



Accountant's Financial Statement Preparation Report

BOARD OF DIRECTORS  
CASTLE PINES NORTH METROPOLITAN DISTRICT

I have prepared the accompanying balance sheet of the Castle Pines North Metropolitan District as of December 31, 2016 and August 31, 2017 and the related statements of revenues and expenditures for the years then ended for the Castle Pines North Metropolitan District. I have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Substantially all of the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

A handwritten signature in black ink, appearing to read "B. Campbell", is written over a faint horizontal line.

Brendan Campbell, CPA  
September 12, 2017

**CASTLE PINES NORTH METRO. DISTRICT  
BALANCE SHEET  
DECEMBER 31, 2016 AND AUGUST 31, 2017**

	<b>GENERAL FUND - CTF-FIN CORP 2015 COP FUND - DEBT SERVICE</b>	
	<b>Audited Actual 12/31/2016</b>	<b>Unaudited Actual 8/31/2017</b>
<b>Assets</b>		
Current Assets		
Cash & Investments	\$ 1,498,761	\$ 3,108,599
Restricted Cash - Debt	2,402,228	4,171,132
Prepaid Expense	107,346	-
Cash with County Treasurer	50,727	76,481
2015 CoP Fund - UMB	616,962	617,408
Colotrust, CTF	355,117	124,227
UMB, Debt Related	72	75
Property Taxes Receivable	4,837,090	24,783
<b>Total Current Assets</b>	<b><u>\$ 9,868,302</u></b>	<b><u>\$ 8,122,705</u></b>
Long Term Assets		
Net Capital Assets	\$ 65,040,990	\$ 65,040,990
<b>Total Long Term Assets</b>	<b><u>\$ 65,040,990</u></b>	<b><u>\$ 65,040,990</u></b>
<b>Total Assets</b>	<b><u>\$ 74,909,292</u></b>	<b><u>\$ 73,163,695</u></b>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	\$ 89,180	\$ 41,549
Accrued Benefit Leave	19,039	19,039
Deferred Property Taxes	4,837,090	24,783
<b>Total Current Liabilities</b>	<b><u>\$ 4,945,309</u></b>	<b><u>\$ 85,370</u></b>
Long Term Liabilities		
Bonds Payable - GO Bonds	\$ 1,760,000	\$ 1,760,000
Certificates of Participation - Series 2015	20,945,000	20,945,000
<b>Total Long Term Liabilities</b>	<b><u>\$ 22,705,000</u></b>	<b><u>\$ 22,705,000</u></b>
<b>Total Liabilities</b>	<b><u>\$ 27,650,309</u></b>	<b><u>\$ 22,790,370</u></b>
<b>Fund Equity</b>		
Investment in Fixed Assets	\$ 42,335,990	\$ 42,335,990
Fund Balance		
Restricted - Debt, Project	2,402,228	4,171,132
Restricted - CTF	355,117	124,227
Restricted - Emergency Reserve	118,316	165,057
Unassigned	2,047,332	3,576,920
<b>Total Fund Equity</b>	<b><u>\$ 47,258,983</u></b>	<b><u>\$ 50,373,325</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$ 74,909,292</u></b>	<b><u>\$ 73,163,695</u></b>

**CASTLE PINES NORTH METRO. DISTRICT  
BALANCE SHEET  
DECEMBER 31, 2016 AND AUGUST 31, 2017**

ENTERPRISE FUNDS		
	Audited Actual 12/31/2016	Unaudited Actual 8/31/2017
<b>Assets</b>		
Current Assets		
Cash and Investments	\$ 1,954,406	\$ 1,258,186
Restricted Cash - CWCB Escrow	361,642	-
Restricted Cash - Capital Reserves	8,893,405	12,838,909
Receivables	747,721	1,218,513
Total Current Assets	<u>\$ 11,957,174</u>	<u>\$ 15,315,608</u>
Long Term Assets		
Capital Assets	\$ 51,210,280	\$ 51,210,280
Total Long Term Assets	<u>\$ 51,210,280</u>	<u>\$ 51,210,280</u>
Total Assets	<u><u>\$ 63,167,454</u></u>	<u><u>\$ 66,525,888</u></u>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	\$ 295,237	\$ 109,270
Retainage	21,002	21,002
Accrued Benefit Leave	25,065	25,065
Total Current Liabilities	<u>\$ 341,304</u>	<u>\$ 155,337</u>
Long-Term Liabilities		
Accrued Pension Liability	\$ 660,823	\$ 660,823
CWCB Loan Payable - CRMC	-	10,538
Total Long-term Liabilities	<u>\$ 660,823</u>	<u>\$ 671,361</u>
Total Liabilities	<u><u>\$ 1,002,127</u></u>	<u><u>\$ 826,698</u></u>
<b>Fund Equity</b>		
Investment in Fixed Assets	\$ 51,210,280	\$ 51,210,280
Unrestricted	1,700,000	1,650,000
Fund Balance		
Restricted - Debt	361,642	-
Restricted - Future Capital Needs	8,893,405	12,838,909
Total Fund Equity	<u>\$ 62,165,327</u>	<u>\$ 65,699,190</u>
<b>Total Liabilities &amp; Fund Equity</b>	<u><u>\$ 63,167,454</u></u>	<u><u>\$ 66,525,888</u></u>

**Castle Pines North Metro. District**  
**Statement of Revenues & Expenditures with Budgets**

	Modified Accrual Budgetary Basis					
	Audited Actual 12/31/2016	Adopted Budget 12/31/2017	Projected Balance 12/31/2017	Unaudited Actual 8/31/2017	Budget Through 8/31/2017	Variance Through 8/31/2017
<b>General Fund</b>						
<b>Revenue</b>						
<b>Revenue - General Fund</b>						
General Property Tax	\$2,984,267	\$2,993,639	\$2,993,639	\$2,979,595	\$2,977,859	\$1,735
Specific Ownership Tax	\$599,784	\$386,967	\$500,000	\$347,548	\$257,978	\$89,570
Interest Earnings	\$19,153	\$11,541	\$30,000	\$18,877	\$7,694	\$11,183
Farm Land Revenue	\$40,000	\$40,200	\$40,200	\$15,000	\$15,000	\$0
Oil Royalty Revenue	\$5,433	\$7,752	\$45,000	\$39,062	\$5,168	\$33,894
Misc. Revenue	\$24,754	\$22,000	\$35,000	\$31,835	\$14,667	\$17,169
Cell Phone Lease Revenue	\$71,112	\$65,981	\$65,981	\$46,782	\$43,987	\$2,795
<b>Total Revenue - General Fund</b>	<b>\$3,744,503</b>	<b>\$3,528,080</b>	<b>\$3,709,820</b>	<b>\$3,478,699</b>	<b>\$3,322,354</b>	<b>\$156,346</b>
<b>Total Revenue</b>	<b>\$3,744,503</b>	<b>\$3,528,080</b>	<b>\$3,709,820</b>	<b>\$3,478,699</b>	<b>\$3,322,354</b>	<b>\$156,346</b>
<b>Expenditures - Administrative</b>						
<b>Expenditures -Salaries &amp; Benefits</b>						
Salaries - Salaried	\$118,046	\$121,463	\$121,463	\$80,461	\$80,976	\$514
Salaries - Hourly	\$12,773	\$12,226	\$12,226	\$8,829	\$8,151	(\$678)
Salaries - OT	\$0	\$0	\$0	\$207	\$0	(\$207)
PERA Employer Contribution	\$17,725	\$18,315	\$18,315	\$12,233	\$12,210	(\$22)
Unemployment Insurance Taxes	\$368	\$401	\$401	\$258	\$401	\$143
Workman Comp Insurance	\$834	\$918	\$290	\$290	\$918	\$627
Employer Contr. Health Ins.	\$16,500	\$18,081	\$18,081	\$12,043	\$12,054	\$11
Employer Contr. Medicare	\$1,876	\$1,938	\$1,938	\$1,295	\$1,292	(\$2)
PERA Matchmaker Contribution	\$3,881	\$4,011	\$4,011	\$2,679	\$2,674	(\$5)
<b>Total Expenditures - Administrative</b>	<b>\$172,003</b>	<b>\$177,353</b>	<b>\$176,726</b>	<b>\$118,294</b>	<b>\$118,675</b>	<b>\$381</b>
<b>Expenditures - Other</b>						
Director Compensation	\$6,945	\$8,800	\$7,624	\$3,944	\$5,867	\$1,923
Accounting and Payroll	\$62,027	\$70,175	\$65,175	\$38,775	\$46,783	\$8,008
Auditing	\$18,500	\$19,000	\$19,000	\$19,000	\$19,000	\$0
Legal Services	\$126,669	\$115,500	\$115,500	\$62,881	\$77,000	\$14,119
Software Support	\$50,717	\$37,544	\$37,544	\$21,782	\$25,029	\$3,247
Consulting Svcs - Communications	\$54,225	\$147,800	\$147,800	\$93,276	\$98,533	\$5,257
Consulting Svcs - Comm. Events	\$6,749	\$6,000	\$6,000	\$80	\$4,000	\$3,920
Consulting Svcs - Website Maint.	\$0	\$5,000	\$5,000	\$0	\$1,000	\$1,000
Consulting Svcs - Public Relations	\$39,364	\$39,000	\$39,000	\$22,775	\$26,000	\$3,225
Telephone	\$11,553	\$12,500	\$12,500	\$6,037	\$8,333	\$2,297
Building Utilities	\$12,187	\$16,500	\$16,500	\$9,513	\$11,000	\$1,487
Trash Removal	\$4,875	\$4,450	\$4,450	\$2,523	\$2,967	\$444
Prof Memberships/Subscr	\$4,814	\$4,500	\$4,500	\$3,784	\$3,000	(\$784)
Prof Education/Conferences	\$2,723	\$5,500	\$5,500	\$2,107	\$3,667	\$1,560
Postage & Freight	\$2,230	\$3,000	\$3,000	\$1,000	\$2,000	\$1,000
Printing & Copying	\$13,605	\$15,000	\$15,000	\$8,400	\$10,000	\$1,600
Office Supplies	\$3,826	\$9,500	\$3,000	\$1,316	\$6,333	\$5,017
Insurance	\$8,279	\$9,193	\$9,218	\$9,218	\$9,193	(\$25)
County Treasurer Collection	\$44,823	\$44,905	\$44,905	\$44,699	\$44,668	(\$31)

