

Mesa Cortina Water and Sanitation District
Profit & Loss Budget Performance- All
 December 2023

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 02/05/2024
 Accrual Basis

	Dec 23	Budget	\$ Over Budget	% of Budget	Jan - Dec 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
4000 · Water Income									
4010 · Water usage fees	53,181.93	54,841.50	-1,659.57	96.97%	217,179.18	219,366.00	-2,186.82	99.0%	219,366.00
4020 · Water Standby fees	1,173.80	1,767.50	-593.70	66.41%	4,695.20	7,070.00	-2,374.80	66.41%	7,070.00
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	54,355.73	57,025.67	-2,669.94	95.32%	221,874.38	231,436.00	-9,561.62	95.87%	231,436.00
4200 · Sewer Income									
4210 · Sewer usage fees	53,002.40	52,476.50	525.90	101.0%	211,675.20	209,906.00	1,769.20	100.84%	209,906.00
4220 · Sewer Standby fees	1,173.80	1,767.50	-593.70	66.41%	4,695.20	7,070.00	-2,374.80	66.41%	7,070.00
4250 · Sewer Tap fees	0.00	416.67	-416.67	0.0%	7,294.00	5,000.00	2,294.00	145.88%	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	54,176.20	58,660.67	-4,484.47	92.36%	223,664.40	225,976.00	-2,311.60	98.98%	225,976.00
4300 · Inspection Income									
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
Total 4300 · Inspection Income	0.00	70.83	-70.83	0.0%	850.00	850.00	0.00	100.0%	850.00
4800 · Other Income									
4870 · Miscellaneous Income	0.00	8.33	-8.33	0.0%	1,363.50	100.00	1,263.50	1,363.5%	100.00
4830 · Interest Income	2,215.22	16.67	2,198.55	13,288.66%	26,120.45	200.00	25,920.45	13,060.23%	200.00
4850 · Finance Charge Income	50.08	41.67	8.41	120.18%	923.45	500.00	423.45	184.69%	500.00
Total 4800 · Other Income	2,265.30	66.67	2,198.63	3,397.78%	28,407.40	800.00	27,607.40	3,550.93%	800.00
Total Income	110,797.23	115,823.84	-5,026.61	95.66%	474,796.18	459,062.00	15,734.18	103.43%	459,062.00
Gross Profit	110,797.23	115,823.84	-5,026.61	95.66%	474,796.18	459,062.00	15,734.18	103.43%	459,062.00
Expense									
6000 · Water Operations Expense									
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%	1,060.99	10,000.00	-8,939.01	10.61%	10,000.00
6030 · Water Repairs & Maintenance	5,970.25	3,500.00	2,470.25	170.58%	53,711.52	42,000.00	11,711.52	127.89%	42,000.00
6040 · Water Testing and sampling	191.00	333.33	-142.33	57.3%	3,245.09	4,000.00	-754.91	81.13%	4,000.00
6050 · Water purchases	18,002.43	0.00	18,002.43	100.0%	72,167.61	55,000.00	17,167.61	131.21%	55,000.00
6060 · Water Miscellaneous	2,044.76	500.00	1,544.76	408.95%	8,366.25	6,000.00	2,366.25	139.44%	6,000.00
6070 · Water Utilities	176.33	241.67	-65.34	72.96%	2,452.23	2,900.00	-447.77	84.56%	2,900.00
Total 6000 · Water Operations Expense	27,051.77	6,095.83	20,955.94	443.78%	149,007.69	128,150.00	20,857.69	116.28%	128,150.00
6200 · Sewer Operation Expenses									
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%	3,110.29	10,000.00	-6,889.71	31.1%	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%	82,385.84	81,700.00	685.84	100.84%	81,700.00
6250 · Sewer Line rental	6,221.93	6,137.50	84.43	101.38%	24,369.08	24,550.00	-180.92	99.26%	24,550.00
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	35.99	37.50	-1.51	95.97%	464.06	450.00	14.06	103.12%	450.00
Total 6200 · Sewer Operation Expenses	6,590.92	8,684.99	-2,094.07	75.89%	114,325.27	136,820.00	-22,494.73	83.56%	136,820.00
6300 · Inspection Expense									
6320 · Locate costs	1.29	20.83	-19.54	6.19%	157.38	250.00	-92.62	62.95%	250.00
Total 6300 · Inspection Expense	1.29	20.83	-19.54	6.19%	157.38	250.00	-92.62	62.95%	250.00
6400 · Administration									
6410 · Bank/Finance Charges	0.00	16.67	-16.67	0.0%	90.00	200.00	-110.00	45.0%	200.00

