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, OCTOBER 20, 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: September 15, 2025 meeting minutes

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

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 September 2025
   b. Motion to approve the financial statements for September 2025

7. Superintendent Report: Water Usage Report for September 2025

8. District Manager Report

NOTE: AGENDA SUBJECT TO CHANGE

REGULAR BOARD MEETING OF THE BOARD OF DIRECTORS
COLUMBINE LAKE WATER DISTRICT
MONDAY, SEPTEMBER 15, 2025 2:30 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 2:37 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**
   Mary Johnson.

3. **ACCEPTANCE OF MINUTES**
   By **MOTION,** second, and unanimous vote the July 21, 2025 meeting minutes were approved as presented.

4. **MATTERS BEFORE THE BOARD**
   a. **PUBLIC HEARING: to receive public comment on a proposed increase in the quarterly user fees to be paid effective January 1, 2026**
   President Garner opened the public hearing there being no public comment he immediately closed the public hearing.

   b. **Resolution 2025-9-1; a resolution setting water service user fees**
   Director Johnson questioned how the increase was noticed. District Manager Nicholls explained the requirements and noted all were met. A discussion ensued regarding notice requirements and if additional requirements should be added. By consensus of the Board it was agreed the notice requirement were appropriate and in line with other special districts. By **MOTION**, second, and unanimous vote the Board approved Resolution 2025-9-1; a resolution setting water service user fees.

   c. **Consideration of engagement of Timothy Day CPA for 2025 financials accounting services**
   Following a brief discussion regarding accounting verses auditing services, by **MOTION**, second, and unanimous vote the Board engaged Timothy Day CPA for 2025 financial accounting services.

   d. **Motion to appoint District Manager Katie Nicholls as Budget Officer**

By **MOTION**, second, and unanimous vote the Board appointed District Manager Katie Nicholls as Budget Officer.

e. **Motion to appoint District Manager Katie Nicholls as Recording Secretary**
By **MOTION**, second, and unanimous vote the Board appointed District Manager Katie Nicholls as Recording Secretary.

5. **PUBLIC COMMENT**
None.

6. **FINANCIAL REPORTS**
By **MOTION**, second, and unanimous vote the checklists for July and August 2025 were approved as presented. By **MOTION,** second, and unanimous vote, the financial documents for July and August 2025 were approved as presented.

7. **SUPERINTENDENT REPORT**
Superintendent Mike Gibboni presented the water usage report. He noted that summer testing has been completed.

8. **DISTRICT MANAGER REPORT**
District Manager Nicholls stated fourth quarter billing will go out October 1, 2025, and the Board should work on whatever plan they were intending to help with the mass call influx from residents. A lengthy discussion ensued with Vice President Walter and Secretary/Treasurer Sampson volunteering to spearhead the issue.

With no further business before the Board the meeting was adjourned at 3:25 p.m.

______________________________ ______________________________

Katie Nicholls, Recording Secretary Janna Sampson, Secretary/Treasurer

COLUMBINE LAKE WATER DISTRICT
RESOLUTION NO. 2025-10-1

WHEREAS, the Columbine Lake Water District ("District") has the power to impose rates, tolls, and charges for services or facilities furnished by the District, Section 32-1-1001 (1)(j)(I), C.R.S.; and

WHEREAS, The District has established a policy of providing notice and an opportunity for a hearing prior to certifying any accounts for nonpayment of rates, tolls, and charges, to the Grand County Treasurer for collection on its tax rolls,

WHEREAS, certain properties have become delinquent in payment of their rates, tolls, and charges and the District has given notice and held a hearing to consider certification to the Grand County Treasurer for collection on its tax rolls.

WHEREAS, the Board of Directors has determined that certification to the Grand County Treasurer for collection on its tax rolls of accounts for nonpayment of rates, tolls, and charges is appropriate; and

WHEREAS, Section 32-1-1001(1)(j)(I), C.R.S., provides that all rates, tolls, and charges shall constitute a perpetual lien on and against the property served until paid.