**Castle Pines North Metro. District**  
**Statement of Revenues & Expenditures with Budgets**

	Modified Accrual Budgetary Basis					
	Audited Actual 12/31/2016	Adopted Budget 12/31/2017	Projected Balance 12/31/2017	Unaudited Actual 8/31/2017	Budget Through 8/31/2017	Variance Through 8/31/2017
Building Cleaning Expenses	\$7,361	\$9,600	\$7,200	\$3,851	\$6,400	\$2,549
Miscellaneous Expenses	\$13,586	\$7,500	\$7,500	\$2,911	\$5,000	\$2,089
Election Expenses	\$16,351	\$0	\$83	\$83	\$0	(\$83)
Equipment Rental	\$559	\$1,000	\$1,000	\$540	\$667	\$127
Office Furniture/Equipment	\$3,472	\$3,000	\$3,000	\$89	\$2,000	\$1,911
Vehicle Repair & Maint.	\$1,766	\$2,000	\$6,000	\$5,518	\$1,333	(\$4,185)
Vehicle Fuel Expense	\$1,066	\$1,700	\$1,700	\$625	\$1,133	\$508
Office Equipment R & M	\$872	\$4,700	\$4,700	\$2,363	\$3,133	\$770
Building R & M	\$8,010	\$9,000	\$5,000	\$2,235	\$6,000	\$3,765
Ditch/Land Operating Expenses	\$77,227	\$0	\$0	\$0	\$0	\$0
Building Expenses/Supplies	\$2,356	\$3,500	\$3,500	\$1,772	\$2,333	\$561
<b>Total Expenditures - Other</b>	<b>\$606,737</b>	<b>\$615,866</b>	<b>\$600,899</b>	<b>\$371,098</b>	<b>\$432,373</b>	<b>\$61,275</b>
<b>Total</b>	<b>\$778,741</b>	<b>\$793,220</b>	<b>\$777,624</b>	<b>\$489,392</b>	<b>\$551,048</b>	<b>\$61,656</b>
<b>Expenditures - Parks &amp; Open Space</b>						
<b>Expenditures - Salaries &amp; Benefits</b>						
Salaries - Salaried	\$154,355	\$215,467	\$178,084	\$109,789	\$143,644	\$33,856
Salaries - Hourly	\$19,364	\$22,224	\$28,009	\$14,997	\$14,816	(\$181)
PERA Employer Contrib	\$21,691	\$32,564	\$27,404	\$16,476	\$21,709	\$5,233
Unemployment Insurance Taxes	\$503	\$713	\$545	\$353	\$475	\$123
Workman Comp Insurance	\$4,194	\$9,227	\$9,227	\$2,975	\$9,227	\$6,252
Employer Contrib Health Ins	\$43,645	\$82,918	\$55,042	\$36,137	\$55,279	\$19,142
Employer Contrib Medicare	\$2,388	\$3,447	\$2,900	\$1,744	\$2,298	\$554
PERA Matchmaker Contrib	\$5,665	\$7,131	\$5,610	\$3,459	\$4,754	\$1,295
<b>Total Expenditures - Salaries &amp; Benefits</b>	<b>\$251,804</b>	<b>\$373,690</b>	<b>\$306,821</b>	<b>\$185,929</b>	<b>\$252,202</b>	<b>\$66,274</b>
<b>Expenditures - Other</b>						
Other Consulting Services	\$0	\$2,500	\$2,500	\$0	\$0	\$0
Software Support	\$600	\$2,000	\$2,000	\$600	\$1,333	\$733
Telephone/Alarms	\$3,094	\$3,800	\$3,800	\$562	\$2,533	\$1,972
Prof Memberships/Subscr	\$669	\$400	\$400	\$250	\$267	\$17
Prof Education/Conferences	\$671	\$3,000	\$3,000	\$1,146	\$2,000	\$854
Insurance	\$30,135	\$36,771	\$36,578	\$36,578	\$36,771	\$193
Vehicle R & M	\$4,101	\$7,500	\$7,500	\$4,391	\$5,000	\$609
Vehicle Fuel Expense	\$2,711	\$5,000	\$5,000	\$1,838	\$3,333	\$1,495
Irrigation Expense	\$230,315	\$190,000	\$230,000	\$187,474	\$126,667	(\$60,808)
Storm Drainage Expense	\$10,060	\$25,000	\$25,000	\$7,996	\$16,667	\$8,670
Grounds Maintenance Contract - ARK	\$60,253	\$85,000	\$85,000	\$57,034	\$56,667	(\$367)
Grounds Maintenance - Pest Control	\$0	\$5,000	\$5,000	\$0	\$3,333	\$3,333
Grounds Maintenance - Tree Pruning/Rem	\$33,691	\$40,000	\$40,000	\$14,793	\$26,667	\$11,874
Grounds Maintenance Contract - Valley Cr	\$104,634	\$125,000	\$125,000	\$100,791	\$100,000	(\$791)
Grounds Maintenance Contract - Flowers	\$23,181	\$12,000	\$12,000	\$11,357	\$8,000	(\$3,357)
Grounds Operating Supplies	\$2,271	\$10,000	\$10,000	\$6,398	\$6,667	\$269
Grounds R&M - Landscape	\$203,303	\$210,000	\$210,000	\$175,051	\$168,000	(\$7,051)
Grounds R&M - Trail Repair	\$100,080	\$0	\$0	\$0	\$0	\$0
Grounds R&M - Slope Repair	\$25,000	\$25,000	\$25,000	\$0	\$0	\$0

**Castle Pines North Metro. District**  
**Statement of Revenues & Expenditures with Budgets**

	Modified Accrual Budgetary Basis					
	Audited Actual 12/31/2016	Adopted Budget 12/31/2017	Projected Balance 12/31/2017	Unaudited Actual 8/31/2017	Budget Through 8/31/2017	Variance Through 8/31/2017
Grounds R&M - Other	\$87,456	\$85,000	\$80,000	\$29,519	\$47,222	\$17,703
Grounds R&M - Electrical	\$0	\$0	\$7,500	\$7,355	\$0	(\$7,355)
Electricity Parks/Open Space	\$48,174	\$48,516	\$48,516	\$25,113	\$32,344	\$7,231
Holiday Lighting	\$10,245	\$14,000	\$13,875	\$13,875	\$14,000	\$125
Parks Services	\$9,904	\$9,000	\$9,000	\$6,101	\$6,000	(\$101)
<b>Total Expenditures - Other</b>	<b>\$990,550</b>	<b>\$944,487</b>	<b>\$986,669</b>	<b>\$688,223</b>	<b>\$663,470</b>	<b>(\$24,752)</b>
<b>Expenditures - Capital</b>						
Architecture Design Master Pln	\$3,500	\$5,000	\$5,000	\$0	\$0	\$0
Vehicle Purchase	\$34,389	\$35,000	\$3,617	\$3,617	\$35,000	\$31,383
Transp Equip Utility Vehicle	\$0	\$60,000	\$53,667	\$53,667	\$60,000	\$6,333
Trail Additions	\$0	\$83,000	\$83,000	\$59,040	\$55,333	(\$3,707)
<b>Total Expenditures - Capital</b>	<b>\$37,889</b>	<b>\$183,000</b>	<b>\$145,284</b>	<b>\$116,325</b>	<b>\$150,333</b>	<b>\$34,009</b>
<b>Total Expenditures - Parks &amp; Open Space</b>	<b>\$1,280,243</b>	<b>\$1,501,177</b>	<b>\$1,438,774</b>	<b>\$990,476</b>	<b>\$1,066,006</b>	<b>\$75,530</b>
<b>Other Revenues &amp; Expenditures</b>						
Other Revenues & Expenditures						
Base Rental Expense	\$1,234,728	\$1,236,246	\$1,235,706	\$424,139	\$424,653	\$514
Transfer to Debt Service	\$10,000	\$6,313	\$6,313	\$0	\$0	\$0
Proceeds From Sales of Assets	\$7,900	\$14,000	\$0	\$0	\$14,000	(\$14,000)
<b>Total Other Revenues &amp; Expenditures</b>	<b>(\$1,236,828)</b>	<b>(\$1,228,559)</b>	<b>(\$1,242,019)</b>	<b>(\$424,139)</b>	<b>(\$410,653)</b>	<b>(\$13,486)</b>
<b>Total Other Revenues &amp; Expenditures</b>	<b>(\$1,236,828)</b>	<b>(\$1,228,559)</b>	<b>(\$1,242,019)</b>	<b>(\$424,139)</b>	<b>(\$410,653)</b>	<b>(\$13,486)</b>
<b>Change in Fund Balance</b>	<b>\$448,692</b>	<b>\$5,125</b>	<b>\$251,403</b>	<b>\$1,574,693</b>	<b>\$1,294,647</b>	<b>\$280,046</b>

**Castle Pines North Metro. District**  
**Statement of Revenues & Expenditures with Budgets**

	Modified Accrual Budgetary Basis					
	Audited Actual 12/31/2016	Adopted Budget 12/31/2017	Projected Balance 12/31/2017	Unaudited Actual 8/31/2017	Budget Through 8/31/2017	Variance Through 8/31/2017
<b>Conservation Trust Fund</b>						
<b>Revenues</b>						
<b>Revenues - CTF</b>						
Lottery Proceeds	\$52,436	\$48,000	\$48,000	\$22,202	\$24,000	(\$1,798)
Earnings on Deposits & Interest	\$2,432	\$769	\$2,600	\$1,470	\$513	\$957
<b>Total Revenues</b>	<b>\$54,868</b>	<b>\$48,769</b>	<b>\$50,600</b>	<b>\$23,672</b>	<b>\$24,513</b>	<b>(\$841)</b>
<b>Total Revenues</b>	<b>\$54,868</b>	<b>\$48,769</b>	<b>\$50,600</b>	<b>\$23,672</b>	<b>\$24,513</b>	<b>(\$841)</b>
<b>Expenditures</b>						
<b>Expenditures - CTF</b>						
Parks, Rec, and Open Space Additions	\$57,367	\$305,126	\$305,126	\$253,013	\$305,126	\$52,112
<b>Total Expenditures</b>	<b>(\$57,367)</b>	<b>(\$305,126)</b>	<b>(\$305,126)</b>	<b>(\$253,013)</b>	<b>(\$305,126)</b>	<b>(\$52,112)</b>
<b>Total Expenditures</b>	<b>(\$57,367)</b>	<b>(\$305,126)</b>	<b>(\$305,126)</b>	<b>(\$253,013)</b>	<b>(\$305,126)</b>	<b>(\$52,112)</b>
<b>Change in Fund Balance</b>	<b>(\$2,499)</b>	<b>(\$256,357)</b>	<b>(\$254,526)</b>	<b>(\$229,341)</b>	<b>(\$280,613)</b>	<b>\$51,272</b>

**Castle Pines North Metro. District**  
**Statement of Revenues & Expenditures with Budgets**

	Modified Accrual Budgetary Basis					
	Audited Actual 12/31/2016	Adopted Budget 12/31/2017	Projected Balance 12/31/2017	Unaudited Actual 8/31/2017	Budget Through 8/31/2017	Variance Through 8/31/2017
<b>2015 CoP Special Revenue Fund</b>						
<b>Revenues</b>						
<b>Revenues - 2015 CoPs</b>						
Base Rental Revenue	\$1,234,728	\$1,236,246	\$1,235,706	\$424,139	\$424,653	(\$514)
Interest on 2015 CoP s	\$78	\$60	\$600	\$515	\$40	\$475
<b>Total Revenues</b>	<b>\$1,234,806</b>	<b>\$1,236,306</b>	<b>\$1,236,306</b>	<b>\$424,653</b>	<b>\$424,693</b>	<b>(\$40)</b>
<b>Total Revenues</b>	<b>\$1,234,806</b>	<b>\$1,236,306</b>	<b>\$1,236,306</b>	<b>\$424,653</b>	<b>\$424,693</b>	<b>(\$40)</b>
<b>Expenditures</b>						
<b>Expenditures - 2015 CoPs</b>						
2015 CoP Principal	\$370,000	\$390,000	\$390,000	\$0	\$0	\$0
2015 CoP Interest	\$861,806	\$843,306	\$843,306	\$421,653	\$421,653	\$0
Trustee/Other Fees - CoPs	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0
<b>Total Expenditures</b>	<b>\$1,234,806</b>	<b>\$1,236,306</b>	<b>\$1,236,306</b>	<b>\$424,653</b>	<b>\$424,653</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>\$1,234,806</b>	<b>\$1,236,306</b>	<b>\$1,236,306</b>	<b>\$424,653</b>	<b>\$424,653</b>	<b>\$0</b>
<b>Change in Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40</b>	<b>(\$40)</b>



