

Mesa Cortina Water and Sanitation District
Profit & Loss Budget Performance- All
 December 2021

11:22 AM
 01/29/2022
 Accrual Basis

	Dec 21	Budget	\$ Over Budget	% of Budget	Jan - Dec 21	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
4000 · Water Income									
4010 · Water usage fees	47,072.75	51,059.75	-3,987.00	92.19%	199,135.29	204,239.00	-5,103.71	97.5%	204,239.00
4020 · Water Standby fees	1,355.00	1,555.50	-200.50	87.11%	5,634.00	6,222.00	-588.00	90.55%	6,222.00
4050 · Water Tap fees	0.00	2,500.00	-2,500.00	0.0%	5,994.00	10,000.00	-4,006.00	59.94%	10,000.00
Total 4000 · Water Income	48,427.75	55,115.25	-6,687.50	87.87%	210,763.29	220,461.00	-9,697.71	95.6%	220,461.00
4200 · Sewer Income									
4210 · Sewer usage fees	46,784.35	45,883.75	900.60	101.96%	186,434.35	183,535.00	2,899.35	101.58%	183,535.00
4220 · Sewer Standby fees	1,355.00	1,555.50	-200.50	87.11%	5,634.00	6,222.00	-588.00	90.55%	6,222.00
4250 · Sewer Tap fees	950.00	2,500.00	-1,550.00	38.0%	10,744.00	10,000.00	744.00	107.44%	10,000.00
4270 · Gain in JSA Investment/non-cash	0.00	3,000.00	-3,000.00	0.0%	0.00	3,000.00	-3,000.00	0.0%	3,000.00
Total 4200 · Sewer Income	49,089.35	52,939.25	-3,849.90	92.73%	202,812.35	202,757.00	55.35	100.03%	202,757.00
4300 · Inspection Income									
4310 · Inspection fee income	0.00	187.50	-187.50	0.0%	0.00	750.00	-750.00	0.0%	750.00
4320 · Meter sales	400.00				400.00				
4300 · Inspection Income - Other	0.00	375.00	-375.00	0.0%	0.00	1,500.00	-1,500.00	0.0%	1,500.00
Total 4300 · Inspection Income	400.00	562.50	-162.50	71.11%	400.00	2,250.00	-1,850.00	17.78%	2,250.00
4800 · Other Income									
4870 · Miscellaneous Income	0.00				18,531.38				
4830 · Interest Income	15.53	233.33	-217.80	6.66%	179.66	2,800.00	-2,620.34	6.42%	2,800.00
4850 · Finance Charge Income	0.00	41.67	-41.67	0.0%	0.00	500.00	-500.00	0.0%	500.00
4860 · Owner reimbursement income	0.00				3,900.00				
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	15.53	283.33	-267.80	5.48%	22,611.04	3,400.00	19,211.04	665.03%	3,400.00
Total Income	97,932.63	108,900.33	-10,967.70	89.93%	436,586.68	428,868.00	7,718.68	101.8%	428,868.00
Expense									
6000 · Water Operations Expense									
6010 · Water Operations Contract	667.00	667.00	0.00	100.0%	8,004.00	8,004.00	0.00	100.0%	8,004.00
6020 · Water Operations Maintenance	5,868.50	833.33	5,035.17	704.22%	11,086.50	10,000.00	1,086.50	110.87%	10,000.00
6030 · Water Repairs & Maintenance	680.07	4,000.00	-3,319.93	17.0%	35,029.77	48,000.00	-12,970.23	72.98%	48,000.00
6040 · Water Testing and sampling	44.00	166.67	-122.67	26.4%	4,370.48	2,000.00	2,370.48	218.52%	2,000.00
6050 · Water purchases	12,342.19	0.00	12,342.19	100.0%	49,365.57	49,500.00	-134.43	99.73%	49,500.00
6060 · Water Miscellaneous	251.35	250.00	1.35	100.54%	19,710.80	3,000.00	16,710.80	657.03%	3,000.00
6070 · Water Utilities	142.88	208.33	-65.45	68.58%	2,607.75	2,500.00	107.75	104.31%	2,500.00
Total 6000 · Water Operations Expense	19,995.99	6,125.33	13,870.66	326.45%	130,174.87	123,004.00	7,170.87	105.83%	123,004.00
6200 · Sewer Operation Expenses									
6210 · Sewer Operations contract	333.00	416.67	-83.67	79.92%	3,996.00	5,000.00	-1,004.00	79.92%	5,000.00
6220 · Sewer Operations Maintenance	196.00	833.33	-637.33	23.52%	196.00	10,000.00	-9,804.00	1.96%	10,000.00
6230 · Sewer Repair & Operations	0.00	1,250.00	-1,250.00	0.0%	0.00	15,000.00	-15,000.00	0.0%	15,000.00
6240 · JSA Sewer Expense	0.00	0.00	0.00	0.0%	73,676.23	72,500.00	1,176.23	101.62%	72,500.00
6250 · Sewer Line rental	5,736.64	0.00	5,736.64	100.0%	21,931.60	21,000.00	931.60	104.44%	21,000.00
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	31.28	37.50	-6.22	83.41%	399.77	450.00	-50.23	88.84%	450.00
Total 6200 · Sewer Operation Expenses	6,296.92	2,620.83	3,676.09	240.26%	100,199.60	124,950.00	-24,750.40	80.19%	124,950.00
6300 · Inspection Expense									
6320 · Locate costs	0.00	16.67	-16.67	0.0%	320.76	200.00	120.76	160.38%	200.00
Total 6300 · Inspection Expense	0.00	16.67	-16.67	0.0%	320.76	200.00	120.76	160.38%	200.00
6400 · Administration									
6410 · Bank/Finance Charges	0.00	12.50	-12.50	0.0%	206.00	150.00	56.00	137.33%	150.00
6420 · Dues & Memberships	748.91	62.50	686.41	1,198.26%	1,323.16	750.00	573.16	176.42%	750.00
6430 · Insurance	4,720.00	458.33	4,261.67	1,029.83%	5,215.00	5,500.00	-285.00	94.82%	5,500.00
6440 · Miscellaneous	84.50	83.33	1.17	101.4%	169.00	1,000.00	-831.00	16.9%	1,000.00

