

Durango West Metro District 1
Profit & Loss by Class
 January through December 2018

	<u>CON</u>	<u>GEN</u>	<u>SEW</u>	<u>WAT</u>	<u>WWT</u>	<u>Accrual Basis</u> <u>TOTAL</u>
Ordinary Income/Expense						
Income						
305-CON · Lottery Interest Alpine C111	0.06	0.00	0.00	0.00	0.00	0.06
315-CON · Lottery Funds Received	2,474.98	0.00	0.00	0.00	0.00	2,474.98
344-CON · Lottery Interest FNB C110	1.21	0.00	0.00	0.00	0.00	1.21
GEN-307 · Parking Fines	0.00	125.00	0.00	0.00	0.00	125.00
GEN-319 · Snow Removal Fees	0.00	30,170.00	0.00	0.00	0.00	30,170.00
GEN-320 · Roads and Common Area Fees	0.00	33,187.00	0.00	0.00	0.00	33,187.00
GEN-321 · Billing Fees- Paper/Postal Cust	0.00	2,562.00	0.00	0.00	0.00	2,562.00
GEN-322 · District Fees Billed Monthly	0.00	75,150.00	0.00	0.00	0.00	75,150.00
GEN-323 · Gen Fund Late Fees	0.00	3,937.75	0.00	0.00	0.00	3,937.75
GEN-330 · Highway User Funds	0.00	14,024.35	0.00	0.00	0.00	14,024.35
GEN-344 · Interest Earned	0.00	338.50	0.00	0.00	0.00	338.50
GEN-375 · Property Sales Income	0.00	23,371.92	0.00	0.00	0.00	23,371.92
GEN-381 · Resolution Violation Income	0.00	20,000.00	0.00	0.00	0.00	20,000.00
GEN-395 · Gen Fund Misc. Income Acct	0.00	20,328.72	0.00	0.00	0.00	20,328.72
SEW-310 · Sewer Fees	0.00	0.00	125,414.00	0.00	0.00	125,414.00
SEW-311 · Treatment Plant Fees	0.00	0.00	60,360.00	0.00	0.00	60,360.00
SEW-395 · Misc Income Sewer Fund	0.00	0.00	604.45	0.00	0.00	604.45
WAT-310 · Water Charges	0.00	0.00	0.00	133,048.26	0.00	133,048.26
WAT-311 · Lake Dgo Acquisition Fee	0.00	0.00	0.00	45,260.00	0.00	45,260.00
WAT-318 · Water Royalty Fees	0.00	0.00	0.00	15,355.00	0.00	15,355.00
WAT-360 · Lease Revenue	0.00	0.00	0.00	7,737.40	0.00	7,737.40
WAT-395 · Misc Income Water Fund	0.00	0.00	0.00	644.45	0.00	644.45
WWT-310 · Sewer Treatment Fees WWT	0.00	0.00	0.00	0.00	117,664.89	117,664.89
WWT-340 · Grant Income - WWT	0.00	0.00	0.00	0.00	25,636.80	25,636.80
WWT-344 · Interest Income - WWT	0.00	0.00	0.00	0.00	1,547.11	1,547.11
Total Income	2,476.25	223,195.24	186,378.45	202,045.11	144,848.80	758,943.85
Gross Profit	2,476.25	223,195.24	186,378.45	202,045.11	144,848.80	758,943.85
Expense						

