

Half-way through
fiscal year.
10:18 AM

02/05/22

Accrual Basis

Allegheny County Water District
Profit & Loss Budget vs. Actual
July through December 2021

This financial report is for
managerial purposes only.
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accruals and adjustments.

	Jul - Dec 21	Budget	\$ Over Budget	% of ...
Ordinary Income/Expense				
Income				
4000 · Operating Income				
4100 · Metered Water Sales	10,946.99	25,920.00	-14,973.01	42.2%
4200 · Property Tax Revenue	2,080.00	4,300.00	-2,220.00	48.4%
4800 · Customer Fees	147.22	500.00	-352.78	29.4%
Total 4000 · Operating Income	13,174.21	30,720.00	-17,545.79	42.9%
5000 · Other Income Water Operation				
5200 · Miscellaneous Income	202.97	2,175.00	-1,972.03	9.3%
5300 · Hist. Church Admin	0.00	240.00	-240.00	0.0%
Total 5000 · Other Income Water Operation	202.97	2,415.00	-2,212.03	8.4%
Total Income	13,377.18	33,135.00	-19,757.82	40.4%
Gross Profit	13,377.18	33,135.00	-19,757.82	40.4%
Expense				
5999 · Staff expense summary account				
6000 · Payroll Expenses	4,529.31	12,000.00	-7,470.69	37.7%
6001 · Payroll tax expense	230.63			
6061 · Secretary	120.00	500.00	-380.00	24.0%
Total 5999 · Staff expense summary account	4,879.94	12,500.00	-7,620.06	39.0%
6100 · Professional Services				
6120 · Independant Auditor	0.00	2,950.00	-2,950.00	0.0%
Total 6100 · Professional Services	0.00	2,950.00	-2,950.00	0.0%
6200 · Utilities				
6210 · Telephone	258.56	528.00	-269.44	49.0%
6220 · PG & E	1,121.23	2,500.00	-1,378.77	44.8%
6230 · Propane	72.00	600.00	-528.00	12.0%
Total 6200 · Utilities	1,451.79	3,628.00	-2,176.21	40.0%
6300 · Water Operation				
6301 · Mileage	624.96	1,000.00	-375.04	62.5%
6302 · Water Tests	1,250.00	1,310.00	-60.00	95.4%
6303 · System Repair & Maintenance				
6352 · Supplies & small tools	33.30			
6303 · System Repair & Maintenance - O...	0.00	2,230.00	-2,230.00	0.0%
Total 6303 · System Repair & Maintenance	33.30	2,230.00	-2,196.70	1.5%
6304 · Chemicals	663.49	1,000.00	-336.51	66.3%
6305 · Fees & Licenses	320.00	565.00	-245.00	56.6%
Total 6300 · Water Operation	2,891.75	6,105.00	-3,213.25	47.4%
6500 · Office Expense				
6550 · Computer	300.00	971.00	-671.00	30.9%
6555 · Office Supplies	0.00	100.00	-100.00	0.0%
6560 · Postage	132.25	300.00	-167.75	44.1%
Total 6500 · Office Expense	432.25	1,371.00	-938.75	31.5%
6700 · Insurance	4,655.53			
7000 · Other Operating Expenses				
7011 · Rent Expense	0.00	72.00	-72.00	0.0%
7020 · Dues and Subscriptions	200.00	409.00	-209.00	48.9%
7030 · Penalties	158.84			
7070 · Interest Expense	48.31			
7000 · Other Operating Expenses - Other	0.00	5,600.00	-5,600.00	0.0%
Total 7000 · Other Operating Expenses	407.15	6,081.00	-5,673.85	6.7%

**Alleghany County Water District
 Profit & Loss Budget vs. Actual
 July through December 2021**

	Jul - Dec 21	Budget	\$ Over Budget	% of ...
Total Expense	14,718.41	32,635.00	-17,916.59	45.1%
Net Ordinary Income	-1,341.23	500.00	-1,841.23	-268.2%
Other Income/Expense				
Other Income				
8000 · Hist. Church Income				
8010 · Hist Church Rental Income	1,500.00	1,500.00	0.00	100.0%
Total 8000 · Hist. Church Income	1,500.00	1,500.00	0.00	100.0%
Total Other Income	1,500.00	1,500.00	0.00	100.0%
Other Expense				
9000 · Hist. Church Expenses				
9010 · Hist. Church Insurance	0.00	250.00	-250.00	0.0%
9012 · Hist Church Administration Fee	0.00	240.00	-240.00	0.0%
9015 · Utilities Hist. Church	60.83	100.00	-39.17	60.8%
Total 9000 · Hist. Church Expenses	60.83	590.00	-529.17	10.3%
9100 · Park Expenses				
9122 · Park Supplies and Maintenance				
9123 · Weedeating Park	0.00	150.00	-150.00	0.0%
Total 9122 · Park Supplies and Maintenance	0.00	150.00	-150.00	0.0%
9125 · Solid Waste Fee Park	96.49	92.00	4.49	104.9%
Total 9100 · Park Expenses	96.49	242.00	-145.51	39.9%
Total Other Expense	157.32	832.00	-674.68	18.9%
Net Other Income	1,342.68	668.00	674.68	201.0%
Net Income	1.45	1,168.00	-1,166.55	0.1%

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11:08 AM
 02/05/22
 Accrual Basis

Allegheny County Water District
Balance Sheet
 As of December 31, 2021

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	<u>Dec 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1110 · Main - tri counties checking	20,305.03
1112 · Non-enterprise checking	8,683.08
1113 · CASH	110.00
Total Checking/Savings	<u>29,098.11</u>
Other Current Assets	
1401 · Payroll Asset	40.00
Total Other Current Assets	<u>40.00</u>
Total Current Assets	29,138.11
Fixed Assets	
1500 · Fixed Assets	
1505 · Land	101,000.00
1510 · Buildings	21,743.50
1515 · Water System	
1515b · Water Tank	927,905.75
1515c · Ram Spring Renovation	61,567.09
1515 · Water System - Other	518,000.00
Total 1515 · Water System	<u>1,507,472.84</u>
1520 · Equipment	1,579.14
1550 · Construction in Progress	
1550a · Construction in Progress Sp...	153,273.87
Total 1550 · Construction in Progress	<u>153,273.87</u>
Total 1500 · Fixed Assets	1,785,069.35
1600 · Accumulated Depreciation	
1605 · Acc. Depreciation Buildings	-12,031.00
1610 · Accumulated Depreciation Syst...	-539,031.00
Total 1600 · Accumulated Depreciation	<u>-551,062.00</u>
Total Fixed Assets	<u>1,234,007.35</u>
TOTAL ASSETS	<u><u>1,263,145.46</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	2,606.69
Total Accounts Payable	<u>2,606.69</u>
Other Current Liabilities	
2200 · Prepaid Customer Accounts	1,343.42
2401 · Payroll Liabilities	625.07
Total Other Current Liabilities	<u>1,968.49</u>
Total Current Liabilities	<u>4,575.18</u>
Total Liabilities	4,575.18
Equity	
3200 · Retained Earnings	176,483.24
3210 · Investment in Fixed Assets	1,103,456.78
3230 · Opening Balance Equity	-21,371.19
Net Income	1.45
Total Equity	<u>1,258,570.28</u>

Alleghany County Water District
Balance Sheet
As of December 31, 2021

	Dec 31, 21
TOTAL LIABILITIES & EQUITY	<u>1,263,145.46</u>

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