

AGENDA

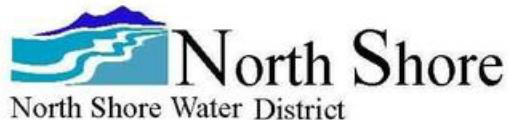
REGULAR BOARD MEETING OF THE BOARD OF DIRECTORS
NORTH SHORE WATER DISTRICT
WEDNESDAY, JANUARY 21, 2026 – 6:30 PM

***Join the meeting from your computer, tablet or smartphone at
<https://global.gotomeeting.com/join/152659421>
or dial in using your phone at 1 (866) 899-4679 Access Code: 152-659-421**

1. Call to Order: President Manship
2. Introduction of Public Present:
3. Acceptance of Minutes: December 10, 2025
4. Matters Before the Board:
 - a. Resolution 2026-1-1; a resolution designating public notice places
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 checklists for December 2025
 - b. Motion to approve the financial statements for December 2025
7. Superintendent Report:
 - a. Water Usage Report
8. District Manager Report:
 - a. February 18, 2026 Meeting – Cancel?

NOTE: AGENDA SUBJECT TO CHANGE
NEXT MEETING DATE: February 18, 2026



RECORD OF PROCEEDINGS

MINUTES OF REGULAR MEETING OF THE BOARD OF DIRECTORS NORTH SHORE WATER DISTRICT WEDNESDAY, DECEMBER 10, 2025 5:30 PM

1. **CALL TO ORDER:**

A regular meeting of the Board of Directors called to order by President Kevin Manship at 5:30 p.m. The meeting was held remotely.

Directors Present: Kevin Manship – President
Jeannie Wilkinson – Vice President
Deb Spencer – Secretary/Treasurer
Tim Good – Director
Jim Simoni - Director

Staff Present: Katie Nicholls – District Manager

2. **PUBLIC:**

None

3. **MINUTES:**

By **MOTION** and second, and unanimous vote, the November 19, 2025 meeting minutes were approved as presented.

4. **MATTERS BEFORE THE BOARD:**

a) **PUBLIC HEARING: 2026 Proposed Budget**

President Manship opened the public hearing. District Manager outlined a change in the budget to the office supplies line item, noting it is a new expense for financial software. There being no public present President Manship closed the public hearing.

b) **Resolution 2025-12-1; a resolution to adopt budget, set mill levies, and appropriate sums of money**

By **MOTION**, second, and unanimous vote the Board approved Resolution 2025-12-1; a resolution to adopt budget, set mill levies, and appropriate sums of money.

5. **PUBLIC COMMENT:**

None.

6. **FINANCIAL STATEMENTS:**

By **MOTION**, second, and unanimous vote, the checklist and financial statements for the month of November 2025 were approved.

7. **SUPERINTENDENT REPORT:**

Superintendent Gibboni reviewed the water report.

8. **DISTRICT MANAGER REPORT:**

District Manager Nicholls had nothing to report.

There being no further business to be brought before the Board, the meeting was adjourned at 5:35 p.m.

Katie Nicholls, Recording District Secretary

Deborah Spencer, Secretary/Treasurer

**NORTH SHORE WATER DISTRICT
RESOLUTION NO. 2026-1-1**

RESOLUTION DESIGNATING THE DISTRICT'S PUBLIC NOTICE PLACES

WHEREAS, North Shore Water District ("District") is a quasi-municipal corporation and special district duly organized and existing under the Constitution and laws of the State of Colorado; and

WHEREAS, Subsection 24-6-402(2)(c), C.R.S., requires Special Districts to designate annually at the District's first regular meeting of each calendar year, the public places within the boundaries of the District where notice will be posted. The notice shall be posted no less than twenty-four hours prior to the holding of the meeting and shall include specific agenda information where possible, and

WHEREAS, § 32-1-903(2), C.R.S., requires the District to provide notice of the time and place designated for all regular and special meetings in accordance with § 24-6-402(2)(c), C.R.S.; and

