



COLUMBINE LAKE WATER DISTRICT



AGENDA

REGULAR BOARD MEETING OF THE BOARD OF DIRECTORS
HELD AT 1111 GCR 48/GOLF COURSE RD OR **REMOTELY**
COLUMBINE LAKE WATER DISTRICT
MONDAY, May 15, 2023 – 3:00 PM

****Join the meeting from your computer, tablet or smartphone at
<https://global.gotomeeting.com/join/523046045>
or dial in using your phone at 1 (866) 899-4679 Access Code: 523-046-045***

1. Call to Order: President Mike Golden
2. Introduction of Public present:
3. Acceptance of Minutes: April 17, 2023
4. Matters Before the Board:
 - a. Election of Officers: President, Vice President, and Secretary/Treasurer
 - b. Consideration of Third Addendum to Intergovernmental Agreement with Three Lakes Water & Sanitation District
5. Public Comment:

This time is reserved for members of the public to make a presentation to the Board on items or issues that are not scheduled on the Agenda. Each member will be given three minutes time. The Board will not discuss/debate those items, nor will the Board make any decisions on items presented during this time. Rather, the Board will refer the items to staff for follow-up.
6. Financial Reports:
 - a. Motion to approve the checklist for April 2023
 - b. Motion to approve the financial statements for April 2023
7. Superintendent Report: Water Usage Report for April 2023
8. District Manager Report:
 - a. Board & Employee Appreciation Dinner – Thursday, June 15th
 - b. Rate Study RFP

**NOTE: AGENDA SUBJECT TO CHANGE
NEXT MEETING DATE: June 19, 2023**



COLUMBINE LAKE WATER DISTRICT



RECORD OF PROCEEDINGS

REGULAR BOARD MEETING OF THE BOARD OF DIRECTORS COLUMBINE LAKE WATER DISTRICT MONDAY, APRIL 17, 2023 3:00 PM

1. **CALL TO ORDER**

A regular meeting of the Board of Directors of the Columbine Lake Water District was called to order by President Mike Golden at 3:00 p.m. The meeting was held at the Administration Building, 1111 GCR 48, Grand Lake, CO 80447, and also remotely.

Directors Present: Mike Golden – President
 Philip Goes – Vice President
 Mark Trumbo – Treasurer
 Charlene Penson – Director
 John (JJ) Joyce – Director

Staff Present: Katie Nicholls – District Manager

2. **INTRODUCTION OF PUBLIC PRESENT**

None.

3. **ACCEPTANCE OF MINUTES**

By **MOTION**, second, and unanimous vote the March 20, 2023 meeting minutes were approved as presented.

4. **MATTERS BEFORE THE BOARD**

a. **Discussion: water metering and rate study**

District Manager Nicholls stated that after the last meeting she briefly looked into the feasibility of installing water meters and noted that the Bureau of Reclamation had significant funding in their WaterSmart Grant program, which is used for water conservation programs. She noted that flat fee rates are not considered equitable and often result in a lot of wasted water. The WaterSmart Grant program strongly supports water metering applications and after conferring with the Bureau of Reclamation she thinks the District has a good chance of obtaining a grant during their next grant cycle, which is spring 2024. She noted that in order to improve their chances of awardment the District should consider having a rate study done, estimated at \$15,000 - \$20,000, and should the Board decide to pursue the grant following the study a rough estimate of costs should be collected. A lengthy discussion ensued regarding the practice of water metering, increased ability to identify leaks, that a rate study has not been done in a long time if ever, ability to change back to flat rate billing by subsequent boards, and property owner engagement throughout the process. The Board directed Staff to put out an RFP for a rate study to be considered for engagement by the Board at the next feasible Board meeting.