BE IT THEREFORE RESOLVED BY THE BOARD OF DIRECTORS OF COLUMBINE LAKE WATER DISTRICT:

1. The District has given proper notice of and an opportunity for a hearing to the owners of the following properties to consider whether such accounts should be certified to the Grand County Treasurer for collection on its tax rolls, for nonpayment of rates, tolls, and charges, as required by the District's Rules and Regulations:

   a. SEE ATTACHED LIST

2. Those properties described in Paragraph No. 1 shall be certified to the Grand County Treasurer, pursuant to § 32-1-1101(1)(e), C.R.S., for collection on its tax rolls because of nonpayment of rates, tolls, and charges, and the same rates, tolls, and charges constitute a perpetual lien on and against the property served until paid. The Board finds that the accounts for all of such properties have been delinquent for at least six months and the delinquent amount is in excess of $150 per account. The District authorizes the County Treasurer add an additional penalty or fee to the certified amount, to be paid by such property owner or affected party to defray the costs of collection.

3. Notice shall be provided to the owners of all properties listed in Paragraph No. 1 as to the terms of this Resolution.

ADOPTED this 20th day of October, 2025.

COLUMBINE LAKE WATER DISTRICT

By: ______________________________
Geoff Garner, President
Board of Directors

ATTEST:

____
Janna Sampson, Secretary/Treasurer
Board of Directors

MUST BE CERTIFIED IN SCHEDULE NUMBER ORDER

District Name: Columbine Lake Water District ____ Date: 10-31-2025 _________
Schedule Number: ______________________ Received by Treasurer's Office: ___________

Assessed Owner: Dean and Julie Karikas ___________

Address: 1420 Sea Gull Drive South ________
St. Petersburg, FL 33707 _________

Legal Description: Subd: COLUMBINE LAKE L:37 B:7 _________________

Amount Certified: $414.42 _______ + $124.33 _________(30% Fee) = $538.75 ____________
Breakdown of amount by year delinquent: 2025-$414.42________________________________

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District Name: Columbine Lake Water District ____ Date: 10-31-2025 _________
Schedule Number: ______________________ Received by Treasurer's Office: ___________

Assessed Owner: Onken Family Trust Dated 1-30-15

Address: 22457 Meadow View Road _______
Morrison, CO 80465-2620 ________

Legal Description: Subd: COLUMBINE LAKE L:7 B:13 ________________

Amount Certified: $471.33 _______ + $141.40 _________(30% Fee) = $612.73 ____________
Breakdown of amount by year delinquent: 2025- $471.33 ________________________________

****

District Name: Columbine Lake Water District ____ Date: 10-31-2025 _________
Schedule Number: _______________________________ Received by Treasurer's Office: __

Assessed Owner: Tom and Judy Warren____________

Address: PO BOX 1367__________________
Grand Lake, CO 80447___________

Legal Description: COLUMBINE LAKE L:40 B:11 _____________________

Amount Certified: $529.62 _______ + $158.89 _________(30% Fee) = $688.51 ____________
Breakdown of amount by year delinquent: 2025 $529.62________________________________

E:/taxroll/specassm/formw&s

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District Name: Columbine Lake Water District ____ Date: 10-31-2025 _________
Schedule Number: ________________________________ Received by Treasurer's Office: __

Assessed Owner: John and Carrie Lee ______________

Address: 7719 Virgil Court ________________
Arvada, CO 80007 _______________

Legal Description: COLUMBINE LAKE L:72 B:6_______________________

Amount Certified: $554.61 _______ + $166.39 _________(30% Fee) = $721.00 ____________
Breakdown of amount by year delinquent: 2025 $554.61__________________________________

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District Name: Columbine Lake Water District ____ Date: 10-31-2025 _________
Schedule Number: ________________________________ Received by Treasurer's Office: __

Assessed Owner: Martin Ruble and Jana Miller______

Address: ________________________________

Legal Description: COLUMBINE LAKE L: 43 B:10_____________________

Amount Certified: $511.86 _______ + $153.56 _________(30% Fee) = $665.42 ____________
Breakdown of amount by year delinquent: 2025 $511.86__________________________________

