

Allenspark Water & Sanitation District
Balance Sheet
As of April 30, 2026

	As of Apr 30, 2026	As of Apr 30, 2025 (PY)	Total Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
8001 Savings	92,802.07	140,606.02	-47,803.95	-34.00%
8003 Operating Reserve	50,155.03	50,011.34	143.69	0.29%
8005 Capital Reserve	200,620.01	200,028.11	591.90	0.30%
AAA Checking O&M - 8933	12,960.76	16,781.33	-3,820.57	-22.77%
Total Bank Accounts	\$ 356,537.87	\$ 407,426.80	-\$ 50,888.93	-12.49%
Accounts Receivable				
Accounts Receivable (A/R)	1,680.97	2,173.83	-492.86	-22.67%
Due from County	0.00	0.00	0.00	
Taxes Receivable	5,667.26	3,012.40	2,654.86	88.13%
Total Accounts Receivable	\$ 7,348.23	\$ 5,186.23	\$ 2,162.00	41.69%
Other Current Assets				
Credit Card Receivables	0.00	0.00	0.00	
Insurance (prepaid)			0.00	
Bonds			0.00	
Board (prepaid)	439.01	393.29	45.72	11.63%
District (prepaid)	203.56	203.56	0.00	0.00%
Total Bonds	\$ 642.57	\$ 596.85	\$ 45.72	7.66%
Commercial Ins. (prepaid)	2,677.06	2,595.16	81.90	3.16%
Worker's Comp Ins. (prepaid)	231.32	900.68	-669.36	-74.32%
Total Insurance (prepaid)	\$ 3,550.95	\$ 4,092.69	-\$ 541.74	-13.24%
Inventory Asset				
Distribution Sys. Inventory			0.00	
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	10,650.00	21,600.00	-10,950.00	-50.69%
Yokes	280.00	560.00	-280.00	-50.00%
Total Distribution Sys. Inventory	\$ 14,535.91	\$ 25,146.00	-\$ 10,610.09	-42.19%
Plant Chemicals				
Bleach	293.26	357.50	-64.24	-17.97%
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	\$ 946.00	\$ 949.08	-\$ 3.08	-0.32%
Total Inventory Asset	\$ 15,481.91	\$ 26,095.08	-\$ 10,613.17	-40.67%
Monthly Meter Receivables	4,070.00		4,070.00	
Office Supplies (prepaid)	861.52	171.00	690.52	403.81%
Undeposited Funds	4,841.54	3,495.65	1,345.89	38.50%
Total Other Current Assets	\$ 28,805.92	\$ 33,854.42	-\$ 5,048.50	-14.91%
Total Current Assets	\$ 392,692.02	\$ 446,467.45	-\$ 53,775.43	-12.04%
Fixed Assets				
Water System - TOTAL			0.00	
Accumulated Depreciation			0.00	
Equipment - Acc. Dep.	-17,260.36	-16,262.42	-997.94	-6.14%
Water Distribution System - Acc. Dep.	-285,800.63	-274,037.82	-11,762.81	-4.29%
Water Supply System TOTAL - Acc. Dep.			0.00	
Microfiltration System - Acc. Dep.	-24,896.53	-21,174.65	-3,721.88	-17.58%
Water Supply System (Original) - Acc. Dep.	-262,250.33	-258,983.03	-3,267.30	-1.26%
Total Water Supply System TOTAL - Acc. Dep.	-\$ 287,146.86	-\$ 280,157.68	-\$ 6,989.18	-2.49%
Total Accumulated Depreciation	-\$ 590,207.85	-\$ 570,457.92	-\$ 19,749.93	-3.46%
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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	Total				
	As of Apr 30, 2026	As of Apr 30, 2025 (PY)	Change	% Change	
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	341,133.63	329,207.26	11,926.37	3.62%	
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	350,742.64	318,208.51	32,534.13	10.22%	
Total Water Supply System TOTAL	\$ 499,617.38	\$ 467,083.25	\$ 32,534.13	6.97%	
Total Water System Assets	\$ 909,712.82	\$ 864,265.32	\$ 45,447.50	5.26%	
Total Water System - TOTAL	\$ 405,227.86	\$ 379,530.29	\$ 25,697.57	6.77%	
Total Fixed Assets	\$ 405,227.86	\$ 379,530.29	\$ 25,697.57	6.77%	
TOTAL ASSETS	\$ 797,919.88	\$ 825,997.74	-\$ 28,077.86	-3.40%	
LIABILITIES AND EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
Accounts Payable (A/P)	1,379.11	48,645.46	-47,266.35	-97.16%	
Payroll Liabilities			0.00		
Payroll Taxes Payable			0.00		
CO Withholding Payable	319.00	197.00	122.00	61.93%	
FAMLI Withholding Payable	45.41	26.47	18.94	71.55%	
Federal Withholding Payable	1,546.59	779.02	767.57	98.53%	
Medicare Payable	0.00	0.00	0.00		
Social Security Payable	0.00	0.00	0.00		
Total Federal Withholding Payable	\$ 1,546.59	\$ 779.02	\$ 767.57	98.53%	
Unemployment Ins Payable	0.00	0.00	0.00		
Total Payroll Taxes Payable	\$ 1,911.00	\$ 1,002.49	\$ 908.51	90.63%	
Salary/Wages Payable	8,410.56	4,880.01	3,530.55	72.35%	
Total Payroll Liabilities	\$ 10,321.56	\$ 5,882.50	\$ 4,439.06	75.46%	
Total Accounts Payable	\$ 11,700.67	\$ 54,527.96	-\$ 42,827.29	-78.54%	
Credit Cards					
US Bank CC	678.40	1,537.62	-859.22	-55.88%	
Total Credit Cards	\$ 678.40	\$ 1,537.62	-\$ 859.22	-55.88%	
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	\$ 12,379.07	\$ 56,065.58	-\$ 43,686.51	-77.92%	
Total Liabilities	\$ 12,379.07	\$ 56,065.58	-\$ 43,686.51	-77.92%	
Equity					
3000 Designated Net Assets - Plant and Equipment	405,227.86	379,530.29	25,697.57	6.77%	
3010 Designated Net Assets	0.00	0.00	0.00		
Desig NA - Capital Reserve	200,620.01	200,028.11	591.90	0.30%	
Desig NA - Operating Reserve	50,155.03	50,011.34	143.69	0.29%	
Total 3010 Designated Net Assets	\$ 250,775.04	\$ 250,039.45	\$ 735.59	0.29%	
3020 Unrestricted Net Assets	120,142.87	144,331.53	-24,188.66	-16.76%	
Net Income	9,395.04	-3,969.11	13,364.15	336.70%	
Total Equity	\$ 785,540.81	\$ 769,932.16	\$ 15,608.65	2.03%	
TOTAL LIABILITIES AND EQUITY	\$ 797,919.88	\$ 825,997.74	-\$ 28,077.86	-3.40%	