b. Discussion: Three Lakes Water & Sanitation District IGA Fees

District Manager Nicholls re-presented the Three Lakes Water & Sanitation District Intergovernmental Agreement (IGA) fee analysis provided last month. She stated that the Three Lakes Board reviewed the analysis and will be adjusting the fees effective May to match the numbers shown, with operations costs increasing and administrative cost decreasing with a total monthly increase of \$98.60. She further noted that the Three Lakes Board would like to have the increases match the IGA in place for North Shore Water District, which is increased by Denver-Aurora-Lakewood SPI as released in July each year. A lengthy discussion ensued regarding the fee analysis, employee annual wage increases, flat percentage increases versus CPI increases, and reevaluation of the analysis periodically. The Board stated they would not protest the proposed increase plan.

c. Aqua Lagoon Agreement

District Manager Nicholls inquired if the Board would like to renew the Aqua Lagoon Agreement, noting it would be added to the agenda at the next regularly scheduled meeting. A brief discussion ensued regarding the renewal of the Aqua Lagoon Agreement, which will be expiring next month. The Board reviewed legal advice received from the water attorney for the District, and decided it was not in the best interest of the District to continue the agreement.

5. PUBLIC COMMENT

None.

6. FINANCIAL REPORTS

By MOTION, second, and unanimous vote the checklist for March 2023 was approved as presented. By MOTION, second, and unanimous vote, the financial documents for March 2023 were approved as presented.

7. SUPERINTENDENT REPORT

Superintendent Mike Gibboni was absent from the meeting. District Manager Nicholls noted that water usage is down.

8. DISTRICT MANAGER REPORT

District Manager Katie Nicholls stated that the annual Board and employee appreciation dinner will be pushed out into the summer due to difficulties in the last few years of acquiring a location before Memorial Day. She reminded re-elected candidates to arrange to perform their Oaths of Offices prior to the next meeting, but after the May 2nd election day. Finally, she inquired if the Board would consider a removal of late fee request due to an incorrectly addressed envelope by a property owner at the next meeting. The Board confirmed they would not waive late fees.

With no further business before the Board the meeting was adjourned at 4:26 p.m.

Katie Nicholls, Recording Secretary

Mark Trumbo, Secretary/Treasurer

THIRD ADDENDUM TO INTERGOVERNMENTAL AGREEMENT

THREE LAKES WATER AND SANITATION DISTRICT/ COLUMBINE LAKE WATER AND SANITATION DISTRICT

This THIRD ADDENDUM TO INTERGOVERNMENTAL AGREEMENT (this “Third Addendum”) is made and entered into effective this [REDACTED] day of [REDACTED], 2023, by and between THREE LAKES WATER AND SANITATION DISTRICT, a quasi-municipal corporation and political subdivision of the State of Colorado, in Grand County, Colorado (“Three Lakes District”), and COLUMBINE LAKE WATER DISTRICT, a quasi-municipal corporation and political subdivision of the State of Colorado (“Columbine Lake District”). Collectively, the Three Lakes District and Columbine Lake District may be hereinafter referred to as the “Parties.”

RECITALS

WHEREAS, the Parties entered into that certain Intergovernmental Agreement effective January 1, 1994 for operations and March 1, 1994 for administration, as amended (the “IGA”), under which Three Lakes District agreed to operate the water system of Columbine Lake District on the terms and conditions set forth therein; and

WHEREAS, Columbine Lake District makes payments to Three Lakes District in accordance with a fee schedule that is periodically updated (the “IGA Fees”); and

WHEREAS, Three Lakes District conducted a fee analysis and determined that the current IGA Fees do not cover the costs of operating and administering Columbine Lake District’s water system; and

WHEREAS, the Parties desire to amend the IGA as set forth herein.

AGREEMENT

NOW, THEREFORE, in consideration of the mutual promises and covenants setting forth herein, and other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the Parties agree as follows:

1. Capitalized Terms; Conflict. Capitalized terms used herein shall have the meanings given such terms in the IGA, unless expressly provided otherwise herein. In the event of any conflict between this Third Addendum and the IGA, the terms of this Third Addendum shall control. Except as specifically modified herein, the terms of the IGA shall remain unchanged and in full force and effect.
2. Fee Schedule. Sections 2 and 3 of the IGA are hereby deleted in their entirety and replaced with the following:

2. Columbine Lake District shall make monthly payments to Three Lakes District upon submittal of an itemized bill for services rendered. Fees for such services shall be based on the then-current fee schedule provided by Three Lakes District (the “Fee Schedule”). The Fee Schedule attached hereto as Exhibit A and incorporated herein by this reference shall become effective as of May 1, 2023. Any and all fee schedules approved by the Parties prior to May 1, 2023 with respect to the IGA are hereby rescinded.
3. The Fee Schedule shall be adjusted annually by multiplying each fee by the percentage change over the prior 12 months in the Consumer Price Index for All Urban Consumers Denver-Aurora-Lakewood before seasonal adjustment, as determined in July of each year that the IGA remains in effect. Such adjustments shall become effective on January 1 of the following year, beginning in 2024. In addition, every three (3) years during the term of the IGA (or more frequently if deemed necessary by the Three Lakes District), the Three Lakes District shall conduct a fee analysis that contains, at a minimum, an itemized list of all costs of providing services to Columbine Water District pursuant to the IGA. Three Lakes District may update the Fee Schedule following such analysis.

3. No Other Modifications. Except as expressly set forth herein, no other terms or provisions of the IGA are modified by this Third Addendum.

4. Counterparts; Electronic Signatures. This Third Addendum may be executed in two counterparts, each of which shall be an original, but all of which, together, shall constitute one and the same instrument. The Parties consent to the use of electronic signatures and agree that the transaction may be conducted electronically pursuant to the Uniform Electronic Transactions Act, § 24-71.3-101, *et seq.*, C.R.S.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties have executed this Third Addendum on the dates written below.

**THREE LAKES WATER AND
SANITATION DISTRICT**, a quasi-
municipal corporation and political subdivision
of the State of Colorado

By: _____
Katie Nicholls, District Manager

COLUMBINE LAKE WATER DISTRICT,
a quasi-municipal corporation and political
subdivision of the State of Colorado

By: _____

EXHIBIT A

[ATTACHED]

THREE LAKES WATER AND SANITATION DISTRICT/
 COLUMBINE LAKE WATER DISTRICT
 INTERGOVERNMENTAL AGREEMENT
 2023 FEE SCHEDULE – *Effective May 2023*

| | | |
|----|--|------------------------|
| 1. | Performance of duties as Operator of Record for the Water System | \$3,049.00 |
| 2. | Performance of Administrative Duties | \$2,473.00 |
| 3. | SCADA System | \$ 148.00 |
| 4. | Fee for duties performed over and above those described in the job description for the Operator of record - Manpower | \$60/Hr - Per Employee |

Additional/Optional

| | | |
|----|--|---|
| 1. | Case 580 Backhoe | \$90/Hr without manpower |
| 2. | Skidsteer Bobcat | \$40/Hr without manpower |
| 3. | Service Truck (specialty equipment on truck) | \$45/Hr without manpower |
| 4. | Combination Jet/Vac Truck | \$115/Hr without manpower |
| 5. | Laboratory Testing | Per District Schedule |
| 6. | Plow Truck | \$45/Hr without manpower a. 160 kw - \$120/Hr b. 35 kw - \$75/Hr c. 5 kw - \$40/Hr |
| 8. | Godwin 6" Pump | \$50/Hr |

District will review all fees as described in this Agreement, each July and written notification will be given to entity of any increases. ~~For consistency purposes, 3% increase has been applied every even numbered year to the Performance of Duties only for both Operations and Administration.~~ The Three Lakes Water & Sanitation District Board of Directors has instituted a one-time 5% increase, with the IGA to be reevaluated and renegotiated in 2023. **On April 10, 2023 the Board adjusted fees to match IGA fee analysis completed by staff effective May 2023.**