**Castle Pines North Metro. District**  
**Statement of Revenues & Expenditures with Budgets**

	Modified Accrual Budgetary Basis					
	Audited Actual 12/31/2016	Adopted Budget 12/31/2017	Projected Balance 12/31/2017	Unaudited Actual 8/31/2017	Budget Through 8/31/2017	Variance Through 8/31/2017
<b>Debt Service Fund</b>						
<b>Revenues</b>						
<b>Revenues</b>						
General Property Tax	\$3,455,467	\$1,843,451	\$1,843,451	\$1,834,990	\$1,833,735	\$1,256
Interest Earnings	\$2,487	\$4	\$4	(\$11)	\$3	(\$13)
Hidden Pointe Metro District	\$134,028	\$18,988	\$18,988	\$0	\$18,988	(\$18,988)
Transfer from General fund	\$10,000	\$6,313	\$6,313	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$3,601,982</b>	<b>\$1,868,756</b>	<b>\$1,868,756</b>	<b>\$1,834,979</b>	<b>\$1,852,725</b>	<b>(\$17,746)</b>
<b>Total Revenues</b>	<b>\$3,601,982</b>	<b>\$1,868,756</b>	<b>\$1,868,756</b>	<b>\$1,834,979</b>	<b>\$1,852,725</b>	<b>(\$17,746)</b>
<b>Expenditures</b>						
<b>Expenditures</b>						
County Treas. Collection Fees	\$51,901	\$27,652	\$27,652	\$27,525	\$27,506	(\$19)
Bond Prin. Reduc 2006 A	\$1,395,000	\$1,760,000	\$1,760,000	\$0	\$0	\$0
Bond Interest 2006 A	\$134,088	\$74,800	\$74,800	\$37,400	\$37,400	\$0
Bond Interest 2006 B	\$96,275	\$0	\$0	\$0	\$0	\$0
Bond Paying Fees/Charges	\$2,300	\$2,300	\$2,300	\$1,150	\$1,150	\$0
Rating Fees	\$0	\$5,300	\$5,300	\$0	\$0	\$0
Bond Prin. Reduc 2006 B	\$1,930,000	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$3,609,563</b>	<b>\$1,870,052</b>	<b>\$1,870,052</b>	<b>\$66,075</b>	<b>\$66,056</b>	<b>(\$19)</b>
<b>Total</b>	<b>\$3,609,563</b>	<b>\$1,870,052</b>	<b>\$1,870,052</b>	<b>\$66,075</b>	<b>\$66,056</b>	<b>(\$19)</b>
<b>Change in Fund Balance</b>	<b>(\$7,582)</b>	<b>(\$1,295)</b>	<b>(\$1,295)</b>	<b>\$1,768,904</b>	<b>\$1,786,669</b>	<b>(\$17,765)</b>

**Castle Pines North Metro. District**  
**Statement of Revenues & Expenditures with Budgets**

	Modified Accrual Budgetary Basis					
	Audited Actual 12/31/2016	Adopted Budget 12/31/2017	Projected Balance 12/31/2017	Unaudited Actual 8/31/2017	Budget Through 8/31/2017	Variance Through 8/31/2017
<b>Water Enterprise Fund</b>						
<b>Water Operating Revenues</b>						
<b>Water Operating Revenues</b>						
Water Service Revenue	\$2,651,580	\$2,517,447	\$2,741,762	\$1,945,592	\$1,873,675	\$71,918
Golf Course Water Delivery	\$120,961	\$177,650	\$190,000	\$130,482	\$118,433	\$12,049
Customer Charges - Water Activity	\$412,754	\$430,655	\$430,655	\$287,972	\$287,103	\$869
Water Late Fees	\$22,871	\$25,000	\$25,000	\$14,342	\$16,667	(\$2,325)
Reimbursable Inclusion Costs	\$260,217	\$100,000	\$550,000	\$512,916	\$66,667	\$446,249
Inspection Fee	\$650	\$3,500	\$25,000	\$30,391	\$2,333	\$28,057
Misc. Income	\$29,770	\$25,000	\$40,000	\$36,883	\$25,000	\$11,883
Bulk Water Sales	\$12,726	\$7,500	\$11,000	\$8,055	\$5,000	\$3,055
Ditch Right Revenue	\$0	\$0	\$2,310	\$2,310	\$0	\$2,310
<b>Total</b>	<b>\$3,511,528</b>	<b>\$3,286,752</b>	<b>\$4,015,727</b>	<b>\$2,968,943</b>	<b>\$2,394,878</b>	<b>\$574,065</b>
<b>Total Water Operating Revenues</b>	<b>\$3,511,528</b>	<b>\$3,286,752</b>	<b>\$4,015,727</b>	<b>\$2,968,943</b>	<b>\$2,394,878</b>	<b>\$574,065</b>
<b>Water Operating Expenses</b>						
<b>Salaries &amp; Benefits</b>						
Salaries Salaried	\$148,997	\$154,177	\$154,177	\$102,787	\$102,785	(\$2)
Salaries Hourly	\$13,794	\$13,204	\$13,204	\$9,535	\$8,803	(\$732)
Salaries OT	\$18,254	\$15,000	\$15,000	\$11,543	\$10,000	(\$1,543)
PERA Employer Contrib	\$23,842	\$24,986	\$24,986	\$16,479	\$16,657	\$179
Unemployment Insurance Taxes	\$532	\$547	\$547	\$373	\$365	(\$8)
Workman Comp Insurance	\$3,694	\$4,064	\$1,995	\$1,995	\$4,064	\$2,068
Employer Contrib Health Ins	\$37,332	\$38,859	\$38,859	\$27,076	\$25,906	(\$1,170)
Employer Contrib Medicare	\$2,524	\$2,645	\$2,645	\$1,744	\$1,763	\$19
PERA Matchmaker Contrib	\$4,180	\$5,471	\$5,471	\$2,893	\$3,648	\$755
Pension Adjustment - GASB 68	\$38,204	\$0	\$0	\$0	\$0	\$0
<b>Expenditures -Salaries &amp; Benefits</b>	<b>\$291,353</b>	<b>\$258,952</b>	<b>\$256,884</b>	<b>\$174,425</b>	<b>\$173,989</b>	<b>(\$436)</b>
<b>Other</b>						
Accounting and Payroll	\$29,558	\$36,425	\$33,925	\$18,299	\$24,283	\$5,985
Credit Card Fees	\$12,365	\$10,000	\$24,000	\$16,417	\$6,667	(\$9,750)
Professional Svcs	\$7,433	\$29,167	\$29,167	\$9,093	\$19,444	\$10,352
Engineering Services	\$4,273	\$5,000	\$5,000	\$3,148	\$3,333	\$185
Engineering Svcs Reimbursable	\$112,262	\$22,500	\$100,000	\$71,370	\$15,000	(\$56,370)
Software Support	\$8,340	\$5,200	\$7,500	\$6,012	\$3,467	(\$2,546)
Professional Svcs - Water Rights	\$63,477	\$66,949	\$30,000	\$12,741	\$44,633	\$31,892
Laboratory Testing	\$3,598	\$5,000	\$3,500	\$1,490	\$3,333	\$1,843
Water Rebates	\$4,515	\$12,500	\$5,000	\$4,436	\$8,333	\$3,897
Water Auditing	\$10,083	\$10,000	\$10,000	\$5,067	\$6,667	\$1,600
Consulting Svcs - Public Relations	\$21,690	\$19,500	\$19,500	\$11,388	\$13,000	\$1,613
Reimbursable Legal Costs	\$8,547	\$22,500	\$8,000	\$5,009	\$15,000	\$9,992
Telephone/Alarms	\$5,116	\$10,000	\$8,000	\$4,637	\$6,667	\$2,029

**Castle Pines North Metro. District**  
**Statement of Revenues & Expenditures with Budgets**

	Modified Accrual Budgetary Basis					
	Audited Actual 12/31/2016	Adopted Budget 12/31/2017	Projected Balance 12/31/2017	Unaudited Actual 8/31/2017	Budget Through 8/31/2017	Variance Through 8/31/2017
Trash Removal	\$1,295	\$1,700	\$1,700	\$0	\$1,133	\$1,133
Reuse Pumping	\$81,714	\$100,000	\$100,000	\$40,438	\$25,000	(\$15,438)
Electricity for Well Pumping	\$560,006	\$659,750	\$659,750	\$322,610	\$323,950	\$1,340
Electricity for WTP	\$81,122	\$76,886	\$76,886	\$48,278	\$48,532	\$254
Electr for Booster Pump Sta	\$15,125	\$15,377	\$15,377	\$9,828	\$10,251	\$424
Electric For IPP Pumping Costs	\$18,912	\$23,653	\$23,653	\$15,549	\$15,769	\$220
Prof Memberships/Subscr	\$591	\$1,200	\$1,200	\$596	\$800	\$204
Prof Education/Conferences	\$4,781	\$9,000	\$9,000	\$2,376	\$6,000	\$3,624
Insurance Property & Liability	\$24,226	\$22,982	\$22,775	\$22,775	\$22,982	\$207
Postage & Freight	\$7,200	\$8,100	\$8,100	\$3,600	\$5,400	\$1,800
Printing & Copying	\$4,959	\$7,000	\$7,000	\$2,459	\$4,667	\$2,208
Operating Supplies	\$3,293	\$6,000	\$6,000	\$970	\$4,000	\$3,030
Water Meters	\$22,689	\$70,000	\$25,000	\$12,185	\$46,667	\$34,482
Small Tools	\$1,585	\$3,000	\$3,000	\$758	\$2,000	\$1,242
South Metro Water Base Dues	\$16,990	\$18,500	\$20,370	\$20,370	\$18,500	(\$1,870)
S. Platte Recovery Program	\$3,085	\$3,100	\$3,100	\$2,948	\$2,067	(\$881)
Vehicle R&M	\$3,931	\$5,000	\$5,000	\$2,058	\$3,333	\$1,275
Vehicle Fuel Expense	\$2,851	\$4,000	\$4,000	\$1,632	\$2,667	\$1,035
Ditch/Land Rights Expenses - Reuter Hess	\$0	\$50,000	\$50,000	\$0	\$0	\$0
Ditch/Land Rights Expenses - Add'l'l Right	\$0	\$20,000	\$45,890	\$45,890	\$20,000	(\$25,890)
Ditch/Land Rights Operating Expenses	\$0	\$12,540	\$12,540	\$6,457	\$8,360	\$1,903
Wells R&M	\$95,602	\$110,000	\$110,000	\$45,381	\$73,333	\$27,952
Water Treatment Plant R&M	\$160,174	\$120,000	\$120,000	\$59,914	\$80,000	\$20,086
Water Distribution R&M	\$315,173	\$285,000	\$285,000	\$184,158	\$190,000	\$5,842
Purchased Water Denver/Pueblo	\$30,012	\$0	\$0	\$0	\$0	\$0
Centennial Capacity Readiness	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$0
Centennial Delivery Charges	\$201,521	\$140,000	\$238,000	\$137,371	\$60,000	(\$77,371)
Professional Svcs - Water Rights Hamre, Ro	\$52,996	\$124,000	\$124,000	\$22,485	\$82,667	\$60,182
Professional Svcs - Water Rights Applegate	\$40,232	\$60,000	\$60,000	\$7,080	\$40,000	\$32,920
Professional Svcs - Water Rights Collins	\$0	\$15,000	\$15,000	\$0	\$10,000	\$10,000
<b>Total</b>	<b>\$2,441,321</b>	<b>\$2,626,530</b>	<b>\$2,735,933</b>	<b>\$1,587,271</b>	<b>\$1,677,904</b>	<b>\$90,633</b>
<b>Total</b>	<b>\$2,732,674</b>	<b>\$2,885,482</b>	<b>\$2,992,817</b>	<b>\$1,761,696</b>	<b>\$1,851,894</b>	<b>\$90,197</b>

