000 · Other Expense	<u>35,713.78</u>	<u>38,000.00</u>
9000 · Fixed Assets Expense		
9010 · Motor Vehicles Expense	39,572.77	41,000.00

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9040 · Operating Equipment Expense	18,683.25	15,000.00
Total 9000 · Fixed Assets Expense	<u>58,256.02</u>	<u>56,000.00</u>
9110 · Contingencies	6,471.73	100,000.00
Total Other Expense	<u>100,441.53</u>	<u>194,000.00</u>
Net Other Income	<u>-100,441.53</u>	<u>-194,000.00</u>
Net Income	<u><u>-2,031,036.56</u></u>	<u><u>-2,420,085.00</u></u>
 CUMMULATIVE RESERVES:		
AIRCRAFT		402,592.00
RETIREMENT & SICK LEAVE		85,000.00
DEPRECIATION OF ASSETS		184,601.00
PROPERTY PURCHASE		2,120,000.00