

Durango West Metro District 1
Profit & Loss by Class
 January through December 2017

	Accrual Basis					
	<u>CON</u>	<u>GEN</u>	<u>SEW</u>	<u>WAT</u>	<u>WWT</u>	<u>TOTAL</u>
Ordinary Income/Expense						
Income						
305-CON · Lottery Interest Alpine C111	0.12	0.00	0.00	0.00	0.00	0.12
315-CON · Lottery Funds Received	2,754.95	0.00	0.00	0.00	0.00	2,754.95
344-CON · Lottery Interest FNB C110	0.55	0.00	0.00	0.00	0.00	0.55
GEN-307 · Parking Fines	0.00	350.00	0.00	0.00	0.00	350.00
GEN-319 · Snow Removal Fees	0.00	30,120.00	0.00	0.00	0.00	30,120.00
GEN-320 · Roads and Common Area Fees	0.00	33,132.00	0.00	0.00	0.00	33,132.00
GEN-321 · Billing Fees- Paper/Postal Cust	0.00	2,985.00	0.00	0.00	0.00	2,985.00
GEN-322 · District Fees Billed Monthly	0.00	75,300.00	0.00	0.00	0.00	75,300.00
GEN-323 · Gen Fund Late Fees	0.00	2,695.73	0.00	0.00	0.00	2,695.73
GEN-330 · Highway User Funds	0.00	12,159.50	0.00	0.00	0.00	12,159.50
GEN-344 · Interest Earned	0.00	176.02	0.00	0.00	0.00	176.02
GEN-375 · Property Sales Income	0.00	42,393.68	0.00	0.00	0.00	42,393.68
GEN-395 · Gen Fund Misc. Income Acct	0.00	1,746.59	0.00	0.00	0.00	1,746.59
SEW-310 · Sewer Fees	0.00	0.00	126,524.00	0.00	0.00	126,524.00
SEW-311 · Treatment Plant Fees	0.00	0.00	29,880.00	0.00	0.00	29,880.00
SEW-395 · Misc Income Sewer Fund	0.00	0.00	0.00	0.00	0.00	0.00
WAT-310 · Water Charges	0.00	0.00	0.00	128,222.73	0.00	128,222.73
WAT-311 · Lake Dgo Acquisition Fee	0.00	0.00	0.00	45,180.00	0.00	45,180.00
WAT-318 · Water Royalty Fees	0.00	0.00	0.00	14,134.83	0.00	14,134.83
WAT-360 · Lease Revenue	0.00	0.00	0.00	7,538.27	0.00	7,538.27
WAT-395 · Misc Income Water Fund	0.00	0.00	0.00	-33,619.14	0.00	-33,619.14
WWT-310 · Sewer Treatment Fees WWT	0.00	0.00	0.00	0.00	82,805.14	82,805.14
WWT-340 · Grant Income - WWT	0.00	0.00	0.00	0.00	7,414.25	7,414.25
WWT-344 · Interest Income - WWT	0.00	0.00	0.00	0.00	735.48	735.48
Total Income	<u>2,755.62</u>	<u>201,058.52</u>	<u>156,404.00</u>	<u>161,456.69</u>	<u>90,954.87</u>	<u>612,629.70</u>
Gross Profit	2,755.62	201,058.52	156,404.00	161,456.69	90,954.87	612,629.70
Expense						
459-CON · 2013 Park Const Grant Expenses	0.00	0.00	0.00	0.00	0.00	0.00