	<u>CON</u>	<u>GEN</u>	<u>SEW</u>	<u>WAT</u>	<u>WWT</u>	<u>TOTAL</u>
GEN-406 · Trash Removal Expensees	0.00	7,884.99	0.00	0.00	0.00	7,884.99
GEN-410 · Road Repair, Maint & Testing	0.00	72,047.52	0.00	0.00	0.00	72,047.52
GEN-412 · Capital Projects/Expenditures	0.00	9,960.90	0.00	0.00	0.00	9,960.90
GEN-415 · Snow Removal Expense	0.00	3,808.75	0.00	0.00	0.00	3,808.75
GEN-420 · Security & Safety Equipment	0.00	7,425.82	0.00	0.00	0.00	7,425.82
GEN-425 · Common Area Supplies	0.00	4,059.46	0.00	0.00	0.00	4,059.46
GEN-426 · Repairs & Maint Common Areas	0.00	1,153.76	0.00	0.00	0.00	1,153.76
GEN-429 · Fire Mitigation	0.00	9,127.30	0.00	0.00	0.00	9,127.30
GEN-431 · Wages Paid	0.00	56,766.65	0.00	0.00	0.00	56,766.65
GEN-432 · Truck/Equip. & Repairs - Gen	0.00	8,587.09	0.00	0.00	0.00	8,587.09
GEN-433 · Meal/Entertainment	0.00	761.75	0.00	0.00	0.00	761.75
GEN-435 · Employer Payroll Taxes - Gen	0.00	4,781.01	0.00	0.00	0.00	4,781.01
GEN-440 · Audit & Accounting - Gen	0.00	5,301.34	0.00	0.00	0.00	5,301.34
GEN-445 · Billing Expense	0.00	705.80	0.00	0.00	0.00	705.80
GEN-446 · Bad Debt Exp - Gen	0.00	137.91	0.00	0.00	0.00	137.91
GEN-450 · Director Fees Exp	0.00	4,350.00	0.00	0.00	0.00	4,350.00
GEN-455 · Insurance Exp - Gen	0.00	4,502.65	0.00	0.00	0.00	4,502.65
GEN-460 · Legal Fees - Gen	0.00	6,143.98	0.00	0.00	0.00	6,143.98
GEN-465 · Office Supplies & Maint	0.00	9,783.63	0.00	0.00	0.00	9,783.63
GEN-470 · Public Notices/Advertisements	0.00	291.74	0.00	0.00	0.00	291.74
GEN-480 · Office Utilities Exp	0.00	7,411.03	0.00	0.00	0.00	7,411.03
GEN-486 · Bond Principal Payments	0.00	50,000.00	0.00	0.00	0.00	50,000.00
GEN-490 · Miscellaneous Gen. Expenses	0.00	1,411.64	0.00	0.00	0.00	1,411.64
GEN-491 · Bank Service Charges	0.00	437.90	0.00	0.00	0.00	437.90
GEN-492 · Finance Charges - All Vendors	0.00	2,096.98	0.00	0.00	0.00	2,096.98
GEN-495 · Health Insurance Exp	0.00	24,792.36	0.00	0.00	0.00	24,792.36
SEW-420 · Sewer Treatment Plant Fees	0.00	0.00	96,896.00	0.00	0.00	96,896.00
SEW-426 · Coll./Trans./Repairs & Maint	0.00	0.00	6,018.97	0.00	0.00	6,018.97
SEW-429 · Depreciation Exp Sewer	0.00	0.00	9,071.07	0.00	0.00	9,071.07
SEW-431 · Wages Paid - Sewer	0.00	0.00	53,668.97	0.00	0.00	53,668.97
SEW-432 · Truck/Equip. & Repairs - Sewer	0.00	0.00	8,532.59	0.00	0.00	8,532.59
SEW-435 · Employer Payroll Taxes - Sewer	0.00	0.00	4,373.87	0.00	0.00	4,373.87
SEW-440 · Audit & Accounting Exp - Sewer	0.00	0.00	4,585.42	0.00	0.00	4,585.42

