

Profit and Loss Comparative
Allenspark Water & Sanitation District
January-December, 2025

Distribution account	Total		
	Jan 1 - Dec 31 2025	Jan 1 - Dec 31 2024 (PY)	\$ Change (PY)
Income			
Meter Replacement (Should always equal zero)	0.00		0.00
Non-Operating Income			
Donation Income	13,490.00	12,723.50	766.50
Interest Income	15,585.19	19,860.49	-4,275.30
Other	20.00	260.42	-240.42
Dividend Income	46.00	45.00	1.00
Total for Other	\$66.00	\$305.42	-\$239.42
Property Tax Income	13,159.19	11,319.65	1,839.54
Abatements	-3.03	-94.39	91.36
Property Tax Interest Income	40.90	64.02	-23.12
Senior/Veteran Exemption	326.34	260.75	65.59
Specific Ownership Tax (SOT) Income	613.82	512.34	101.48
State Exemption Backfill	25.00	1,205.20	-1,180.20
Prior Abatements		-629.21	629.21
Total for Property Tax Income	\$14,162.22	\$12,638.36	\$1,523.86
Total for Non-Operating Income	\$43,303.41	\$45,527.77	-\$2,224.36
.Water Sales	87,717.64	79,998.92	7,718.72
Customer Payment Fee Income			
ACH fees (recouped)	497.32		497.32
CC fees (recouped)	487.46	295.42	192.04
Paypal Fee (recouped)	2.23		2.23
Processing Fee	93.00		93.00
Total for Customer Payment Fee Income	\$1,080.01	\$295.42	\$784.59
Late Payment fees	763.60	1,717.02	-953.42
Water Overage Fees	780.00	650.00	130.00
Emergency Service Fees		150.00	-150.00
Total for .Water Sales	\$90,341.25	\$82,811.36	\$7,529.89
Total for Income	\$133,644.66	\$128,339.13	\$5,305.53
Gross Profit	\$133,644.66	\$128,339.13	\$5,305.53
Expenses			
Ins. Expense			
Bond - Board Ins. Expense	624.26	484.92	139.34
Bond - District Ins. Expense	280.04	280.00	0.04
Commercial Ins. Expense	3,631.57	3,376.83	254.74
Worker's Comp Ins. Expense	1,351.00	1,345.00	6.00
Total for Ins. Expense	\$5,886.87	\$5,486.75	\$400.12
Legal & Professional Services			
Accountant	550.00	4,350.00	-3,800.00
Attorney	3,022.20	981.40	2,040.80
Total for Legal & Professional Services	\$3,572.20	\$5,331.40	-\$1,759.20
Office/Admin Expenses			
Computer Reimbursement	1,200.00	2,200.00	-1,000.00
Office Rent	1,200.00	1,200.00	0.00