WHEREAS, § 24-6-402(2)(c)(III), C.R.S., permits notice of all public meetings to be posted twenty-four hours in advance of the meeting by electronically posting notice on the District's public website, with specific agenda information if available; and

WHEREAS, prior to electronically posting notice of meetings, the District shall designate a public place within its boundaries where it will post notice of a meeting at least twenty-four hours in advance when "it is unable to post a notice online in exigent or emergency circumstances such as a power outage or an interruption in internet service that prevents the public from accessing the notice online," § 24-6-402(2)(c)(III), C.R.S.; and

WHEREAS, prior to posting meeting notices on its website, the District shall provide its website address to the Department of Local Affairs, § 24-6-402(2)(c)(III), C.R.S.; and

WHEREAS, the Board has determined that it is in the best interest of the public and the District to post notice of its regular and special meetings on its website.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF
DIRECTORS OF THE DISTRICT THAT:**

1. The District designates its website at <https://northshorewd.colorado.gov/> as the location for posting notice of regular and special meetings.

2. The Board directs the District Manager to update the District's website to include a section that is easily accessible to the public where notice of meetings will be posted.

3. The District designates the US Post Office located at 520 Center Drive, Grand Lake, Colorado as the public place within its boundaries where it will physically post notice of special and regular meetings when posting electronically is not available.

4. The Board directs the District Manager to provide its website address to the Department of Local Affairs.

5. This Resolution is effective upon adoption.

ADOPTED this 21st day of January, 2026.

NORTH SHORE WATER DISTRICT

By: _____
Kevin Manship, President

ATTEST:

Deborah Spencer, Secretary/Treasurer

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NORTH SHORE WATER DISTRICT
Check Detail
December 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
Bill Pmt...	ACH	12/22/2025	MOUNTAIN PARKS ELECTRIC	405872000	1005 · United Business Bank Check...	
Bill		12/16/2025			5197 · Utilities	-269.02
TOTAL						-269.02
Bill Pmt...	2828	12/16/2025	MOSES, WITTEMYER, HARRISON ...		1005 · United Business Bank Check...	
Bill		12/16/2025		16851	5067 · Professional Fees-Legal	-9.60
TOTAL						-9.60
Bill Pmt...	2829	12/16/2025	PVS DX, INC		1005 · United Business Bank Check...	
Bill		11/19/2025		737004008-25	5183 · Water Treatment-Equip/Chemi...	-1,186.91
TOTAL						-1,186.91
Bill Pmt...	2830	12/16/2025	THREE LAKES WATER & SANITATI...		1005 · United Business Bank Check...	
Bill		12/16/2025		AD OP SM CEL LL Q LEAK DETECTION TEST BW COLOR MILEAGE	5072 · Three Lakes Admin Contract 5182 · Three Lakes Operation Contract 5182 · Three Lakes Operation Contract 5075 · Telephone 5075 · Telephone 1360 · Water System Improvements 5199 · Water Testing 5061 · Office Supplies 5061 · Office Supplies 5041 · Mileage Expense	-1,742.00 -2,140.00 -95.00 -98.90 -56.66 -3,277.50 -45.00 -0.04 -2.86 -18.20
TOTAL						-7,476.16
Paycheck	2831	12/31/2025	GOOD*, TIMOTHY R		1005 · United Business Bank Check...	
					5037a · Directors Payroll 5037b · Directors Payroll Taxes 2100 · Payroll Liabilities 2100 · Payroll Liabilities 5037b · Directors Payroll Taxes 2100 · Payroll Liabilities 2100 · Payroll Liabilities	-300.00 -18.60 18.60 18.60 -4.35 4.35 4.35
TOTAL						-277.05

