

Mesa Cortina Water and Sanitation District
Profit & Loss Budget Performance- All
 December 2017

11:46 AM
 02/16/2018
 Accrual Basis

	<u>Dec 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 17</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense									
Income									
4000 - Water Income									
4010 - Water usage fees	43,694.46	45,448.75	-1,754.29	96.14%	180,111.80	181,795.00	-1,683.20	99.07%	181,795.00
4020 - Water Standby fees	1,650.00	1,716.00	-66.00	96.15%	6,683.35	6,864.00	-180.65	97.37%	6,864.00
4050 - Water Tap fees	0.00				5,317.00				
Total 4000 - Water Income	45,344.46	47,164.75	-1,820.29	96.14%	192,112.15	188,659.00	3,453.15	101.83%	188,659.00
4200 - Sewer Income									
4210 - Sewer usage fees	41,422.50	41,200.00	222.50	100.54%	165,433.28	164,800.00	633.28	100.38%	164,800.00
4220 - Sewer Standby fees	1,650.00	1,716.00	-66.00	96.15%	6,683.35	6,864.00	-180.65	97.37%	6,864.00
4250 - Sewer Tap fees	0.00				7,081.00				
4280 - Sewer fees - Outside District	0.00	440.00	-440.00	0.0%	0.00	1,760.00	-1,760.00	0.0%	1,760.00
Total 4200 - Sewer Income	43,072.50	43,356.00	-283.50	99.35%	179,197.63	173,424.00	5,773.63	103.33%	173,424.00
4300 - Inspection Income									
4310 - Inspection fee income	0.00	16.67	-16.67	0.0%	0.00	200.00	-200.00	0.0%	200.00
4320 - Meter sales	0.00	16.67	-16.67	0.0%	15.00	200.00	-185.00	7.5%	200.00
Total 4300 - Inspection Income	0.00	33.34	-33.34	0.0%	15.00	400.00	-385.00	3.75%	400.00
4700 - Grant Income									
4700 - Grant Income	0.00				285.29				
4800 - Other Income									
4870 - Miscellaneous Income	0.00				165.00				
4830 - Interest Income	67.20	16.67	50.53	403.12%	745.34	200.00	545.34	372.67%	200.00
4850 - Finance Charge Income	228.13	12.50	215.63	1,825.04%	1,715.39	150.00	1,565.39	1,143.59%	150.00
4860 - Owner reimbursement income	0.00				100.00				
Total 4800 - Other Income	295.33	29.17	266.16	1,012.44%	2,725.73	350.00	2,375.73	778.78%	350.00
Total Income	88,712.29	90,583.26	-1,870.97	97.94%	374,335.80	362,833.00	11,502.80	103.17%	362,833.00
Expense									
6000 - Water Operations Expense									
6010 - Water Operations Contract	681.00	833.33	-152.33	81.72%	7,491.00	10,000.00	-2,509.00	74.91%	10,000.00
6020 - Water Operations Maintenance	373.75	500.00	-126.25	74.75%	4,782.77	6,000.00	-1,217.23	79.71%	6,000.00
6030 - Water Repairs & Maintenance	200.00	2,083.33	-1,883.33	9.6%	27,285.76	25,000.00	2,285.76	109.14%	25,000.00
6040 - Water Testing and sampling	164.00	208.33	-44.33	78.72%	1,394.80	2,500.00	-1,105.20	55.79%	2,500.00
6050 - Water purchases	10,320.80	11,075.00	-754.20	93.19%	41,623.75	44,300.00	-2,676.25	93.96%	44,300.00
6060 - Water Miscellaneous	2,831.48	208.33	2,623.15	1,359.13%	4,619.25	2,500.00	2,119.25	184.77%	2,500.00
6070 - Water Utilities	95.34	208.33	-112.99	45.76%	2,273.69	2,500.00	-226.31	90.95%	2,500.00
6080 - Water Engineers	0.00	208.33	-208.33	0.0%	0.00	2,500.00	-2,500.00	0.0%	2,500.00
Total 6000 - Water Operations Expense	14,666.37	15,324.98	-658.61	95.7%	89,471.02	95,300.00	-5,828.98	93.88%	95,300.00
6200 - Sewer Operation Expenses									
6210 - Sewer Operations contract	340.00	416.67	-76.67	81.6%	3,740.00	5,000.00	-1,260.00	74.8%	5,000.00
6220 - Sewer Operations Maintenance	0.00	208.33	-208.33	0.0%	293.77	2,500.00	-2,206.23	11.75%	2,500.00
6230 - Sewer Repair & Operations	0.00	1,250.00	-1,250.00	0.0%	1,516.17	15,000.00	-13,483.83	10.11%	15,000.00
6240 - JSA Sewer Expense	0.00	0.00	0.00	0.0%	62,684.49	63,000.00	-315.51	99.5%	63,000.00
6250 - Sewer Line rental	4,894.56	4,872.00	22.56	100.46%	19,084.56	19,488.00	-403.44	97.93%	19,488.00
6270 - Sewer Utilities	20.05	25.00	-4.95	80.2%	258.74	300.00	-41.26	86.25%	300.00
Total 6200 - Sewer Operation Expenses	5,254.61	6,772.00	-1,517.39	77.59%	87,577.73	105,288.00	-17,710.27	83.18%	105,288.00
6300 - Inspection Expense									
6310 - Inspection Costs	0.00	8.33	-8.33	0.0%	0.00	100.00	-100.00	0.0%	100.00
6320 - Locate costs	4.35	25.00	-20.65	17.4%	107.30	300.00	-192.70	35.77%	300.00

