



# 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 17, 2025 – 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
2. Introduction of Public present
3. Acceptance of Minutes: October 20, 2025 meeting minutes
4. Matters Before the Board:
  - a. **PUBLIC HEARING:** 2026 Proposed Budget
  - b. Discussion: Newsletter
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 2025
  - b. Motion to approve the financial statements for October 2025
7. Superintendent Report: Water Usage Report for October 2025
8. District Manager Report

**NOTE: AGENDA SUBJECT TO CHANGE**



# COLUMBINE LAKE WATER DISTRICT



## RECORD OF PROCEEDINGS

### REGULAR BOARD MEETING OF THE BOARD OF DIRECTORS COLUMBINE LAKE WATER DISTRICT MONDAY, OCTOBER 20, 2025 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 Geoff Garner 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: Geoff Garner – President  
Scott Walter – Vice President  
Janna Sampson – Secretary/Treasurer  
Paul Johnson – Director  
Bryan Hochhalter – Director

Staff Present: Katie Nicholls – District Manager  
Mike Gibboni – Superintendent

#### 2. **INTRODUCTION OF PUBLIC PRESENT**

None.

#### 3. **ACCEPTANCE OF MINUTES**

By **MOTION**, second, and unanimous vote the September 15, 2025 meeting minutes were approved as presented.

#### 4. **MATTERS BEFORE THE BOARD**

- a. **PUBLIC HEARING: Resolution 2025-10-1; a resolution to certify delinquent accounts to the Grand County Treasurer's Office for collection on its tax rolls for nonpayment of rates, tolls, and charges as required by the District Rules and Regulations**

District Manager Nicholls outlined the certification procedure noting it is used in place of shutting off service. Following a brief discussion by **MOTION**, second, and unanimous vote the Board approved Resolution 2025-10-1; a resolution to certify delinquent accounts to the Grand County Treasurer's Office for collection on its tax rolls for nonpayment of rates, tolls, and charges as required by the District Rules and Regulations.

#### 5. **PUBLIC COMMENT**

None.

#### 6. **FINANCIAL REPORTS**

By **MOTION**, second, and unanimous vote the checklist for September 2025 were approved as presented. By **MOTION**, second, and unanimous vote, the financial documents for September 2025 were approved as presented.

#### 7. **SUPERINTENDENT REPORT**

Superintendent Mike Gibboni presented the water usage report.

Secretary/Treasurer Sampson inquired if the District tested for manganese, noting that the HOA pool may be showing issues with manganese. A discussion ensued regarding the matter with an agreement for Secretary/Treasurer Sampson to follow up with Staff should the tests show limits in excess of drinking water limits.

Director Johnson noted he felt that communication about the District could be better and getting the “good news” out would be beneficial. A lengthy discussion ensued around methods of getting information out, what people actually look at, and volunteers for putting together a newsletter to be distributed. The Board directed Staff to put a newsletter discussion on the agenda for the next meeting.

President Garner inquired into how the SDA conference went. Vice President Walters provided a brief overview. Discussion evolved to the current state and future needs of the system, need for an asset management plan for future funding needs, and timing for soliciting an engineer for work on the plan in 2027.

8. **DISTRICT MANAGER REPORT**

District Manager Nicholls stated the budget would be discussed next month at a public hearing. She reviewed the process again.

With no further business before the Board the meeting was adjourned at 4:00 p.m.

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Katie Nicholls, Recording Secretary

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Janna Sampson, Secretary/Treasurer



## COLUMBINE LAKE WATER DISTRICT

October 2, 2024

To: Board of Directors  
From: Katie Nicholls, District Manager  
RE: 2026 Proposed Budget

Attached is the proposed 2026 budget, it is also available on the website. We will **NOT** be reviewing the budget at the October 20<sup>th</sup> meeting. We will hold our first public hearing to REVIEW the budget on November 17<sup>th</sup>, and the public hearing to ADOPT the budget on December 15<sup>th</sup>. 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 increased at 7.7% per the Board's change. New rates will be \$90.66 flat rate and \$6.84 fixture rate. This is an increase of \$6.48 to the flat rate, and \$0.49 fixture rate.
- Interest earned has been decreasing since the beginning of the year, but steady around 4.3%. A total of 4% was applied for 2026.