Effective 5/2023

**Columbine Lake Water District
Check Detail
April 2023**

| Type | Num | Date | Name | Item | Account | Paid Amount | Original Amount |
|------------------------|-------------|-------------------|--|---------------------------------------|------------------------|-------------|------------------|
| Bill Pmt -Check | ACH | 04/11/2023 | UNITED BUSINESS BANK | | 1005A - GENERAL | | -30.00 |
| Bill | | 04/11/2023 | | 5025 · Bank Service Charges | | -30.00 | 30.00 |
| TOTAL | | | | | | -30.00 | 30.00 |
| Bill Pmt -Check | 6232 | 04/11/2023 | MOSES, WITTEMYER, HARRISON & ... | | 1005A - GENERAL | | -11.60 |
| Bill | | 04/11/2023 | | 5067 · Professional Fees-Legal | | -11.60 | 11.60 |
| TOTAL | | | | | | -11.60 | 11.60 |
| Bill Pmt -Check | 6233 | 04/11/2023 | Mountain Parks Electric | | 1005A - GENERAL | | -539.25 |
| Bill | | 04/11/2023 | | 5197 · Utilities | | -539.25 | 539.25 |
| TOTAL | | | | | | -539.25 | 539.25 |
| Bill Pmt -Check | 6234 | 04/11/2023 | Timothy L. Day, CPA PC | | 1005A - GENERAL | | -3,200.00 |
| Bill | | 04/11/2023 | | 5065 · Professional Fees-Audit | | -3,200.00 | 3,200.00 |
| TOTAL | | | | | | -3,200.00 | 3,200.00 |
| Bill Pmt -Check | 6238 | 04/24/2023 | Three Lakes Water & Sanitation District | | 1005A - GENERAL | | -5,806.49 |
| Bill | | 04/17/2023 | | 5072 · Three Lakes Admin Contract | | -2,558.00 | 2,558.00 |
| | | | | 5182 · Three Lakes Operation Contract | | -2,717.00 | 2,717.00 |
| | | | | 5182 · Three Lakes Operation Contract | | -148.00 | 148.00 |
| | | | | 5060 · Postage/Box Rent | | -6.60 | 6.60 |
| | | | | 5062 · Printing & Publications | | -11.69 | 11.69 |
| | | | | 5199 · Water Testing | | -35.00 | 35.00 |
| | | | | 5056 · Mileage Reimbursement to TLWSD | | -13.36 | 13.36 |
| | | | | 5056 · Mileage Reimbursement to TLWSD | | -7.86 | 7.86 |
| | | | | 5075 · Telephone | | -98.56 | 98.56 |
| | | | | 5075 · Telephone | | -55.56 | 55.56 |
| | | | | 5250 · Reimbursed Expenses | | -154.86 | 154.86 |
| TOTAL | | | | | | -5,806.49 | 5,806.49 |

