

Allenspark Water & Sanitation District Balance Sheet

As of August 31, 2025

		Total As of Aug 31, 2024 (PY)	Change	% Change
ASSETS	As of Aug 31, 2025			
Current Assets				
Bank Accounts				
8001 Savings	90,725.73	10,494.26	80,231.47	764.53%
8002 Crystal Spring (deleted)	0.00	42,527.51	-42,527.51	-100.00%
8003 Operating Reserve	50,185.83	91,877.26	-41,691.43	-45.38%
8004 Repair & Replacement (deleted)	0.00	15,006.05	-15,006.05	-100.00%
8005 Capital Reserve	200,743.37	227,685.41	-26,942.04	-11.83%
AAA Checking O&M - 8933	24,355.90	19,060.88	5,295.02	27.78%
Total Bank Accounts	\$ 366,010.83	\$ 406,651.37	-\$ 40,640.54	-9.99%
Accounts Receivable				
Accounts Receivable (A/R)	2,361.59	10,023.67	-7,662.08	-76.44%
Due from County	0.00	0.00	0.00	
Taxes Receivable	193.16	603.79	-410.63	-68.01%
Total Accounts Receivable	\$ 2,554.75	\$ 10,627.46	-\$ 8,072.71	-75.96%
Other Current Assets				
Credit Card Receivables	259.99	0.00	259.99	
Insurance (prepaid)			0.00	
Bonds				
Board (prepaid)	259.97	491.59	-231.62	-47.12%
District (prepaid)	110.24	110.28	-0.04	-0.04%
Total Bonds	\$ 370.21	\$ 601.87	-\$ 231.66	-38.49%
Commercial Ins. (prepaid)	1,380.84	1,293.77	87.07	6.73%
Worker's Comp Ins. (prepaid)	450.36	456.74	-6.38	-1.40%
Total Insurance (prepaid)	\$ 2,201.41	\$ 2,352.38	-\$ 150.97	-6.42%
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	11,880.00		11,880.00	
Yokes				
Yokes	560.00	560.00	0.00	0.00%
Total Distribution Sys. Inventory	\$ 15,426.00	\$ 3,446.00	\$ 11,980.00	347.65%
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	\$ 16,737.32	\$ 4,736.33	\$ 12,000.99	253.38%
Monthly Meter Receivables	4,910.00		4,910.00	
Office Supplies (prepaid)	0.00	0.00	0.00	
Undeposited Funds	1,619.24	1,041.93	577.31	55.41%
Total Other Current Assets	\$ 25,727.96	\$ 8,130.64	\$ 17,597.32	216.43%
Total Current Assets	\$ 394,293.54	\$ 425,409.47	-\$ 31,115.93	-7.31%
Fixed Assets				
Water System - TOTAL				
Accumulated Depreciation			0.00	
Equipment - Acc. Dep.	-16,720.26	-15,453.06	-1,267.20	-8.20%
Water Distribution System - Acc. Dep.	-274,391.46	-273,246.41	-1,145.05	-0.42%
Water Supply System TOTAL - Acc. Dep.			0.00	
Microfiltration System - Acc. Dep.	-22,415.29	-18,650.44	-3,764.85	-20.19%
Water Supply System (Original) - Acc. Dep.	-260,004.35	-256,910.33	-3,094.02	-1.20%
Total Water Supply System TOTAL - Acc. Dep.	-\$ 282,419.64	-\$ 275,560.77	-\$ 6,858.87	-2.49%
Total Accumulated Depreciation	-\$ 573,531.36	-\$ 564,260.24	-\$ 9,271.12	-1.64%
Land, Easements & Water Rights				
Easements	5,565.10	5,565.10	0.00	0.00%

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As of August 31, 2025

		Total As of Aug 31, 2024 (PY)	Change	% Change
As of Aug 31, 2025				
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	18,165.09	17,178.09	987.00	5.75%
Sewer Project	50,796.72	50,796.72	0.00	0.00%
Water Distribution System	335,075.85	282,763.85	52,312.00	18.50%
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	\$ 871,120.91	\$ 800,301.18	\$ 70,819.73	8.85%
Total Water System - TOTAL	\$ 383,312.44	\$ 321,763.83	\$ 61,548.61	19.13%
Total Fixed Assets	\$ 383,312.44	\$ 321,763.83	\$ 61,548.61	19.13%
TOTAL ASSETS	\$ 777,605.98	\$ 747,173.30	\$ 30,432.68	4.07%
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable (A/P)	1,418.99	1,297.46	121.53	9.37%
Payroll Liabilities			0.00	
Payroll Taxes Payable			0.00	
CO Withholding Payable	552.00	410.00	142.00	34.63%
FAMLI Withholding Payable	68.86	50.66	18.20	35.93%
Federal Withholding Payable	903.00	664.31	238.69	35.93%
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	\$ 903.00	\$ 1,131.12	-\$ 228.12	-20.17%
Unemployment Ins Payable	0.00	30.86	-30.86	-100.00%
Total Payroll Taxes Payable	\$ 1,523.86	\$ 1,622.64	-\$ 98.78	-6.09%
Salary/Wages Payable	5,137.20	4,871.68	265.52	5.45%
Total Payroll Liabilities	\$ 6,661.06	\$ 6,494.32	\$ 166.74	2.57%
Total Accounts Payable	\$ 8,080.05	\$ 7,791.78	\$ 288.27	3.70%
Credit Cards				
US Bank CC	0.00	0.00	0.00	
Total Credit Cards	\$ 0.00	\$ 0.00	\$ 0.00	
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	\$ 8,080.05	\$ 7,791.78	\$ 288.27	3.70%
Total Liabilities	\$ 8,080.05	\$ 7,791.78	\$ 288.27	3.70%
Equity				
3000 Designated Net Assets - Plant and Equipment	383,312.44	321,763.83	61,548.61	19.13%
3010 Designated Net Assets	0.00	387,548.49	-387,548.49	-100.00%
Desig NA - Capital Reserve	200,743.37		200,743.37	
Desig NA - Operating Reserve	50,185.83		50,185.83	
Total 3010 Designated Net Assets	\$ 250,929.20	\$ 387,548.49	-\$ 136,619.29	-35.25%
3020 Unrestricted Net Assets	139,659.63	69,834.59	69,825.04	99.99%
Net Income	-4,375.34	-39,765.39	35,390.05	89.00%
Total Equity	\$ 769,525.93	\$ 739,381.52	\$ 30,144.41	4.08%
TOTAL LIABILITIES AND EQUITY	\$ 777,605.98	\$ 747,173.30	\$ 30,432.68	4.07%