	Dec 23	Budget	\$ Over Budget	% of Budget	Jan - Dec 23	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
6420 · Dues & Memberships	166.00	116.67	49.33	142.28%	1,960.73	1,400.00	560.73	140.05%	1,400.00
6430 · Insurance	6,632.00	500.00	6,132.00	1,326.4%	6,904.00	6,000.00	904.00	115.07%	6,000.00
6440 · Miscellaneous	73.84	83.33	-9.49	88.61%	1,285.59	1,000.00	285.59	128.56%	1,000.00
6450 · Office Supplies	49.95	50.00	-0.05	99.9%	813.02	600.00	213.02	135.5%	600.00
6460 · Postage Expense	0.00	29.17	-29.17	0.0%	126.00	350.00	-224.00	36.0%	350.00
6700 · Professional fees									
6720 · Administration/Bookkeeping	350.50	2,362.50	-2,012.00	14.84%	26,338.00	28,350.00	-2,012.00	92.9%	28,350.00
6730 · Auditor	0.00	0.00	0.00	0.0%	1,200.00	1,000.00	200.00	120.0%	1,000.00
6740 · Legal fees	32.50	833.33	-800.83	3.9%	9,047.46	10,000.00	-952.54	90.48%	10,000.00
6760 · Director Fees	1,300.00	500.00	800.00	260.0%	4,800.00	6,000.00	-1,200.00	80.0%	6,000.00
6762 · Salary & Wages	12,061.75	6,875.00	5,186.75	175.44%	36,409.75	27,500.00	8,909.75	132.4%	27,500.00
6765 · Payroll Tax Expenses	1,084.33	587.50	496.83	184.57%	3,403.61	2,350.00	1,053.61	144.83%	2,350.00
Total 6700 · Professional fees	14,829.08	11,158.33	3,670.75	132.9%	81,198.82	75,200.00	5,998.82	107.98%	75,200.00
Total 6400 · Administration	21,750.87	11,954.17	9,796.70	181.95%	92,378.16	84,750.00	7,628.16	109.0%	84,750.00
66010 · Bank Service Charges	106.00				106.00				
Total Expense	55,500.85	26,755.82	28,745.03	207.44%	355,974.50	349,970.00	6,004.50	101.72%	349,970.00
Net Ordinary Income	55,296.38	89,068.02	-33,771.64	62.08%	118,821.68	109,092.00	9,729.68	108.92%	109,092.00
Other Income/Expense									
Other Expense									
7000 · Capital Expenditures									
7020 · Water Tank	967.50				138,266.40				
7230 · Sewer System Improvements	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	967.50	833.33	134.17	116.1%	138,266.40	10,000.00	128,266.40	1,382.66%	10,000.00
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	1,228.68	833.33	395.35	147.44%	15,984.77	10,000.00	5,984.77	159.85%	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	2,196.18	9,083.33	-6,887.15	24.18%	154,251.17	109,000.00	45,251.17	141.52%	109,000.00
Net Other Income	-2,196.18	-9,083.33	6,887.15	24.18%	-154,251.17	-109,000.00	-45,251.17	141.52%	-109,000.00
Net Income	53,100.20	79,984.69	-26,884.49	66.39%	-35,429.49	92.00	-35,521.49	-38,510.32%	92.00