Columbine Lake Water District Profit & Loss Budget Performance April 2023

| | <u>Apr 23</u> | <u>Jan - Apr 23</u> | <u>% of Budget</u> | <u>Annual Budget</u> |
|---------------------------------------|-----------------|---------------------|--------------------|----------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4005 · Water Use Fees | 0.00 | 257,437.15 | 99.29% | 259,271.00 |
| 4006 · Emergency Pool | 0.00 | 0.00 | 0.0% | 0.00 |
| 4007 · Late Payment Penalties | 1,309.85 | 1,309.85 | 52.39% | 2,500.00 |
| 4010 · Connection Permits/Inspections | 150.00 | 150.00 | 300.0% | 50.00 |
| 4020 · Tap Fees | 0.00 | 0.00 | 0.0% | 5,000.00 |
| 4025 · Tap Transfer Fees | 0.00 | 0.00 | 0.0% | 0.00 |
| 4300 · Interest Earned | 2,337.89 | 7,485.19 | 149.7% | 5,000.00 |
| 4900 · Miscellaneous Revenue | 0.00 | 0.00 | 0.0% | 425.00 |
| Total Income | <u>3,797.74</u> | <u>266,382.19</u> | <u>97.85%</u> | <u>272,246.00</u> |
| Gross Profit | 3,797.74 | 266,382.19 | 97.85% | 272,246.00 |
| Expense | | | | |
| 5025 · Bank Service Charges | 30.00 | 30.00 | | |
| 5037 · Directors Fees and Expenses | 0.00 | 1,863.73 | 14.93% | 12,481.00 |
| 5038 · Social Security Tax | 0.00 | 98.97 | | |
| 5039 · Medicare Tax | 0.00 | 21.75 | | |
| 5042 · Election Expense | 0.00 | 0.00 | 0.0% | 3,000.00 |
| 5047 · Business Insurance | 0.00 | 6,353.00 | 116.72% | 5,443.00 |
| 5055 · Miscellaneous | 0.00 | 0.00 | 0.0% | 100.00 |
| 5056 · Mileage Reimbursement to TLWSD | 21.22 | 80.96 | 23.13% | 350.00 |
| 5060 · Postage/Box Rent | 6.60 | 400.35 | 72.79% | 550.00 |
| 5061 · Office Supplies | 0.00 | 47.65 | 15.88% | 300.00 |
| 5062 · Printing & Publications | 11.69 | 88.13 | 17.63% | 500.00 |
| 5065 · Professional Fees-Audit | 3,200.00 | 3,200.00 | 100.0% | 3,200.00 |
| 5067 · Professional Fees-Legal | 11.60 | 39.80 | 1.33% | 3,000.00 |
| 5072 · Three Lakes Admin Contract | 2,558.00 | 10,232.00 | 33.33% | 30,696.00 |
| 5075 · Telephone | 154.12 | 621.45 | 29.95% | 2,075.00 |
| 5085 · CWRPDA LOAN INTEREST EXPENSE | 0.00 | 4,708.56 | | |
| 5136 · OP-Dues/Training/Publications | 0.00 | 200.00 | 66.67% | 300.00 |
| 5138 · Engineering | 0.00 | 0.00 | 0.0% | 3,000.00 |
| 5152 · Miscellaneous - Operations | 0.00 | 0.00 | 0.0% | 250.00 |

Columbine Lake Water District Profit & Loss Budget Performance April 2023

| | <u>Apr 23</u> | <u>Jan - Apr 23</u> | <u>% of Budget</u> | <u>Annual Budget</u> |
|---------------------------------------|-------------------------|--------------------------|-----------------------|--------------------------|
| 5182 · Three Lakes Operation Contract | 2,865.00 | 11,164.00 | 29.87% | 37,380.00 |
| 5183 · Water Treatment | 137.51 | 925.50 | 30.85% | 3,000.00 |
| 5190 · System Repair & Maintenance | 0.00 | 10,454.36 | 26.14% | 40,000.00 |
| 5197 · Utilities | 539.25 | 2,599.41 | 38.03% | 6,835.00 |
| 5198 · Water Lease | 0.00 | 0.00 | 0.0% | 850.00 |
| 5199 · Water Testing | 35.00 | 140.00 | 3.5% | 4,000.00 |
| 5250 · Reimbursed Expenses | 154.86 | 154.86 | | |
| 6560 · Payroll Expenses | 0.00 | 0.00 | | |
| Total Expense | <u>9,724.85</u> | <u>53,424.48</u> | <u>33.96%</u> | <u>157,310.00</u> |
| Net Ordinary Income | <u>-5,927.11</u> | <u>212,957.71</u> | <u>185.28%</u> | <u>114,936.00</u> |
| Net Income | <u><u>-5,927.11</u></u> | <u><u>212,957.71</u></u> | <u><u>185.28%</u></u> | <u><u>114,936.00</u></u> |

Columbine Lake Water District
Statement of Revenues & Expenses-Cash Basis
April 2023

