

Mesa Cortina Water and Sanitation District  
**Profit & Loss Budget Performance- All**  
 December 2019

11:58 AM  
 01/27/2020  
 Accrual Basis

	<u>Dec 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 19</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	44,643.70	45,750.00	-1,106.30	97.58%	187,161.31	183,000.00	4,161.31	102.27%	183,000.00
4020 · Water Standby fees	1,530.00	1,683.00	-153.00	90.91%	6,426.00	6,732.00	-306.00	95.46%	6,732.00
4050 · Water Tap fees	0.00	0.00	0.00	0.0%	11,074.00	0.00	11,074.00	100.0%	0.00
<b>Total 4000 · Water Income</b>	<b>46,173.70</b>	<b>47,433.00</b>	<b>-1,259.30</b>	<b>97.35%</b>	<b>204,661.31</b>	<b>189,732.00</b>	<b>14,929.31</b>	<b>107.87%</b>	<b>189,732.00</b>
<b>4200 · Sewer Income</b>									
4210 · Sewer usage fees	43,675.30	42,750.00	925.30	102.16%	172,998.00	171,000.00	1,998.00	101.17%	171,000.00
4220 · Sewer Standby fees	1,530.00	1,683.00	-153.00	90.91%	6,426.00	6,732.00	-306.00	95.46%	6,732.00
4250 · Sewer Tap fees	0.00	0.00	0.00	0.0%	14,690.00	0.00	14,690.00	100.0%	0.00
4280 · Sewer fees - Outside District	0.00	0.00	0.00	0.0%	0.00	1,000.00	-1,000.00	0.0%	1,000.00
<b>Total 4200 · Sewer Income</b>	<b>45,205.30</b>	<b>44,433.00</b>	<b>772.30</b>	<b>101.74%</b>	<b>194,114.00</b>	<b>178,732.00</b>	<b>15,382.00</b>	<b>108.61%</b>	<b>178,732.00</b>
<b>4300 · Inspection Income</b>									
4310 · Inspection fee income	0.00	16.67	-16.67	0.0%	900.00	200.00	700.00	450.0%	200.00
4320 · Meter sales	25.00	16.67	8.33	149.97%	1,225.00	200.00	1,025.00	612.5%	200.00
<b>Total 4300 · Inspection Income</b>	<b>25.00</b>	<b>33.34</b>	<b>-8.34</b>	<b>74.99%</b>	<b>2,125.00</b>	<b>400.00</b>	<b>1,725.00</b>	<b>531.25%</b>	<b>400.00</b>
<b>4800 · Other Income</b>									
4870 · Miscellaneous Income	75.00	0.00	75.00	100.0%	566.81	0.00	566.81	100.0%	0.00
4830 · Interest Income	499.85	333.33	166.52	149.96%	7,265.19	4,000.00	3,265.19	181.63%	4,000.00
4850 · Finance Charge Income	21.17	20.83	0.34	101.63%	1,078.98	250.00	828.98	431.59%	250.00
<b>Total 4800 · Other Income</b>	<b>596.02</b>	<b>354.16</b>	<b>241.86</b>	<b>168.29%</b>	<b>8,910.98</b>	<b>4,250.00</b>	<b>4,660.98</b>	<b>209.67%</b>	<b>4,250.00</b>
<b>Total Income</b>	<b>92,000.02</b>	<b>92,253.50</b>	<b>-253.48</b>	<b>99.73%</b>	<b>409,811.29</b>	<b>373,114.00</b>	<b>36,697.29</b>	<b>109.84%</b>	<b>373,114.00</b>
<b>Expense</b>									
<b>6000 · Water Operations Expense</b>									
6010 · Water Operations Contract	0.00	916.67	-916.67	0.0%	7,491.00	11,000.00	-3,509.00	68.1%	11,000.00
6020 · Water Operations Maintenance	3,487.50	500.00	2,987.50	697.5%	11,536.25	6,000.00	5,536.25	192.27%	6,000.00
6030 · Water Repairs & Maintenance	10,769.70	2,083.33	8,686.37	516.95%	45,618.70	25,000.00	20,618.70	182.48%	25,000.00