District Name: Columbine Lake Water District ____ Date: 10-31-2025 _________
Schedule Number: ________________________________ Received by Treasurer's Office: __

Assessed Owner: Joyce E Bust ___________________

Address: PO BOX 745669________________
Arvada, CO 80006-5669__________

Legal Description: COLUMBINE LAKE L:29 B:14_____________________

Amount Certified: $540.53 _______ + $162.16 _________(30% Fee) = $72.69 _____________
Breakdown of amount by year delinquent: 2025 $540.53__________________________________

District Name: Columbine Lake Water District ____ Date: 10-31-2025 _________
Schedule Number: ________________________________ Received by Treasurer's Office: __

Assessed Owner: Michael and Gretchen Everett

Address: 7890 E 32nd Ave ________________
Denver, CO 80238 ______________

Legal Description: COLUMBINE LAKE L:101 B:8 ______________________

Amount Certified: $543.23 _______ + $162.97 _________(30% Fee) = $706.20 _____________
Breakdown of amount by year delinquent: 2025 $543.23 __________________________________

District Name: Columbine Lake Water District ____ Date: 10-31-2025 _________
Schedule Number: ________________________________ Received by Treasurer's Office: __

Assessed Owner: Deborah Hoover ________________

Address: 1230 Brown Tail Unit 107 ________
Bedford, TX 76022 ______________

Legal Description: COLUMBINE LAKE L: 30 592.91B:7 ________________

Amount Certified: $592.91 _______ + $177.88 _________(30% Fee) = $770.79 _____________
Breakdown of amount by year delinquent: 2025 $591.91 __________________________________

District Name: Columbine Lake Water District ____ Date: 10-31-2025 _________
Schedule Number: ________________________________ Received by Treasurer's Office: __

Assessed Owner: Kimberly Waldron and Michele Basche

Address: 2057 Clermont Street _____________
Denver, CO 80207-3737__________

Legal Description: COLUMBINE LAKE L:10 B:10 ______________________

Amount Certified: $704.17 _______ + $211.26 _________(30% Fee) = $915.43 _____________
Breakdown of amount by year delinquent: 2025 $ ____

District Name: Columbine Lake Water District ____ Date: 10-31-2025 _________
Schedule Number: ________________________________ Received by Treasurer's Office: __

Assessed Owner: Christopher Bonnett ______________

Address: PO BOX 2376___________________
Grand Lake, CO 80447____________

Legal Description: Subd: COLUMBINE LAKE L: 85B:6 __________________

Amount Certified: $706.08 _______ + $211.83 _________(30% Fee) = $917.91 ____________
Breakdown of amount by year delinquent: 2025 $706.08_________________________________

District Name: Columbine Lake Water District ____ Date: 10-31-2025 _________
Schedule Number: ________________________________ Received by Treasurer's Office: __

Assessed Owner: Robert and Jeanne Reddy _________

Address: PO BOX 1664___________________
Grand Lake, CO 80447____________

Legal Description: Subd: COLUMBINE LAKE L:48 B:3 __________________

Amount Certified: $723.59 _______ + $217.08 _________(30% Fee) = $940.67 ____________
Breakdown of amount by year delinquent: 2025 $723.59_________________________________