| | <u>Apr 23</u> | <u>Jan - Apr 23</u> |
|---------------------------------------|-------------------------|--------------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 4005 · Water Use Fees | 24,900.03 | 239,753.29 |
| 4006 · Emergency Pool | 0.00 | 6,387.13 |
| 4007 · Late Payment Penalties | 526.15 | 552.35 |
| 4010 · Connection Permits/Inspections | 100.00 | 100.00 |
| 4300 · Interest Earned | 2,337.89 | 7,485.19 |
| Total Income | <u>27,864.07</u> | <u>254,277.96</u> |
| Gross Profit | <u>27,864.07</u> | <u>254,277.96</u> |
| Expense | | |
| 5025 · Bank Service Charges | 30.00 | 30.00 |
| 5037 · Directors Fees and Expenses | 0.00 | 1,863.73 |
| 5038 · Social Security Tax | 0.00 | 98.97 |
| 5039 · Medicare Tax | 0.00 | 21.75 |
| 5047 · Business Insurance | 0.00 | 6,353.00 |
| 5056 · Mileage Reimbursement to TLWSD | 21.22 | 80.96 |
| 5060 · Postage/Box Rent | 6.60 | 400.35 |
| 5061 · Office Supplies | 0.00 | 47.65 |
| 5062 · Printing & Publications | 11.69 | 88.13 |
| 5065 · Professional Fees-Audit | 3,200.00 | 3,200.00 |
| 5067 · Professional Fees-Legal | 11.60 | 39.80 |
| 5072 · Three Lakes Admin Contract | 2,558.00 | 10,232.00 |
| 5075 · Telephone | 154.12 | 621.45 |
| 5136 · OP-Dues/Training/Publications | 0.00 | 200.00 |
| 5138 · Engineering | 0.00 | 252.25 |
| 5182 · Three Lakes Operation Contract | 2,865.00 | 11,164.00 |
| 5183 · Water Treatment | 0.00 | 787.99 |
| 5190 · System Repair & Maintenance | 0.00 | 27,259.22 |
| 5197 · Utilities | 539.25 | 2,599.41 |
| 5199 · Water Testing | 35.00 | 140.00 |
| 5250 · Reimbursed Expenses | 154.86 | 154.86 |
| 6560 · Payroll Expenses | 0.00 | 0.00 |
| Total Expense | <u>9,587.34</u> | <u>65,635.52</u> |
| Net Ordinary Income | <u>18,276.73</u> | <u>188,642.44</u> |
| Net Income | <u><u>18,276.73</u></u> | <u><u>188,642.44</u></u> |

Columbine Lake Water District Balance Sheet Prev Year Comparison As of April 30, 2023

| | Apr 30, 23 | Apr 30, 22 | \$ Change | % Change |
|---|---------------------|---------------------|-------------------|----------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| 1000 · ColoTrust Main Account | 604,391.04 | 390,996.61 | 213,394.43 | 54.6% |
| 1004 · Petty Cash | 100.00 | 100.00 | 0.00 | 0.0% |
| 1005 · United Business Bank Cash | | | | |
| 1005A · GENERAL | 22,785.56 | 24,807.95 | -2,022.39 | -8.2% |
| 1005 · United Business Bank Cash - Other | 3.06 | 0.00 | 3.06 | 100.0% |
| Total 1005 · United Business Bank Cash | 22,788.62 | 24,807.95 | -2,019.33 | -8.1% |
| 1007 · United Business Bank- Money Mkt | 291,087.61 | 416,509.42 | -125,421.81 | -30.1% |
| Total Checking/Savings | 918,367.27 | 832,413.98 | 85,953.29 | 10.3% |
| Accounts Receivable | | | | |
| A · Accounts Receivable | | | | |
| 1030 · Accounts Receivable-User Fees | 18,793.28 | 13,105.50 | 5,687.78 | 43.4% |
| 1040 · Accounts Receivable-Emerg. Pool | -551.54 | -1.54 | -550.00 | -35,714.3% |
| A · Accounts Receivable - Other | -855.21 | -63.15 | -792.06 | -1,254.3% |
| Total A · Accounts Receivable | 17,386.53 | 13,040.81 | 4,345.72 | 33.3% |
| Total Accounts Receivable | 17,386.53 | 13,040.81 | 4,345.72 | 33.3% |
| Other Current Assets | | | | |
| 1499 · Funds / Deposited | -666.53 | 0.00 | -666.53 | -100.0% |
| Total Other Current Assets | -666.53 | 0.00 | -666.53 | -100.0% |
| Total Current Assets | 935,087.27 | 845,454.79 | 89,632.48 | 10.6% |
| Fixed Assets | | | | |
| 1310 · Easements & Rights | 4,375.24 | 4,375.24 | 0.00 | 0.0% |
| 1340 · Water System in Service | 3,005,924.98 | 3,005,924.98 | 0.00 | 0.0% |
| 1341 · A/D-Water System | -1,773,222.11 | -1,676,454.03 | -96,768.08 | -5.8% |
| Total Fixed Assets | 1,237,078.11 | 1,333,846.19 | -96,768.08 | -7.3% |
| TOTAL ASSETS | 2,172,165.38 | 2,179,300.98 | -7,135.60 | -0.3% |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts Payable | | | | |
| 2005 · Accounts Payable-Trade | 20,060.06 | 0.00 | 20,060.06 | 100.0% |
| Total Accounts Payable | 20,060.06 | 0.00 | 20,060.06 | 100.0% |
| Other Current Liabilities | | | | |