### **EXPENSES**

- 12 board meetings were budgeted, this is down from the 14 budgeted last year.
- SDA conference and the regional workshop were budgeted for all members to attend if they would like.
- 2026 is not an election year.
- Business insurance was increased by 10% for property and liability insurance.
- Utilities were increased by 10% to 2025 actuals.
- 2025 is an audit year for the 2025 financials.
- Legal was returned to 2023 which allowed for actuals plus some extra.
- Administrative and operation costs with Three Lakes Water & Sanitation are increasing by 2.1 % CPI for 2026 per IGA. \$1,300 was added for 20 hours above and beyond administrative work, and \$3,000 for excess operations work.
- Systems repairs and maintenance was increased due to trending increases.
- Emergency Pool Fund: One line break at \$15,000 (max available for payout) has been budgeted. We will not bill in 2026 to replenish fund.
- \$135,000 is the maximum amount this budget will allow to be transferred to reserve to maintain 3-4 months of actual operating expenses in the Enterprise Fund.

# Columbine Lake Water District 2026 PROPOSED BUDGET

ENTERPRISE GENERAL FUND		ACTUALS	ACTUALS	ESTIMATED	ESTIMATED YEAR END		BUDGET	PROPOSED
		2024	THRU SEPT	OCT - DEC	2025	Budget Balance	2025	2026
BEGINNING FUND BALANCE		78,642			94,652		99,506	90,339
Operating Revenue								
4005 · Water Use Fees		271,034	215,822	72,948	288,770	78	288,848	311,676
4007 · Late Payment Penalties		6,133	1,278	360	1,638	862	2,500	1,600
Non-Operating Revenue								
4010 · Connection Permits/Inspections		0	50	0	50	0	50	50
4020 · Tap Fees		0	5,000	0	5,000	0	5,000	5,000
4300 · Interest Earned		45,571	29,060	9,300	38,360	15,640	54,000	36,800
4900 · Miscellaneous Revenue		0	0	0	0	400	400	200
Total Revenue		322,738	251,210	82,608	333,818	16,980	350,798	355,326
ADMINISTRATIVE EXPENSES								
Board of Director Fees/Expenses		8,638	2,772	2,941	5,713	7,263	12,976	12,382
5042 · Election Expense		5,111	1,619	0	1,619	3,381	5,000	0
5047 · Business Insurance		7,742	7,810	0	7,810	172	7,982	8,472
5055 · Miscellaneous		62	0	0	0	100	100	100
5056 · Mileage Reimbursement to TLWSD		436	262	66	328	22	350	400
OFFICE EXPENSES		3,239	1,998	922	2,920	505	3,425	3,425
5065 · Professional Fees-Audit		12,750	3,200	0	3,200	0	3,200	13,788
5067 · Professional Fees-Legal		35,392	599	30	629	34,371	35,000	5,000
5072 · Three Lakes Admin Contract		31,451	26,748	8,916	35,664	1,300	36,964	37,713
Total ADMINISTRATIVE EXPENSES		104,821	45,008	12,875	57,883	47,114	104,997	81,279
OPERATIONS EXPENSES								
5136 · Dues/Training/Publications		113	113	0	113	187	300	300
5138 · Engineering		1,083	0	0	0	3,000	3,000	3,000
5152 · Miscellaneous - Operations		0	51	0	51	199	250	250
5182 · Three Lakes Operation Contract		40,141	30,609	10,203	40,812	3,000	43,812	44,632
5183 · Water Treatment		3,116	2,299	687	2,986	314	3,300	3,300
5190 · System Repair & Maintenance		16,057	43,761	14,685	58,446	(18,446)	40,000	60,000
5197 · Utilities		6,311	6,166	2,067	8,233	(1,233)	7,000	9,100
5198 · Water Lease		850	850	0	850	0	850	850
5199 · Water Testing		1,371	5,890	105	5,995	(1,995)	4,000	7,400
Total OPERATIONS EXPENSES		69,042	89,741	27,747	117,488	(14,976)	102,512	128,832

