

Mesa Cortina Water and Sanitation District
Profit & Loss Budget Performance- All
December 2024

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01-17-2025
Accrual Basis

	Dec 24	Budget	\$ Over Budget	% of Budget	Jan - Dec 24	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
4000 · Water Income									
4010 · Water usage fees	54,871.13	55,288.75	-417.62	99.25%	228,063.42	221,155.00	6,908.42	103.12%	221,155.00
4020 · Water Standby fees	1,157.86	1,107.50	50.36	104.55%	4,753.32	4,430.00	323.32	107.3%	4,430.00
4050 · Water Tap fees	0.00	416.67	-416.67	0.0%	0.00	5,000.00	-5,000.00	0.0%	5,000.00
Total 4000 · Water Income	56,028.99	56,812.92	-783.93	98.62%	232,816.74	230,585.00	2,231.74	100.97%	230,585.00
4200 · Sewer Income									
4210 · Sewer usage fees	55,183.10	55,094.50	88.60	100.16%	219,842.70	220,378.00	-535.30	99.76%	220,378.00
4220 · Sewer Standby fees	1,157.86	1,107.25	50.61	104.57%	4,753.32	4,429.00	324.32	107.32%	4,429.00
4250 · Sewer Tap fees	0.00	416.67	-416.67	0.0%	11,902.00	5,000.00	6,902.00	238.04%	5,000.00
4270 · Gain in JSA Investment/non-cash	0.00	4,000.00	-4,000.00	0.0%	0.00	4,000.00	-4,000.00	0.0%	4,000.00
Total 4200 · Sewer Income	56,340.96	60,618.42	-4,277.46	92.94%	236,498.02	233,807.00	2,691.02	101.15%	233,807.00
4300 · Inspection Income									
4310 · Inspection fee income	0.00	37.50	-37.50	0.0%	900.00	450.00	450.00	200.0%	450.00
4320 · Meter sales	0.00	33.33	-33.33	0.0%	0.00	400.00	-400.00	0.0%	400.00
Total 4300 · Inspection Income	0.00	70.83	-70.83	0.0%	900.00	850.00	50.00	105.88%	850.00
4700 · Grant Income	0.00				51,500.00				
4800 · Other Income									
4870 · Miscellaneous Income	0.00				100.00				
4830 · Interest Income	1,210.61	833.33	377.28	145.27%	21,520.82	10,000.00	11,520.82	215.21%	10,000.00
4850 · Finance Charge Income	94.85	41.67	53.18	227.62%	1,237.32	500.00	737.32	247.46%	500.00
4800 · Other Income - Other	0.00	8.33	-8.33	0.0%	0.00	100.00	-100.00	0.0%	100.00
Total 4800 · Other Income	1,305.46	883.33	422.13	147.79%	22,858.14	10,600.00	12,258.14	215.64%	10,600.00
Total Income	113,675.41	118,385.50	-4,710.09	96.02%	544,572.90	475,842.00	68,730.90	114.44%	475,842.00
Gross Profit	113,675.41	118,385.50	-4,710.09	96.02%	544,572.90	475,842.00	68,730.90	114.44%	475,842.00
Expense									
6000 · Water Operations Expense									
6010 · Water Operations Contract	667.00	687.50	-20.50	97.02%	7,337.00	8,250.00	-913.00	88.93%	8,250.00
6020 · Water Operations Maintenance	79.53	416.67	-337.14	19.09%	291.17	5,000.00	-4,708.83	5.82%	5,000.00
6030 · Water Repairs & Maintenance	54.76	3,333.33	-3,278.57	1.64%	188,184.70	40,000.00	148,184.70	470.46%	40,000.00
6040 · Water Testing and sampling	181.96	250.00	-68.04	72.78%	2,666.80	3,000.00	-333.20	88.89%	3,000.00
6050 · Water purchases	19,101.72	0.00	19,101.72	100.0%	76,049.75	73,000.00	3,049.75	104.18%	73,000.00
6060 · Water Miscellanous	2,153.01	500.00	1,653.01	430.6%	5,143.67	6,000.00	-856.33	85.73%	6,000.00
6070 · Water Utilities	231.53	241.67	-10.14	95.8%	4,151.60	2,900.00	1,251.60	143.16%	2,900.00
Total 6000 · Water Operations Expense	22,469.51	5,429.17	17,040.34	413.87%	283,824.69	138,150.00	145,674.69	205.45%	138,150.00
6200 · Sewer Operation Expenses									
6210 · Sewer Operations contract	333.00	343.33	-10.33	96.99%	3,663.00	4,120.00	-457.00	88.91%	4,120.00
6220 · Sewer Operations Maintenance	0.00	833.33	-833.33	0.0%	0.00	10,000.00	-10,000.00	0.0%	10,000.00
6230 · Sewer Repair & Operations	0.00	1,250.00	-1,250.00	0.0%	2,186.94	15,000.00	-12,813.06	14.58%	15,000.00
6240 · JSA Sewer Expense	0.00	0.00	0.00	0.0%	89,362.11	84,000.00	5,362.11	106.38%	84,000.00
6250 · Sewer Line rental	6,437.70	6,250.00	187.70	103.0%	25,101.20	25,000.00	101.20	100.41%	25,000.00
6270 · Sewer Utilities	34.15	37.50	-3.35	91.07%	479.92	450.00	29.92	106.65%	450.00
Total 6200 · Sewer Operation Expenses	6,804.85	8,714.16	-1,909.31	78.09%	120,793.17	138,570.00	-17,776.83	87.17%	138,570.00
6300 · Inspection Expense									
6320 · Locate costs	1.29	20.83	-19.54	6.19%	121.26	250.00	-128.74	48.5%	250.00
Total 6300 · Inspection Expense	1.29	20.83	-19.54	6.19%	121.26	250.00	-128.74	48.5%	250.00
6400 · Administration									
6410 · Bank/Finance Charges	0.00	16.67	-16.67	0.0%	82.95	200.00	-117.05	41.48%	200.00