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NORTH SHORE WATER DISTRICT
Check Detail
December 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
Paycheck	2832	12/31/2025	Manship, Kevin		1005 · United Business Bank Check...	
					5037a · Directors Payroll	-300.00
					5037b · Directors Payroll Taxes	-18.60
					2100 · Payroll Liabilities	18.60
					2100 · Payroll Liabilities	18.60
					5037b · Directors Payroll Taxes	-4.35
					2100 · Payroll Liabilities	4.35
					2100 · Payroll Liabilities	4.35
TOTAL						-277.05
Paycheck	2833	12/31/2025	SIMONI, JIM		1005 · United Business Bank Check...	
					5037a · Directors Payroll	-300.00
					5037b · Directors Payroll Taxes	-18.60
					2100 · Payroll Liabilities	18.60
					2100 · Payroll Liabilities	18.60
					5037b · Directors Payroll Taxes	-4.35
					2100 · Payroll Liabilities	4.35
					2100 · Payroll Liabilities	4.35
TOTAL						-277.05
Paycheck	2834	12/31/2025	SPENCER, DEBORAH		1005 · United Business Bank Check...	
					5037a · Directors Payroll	-300.00
					5037b · Directors Payroll Taxes	-18.60
					2100 · Payroll Liabilities	18.60
					2100 · Payroll Liabilities	18.60
					5037b · Directors Payroll Taxes	-4.35
					2100 · Payroll Liabilities	4.35
					2100 · Payroll Liabilities	4.35
TOTAL						-277.05
Paycheck	2835	12/31/2025	WILKINSON, JEANNIE C		1005 · United Business Bank Check...	
					5037a · Directors Payroll	-300.00
					5037b · Directors Payroll Taxes	-18.60
					2100 · Payroll Liabilities	18.60
					2100 · Payroll Liabilities	18.60
					5037b · Directors Payroll Taxes	-4.35
					2100 · Payroll Liabilities	4.35
					2100 · Payroll Liabilities	4.35

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NORTH SHORE WATER DISTRICT
Check Detail
December 2025

Type	Num	Date	Name	Memo	Account	Paid Amount
TOTAL						-277.05
Bill Pmt...	2836	12/30/2025	SDA SPECIAL DISTRICT ASSOC O...		1005 · United Business Bank Check...	
Bill		12/18/2025		2026 Dues	5040 · Dues & Fees	-362.78
TOTAL						-362.78

NORTH SHORE WATER DISTRICT
Profit & Loss Budget Performance
December 2025

	Dec 25	Jan - Dec 25	% of Budget	Annual Budget
Income				
4005 · Water Use Fees & Late Pymt Pen	247.00	123,964.87	100.02%	123,942.00
4010 · Permits-Connection/Inspection	0.00	50.00	200.0%	25.00
4090 · User Tap Fees	0.00	13,200.00	200.0%	6,600.00
4110 · Property Tax	5.31	4,525.33	269.21%	1,681.00
4120 · Specific Ownership Tax	7.10	90.18	90.18%	100.00
4130 · Delinquent Tax	0.35	1.82	36.4%	5.00
4300 · Interest Earned	1,344.37	15,823.21	101.43%	15,600.00
4310 · Interest County	0.00	56.45	1,129.0%	5.00
4900 · Miscellaneous Revenue	0.00	0.00	0.0%	300.00
Total Income	1,604.13	157,711.86	106.38%	148,258.00
Gross Profit	1,604.13	157,711.86	106.38%	148,258.00
Expense				
5030 · County Treasurer Fees	0.29	90.72	100.8%	90.00
5037a · Directors Payroll	1,500.00	4,200.00	70.0%	6,000.00
5037b · Directors Payroll Taxes	114.75	321.30	70.0%	459.00
5037c · Directors Expenses	0.00	247.50	5.8%	4,265.00
5040 · Dues & Fees	362.78	731.95	182.99%	400.00
5041 · Mileage Expense	18.20	342.96	114.32%	300.00
5042 · Election Expense	0.00	95.92	3.2%	3,000.00
5043 · Permits & Licenses	0.00	113.00	56.5%	200.00
5047 · Business Insurance	0.00	2,284.00	79.53%	2,872.00
5055 · Miscellaneous - Administration	0.00	55.96	55.96%	100.00
5060 · Postage/Box Rent	0.00	160.14	64.06%	250.00
5061 · Office Supplies	2.90	1,563.04	390.76%	400.00
5067 · Professional Fees-Legal	9.60	191.70	3.83%	5,000.00
5068 · Professional Fees - Auditor	0.00	12,700.00	100.79%	12,600.00
5072 · Three Lakes Admin Contract	1,742.00	21,241.00	93.99%	22,600.00
5075 · Telephone	155.56	2,029.21	95.49%	2,125.00
5152 · Operations-Misc. Expense	0.00	101.54	10.15%	1,000.00
5182 · Three Lakes Operation Contract	2,235.00	26,936.44	90.33%	29,820.00
5183 · Water Treatment-Equip/Chemicals	0.00	2,561.99	183.0%	1,400.00

