



# COLUMBINE LAKE WATER DISTRICT



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## AGENDA

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REGULAR BOARD MEETING OF THE BOARD OF DIRECTORS  
HELD AT 1111 GCR 48/GOLF COURSE RD OR **REMOTELY**  
COLUMBINE LAKE WATER DISTRICT  
**MONDAY, November 21st, 2022 – 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: **Andrew and Karyn Byrne**- 47 Kinnikinnick
3. Acceptance of Minutes: October 17th, 2022
4. Matters Before the Board:
  - a. Consideration of appointment for Board vacancy: John C. Joyce and Geoff Garner
  - b. **PUBLIC HEARING: 2023 Proposed Budget**
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 October 2022
  - b. Motion to approve the financial statements for October 2022
7. Superintendent Report: Water Usage Report for October 2022
8. District Manager Report:

**NOTE: AGENDA SUBJECT TO CHANGE**  
**NEXT MEETING DATE: December 12th, 2022**

# RECORD OF PROCEEDINGS

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## MINUTES OF REGULAR MEETING OF THE BOARD OF DIRECTORS COLUMBINE LAKE WATER DISTRICT

### HELD

Monday October 17th, 2022  
3:00 p.m. at the Administration Building  
1111 County Road 48  
Grand Lake, CO 80447

### ATTENDANCE:

A regular meeting of the Board of Directors of the Columbine Lake Water District was held as shown above, and in accordance with the applicable Statutes of the State of Colorado. The following Directors were present and acting:

Mike Golden-Vice President  
Charlene Penson-Director  
Philip Goes-Director  
Mark Trumbo-Treasurer

**Staff:** District Manager Katie Nicholls, Superintendent Mike Gibboni and District Bookkeeper Tara Knutson

**Public:** Dan with Grand Lake Fire Department and James Kroepfl

### CALL TO ORDER:

Vice President Mike Golden called the meeting to order at 3:00 p.m.

### MINUTES:

By **MOTION** and second, and all in favor, the Board approved the minutes from the July 18th, 2022 as presented.

### MATTERS BEFORE THE BOARD:

a. **Board Vacancy: President James Kroepfl moved out of State**

The Board of Directors will work to fill the Board vacancy by appointment after President James Kroepfl moved out of State. By **MOTION** and second, the Board appointed Mike Golden as President and Phil Goes as Vice President

There was a discussion about the flushing of the fire hydrants that occurred last Saturday in the Columbine Lake Subdivision. Typically, the hydrants are flushed during the weekdays, only five hydrants at a time and more specific protocol are followed. More than five hydrants were flushed last week on Saturday. The District also had one pump that was not operating at that time. The flushing stirred up sediment which led to a large amount of customer calls with "dirty water" complaints to the operator on call. Superintendent Mike Gibboni and District Manager Katie Nicholls are working with the Grand Lake Fire Department to create a written protocol for everyone to follow moving forward.

b. **PUBLIC HEARING:**

President Mike Golden opened the Public Hearing, there being no public present the public hearing was closed.

c. **Resolution 2022-10-1: a Resolution setting water service fees**

By **MOTION** and second, and all in favor, the Board adopted Resolution No. 2022-10-1.

**PUBLIC COMMENT:**

Dan with the Grand Lake Fire Department was unable to comment during the online meeting due to technical difficulties with his computer. James Kroepfl called to check in and say hello to everyone and to thank them for the Board appreciation gift.

**FINANCIAL STATEMENTS:**

By **MOTION** and second, and all in favor, the Board approved the checklists for August and September 2022 as presented.

By **MOTION** and second, and all in favor, the Board approved the financial documents for August and September 2022.

**SUPERINTENDENT REPORT:**

Superintendent Mike Gibboni stated that water usage is pretty normal but is still down slightly from last year. There is a repair to complete at the well house where the pump went bad, the repair has to be done by a person certified to repair a pump that large, so one is coming up from Denver. The repair should be completed sometime this month. They also have a repair to complete at the well house; one of the motors went bad in one of the booster pumps, they are still awaiting parts. The generator should be shipping soon and Mike will let them know when it comes in.

