

Allenspark Water & Sanitation District

Balance Sheet

As of December 31, 2025

	Total			
	As of Dec 31, 2025	As of Dec 31, 2024 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
8001 Savings	102,702.55	13,649.38	89,053.17	652.43%
8002 Crystal Spring (deleted)	0.00	39,784.48	-39,784.48	-100.00%
8003 Operating Reserve	50,167.38	93,409.80	-43,242.42	-46.29%
8004 Repair & Replacement (deleted)	0.00	15,256.34	-15,256.34	-100.00%
8005 Capital Reserve	200,669.54	231,483.28	-30,813.74	-13.31%
AAA Checking O&M - 8933	16,113.23	12,382.52	3,730.71	30.13%
Total Bank Accounts	\$ 369,652.70	\$ 405,965.80	-\$ 36,313.10	-8.94%
Accounts Receivable				
Accounts Receivable (A/R)	2,015.61	12,442.80	-10,427.19	-83.80%
Due from County	0.00	0.00	0.00	
Taxes Receivable	51.01	42.99	8.02	18.66%
Total Accounts Receivable	\$ 2,066.62	\$ 12,485.79	-\$ 10,419.17	-83.45%
Other Current Assets				
Credit Card Receivables	0.00	0.00	0.00	
Insurance (prepaid)			0.00	
Bonds			0.00	
Board (prepaid)	205.69	329.95	-124.26	-37.66%
District (prepaid)	296.92	296.96	-0.04	-0.01%
Total Bonds	\$ 502.61	\$ 626.91	-\$ 124.30	-19.83%
Commercial Ins. (prepaid)	166.52	155.09	11.43	7.37%
Worker's Comp Ins. (prepaid)	347.00	449.00	-102.00	-22.72%
Total Insurance (prepaid)	\$ 1,016.13	\$ 1,231.00	-\$ 214.87	-17.45%
Inventory Asset	0.00	0.00	0.00	
Distribution Sys. Inventory				
Couplings & Sleeves	946.00	946.00	0.00	0.00%
Meter Jackets	179.91		179.91	
Meter/Meter Assembly	400.00	400.00	0.00	0.00%
Other Dist. Inventory	1,480.00	1,040.00	440.00	42.31%
Readouts	600.00	600.00	0.00	0.00%
Remote Read Meters	10,800.00		10,800.00	
Yokes	280.00	560.00	-280.00	-50.00%
Total Distribution Sys. Inventory	\$ 14,685.91	\$ 3,546.00	\$ 11,139.91	314.15%
Plant Chemicals				
Bleach	121.00	357.50	-236.50	-66.15%
Cartridge Filters	154.14	186.18	-32.04	-17.21%
Chlorine Tests	76.00	76.00	0.00	0.00%
Chlorometer Chemicals	314.60	305.40	9.20	3.01%
Ph Tests	0.00	0.00	0.00	
Soda Ash	108.00	24.00	84.00	350.00%
Total Plant Chemicals	\$ 773.74	\$ 949.08	-\$ 175.34	-18.47%
Total Inventory Asset	\$ 15,459.65	\$ 4,495.08	\$ 10,964.57	243.92%
Monthly Meter Receivables	4,160.00		4,160.00	
Office Supplies (prepaid)	0.00	0.00	0.00	
Undeposited Funds	3,037.85	1,860.33	1,177.52	63.30%