**Columbine Lake Water District
Balance Sheet Prev Year Comparison
As of April 30, 2023**

| | Apr 30, 23 | Apr 30, 22 | \$ Change | % Change |
|--|---------------------|---------------------|-------------------|------------------|
| 2100 · Payroll Liabilities | 229.50 | 153.00 | 76.50 | 50.0% |
| Total Other Current Liabilities | 229.50 | 153.00 | 76.50 | 50.0% |
| Total Current Liabilities | 20,289.56 | 153.00 | 20,136.56 | 13,161.2% |
| Long Term Liabilities | | | | |
| 2505 · CWRPDA LOAN PAYABLE | 454,185.01 | 487,362.94 | -33,177.93 | -6.8% |
| Total Long Term Liabilities | 454,185.01 | 487,362.94 | -33,177.93 | -6.8% |
| Total Liabilities | 474,474.57 | 487,515.94 | -13,041.37 | -2.7% |
| Equity | | | | |
| 3112 · Undesignated | 718,511.50 | 621,783.59 | 96,727.91 | 15.6% |
| 3113 · Net Investment - Capital Assets | 766,221.60 | 891,195.94 | -124,974.34 | -14.0% |
| Net Income | 212,957.71 | 178,805.51 | 34,152.20 | 19.1% |
| Total Equity | 1,697,690.81 | 1,691,785.04 | 5,905.77 | 0.4% |
| TOTAL LIABILITIES & EQUITY | 2,172,165.38 | 2,179,300.98 | -7,135.60 | -0.3% |

COLUMBINE WATER DISTRICT

MONTHLY WATER USAGE

| MONTH | Current year | | Prev. Year | Yearly | Yearly |
|------------------|--------------------------|------------|--------------------------|----------|-----------------------|
| | TOTAL | Daily Avg. | TOTAL | %+or- | COMPARISON |
| May-22 | 1,688,083 | 54,454 | 1,006,291 | 68 | 681792 |
| Jun-22 | 1,333,650 | 44,455 | 1,754,019 | -24 | -420369 |
| Jul-22 | 1,495,134 | 48,230 | 1,950,813 | -23 | -455679 |
| Aug-22 | 1,148,829 | 37,059 | 1,374,752 | -16 | -225923 |
| Sep-22 | 1,091,978 | 36,399 | 1,289,048 | -15 | -197070 |
| Oct-22 | 981,300 | 31,655 | 689,409 | 42 | 291891 |
| Nov-22 | 982,902 | 32,763 | 781,380 | 26 | 201522 |
| Dec-22 | 2,486,186 | 80,199 | 1,249,934 | 99 | 1236252 |
| Jan-23 | 2,096,158 | 67,618 | 1,688,725 | 24 | 407433 |
| Feb-23 | 2,278,361 | 81,370 | 1,927,050 | 18 | 351311 |
| Mar-23 | 1,400,132 | 45,165 | 2,098,341 | -33 | -698209 |
| Apr-23 | 1,474,650 | 49,155 | 1,855,830 | -21 | -381180 |
| YTD TOTAL | <u>18,457,363</u> | | <u>17,665,592</u> | 4 | <u>791,771</u> |