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Total 6300 · Inspection Expense	4.35	33.33	-28.98	13.05%	107.30	400.00	-292.70	26.83%	400.00
6400 · Administration									
6410 · Bank/Finance Charges	0.00	16.67	-16.67	0.0%	80.39	200.00	-119.61	40.2%	200.00
6420 · Dues & Memberships	526.82	300.00	226.82	175.61%	735.75	3,600.00	-2,864.25	20.44%	3,600.00
6430 · Insurance	0.00	316.67	-316.67	0.0%	4,436.61	3,800.00	636.61	116.75%	3,800.00
6440 · Miscellaneous	0.00	41.67	-41.67	0.0%	173.00	500.00	-327.00	34.6%	500.00
6450 · Office Supplies	49.95	83.33	-33.38	59.94%	823.22	1,000.00	-176.78	82.32%	1,000.00
6460 · Postage Expense	38.75	62.50	-23.75	62.0%	359.63	750.00	-390.37	47.95%	750.00
6470 · Telephone	0.00	41.67	-41.67	0.0%	0.00	500.00	-500.00	0.0%	500.00
6700 · Professional fees									
6710 · District Manager	2,193.75	1,250.00	943.75	175.5%	9,002.50	15,000.00	-5,997.50	60.02%	15,000.00
6720 · Administration/Bookkeeping	2,000.00	2,000.00	0.00	100.0%	24,000.00	24,000.00	0.00	100.0%	24,000.00
6730 · Auditor	0.00	0.00	0.00	0.0%	640.00	600.00	40.00	106.67%	600.00
6740 · Legal fees	2,196.00	1,250.00	946.00	175.68%	5,706.63	15,000.00	-9,293.37	38.04%	15,000.00
6760 · Director Fees									
6765 · Payroll Expenses	107.25	0.00	107.25	100.0%	297.00	0.00	297.00	100.0%	0.00
6760 · Director Fees - Other	1,300.00	1,500.00	-200.00	86.67%	3,600.00	6,000.00	-2,400.00	60.0%	6,000.00
Total 6760 · Director Fees	1,407.25	1,500.00	-92.75	93.82%	3,897.00	6,000.00	-2,103.00	64.95%	6,000.00
Total 6700 · Professional fees	7,797.00	6,000.00	1,797.00	129.95%	43,246.13	60,600.00	-17,353.87	71.36%	60,600.00
Total 6400 · Administration	8,412.52	6,862.51	1,550.01	122.59%	49,854.73	70,950.00	-21,095.27	70.27%	70,950.00
Total Expense	28,337.85	28,992.82	-654.97	97.74%	227,010.78	271,938.00	-44,927.22	83.48%	271,938.00
Net Ordinary Income	60,374.44	61,590.44	-1,216.00	98.03%	147,325.02	90,895.00	56,430.02	162.08%	90,895.00
Other Income/Expense									
Other Expense									
7000 · Capital Expenditures									
7010 · Water System Improvements	0.00	0.00	0.00	0.0%	412.50	10,000.00	-9,587.50	4.13%	10,000.00
7210 · Sewer System I & I	0.00	0.00	0.00	0.0%	0.00	10,000.00	-10,000.00	0.0%	10,000.00
Total 7000 · Capital Expenditures	0.00	0.00	0.00	0.0%	412.50	20,000.00	-19,587.50	2.06%	20,000.00
7500 · Interest expense	412.32				5,574.10				
7520 · Debt Reduction	0.00	3,640.00	-3,640.00	0.0%	0.00	43,680.00	-43,680.00	0.0%	43,680.00
Total Other Expense	412.32	3,640.00	-3,227.68	11.33%	5,986.60	63,680.00	-57,693.40	9.4%	63,680.00
Net Other Income	-412.32	-3,640.00	3,227.68	11.33%	-5,986.60	-63,680.00	57,693.40	9.4%	-63,680.00
Net Income	59,962.12	57,950.44	2,011.68	103.47%	141,338.42	27,215.00	114,123.42	519.34%	27,215.00