

**UNITED WATER & SANITATION DISTRICT
ELBERT COUNTY, COLORADO**

ANNUAL REPORT FOR FISCAL YEAR 2025

Pursuant to the Service Plan of United Water & Sanitation District (the “District”), the District hereby submits the following annual report for the year ending December 31, 2025.

a. Boundary changes of the District.

There were no boundary changes made or proposed during the reporting period.

b. Intergovernmental Agreements entered into or proposed.

In 2025, the District entered into the following IGA, attached hereto as **Exhibit A**: Intergovernmental Agreement for Emergency Use of Water by and between United Water & Sanitation District, Platte River Metropolitan District, South Beebe Draw Metropolitan District, Weld Adams Water Development Authority and Platte Valley Fire Protection District.

c. Changes or proposed changes in the District’s policies.

No changes or proposed changes in the District’s Policies occurred during the reporting period.

d. Changes or proposed changes in the District’s operations.

No proposed changes to the District’s operations are anticipated at this time.

e. Any changes in the financial status of the District, including revenue projection or operating costs.

A copy of the District’s 2026 budget is attached hereto as **Exhibit A**. This budget shows the District’s actual year-end financial status for 2025, the projected status for the year ending December 31, 2025, and the budget for 2026.

f. A summary of any litigation involving the District.

Under Colorado law, any change of water rights is adjudicated through a specialized District Water Court. Such water rights cases are not traditional civil actions in that no damages or any other civil judgments may be entered by the District Water Court. Therefore, these court actions cannot result in any monetary judgment or other civil judgment other than the adjudication of the change of water rights requested. In addition, statements of opposition in various applications filed by other parties seeking changes of water rights and usage are of the same nature as the District’s applications, but from the inverse side. At issue in those cases are the terms and conditions that will be imposed on the changes of water rights sought by other parties. In Colorado, participation in water

court applications is considered to be standard business proceedings. During the reporting period the District continued to develop its water supply system, and was both an active applicant and an objector in various water rights cases as described above.

g. Proposed plans for the year immediately following the year summarized in the annual report.

Proposed plans for 2026 include, without limitation, water acquisition, and the construction, operation and maintenance of facilities and various capital projects funded by various Water Activity Enterprises as shown in the budget attached hereto as **Exhibit A**.

h. Status of construction of public improvements.

The District's construction of water storage facilities and water carriage systems and structures is ongoing.

i. The current assessed valuation in the District.

The current assessed valuation of the District \$1,410.

j. Nature of services or improvements that the District provides, including potable water or sewer services.

The District provides for the construction, operation and maintenance of water, sewer and storm drainage facilities. The District provides water to various special districts and municipalities throughout the State and serves as a wholesaler of water. The District has no residents and does not provide any services directly to individuals.

k. Access information to obtain a copy of the rules and regulations adopted by the Board.

The District has not adopted any rules or regulations.

l. A list of facilities or improvements constructed by the District that were conveyed or dedicated to the county or municipality.

No facilities or improvements were dedicated to the County during 2025.

m. A copy of the current year's budget.

A copy of the current year's budget is attached hereto as **Exhibit A**.

n. A copy of the audited financial statements, if required by the "Colorado Local Government Audit Law", part 6 of article 1 of title 29, or the application for exemption from audit, as applicable.

The final 2025 audited financial statements are not presently available and will be provided when they become available.

- o. Notice of any uncured defaults existing for more than ninety days under any debt instrument of the special district.**

The District does not have any uncured defaults existing for more than ninety days under any debt instrument of the special district.

- p. Any inability of the special district to pay its obligations as they come due under any obligation which continues beyond a ninety-day period.**

The District does not have any inability to pay its obligations as they come due under any obligation which continues beyond a ninety-day period.

EXHIBIT A

2026 Budget Resolution is available at this [link](#).