**DISTRICT MANAGER REPORT:**

District Manager Katie Nicholls stated that she sent out the draft Budget to everyone via email. The first public hearing for the Budget will be at next month's meeting on November 21<sup>st</sup>, 2022.

There being no further business to be brought before the Board, by **MOTION** and second, the meeting was adjourned at 3:32 p.m.

Next Board meeting will be **November 21st, 2022**.

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Jessica Selvog, Recording District Secretary

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Mark Trumbo, Secretary/Treasurer

November 14, 2022

To: Mike Golden and Katie Nicholls  
From: John C Joyce (JJ)  
Re: Open BOD Position

Please let this letter serve as my interest to be considered for the open Board of Directors position with Columbine Lake Water District. To be completely transparent, I currently serve as Vice President of the Columbine Lake Country Club HOA and have since 2018. I was re-elected in May to serve a three year term.

I have experience serving on several boards, many of which I was president or chair. Here is a list of a few boards I have served: Fort Worth, Texas Police Foundation (President 15 years), Fort Worth Police Bike Support Group (20 years), Fort Worth Catholic Diocese School Advisory Board, Tarrant County, Texas District Attorney Advisory Board, Tarrant County Sheriff Training Advisory Board, Saint John Catholic School Board (President), North Texas Emergency Preparedness Advisory Board.

Education:

Bachelor's Degree in Criminology - Western Illinois University  
Master's Degree in Administration - Central Michigan University  
Master's Degree in Education - Texas Christian University

Professional:

Retired (35 years) Bass Companies, Fort Worth, Texas - Deputy Director of Corporate Security.

Currently live full-time at 488 County Road 4980.

Thank you,

A handwritten signature in black ink, appearing to read 'John Joyce', with a long horizontal line extending to the right.

John Joyce

## Katie Nicholls

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**From:** Geoff & Annette Garner <GARNERHAUS@msn.com>  
**Sent:** Tuesday, November 15, 2022 5:44 PM  
**To:** Jessica Selvog; Katie Nicholls  
**Cc:** Geoff & Annette Garner  
**Subject:** I would like to run for the open position on the Columbine Lake Water District Board of Directors

Katie or Mike Golden,

My name is Geoff Garner and I would like to run for the open position on the Columbine Lake Water District Board of Directors identified to me by Phil Goes. I live at 902 Kinnikinnick Road, Grand Lake, CO 80447-0873 and I'm in Lot 6 Block 13.

- I am registered to Vote in the State of Colorado
- I am a resident of the District
- I am the owner of taxable, real property within the District (902 Kinnikinnick Road, Lot 6 Block 13)
- I am the person obligated to pay taxes under a contract to purchase taxable property within the District.

Geoff Garner



## COLUMBINE LAKE WATER DISTRICT

October 3, 2022

To: Board of Directors  
From: Katie Nicholls, District Manager  
RE: 2023 Proposed Budget

Attached is the proposed 2023 budget, it is also available on the website. We will not be reviewing the budget at the October 17<sup>th</sup> meeting. We will hold our first public hearing to REVIEW the budget on November 21<sup>st</sup>, and the public hearing to ADOPT the budget on December 12<sup>th</sup>, please note this is a week earlier than normal to allow adequate time to finalize the budget book and get it submitted to the state as required. A copy of the notice proof is attached. I have outlined some of the areas of note on the budget below:

### **REVENUE**

- User fees are at a 5% increase instead of CPI, as has been standard, per the Board's request, which will be solidified at the October board meeting. New rates will be \$306.30 flat rate and \$23.11 fixture rate. This is an increase of \$14.58 to the flat rate, and \$1.10 fixture rate.
- Interest earned has been skyrocketing back to normal the last part of 2022 after two years of minimal interest. Interest has been calculated at a higher rate.