Columbine Lake Water District
Check Detail
September 2025

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	**ACH**	**09/10/2025**	**XCEL ENERGY**		**1005A · Operating**		**-56.54**
Bill		08/25/2025			5197 · Utilities	-56.54	56.54
TOTAL						-56.54	56.54
Bill Pmt -Check	**ACH**	**09/22/2025**	**Mountain Parks Electric**		**1005A · Operating**		**-433.86**
Bill		09/23/2025			5197 · Utilities	-433.86	433.86
TOTAL						-433.86	433.86
Bill Pmt -Check	**6440**	**09/09/2025**	**Perizzolo Excavating Inc.**		**1005A · Operating**		**-1,565.00**
Bill		09/04/2025			5190 · System Repair & Maintenance	-1,565.00	1,565.00
TOTAL						-1,565.00	1,565.00
Bill Pmt -Check	**6441**	**09/09/2025**	**Three Lakes Water & Sanitation District**		**1005A · Operating**		**-8,774.07**
Bill		09/09/2025			5072 · Three Lakes Admin Contract	-2,972.00	2,972.00
					5182 · Three Lakes Operation Contract	-3,253.00	3,253.00
					5182 · Three Lakes Operation Contract	-148.00	148.00
					5075 · Telephone	-98.90	98.90
					5075 · Telephone	-56.73	56.73
					5190 · System Repair & Maintenance	-1,608.34	1,608.34
					5190 · System Repair & Maintenance	-33.08	33.08
					5190 · System Repair & Maintenance	-198.81	198.81
					5190 · System Repair & Maintenance	-269.15	269.15
					5199 · Water Testing	-35.00	35.00
					5062 · Printing & Publications	-0.84	0.84
					5062 · Printing & Publications	-31.20	31.20
					5056 · Mileage Reimbursement to TLWSD	-22.40	22.40
					5060 · Postage/Box Rent	-46.62	46.62
TOTAL						-8,774.07	8,774.07
Paycheck	**6442**	**09/30/2025**	**GARNER, GEOFFRY W**		**1005A · Operating**		**-184.70**
					5037 · Directors Fees and Expenses	-200.00	200.00
					5038 · Social Security Tax	-12.40	12.40
					2100 · Payroll Liabilities	12.40	-12.40
					2100 · Payroll Liabilities	12.40	-12.40
					5039 · Medicare Tax	-2.90	2.90
					2100 · Payroll Liabilities	2.90	-2.90
					2100 · Payroll Liabilities	2.90	-2.90
TOTAL						-184.70	184.70

Columbine Lake Water District
Check Detail
September 2025

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Paycheck	**6443**	**09/30/2025**	**Johnson, Paul A**		**1005A · Operating**		**-184.70**
					5037 · Directors Fees and Expenses	-200.00	200.00
					6560 · Payroll Expenses	-0.44	0.44
					2100 · Payroll Liabilities	0.44	-0.44
					5038 · Social Security Tax	-12.40	12.40
					2100 · Payroll Liabilities	12.40	-12.40
					2100 · Payroll Liabilities	12.40	-12.40
					5039 · Medicare Tax	-2.90	2.90
					2100 · Payroll Liabilities	2.90	-2.90
					2100 · Payroll Liabilities	2.90	-2.90
					6560 · Payroll Expenses	-1.20	1.20
					2100 · Payroll Liabilities	1.20	-1.20
TOTAL						-184.70	184.70
Paycheck	**6444**	**09/30/2025**	**Sampson, Janna L**		**1005A · Operating**		**-184.70**
					5037 · Directors Fees and Expenses	-200.00	200.00
					6560 · Payroll Expenses	-0.44	0.44
					2100 · Payroll Liabilities	0.44	-0.44
					5038 · Social Security Tax	-12.40	12.40
					2100 · Payroll Liabilities	12.40	-12.40
					2100 · Payroll Liabilities	12.40	-12.40
					5039 · Medicare Tax	-2.90	2.90
					2100 · Payroll Liabilities	2.90	-2.90
					2100 · Payroll Liabilities	2.90	-2.90
					6560 · Payroll Expenses	-1.20	1.20
					2100 · Payroll Liabilities	1.20	-1.20
TOTAL						-184.70	184.70
Paycheck	**6445**	**09/30/2025**	**Walter, Scott J**		**1005A · Operating**		**-184.70**
					5037 · Directors Fees and Expenses	-200.00	200.00
					6560 · Payroll Expenses	-0.44	0.44
					2100 · Payroll Liabilities	0.44	-0.44
					5038 · Social Security Tax	-12.40	12.40
					2100 · Payroll Liabilities	12.40	-12.40
					2100 · Payroll Liabilities	12.40	-12.40
					5039 · Medicare Tax	-2.90	2.90
					2100 · Payroll Liabilities	2.90	-2.90
					2100 · Payroll Liabilities	2.90	-2.90
					6560 · Payroll Expenses	-1.20	1.20
					2100 · Payroll Liabilities	1.20	-1.20
TOTAL						-184.70	184.70