**Castle Pines North Metro. District**  
**Statement of Revenues & Expenditures with Budgets**

	Modified Accrual Budgetary Basis					
	Audited Actual 12/31/2016	Adopted Budget 12/31/2017	Projected Balance 12/31/2017	Unaudited Actual 8/31/2017	Budget Through 8/31/2017	Variance Through 8/31/2017
<b>Water Non-Operating Revenues</b>						
<b>Water Non-Operating Revenues</b>						
Interest Earnings	\$55,967	\$29,546	\$110,000	\$81,039	\$19,698	\$61,341
Meter Sales	\$0	\$0	\$2,600	\$2,600	\$0	\$2,600
Capital Improvement Fee	\$1,397,350	\$1,447,178	\$1,447,178	\$976,569	\$964,785	\$11,784
Water Resources Fee	\$0	\$704,626	\$704,626	\$654,003	\$469,751	\$184,252
Water Connect Fee	\$687,632	\$570,000	\$570,000	\$1,031,400	\$380,000	\$651,400
Financing Proceeds - CWCB	\$0	\$2,000,000	\$2,000,000	\$10,538	\$0	\$10,538
<b>Total Water Non-Operating Revenues</b>	<b>\$2,140,949</b>	<b>\$4,751,350</b>	<b>\$4,834,404</b>	<b>\$2,756,149</b>	<b>\$1,834,234</b>	<b>\$921,915</b>
<b>Total</b>	<b>\$2,140,949</b>	<b>\$4,751,350</b>	<b>\$4,834,404</b>	<b>\$2,756,149</b>	<b>\$1,834,234</b>	<b>\$921,915</b>
<b>Water Non-Operating Expense</b>						
<b>Water Non-Operating Expense</b>						
Depreciation Expense	\$1,095,680	\$0	\$0	\$0	\$0	\$0
Remote Read Retrofit Program	\$0	\$120,000	\$105,000	\$68,877	\$80,000	\$11,123
Chatfield Reallocation Project	(\$34)	\$2,318,462	\$2,318,462	\$317,738	\$1,334,231	\$1,016,493
Chatfield Res. Mitigation Co.	\$47,369	\$50,007	\$50,007	\$50,007	\$50,007	\$0
Parkers Chatfield Storage	\$0	\$110,600	\$110,600	\$0	\$0	\$0
Araphoe Wells Major Repairs	\$391,562	\$400,000	\$400,000	\$0	\$0	\$0
Denver Wells Major Repairs	\$0	\$200,000	\$200,000	\$0	\$0	\$0
Allen Bradley WTP	\$46,995	\$60,000	\$60,000	\$22,693	\$40,000	\$17,307
Waterline Replacement	\$0	\$1,500,000	\$1,500,000	\$474,707	\$475,000	\$293
<b>Total Water Non-Operating Expense</b>	<b>\$1,581,571</b>	<b>\$4,759,069</b>	<b>\$4,744,069</b>	<b>\$934,022</b>	<b>\$1,979,238</b>	<b>\$1,045,216</b>
<b>Total</b>	<b>\$1,581,571</b>	<b>\$4,759,069</b>	<b>\$4,744,069</b>	<b>\$934,022</b>	<b>\$1,979,238</b>	<b>\$1,045,216</b>
<b>Change in Fund Balance</b>	<b>\$1,338,232</b>	<b>\$393,551</b>	<b>\$1,113,244</b>	<b>\$3,029,374</b>	<b>\$397,980</b>	<b>\$2,631,393</b>

Castle Pines North Metro. District  
Statement of Revenues & Expenditures with Budgets

	Modified Accrual Budgetary Basis					
	Audited Actual 12/31/2016	Adopted Budget 12/31/2017	Projected Balance 12/31/2017	Unaudited Actual 8/31/2017	Budget Through 8/31/2017	Variance Through 8/31/2017
<b>Wastewater Enterprise Fund</b>						
<b>Wastewater Operating Revenues</b>						
<b>Wastewater Operating Revenues</b>						
Sewer Service Revenue	\$1,191,646	\$1,207,300	\$1,207,300	\$800,090	\$804,867	(\$4,777)
Customer Charges - Sewer	\$446,061	\$480,675	\$480,675	\$322,494	\$320,450	\$2,044
Wastewater Connect Fee	\$65,170	\$68,600	\$124,200	\$124,200	\$45,733	\$78,467
Interest Earnings	\$20,097	\$2,899	\$17,394	\$8,931	\$1,933	\$6,998
<b>Total Wastewater Operating Revenues</b>	<b>\$1,722,974</b>	<b>\$1,759,474</b>	<b>\$1,829,569</b>	<b>\$1,255,715</b>	<b>\$1,172,982</b>	<b>\$82,732</b>
<b>Total Wastewater Operating Revenues</b>	<b>\$1,722,974</b>	<b>\$1,759,474</b>	<b>\$1,829,569</b>	<b>\$1,255,715</b>	<b>\$1,172,982</b>	<b>\$82,732</b>
<b>Wastewater Operating Expenses</b>						
<b>Salaries &amp; Benefits</b>						
Salaries Salaried	\$119,303	\$123,342	\$123,342	\$82,229	\$82,228	(\$2)
Salaries Hourly	\$13,794	\$13,204	\$13,204	\$9,535	\$8,803	(\$732)
Salaries OT	\$18,254	\$15,000	\$15,000	\$11,543	\$10,000	(\$1,543)
PERA Employer Contrib	\$19,452	\$20,762	\$20,762	\$13,444	\$13,841	\$397
Unemployment Insurance Taxes	\$406	\$455	\$455	\$285	\$303	\$18
Workman Comp Insurance	\$2,955	\$3,251	\$1,596	\$1,596	\$3,251	\$1,655
Employer Contrib Health Ins	\$29,865	\$31,087	\$31,087	\$21,661	\$20,725	(\$936)
Employer Contrib Medicare	\$2,059	\$2,197	\$2,197	\$1,423	\$1,465	\$42
PERA Matchmaker Contrib	\$3,426	\$4,546	\$4,546	\$2,372	\$3,031	\$659
Pension Adjustment - GASB 68	\$31,237	\$0	\$0	\$0	\$0	\$0
<b>Total Salaries &amp; Benefits</b>	<b>\$240,752</b>	<b>\$213,844</b>	<b>\$212,189</b>	<b>\$144,088</b>	<b>\$143,646</b>	<b>(\$442)</b>
<b>Other</b>						
Accounting and Payroll	\$23,646	\$29,675	\$27,675	\$14,639	\$19,783	\$5,144
Credit Card Fees	\$12,099	\$9,000	\$18,000	\$15,040	\$6,000	(\$9,040)
Professional Services	\$0	\$26,667	\$26,667	\$8,767	\$17,778	\$9,011
Engineering Services	\$25,757	\$38,000	\$38,000	\$12,547	\$25,333	\$12,786
Software Support	\$3,975	\$2,500	\$5,000	\$3,595	\$1,667	(\$1,929)
PCWRA Sewer Fees	\$670,660	\$705,182	\$705,182	\$471,469	\$470,121	(\$1,348)
Consulting Svcs - Public Relations	\$21,690	\$15,600	\$15,600	\$9,110	\$10,400	\$1,290
PCWRA - Oxidation Ditch Payment	\$57,440	\$57,440	\$57,440	\$38,290	\$38,293	\$4
Telephone/Alarms	\$7,611	\$7,000	\$7,000	\$2,352	\$4,667	\$2,315
Electricity for Wastewater Pumping	\$64,181	\$75,942	\$75,942	\$35,894	\$50,628	\$14,734
Natural Gas for Lift Stations	\$3,314	\$4,120	\$4,120	\$2,844	\$2,747	(\$97)
Professional Education & Conferences	\$3,553	\$9,750	\$9,750	\$938	\$6,500	\$5,562
Property & Liability Insurance	\$16,541	\$18,385	\$18,220	\$18,220	\$18,385	\$166
Postage & Freight	\$5,760	\$6,880	\$6,880	\$2,880	\$4,587	\$1,707
Printing & Copying	\$3,255	\$3,800	\$3,800	\$1,879	\$2,533	\$654
Operating Supplies	\$310	\$2,500	\$2,500	\$1,318	\$1,667	\$349
Small Tools	\$765	\$3,000	\$3,000	\$484	\$2,000	\$1,516
Vehicle R&M	\$1,909	\$4,000	\$4,000	\$217	\$2,667	\$2,449