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	Total			
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Total Other Current Assets	\$ 23,673.63	\$ 7,586.41	\$ 16,087.22	212.05%
Total Current Assets	\$ 395,392.95	\$ 426,038.00	-\$ 30,645.05	-7.19%
Fixed Assets				
Water System - TOTAL				0.00
Accumulated Depreciation				0.00
Equipment - Acc. Dep.	-17,227.44	-15,804.58	-1,422.86	-9.00%
Water Distribution System - Acc. Dep.	-281,166.23	-273,684.18	-7,482.05	-2.73%
Water Supply System TOTAL - Acc. Dep.				0.00
Microfiltration System - Acc. Dep.	-23,655.89	-19,934.01	-3,721.88	-18.67%
Water Supply System (Original) - Acc. Dep.	-261,147.65	-257,961.71	-3,185.94	-1.24%
Total Water Supply System TOTAL - Acc. Dep.	-\$ 284,803.54	-\$ 277,895.72	-\$ 6,907.82	-2.49%
Total Accumulated Depreciation	-\$ 583,197.21	-\$ 567,384.48	-\$ 15,812.73	-2.79%
Land, Easements & Water Rights				0.00
Easements	5,565.10	5,565.10	0.00	0.00%
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	341,493.63	302,966.80	38,526.83	12.72%
Water Supply System TOTAL				0.00
Microfiltration System	148,874.74	148,874.74	0.00	0.00%
Construction in Progress (CIP)	0.00	0.00	0.00	
Total Microfiltration System	\$ 148,874.74	\$ 148,874.74	\$ 0.00	0.00%
Water Supply System - Original	327,972.22	318,208.51	9,763.71	3.07%
Total Water Supply System TOTAL	\$ 476,846.96	\$ 467,083.25	\$ 9,763.71	2.09%
Total Water System Assets	\$ 887,302.40	\$ 838,024.86	\$ 49,277.54	5.88%
Total Water System - TOTAL	\$ 389,828.08	\$ 356,363.27	\$ 33,464.81	9.39%
Total Fixed Assets	\$ 389,828.08	\$ 356,363.27	\$ 33,464.81	9.39%
TOTAL ASSETS	\$ 785,221.03	\$ 782,401.27	\$ 2,819.76	0.36%
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable (A/P)	3,922.73	2,258.59	1,664.14	73.68%
Payroll Liabilities				0.00
Payroll Taxes Payable				0.00
CO Withholding Payable	562.00	581.00	-19.00	-3.27%
FAMLI Withholding Payable	74.18	76.51	-2.33	-3.05%
Federal Withholding Payable	659.38	740.15	-80.77	-10.91%
Medicare Payable	0.00	0.00	0.00	
Social Security Payable	0.00	0.00	0.00	
Total Federal Withholding Payable	\$ 659.38	\$ 740.15	-\$ 80.77	-10.91%
Unemployment Ins Payable	0.00	0.00	0.00	
Total Payroll Taxes Payable	\$ 1,295.56	\$ 1,397.66	-\$ 102.10	-7.31%
Salary/Wages Payable	3,856.97	4,005.60	-148.63	-3.71%
Total Payroll Liabilities	\$ 5,152.53	\$ 5,403.26	-\$ 250.73	-4.64%

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Total Accounts Payable	\$ 9,075.26	\$ 7,661.85	\$ 1,413.41	18.45%
Credit Cards				
US Bank CC	0.00	838.15	-838.15	-100.00%
Total Credit Cards	\$ 0.00	\$ 838.15	-\$ 838.15	-100.00%
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	\$ 9,075.26	\$ 8,500.00	\$ 575.26	6.77%
Total Liabilities	\$ 9,075.26	\$ 8,500.00	\$ 575.26	6.77%
Equity				
3000 Designated Net Assets - Plant and Equipment	389,828.08	356,363.27	33,464.81	9.39%
3010 Designated Net Assets	0.00	393,583.28	-393,583.28	-100.00%
Desig NA - Capital Reserve	200,669.54		200,669.54	
Desig NA - Operating Reserve	50,167.38		50,167.38	
Total 3010 Designated Net Assets	\$ 250,836.92	\$ 393,583.28	-\$ 142,746.36	-36.27%
3020 Unrestricted Net Assets	133,236.27	29,200.36	104,035.91	356.28%
Net Income	2,244.50	-5,245.64	7,490.14	142.79%
Total Equity	\$ 776,145.77	\$ 773,901.27	\$ 2,244.50	0.29%
TOTAL LIABILITIES AND EQUITY	\$ 785,221.03	\$ 782,401.27	\$ 2,819.76	0.36%