

Allenspark Water & Sanitation District

Accrued Income & Expense - December 2023

Income:

Water Sales	5,997.00
CC fees Recouped	21.23
Late Fees	121.58
Extra Water Usage Fees	0.00
Meter/Curbstop Work	0.00
Tax Revenue (Less \$0 Treasurer's Fee: \$49.25)	49.25
Crystal Springs 8499	12.24
Repair & Replacement 8494	0.63
Operating Reserve 1005	19.49
Bank of Estes Park (Quarterly)	838.36
Donations to Crystal Spring	481.00

\$7,540.78

Income Outstanding - Detail	
Customer deposits (total)	\$8,701.28
1-30 days late	\$633.90
31-60 days late	\$252.16
61-90 days late	\$203.16
91 days+	\$7,612.06
Boulder Treasury - Dec. Tax Rev	\$49.25
TOTAL Accounts Receivable	\$8,750.53

Less Cust. Prepayments (match to Balance Sheet) (\$991.32) **\$7,759.21**

Expense: (New: by amount/Ongoing: alphabetically)

USA Bluebook (turbidity standards)	2,473.00
Wild Basin Snow Removal (CS - \$105)	330.00
Colorado Rural Water Assoc. (CS - Annual Membership Fee)	200.00
Write Off Pre-paid Office Supplies	917.12
Inventory/Supply Adjustments	722.76
Blair Supply Corp - Shipping Fees	144.19
Gary MaGuire - Website Creation/Mangement	300.00
Gary MaGuire - Reimburse for Domain Name/Host Fee	112.05
Prairie Mt. Media (Post budget notice in Times-Call)	23.20
AP Fire District Office Rental	100
Centurylink	117.00
Computer Stipend (Mauerman & Cook)	50
Credit Card fees for customer payments (will be recouped)	38.49
Insurance (consumed)	379.24
Mileage Q4 (.655/mile)	598.02
Payroll (pre-tax deductions)	3,652.45
Payroll Tax:	
CO Dept. of Labor - Q4 Unemployment Insurance	23.63
Withholding Payroll Tax (Federal/IRS)	279.42
FAMLI Tax (rounding adjustment)	-0.03
Quickbooks Online	90
Town of E.P. - Electric (CS - \$141.48)	414.11
Town of E.P. - Water tests	50
Treasurer's Fee (deducted from Property Tax)	0
Web Tax Fee	4.25

\$11,018.90
(\$3,478.12)

NET INCOME/(LOSS)

Non-Cash Transactions	
Capital Asset Allocation	13,014.37
Depreciation Expense	(7,562.26)

NET INCOME \$1,973.99

Liabilities Outstanding - Detail		
Name	Amount	Bill Date
Wild Basin Snow Removal	330.00	12/31/23
B. Mauerman - Comp. Stipend (accru	75.00	12/31/23
J. Cook - Computer Stipend (accrued)	300.00	12/31/23
Bluegage Management	412.05	12/31/23
December Payroll (post-tax deductio	2,931.60	12/31/23
Q4 2023 Mileage	598.02	12/31/23
Payroll Taxes (Combined AWSD and Employee)		
Fed Withholding	843.83	12/31/23
CO Dept. of Labor - FAMLI (accru	53.15	12/31/23
CO Withholding (accrued)	421.00	12/31/23
Unemployment Insurance	23.63	12/31/23
TOTAL (Match to Balance Sheet)	\$5,988.28	

Operating Account Balance: (End of month/year)	\$59,693.08
--	--------------------

Month Ending December 31, 2023	
Repair & Replacement Account	
Beginning Balance	14,535.48
Interest Income	0.63
Ending Balance	<u>\$14,536.11</u>
Operating Reserve Account	
Beginning Balance	88,951.77
Interest Income	19.49
Ending Balance	<u>\$88,971.26</u>
Crystal Springs Account	
Beginning Balance	55,843.50
Interest Income	12.24
Donation Income (November)	925.00
Ending Balance	<u>\$56,780.74</u>
Bank of Estes Park Savings Account	
Balance September 30, 2023	221,738.76
Quarterly Interest	838.36
Ending Balance September 30, 2023	<u>\$222,577.12</u>