**Columbine Lake Water District  
2026 PROPOSED BUDGET**

ENTERPRISE GENERAL FUND		ACTUALS	ACTUALS	ESTIMATED	ESTIMATED YEAR END		BUDGET	PROPOSED
		2024	THRU SEPT	OCT - DEC	2025	Budget Balance	2025	2026
Capital Outlay								
DOLA Loan Payment		42,750	21,380	21,380	42,760	0	42,760	42,760
Contingency		0	0	0	0	10,000	10,000	10,000
Transfer to Reserve Fund		90,115	0	120,000	120,000	0	120,000	135,000
TOTAL EXPENDITURES		306,728	156,129	182,002	338,131	42,138	380,269	397,871
NET (REV - EXP)		16,010			(4,313)		(29,471)	(42,545)
ENDING FUND BALANCE		94,652			90,339		70,036	47,794

EMERGENCY WATER SVC LINE BREAK FUND		ACTUALS	ACTUALS	ESTIMATED	ESTIMATED YEAR END		BUDGET	PROPOSED
		2024	THRU SEPT	OCT - DEC	2025	Budget Balance	2025	2026
BEGINNING FUND BALANCE		80,943			104,343		104,543	104,343
Operating Revenue								
4006 · Emergency Pool		23,400	0	0	0	0	0	0
EXPENDITURES								
5194 · Homeowner's Emergency Pool		0	0	0	0	15,000	15,000	15,000
ENDING FUND BALANCE		104,343			104,343		89,543	89,343

RESERVE FUND		ACTUALS	ACTUALS	ESTIMATED	ESTIMATED YEAR END		BUDGET	PROPOSED
		2024	THRU SEPT	OCT - DEC	2025	Budget Balance	2025	2026
BEGINNING FUND BALANCE		578,642			668,757		668,757	788,757
REVENUE								
Transfer from Enterprise Fund		90,115	0	120,000	120,000	0	120,000	135,000
EXPENDITURES								
CONTINGENCY		0	0	0	0	0	0	0
ENDING FUND BALANCE		668,757			788,757		788,757	923,757



## INTERIM AD DRAFT

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

Notice ID: HgW6wu8vHdqnhLlIeXkv | **Proof Updated: Oct. 02, 2025 at 04:51pm MDT**  
Notice Name: CLWD 2026 Proposed Budget

**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	Sky-Hi News and Middle Park
katie@threelakesws.com	Times
(970) 627-3683	

Columns Wide:	1	Ad Class: Legals
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Total Column Inches:	2.08
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Number of Lines:	25
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10/08/2025: Other	12.65
Affidavit Fee	10.00

Subtotal	\$22.65
Tax	\$0.00
Processing Fee	\$2.27
<b>Total</b>	<b>\$24.92</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 2026; 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 17, commencing at 3:00 pm. The proposed budget will be adopted at a regular meeting of the Board of Directors on December 15, 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 SKY-HI NEWS AND MIDDLE PARK TIMES ON WEDNESDAY, OCTOBER 8, 2025.**

4:45 PM

11/04/25

**Columbine Lake Water District**  
**Check Detail**  
**October 2025**

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	ACH	10/08/2025	COLUMN/CMNM		1005A - Operating		-25.48
Bill		10/08/2025			5062 - Printing & Publications	-25.48	25.48
TOTAL						-25.48	25.48
Bill Pmt -Check	ACH	10/10/2025	XCEL ENERGY		1005A - Operating		-55.91
Bill		09/23/2025			5197 - Utilities	-55.91	55.91
TOTAL						-55.91	55.91
Bill Pmt -Check	ACH	10/20/2025	Mountain Parks Electric		1005A - Operating		-386.14
Bill		10/01/2025			5197 - Utilities	-386.14	386.14
TOTAL						-386.14	386.14
Bill Pmt -Check	ACH	10/31/2025	Colorado Special Districts Property & ...		1005A - Operating		-7,465.00
Bill		10/20/2025			1070 - Prepaid Insurance	-7,465.00	7,465.00
TOTAL						-7,465.00	7,465.00
Bill Pmt -Check	6446	10/07/2025	MOSES, WITTEMYER, HARRISON & ...		1005A - Operating		-9.60
Bill		09/22/2025			5067 - Professional Fees-Legal	-9.60	9.60
TOTAL						-9.60	9.60
Bill Pmt -Check	6447	10/07/2025	PVS DX, INC		1005A - Operating		-2,024.01
Bill		09/17/2025			5183 - Water Treatment	-2,024.01	2,024.01
TOTAL						-2,024.01	2,024.01
Bill Pmt -Check	6448	10/07/2025	SGS ACCUTEST, INC.		1005A - Operating		-356.00
Bill		09/17/2025			5199 - Water Testing	-356.00	356.00
TOTAL						-356.00	356.00
Bill Pmt -Check	6451	10/07/2025	Three Lakes Water & Sanitation District		1005A - Operating		0.00
TOTAL						0.00	0.00



