

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

Accrual Basis

December 2018

	Dec 18	Budget	\$ Over Budget	% of Budget	Jan - Dec 18	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
4000 · Water Income									
4010 · Water usage fees	43,926.06	46,767.97	-2,841.91	93.9%	184,554.04	187,071.88	-2,517.84	98.7%	187,071.88
4020 · Water Standby fees	1,632.00	1,691.25	-59.25	96.5%	6,681.00	6,765.00	-84.00	98.8%	6,765.00
4050 · Water Tap fees	0.00	0.00	0.00	0.0%	36,722.00	0.00	36,722.00	100.0%	0.00
Total 4000 · Water Income	45,558.06	48,459.22	-2,901.16	94.0%	227,957.04	193,836.88	34,120.16	117.6%	193,836.88
4200 · Sewer Income									
4210 · Sewer usage fees	43,114.20	42,409.00	705.20	101.7%	171,931.90	169,636.00	2,295.90	101.4%	169,636.00
4220 · Sewer Standby fees	1,632.00	1,691.25	-59.25	96.5%	6,681.00	6,765.00	-84.00	98.8%	6,765.00
4250 · Sewer Tap fees	904.00	0.00	904.00	100.0%	51,186.00	0.00	51,186.00	100.0%	0.00
4270 · Gain in JSA Investment	3,358.00				3,358.00				
4280 · Sewer fees - Outside District	0.00	250.00	-250.00	0.0%	0.00	1,000.00	-1,000.00	0.0%	1,000.00
Total 4200 · Sewer Income	49,008.20	44,350.25	4,657.95	110.5%	233,156.90	177,401.00	55,755.90	131.4%	177,401.00
4300 · Inspection Income									
4310 · Inspection fee income	0.00	16.67	-16.67	0.0%	3,200.00	200.00	3,000.00	1,600.0%	200.00
4320 · Meter sales	0.00	16.67	-16.67	0.0%	2,000.00	200.00	1,800.00	1,000.0%	200.00
Total 4300 · Inspection Income	0.00	33.34	-33.34	0.0%	5,200.00	400.00	4,800.00	1,300.0%	400.00
4800 · Other Income									
4870 · Miscellaneous Income	130.00	0.00	130.00	100.0%	640.00	0.00	640.00	100.0%	0.00
4830 · Interest Income	639.75	16.67	623.08	3,837.7%	5,065.86	200.00	4,865.86	2,532.9%	200.00
4850 · Finance Charge Income	66.74	12.50	54.24	533.9%	1,209.13	150.00	1,059.13	806.1%	150.00
Total 4800 · Other Income	836.49	29.17	807.32	2,867.6%	6,914.99	350.00	6,564.99	1,975.7%	350.00
Total Income	95,402.75	92,871.98	2,530.77	102.7%	473,228.93	371,987.88	101,241.05	127.2%	371,987.88
Expense									
6000 · Water Operations Expense									
6010 · Water Operations Contract	681.00	833.33	-152.33	81.7%	8,853.00	10,000.00	-1,147.00	88.5%	10,000.00
6020 · Water Operations Maintenance	1,446.25	500.00	946.25	289.3%	5,167.50	6,000.00	-832.50	86.1%	6,000.00
6030 · Water Repairs & Maintenance	14,929.81	2,083.33	12,846.48	716.6%	44,111.11	25,000.00	19,111.11	176.4%	25,000.00
6040 · Water Testing and sampling	81.70	208.33	-126.63	39.2%	9,688.66	2,500.00	7,188.66	387.5%	2,500.00
6050 · Water purchases	10,811.20	11,300.00	-488.80	95.7%	43,176.55	45,200.00	-2,023.45	95.5%	45,200.00
6060 · Water Miscellaneous	2,845.39	208.33	2,637.06	1,365.8%	4,610.07	2,500.00	2,110.07	184.4%	2,500.00
6070 · Water Utilities	136.69	208.33	-71.64	65.6%	1,936.23	2,500.00	-563.77	77.4%	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	30,932.04	15,549.98	15,382.06	198.9%	117,543.12	96,200.00	21,343.12	122.2%	96,200.00
6200 · Sewer Operation Expenses									
6210 · Sewer Operations contract	340.00	1,250.00	-910.00	27.2%	4,420.00	5,000.00	-580.00	88.4%	5,000.00
6220 · Sewer Operations Maintenance	162.50	208.33	-45.83	78.0%	1,852.50	2,500.00	-647.50	74.1%	2,500.00
6230 · Sewer Repair & Operations	5,562.50	1,250.00	4,312.50	445.0%	10,503.25	15,000.00	-4,496.75	70.0%	15,000.00