### **EXPENSES**

- SDA conference was budgeted at the reduced 3 members attending rate. Only 1 director attended this year. Costs for the conference and annual dinner have increased and have been reflected.
- 14 board meetings were budgeted.
- 2023 is the first odd year election year, all elections will be odd years starting this year.
- Business insurance was increased by 10% for property and liability based on information provided by the insurer. It has also increased due to an appraisal and increase in coverage on the tank.
- More people have signed up for email billing so costs are down slightly for both postage and printing.
- 2023 is an audit exemption year.
- Administrative and operation costs with Three Lakes Water & Sanitation are increasing by 5% for 2023. The Intergovernmental Agreement will be renegotiated for 2024 and on.
- Construction and product costs have increased significantly resulting in repair and maintenance being over budget for this year. 2023 has been adjusted accordingly.
- One line break at \$10,000 (max available for payout) has been budgeted. We do not need to bill for the fund in 2023.
- \$200,000 is the maximum amount this budget will allow to be transferred to reserve to maintain 3-4 months of operating expenses in the Enterprise Fund. Target reserves is approximately \$1.5 million.

**Columbine Lake Water District  
2023 PROPOSED BUDGET**

ENTERPRISE GENERAL FUND	ACTUALS	ACTUALS	ESTIMATED	ESTIMATED YEAR END		BUDGET	PROPOSED
	2021	THRU SEPT	OCT - DEC	2022	Budget Balance	2022	2023
BEGINNING FUND BALANCE	253,722			245,406		137,059	219,708
Operating Revenue							
4005 · Water Use Fees	226,267	243,077	0	243,077	2,981	246,058	259,271
4007 · Late Payment Penalties	2,788	3,243	0	3,243	(743)	2,500	2,500
Non-Operating Revenue							
4010 · Connection Permits/Inspections	200	50	0	50	0	50	50
4020 · Tap Fees	5,000	0	0	0	5,000	5,000	5,000
4300 · Interest Earned	2,180	4,499	2,700	7,199	(5,199)	2,000	5,000
4900 · Miscellaneous Revenue	1,376	1,525	400	1,925	(1,500)	425	425
<b>Total Revenue</b>	<b>237,811</b>	<b>252,394</b>	<b>3,100</b>	<b>255,494</b>	<b>539</b>	<b>256,033</b>	<b>272,246</b>
ADMINISTRATIVE EXPENSES							
Board of Director Fees/Expenses	5,867	3,760	1,292	5,051	7,214	12,266	12,481
5042 · Election Expense	0	80	0	80	2,920	3,000	3,000
5047 · Business Insurance	5,168	4,948	0	4,948	205	5,153	5,443
5055 · Miscellaneous	3,073	2,000	0	2,000	1,100	3,100	100
5056 · Mileage Reimbursement to TLWSD	350	202	51	253	97	350	350
OFFICE EXPENSES	2,919	2,333	544	2,877	570	3,447	3,425
5065 · Professional Fees-Audit	2,100	11,320	0	11,320	0	11,320	3,200
5067 · Professional Fees-Legal	1,148	557	27	584	2,416	3,000	3,000
5072 · Three Lakes Admin Contract	28,742	21,924	7,308	29,232	0	29,232	30,696
<b>Total ADMINISTRATIVE EXPENSES</b>	<b>49,367</b>	<b>47,123</b>	<b>9,222</b>	<b>56,345</b>	<b>14,523</b>	<b>70,867</b>	<b>61,694</b>
OPERATIONS EXPENSES							
5136 · Dues/Training/Publications	100	300	0	300	0	300	300
5138 · Engineering	1,299	0	0	0	3,000	3,000	3,000
5152 · Miscellaneous - Operations	0	0	0	0	250	250	250
5182 · Three Lakes Operation Contract	30,656	23,292	8,208	31,500	4,332	35,832	37,380
5183 · Water Treatment	1,984	1,758	585	2,343	657	3,000	3,000
5190 · System Repair & Maintenance	11,074	32,780	6,000	38,780	(18,780)	20,000	40,000
5197 · Utilities	5,806	4,883	1,626	6,509	6	6,515	6,835
5198 · Water Lease	850	850	0	850	0	850	850
5199 · Water Testing	2,231	235	1,570	1,805	2,195	4,000	4,000
<b>Total OPERATIONS EXPENSES</b>	<b>54,000</b>	<b>64,098</b>	<b>17,989</b>	<b>82,087</b>	<b>(8,340)</b>	<b>73,747</b>	<b>95,615</b>
Capital Outlay							
DOLA Loan Payment	42,760	21,380	21,380	42,760	0	42,760	42,760
Contingency	0	0	0	0	10,000	10,000	10,000
Generator for Well House	0	0	0	0	0	45,000	0
Transfer to Reserve Fund	100,000	0	100,000	100,000	0	100,000	200,000
<b>TOTAL EXPENDITURES</b>	<b>246,127</b>	<b>132,601</b>	<b>148,591</b>	<b>281,192</b>	<b>16,182</b>	<b>342,374</b>	<b>410,069</b>
NET (REV - EXP)	(8,316)			(25,698)		(86,341)	(137,823)
ENDING FUND BALANCE	245,406			219,708		50,718	81,885

