

Allenspark Water & Sanitation District
Balance Sheet
As of June 30, 2025

	Total			
	As of Jun 30, 2025	As of Jun 30, 2024 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
8001 Savings	73,308.68	30,352.67	42,956.01	141.52%
8002 Crystal Spring	0.00	38,434.72	-38,434.72	-100.00%
8003 Operating Reserve	50,179.68	91,038.65	-40,858.97	-44.88%
8004 Repair & Replacement	0.00	14,869.09	-14,869.09	-100.00%
8005 Emergency Reserve	200,718.84	225,607.23	-24,888.39	-11.03%
AAA O&M - 8933	39,249.89	13,183.25	26,066.64	197.73%
Total Bank Accounts	\$ 363,457.09	\$ 413,485.61	-\$ 50,028.52	-12.10%
Accounts Receivable				
Accounts Receivable (A/R)	3,476.72	9,131.56	-5,654.84	-61.93%
Due from County	0.00	0.00	0.00	
Taxes Receivable	3,383.58	1,347.88	2,035.70	151.03%
Total Accounts Receivable	\$ 6,860.30	\$ 10,479.44	-\$ 3,619.14	-34.54%
Other Current Assets				
Credit Card Receivables	101.71	0.00	101.71	
Insurance (prepaid)			0.00	
Bonds			0.00	
Board (prepaid)	326.63	572.41	-245.78	-42.94%
District (prepaid)	156.90	156.94	-0.04	-0.03%
Total Bonds	\$ 483.53	\$ 729.35	-\$ 245.82	-33.70%
Commercial Ins. (prepaid)	1,988.00	1,863.11	124.89	6.70%
Worker's Comp Ins. (prepaid)	675.52	685.10	-9.58	-1.40%
Total Insurance (prepaid)	\$ 3,147.05	\$ 3,277.56	-\$ 130.51	-3.98%
Inventory Asset	0.00	0.00	0.00	
Distribution Sys. Inventory				
Couplings & Sleeves	946.00	946.00	0.00	0.00%
Meter/Meter Assembly	400.00	300.00	100.00	33.33%
Other Dist. Inventory	1,040.00	1,040.00	0.00	0.00%
Readouts	600.00	600.00	0.00	0.00%
Remote Read Meters	35,950.00		35,950.00	
Yokes	560.00	560.00	0.00	0.00%
Total Distribution Sys. Inventory	\$ 39,496.00	\$ 3,446.00	\$ 36,050.00	1046.14%
Plant Chemicals				
Bleach	536.02	935.33	-399.31	-42.69%
Cartridge Filters	186.18		186.18	
Chlorine Tests	76.00	76.00	0.00	0.00%
Chlorometer Chemicals	305.40	183.00	122.40	66.89%
Ph Tests	0.00	0.00	0.00	
Soda Ash	207.72	96.00	111.72	116.38%
Total Plant Chemicals	\$ 1,311.32	\$ 1,290.33	\$ 20.99	1.63%
Total Inventory Asset	\$ 40,807.32	\$ 4,736.33	\$ 36,070.99	761.58%
Office Supplies (prepaid)	0.00	0.00	0.00	
Undeposited Funds	6,441.55	3,209.83	3,231.72	100.68%
Total Other Current Assets	\$ 50,497.63	\$ 11,223.72	\$ 39,273.91	349.92%
Total Current Assets	\$ 420,815.02	\$ 435,188.77	-\$ 14,373.75	-3.30%
Fixed Assets				
Water System - TOTAL				
Accumulated Depreciation			0.00	
Equipment - Acc. Dep.	-16,491.34	-15,277.32	-1,214.02	-7.95%
Water Distribution System - Acc. Dep.	-274,214.64	-273,153.77	-1,060.87	-0.39%
Water Supply System TOTAL - Acc. Dep.			0.00	
Microfiltration System - Acc. Dep.	-21,794.97	-18,073.06	-3,721.91	-20.59%
Water Supply System (Original) - Acc. Dep.	-259,493.69	-256,429.75	-3,063.94	-1.19%
Total Water Supply System TOTAL - Acc. Dep.	-\$ 281,288.66	-\$ 274,502.81	6,785.85	-2.47%
Total Accumulated Depreciation	-\$ 571,994.64	-\$ 562,933.90	9,060.74	-1.61%
Land, Easements & Water Rights				
Easements	5,565.10	5,565.10	0.00	0.00%
Land & Water Rights	80,157.79	80,157.79	0.00	0.00%