4:45 PM  
11/04/25

Columbine Lake Water District  
Check Detail  
October 2025

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	6452	10/07/2025	Three Lakes Water & Sanitation District		1005A · Operating		-4,987.43
Bill		10/07/2025			5072 · Three Lakes Admin Contract	-2,214.17	2,972.00
					5182 · Three Lakes Operation Contract	-2,423.53	3,253.00
					5190 · System Repair & Maintenance	-110.26	148.00
					5199 · Water Testing	-26.08	35.00
					5062 · Printing & Publications	-1.94	2.60
					5062 · Printing & Publications	-18.48	24.80
					5056 · Mileage Reimbursement to TLWSD	-21.90	29.40
					5060 · Postage/Box Rent	-55.13	74.00
					5075 · Telephone	-73.68	98.90
					5075 · Telephone	-42.26	56.72
TOTAL						-4,987.43	6,694.42

# Columbine Lake Water District

## Profit & Loss Budget Performance

October 2025

	<u>Oct 25</u>	<u>Jan - Oct 25</u>	<u>% of Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4005 · Water Use Fees	71,997.75	287,282.38	99.46%	288,848.00
4007 · Late Payment Penalties	108.30	1,340.61	53.62%	2,500.00
4010 · Connection Permits/Inspections	0.00	50.00	100.0%	50.00
4020 · Tap Fees	0.00	5,000.00	100.0%	5,000.00
4300 · Interest Earned	3,170.71	32,230.71	59.69%	54,000.00
4900 · Miscellaneous Revenue	0.00	0.00	0.0%	400.00
<b>Total Income</b>	<u>75,276.76</u>	<u>325,903.70</u>	<u>92.9%</u>	<u>350,798.00</u>
<b>Gross Profit</b>	75,276.76	325,903.70	92.9%	350,798.00
<b>Expense</b>				
5025 · Bank Service Charges	0.00	30.00		
5037 · Directors Fees and Expenses	0.00	3,449.72	49.28%	7,000.00
5038 · Social Security Tax	0.00	148.80	34.29%	434.00
5039 · Medicare Tax	0.00	34.80	34.12%	102.00
5040 · Dues/Seminars/Schooling	0.00	0.00	0.0%	5,440.00
5042 · Election Expense	0.00	1,618.87	32.38%	5,000.00
5047 · Business Insurance	0.00	0.00	0.0%	7,982.00
5055 · Miscellaneous	0.00	0.00	0.0%	100.00
5056 · Mileage Reimbursement to TLWSD	29.40	291.52	83.29%	350.00
5060 · Postage/Box Rent	-6.03	340.06	68.01%	500.00
5061 · Office Supplies	0.00	154.88	51.63%	300.00
5062 · Printing & Publications	52.88	301.37	60.27%	500.00
5065 · Professional Fees-Audit	0.00	3,200.00	100.0%	3,200.00
5067 · Professional Fees-Legal	0.00	598.60	1.71%	35,000.00
5072 · Three Lakes Admin Contract	2,972.00	26,748.00	72.36%	36,964.00
5075 · Telephone	155.62	1,404.59	66.1%	2,125.00
5085 · Interest Expense-CWRPDA	0.00	4,031.63		
5136 · OP-Dues/Training/Publications	0.00	113.00	37.67%	300.00
5138 · Engineering	0.00	0.00	0.0%	3,000.00
5152 · Miscellaneous - Operations	0.00	51.14	20.46%	250.00
5182 · Three Lakes Operation Contract	3,253.00	30,461.00	69.53%	43,812.00

