

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>
<b>Ordinary Income/Expense</b>									
<b>Income</b>									
<b>4000 - Water Income</b>									
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				
<b>Total 4000 - Water Income</b>	<b>45,344.46</b>	<b>47,164.75</b>	<b>-1,820.29</b>	<b>96.14%</b>	<b>192,112.15</b>	<b>188,659.00</b>	<b>3,453.15</b>	<b>101.83%</b>	<b>188,659.00</b>
<b>4200 - Sewer Income</b>									
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
<b>Total 4200 - Sewer Income</b>	<b>43,072.50</b>	<b>43,356.00</b>	<b>-283.50</b>	<b>99.35%</b>	<b>179,197.63</b>	<b>173,424.00</b>	<b>5,773.63</b>	<b>103.33%</b>	<b>173,424.00</b>
<b>4300 - Inspection Income</b>									
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
<b>Total 4300 - Inspection Income</b>	<b>0.00</b>	<b>33.34</b>	<b>-33.34</b>	<b>0.0%</b>	<b>15.00</b>	<b>400.00</b>	<b>-385.00</b>	<b>3.75%</b>	<b>400.00</b>
<b>4700 - Grant Income</b>									
4700 - Grant Income	0.00				285.29				
<b>4800 - Other Income</b>									
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				
<b>Total 4800 - Other Income</b>	<b>295.33</b>	<b>29.17</b>	<b>266.16</b>	<b>1,012.44%</b>	<b>2,725.73</b>	<b>350.00</b>	<b>2,375.73</b>	<b>778.78%</b>	<b>350.00</b>
<b>Total Income</b>	<b>88,712.29</b>	<b>90,583.26</b>	<b>-1,870.97</b>	<b>97.94%</b>	<b>374,335.80</b>	<b>362,833.00</b>	<b>11,502.80</b>	<b>103.17%</b>	<b>362,833.00</b>
<b>Expense</b>									
<b>6000 - Water Operations Expense</b>									
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
<b>Total 6000 - Water Operations Expense</b>	<b>14,666.37</b>	<b>15,324.98</b>	<b>-658.61</b>	<b>95.7%</b>	<b>89,471.02</b>	<b>95,300.00</b>	<b>-5,828.98</b>	<b>93.88%</b>	<b>95,300.00</b>
<b>6200 - Sewer Operation Expenses</b>									
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
<b>Total 6200 - Sewer Operation Expenses</b>	<b>5,254.61</b>	<b>6,772.00</b>	<b>-1,517.39</b>	<b>77.59%</b>	<b>87,577.73</b>	<b>105,288.00</b>	<b>-17,710.27</b>	<b>83.18%</b>	<b>105,288.00</b>
<b>6300 - Inspection Expense</b>									
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

	Dec 17	Budget	\$ Over Budget	% of Budget	Jan - Dec 17	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Total 6300 · Inspection Expense	4.35	33.33	-28.98	13.05%	107.30	400.00	-292.70	26.83%	400.00
<b>6400 · Administration</b>									
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
<b>6700 · Professional fees</b>									
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
<b>6760 · Director Fees</b>									
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
<b>Total 6760 · Director Fees</b>	<b>1,407.25</b>	<b>1,500.00</b>	<b>-92.75</b>	<b>93.82%</b>	<b>3,897.00</b>	<b>6,000.00</b>	<b>-2,103.00</b>	<b>64.95%</b>	<b>6,000.00</b>
<b>Total 6700 · Professional fees</b>	<b>7,797.00</b>	<b>6,000.00</b>	<b>1,797.00</b>	<b>129.95%</b>	<b>43,246.13</b>	<b>60,600.00</b>	<b>-17,353.87</b>	<b>71.36%</b>	<b>60,600.00</b>
<b>Total 6400 · Administration</b>	<b>8,412.52</b>	<b>6,862.51</b>	<b>1,550.01</b>	<b>122.59%</b>	<b>49,854.73</b>	<b>70,950.00</b>	<b>-21,095.27</b>	<b>70.27%</b>	<b>70,950.00</b>
<b>Total Expense</b>	<b>28,337.85</b>	<b>28,992.82</b>	<b>-654.97</b>	<b>97.74%</b>	<b>227,010.78</b>	<b>271,938.00</b>	<b>-44,927.22</b>	<b>83.48%</b>	<b>271,938.00</b>
<b>Net Ordinary Income</b>	<b>60,374.44</b>	<b>61,590.44</b>	<b>-1,216.00</b>	<b>98.03%</b>	<b>147,325.02</b>	<b>90,895.00</b>	<b>56,430.02</b>	<b>162.08%</b>	<b>90,895.00</b>
<b>Other Income/Expense</b>									
<b>Other Expense</b>									
<b>7000 · Capital Expenditures</b>									
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
<b>Total 7000 · Capital Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>412.50</b>	<b>20,000.00</b>	<b>-19,587.50</b>	<b>2.06%</b>	<b>20,000.00</b>
<b>7500 · Interest expense</b>	<b>412.32</b>				<b>5,574.10</b>				
<b>7520 · Debt Reduction</b>	<b>0.00</b>	<b>3,640.00</b>	<b>-3,640.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>43,680.00</b>	<b>-43,680.00</b>	<b>0.0%</b>	<b>43,680.00</b>
<b>Total Other Expense</b>	<b>412.32</b>	<b>3,640.00</b>	<b>-3,227.68</b>	<b>11.33%</b>	<b>5,986.60</b>	<b>63,680.00</b>	<b>-57,693.40</b>	<b>9.4%</b>	<b>63,680.00</b>
<b>Net Other Income</b>	<b>-412.32</b>	<b>-3,640.00</b>	<b>3,227.68</b>	<b>11.33%</b>	<b>-5,986.60</b>	<b>-63,680.00</b>	<b>57,693.40</b>	<b>9.4%</b>	<b>-63,680.00</b>
<b>Net Income</b>	<b>59,962.12</b>	<b>57,950.44</b>	<b>2,011.68</b>	<b>103.47%</b>	<b>141,338.42</b>	<b>27,215.00</b>	<b>114,123.42</b>	<b>519.34%</b>	<b>27,215.00</b>