EMERGENCY WATER SVC LINE BREAK FUND	ACTUALS	ACTUALS	ESTIMATED	ESTIMATED YEAR END		BUDGET	PROPOSED
	2021	THRU SEPT	OCT - DEC	2022	Budget Balance	2022	2023
BEGINNING FUND BALANCE	100,943			100,943		101,920	90,943
Operating Revenue							
4006 · Emergency Pool	0	0	0	0	0	0	0
EXPENDITURES							
5194 · Homeowner's Emergency Pool	0	10,000	0	10,000	2,000	12,000	10,000
ENDING FUND BALANCE	100,943			90,943		89,920	80,943

RESERVE FUND	ACTUALS	ACTUALS	ESTIMATED	ESTIMATED YEAR END		BUDGET	PROPOSED
	2021	THRU SEPT	OCT - DEC	2022	Budget Balance	2022	2023
BEGINNING FUND BALANCE	203,642			303,642		403,642	403,642
REVENUE							
Transfer from Enterprise Fund	100,000	0	100,000	100,000	0	100,000	200,000
EXPENDITURES							
CONTINGENCY	0	0	0	0	0	0	0
ENDING FUND BALANCE	303,642			403,642		503,642	603,642



# INTERIM AD DRAFT

This is the proof of your ad scheduled to run in **Middle Park Times** on the dates indicated below. If changes are needed, please contact us prior to deadline at **(970) 887-3334**.

Notice ID: 6aCsgnHskkVHkXyiYQty | **Proof Updated: Oct. 04, 2022 at 09:36am MDT**  
Notice Name: 2023 Budget Notice - CLWD

**This is not an invoice. Below is an estimated price, and it is subject to change. You will receive an invoice with the final price upon invoice creation by the publisher.**

FILER	FILING FOR
Katie Nicholls	Middle Park Times
katie@threelakesws.com	
(970) 627-3683	

<b>Columns Wide: 1</b>	<b>Ad Class: Legals</b>
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10/13/2022: Other	12.65
Affidavit Fee	4.00

Subtotal	\$16.65
Tax %	0.00
Processing Fee	\$1.67
<b>Total</b>	<b>\$18.32</b>

**Columbine Lake Water District  
Notice of Budget**  
(Pursuant to 29-1-106, C.R.S.)

NOTICE is hereby given that a proposed budget has been submitted to the Columbine Lake Water District for the ensuing year of 2023; a copy of such proposed budget has been filed in the office of the Special District, where the same is available for public inspection online. Such proposed budget will be reviewed at a regular meeting of the Board of Directors on November 21, commencing at 3:00 pm. The proposed budget will be adopted at a regular meeting of the Board of Directors on December 12, commencing at 3:00 pm.

Any interested elector of the Columbine Lake Water District may inspect the proposed budget and file or register any objections thereto at any time prior to the final adoption of the budget.