NORTH SHORE WATER DISTRICT
Profit & Loss Budget Performance
December 2025

	Dec 25	Jan - Dec 25	% of Budget	Annual Budget
5191 · Repairs & Maintenance	0.00	0.00	0.0%	25,000.00
5192 · Shop Supplies	0.00	0.00	0.0%	200.00
5197 · Utilities	269.02	3,282.07	121.56%	2,700.00
5199 · Water Testing	45.00	2,934.20	97.81%	3,000.00
5400 · Loss on Equipment Disposal	0.00	20.00		
Total Expense	6,455.10	82,204.64	66.41%	123,781.00
	<u>-4,850.97</u>	<u>75,507.22</u>	<u>308.48%</u>	<u>24,477.00</u>

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Accrual Basis

NORTH SHORE WATER DISTRICT
Balance Sheet Prev Year Comparison
As of December 31, 2025

	Dec 31, 25	Dec 31, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1004 · United Business Bank Savings	124,662.02	160,473.83	-35,811.81	-22.3%
1005 · United Business Bank Checking	17,383.92	21,494.04	-4,110.12	-19.1%
1006 · CSAFE General Account	302,873.33	193,265.07	109,608.26	56.7%
Total Checking/Savings	444,919.27	375,232.94	69,686.33	18.6%
Accounts Receivable				
1030 · A/R - User Fees	5,976.02	10,004.51	-4,028.49	-40.3%
Total Accounts Receivable	5,976.02	10,004.51	-4,028.49	-40.3%
Other Current Assets				
1070 · Prepaid Insurance	2,802.00	0.00	2,802.00	100.0%
1043 · A/R - County Certified	5,562.29	1,916.62	3,645.67	190.2%
1060 · Property Tax Receivable	1,681.00	1,681.00	0.00	0.0%
Total Other Current Assets	10,045.29	3,597.62	6,447.67	179.2%
Total Current Assets	460,940.58	388,835.07	72,105.51	18.5%
Fixed Assets				
1350 · Water Rights	4,200.00	4,200.00	0.00	0.0%
1360 · Water System Improvements				
1362 · Original Cost - Water System	1,502,650.00	1,502,650.00	0.00	0.0%
1361 · A/D - Water System Improvements	-668,459.91	-668,459.91	0.00	0.0%
1360 · Water System Improvements - Other	3,277.50	0.00	3,277.50	100.0%
Total 1360 · Water System Improvements	837,467.59	834,190.09	3,277.50	0.4%
Total Fixed Assets	841,667.59	838,390.09	3,277.50	0.4%
TOTAL ASSETS	1,302,608.17	1,227,225.16	75,383.01	6.1%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2005 · Accounts Payable-Trade	0.00	139.51	-139.51	-100.0%
Total Accounts Payable	0.00	139.51	-139.51	-100.0%
Other Current Liabilities				
2100 · Payroll Liabilities	643.92	628.62	15.30	2.4%
2200 · Deferred Revenue	1,681.00	1,681.00	0.00	0.0%
Total Other Current Liabilities	2,324.92	2,309.62	15.30	0.7%

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Accrual Basis

NORTH SHORE WATER DISTRICT
Balance Sheet Prev Year Comparison
As of December 31, 2025