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6450 · Office Supplies	49.95	83.33	-33.38	59.94%	780.83	1,000.00	-219.17	78.08%	1,000.00
6460 · Postage Expense	0.00	41.67	-41.67	0.0%	430.60	500.00	-69.40	86.12%	500.00
6700 · Professional fees									
6710 · District Manager	1,650.00	0.00	1,650.00	100.0%	14,381.25	15,000.00	-618.75	95.88%	15,000.00
6720 · Administration/Bookkeeping	2,292.00	2,187.50	104.50	104.78%	26,261.00	26,250.00	11.00	100.04%	26,250.00
6730 · Auditor	0.00	0.00	0.00	0.0%	560.00	600.00	-40.00	93.33%	600.00
6740 · Legal fees	955.50	833.33	122.17	114.66%	11,261.13	10,000.00	1,261.13	112.61%	10,000.00
6760 · Director Fees									
6765 · Payroll Expenses	99.00				445.50				
6760 · Director Fees - Other	1,200.00	1,500.00	-300.00	80.0%	5,400.00	6,000.00	-600.00	90.0%	6,000.00
Total 6760 · Director Fees	1,299.00	1,500.00	-201.00	86.6%	5,845.50	6,000.00	-154.50	97.43%	6,000.00
Total 6700 · Professional fees	6,196.50	4,520.83	1,675.67	137.07%	58,308.88	57,850.00	458.88	100.79%	57,850.00
Total 6400 · Administration	11,799.86	5,262.49	6,537.37	224.23%	66,433.47	66,750.00	-316.53	99.53%	66,750.00
Total Expense	38,092.77	14,025.32	24,067.45	271.6%	297,128.70	314,904.00	-17,775.30	94.36%	314,904.00
Net Ordinary Income	59,839.86	94,875.01	-35,035.15	63.07%	139,457.98	113,964.00	25,493.98	122.37%	113,964.00
Other Income/Expense									
Other Expense									
7000 · Capital Expenditures									
7010 · Water System Improvements	157,813.95	40,000.00	117,813.95	394.54%	482,082.75	40,000.00	442,082.75	1,205.21%	40,000.00
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
Total 7000 · Capital Expenditures	157,813.95	40,000.00	117,813.95	394.54%	482,082.75	50,000.00	432,082.75	964.17%	50,000.00
7400 · Depreciation	0.00	53,000.00	-53,000.00	0.0%	0.00	53,000.00	-53,000.00	0.0%	53,000.00
7500 · Interest expense	1,480.27	158.33	1,321.94	934.93%	6,335.52	1,900.00	4,435.52	333.45%	1,900.00
7520 · Debt Reduction	0.00	1,292.92	-1,292.92	0.0%	0.00	15,515.00	-15,515.00	0.0%	15,515.00
Total Other Expense	159,294.22	94,451.25	64,842.97	168.65%	488,418.27	120,415.00	368,003.27	405.61%	120,415.00
Net Other Income	-159,294.22	-94,451.25	-64,842.97	168.65%	-488,418.27	-120,415.00	-368,003.27	405.61%	-120,415.00
Net Income	<u>-99,454.36</u>	<u>423.76</u>	<u>-99,878.12</u>	<u>-23,469.5%</u>	<u>-348,960.29</u>	<u>-6,451.00</u>	<u>-342,509.29</u>	<u>5,409.4%</u>	<u>-6,451.00</u>