

Allenspark Water & Sanitation District
Balance Sheet
As of July 31, 2025

	Total		Change	% Change
	As of Jul 31, 2025	As of Jul 31, 2024 (PY)		
ASSETS				
Current Assets				
Bank Accounts				
8001 Savings	74,483.21	10,446.33	64,036.88	613.01%
8002 Crystal Spring	70.59	40,690.50	-40,619.91	-99.83%
8003 Operating Reserve	50,185.97	91,457.64	-41,271.67	-45.13%
8004 Repair & Replacement	46.39	14,937.51	-14,891.12	-99.69%
8005 Emergency Reserve	200,743.95	226,645.52	-25,901.57	-11.43%
AAA O&M - 8933	35,817.27	27,258.77	8,558.50	31.40%
Total Bank Accounts	\$ 361,347.38	\$ 411,436.27	-\$ 50,088.89	-12.17%
Accounts Receivable				
Accounts Receivable (A/R)	1,765.08	9,926.31	-8,161.23	-82.22%
Due from County	0.00	0.00	0.00	
Taxes Receivable	930.74	499.80	430.94	86.22%
Total Accounts Receivable	\$ 2,695.82	\$ 10,426.11	-\$ 7,730.29	-74.14%
Other Current Assets				
Credit Card Receivables	259.99	0.00	259.99	
Insurance (prepaid)			0.00	
Bonds				
Board (prepaid)	293.30	532.00	-238.70	-44.87%
District (prepaid)	133.57	133.61	-0.04	-0.03%
Total Bonds	\$ 426.87	\$ 665.61	-\$ 238.74	-35.87%
Commercial Ins. (prepaid)	1,684.42	1,578.44	105.98	6.71%
Worker's Comp Ins. (prepaid)	562.94	570.92	-7.98	-1.40%
Total Insurance (prepaid)	\$ 2,674.23	\$ 2,814.97	-\$ 140.74	-5.00%
Inventory Asset				
Distribution Sys. Inventory	0.00	0.00	0.00	
Couplings & Sleeves				
Couplings & Sleeves	946.00	946.00	0.00	0.00%
Meter/Meter Assembly				
Meter/Meter Assembly	400.00	300.00	100.00	33.33%
Other Dist. Inventory				
Other Dist. Inventory	1,040.00	1,040.00	0.00	0.00%
Readouts				
Readouts	600.00	600.00	0.00	0.00%
Remote Read Meters				
Remote Read Meters	19,080.00		19,080.00	
Yokes				
Yokes	560.00	560.00	0.00	0.00%
Total Distribution Sys. Inventory	\$ 22,626.00	\$ 3,446.00	\$ 19,180.00	556.59%
Plant Chemicals				
Plant Chemicals			0.00	
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	\$ 23,937.32	\$ 4,736.33	\$ 19,200.99	405.40%
Monthly Meter Receivables	3,710.00		3,710.00	
Office Supplies (prepaid)	0.00	0.00	0.00	
Undeposited Funds	29.93	1,434.33	-1,404.40	-97.91%
Total Other Current Assets	\$ 30,611.47	\$ 8,985.63	\$ 21,625.84	240.67%
Total Current Assets	\$ 394,654.67	\$ 430,848.01	-\$ 36,193.34	-8.40%
Fixed Assets				
Water System - TOTAL				
Water System - TOTAL			0.00	
Accumulated Depreciation				
Accumulated Depreciation			0.00	
Equipment - Acc. Dep.	-16,605.80	-15,365.19	-1,240.61	-8.07%
Water Distribution System - Acc. Dep.	-274,303.05	-273,200.09	-1,102.96	-0.40%
Water Supply System TOTAL - Acc. Dep.			0.00	
Microfiltration System - Acc. Dep.	-22,105.13	-18,361.75	-3,743.38	-20.39%
Water Supply System (Original) - Acc. Dep.	-259,749.02	-256,670.04	-3,078.98	-1.20%
Total Water Supply System TOTAL - Acc. Dep.	-\$ 281,854.15	-\$ 275,031.79	-\$ 6,822.36	-2.48%
Total Accumulated Depreciation	-\$ 572,763.00	-\$ 563,597.07	-\$ 9,165.93	-1.63%
Land, Easements & Water Rights				
Land, Easements & Water Rights			0.00	
Easements	5,565.10	5,565.10	0.00	0.00%

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	Total			
	As of Jul 31, 2025	As of Jul 31, 2024 (PY)	Change	% Change
Land & Water Rights	80,157.79	80,157.79	0.00	0.00%
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	334,931.85	282,763.85	52,168.00	18.45%
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	\$ 869,989.91	\$ 800,301.18	\$ 69,688.73	8.71%
Total Water System - TOTAL	\$ 382,949.80	\$ 322,427.00	\$ 60,522.80	18.77%
Total Fixed Assets	\$ 382,949.80	\$ 322,427.00	\$ 60,522.80	18.77%
TOTAL ASSETS	\$ 777,604.47	\$ 753,275.01	\$ 24,329.46	3.23%
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable (A/P)	1,449.14	11,616.08	-10,166.94	-87.52%
Payroll Liabilities			0.00	
Payroll Taxes Payable			0.00	
CO Withholding Payable	333.00	184.00	149.00	80.98%
FAMLI Withholding Payable	40.56	23.56	17.00	72.16%
Federal Withholding Payable	1,210.47	522.21	688.26	131.80%
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	\$ 1,210.47	\$ 989.02	\$ 221.45	22.39%
Unemployment Ins Payable	0.00	30.86	-30.86	-100.00%
Total Payroll Taxes Payable	\$ 1,584.03	\$ 1,227.44	\$ 356.59	29.05%
Salary/Wages Payable	7,428.47	4,300.82	3,127.65	72.72%
Total Payroll Liabilities	\$ 9,012.50	\$ 5,528.26	\$ 3,484.24	63.03%
Total Accounts Payable	\$ 10,461.64	\$ 17,144.34	-\$ 6,682.70	-38.98%
Credit Cards				
US Bank CC	891.01	158.06	732.95	463.72%
Total Credit Cards	\$ 891.01	\$ 158.06	\$ 732.95	463.72%
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	\$ 11,352.65	\$ 17,302.40	-\$ 5,949.75	-34.39%
Total Liabilities	\$ 11,352.65	\$ 17,302.40	-\$ 5,949.75	-34.39%
Equity				
3000 Designated Net Assets - Plant and Equipment	382,949.80	692,504.87	-309,555.07	-44.70%
3010 Designated Net Assets	0.00		0.00	
Desig NA - Emergency Reserve	200,743.95		200,743.95	
Desig NA - Operating Reserve	50,185.97		50,185.97	
Total 3010 Designated Net Assets	\$ 250,929.92	\$ 0.00	\$ 250,929.92	
3020 Unrestricted Net Assets	140,021.55	86,642.04	53,379.51	61.61%
Net Income	-7,649.45	-43,174.30	35,524.85	82.28%
Total Equity	\$ 766,251.82	\$ 735,972.61	\$ 30,279.21	4.11%
TOTAL LIABILITIES AND EQUITY	\$ 777,604.47	\$ 753,275.01	\$ 24,329.46	3.23%