Katie Nicholls  
Budget Officer  
**PUBLISHED IN THE MIDDLE PARK TIMES ON THURSDAY, OCTOBER 13, 2022.**



3:07 PM

11/03/22

**Columbine Lake Water District  
Check Detail  
October 2022**

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>ACH</b>	<b>10/04/2022</b>	<b>Colorado Mountain News Media</b>		<b>1005A - GENERAL</b>		<b>-18.32</b>
Bill		10/04/2022			5062 · Printing & Publications	-18.32	18.32
TOTAL						-18.32	18.32
<b>Bill Pmt -Check</b>	<b>ACH</b>	<b>10/04/2022</b>	<b>UNITED BUSINESS BANK</b>		<b>1005A - GENERAL</b>		<b>-30.00</b>
Bill		10/04/2022			5025 · Bank Service Charges	-30.00	30.00
TOTAL						-30.00	30.00
<b>Bill Pmt -Check</b>	<b>WIRE</b>	<b>10/04/2022</b>	<b>CWRPDA</b>		<b>1005A - GENERAL</b>		<b>-21,380.06</b>
Bill		09/30/2022			2505 · CWRPDA LOAN PAYABLE	-16,506.43	16,506.43
					5085 · CWRPDA LOAN INTEREST EXPENSE	-4,873.63	4,873.63
TOTAL						-21,380.06	21,380.06
<b>Bill Pmt -Check</b>	<b>6184</b>	<b>10/11/2022</b>	<b>Colorado Special Districts Property &amp; ...</b>		<b>1005A - GENERAL</b>		<b>-445.00</b>
Bill		09/30/2022			5047 · Business Insurance	-445.00	445.00
TOTAL						-445.00	445.00
<b>Bill Pmt -Check</b>	<b>6185</b>	<b>10/11/2022</b>	<b>Mountain Parks Electric</b>		<b>1005A - GENERAL</b>		<b>-384.35</b>
Bill		10/11/2022			5197 · Utilities	-384.35	384.35
TOTAL						-384.35	384.35
<b>Bill Pmt -Check</b>	<b>6186</b>	<b>10/11/2022</b>	<b>U S Treasury</b>		<b>1005A - GENERAL</b>		<b>-37.16</b>
Bill		10/11/2022			2010 · Social Security Tax Payable	-37.16	37.16
TOTAL						-37.16	37.16
<b>Bill Pmt -Check</b>	<b>6187</b>	<b>10/11/2022</b>	<b>SGS ACCUTEST, INC.</b>		<b>1005A - GENERAL</b>		<b>-3,249.36</b>
Bill		10/11/2022			5199 · Water Testing	-3,249.36	3,249.36
TOTAL						-3,249.36	3,249.36

3:07 PM

11/03/22

**Columbine Lake Water District  
Check Detail  
October 2022**

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>6188</b>	<b>10/11/2022</b>	<b>Three Lakes Water &amp; Sanitation District</b>		<b>1005A - GENERAL</b>		<b>-10,737.07</b>
Bill		10/11/2022		5072 · Three Lakes Admin Contract		-2,436.00	2,436.00
				5182 · Three Lakes Operation Contract		-2,588.00	2,588.00
				5190 · System Repair & Maintenance		-148.00	148.00
				5075 · Telephone		-97.53	97.53
				5075 · Telephone		-55.56	55.56
				5190 · System Repair & Maintenance		-5,269.87	5,269.87
				5199 · Water Testing		-35.00	35.00
				5062 · Printing & Publications		-4.94	4.94
				5062 · Printing & Publications		-0.23	0.23
				5060 · Postage/Box Rent		-3.42	3.42
				5056 · Mileage Reimbursement to TLWSD		-21.64	21.64
				5037 · Directors Fees and Expenses		-23.32	23.32
				5037 · Directors Fees and Expenses		-53.56	53.56
TOTAL						-10,737.07	10,737.07
<b>Bill Pmt -Check</b>	<b>6189</b>	<b>10/25/2022</b>	<b>MOSES, WITTEMYER, HARRISON &amp; ...</b>		<b>1005A - GENERAL</b>		<b>-8.10</b>
Bill		10/17/2022		5067 · Professional Fees-Legal		-8.10	8.10
TOTAL						-8.10	8.10