**Castle Pines North Metro. District**  
**Statement of Revenues & Expenditures with Budgets**

	Modified Accrual Budgetary Basis					
	Audited Actual 12/31/2016	Adopted Budget 12/31/2017	Projected Balance 12/31/2017	Unaudited Actual 8/31/2017	Budget Through 8/31/2017	Variance Through 8/31/2017
Vehicle Fuel Expense	\$2,707	\$4,000	\$4,000	\$1,570	\$2,667	\$1,097
Wastewater Collection/LS R&M	\$15,998	\$11,000	\$25,000	\$12,411	\$11,000	(\$1,411)
Coll/lift stat RM well cleanin	\$7,492	\$25,000	\$25,000	\$0	\$0	\$0
Coll/Lift Station J	\$77,202	\$67,000	\$67,000	\$83	\$0	(\$83)
Coll/Lift Station RM IC Design	\$70,967	\$40,000	\$40,000	\$20,520	\$26,667	\$6,146
Coll/Lift Station RM Backup/ER	\$1,760	\$14,000	\$14,000	\$0	\$0	\$0
Bad Debts Written Off	\$0	\$750	\$750	\$0	\$0	\$0
<b>Total</b>	<b>\$1,098,592</b>	<b>\$1,181,191</b>	<b>\$1,204,526</b>	<b>\$675,067</b>	<b>\$726,089</b>	<b>\$51,022</b>
Total	\$1,339,344	\$1,395,035	\$1,416,714	\$819,154	\$869,735	\$50,580
<b>Wastewater Non-Operating Expense</b>						
<b>Wastewater Non-Operating Expense</b>						
Depreciation Expense	\$202,502	\$0	\$0	\$0	\$0	\$0
Waste Water - Lift Station #6	\$0	\$400,000	\$0	\$0	\$0	\$0
<b>Total Wastewater Non-Operating Expense</b>	<b>\$202,502</b>	<b>\$400,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total</b>	<b>\$202,502</b>	<b>\$400,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Change in Fund Balance</b>	<b>\$181,128</b>	<b>(\$35,561)</b>	<b>\$412,855</b>	<b>\$436,560</b>	<b>\$303,248</b>	<b>\$133,313</b>

**Castle Pines North Metro. District**  
**Statement of Revenues & Expenditures with Budgets**

	Modified Accrual Budgetary Basis					
	Audited Actual 12/31/2016	Adopted Budget 12/31/2017	Projected Balance 12/31/2017	Unaudited Actual 8/31/2017	Budget Through 8/31/2017	Variance Through 8/31/2017
<b>Storm Drainage Activity Enterprise</b>						
<b>Storm Drainage Operating Revenues</b>						
Storm Drainage Operating Revenues						
Storm Drainage Revenue	\$222,127	\$210,752	\$210,752	\$148,952	\$140,501	\$8,451
Interest Earnings	\$1,780	\$585	\$3,510	\$1,755	\$390	\$1,365
Grant Income	\$142,500	\$0	\$0	\$0	\$0	\$0
<b>Total Storm Drainage Operating Revenues</b>	<b>\$366,407</b>	<b>\$211,337</b>	<b>\$214,262</b>	<b>\$150,707</b>	<b>\$140,891</b>	<b>\$9,816</b>
<b>Total Storm Drainage Operating Revenues</b>	<b>\$366,407</b>	<b>\$211,337</b>	<b>\$214,262</b>	<b>\$150,707</b>	<b>\$140,891</b>	<b>\$9,816</b>
<b>Storm Drainage Operating Expenses</b>						
<b>Salaries &amp; Benefits</b>						
Salaries Salaried	\$29,958	\$30,835	\$30,835	\$20,557	\$20,557	\$0
Salaries Hourly	\$3,065	\$2,934	\$2,934	\$2,119	\$1,956	(\$163)
PERA Employer Contrib	\$4,810	\$4,626	\$4,626	\$3,325	\$3,084	(\$241)
Unemployment Insurance Taxes	\$126	\$101	\$101	\$88	\$68	(\$21)
Workman Comp Insurance	\$739	\$813	\$399	\$399	\$813	\$414
Employer Contrib Health Ins	\$7,466	\$7,772	\$7,772	\$5,415	\$5,181	(\$234)
Employer Contrib Medicare	\$509	\$490	\$490	\$352	\$326	(\$25)
PERA Matchmaker Contrib	\$845	\$1,013	\$1,013	\$585	\$675	\$90
Pension Adjustment - GASB 68	\$7,713	\$0	\$0	\$0	\$0	\$0
<b>Total Salaries &amp; Benefits</b>	<b>\$55,232</b>	<b>\$48,585</b>	<b>\$48,171</b>	<b>\$32,840</b>	<b>\$32,661</b>	<b>(\$180)</b>
<b>Other</b>						
Accounting and Payroll	\$6,004	\$9,425	\$8,925	\$3,660	\$6,283	\$2,624
Engineering Svcs	\$836	\$15,000	\$15,000	\$0	\$0	\$0
Software Support	\$594	\$18,317	\$18,317	\$857	\$4,463	\$3,607
Consulting Svcs - Public Relations	\$10,845	\$3,900	\$3,900	\$2,278	\$2,600	\$323
Property & Liability Insurance	\$3,767	\$4,596	\$4,555	\$4,555	\$4,596	\$41
Postage & Freight	\$1,440	\$2,000	\$2,000	\$720	\$1,333	\$613
Printing & Copying	\$817	\$2,000	\$2,000	\$470	\$1,333	\$864
Vehicle R&M	\$0	\$1,100	\$1,100	\$0	\$733	\$733
Vehicle Fuel Expense	\$1,247	\$2,000	\$2,000	\$722	\$1,333	\$611
Storm Drainage R & M	\$656,835	\$80,000	\$80,000	\$36,757	\$40,000	\$3,243
Bad Debts Written Off	\$120	\$750	\$750	\$0	\$500	\$500
<b>Total</b>	<b>\$682,505</b>	<b>\$139,088</b>	<b>\$138,547</b>	<b>\$50,017</b>	<b>\$63,176</b>	<b>\$13,159</b>
<b>Storm Drainage Non-Operating Expenses</b>						
Depreciation Expense	\$582	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$582</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total</b>	<b>\$738,318</b>	<b>\$187,673</b>	<b>\$186,718</b>	<b>\$82,858</b>	<b>\$95,837</b>	<b>\$12,979</b>
<b>Change in Fund Balance</b>	<b>(\$371,912)</b>	<b>\$23,664</b>	<b>\$27,544</b>	<b>\$67,850</b>	<b>\$45,055</b>	<b>\$22,795</b>

CASTLE PINES NORTH METRO. DISTRICT  
 ACTUAL TO APPROPRIATIONS  
 DECEMBER 31, 2016 AND AUGUST 31, 2017

	2016 Budget	Projection	Audited Actual 12/31/2016	2016 Budget to Date	2017 Budget	Projection	Unaudited Actual 8/31/2017	2017 Budget to Date
<b>General Fund</b>								
Revenues	3,667,016	3,744,503	3,744,503	3,667,016	3,528,080	3,709,820	3,478,699	3,322,354
Operations - Expenditures	(2,067,787)	(2,015,568)	(2,015,568)	(2,067,787)	(2,021,778)	(2,019,643)	(913,531)	(961,701)
Open Space - Expenditures	(1,353,050)	(1,280,243)	(1,280,243)	(1,353,050)	(1,501,177)	(1,438,774)	(990,475)	(1,066,006)
Change in Fund Balance	246,179	448,692	448,692	246,179	5,125	251,403	1,574,693	1,294,647
Beginning Fund Balance	3,217,173	3,478,505	3,478,505	-	3,847,052	3,847,052	3,847,052	-
Ending Fund Balance	3,463,352	3,927,197	3,927,197	246,179	3,852,177	4,098,455	5,421,745	1,294,647
<b>Total expenditures and transfers out requiring appropriation</b>	(3,420,837)	(3,295,811)	(3,295,811)		(3,522,955)	(3,458,417)	(1,904,006)	
<b>Appropriation Capacity</b>		125,026	125,026			64,538	1,618,949	
<b>Conservation Trust Fund</b>								
Revenues	48,539	54,868	54,868	48,539	48,769	50,600	23,672	24,513
Expenditures	(407,795)	(57,367)	(57,367)	(407,795)	(305,126)	(305,126)	(253,013)	(305,126)
Change in Fund Balance	(359,256)	(2,499)	(2,499)	(359,256)	(256,357)	(254,526)	(229,341)	(280,613)
Beginning Fund Balance	359,256	359,256	359,256	-	256,357	256,357	256,357	-
Ending Fund Balance	-	356,757	356,757	(359,256)	-	1,831	27,016	(280,613)
<b>Total expenditures and transfers out requiring appropriation</b>	(407,795)	(57,367)	(57,367)		(305,126)	(305,126)	(253,013)	
<b>Appropriation Capacity</b>		350,428	350,428			-	52,113	
<b>2015 CoP Special Revenue Fund</b>								
Revenues	1,234,806	1,234,806	1,234,806	1,234,806	1,236,306	1,236,306	424,653	424,693
Expenditures	(1,234,806)	(1,234,806)	(1,234,806)	(1,234,806)	(1,236,306)	(1,236,306)	(424,653)	(424,653)
Change in Fund Balance	-	-	-	-	-	-	-	40
Beginning Fund Balance	641,971	641,971	641,971	641,971	641,971	641,971	641,971	-
Ending Fund Balance	641,971	641,971	641,971	641,971	641,971	641,971	641,971	40
<b>Total expenditures and transfers out requiring appropriation</b>	(1,234,806)	(1,234,806)	(1,234,806)		(1,236,306)	(1,236,306)	(424,653)	
<b>Appropriation Capacity</b>		-	-			-	811,653	
<b>Debt Service Fund</b>								
Revenues	3,633,310	3,601,982	3,601,982	3,633,310	1,868,756	1,868,756	1,834,979	1,852,725
Expenditures	(3,631,367)	(3,609,563)	(3,609,563)	(3,631,367)	(1,870,052)	(1,870,052)	(66,075)	(66,056)
Change in Fund Balance	1,943	(7,581)	(7,581)	1,943	(1,296)	(1,296)	1,768,904	1,786,669
Beginning Fund Balance	5,544	7,838	7,838	5,544	1,295	256	256	1,295
Ending Fund Balance	7,487	256	256	7,487	-	(1,039)	1,769,161	1,787,965
<b>Total expenditures and transfers out requiring appropriation</b>	(3,631,367)	(3,609,563)	(3,609,563)		(1,870,052)	(1,870,052)	(66,075)	
<b>Appropriation Capacity</b>		21,804	21,804			-	1,803,977	