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Balance Sheet

As of June 30, 2025

	Total			
	As of Jun 30, 2025	As of Jun 30, 2024 (PY)	Change	% Change
Total Land, Easements & Water Rights	\$ 85,722.89	\$ 85,722.89	\$ 0.00	0.00%
Water System Assets			0.00	
Equipment	17,178.09	17,178.09	0.00	0.00%
Sewer Project	50,796.72	50,796.72	0.00	0.00%
Water Distribution System	334,692.76	282,763.85	51,928.91	18.36%
Water Supply System TOTAL			0.00	
Microfiltration System	148,874.74	138,570.21	10,304.53	7.44%
Construction in Progress (CIP)	0.00	0.00	0.00	
Total Microfiltration System	\$ 148,874.74	\$ 138,570.21	\$ 10,304.53	7.44%
Water Supply System - Original	318,208.51	310,992.31	7,216.20	2.32%
Total Water Supply System TOTAL	\$ 467,083.25	\$ 449,562.52	\$ 17,520.73	3.90%
Total Water System Assets	\$ 869,750.82	\$ 800,301.18	\$ 69,449.64	8.68%
Total Water System - TOTAL	\$ 383,479.07	\$ 323,090.17	\$ 60,388.90	18.69%
Total Fixed Assets	\$ 383,479.07	\$ 323,090.17	\$ 60,388.90	18.69%
TOTAL ASSETS	\$ 804,294.09	\$ 758,278.94	\$ 46,015.15	6.07%
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable (A/P)	25,082.85	2,241.56	22,841.29	1018.99%
Payroll Liabilities			0.00	
Payroll Taxes Payable			0.00	
CO Withholding Payable	795.00	1,113.00	-318.00	-28.57%
FAMLI Withholding Payable	99.79	130.79	-31.00	-23.70%
Federal Withholding Payable	1,269.22	1,418.75	-149.53	-10.54%
Medicare Payable	0.00	88.48	-88.48	-100.00%
Social Security Payable	0.00	378.33	-378.33	-100.00%
Total Federal Withholding Payable	\$ 1,269.22	\$ 1,885.56	-\$ 616.34	-32.69%
Unemployment Ins Payable	0.00	30.86	-30.86	-100.00%
Total Payroll Taxes Payable	\$ 2,164.01	\$ 3,160.21	-\$ 996.20	-31.52%
Salary/Wages Payable	7,769.85	8,794.70	-1,024.85	-11.65%
Total Payroll Liabilities	\$ 9,933.86	\$ 11,954.91	-\$ 2,021.05	-16.91%
Total Accounts Payable	\$ 35,016.71	\$ 14,196.47	\$ 20,820.24	146.66%
Credit Cards				
US Bank CC	236.26	549.78	-313.52	-57.03%
Total Credit Cards	\$ 236.26	\$ 549.78	-\$ 313.52	-57.03%
Other Current Liabilities				
Deferred Property Taxes	0.00	0.00	0.00	
Other Current Liabilities	0.00	0.00	0.00	
Total Other Current Liabilities	\$ 0.00	\$ 0.00	\$ 0.00	
Total Current Liabilities	\$ 35,252.97	\$ 14,746.25	\$ 20,506.72	139.06%
Total Liabilities	\$ 35,252.97	\$ 14,746.25	\$ 20,506.72	139.06%
Equity				
3000 Designated Net Assets - Plant and Equipment	383,479.07	692,504.87	-309,025.80	-44.62%
3010 Designated Net Assets	0.00		0.00	
Desig NA - Emergency Reserve	200,718.84		200,718.84	
Desig NA - Operating Reserve	50,179.68		50,179.68	
Total 3010 Designated Net Assets	\$ 250,898.52	\$ 0.00	\$ 250,898.52	
3020 Unrestricted Net Assets	139,523.68	86,642.04	52,881.64	61.03%
Net Income	-4,860.15	-35,614.22	30,754.07	86.35%
Total Equity	\$ 769,041.12	\$ 743,532.69	\$ 25,508.43	3.43%
TOTAL LIABILITIES AND EQUITY	\$ 804,294.09	\$ 758,278.94	\$ 46,015.15	6.07%