## Columbine Lake Water District Profit & Loss Budget Performance October 2022

	<u>Oct 22</u>	<u>Jan - Oct 22</u>	<u>% of Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4005 · Water Use Fees	0.00	243,077.22	98.79%	246,058.00
4006 · Emergency Pool	0.00	6,363.74	100.0%	0.00
4007 · Late Payment Penalties	0.00	3,243.17	129.73%	2,500.00
4010 · Connection Permits/Inspections	0.00	50.00	100.0%	50.00
4020 · Tap Fees	0.00	0.00	0.0%	5,000.00
4300 · Interest Earned	1,223.48	5,722.14	286.11%	2,000.00
4900 · Miscellaneous Revenue	0.00	1,525.00	358.82%	425.00
<b>Total Income</b>	<u>1,223.48</u>	<u>259,981.27</u>	<u>101.54%</u>	<u>256,033.00</u>
<b>Gross Profit</b>	1,223.48	259,981.27	101.54%	256,033.00
<b>Expense</b>				
5025 · Bank Service Charges	30.00	100.00		
5037 · Directors Fees and Expenses	76.88	3,082.54	44.04%	7,000.00
5038 · Social Security Tax	0.00	186.00	42.86%	434.00
5039 · Medicare Tax	0.00	43.50	42.65%	102.00
5040 · Dues/Seminars/Schooling	0.00	523.86	11.08%	4,730.00
5042 · Election Expense	0.00	79.88	2.66%	3,000.00
5047 · Business Insurance	0.00	5,393.00	104.66%	5,153.00
5055 · Miscellaneous	0.00	2,000.00	64.52%	3,100.00
5056 · Mileage Reimbursement to TLWSD	21.64	223.47	63.85%	350.00
5060 · Postage/Box Rent	3.42	374.94	62.49%	600.00
5061 · Office Supplies	0.00	280.00	93.33%	300.00
5062 · Printing & Publications	23.49	185.11	30.85%	600.00
5065 · Professional Fees-Audit	0.00	11,320.00	100.0%	11,320.00
5066 · Professional Fees- Consultants	0.00	0.00	0.0%	0.00
5067 · Professional Fees-Legal	8.10	565.10	18.84%	3,000.00
5072 · Three Lakes Admin Contract	2,436.00	24,360.00	83.33%	29,232.00
5075 · Telephone	153.09	1,672.67	85.91%	1,947.00
5085 · CWRPDA LOAN INTEREST EXPENSE	0.00	9,910.69		
5136 · OP-Dues/Training/Publications	0.00	300.00	100.0%	300.00
5138 · Engineering	0.00	0.00	0.0%	3,000.00

## Columbine Lake Water District Profit & Loss Budget Performance October 2022

	<u>Oct 22</u>	<u>Jan - Oct 22</u>	<u>% of Budget</u>	<u>Annual Budget</u>
5139 · Engineering Fees - Master Plan	0.00	0.00	0.0%	0.00
5152 · Miscellaneous - Operations	0.00	0.00	0.0%	250.00
5182 · Three Lakes Operation Contract	2,588.00	25,880.00	72.23%	35,832.00
5183 · Water Treatment	0.00	1,757.96	58.6%	3,000.00
5190 · System Repair & Maintenance	5,417.87	38,198.31	190.99%	20,000.00
5193 · Water Plant Repair & Maint	0.00	0.00	0.0%	0.00
5194 · Homeowner's Emergency Pool	0.00	16,363.74	100.0%	0.00
5197 · Utilities	384.35	5,267.05	80.85%	6,515.00
5198 · Water Lease	0.00	850.00	100.0%	850.00
5199 · Water Testing	3,284.36	3,519.36	87.98%	4,000.00
5250 · Reimbursed Expenses	0.00	15.00		
<b>Total Expense</b>	<u>14,427.20</u>	<u>152,452.18</u>	<u>105.42%</u>	<u>144,615.00</u>
<b>Net Ordinary Income</b>	-13,203.72	107,529.09	96.51%	111,418.00
<b>Other Income/Expense</b>				
<b>Other Income</b>				
4902 · DOLA GRANT FUNDS	0.00	0.00	0.0%	0.00
<b>Total Other Income</b>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.00</u>
<b>Other Expense</b>				
6200 · Loan Principal Payments	0.00	0.00	0.0%	42,760.00
<b>Total Other Expense</b>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>42,760.00</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>-42,760.00</u>
<b>Net Income</b>	<u><u>-13,203.72</u></u>	<u><u>107,529.09</u></u>	<u><u>156.62%</u></u>	<u><u>68,658.00</u></u>