CASTLE PINES NORTH METRO. DISTRICT  
ACTUAL TO APPROPRIATIONS  
DECEMBER 31, 2016 AND AUGUST 31, 2017

	2016 Budget	Projection	Audited Actual 12/31/2016	2016 Budget to Date	2017 Budget	Projection	Unaudited Actual 8/31/2017	2017 Budget to Date
<b>Water Enterprise Fund</b>								
Revenues	6,316,551	5,652,477	5,652,477	6,316,551	8,038,102	8,850,131	5,725,092	4,229,112
Operations - Expenditures	(5,734,345)	(4,314,245)	(4,314,245)	(5,734,345)	(7,644,551)	(7,736,887)	(2,695,718)	(3,831,132)
Change in Fund Balance	<u>582,206</u>	<u>1,338,232</u>	<u>1,338,232</u>	<u>582,206</u>	<u>393,551</u>	<u>1,113,244</u>	<u>3,029,374</u>	<u>397,980</u>
Beginning Fund Balance	50,681,046	50,976,962	50,976,962	-	52,567,691	52,315,194	52,315,194	
Ending Fund Balance	<u>51,263,252</u>	<u>52,315,194</u>	<u>52,315,194</u>	<u>582,206</u>	<u>52,961,242</u>	<u>53,428,438</u>	<u>55,344,568</u>	
Less: Investment in Fixed Assets	(43,159,288)	(43,159,288)	(42,477,661)		(43,159,288)	(42,477,661)	(42,477,661)	
Less: Restricted for Interconnect Pipeline								
Less: Restricted for Major Well Replacements	(645,000)	(645,000)	(645,000)		(645,000)	(645,000)	(645,000)	
Less: Restricted for Future Capital Projects	(6,258,964)	(7,310,906)	(7,992,533)		(7,956,954)	(9,105,777)	(11,021,907)	
Unrestricted Net Position	<u>\$ 1,200,000</u>	<u>\$ 1,200,000</u>	<u>\$ 1,200,000</u>		<u>\$ 1,200,000</u>	<u>\$ 1,200,000</u>	<u>\$ 1,200,000</u>	
<b>Total expenditures and transfers out requiring appropriation</b>	(5,734,345)	(4,314,245)	(4,314,245)		(7,644,551)	(7,736,887)	(2,695,718)	
<b>Reconcile: Non-Cash Expenditures</b>								
Depreciation		1,095,680	1,095,680					
<b>Appropriation Capacity</b>		<u>2,515,780</u>	<u>2,515,780</u>			<u>(92,336)</u>	<u>4,948,833</u>	
<b>Waste Water Enterprise Fund</b>								
Revenues	1,722,974	1,722,974	1,722,974	1,722,974	1,759,474	1,829,569	1,255,715	1,172,982
Expenditures	(1,343,466)	(1,541,846)	(1,541,846)	(1,343,466)	(1,795,035)	(1,416,714)	(819,154)	(869,734)
Change in Fund Balance	<u>379,508</u>	<u>181,128</u>	<u>181,128</u>	<u>379,508</u>	<u>(35,561)</u>	<u>412,855</u>	<u>436,561</u>	<u>303,248</u>
Beginning Fund Balance	9,626,356	9,626,356	9,626,356		9,892,949	9,807,484	9,807,484	
Ending Fund Balance	<u>10,005,864</u>	<u>9,807,484</u>	<u>9,807,484</u>		<u>9,857,388</u>	<u>10,220,339</u>	<u>10,244,045</u>	
Less: Investment in Fixed Assets	(8,926,688)	(8,724,187)	(8,724,187)		(8,926,688)	(8,724,187)	(8,724,187)	
Less: Restricted for Future Capital Projects	(679,176)	(683,297)	(683,297)		(530,700)	(1,096,152)	(1,119,858)	
Unrestricted Net Position	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>		<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	
<b>Total expenditures and transfers out requiring appropriation</b>	(1,343,466)	(1,541,846)	(1,541,846)		(1,795,035)	(1,416,714)	(819,154)	
<b>Reconcile: Non-Cash Expenditures</b>								
Depreciation		202,502	202,502					
<b>Appropriation Capacity</b>		<u>4,122</u>	<u>4,122</u>			<u>378,321</u>	<u>975,881</u>	
<b>Storm Drainage Activity Enterprise Fund</b>								
Revenues	366,407	366,407	366,407	366,407	211,337	214,262	150,707	140,891
Expenditures	(756,606)	(738,319)	(738,319)	(756,606)	(187,673)	(186,718)	(82,857)	(95,837)
Change in Fund Balance	<u>(390,199)</u>	<u>(371,912)</u>	<u>(371,912)</u>	<u>(390,199)</u>	<u>23,664</u>	<u>27,544</u>	<u>67,850</u>	<u>45,054</u>
Beginning Fund Balance	591,210	591,210	591,210		139,054	219,298	219,298	
Ending Fund Balance	<u>201,011</u>	<u>219,298</u>	<u>219,298</u>		<u>162,718</u>	<u>246,842</u>	<u>287,148</u>	
Less: Investment in Fixed Assets	(9,015)	(8,433)	(8,433)		(9,015)	(8,433)	(8,433)	
Less: Restricted for Future Capital Projects	(91,996)	(110,865)	(110,865)		(103,703)	(188,409)	(228,715)	
Unrestricted Net Position	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>		<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	
<b>Total expenditures and transfers out requiring appropriation</b>	(756,606)	(738,319)	(738,319)		(187,673)	(186,718)	(82,857)	
<b>Reconcile: Non-Cash Expenditures</b>								
Depreciation		582	582					
<b>Appropriation Capacity</b>		<u>18,869</u>	<u>18,869</u>			<u>955</u>	<u>104,816</u>	

## **SUPPLEMENTAL INFORMATION**

**Castle Pines North Metropolitan District  
Cash Position  
September 7, 2017**

	<b>Total</b>
<b><u>CASH BALANCES - GENERAL FUND &amp; DEBT SERVICE</u></b>	
<b><u>Centennial Bank</u></b>	
Balance as of 8/31/2017	2,723,846.71
Subsequent activities:	
Credit Card Fees	(54.90)
Payroll	(7,054.75)
Hidden Pointe - Debt Service Share	19,086.36
Miscellaneous Revenue	625.00
Water/Wastewater/Stormwater Revenues	26,679.01
<i>Balance as of 9/10/2017</i>	<i>2,763,127.43</i>
 <b><u>First Bank</u></b>	
Balance as of 8/31/2017	99,990.00
<i>Balance as of 9/10/2017</i>	<i>99,990.00</i>
 <b><u>Colotrust - Savings</u></b>	
Balance as of 8/31/2017	11,917,168.30
Subsequent activities:	
Property Tax Distribution	76,481.00
<i>Balance as of 9/10/2017</i>	<i>11,993,649.30</i>
 <b><u>UMB - Bond Debt Service Accounts</u></b>	
Balance as of 8/31/2017	75.39
Subsequent activities:	
<i>Balance as of 9/10/2017</i>	<i>75.39</i>
LESS: Allocation to Enterprise Fund	(7,512,753.22)
<i>Total Bank Balances Operating Accounts</i>	<i>\$ 7,344,088.90</i>

**CASH BALANCES - 2015 CoP Revenue Fund**

<b><u>UMB - COP Revenue Fund</u></b>	
Balance as of 8/31/2017	617,407.86
Subsequent activities:	
<i>Balance as of 9/10/2017</i>	<i>\$ 617,407.86</i>

**Castle Pines North Metropolitan District  
Cash Position  
September 7, 2017**

	<b>Total</b>
<b><u>CASH BALANCES - CONSERVATION TRUST FUND</u></b>	
<b><u>Colostrust - Conservation Trust Fund Account</u></b>	
Balance as of 8/31/2017	124,227.29
Subsequent activities:	
Lottery Revenue	11,391.32
<i>Balance as of 9/10/2017</i>	<i>135,618.61</i>
<b><u>CASH BALANCES - ENTERPRISE FUND</u></b>	
<b><u>Colostrust - Enterprise Account</u></b>	
Balance as of 8/31/2017	6,624,954.95
Subsequent activities:	
<i>Balance as of 9/10/2017</i>	<i>6,624,954.95</i>
<b><u>CWCB Escrow - Enterprise Account</u></b>	
Balance as of 8/31/2017	-
Subsequent activities:	
<i>Balance as of 9/10/2017</i>	<i>-</i>
Allocation from General Fund Cash	7,512,753.22
<i>Total Bank Balances Enterprise Accounts</i>	<i>\$ 14,137,708.17</i>
<i>Total Bank Balances - All funds</i>	<i>\$ 22,234,823.54</i>

**Yield information as of 08/31/2017**

Colostrust Plus: 1.20%

**Castle Pines North Metropolitan District  
 Monthly Disbursements Summary  
 August 15, 2017 - September 7, 2017  
 Checks #23031 - 23080**

**General Fund/Open Space/Debt Service**

**Disbursements**

August 2017 - Checks (page 26-31) - Ratify	\$ 54,497.46
September 2017 - Checks (page 32-39) - Approve	54,389.15
<b>Total Payments to Ratify and Approve</b>	<b>\$ 108,886.61</b>

**Enterprise Funds**

**Disbursements**

August 2017 - Checks (page 26-31) - Ratify	\$ 148,683.52
September 2017 - Checks (page 32-39) - Approve	129,387.66
<b>Total Payments to Ratify and Approve</b>	<b>\$ 278,071.18</b>

<b>Total Payments to Ratify and Approve</b>	<b>\$ 386,957.79</b>
---------------------------------------------	----------------------

**Electronic Payments (all funds)**

August 15th - September 7th (page 22) - Ratify	\$ 50,146.32
<b>Total Payments to Ratify and Approve</b>	<b>\$ 50,146.32</b>

<b>Total All Funds Payments to Ratify and Approve</b>	<b>\$ 437,104.11</b>
-------------------------------------------------------	----------------------

<b>Ratify</b>	<b>\$ 253,327.30</b>
<b>Approve</b>	<b>\$ 183,776.81</b>

**Castle Pines North Metropolitan District  
 CPN Electronic Payments Report  
 August 15, 2017 - September 7, 2017**

	Amount
<b><u>Electronic Payments</u></b>	
Century Link	\$ 119.42
Xcel	517.29
Payroll & payroll related items (Mid-Month) August (PERA)	8,937.46
Payroll & payroll related items (Month-End) August	40,517.25
Bank Service Charge	54.90
<b>Total Electronic Payments</b>	<b>\$ 50,146.32</b>

**Castle Pines North Metropolitan District  
 CPN Resident/Business Report**

<b><u>Castle Pines North Board of Directors</u></b>	
Dave Brennan - Payment for Meeting Attendance	\$ 92.35
Stephen Allen - Payment for Meeting Attendance	184.70
Keith Dodd - Payment for Meeting Attendance	92.35
Eric Anderssen - Payment for Meeting Attendance	92.35
Kathy Rosenkrans - Payment for Meeting Attendance	184.70
<b>Total payments to Residents</b>	<b>\$ 646.45</b>

**Castle Pines North Resident Refunds and Businesses**

Village Lake Homes Assn	\$ 25,945.75
Keith Rowland	94.95
Antonio Chavez	89.79
<b>Total payments to CPN Businesses or Owned by CPN Residents</b>	<b>\$ 26,130.49</b>