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Postage & Mailing	391.57	297.48	94.09
Printing & Copying	171.00	273.06	-102.06
QB/Software Subscriptions	1,837.07	1,518.15	318.92
Supplies (Office)	441.63	250.74	190.89
Website	980.00	140.00	840.00
Total for Office/Admin Expenses	\$6,221.27	\$5,879.43	\$341.84
Other Budget Expense		2.09	-2.09
Bank Charges & Fees		34.00	-34.00
Maintenance Fee	20.00		20.00
Ret. Check Fee (add to Cust. Invoice)	20.00	16.00	4.00
Web Tax Fee	51.75	51.00	0.75
Dormant Account Fee		0.00	0.00
Total for Bank Charges & Fees	\$91.75	\$101.00	-\$9.25
Business Fees			
Membership Fees	2,213.41	467.26	1,746.15
Online Payment Fee	52.45	26.47	25.98
Treasurer' Fee	374.91	164.28	210.63
Utility Notification Fee	3.81		3.81
Total for Business Fees	\$2,644.58	\$658.01	\$1,986.57
Customer Payment Fees			
ACH fee (pass through)	384.95	23.30	361.65
Credit Card fee (pass through)	591.12	457.94	133.18
Paypal fee (pass through)	2.23		2.23
Total for Customer Payment Fees	\$978.30	\$481.24	\$497.06
Mileage	3,754.10	2,987.53	766.57
Other Fees	0.00	1,558.77	-1,558.77
Training & Licenses	307.50	304.00	3.50
Travel	69.32		69.32
Total for Other Budget Expense	\$7,845.55	\$6,092.64	\$1,752.91
Payroll			
Payroll Taxes			
Employer FICA Tax	6,025.42	6,476.44	-451.02
FAMLI Tax	-0.09	-0.08	-0.01
Unemployment Ins.	157.54	169.33	-11.79
Total for Payroll Taxes	\$6,182.87	\$6,645.69	-\$462.82
Salary & Wages			
Payroll - Crystal Springs	10,218.50	10,379.25	-160.75
Payroll - Office	35,940.00	38,405.00	-2,465.00
Payroll - Plant	22,687.00	25,745.75	-3,058.75
Payroll - Tractor	225.00	337.50	-112.50
Total for Salary & Wages	\$69,070.50	\$74,867.50	-\$5,797.00
Total for Payroll	\$75,253.37	\$81,513.19	-\$6,259.82
Repairs & Maintenance	5,605.93	11,094.74	-5,488.81
Snow Removal	1,295.00		1,295.00

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Total for Repairs & Maintenance	\$6,900.93	\$11,094.74	-\$4,193.81
Supplies - Operational	1,591.43	1,284.11	307.32
Small Tools & Equipment	0.00	158.06	-158.06
Total for Supplies - Operational	\$1,591.43	\$1,442.17	\$149.26
Supplies - Other	0.00		0.00
Utilities			
Electricity	2,420.84	4,286.18	-1,865.34
Propane	2,147.04	907.20	1,239.84
Telephone	1,440.13	1,417.47	22.66
Total for Utilities	\$6,008.01	\$6,610.85	-\$602.84
Water Tests & Permits	2,307.80	1,704.00	603.80
Outside Contract Services		0.00	0.00
Total for Expenses	\$115,587.43	\$125,155.17	-\$9,567.74
Net Operating Income	\$18,057.23	\$3,183.96	\$14,873.27
Other Expenses			
Capital Expense			
Distribution System (Capital Exp)		0.00	0.00
Payroll Dist. Sys. (Capital Expense)	0.00	0.00	0.00
Total for Distribution System (Capital Exp)	\$0.00	\$0.00	\$0.00
Microfiltration System (Capital Exp)	0.00	0.00	0.00
Payroll MFS (Capital Expense)		0.00	0.00
Total for Microfiltration System (Capital Exp)	\$0.00	\$0.00	\$0.00
Plant, Original (Capital Exp)	0.00	0.00	0.00
Payroll Plant (Capital Expense)	0.00	0.00	0.00
Plant/Office Pay (Cap Exp)		0.00	0.00
Total for Payroll Plant (Capital Expense)	\$0.00	\$0.00	\$0.00
Total for Plant, Original (Capital Exp)	\$0.00	\$0.00	\$0.00
Total for Capital Expense	\$0.00	\$0.00	\$0.00
Depreciation Expense			
Equipment (Dep.)	1,422.86	1,054.48	368.38
Water Distribution System (Dep.)	7,482.05	808.33	6,673.72
Water Supply System (Dep.)	3,185.94	2,973.70	212.24
Microfiltration System (Dep.)	3,721.88	3,593.09	128.79
Total for Water Supply System (Dep.)	\$6,907.82	\$6,566.79	\$341.03
Total for Depreciation Expense	\$15,812.73	\$8,429.60	\$7,383.13
Total for Other Expenses	\$15,812.73	\$8,429.60	\$7,383.13
Net Other Income	-\$15,812.73	-\$8,429.60	-\$7,383.13
Net Income	\$2,244.50	-\$5,245.64	\$7,490.14