6040 · Water Testing and sampling	0.00	600.00	-600.00	0.0%	7,739.36	7,200.00	539.36	107.49%	7,200.00
6050 · Water purchases	11,025.00	0.00	11,025.00	100.0%	44,592.55	45,000.00	-407.45	99.1%	45,000.00
6060 · Water Miscellaneous	14.00	208.33	-194.33	6.72%	6,539.01	2,500.00	4,039.01	261.56%	2,500.00
6070 · Water Utilities	83.61	208.33	-124.72	40.13%	2,402.87	2,500.00	-97.13	96.12%	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>25,379.81</b>	<b>4,724.99</b>	<b>20,654.82</b>	<b>537.14%</b>	<b>125,919.74</b>	<b>101,700.00</b>	<b>24,219.74</b>	<b>123.82%</b>	<b>101,700.00</b>
<b>6200 · Sewer Operation Expenses</b>									
6210 · Sewer Operations contract	0.00	416.67	-416.67	0.0%	3,740.00	5,000.00	-1,260.00	74.8%	5,000.00
6220 · Sewer Operations Maintenance	262.50	208.33	54.17	126.0%	8,130.50	2,500.00	5,630.50	325.22%	2,500.00
6230 · Sewer Repair & Operations	0.00	1,250.00	-1,250.00	0.0%	12,499.87	15,000.00	-2,500.13	83.33%	15,000.00
6240 · JSA Sewer Expense	0.00	0.00	0.00	0.0%	67,712.50	66,000.00	1,712.50	102.6%	66,000.00

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6250 · Sewer Line rental	5,164.60	0.00	5,164.60	100.0%	20,335.60	20,000.00	335.60	101.68%	20,000.00
6260 · Sewer Miscellaneous	0.00	83.33	-83.33	0.0%	0.00	1,000.00	-1,000.00	0.0%	1,000.00
6270 · Sewer Utilities	25.81	22.92	2.89	112.61%	323.78	275.00	48.78	117.74%	275.00
<b>Total 6200 · Sewer Operation Expenses</b>	<b>5,452.91</b>	<b>1,981.25</b>	<b>3,471.66</b>	<b>275.23%</b>	<b>112,742.25</b>	<b>109,775.00</b>	<b>2,967.25</b>	<b>102.7%</b>	<b>109,775.00</b>
<b>6300 · Inspection Expense</b>									
6320 · Locate costs	4.26	25.00	-20.74	17.04%	150.52	300.00	-149.48	50.17%	300.00
<b>Total 6300 · Inspection Expense</b>	<b>4.26</b>	<b>25.00</b>	<b>-20.74</b>	<b>17.04%</b>	<b>150.52</b>	<b>300.00</b>	<b>-149.48</b>	<b>50.17%</b>	<b>300.00</b>
<b>6400 · Administration</b>									
6410 · Bank/Finance Charges	10.00	25.00	-15.00	40.0%	137.89	300.00	-162.11	45.96%	300.00
6420 · Dues & Memberships	0.00	208.33	-208.33	0.0%	1,457.33	2,500.00	-1,042.67	58.29%	2,500.00
6430 · Insurance	4,674.00	400.00	4,274.00	1,168.5%	5,324.00	4,800.00	524.00	110.92%	4,800.00
6440 · Miscellaneous	0.00	125.00	-125.00	0.0%	990.00	1,500.00	-510.00	66.0%	1,500.00
6450 · Office Supplies	49.95	83.33	-33.38	59.94%	610.23	1,000.00	-389.77	61.02%	1,000.00
6460 · Postage Expense	0.00	54.17	-54.17	0.0%	340.46	650.00	-309.54	52.38%	650.00
<b>6700 · Professional fees</b>									
6710 · District Manager	4,312.50	3,750.00	562.50	115.0%	18,361.25	15,000.00	3,361.25	122.41%	15,000.00
6720 · Administration/Bookkeeping	2,116.00	2,060.00	56.00	102.72%	24,776.00	24,720.00	56.00	100.23%	24,720.00
6730 · Auditor	0.00	0.00	0.00	0.0%	560.00	800.00	-240.00	70.0%	800.00