6240 · JSA Sewer Expense	-88.00	0.00	-88.00	100.0%	64,804.25	66,585.00	-1,780.75	97.3%	66,585.00
6250 · Sewer Line rental	5,041.44	5,018.25	23.19	100.5%	19,725.12	20,073.00	-347.88	98.3%	20,073.00
6270 · Sewer Utilities	19.33	25.00	-5.67	77.3%	260.44	300.00	-39.56	86.8%	300.00
Total 6200 · Sewer Operation Expenses	11,037.77	7,751.58	3,286.19	142.4%	101,565.56	109,458.00	-7,892.44	92.8%	109,458.00
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	21.75	25.00	-3.25	87.0%	192.85	300.00	-107.15	64.3%	300.00
Total 6300 · Inspection Expense	21.75	33.33	-11.58	65.3%	192.85	400.00	-207.15	48.2%	400.00
6400 · Administration									
6410 · Bank/Finance Charges	0.00	16.67	-16.67	0.0%	178.68	200.00	-21.32	89.3%	200.00
6420 · Dues & Memberships	0.00	300.00	-300.00	0.0%	175.00	3,600.00	-3,425.00	4.9%	3,600.00
6430 · Insurance	0.00	333.33	-333.33	0.0%	4,655.55	4,000.00	655.55	116.4%	4,000.00
6440 · Miscellaneous	0.00	41.67	-41.67	0.0%	110.00	500.00	-390.00	22.0%	500.00
6450 · Office Supplies	49.95	83.33	-33.38	59.9%	730.25	1,000.00	-269.75	73.0%	1,000.00
6460 · Postage Expense	0.00	62.50	-62.50	0.0%	282.00	750.00	-468.00	37.6%	750.00
6700 · Professional fees									
6710 · District Manager	3,217.50	0.00	3,217.50	100.0%	13,747.50	15,000.00	-1,252.50	91.7%	15,000.00
6720 · Administration/Bookkeeping	2,060.00	2,000.00	60.00	103.0%	24,060.00	24,000.00	60.00	100.3%	24,000.00
6730 · Auditor	0.00	0.00	0.00	0.0%	560.00	600.00	-40.00	93.3%	600.00
6740 · Legal fees	247.50	833.33	-585.83	29.7%	7,348.51	10,000.00	-2,651.49	73.5%	10,000.00
6760 · Director Fees									
6765 · Payroll Expenses	66.00	0.00	66.00	100.0%	313.50	0.00	313.50	100.0%	0.00
6760 · Director Fees - Other	800.00	1,500.00	-700.00	53.3%	3,800.00	6,000.00	-2,200.00	63.3%	6,000.00
Total 6760 · Director Fees	866.00	1,500.00	-634.00	57.7%	4,113.50	6,000.00	-1,886.50	68.6%	6,000.00
Total 6700 · Professional fees	6,391.00	4,333.33	2,057.67	147.5%	49,829.51	55,600.00	-5,770.49	89.6%	55,600.00
Total 6400 · Administration	6,440.95	5,170.83	1,270.12	124.6%	55,960.99	65,650.00	-9,689.01	85.2%	65,650.00
Total Expense	48,432.51	28,505.72	19,926.79	169.9%	275,262.52	271,708.00	3,554.52	101.3%	271,708.00
Net Ordinary Income	46,970.24	64,366.26	-17,396.02	73.0%	197,966.41	100,279.88	97,686.53	197.4%	100,279.88
Other Income/Expense									
Other Expense									
7000 · Capital Expenditures									
7010 · Water System Improvements	0.00	3,333.33	-3,333.33	0.0%	0.00	40,000.00	-40,000.00	0.0%	40,000.00
7230 · Sewer System Improvements	0.00	833.33	-833.33	0.0%	0.00	10,000.30	-10,000.30	0.0%	10,000.30
Total 7000 · Capital Expenditures	0.00	4,166.66	-4,166.66	0.0%	0.00	50,000.30	-50,000.30	0.0%	50,000.30
7400 · Depreciation	52,841.53				52,841.53				
7500 · Interest expense	303.30	416.67	-113.37	72.8%	3,842.07	5,000.00	-1,157.93	76.8%	5,000.00
7520 · Debt Reduction	0.00	3,666.67	-3,666.67	0.0%	0.00	44,000.00	-44,000.00	0.0%	44,000.00
Total Other Expense	53,144.83	8,250.00	44,894.83	644.2%	56,683.60	99,000.30	-42,316.70	57.3%	99,000.30
Net Other Income	-53,144.83	-8,250.00	-44,894.83	644.2%	-56,683.60	-99,000.30	42,316.70	57.3%	-99,000.30
Net Income	-6,174.59	56,116.26	-62,290.85	-11.0%	141,282.81	1,279.58	140,003.23	11,041.3%	1,279.58