# Columbine Lake Water District

## Profit & Loss Budget Performance

October 2025

	Oct 25	Jan - Oct 25	% of Budget	Annual Budget
5183 · Water Treatment	-1,706.99	2,242.10	67.94%	3,300.00
5190 · System Repair & Maintenance	148.00	43,909.38	109.77%	40,000.00
5197 · Utilities	386.14	6,551.99	93.6%	7,000.00
5198 · Water Lease	0.00	850.00	100.0%	850.00
5199 · Water Testing	35.00	5,925.40	148.14%	4,000.00
6560 · Payroll Expenses	0.00	9.84		
<b>Total Expense</b>	<b>5,319.02</b>	<b>132,466.69</b>	<b>63.84%</b>	<b>207,509.00</b>
<b>Net Ordinary Income</b>	<b>69,957.74</b>	<b>193,437.01</b>	<b>135.0%</b>	<b>143,289.00</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
6200 · Loan Principal Payments	0.00	0.00	0.0%	42,760.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>42,760.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>-42,760.00</b>
<b>Net Income</b>	<b>69,957.74</b>	<b>193,437.01</b>	<b>192.42%</b>	<b>100,529.00</b>

9:43 AM

11/10/25

Accrual Basis

# Columbine Lake Water District

## Balance Sheet Prev Year Comparison

As of October 31, 2025

	Oct 31, 25	Oct 31, 24	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1000 · ColoTrust Main Account	685,312.62	655,504.91	29,807.71	4.6%
1004 · Petty Cash	100.00	100.00	0.00	0.0%
1005 · United Business Bank Cash				
1005A · Operating	131,207.01	20,592.95	110,614.06	537.2%
1005 · United Business Bank Cash - Other	145.09	0.00	145.09	100.0%
<b>Total 1005 · United Business Bank Cash</b>	<b>131,352.10</b>	<b>20,592.95</b>	<b>110,759.15</b>	<b>537.9%</b>
1007 · United Business Bank- Money Mkt				
1007A · Emergency Pool Fund	80,943.00	80,943.00	0.00	0.0%
1007 · United Business Bank- Money Mkt - Other	153,538.47	175,669.51	-22,131.04	-12.6%
<b>Total 1007 · United Business Bank- Money Mkt</b>	<b>234,481.47</b>	<b>256,612.51</b>	<b>-22,131.04</b>	<b>-8.6%</b>
<b>Total Checking/Savings</b>	<b>1,051,246.19</b>	<b>932,810.37</b>	<b>118,435.82</b>	<b>12.7%</b>
<b>Accounts Receivable</b>				
<b>A · Accounts Recievable</b>				
1030 · Accounts Receivable-User Fees	7,492.93	1,831.28	5,661.65	309.2%
1040 · Accounts Receivable-Emerg. Pool	-551.54	-551.54	0.00	0.0%
<b>A · Accounts Recievable - Other</b>	<b>-723.46</b>	<b>-1,006.12</b>	<b>282.66</b>	<b>28.1%</b>
<b>Total A · Accounts Recievable</b>	<b>6,217.93</b>	<b>273.62</b>	<b>5,944.31</b>	<b>2,172.5%</b>
<b>Total Accounts Receivable</b>	<b>6,217.93</b>	<b>273.62</b>	<b>5,944.31</b>	<b>2,172.5%</b>
<b>Other Current Assets</b>				
1070 · Prepaid Insurance	14,830.00	0.00	14,830.00	100.0%
<b>Total Other Current Assets</b>	<b>14,830.00</b>	<b>0.00</b>	<b>14,830.00</b>	<b>100.0%</b>
<b>Total Current Assets</b>	<b>1,072,294.12</b>	<b>933,083.99</b>	<b>139,210.13</b>	<b>14.9%</b>
<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	-1,953,460.89	-1,863,369.48	-90,091.41	-4.8%
<b>Total Fixed Assets</b>	<b>1,056,839.33</b>	<b>1,146,930.74</b>	<b>-90,091.41</b>	<b>-7.9%</b>
<b>TOTAL ASSETS</b>	<b>2,129,133.45</b>	<b>2,080,014.73</b>	<b>49,118.72</b>	<b>2.4%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				