	Dec 24	Budget	\$ Over Budget	% of Budget	Jan - Dec 24	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
6420 · Dues & Memberships	1,500.00	200.00	1,300.00	750.0%	3,584.75	2,400.00	1,184.75	149.37%	2,400.00
6430 · Insurance	0.00	600.00	-600.00	0.0%	7,739.00	7,200.00	539.00	107.49%	7,200.00
6440 · Miscellaneous	0.00	83.33	-83.33	0.0%	41.20	1,000.00	-958.80	4.12%	1,000.00
6450 · Office Supplies	54.95	50.00	4.95	109.9%	659.40	600.00	59.40	109.9%	600.00
6460 · Postage Expense	0.00	25.00	-25.00	0.0%	483.00	300.00	183.00	161.0%	300.00
6700 · Professional fees									
6720 · Administration/Bookkeeping	2,433.00	2,433.33	-0.33	99.99%	29,273.00	29,200.00	73.00	100.25%	29,200.00
6730 · Auditor	0.00	116.67	-116.67	0.0%	1,200.00	1,400.00	-200.00	85.71%	1,400.00
6740 · Legal fees	2,603.94	833.33	1,770.61	312.47%	11,623.16	10,000.00	1,623.16	116.23%	10,000.00
6760 · Director Fees	1,400.00	500.00	900.00	280.0%	4,800.00	6,000.00	-1,200.00	80.0%	6,000.00
6762 · Salary & Wages	11,603.00	2,916.67	8,686.33	397.82%	42,408.75	35,000.00	7,408.75	121.17%	35,000.00
6765 · Payroll Tax Expenses	1,051.24	291.67	759.57	360.42%	3,874.65	3,500.00	374.65	110.7%	3,500.00
Total 6700 · Professional fees	19,091.18	7,091.67	11,999.51	269.21%	93,179.56	85,100.00	8,079.56	109.49%	85,100.00
Total 6400 · Administration	20,646.13	8,066.67	12,579.46	255.94%	105,769.86	96,800.00	8,969.86	109.27%	96,800.00
66010 · Bank Service Charges	10.30				54.45				
Total Expense	49,932.08	22,230.83	27,701.25	224.61%	510,563.43	373,770.00	136,793.43	136.6%	373,770.00
Net Ordinary Income	63,743.33	96,154.67	-32,411.34	66.29%	34,009.47	102,072.00	-68,062.53	33.32%	102,072.00
Other Income/Expense									
Other Expense									
7000 · Capital Expenditures									
7010 · Water System Improvements	0.00	833.33	-833.33	0.0%	-2,773.66	10,000.00	-12,773.66	-27.74%	10,000.00
7020 · Water Tank	0.00				74,402.00				
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
Total 7000 · Capital Expenditures	0.00	1,666.66	-1,666.66	0.0%	71,628.34	20,000.00	51,628.34	358.14%	20,000.00
7400 · Depreciation	0.00	4,416.67	-4,416.67	0.0%	0.00	53,000.00	-53,000.00	0.0%	53,000.00
7500 · Interest expense	1,230.49	1,333.33	-102.84	92.29%	16,117.96	16,000.00	117.96	100.74%	16,000.00
7520 · Debt Reduction	0.00	3,000.00	-3,000.00	0.0%	0.00	36,000.00	-36,000.00	0.0%	36,000.00
Total Other Expense	1,230.49	10,416.66	-9,186.17	11.81%	87,746.30	125,000.00	-37,253.70	70.2%	125,000.00
Net Other Income	-1,230.49	-10,416.66	9,186.17	11.81%	-87,746.30	-125,000.00	37,253.70	70.2%	-125,000.00
Net Income	<u>62,512.84</u>	<u>85,738.01</u>	<u>-23,225.17</u>	<u>72.91%</u>	<u>-53,736.83</u>	<u>-22,928.00</u>	<u>-30,808.83</u>	<u>234.37%</u>	<u>-22,928.00</u>