

Mesa Cortina Water and Sanitation District  
**Profit & Loss Budget Performance- All**  
 December 2022

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 02/03/2023  
 Accrual Basis

	Dec 22	Budget	\$ Over Budget	% of Budget	Jan - Dec 22	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
<b>Ordinary Income/Expense</b>									
<b>Income</b>									
<b>4000 · Water Income</b>									
4010 · Water usage fees	48,373.07	52,869.25	-4,496.18	91.5%	202,340.11	211,477.00	-9,136.89	95.68%	211,477.00
4020 · Water Standby fees	1,273.51	1,356.25	-82.74	93.9%	5,094.04	5,425.00	-330.96	93.9%	5,425.00
4050 · Water Tap fees	0.00	416.67	-416.67	0.0%	12,984.00	5,000.00	7,984.00	259.68%	5,000.00
<b>Total 4000 · Water Income</b>	<b>49,646.58</b>	<b>54,642.17</b>	<b>-4,995.59</b>	<b>90.86%</b>	<b>220,418.15</b>	<b>221,902.00</b>	<b>-1,483.85</b>	<b>99.33%</b>	<b>221,902.00</b>
<b>4200 · Sewer Income</b>									
4210 · Sewer usage fees	49,112.10	48,587.00	525.10	101.08%	196,448.40	194,348.00	2,100.40	101.08%	194,348.00
4220 · Sewer Standby fees	1,273.51	1,356.25	-82.74	93.9%	5,094.04	5,425.00	-330.96	93.9%	5,425.00
4250 · Sewer Tap fees	0.00	416.67	-416.67	0.0%	14,000.00	5,000.00	9,000.00	280.0%	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
<b>Total 4200 · Sewer Income</b>	<b>50,385.61</b>	<b>54,359.92</b>	<b>-3,974.31</b>	<b>92.69%</b>	<b>215,542.44</b>	<b>208,773.00</b>	<b>6,769.44</b>	<b>103.24%</b>	<b>208,773.00</b>
<b>4300 · Inspection Income</b>									
4310 · Inspection fee income	0.00	37.50	-37.50	0.0%	450.00	450.00	0.00	100.0%	450.00
4320 · Meter sales	0.00	33.33	-33.33	0.0%	400.00	400.00	0.00	100.0%	400.00
<b>Total 4300 · Inspection Income</b>	<b>0.00</b>	<b>70.83</b>	<b>-70.83</b>	<b>0.0%</b>	<b>850.00</b>	<b>850.00</b>	<b>0.00</b>	<b>100.0%</b>	<b>850.00</b>
<b>4800 · Other Income</b>									
4870 · Miscellaneous Income	0.00				100.00				
4830 · Interest Income	1,222.04	16.67	1,205.37	7,330.77%	5,649.76	200.00	5,449.76	2,824.88%	200.00
4850 · Finance Charge Income	22.38	41.67	-19.29	53.71%	548.41	500.00	48.41	109.68%	500.00
4860 · Owner reimbursement income	0.00				6,160.00				
4800 · Other Income - Other	0.00	8.33	-8.33	0.0%	0.00	100.00	-100.00	0.0%	100.00
<b>Total 4800 · Other Income</b>	<b>1,244.42</b>	<b>66.67</b>	<b>1,177.75</b>	<b>1,866.54%</b>	<b>12,458.17</b>	<b>800.00</b>	<b>11,658.17</b>	<b>1,557.27%</b>	<b>800.00</b>
<b>Total Income</b>	<b>101,276.61</b>	<b>109,139.59</b>	<b>-7,862.98</b>	<b>92.8%</b>	<b>449,268.76</b>	<b>432,325.00</b>	<b>16,943.76</b>	<b>103.92%</b>	<b>432,325.00</b>
<b>Expense</b>									
<b>6000 · Water Operations Expense</b>									
6010 · Water Operations Contract	667.00	687.50	-20.50	97.02%	8,004.00	8,250.00	-246.00	97.02%	8,250.00
6020 · Water Operations Maintenance	0.00	833.33	-833.33	0.0%	0.00	10,000.00	-10,000.00	0.0%	10,000.00
6030 · Water Repairs & Maintenance	88.89	5,000.00	-4,911.11	1.78%	43,517.04	60,000.00	-16,482.96	72.53%	60,000.00
6040 · Water Testing and sampling	44.00	400.00	-356.00	11.0%	2,308.22	4,800.00	-2,491.78	48.09%	4,800.00
6050 · Water purchases	13,028.19	0.00	13,028.19	100.0%	52,213.71	52,500.00	-286.29	99.46%	52,500.00
6060 · Water Miscellaneous	1,935.12	500.00	1,435.12	387.02%	7,443.35	6,000.00	1,443.35	124.06%	6,000.00
6070 · Water Utilities	121.87	241.67	-119.80	50.43%	2,151.66	2,900.00	-748.34	74.2%	2,900.00
<b>Total 6000 · Water Operations Expense</b>	<b>15,885.07</b>	<b>7,662.50</b>	<b>8,222.57</b>	<b>207.31%</b>	<b>115,637.98</b>	<b>144,450.00</b>	<b>-28,812.02</b>	<b>80.05%</b>	<b>144,450.00</b>
<b>6200 · Sewer Operation Expenses</b>									
6210 · Sewer Operations contract	333.00	343.33	-10.33	96.99%	3,996.00	4,120.00	-124.00	96.99%	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%	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%	77,099.20	77,250.00	-150.80	99.81%	77,250.00
6250 · Sewer Line rental	5,787.86	0.00	5,787.86	100.0%	23,156.64	23,100.00	56.64	100.25%	23,100.00
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	33.14	37.50	-4.36	88.37%	445.69	450.00	-4.31	99.04%	450.00
<b>Total 6200 · Sewer Operation Expenses</b>	<b>6,154.00</b>	<b>2,547.49</b>	<b>3,606.51</b>	<b>241.57%</b>	<b>104,697.53</b>	<b>130,920.00</b>	<b>-26,222.47</b>	<b>79.97%</b>	<b>130,920.00</b>
<b>6300 · Inspection Expense</b>									
6320 · Locate costs	6.50	33.33	-26.83	19.5%	188.50	400.00	-211.50	47.13%	400.00
<b>Total 6300 · Inspection Expense</b>	<b>6.50</b>	<b>33.33</b>	<b>-26.83</b>	<b>19.5%</b>	<b>188.50</b>	<b>400.00</b>	<b>-211.50</b>	<b>47.13%</b>	<b>400.00</b>
<b>6400 · Administration</b>									
6410 · Bank/Finance Charges	0.00	12.50	-12.50	0.0%	140.00	150.00	-10.00	93.33%	150.00
6420 · Dues & Memberships	0.00	62.50	-62.50	0.0%	998.00	750.00	248.00	133.07%	750.00
6430 · Insurance	6,003.00	483.33	5,519.67	1,242.01%	6,667.00	5,800.00	867.00	114.95%	5,800.00
6440 · Miscellaneous	194.23	83.33	110.90	233.09%	354.23	1,000.00	-645.77	35.42%	1,000.00
6450 · Office Supplies	49.95	83.33	-33.38	59.94%	599.40	1,000.00	-400.60	59.94%	1,000.00