Columbine Lake Water District
Profit & Loss Budget Performance
September 2025

	Sep 25	Jan - Sep 25	% of Budget	Annual Budget
Ordinary Income/Expense				
Income				
4005 · Water Use Fees	154.03	215,822.92	74.72%	288,848.00
4007 · Late Payment Penalities	136.68	1,277.76	51.11%	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	3,146.45	29,060.00	53.82%	54,000.00
4900 · Miscellaneous Revenue	0.00	0.00	0.0%	400.00
Total Income	3,437.16	251,210.68	71.61%	350,798.00
Gross Profit	3,437.16	251,210.68	71.61%	350,798.00
Expense				
5025 · Bank Service Charges	0.00	30.00		
5037 · Directors Fees and Expenses	800.00	3,449.72	49.28%	7,000.00
5038 · Social Security Tax	49.60	148.80	34.29%	434.00
5039 · Medicare Tax	11.60	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	22.40	262.12	74.89%	350.00
5060 · Postage/Box Rent	46.62	346.09	69.22%	500.00
5061 · Office Supplies	0.00	154.88	51.63%	300.00
5062 · Printing & Publications	32.04	248.49	49.7%	500.00
5065 · Professional Fees-Audit	0.00	3,200.00	100.0%	3,200.00
5067 · Professional Fees-Legal	9.60	598.60	1.71%	35,000.00
5072 · Three Lakes Admin Contract	2,972.00	23,776.00	64.32%	36,964.00
5075 · Telephone	155.63	1,248.97	58.78%	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	3,401.00	27,208.00	62.1%	43,812.00

Columbine Lake Water District
Profit & Loss Budget Performance
September 2025

	Sep 25	Jan - Sep 25	% of Budget	Annual Budget
5183 · Water Treatment	2,024.01	3,949.09	119.67%	3,300.00
5190 · System Repair & Maintenance	3,674.38	43,761.38	109.4%	40,000.00
5197 · Utilities	489.77	6,165.85	88.08%	7,000.00
5198 · Water Lease	0.00	850.00	100.0%	850.00
5199 · Water Testing	391.00	5,890.40	147.26%	4,000.00
6560 · Payroll Expenses	4.92	9.84		
Total Expense	14,084.57	127,147.67	61.27%	207,509.00
Net Ordinary Income	-10,647.41	124,063.01	86.58%	143,289.00
Other Income/Expense				
Other Expense				
6200 · Loan Principal Payments	0.00	0.00	0.0%	42,760.00
Total Other Expense	0.00	0.00	0.0%	42,760.00
Net Other Income	0.00	0.00	0.0%	-42,760.00
Net Income	**-10,647.41**	**124,063.01**	**123.41%**	**100,529.00**

3:37 PM

10/07/25

Accrual Basis

Columbine Lake Water District
Balance Sheet Prev Year Comparison
As of September 30, 2025

	Sep 30, 25	Sep 30, 24	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · ColoTrust Main Account	682,846.80	652,724.69	30,122.11	4.6%
1004 · Petty Cash	100.00	100.00	0.00	0.0%
1005 · United Business Bank Cash				
1005A · Operating	74,278.61	5,132.52	69,146.09	1,347.2%
1005 · United Business Bank Cash - Other	508.11	0.00	508.11	100.0%
Total 1005 · United Business Bank Cash	74,786.72	5,132.52	69,654.20	1,357.1%
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	152,842.52	204,667.48	-51,824.96	-25.3%
Total 1007 · United Business Bank- Money Mkt	233,785.52	285,610.48	-51,824.96	-18.2%
Total Checking/Savings	991,519.04	943,567.69	47,951.35	5.1%
Accounts Receivable				
A · Accounts Recievable				
1030 · Accounts Receivable-User Fees	7,726.60	2,727.62	4,998.98	183.3%
1040 · Accounts Receivable-Emerg. Pool	-551.54	-551.54	0.00	0.0%
A · Accounts Recievable - Other	-723.46	-1,006.12	282.66	28.1%
Total A · Accounts Recievable	6,451.60	1,169.96	5,281.64	451.4%
Total Accounts Receivable	6,451.60	1,169.96	5,281.64	451.4%
Other Current Assets				
1070 · Prepaid Insurance	7,365.00	0.00	7,365.00	100.0%
Total Other Current Assets	7,365.00	0.00	7,365.00	100.0%
Total Current Assets	1,005,335.64	944,737.65	60,597.99	6.4%
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	-1,953,460.89	-1,863,369.48	-90,091.41	-4.8%
Total Fixed Assets	1,056,839.33	1,146,930.74	-90,091.41	-7.9%
TOTAL ASSETS	**2,062,174.97**	**2,091,668.39**	**-29,493.42**	**-1.4%**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				