**Columbine Lake Water District**  
**Balance Sheet Prev Year Comparison**  
**As of October 31, 2022**

	Oct 31, 22	Oct 31, 21	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1000 · ColoTrust Main Account	516,085.90	511,919.17	4,166.73	0.8%
1004 · Petty Cash	100.00	100.00	0.00	0.0%
1005 · United Business Bank Cash				
1005A · GENERAL	-68,245.40	-115,884.65	47,639.25	41.1%
1005B · EMERGENCY POOL FUND	100,942.95	100,942.95	0.00	0.0%
1005 · United Business Bank Cash - Other	-146,328.94	-106,329.17	-39,999.77	-37.6%
<b>Total 1005 · United Business Bank Cash</b>	-113,631.39	-121,270.87	7,639.48	6.3%
1007 · United Business Bank- Money Mkt	341,518.34	321,056.17	20,462.17	6.4%
<b>Total Checking/Savings</b>	744,072.85	711,804.47	32,268.38	4.5%
<b>Accounts Receivable</b>				
<b>A · Accounts Receivable</b>				
1030 · Accounts Receivable-User Fees	-3,629.46	-4,278.01	648.55	15.2%
1040 · Accounts Receivable-Emerg. Pool	5,862.20	0.00	5,862.20	100.0%
A · Accounts Receivable - Other	-467.24	13.00	-480.24	-3,694.2%
<b>Total A · Accounts Receivable</b>	1,765.50	-4,265.01	6,030.51	141.4%
<b>Total Accounts Receivable</b>	1,765.50	-4,265.01	6,030.51	141.4%
<b>Other Current Assets</b>				
1043 · A/R-County Certified	1,721.11	337.75	1,383.36	409.6%
<b>Total Other Current Assets</b>	1,721.11	337.75	1,383.36	409.6%
<b>Total Current Assets</b>	747,559.46	707,877.21	39,682.25	5.6%
<b>Fixed Assets</b>				
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	-1,676,454.03	-1,578,820.33	-97,633.70	-6.2%
<b>Total Fixed Assets</b>	1,333,846.19	1,431,479.89	-97,633.70	-6.8%
<b>TOTAL ASSETS</b>	<b>2,081,405.65</b>	<b>2,139,357.10</b>	<b>-57,951.45</b>	<b>-2.7%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2005 · Accounts Payable-Trade	0.00	21,380.06	-21,380.06	-100.0%
<b>Total Accounts Payable</b>	0.00	21,380.06	-21,380.06	-100.0%

**Columbine Lake Water District**  
**Balance Sheet Prev Year Comparison**  
**As of October 31, 2022**

	Oct 31, 22	Oct 31, 21	\$ Change	% Change
<b>Other Current Liabilities</b>				
2010 · Social Security Tax Payable	-37.16	0.00	-37.16	-100.0%
2100 · Payroll Liabilities	459.00	489.60	-30.60	-6.3%
2210 · Unearned User Fees	1,721.11	1,721.11	0.00	0.0%
<b>Total Other Current Liabilities</b>	2,142.95	2,210.71	-67.76	-3.1%
<b>Total Current Liabilities</b>	2,142.95	23,590.77	-21,447.82	-90.9%
<b>Long Term Liabilities</b>				
2505 · CWRPDA LOAN PAYABLE	470,856.51	503,706.54	-32,850.03	-6.5%
<b>Total Long Term Liabilities</b>	470,856.51	503,706.54	-32,850.03	-6.5%
<b>Total Liabilities</b>	472,999.46	527,297.31	-54,297.85	-10.3%
<b>Equity</b>				
3112 · Undesignated	609,681.16	583,078.85	26,602.31	4.6%
3113 · Net Investment - Capital Assets	891,195.94	891,195.94	0.00	0.0%
Net Income	107,529.09	137,785.00	-30,255.91	-22.0%
<b>Total Equity</b>	1,608,406.19	1,612,059.79	-3,653.60	-0.2%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,081,405.65</b>	<b>2,139,357.10</b>	<b>-57,951.45</b>	<b>-2.7%</b>

