

Allenspark Water & Sanitation District Balance Sheet

As of October 31, 2025

	Total		Change	% Change
	As of Oct 31, 2025	As of Oct 31, 2024 (PY)		
ASSETS				
Current Assets				
Bank Accounts				
8001 Savings	110,271.44	10,584.54	99,686.90	941.82%
8002 Crystal Spring (deleted)	0.00	46,916.19	-46,916.19	-100.00%
8003 Operating Reserve	50,180.54	92,667.84	-42,487.30	-45.85%
8004 Repair & Replacement (deleted)	0.00	15,135.16	-15,135.16	-100.00%
8005 Capital Reserve	200,722.22	229,644.59	-28,922.37	-12.59%
AAA Checking O&M - 8933	8,876.53	15,437.00	-6,560.47	-42.50%
Total Bank Accounts	\$ 370,050.73	\$ 410,385.32	-\$ 40,334.59	-9.83%
Accounts Receivable				
Accounts Receivable (A/R)	2,788.54	10,708.99	-7,920.45	-73.96%
Due from County	0.00	0.00	0.00	
Taxes Receivable	76.85	47.21	29.64	62.78%
Total Accounts Receivable	\$ 2,865.39	\$ 10,756.20	-\$ 7,890.81	-73.36%
Other Current Assets				
Credit Card Receivables	376.45	0.00	376.45	
Insurance (prepaid)			0.00	
Bonds				
Board (prepaid)	289.01	410.77	-121.76	-29.64%
District (prepaid)	63.58	63.62	-0.04	-0.06%
Total Bonds	\$ 352.59	\$ 474.39	-\$ 121.80	-25.68%
Commercial Ins. (prepaid)	773.68	724.43	49.25	6.80%
Worker's Comp Ins. (prepaid)	225.20	228.38	-3.18	-1.39%
Total Insurance (prepaid)	\$ 1,351.47	\$ 1,427.20	-\$ 75.73	-5.31%
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	8,190.00	8,190.00	0.00	0.00%
Yokes				
Yokes	560.00	560.00	0.00	0.00%
Total Distribution Sys. Inventory	\$ 11,736.00	\$ 3,446.00	\$ 8,290.00	240.57%
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	\$ 13,047.32	\$ 4,736.33	\$ 8,310.99	175.47%
Monthly Meter Receivables	4,910.00		4,910.00	
Office Supplies (prepaid)	0.00	0.00	0.00	
Undeposited Funds	2,258.27	1,458.93	799.34	54.79%
Total Other Current Assets	\$ 21,943.51	\$ 7,622.46	\$ 14,321.05	187.88%
Total Current Assets	\$ 394,859.63	\$ 428,763.98	-\$ 33,904.35	-7.91%
Fixed Assets				
Water System - TOTAL				
Accumulated Depreciation			0.00	
Equipment - Acc. Dep.	-16,949.18	-15,628.80	-1,320.38	-8.45%
Water Distribution System - Acc. Dep.	-274,568.28	-273,339.05	-1,229.23	-0.45%
Water Supply System TOTAL - Acc. Dep.			0.00	
Microfiltration System - Acc. Dep.	-23,035.61	-19,227.82	-3,807.79	-19.80%
Water Supply System (Original) - Acc. Dep.	-260,515.01	-257,390.91	-3,124.10	-1.21%
Total Water Supply System TOTAL - Acc. Dep.	-\$ 283,550.62	-\$ 276,618.73	-\$ 6,931.89	-2.51%
Total Accumulated Depreciation	-\$ 575,068.08	-\$ 565,586.58	-\$ 9,481.50	-1.68%
Land, Easements & Water Rights				
Easements	5,565.10	5,565.10	0.00	0.00%

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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	335,878.63	282,763.85	53,114.78	18.78%
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	\$ 871,923.69	\$ 800,301.18	\$ 71,622.51	8.95%
Total Water System - TOTAL	\$ 382,578.50	\$ 320,437.49	\$ 62,141.01	19.39%
Total Fixed Assets	\$ 382,578.50	\$ 320,437.49	\$ 62,141.01	19.39%
TOTAL ASSETS	\$ 777,438.13	\$ 749,201.47	\$ 28,236.66	3.77%
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable (A/P)	5,864.93	2,237.11	3,627.82	162.17%
Payroll Liabilities				
Payroll Taxes Payable			0.00	
CO Withholding Payable	204.00	218.00	-14.00	-6.42%
FAMLI Withholding Payable	27.93	29.58	-1.65	-5.58%
Federal Withholding Payable	860.69	630.28	230.41	36.56%
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	\$ 860.69	\$ 1,097.09	-\$ 236.40	-21.55%
Unemployment Ins Payable	0.00	30.86	-30.86	-100.00%
Total Payroll Taxes Payable	\$ 1,092.62	\$ 1,375.53	-\$ 282.91	-20.57%
Salary/Wages Payable	5,112.38	5,459.73	-347.35	-6.36%
Total Payroll Liabilities	\$ 6,205.00	\$ 6,835.26	-\$ 630.26	-9.22%
Total Accounts Payable	\$ 12,069.93	\$ 9,072.37	\$ 2,997.56	33.04%
Credit Cards				
US Bank CC	513.16	195.31	317.85	162.74%
Total Credit Cards	\$ 513.16	\$ 195.31	\$ 317.85	162.74%
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	\$ 12,583.09	\$ 9,267.68	\$ 3,315.41	35.77%
Total Liabilities	\$ 12,583.09	\$ 9,267.68	\$ 3,315.41	35.77%
Equity				
3000 Designated Net Assets - Plant and Equipment	382,578.50	320,437.49	62,141.01	19.39%
3010 Designated Net Assets	0.00	387,548.49	-387,548.49	-100.00%
Desig NA - Capital Reserve	200,722.22		200,722.22	
Desig NA - Operating Reserve	50,180.54		50,180.54	
Total 3010 Designated Net Assets	\$ 250,902.76	\$ 387,548.49	-\$ 136,645.73	-35.26%
3020 Unrestricted Net Assets	140,420.01	71,160.93	69,259.08	97.33%
Net Income	-9,046.23	-39,213.12	30,166.89	76.93%
Total Equity	\$ 764,855.04	\$ 739,933.79	\$ 24,921.25	3.37%
TOTAL LIABILITIES AND EQUITY	\$ 777,438.13	\$ 749,201.47	\$ 28,236.66	3.77%