

Mission Hills Community Services District
Profit & Loss Prev Year Comparison
January 2017

	Jan 17	Jan 16	\$ Change	GM Notes
Ordinary Income/Expense				
Income				
4005 · 48 hour notice fees	960.00	855.00	105.00	
4045 · Late fees	1,839.82	1,716.91	122.91	
4050 · Miscellaneous income	10.00	35.00	-25.00	
4060 · Reconnection fees	30.00	160.00	-130.00	
4075 · Returned check fees	25.00	50.00	-25.00	
4085 · Sewer basic charges	60,693.10	43,972.71	16,720.39	
4095 · Street sweeping charges	1,510.02	1,508.90	1.12	
4105 · Water basic charges	51,600.26	38,726.12	12,874.14	
4115 · Water usage charges	20,024.73	22,341.89	-2,317.16	
4200 · Discount Revenue	8.82	2.35	6.47	
Total Income	136,701.75	109,368.88	27,332.87	Recent Rate Increase
Expense				
6000 · Salaries and wages				
6005 · Wage expense	41,449.30	38,804.61	2,644.69	
6010 · Payroll tax expense	3,607.55	3,334.06	273.49	
Total 6000 · Salaries and wages	45,056.85	42,138.67	2,918.18	
6050 · Employee benefits				
6060 · Disability insurance	228.94	201.65	27.29	
6065 · Health insurance	9,884.22	7,456.49	2,427.73	
6070 · Medical reimbursements	1,100.00	526.00	574.00	
6075 · Retirement expenses	1,218.03	1,209.66	8.37	
6085 · Workers compensation expense	4,956.00	1,804.00	3,152.00	
6090 · Vacation & Sick Leave	4,083.21	3,782.04	301.17	
6095 · Benefit Administration	76.66	75.00	1.66	
Total 6050 · Employee benefits	21,547.06	15,054.84	6,492.22	Health Ins - 2 employees
6100 · Director fees	625.00	625.00	0.00	
6110 · Depreciation expense	24,970.10	24,536.84	433.26	Sewer Trunk Line Project
6140 · Vehicle expenses				
6160 · Fleet Management	0.00	94.75	-94.75	
6145 · Tractor and equipment	779.90	198.02	581.88	
6150 · Vehicle fuel	542.17	703.42	-161.25	
6155 · Vehicle maintenance	115.00	1,827.33	-1,712.33	
Total 6140 · Vehicle expenses	1,437.07	2,823.52	-1,386.45	Benefits of PMS Program
6170 · Insurance expense				
6180 · Liability insurance	3,757.75	4,088.06	-330.31	
Total 6170 · Insurance expense	3,757.75	4,088.06	-330.31	
6190 · Dues and memberships	9.00	10.50	-1.50	
6200 · Office expenses				
6205 · Bank fees and charges	0.00	15.50	-15.50	
6210 · Cash (over) / short	-50.15	12.53	-62.68	
6215 · Cleaning supplies	0.00	32.94	-32.94	
6230 · Office supplies	209.20	219.70	-10.50	
6235 · Postage expense	0.00	225.00	-225.00	
Total 6200 · Office expenses	159.05	505.67	-346.62	
6300 · Operating supplies and expenses				
6315 · Oil expense	361.87	0.00	361.87	Timing Expense
6325 · Portable equipment	199.03	0.00	199.03	Portable Pump

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6330 · Shop supplies	0.00	187.82	-187.82	
6335 · Small tools and appliances	226.47	0.00	226.47	
6340 · Chemicals				
6347 · Other chemicals	2,360.00	2,360.00	0.00	
Total 6340 · Chemicals	2,360.00	2,360.00	0.00	
Total 6300 · Operating supplies and expenses	3,147.37	2,547.82	599.55	
6350 · Safety expenses				
6360 · Protective Clothing/Uniforms	0.00	334.44	-334.44	
6365 · Safety equipment	0.00	161.46	-161.46	
6375 · Other safety expenses	0.00	460.75	-460.75	
Total 6350 · Safety expenses	0.00	956.65	-956.65	Timing Expense
6410 · Contractual services				
6415 · Cable services	19.26	38.61	-19.35	
6420 · Cleaning service	200.00	200.00	0.00	
6430 · Internet access	113.63	131.48	-17.85	
6435 · Landscaping services	0.00	252.71	-252.71	
6437 · Pest Control	0.00	50.00	-50.00	
6445 · Security expense	112.50	109.09	3.41	
6455 · Street sweeping services	1,286.00	1,286.00	0.00	
6470 · Other contractual services	0.00	80.00	-80.00	
Total 6410 · Contractual services	1,731.39	2,147.89	-416.50	
6475 · Professional services				
6476 · Financial Management Fees	3,827.00	3,787.00	40.00	
6485 · Engineering services	1,015.75	3,680.00	-2,664.25	
6490 · Legal services	3,732.00	3,519.00	213.00	
Total 6475 · Professional services	8,574.75	10,986.00	-2,411.25	
6500 · Printing and publication	540.00	0.00	540.00	Window Envelopes
6525 · Research and monitoring				
6530 · Lab & Testing Expenses	1,541.41	0.00	1,541.41	Portable DO Meter
6535 · Monitoring expense	917.00	4,380.00	-3,463.00	
Total 6525 · Research and monitoring	2,458.41	4,380.00	-1,921.59	
6600 · Travel and meetings				
6605 · Director travel	0.00	18.36	-18.36	
6610 · Meals	208.90	393.89	-184.99	
6620 · Staff training	500.00	90.00	410.00	
Total 6600 · Travel and meetings	708.90	502.25	206.65	Timing Expense
6650 · Utilities				
6655 · Cell phones	170.94	0.00	170.94	
6665 · Electrical	10,682.38	10,151.26	531.12	
6670 · Natural gas	1,545.48	0.00	1,545.48	
6685 · Telephone	393.31	703.06	-309.75	Changed Provider
6691 · Trash & Recycling	45.68	178.36	-132.68	
Total 6650 · Utilities	12,837.79	11,032.68	1,805.11	
6700 · Government fees and charges	4,269.05	3,665.65	603.40	
6720 · Repairs and maintenance				
6730 · Distribution expense	4,055.45	7,309.41	-3,253.96	
6740 · Hydrants	16.57	47.95	-31.38	
6745 · Lift station expenses	0.00	400.57	-400.57	
6750 · Collection expense	296.00	1,100.00	-804.00	

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6755 · Reservoirs	89.09	195.92	-106.83	
6760 · Shop and equip repairs	33.56	0.00	33.56	
6765 · Supplies and small tools	0.00	52.34	-52.34	
6775 · Filtration Plant	19.32	0.00	19.32	
6790 · Waste water plant	178.10	2,537.41	-2,359.31	
Total 6720 · Repairs and maintenance	4,688.09	11,643.60	-6,955.51	As Required for Repairs
Total Expense	136,517.63	137,645.64	-1,128.01	
Net Ordinary Income	184.12	-28,276.76	28,460.88	
Other Income/Expense				
Other Income				
7006 · Market Appreciation/(Depr)	-5,189.66	15,663.81	-20,853.47	
7010 · Interest income	1,097.57	1,431.71	-334.14	
Total Other Income	-4,092.09	17,095.52	-21,187.61	
Net Other Income	-4,092.09	17,095.52	-21,187.61	
Net Income	-3,907.97	-11,181.24	7,273.27	