**Columbine Lake Water District**  
**Statement of Revenues & Expenses-Cash Basis**  
**October 2022**

	<u>Oct 22</u>	<u>Jan - Oct 22</u>
Ordinary Income/Expense		
Income		
4005 · Water Use Fees	0.00	240,437.30
4006 · Emergency Pool	0.00	1.60
4007 · Late Payment Penalties	0.00	3,138.73
4010 · Connection Permits/Inspections	0.00	50.00
4300 · Interest Earned	1,223.48	5,722.14
4900 · Miscellaneous Revenue	0.00	1,525.00
<b>Total Income</b>	<u>1,223.48</u>	<u>250,874.77</u>
Gross Profit	1,223.48	250,874.77
Expense		
5025 · Bank Service Charges	30.00	100.00
5037 · Directors Fees and Expenses	76.88	3,082.54
5038 · Social Security Tax	0.00	186.00
5039 · Medicare Tax	0.00	43.50
5040 · Dues/Seminars/Schooling	0.00	523.86
5042 · Election Expense	0.00	79.88
5047 · Business Insurance	445.00	5,393.00
5055 · Miscellaneous	0.00	2,000.00
5056 · Mileage Reimbursement to TLWSD	21.64	223.47
5060 · Postage/Box Rent	3.42	374.94
5061 · Office Supplies	0.00	280.00
5062 · Printing & Publications	23.49	185.11
5065 · Professional Fees-Audit	0.00	11,320.00
5067 · Professional Fees-Legal	8.10	565.10
5072 · Three Lakes Admin Contract	2,436.00	24,360.00
5075 · Telephone	153.09	1,672.67
5085 · CWRPDA LOAN INTEREST EXPENSE	4,873.63	9,910.69
5136 · OP-Dues/Training/Publications	0.00	300.00
5182 · Three Lakes Operation Contract	2,588.00	25,880.00
5183 · Water Treatment	0.00	1,757.96
5190 · System Repair & Maintenance	5,417.87	38,298.31
5194 · Homeowner's Emergency Pool	0.00	16,363.74
5197 · Utilities	384.35	5,267.05
5198 · Water Lease	0.00	850.00
5199 · Water Testing	3,284.36	3,519.36
5250 · Reimbursed Expenses	0.00	15.00
<b>Total Expense</b>	<u>19,745.83</u>	<u>152,552.18</u>
Net Ordinary Income	<u>-18,522.35</u>	<u>98,322.59</u>
Net Income	<u><u>-18,522.35</u></u>	<u><u>98,322.59</u></u>

# COLUMBINE WATER DISTRICT

## MONTHLY WATER USAGE

MONTH	Current year		Prev. Year	Yearly	Yearly
	TOTAL	Daily Avg.	TOTAL	%+or-	COMPARISON
Nov-21	781,380	26,046	1,605,668	-51	-824288
Dec-21	1,249,934	40,320	1,210,585	3	39349
Jan-22	1,688,725	54,475	1,407,059	20	281666
Feb-22	1,927,050	68,823	1,409,978	37	517072
Mar-22	2,098,341	67,688	1,802,805	16	295536
Apr-22	1,855,830	61,861	1,443,360	29	412470
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
<b>YTD TOTAL</b>	<b>17,340,234</b>		<b>16,943,787</b>	<b>2</b>	<b>396,447</b>