	<u>CON</u>	<u>GEN</u>	<u>SEW</u>	<u>WAT</u>	<u>WWT</u>	<u>TOTAL</u>
500-CON · To Balance CON	0.00	0.00	0.00	0.00	0.00	0.00
GEN-406 · Trash Removal Expensees	0.00	893.77	0.00	0.00	0.00	893.77
GEN-410 · Road Repair, Maint & Testing	0.00	0.00	0.00	0.00	0.00	0.00
GEN-412 · Capital Projects/Expenditures	0.00	18,135.13	0.00	0.00	0.00	18,135.13
GEN-415 · Snow Removal Expense	0.00	7,612.15	0.00	0.00	0.00	7,612.15
GEN-420 · Security & Safety Equipment	0.00	7,818.39	0.00	0.00	0.00	7,818.39
GEN-425 · Common Area Supplies	0.00	2,600.62	0.00	0.00	0.00	2,600.62
GEN-426 · Repairs & Maint Common Areas	0.00	861.57	0.00	0.00	0.00	861.57
GEN-431 · Wages Paid	0.00	48,700.82	0.00	0.00	0.00	48,700.82
GEN-432 · Truck/Equip. & Repairs - Gen	0.00	3,857.10	0.00	0.00	0.00	3,857.10
GEN-433 · Meal/Entertainment	0.00	1,069.74	0.00	0.00	0.00	1,069.74
GEN-435 · Employer Payroll Taxes - Gen	0.00	3,855.01	0.00	0.00	0.00	3,855.01
GEN-440 · Audit & Accounting - Gen	0.00	13,868.16	0.00	0.00	0.00	13,868.16
GEN-445 · Billing Expense	0.00	752.33	0.00	0.00	0.00	752.33
GEN-446 · Bad Debt Exp - Gen	0.00	2,651.10	0.00	0.00	0.00	2,651.10
GEN-450 · Director Fees Exp	0.00	3,700.00	0.00	0.00	0.00	3,700.00
GEN-455 · Insurance Exp - Gen	0.00	5,917.73	0.00	0.00	0.00	5,917.73
GEN-460 · Legal Fees - Gen	0.00	9,234.01	0.00	0.00	0.00	9,234.01
GEN-465 · Office Supplies & Maint	0.00	11,434.13	0.00	0.00	0.00	11,434.13
GEN-470 · Public Notices/Advertisements	0.00	259.67	0.00	0.00	0.00	259.67
GEN-480 · Office Utilities Exp	0.00	8,154.38	0.00	0.00	0.00	8,154.38
GEN-490 · Miscellaneous Gen. Expenses	0.00	64.57	0.00	0.00	0.00	64.57
GEN-491 · Bank Service Charges	0.00	263.84	0.00	0.00	0.00	263.84
GEN-492 · Finance Charges - All Vendors	0.00	224.48	0.00	0.00	0.00	224.48
GEN-494 · Bank Rec - Suspense Items	0.00	0.00	0.00	0.00	0.00	0.00
GEN-495 · Health Insurance Exp	0.00	18,435.37	0.00	0.00	0.00	18,435.37
GEN-496 · Seminar & Continuing Education	0.00	2,644.31	0.00	0.00	0.00	2,644.31
GEN-500 · To Balance Classes	0.00	2,978.42	0.00	-7,509.41	0.00	-4,530.99
SEW-420 · Sewer Treatment Plant Fees	0.00	0.00	62,960.00	0.00	0.00	62,960.00
SEW-421 · Locate Fees - Sewer	0.00	0.00	166.35	0.00	0.00	166.35
SEW-426 · Coll./Trans./Repairs & Maint	0.00	0.00	9,230.98	0.00	0.00	9,230.98
SEW-429 · Depreciation Exp Sewer	0.00	0.00	9,463.72	0.00	0.00	9,463.72
SEW-430 · Contract Sewer Labor	0.00	0.00	0.00	0.00	0.00	0.00