	<u>Dec 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Jan - Dec 22</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
6460 · Postage Expense	0.00	37.50	-37.50	0.0%	66.86	450.00	-383.14	14.86%	450.00
6700 · Professional fees									
6710 · District Manager	0.00	1,750.00	-1,750.00	0.0%	450.00	21,000.00	-20,550.00	2.14%	21,000.00
6720 · Administration/Bookkeeping	2,362.50	2,291.67	70.83	103.09%	27,574.50	27,500.00	74.50	100.27%	27,500.00
6730 · Auditor	0.00	0.00	0.00	0.0%	7,640.38	1,000.00	6,640.38	764.04%	1,000.00
6740 · Legal fees	2,160.66	833.33	1,327.33	259.28%	6,897.42	10,000.00	-3,102.58	68.97%	10,000.00
6760 · Director Fees	1,400.00	1,500.00	-100.00	93.33%	5,300.00	6,000.00	-700.00	88.33%	6,000.00
6762 · Salary & Wages	7,575.50				35,985.75				
6765 · Payroll Tax Expenses	713.89				3,373.54				
Total 6700 · Professional fees	<u>14,212.55</u>	<u>6,375.00</u>	<u>7,837.55</u>	<u>222.94%</u>	<u>87,221.59</u>	<u>65,500.00</u>	<u>21,721.59</u>	<u>133.16%</u>	<u>65,500.00</u>
Total 6400 · Administration	<u>20,459.73</u>	<u>7,137.49</u>	<u>13,322.24</u>	<u>286.65%</u>	<u>96,047.08</u>	<u>74,650.00</u>	<u>21,397.08</u>	<u>128.66%</u>	<u>74,650.00</u>
Total Expense	<u>42,505.30</u>	<u>17,380.81</u>	<u>25,124.49</u>	<u>244.55%</u>	<u>316,571.09</u>	<u>350,420.00</u>	<u>-33,848.91</u>	<u>90.34%</u>	<u>350,420.00</u>
Net Ordinary Income	58,771.31	91,758.78	-32,987.47	64.05%	132,697.67	81,905.00	50,792.67	162.01%	81,905.00
Other Income/Expense									
Other Expense									
7000 · Capital Expenditures									
7010 · Water System Improvements	270,422.08	37,500.00	232,922.08	721.13%	271,022.08	450,000.00	-178,977.92	60.23%	450,000.00
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	<u>270,422.08</u>	<u>38,333.33</u>	<u>232,088.75</u>	<u>705.45%</u>	<u>271,022.08</u>	<u>460,000.00</u>	<u>-188,977.92</u>	<u>58.92%</u>	<u>460,000.00</u>
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	1,399.48	833.33	566.15	167.94%	17,143.78	10,000.00	7,143.78	171.44%	10,000.00
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	<u>271,821.56</u>	<u>95,166.66</u>	<u>176,654.90</u>	<u>285.63%</u>	<u>288,165.86</u>	<u>559,000.00</u>	<u>-270,834.14</u>	<u>51.55%</u>	<u>559,000.00</u>
Net Other Income	<u>-271,821.56</u>	<u>-95,166.66</u>	<u>-176,654.90</u>	<u>285.63%</u>	<u>-288,165.86</u>	<u>-559,000.00</u>	<u>270,834.14</u>	<u>51.55%</u>	<u>-559,000.00</u>
Net Income	<u>-213,050.25</u>	<u>-3,407.88</u>	<u>-209,642.37</u>	<u>6,251.7%</u>	<u>-155,468.19</u>	<u>-477,095.00</u>	<u>321,626.81</u>	<u>32.59%</u>	<u>-477,095.00</u>