**CASTLE PINES NORTH METROPOLITAN DISTRICT**  
**Property Tax Reconciliation**  
**2017**

	2017						2016				
	Property Tax	Delinquent Tax, Rebates and Abatements	Specific Ownership Tax	Interest	Treasurer's Fees	Total Amount Received	% of Levied Property Tax Received		Property Tax Received	% of Levied Property Tax Received	
							Monthly	Y-T-D		Monthly	Y-T-D
January	118,442.61	(414.02)	47,928.08	-	(1,770.98)	164,185.69	2.44%	2.44%	119,047.60	2.11%	2.11%
February	1,968,734.43	-	51,083.74	-	(29,531.02)	1,990,287.15	40.70%	43.14%	2,622,164.33	38.60%	40.71%
March	114,035.89	-	53,541.01	48.01	(1,711.28)	165,913.63	2.36%	45.50%	308,510.61	4.53%	45.24%
April	690,442.11	-	10,794.91	-	(10,356.63)	690,880.39	14.27%	59.77%	647,666.69	15.41%	60.64%
May	496,458.68	-	44,328.34	190.02	(7,449.74)	533,527.30	10.27%	70.04%	811,677.54	11.17%	71.82%
June	1,348,416.51	-	47,226.63	318.27	(20,231.02)	1,375,730.39	27.88%	97.92%	1,853,435.26	26.70%	98.52%
July	51,386.15	-	41,292.52	1,319.86	(790.59)	93,207.94	1.09%	99.01%	84,416.70	0.71%	99.22%
August	21,130.68	-	51,353.23	1,309.24	(329.21)	73,463.94	0.46%	99.48%	18,352.87	0.25%	99.47%
September	-	-	-	-	-	-	0.00%	99.48%	2,349.72	0.15%	99.62%
October	-	-	-	-	-	-	0.00%	99.48%	5,682.18	0.05%	99.67%
November	-	-	-	-	-	-	0.00%	99.48%	9,483.94	0.28%	99.95%
December	-	-	-	-	-	-	0.00%	99.48%	-	0.01%	99.96%
<b>TOTAL</b>	<b>\$ 4,809,047.06</b>	<b>\$ (414.02)</b>	<b>\$ 347,548.46</b>	<b>\$ 3,185.40</b>	<b>\$ (72,170.47)</b>	<b>\$ 5,087,196.43</b>	<b>99.48%</b>	<b>99.48%</b>	<b>\$ 6,482,787.44</b>	<b>99.96%</b>	<b>99.96%</b>

Assessed Valuation	Mill Levy	Amount Levied	% of Levied	Amount Received	% Amount Received to Amount Levied
--------------------	-----------	---------------	-------------	-----------------	------------------------------------

**Property Tax & Rebates**

General Fund	157,559,940	19.000	\$ 2,993,639	61.89%	\$ 2,977,927.26	99.48%
Debt Service	157,559,940	11.700	\$ 1,843,451	38.11%	1,833,776.27	99.48%
		30.700	\$ 4,837,090	100.00%	\$ 4,808,633.04	99.41%

**Interest**

General Fund					\$ 1,971.41	
Debt Service					1,213.99	
					\$ 3,185.40	

**Specific Ownership Tax**

General Fund			\$ 386,967	100.00%	\$ 347,548.46	89.81%
			\$ 386,967	100.00%	\$ 347,548.46	89.81%

**Treasurer's and Other Fees**

General Fund		44,905	61.89%	\$ 44,698.84	99.54%
Debt Service		27,652	38.11%	27,525.06	99.54%
		\$ 72,556	100.00%	\$ 72,223.90	99.54%





**Castle Pines North Metropolitan District  
Debt Service and Leasehold Payment Schedule**

<b>Debt Service and Certificates of Participation Schedule</b>				
	Amount of Debt	Debt Service and Leasehold Payments - 2017		
	Outstanding - 08/31/2017	Principal	Interest	Total
Series 2006 A - General Obligations	\$ 1,760,000	\$ 1,760,000	\$ 37,400	\$ 1,797,400
CWCB/CRMC Loan Payable	10,538	-	-	0
Series 2015 - COPs	20,945,000	390,000	421,653	811,653
<b>Total District</b>	<b>\$ 22,715,538</b>	<b>\$ 2,150,000</b>	<b>\$ 459,053</b>	<b>\$ 2,609,053</b>

## Castle Pines North Metro. District Cash Disbursement Journals

Payee	Trans. Type Trans. No.	Trans. Dat	Post Date Post Status	Amount	Account Number	Account Description	Debit Amount	Credit Amount
Applegate Group	Computer Check 23031	8/23/2017	8/23/2017	\$420.00	10-00-00-1127	Centennial Bank	\$0.00	\$420.00
			Posted		10-00-60-1990	Due from Water Fund General	\$420.00	\$0.00
					60-00-00-2100	Accounts Payable Control	\$420.00	\$0.00
					60-00-10-1990	Due From Gen Fund Water	\$0.00	\$420.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
48340	8/14/2017	Water Rights Evaluation	\$270.00	\$270.00	60-60-00-5410	Professional Svcs - Water Right	\$270.00
<i>Totals:</i>							\$270.00
48341	8/14/2017	Water Rights Evaluation	\$150.00	\$150.00	60-60-00-5410	Professional Svcs - Water Right	\$150.00
<i>Totals:</i>							\$150.00

Autobahn Auto Body & Mech Inc.	Computer Check 23032	8/23/2017	8/23/2017	\$4,941.86	10-00-00-1127	Centennial Bank	\$0.00	\$4,941.86
			Posted		10-00-00-2100	Accounts Payable Control	\$4,941.86	\$0.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
5103be9c	8/10/2017	Auto Body Repair- Silverado	\$4,941.86	\$4,941.86	10-00-00-5301	Vehicle Repair & Maint.	\$4,941.86
<i>Totals:</i>							\$4,941.86

BrightView Landscape Services Inc.	Computer Check 23033	8/23/2017	8/23/2017	\$9,425.00	10-00-00-1127	Centennial Bank	\$0.00	\$9,425.00
			Posted		10-00-00-2100	Accounts Payable Control	\$9,425.00	\$0.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
5397502	8/10/2017	Landscape Maintenance	\$9,425.00	\$9,425.00	10-20-00-5413	Grounds Maintenance Contract	\$9,425.00
<i>Totals:</i>							\$9,425.00

Collins Cockrel & Cole	Computer Check 23034	8/23/2017	8/23/2017	\$9,313.50	10-00-00-1127	Centennial Bank	\$0.00	\$9,313.50
			Posted		10-00-00-2100	Accounts Payable Control	\$7,927.50	\$0.00
					10-00-60-1990	Due from Water Fund General	\$1,386.00	\$0.00
					60-00-00-2100	Accounts Payable Control	\$1,386.00	\$0.00
					60-00-10-1990	Due From Gen Fund Water	\$0.00	\$1,386.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
1511M	7/31/2017	Legal Service	\$9,313.50	\$9,313.50	10-00-00-5163	Legal Services	\$7,927.50
1511M	7/31/2017	Legal Service	\$9,313.50	\$9,313.50	60-60-00-5200	Reimbursable Legal Costs	\$1,386.00
<i>Totals:</i>							\$9,313.50

Colorado Community Media	Computer Check 23035	8/23/2017	8/23/2017	\$18.16	10-00-00-1127	Centennial Bank	\$0.00	\$18.16
			Posted		10-00-00-2100	Accounts Payable Control	\$18.16	\$0.00

## Castle Pines North Metro. District Cash Disbursement Journals

Payee	Trans. Type Trans. No.	Trans. Dat	Post Date Post Status	Amount	Account Number	Account Description	Debit Amount	Credit Amount
28249	8/18/2017	Board of Directors Notice		\$18.16	\$18.16	10-00-00-5222	Printing & Copying	\$18.16
							<i>Totals:</i>	\$18.16
Dana Kepner Co.	Computer Check 23036	8/23/2017	8/23/2017 Posted	\$1,205.88	10-00-00-1127	Centennial Bank	\$0.00	\$1,205.88
					10-00-60-1990	Due from Water Fund General	\$1,205.88	\$0.00
					60-00-00-2100	Accounts Payable Control	\$1,205.88	\$0.00
					60-00-10-1990	Due From Gen Fund Water	\$0.00	\$1,205.88
1451289	8/10/2017	Meter & Parts		\$1,205.88	\$1,205.88	60-60-00-5226	Water Meters	\$1,205.88
							<i>Totals:</i>	\$1,205.88
EPR	Computer Check 23037	8/23/2017	8/23/2017 Posted	\$16,250.35	10-00-00-1127	Centennial Bank	\$0.00	\$16,250.35
					10-00-60-1990	Due from Water Fund General	\$16,250.35	\$0.00
					60-00-00-2100	Accounts Payable Control	\$16,250.35	\$0.00
					60-00-10-1990	Due From Gen Fund Water	\$0.00	\$16,250.35
2192	8/21/2017	Line Break Repair		\$10,514.07	\$10,514.07	60-60-00-5360	Water Distribution R&M	\$10,514.07
							<i>Totals:</i>	\$10,514.07
2193	8/21/2017	Line Break Repair		\$5,736.28	\$5,736.28	60-60-00-5360	Water Distribution R&M	\$5,736.28
							<i>Totals:</i>	\$5,736.28
Greystone Technology Group Inc.	Computer Check 23038	8/23/2017	8/23/2017 Posted	\$1,379.84	10-00-00-1127	Centennial Bank	\$0.00	\$1,379.84
					10-00-00-2100	Accounts Payable Control	\$1,379.84	\$0.00
35720	9/1/2017	IT Service		\$1,265.00	\$1,265.00	10-00-00-5166	Software Support	\$1,265.00
							<i>Totals:</i>	\$1,265.00
35722	9/1/2017	Cloud Service		\$114.84	\$114.84	10-00-00-5166	Software Support	\$114.84
							<i>Totals:</i>	\$114.84
Healthsmart Benefit Solutions Inc.	Computer Check 23039	8/23/2017	8/23/2017 Posted	\$218.24	10-00-00-1127	Centennial Bank	\$0.00	\$218.24
					10-00-00-2100	Accounts Payable Control	\$65.48	\$0.00
					10-00-60-1990	Due from Water Fund General	\$152.76	\$0.00
					60-00-00-2100	Accounts Payable Control	\$152.76	\$0.00
					60-00-10-1990	Due From Gen Fund Water	\$0.00	\$152.76

## Castle Pines North Metro. District Cash Disbursement Journals

Payee	Trans. Type Trans. No.	Trans. Dat	Post Date Post Status	Amount	Account Number	Account Description	Debit Amount	Credit Amount
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>		<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>
IN36533000021	8/14/2017	Vision Insurance		\$218.24	\$218.24	10-00-00-5124	Employer Contr. Health Ins.	\$41.47
IN36533000021	8/14/2017	Vision Insurance		\$218.24	\$218.24	10-20-00-5124	Employer Contrib Health Ins	\$24.01
IN36533000021	8/14/2017	Vision Insurance		\$218.24	\$218.24	60-60-00-5124	Employer Contrib Health Ins	\$76.37
IN36533000021	8/14/2017	Vision Insurance		\$218.24	\$218.24	60-61-00-5124	Employer Contrib Health Ins	\$61.11
IN36533000021	8/14/2017	Vision Insurance		\$218.24	\$218.24	60-62-00-5124	Employer Contrib Health Ins	\$15.28
<i>Totals:</i>								\$218.24

IREA	Computer Check	8/23/2017	8/23/2017	\$120,237.62	10-00-00-1127	Centennial Bank	\$0.00	\$120,237.62
	23040		Posted		10-00-00-2100	Accounts Payable Control	\$4,165.57	\$0.00
					10-00-60-1990	Due from Water Fund General	\$116,072.05	\$0.00
					60-00-00-2100	Accounts Payable Control	\$116,072.05	\$0.00
					60-00-10-1990	Due From Gen Fund Water	\$0.00	\$116,072.05

