

Allenspark Water & Sanitation District Balance Sheet

As of September 30, 2024

	Total			
	As of Sep 30, 2024	As of Sep 30, 2023 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
8001 Main/General	10,539.67		10,539.67	
8002 Crystal Spring	44,935.19		44,935.19	
8003 Operating Reserve	92,274.80		92,274.80	
8004 Repair & Replacement	15,070.98		15,070.98	
8005 Savings	228,670.60		228,670.60	
AAA O&M - 8933	19,958.85	76,152.77	-56,193.92	-73.79%
Bank of Estes Park (deleted)	0.00	221,738.76	-221,738.76	-100.00%
Crystal Springs - 8499 (deleted)	0.00	54,734.72	-54,734.72	-100.00%
Operating Reserve - 1005 (deleted)	0.00	88,916.45	-88,916.45	-100.00%
Repair & Replacement - 8494 (deleted)	0.00	14,534.34	-14,534.34	-100.00%
Total Bank Accounts	\$ 411,450.09	\$ 456,077.04	-\$ 44,626.95	-9.78%
Accounts Receivable				
Accounts Receivable (A/R)	10,323.91	7,304.68	3,019.23	41.33%
Due from County	0.00	0.00	0.00	
Taxes Receivable	120.61	49.41	71.20	144.10%
Total Accounts Receivable	\$ 10,444.52	\$ 7,354.09	\$ 3,090.43	42.02%
Other Current Assets				
Insurance (prepaid)			0.00	
Bonds				
Board (prepaid)	451.18	536.10	-84.92	-15.84%
District (prepaid)	86.95	86.95	0.00	0.00%
Total Bonds	\$ 538.13	\$ 623.05	-\$ 84.92	-13.63%
Commercial Ins. (prepaid)	1,009.10	795.42	213.68	26.86%
D&O Insurance (prepaid)	0.00	0.00	0.00	
Worker's Comp Ins. (prepaid)	342.56	267.00	75.56	28.30%
Total Insurance (prepaid)	\$ 1,889.79	\$ 1,685.47	\$ 204.32	12.12%
Inventory Asset				
Distribution Sys. Inventory			0.00	
Couplings & Sleeves	946.00		946.00	
Meter/Meter Assembly	300.00	500.00	-200.00	-40.00%
Other Dist. Inventory	1,040.00	1,040.00	0.00	0.00%
Readouts	600.00	680.00	-80.00	-11.76%
Yokes	560.00	560.00	0.00	0.00%
Total Distribution Sys. Inventory	\$ 3,446.00	\$ 2,780.00	\$ 666.00	23.96%
Plant Chemicals				
Bleach	935.33	357.50	577.83	161.63%
Chlorine Tests	76.00	115.00	-39.00	-33.91%
Chlorometer Chemicals	183.00	122.00	61.00	50.00%
Ph Tests	0.00	30.00	-30.00	-100.00%
Soda Ash	96.00	60.00	36.00	60.00%
Total Plant Chemicals	\$ 1,290.33	\$ 684.50	\$ 605.83	88.51%
Total Inventory Asset	\$ 4,736.33	\$ 3,464.50	\$ 1,271.83	36.71%
Office Supplies (prepaid)	0.00	917.12	-917.12	-100.00%
Undeposited Funds	29.93	957.09	-927.16	-96.87%
Total Other Current Assets	\$ 6,656.05	\$ 7,024.18	-\$ 368.13	-5.24%
Total Current Assets	\$ 428,550.66	\$ 470,455.31	-\$ 41,904.65	-8.91%
Fixed Assets				
Water System - TOTAL			0.00	
Accumulated Depreciation				
Equipment - Acc. Dep.	-15,540.93	-12,648.09	-2,892.84	-22.87%
Water Distribution System - Acc. Dep.	-273,292.73	-272,320.05	-972.68	-0.36%
Water Supply System TOTAL - Acc. Dep.			0.00	
Microfiltration System - Acc. Dep.	-18,939.13	-14,170.92	-4,768.21	-33.65%
Water Supply System (Original) - Acc. Dep.	-257,150.62	-252,253.56	-4,897.06	-1.94%
Total Water Supply System TOTAL - Acc. Dep.	-\$ 276,089.75	-\$ 266,424.48	-\$ 9,665.27	-3.63%
Total Accumulated Depreciation	-\$ 564,923.41	-\$ 551,392.62	-\$ 13,530.79	-2.45%

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	Total		Change	% Change
	As of Sep 30, 2024	As of Sep 30, 2023 (PY)		
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	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	282,763.85	282,763.85	0.00	0.00%
Water Supply System TOTAL			0.00	
Microfiltration System	138,570.21	138,570.21	0.00	0.00%
Construction in Progress (CIP)	0.00	0.00	0.00	
Total Microfiltration System	\$ 138,570.21	\$ 138,570.21	\$ 0.00	0.00%
Water Supply System - Original	310,992.31	299,068.13	11,924.18	3.99%
Total Water Supply System TOTAL	\$ 449,562.52	\$ 437,638.34	\$ 11,924.18	2.72%
Total Water System Assets	\$ 800,301.18	\$ 788,377.00	\$ 11,924.18	1.51%
Total Water System - TOTAL	\$ 321,100.66	\$ 322,707.27	-\$ 1,606.61	-0.50%
Total Fixed Assets	\$ 321,100.66	\$ 322,707.27	-\$ 1,606.61	-0.50%
TOTAL ASSETS	\$ 749,651.32	\$ 793,162.58	-\$ 43,511.26	-5.49%
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable (A/P)	1,484.91	992.70	492.21	49.58%
Payroll Liabilities			0.00	
Payroll Taxes Payable			0.00	
CO Withholding Payable	661.00	450.00	211.00	46.89%
FAMLI Withholding Payable	80.94	52.27	28.67	54.85%
Federal Withholding Payable	785.29	412.22	373.07	90.50%
Medicare Payable	88.48	88.48	0.00	0.00%
Social Security Payable	378.33	378.33	0.00	0.00%
Total Federal Withholding Payable	\$ 1,252.10	\$ 879.03	\$ 373.07	42.44%
Unemployment Ins Payable	30.86	30.86	0.00	0.00%
Total Payroll Taxes Payable	\$ 2,024.90	\$ 1,412.16	\$ 612.74	43.39%
Salary/Wages Payable	5,428.02	3,385.59	2,042.43	60.33%
Total Payroll Liabilities	\$ 7,452.92	\$ 4,797.75	\$ 2,655.17	55.34%
Total Accounts Payable	\$ 8,937.83	\$ 5,790.45	\$ 3,147.38	54.35%
Credit Cards				
US Bank CC	0.00	1,708.34	-1,708.34	-100.00%
Total Credit Cards	\$ 0.00	\$ 1,708.34	-\$ 1,708.34	-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	\$ 8,937.83	\$ 7,498.79	\$ 1,439.04	19.19%
Total Liabilities	\$ 8,937.83	\$ 7,498.79	\$ 1,439.04	19.19%
Equity				
3000 Net Investment in Capital Assets	321,100.66	692,504.87	-371,404.21	-53.63%
3010 Designated Net Assets	387,548.49		387,548.49	
3020 Unrestricted Net Assets	70,497.76	78,997.68	-8,499.92	-10.76%
Net Income	-38,433.42	14,161.24	-52,594.66	-371.40%
Total Equity	\$ 740,713.49	\$ 785,663.79	-\$ 44,950.30	-5.72%
TOTAL LIABILITIES AND EQUITY	\$ 749,651.32	\$ 793,162.58	-\$ 43,511.26	-5.49%