

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>
Ordinary Income/Expense									
Income									
4000 · Water Income									
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
Total 4000 · Water Income	46,173.70	47,433.00	-1,259.30	97.35%	204,661.31	189,732.00	14,929.31	107.87%	189,732.00
4200 · Sewer Income									
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
Total 4200 · Sewer Income	45,205.30	44,433.00	772.30	101.74%	194,114.00	178,732.00	15,382.00	108.61%	178,732.00
4300 · Inspection Income									
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
Total 4300 · Inspection Income	25.00	33.34	-8.34	74.99%	2,125.00	400.00	1,725.00	531.25%	400.00
4800 · Other Income									
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
Total 4800 · Other Income	596.02	354.16	241.86	168.29%	8,910.98	4,250.00	4,660.98	209.67%	4,250.00
Total Income	92,000.02	92,253.50	-253.48	99.73%	409,811.29	373,114.00	36,697.29	109.84%	373,114.00
Expense									
6000 · Water Operations Expense									
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
Total 6000 · Water Operations Expense	25,379.81	4,724.99	20,654.82	537.14%	125,919.74	101,700.00	24,219.74	123.82%	101,700.00
6200 · Sewer Operation Expenses									
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
Total 6200 · Sewer Operation Expenses	5,452.91	1,981.25	3,471.66	275.23%	112,742.25	109,775.00	2,967.25	102.7%	109,775.00
6300 · Inspection Expense									
6320 · Locate costs	4.26	25.00	-20.74	17.04%	150.52	300.00	-149.48	50.17%	300.00
Total 6300 · Inspection Expense	4.26	25.00	-20.74	17.04%	150.52	300.00	-149.48	50.17%	300.00
6400 · Administration									
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
6700 · Professional fees									
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
6760 · Director Fees									
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
Total 6760 · Director Fees	1,515.50	1,500.00	15.50	101.03%	5,574.88	6,000.00	-425.12	92.92%	6,000.00
Total 6700 · Professional fees	9,185.00	8,143.33	1,041.67	112.79%	53,058.20	56,520.00	-3,461.80	93.88%	56,520.00
Total 6400 · Administration	13,918.95	9,039.16	4,879.79	153.99%	61,918.11	67,270.00	-5,351.89	92.04%	67,270.00
Total Expense	44,755.93	15,770.40	28,985.53	283.8%	300,730.62	279,045.00	21,685.62	107.77%	279,045.00
Net Ordinary Income	47,244.09	76,483.10	-29,239.01	61.77%	109,080.67	94,069.00	15,011.67	115.96%	94,069.00
Other Income/Expense									
Other Expense									
7000 · Capital Expenditures									
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
Total 7000 · Capital Expenditures	0.00	4,166.66	-4,166.66	0.0%	-11,533.87	50,000.00	-61,533.87	-23.07%	50,000.00
7400 · Depreciation	0.00	55,085.00	-55,085.00	0.0%	0.00	55,085.00	-55,085.00	0.0%	55,085.00
7500 · Interest expense	213.40	333.33	-119.93	64.02%	2,796.24	4,000.00	-1,203.76	69.91%	4,000.00
7520 · Debt Reduction	0.00	1,250.00	-1,250.00	0.0%	0.00	15,000.00	-15,000.00	0.0%	15,000.00
Total Other Expense	213.40	60,834.99	-60,621.59	0.35%	-8,737.63	124,085.00	-132,822.63	-7.04%	124,085.00
Net Other Income	-213.40	-60,834.99	60,621.59	0.35%	8,737.63	-124,085.00	132,822.63	-7.04%	-124,085.00
Net Income	47,030.69	15,648.11	31,382.58	300.55%	117,818.30	-30,016.00	147,834.30	-392.52%	-30,016.00