9:43 AM

11/10/25

Accrual Basis

**Columbine Lake Water District**  
**Balance Sheet Prev Year Comparison**  
**As of October 31, 2025**

	Oct 31, 25	Oct 31, 24	\$ Change	% Change
2005 · Accounts Payable-Trade	-1,076.99	13,338.43	-14,415.42	-108.1%
Total Accounts Payable	-1,076.99	13,338.43	-14,415.42	-108.1%
Other Current Liabilities				
2100 · Payroll Liabilities	377.04	780.30	-403.26	-51.7%
Total Other Current Liabilities	377.04	780.30	-403.26	-51.7%
Total Current Liabilities	-699.95	14,118.73	-14,818.68	-105.0%
Long Term Liabilities				
2505 · CWRPDA LOAN PAYABLE	385,815.72	403,164.15	-17,348.43	-4.3%
Total Long Term Liabilities	385,815.72	403,164.15	-17,348.43	-4.3%
Total Liabilities	385,115.77	417,282.88	-32,167.11	-7.7%
Equity				
3112 · Undesignated	840,996.73	772,369.06	68,627.67	8.9%
3113 · Net Investment - Capital Assets	709,583.94	709,583.94	0.00	0.0%
Net Income	193,437.01	180,778.85	12,658.16	7.0%
Total Equity	1,744,017.68	1,662,731.85	81,285.83	4.9%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,129,133.45</b>	<b>2,080,014.73</b>	<b>49,118.72</b>	<b>2.4%</b>

**Columbine Lake Water District**  
**Statement of Revenues & Expenses-Cash Basis**  
**October 2025**

	Oct 25	Jan - Oct 25
Ordinary Income/Expense		
Income		
4005 · Water Use Fees	71,402.16	262,735.78
4006 · Emergency Pool	47.78	113.21
4007 · Late Payment Penalties	419.73	1,528.35
4010 · Connection Permits/Inspections	0.00	50.00
4020 · Tap Fees	0.00	5,000.00
4300 · Interest Earned	3,170.71	32,230.71
Total Income	75,040.38	301,658.05
Gross Profit	75,040.38	301,658.05
Expense		
5025 · Bank Service Charges	0.00	30.00
5037 · Directors Fees and Expenses	0.00	3,449.72
5038 · Social Security Tax	0.00	148.80
5039 · Medicare Tax	0.00	34.80
5042 · Election Expense	0.00	1,673.87
5047 · Business Insurance	0.00	0.00
5056 · Mileage Reimbursement to TLWSD	29.40	354.52
5060 · Postage/Box Rent	42.92	394.53
5061 · Office Supplies	0.00	154.88
5062 · Printing & Publications	52.88	319.82
5065 · Professional Fees-Audit	0.00	3,200.00
5067 · Professional Fees-Legal	9.60	1,175.60
5072 · Three Lakes Admin Contract	2,972.00	29,720.00
5075 · Telephone	155.62	1,563.21
5085 · Interest Expense-CWRPDA	0.00	4,031.63
5136 · OP-Dues/Training/Publications	0.00	113.00
5152 · Miscellaneous - Operations	0.00	51.14
5182 · Three Lakes Operation Contract	3,253.00	33,862.00
5183 · Water Treatment	317.02	2,242.10
5190 · System Repair & Maintenance	148.00	43,909.38
5197 · Utilities	442.05	6,521.99
5198 · Water Lease	0.00	850.00
5199 · Water Testing	391.00	5,960.40
6560 · Payroll Expenses	0.00	9.84
Total Expense	7,813.49	139,771.23
Net Ordinary Income	67,226.89	161,886.82
Net Income	<b>67,226.89</b>	<b>161,886.82</b>

# COLUMBINE WATER DISTRICT

## MONTHLY WATER USAGE

MONTH	Current year		Prev. Year	Yearly	Yearly
	TOTAL	Daily Avg.	TOTAL	%+or-	COMPARISON
Nov-24	2,136,270	71,209	638,884	234	1497386
Dec-24	3,407,405	109,916	994,457	243	2412948
Jan-25	3,706,835	119,575	947,846	291	2758989
Feb-25	1,769,348	63,191	1,030,385	72	738963
Mar-25	1,390,174	44,844	1,355,289	3	34885
Apr-25	1,232,301	41,076	1,141,020	8	91281
May-25	765,204	24,684	778,799	-2	-13595
Jun-25	1,308,210	43,607	1,277,820	2	30390
Jul-24	1,595,023	53,167	1,765,388	-10	-170365
Aug-25	1,283,431	41,401	1,217,742	5	65689
Sep-25	814,350	27,145	1,032,270	-21	-217920
Oct-25	553,040	17,840	645,623	-14	-92583
YTD TOTAL	<u>19,961,591</u>		<u>12,825,523</u>	56	<u>7,136,068</u>