6740 · Legal fees	1,241.00	833.33	407.67	148.92%	3,786.07	10,000.00	-6,213.93	37.86%	10,000.00
<b>6760 · Director Fees</b>									
6765 · Payroll Expenses	115.50	0.00	115.50	100.0%	424.88	0.00	424.88	100.0%	0.00
6760 · Director Fees - Other	1,400.00	1,500.00	-100.00	93.33%	5,150.00	6,000.00	-850.00	85.83%	6,000.00
<b>Total 6760 · Director Fees</b>	<b>1,515.50</b>	<b>1,500.00</b>	<b>15.50</b>	<b>101.03%</b>	<b>5,574.88</b>	<b>6,000.00</b>	<b>-425.12</b>	<b>92.92%</b>	<b>6,000.00</b>
<b>Total 6700 · Professional fees</b>	<b>9,185.00</b>	<b>8,143.33</b>	<b>1,041.67</b>	<b>112.79%</b>	<b>53,058.20</b>	<b>56,520.00</b>	<b>-3,461.80</b>	<b>93.88%</b>	<b>56,520.00</b>
<b>Total 6400 · Administration</b>	<b>13,918.95</b>	<b>9,039.16</b>	<b>4,879.79</b>	<b>153.99%</b>	<b>61,918.11</b>	<b>67,270.00</b>	<b>-5,351.89</b>	<b>92.04%</b>	<b>67,270.00</b>
<b>Total Expense</b>	<b>44,755.93</b>	<b>15,770.40</b>	<b>28,985.53</b>	<b>283.8%</b>	<b>300,730.62</b>	<b>279,045.00</b>	<b>21,685.62</b>	<b>107.77%</b>	<b>279,045.00</b>
<b>Net Ordinary Income</b>	<b>47,244.09</b>	<b>76,483.10</b>	<b>-29,239.01</b>	<b>61.77%</b>	<b>109,080.67</b>	<b>94,069.00</b>	<b>15,011.67</b>	<b>115.96%</b>	<b>94,069.00</b>
<b>Other Income/Expense</b>									
<b>Other Expense</b>									
<b>7000 · Capital Expenditures</b>									
7010 · Water System Improvements	0.00	3,333.33	-3,333.33	0.0%	-11,533.87	40,000.00	-51,533.87	-28.84%	40,000.00
7210 · Sewer System I & I	0.00	833.33	-833.33	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>4,166.66</b>	<b>-4,166.66</b>	<b>0.0%</b>	<b>-11,533.87</b>	<b>50,000.00</b>	<b>-61,533.87</b>	<b>-23.07%</b>	<b>50,000.00</b>
<b>7400 · Depreciation</b>	<b>0.00</b>	<b>55,085.00</b>	<b>-55,085.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>55,085.00</b>	<b>-55,085.00</b>	<b>0.0%</b>	<b>55,085.00</b>
<b>7500 · Interest expense</b>	<b>213.40</b>	<b>333.33</b>	<b>-119.93</b>	<b>64.02%</b>	<b>2,796.24</b>	<b>4,000.00</b>	<b>-1,203.76</b>	<b>69.91%</b>	<b>4,000.00</b>
<b>7520 · Debt Reduction</b>	<b>0.00</b>	<b>1,250.00</b>	<b>-1,250.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>15,000.00</b>	<b>-15,000.00</b>	<b>0.0%</b>	<b>15,000.00</b>
<b>Total Other Expense</b>	<b>213.40</b>	<b>60,834.99</b>	<b>-60,621.59</b>	<b>0.35%</b>	<b>-8,737.63</b>	<b>124,085.00</b>	<b>-132,822.63</b>	<b>-7.04%</b>	<b>124,085.00</b>
<b>Net Other Income</b>	<b>-213.40</b>	<b>-60,834.99</b>	<b>60,621.59</b>	<b>0.35%</b>	<b>8,737.63</b>	<b>-124,085.00</b>	<b>132,822.63</b>	<b>-7.04%</b>	<b>-124,085.00</b>
<b>Net Income</b>	<b>47,030.69</b>	<b>15,648.11</b>	<b>31,382.58</b>	<b>300.55%</b>	<b>117,818.30</b>	<b>-30,016.00</b>	<b>147,834.30</b>	<b>-392.52%</b>	<b>-30,016.00</b>