	<u>CON</u>	<u>GEN</u>	<u>SEW</u>	<u>WAT</u>	<u>WWT</u>	<u>TOTAL</u>
SEW-431 · Wages Paid - Sewer	0.00	0.00	46,333.32	0.00	0.00	46,333.32
SEW-432 · Truck/Equip. & Repairs - Sewer	0.00	0.00	3,815.13	0.00	0.00	3,815.13
SEW-435 · Employer Payroll Taxes - Sewer	0.00	0.00	3,850.00	0.00	0.00	3,850.00
SEW-440 · Audit & Accounting Exp - Sewer	0.00	0.00	10,084.74	0.00	0.00	10,084.74
SEW-455 · Insurance Expense - Sewer	0.00	0.00	5,917.75	0.00	0.00	5,917.75
SEW-460 · Legal Fees - Sewer	0.00	0.00	9,234.03	0.00	0.00	9,234.03
SEW-500 · To Balance Sewer	0.00	0.00	39.24	0.00	0.00	39.24
WAT-405 · Well 9 Utility Expense	0.00	0.00	0.00	550.00	0.00	550.00
WAT-407 · Treatment Facility Utilities	0.00	0.00	0.00	4,351.67	0.00	4,351.67
WAT-410 · Testing and Compliance	0.00	0.00	0.00	8,148.08	0.00	8,148.08
WAT-411 · Lake Dgo Acquisition Fees Exp	0.00	0.00	0.00	46,503.14	0.00	46,503.14
WAT-418 · Lake Dgo Royalty Expense	0.00	0.00	0.00	12,473.34	0.00	12,473.34
WAT-419 · Lake Dgo Min Base Fee	0.00	0.00	0.00	21,807.72	0.00	21,807.72
WAT-420 · Water Purchases	0.00	0.00	0.00	30,415.00	0.00	30,415.00
WAT-421 · Locate Fees - Water	0.00	0.00	0.00	91.35	0.00	91.35
WAT-425 · Source of Supply Repair/Maint	0.00	0.00	0.00	13,975.00	0.00	13,975.00
WAT-426 · Trans/Dist Repairs & Maint	0.00	0.00	0.00	1,324.16	0.00	1,324.16
WAT-427 · Meter Repairs	0.00	0.00	0.00	897.67	0.00	897.67
WAT-428 · Treatment-Chemicals Purchases	0.00	0.00	0.00	922.47	0.00	922.47
WAT-429 · Depreciation Exp - Water	0.00	0.00	0.00	13,129.61	0.00	13,129.61
WAT-430 · Contract Labor - Water	0.00	0.00	0.00	1,615.00	0.00	1,615.00
WAT-431 · Wages Paid - Water	0.00	0.00	0.00	47,153.32	0.00	47,153.32
WAT-432 · Truck/Equip. & Repairs - Water	0.00	0.00	0.00	3,815.30	0.00	3,815.30
WAT-435 · Employer Payroll Taxes - Water	0.00	0.00	0.00	3,860.00	0.00	3,860.00
WAT-438 · Plant Supplies Exp	0.00	0.00	0.00	1,352.89	0.00	1,352.89
WAT-440 · Audit & Accounting Exp - Water	0.00	0.00	0.00	10,084.75	0.00	10,084.75
WAT-455 · Insurance Expense - Water	0.00	0.00	0.00	5,917.80	0.00	5,917.80
WAT-460 · Legal Fees - Water	0.00	0.00	0.00	9,234.05	0.00	9,234.05
WWT-405 · Aditor Accruals	0.00	0.00	0.00	0.00	10,136.91	10,136.91
WWT-410 · Waste Water Testing	0.00	0.00	0.00	0.00	2,487.48	2,487.48
WWT-412 · Capital Outlays - Code & Stds	0.00	0.00	0.00	0.00	2,363.25	2,363.25
WWT-426 · Plant Repairs & Maint WWT	0.00	0.00	0.00	0.00	31,241.00	31,241.00
WWT-428 · Treatment Supplies - WWT	0.00	0.00	0.00	0.00	487.39	487.39

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WWT-429 · Depreciation Expense - WWT	0.00	0.00	0.00	0.00	15,915.47	15,915.47
WWT-430 · Contract Labor - WWT	0.00	0.00	0.00	0.00	10,426.25	10,426.25
WWT-431 · Admin Salaries - WWT	0.00	0.00	0.00	0.00	7,757.49	7,757.49
WWT-435 · Payroll Tax Expense - WWT	0.00	0.00	0.00	0.00	616.73	616.73
WWT-440 · Accounting Expenses - WWT	0.00	0.00	0.00	0.00	5,869.98	5,869.98
WWT-455 · Insurance Expense - WWT	0.00	0.00	0.00	0.00	1,264.52	1,264.52
WWT-460 · Legal Expenses - WWT	0.00	0.00	0.00	0.00	8,518.33	8,518.33
WWT-465 · Admin Supplies - WWT	0.00	0.00	0.00	0.00	749.48	749.48
WWT-480 · Plant Electrical - WWT	0.00	0.00	0.00	0.00	12,393.88	12,393.88
WWT-492 · Interest Expense	0.00	0.00	0.00	0.00	6,989.00	6,989.00
Total Expense	<u>0.00</u>	<u>175,986.80</u>	<u>161,095.26</u>	<u>230,112.91</u>	<u>117,217.16</u>	<u>684,412.13</u>
Net Ordinary Income	<u>2,755.62</u>	<u>25,071.72</u>	<u>-4,691.26</u>	<u>-68,656.22</u>	<u>-26,262.29</u>	<u>-71,782.43</u>
Net Income	<u><u>2,755.62</u></u>	<u><u>25,071.72</u></u>	<u><u>-4,691.26</u></u>	<u><u>-68,656.22</u></u>	<u><u>-26,262.29</u></u>	<u><u>-71,782.43</u></u>

NOTES: Percentage of Customer Billings paid to DW2 and Lake Durango

Sewer	0.40255
Water	0.68872