	<u>CON</u>	<u>GEN</u>	<u>SEW</u>	<u>WAT</u>	<u>WWT</u>	<u>TOTAL</u>
SEW-446 · Bad Deb Exp - Sewer	0.00	0.00	-81.41	0.00	0.00	-81.41
SEW-455 · Insurance Expense - Sewer	0.00	0.00	4,849.65	0.00	0.00	4,849.65
SEW-460 · Legal Fees - Sewer	0.00	0.00	6,143.99	0.00	0.00	6,143.99
WAT-405 · Well 9 Utility Expense	0.00	0.00	0.00	600.00	0.00	600.00
WAT-406 · Main Water Storage Tank	0.00	0.00	0.00	1,070.48	0.00	1,070.48
WAT-407 · Treatment Facility Utilities	0.00	0.00	0.00	4,301.51	0.00	4,301.51
WAT-410 · Testing and Compliance	0.00	0.00	0.00	4,001.78	0.00	4,001.78
WAT-411 · Lake Dgo Acquisition Fees Exp	0.00	0.00	0.00	47,345.00	0.00	47,345.00
WAT-418 · Lake Dgo Royalty Expense	0.00	0.00	0.00	13,622.85	0.00	13,622.85
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	32,680.08	0.00	32,680.08
WAT-425 · Source of Supply Repair/Maint	0.00	0.00	0.00	2,456.40	0.00	2,456.40
WAT-426 · Trans/Dist Repairs & Maint	0.00	0.00	0.00	2,292.22	0.00	2,292.22
WAT-427 · Meter Repairs	0.00	0.00	0.00	1,451.09	0.00	1,451.09
WAT-428 · Treatment-Chemicals Purchases	0.00	0.00	0.00	1,251.27	0.00	1,251.27
WAT-429 · Depreciation Exp - Water	0.00	0.00	0.00	16,061.95	0.00	16,061.95
WAT-430 · Contract Labor - Water	0.00	0.00	0.00	6,318.09	0.00	6,318.09
WAT-431 · Wages Paid - Water	0.00	0.00	0.00	56,940.15	0.00	56,940.15
WAT-432 · Truck/Equip. & Repairs - Water	0.00	0.00	0.00	8,520.67	0.00	8,520.67
WAT-435 · Employer Payroll Taxes - Water	0.00	0.00	0.00	4,373.87	0.00	4,373.87
WAT-438 · Plant Supplies Exp	0.00	0.00	0.00	4,573.62	0.00	4,573.62
WAT-440 · Audit & Accounting Exp - Water	0.00	0.00	0.00	4,585.44	0.00	4,585.44
WAT-446 · Bad Debt Exp - Water	0.00	0.00	0.00	-601.36	0.00	-601.36
WAT-455 · Insurance Expense - Water	0.00	0.00	0.00	4,849.66	0.00	4,849.66
WAT-460 · Legal Fees - Water	0.00	0.00	0.00	6,143.98	0.00	6,143.98
WAT-491 · Miscellaneous Water Expense	0.00	0.00	0.00	1,714.38	0.00	1,714.38
WWT-405 · Aditor Accruals	0.00	0.00	0.00	0.00	-1,005.89	-1,005.89
WWT-410 · Waste Water Testing	0.00	0.00	0.00	0.00	2,401.00	2,401.00
WWT-412 · Capital Outlays - Code & Stds	0.00	0.00	0.00	0.00	0.00	0.00
WWT-426 · Plant Repairs & Maint WWT	0.00	0.00	0.00	0.00	139,527.95	139,527.95
WWT-428 · Treatment Supplies - WWT	0.00	0.00	0.00	0.00	526.83	526.83
WWT-429 · Depreciation Expense - WWT	0.00	0.00	0.00	0.00	16,380.00	16,380.00
WWT-430 · Contract Labor - WWT	0.00	0.00	0.00	0.00	7,500.00	7,500.00

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WWT-431 · Admin Salaries - WWT	0.00	0.00	0.00	0.00	8,755.02	8,755.02
WWT-435 · Payroll Tax Expense - WWT	0.00	0.00	0.00	0.00	696.00	696.00
WWT-440 · Accounting Expenses - WWT	0.00	0.00	0.00	0.00	6,171.04	6,171.04
WWT-455 · Insurance Expense - WWT	0.00	0.00	0.00	0.00	1,747.45	1,747.45
WWT-460 · Legal Expenses - WWT	0.00	0.00	0.00	0.00	540.00	540.00
WWT-465 · Admin Supplies - WWT	0.00	0.00	0.00	0.00	1,934.02	1,934.02
WWT-480 · Plant Electrical - WWT	0.00	0.00	0.00	0.00	10,203.50	10,203.50
WWT-485 · Wastewater Bond Principal	0.00	0.00	0.00	0.00	0.00	0.00
WWT-492 · Interest Expense	0.00	0.00	0.00	0.00	13,753.44	13,753.44
Total Expense	<u>0.00</u>	<u>303,731.96</u>	<u>194,059.12</u>	<u>246,360.85</u>	<u>209,130.36</u>	<u>953,282.29</u>
Net Ordinary Income	<u>2,476.25</u>	<u>-80,536.72</u>	<u>-7,680.67</u>	<u>-44,315.74</u>	<u>-64,281.56</u>	<u>-194,338.44</u>
Net Income	<u><u>2,476.25</u></u>	<u><u>-80,536.72</u></u>	<u><u>-7,680.67</u></u>	<u><u>-44,315.74</u></u>	<u><u>-64,281.56</u></u>	<u><u>-194,338.44</u></u>

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

Sewer	0.51989
Water	0.57144