	Dec 31, 25	Dec 31, 24	\$ Change	% Change
Total Current Liabilities	2,324.92	2,449.13	-124.21	-5.1%
Total Liabilities	2,324.92	2,449.13	-124.21	-5.1%
Equity				
3000 · Investment in Fixed Assets	838,390.09	838,390.09	0.00	0.0%
1110 · Unrestricted	386,385.94	337,664.17	48,721.77	14.4%
Net Income	75,507.22	48,721.77	26,785.45	55.0%
Total Equity	1,300,283.25	1,224,776.03	75,507.22	6.2%
TOTAL LIABILITIES & EQUITY	<u>1,302,608.17</u>	<u>1,227,225.16</u>	<u>75,383.01</u>	<u>6.1%</u>

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Accrual Basis

NORTH SHORE WATER DISTRICT
Statement of Revenue & Expense
December 2025

	Dec 25	Jan - Dec 25
Income		
4005 · Water Use Fees & Late Pymt Pen	247.00	123,964.87
4010 · Permits-Connection/Inspection	0.00	50.00
4090 · User Tap Fees	0.00	13,200.00
4110 · Property Tax	5.31	4,525.33
4120 · Specific Ownership Tax	7.10	90.18
4130 · Delinquent Tax	0.35	1.82
4300 · Interest Earned	1,344.37	15,823.21
4310 · Interest County	0.00	56.45
Total Income	1,604.13	157,711.86
Gross Profit	1,604.13	157,711.86
Expense		
5030 · County Treasurer Fees	0.29	90.72
5037a · Directors Payroll	1,500.00	4,200.00
5037b · Directors Payroll Taxes	114.75	321.30
5037c · Directors Expenses	0.00	247.50
5040 · Dues & Fees	362.78	731.95
5041 · Mileage Expense	18.20	342.96
5042 · Election Expense	0.00	95.92
5043 · Permits & Licenses	0.00	113.00
5047 · Business Insurance	0.00	2,284.00
5055 · Miscellaneous - Administration	0.00	55.96
5060 · Postage/Box Rent	0.00	160.14
5061 · Office Supplies	2.90	1,563.04
5067 · Professional Fees-Legal	9.60	191.70
5068 · Professional Fees - Auditor	0.00	12,700.00
5072 · Three Lakes Admin Contract	1,742.00	21,241.00
5075 · Telephone	155.56	2,029.21
5152 · Operations-Misc. Expense	0.00	101.54
5182 · Three Lakes Operation Contract	2,235.00	26,936.44
5183 · Water Treatment-Equip/Chemicals	0.00	2,561.99
5197 · Utilities	269.02	3,282.07
5199 · Water Testing	45.00	2,934.20
5400 · Loss on Equipment Disposal	0.00	20.00
Total Expense	6,455.10	82,204.64
Net Income	-4,850.97	75,507.22

NORTH SHORE WATER & SANITATION DISTRICT

MONTHLY WATER USAGE

MONTH	Current year TOTAL	Daily Avg.	Prev. Year TOTAL	Yearly %+or-	Yearly COMPARISON	Outfall Daily Avg
Jan-25	728,086	23,486	446,079	63	282007	9391
Feb-25	783,216	27,972	358,930	118	424286	8366
Mar-25	578,356	18,656	382,960	51	195396	10221
Apr-25	504,750	16,825	350,678	44	154072	10187
May-25	697,593	22,503	513,153	36	184440	7291
Jun-25	1,154,785	38,492	1,163,520	-1	-8735	6433
Jul-25	1,360,993	43,903	1,305,813	4	55180	9666
Aug-25	1,370,293	44,203	1,082,768	27	287525	10495
Sep-25	1,089,750	36,325	945,642	15	144108	12921
Oct-25	1,172,916	37,836	583,353	101	589563	10270
Nov-25	845,640	28,188	474,107	78	371533	9733
Dec-25	935,890	30,190	547,039	71	388851	7311
YTD TOTAL	<u>11,222,268</u>		<u>8,154,042</u>	38	<u>3,068,226</u>	