Columbine Lake Water District
Balance Sheet Prev Year Comparison
As of September 30, 2025

	Sep 30, 25	Sep 30, 24	$ Change	% Change
2005 · Accounts Payable-Trade	1,338.53	-1,076.99	2,415.52	224.3%
Total Accounts Payable	1,338.53	-1,076.99	2,415.52	224.3%
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	1,715.57	-296.69	2,012.26	678.2%
Long Term Liabilities				
2505 · CWRPDA LOAN PAYABLE	385,815.72	420,340.21	-34,524.49	-8.2%
Total Long Term Liabilities	385,815.72	420,340.21	-34,524.49	-8.2%
Total Liabilities	387,531.29	420,043.52	-32,512.23	-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	124,063.01	189,671.87	-65,608.86	-34.6%
Total Equity	1,674,643.68	1,671,624.87	3,018.81	0.2%
TOTAL LIABILITIES & EQUITY	**2,062,174.97**	**2,091,668.39**	**-29,493.42**	**-1.4%**

Columbine Lake Water District

10/07/25

Statement of Revenues & Expenses-Cash Basis

September 2025

	Sep 25	Jan - Sep 25
Ordinary Income/Expense		
Income		
4005 · Water Use Fees	11,646.79	190,430.69
4006 · Emergency Pool	0.55	65.43
4007 · Late Payment Penalities	290.04	1,107.33
4010 · Connection Permits/Inspections	0.00	50.00
4020 · Tap Fees	0.00	5,000.00
4300 · Interest Earned	3,146.45	29,060.00
Total Income	15,083.83	225,713.45
Gross Profit	15,083.83	225,713.45
Expense		
5025 · Bank Service Charges	0.00	30.00
5037 · Directors Fees and Expenses	800.00	3,449.72
5038 · Social Security Tax	49.60	148.80
5039 · Medicare Tax	11.60	34.80
5042 · Election Expense	0.00	1,673.87
5047 · Business Insurance	0.00	0.00
5056 · Mileage Reimbursement to TLWSD	22.40	325.12
5060 · Postage/Box Rent	46.62	351.61
5061 · Office Supplies	0.00	154.88
5062 · Printing & Publications	32.04	266.94
5065 · Professional Fees-Audit	0.00	3,200.00
5067 · Professional Fees-Legal	0.00	1,166.00
5072 · Three Lakes Admin Contract	2,972.00	26,748.00
5075 · Telephone	155.63	1,407.59
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	3,401.00	30,609.00
5183 · Water Treatment	0.00	1,925.08
5190 · System Repair & Maintenance	3,674.38	43,761.38
5197 · Utilities	520.40	6,109.94
5198 · Water Lease	0.00	850.00
5199 · Water Testing	35.00	5,569.40
6560 · Payroll Expenses	4.92	9.84
Total Expense	11,725.59	131,987.74
Net Ordinary Income	3,358.24	93,725.71
Net Income	**3,358.24**	**93,725.71**

COLUMBINE WATER DISTRICT

MONTHLY WATER USAGE

	Current year		Prev. Year	Yearly	Yearly
MONTH	TOTAL	Daily Avg.	TOTAL	%+or-	COMPARISON
Oct-24	645,623	20,826	637,391	1	8232
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
YTD TOTAL	**20,054,174**		**12,817,291**	56	**7,236,883**