Invoice #	Invoice Date	Description		Invoice Amount	Amount Paid	Account Number	Account Description	Amount
Various	8/1/2017	Electrical Service		\$120,237.62	\$120,237.62	10-00-00-5202	Building Utilities	\$674.55
Various	8/1/2017	Electrical Service		\$120,237.62	\$120,237.62	10-20-00-5430	Electricity Parks/Open Space	\$3,491.02
Various	8/1/2017	Electrical Service		\$120,237.62	\$120,237.62	60-60-00-5165	Engineering Svcs Reimbursabl	\$173.37
Various	8/1/2017	Electrical Service		\$120,237.62	\$120,237.62	60-60-00-5206	Electricity for Well Pumping	\$97,205.40
Various	8/1/2017	Electrical Service		\$120,237.62	\$120,237.62	60-60-00-5207	Electricity for WTP	\$11,724.74
Various	8/1/2017	Electrical Service		\$120,237.62	\$120,237.62	60-60-00-5208	Electr for Booster Pump Sta	\$1,384.00
Various	8/1/2017	Electrical Service		\$120,237.62	\$120,237.62	60-60-00-5330	Water Treatment Plant R&M	\$124.69
Various	8/1/2017	Electrical Service		\$120,237.62	\$120,237.62	60-61-00-5209	Electricity for Wastewater Pumpi	\$5,459.85
<i>Totals:</i>								\$120,237.62

Janet Burnham	Computer Check	8/23/2017	8/23/2017	\$210.26	10-00-00-1127	Centennial Bank	\$0.00	\$210.26
	23041		Posted		10-00-00-2100	Accounts Payable Control	\$210.26	\$0.00

Invoice #	Invoice Date	Description		Invoice Amount	Amount Paid	Account Number	Account Description	Amount
	8/21/2017	Mileage Reimbursement		\$210.26	\$210.26	10-00-00-5230	Miscellaneous Expenses	\$210.26
<i>Totals:</i>								\$210.26

Land s End Business Outfitters	Computer Check	8/23/2017	8/23/2017	\$36.00	10-00-00-1127	Centennial Bank	\$0.00	\$36.00
	23042		Posted		10-00-60-1990	Due from Water Fund General	\$36.00	\$0.00
					60-00-00-2100	Accounts Payable Control	\$36.00	\$0.00
					60-00-10-1990	Due From Gen Fund Water	\$0.00	\$36.00

Invoice #	Invoice Date	Description		Invoice Amount	Amount Paid	Account Number	Account Description	Amount
-----------	--------------	-------------	--	----------------	-------------	----------------	---------------------	--------

## Castle Pines North Metro. District Cash Disbursement Journals

Payee	Trans. Type	Trans. No.	Trans. Dat	Post Date	Post Status	Amount	Account Number	Account Description	Debit Amount	Credit Amount
SIN5244703	Business Clothing		8/8/2017			\$36.00	60-61-00-5223	Operating Supplies		\$36.00
									<i>Totals:</i>	\$36.00
Office Depot Business Credit	Computer Check	23043	8/23/2017	8/23/2017	Posted	\$192.49	10-00-00-1127	Centennial Bank	\$0.00	\$192.49
							10-00-00-2100	Accounts Payable Control	\$74.77	\$0.00
							10-00-60-1990	Due from Water Fund General	\$117.72	\$0.00
							60-00-00-2100	Accounts Payable Control	\$117.72	\$0.00
							60-00-10-1990	Due From Gen Fund Water	\$0.00	\$117.72

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	
6011566174199830	8/6/2017	Office Supplies	\$192.49	\$192.49	10-00-00-5223	Office Supplies	\$74.77	
6011566174199830	8/6/2017	Office Supplies	\$192.49	\$192.49	60-60-00-5330	Water Treatment Plant R&M	\$117.72	
							<i>Totals:</i>	\$192.49

SHELL	Computer Check	23044	8/23/2017	8/23/2017	Posted	\$963.12	10-00-00-1127	Centennial Bank	\$0.00	\$963.12
							10-00-00-2100	Accounts Payable Control	\$343.27	\$0.00
							10-00-60-1990	Due from Water Fund General	\$619.85	\$0.00
							60-00-00-2100	Accounts Payable Control	\$619.85	\$0.00
							60-00-10-1990	Due From Gen Fund Water	\$0.00	\$619.85

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	
8000121924708	8/6/2017	Fleet Fuel	\$963.12	\$963.12	10-00-00-5302	Vehicle Fuel Expense	\$48.48	
8000121924708	8/6/2017	Fleet Fuel	\$963.12	\$963.12	10-20-00-5302	Vehicle Fuel Expense	\$294.79	
8000121924708	8/6/2017	Fleet Fuel	\$963.12	\$963.12	60-60-00-5302	Vehicle Fuel Expense	\$252.79	
8000121924708	8/6/2017	Fleet Fuel	\$963.12	\$963.12	60-61-00-5302	Vehicle Fuel Expense	\$247.94	
8000121924708	8/6/2017	Fleet Fuel	\$963.12	\$963.12	60-62-00-5302	Vehicle Fuel Expense	\$119.12	
							<i>Totals:</i>	\$963.12

TW Summit Corporation	Computer Check	23045	8/23/2017	8/23/2017	Posted	\$9,899.24	10-00-00-1127	Centennial Bank	\$0.00	\$9,899.24
							10-00-60-1990	Due from Water Fund General	\$9,899.24	\$0.00
							60-00-00-2100	Accounts Payable Control	\$9,899.24	\$0.00
							60-00-10-1990	Due From Gen Fund Water	\$0.00	\$9,899.24

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	
CPN 2017-6	7/28/2017	Hydrant Repair	\$1,398.56	\$1,398.56	60-60-00-5360	Water Distribution R&M	\$1,398.56	
							<i>Totals:</i>	\$1,398.56
CPN 2017-7	8/21/2017	Hydrant Repairs	\$5,916.36	\$5,916.36	60-60-00-5360	Water Distribution R&M	\$5,916.36	
							<i>Totals:</i>	\$5,916.36
CPN 2017-8	8/21/2017	PRV Inspection & Maintenance	\$2,584.32	\$2,584.32	60-60-00-5360	Water Distribution R&M	\$2,584.32	

## Castle Pines North Metro. District Cash Disbursement Journals

Payee	Trans. Type Trans. No.	Trans. Dat	Post Date Post Status	Amount	Account Number	Account Description	Debit Amount	Credit Amount
							<i>Totals:</i>	\$2,584.32
Utility Notification Ctr CO	Computer Check 23046	8/23/2017	8/23/2017 Posted	\$110.20	10-00-00-1127 10-00-60-1990 60-00-00-2100 60-00-10-1990	Centennial Bank Due from Water Fund General Accounts Payable Control Due From Gen Fund Water	\$0.00 \$110.20 \$110.20 \$0.00	\$110.20 \$0.00 \$0.00 \$110.20

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	
217070251	7/31/2017	Locate Service	\$110.20	\$110.20	60-61-00-5370	Coll/Lift Station RM IC Design	\$110.20	
							<i>Totals:</i>	\$110.20

Utility Technical Services	Computer Check 23047	8/23/2017	8/23/2017 Posted	\$1,312.50	10-00-00-1127 10-00-60-1990 60-00-00-2100 60-00-10-1990	Centennial Bank Due from Water Fund General Accounts Payable Control Due From Gen Fund Water	\$0.00 \$1,312.50 \$1,312.50 \$0.00	\$1,312.50 \$0.00 \$0.00 \$1,312.50
----------------------------	-------------------------	-----------	---------------------	------------	------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------	----------------------------------------------	----------------------------------------------

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	
7981	8/20/2017	Leak Detection	\$562.50	\$562.50	60-60-00-5360	Water Distribution R&M	\$562.50	
							<i>Totals:</i>	\$562.50
7980	8/20/2017	Leak Detection	\$375.00	\$375.00	60-60-00-5360	Water Distribution R&M	\$375.00	
							<i>Totals:</i>	\$375.00
7982	8/20/2017	Leak Detection	\$375.00	\$375.00	60-60-00-5360	Water Distribution R&M	\$375.00	
							<i>Totals:</i>	\$375.00

Verizon Wireless	Computer Check 23048	8/23/2017	8/23/2017 Posted	\$916.23	10-00-00-1127 10-00-60-1990 60-00-00-2100 60-00-10-1990	Centennial Bank Due from Water Fund General Accounts Payable Control Due From Gen Fund Water	\$0.00 \$916.23 \$916.23 \$0.00	\$916.23 \$0.00 \$0.00 \$916.23
------------------	-------------------------	-----------	---------------------	----------	------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------	------------------------------------------	------------------------------------------

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	
9790395464	8/4/2017	Cell Phone Service	\$916.23	\$916.23	60-60-00-5201	Telephone/Alarms	\$916.23	
							<i>Totals:</i>	\$916.23

Village Lake Homes Assn	One-Time Check 23049	8/23/2017	8/23/2017 Posted	\$25,945.75	10-00-00-1127 10-00-00-1127	Centennial Bank Centennial Bank	\$25,945.75 \$25,945.75	\$25,945.75 \$25,945.75
							<i>Totals:</i>	\$25,945.75

## Castle Pines North Metro. District Cash Disbursement Journals

Payee	Trans. Type Trans. No.	Trans. Dat	Post Date Post Status	Amount	Account Number	Account Description	Debit Amount	Credit Amount	
Keith Rowland	One-Time Check 23050	8/23/2017	8/23/2017	\$94.95	10-00-00-1127	Centennial Bank	\$0.00	\$94.95	
			Posted		10-00-60-1990	Due from Water Fund General	\$94.95	\$0.00	
					60-00-10-1990	Due From Gen Fund Water	\$0.00	\$94.95	
					60-60-00-4409	Refunds	\$94.95	\$0.00	
					10-00-60-1990	Due from Water Fund General		\$94.95	
					60-60-00-4409	Refunds		\$94.95	
<i>Totals:</i>							\$189.90	\$189.90	
Antonio Chavez	One-Time Check 23051	8/23/2017	8/23/2017	\$89.79	10-00-00-1127	Centennial Bank	\$0.00	\$89.79	
			Posted		10-00-60-1990	Due from Water Fund General	\$89.79	\$0.00	
					60-00-10-1990	Due From Gen Fund Water	\$0.00	\$89.79	
					60-60-00-4409	Refunds	\$89.79	\$0.00	
					10-00-60-1990	Due from Water Fund General		\$89.79	
					60-60-00-4409	Refunds		\$89.79	
<i>Totals:</i>							\$179.58	\$179.58	
<b>Grand Totals:</b>				\$203,180.98				\$351,864.50	\$351,864.50
A total of 21 payment(s) listed									

## Castle Pines North Metro. District Cash Disbursement Journals

<u>Payee</u>	<u>Trans. Type</u> <u>Trans. No.</u>	<u>Trans. Dat</u>	<u>Post Date</u> <u>Post Status</u>	<u>Amount</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
Timber Trail Education Alliance	One-Time Check 23052	9/5/2017	9/5/2017	500.00	10-00-00-1127	Centennial Bank	\$0.00	\$500.00
			Posted		10-00-00-5218	Prof Memberships/Subscr	\$500.00	\$0.00
					10-00-00-5218	Prof Memberships/Subscr		\$500.00
<i>Totals:</i>								\$500.00
American Septic Service	Computer Check 23053	9/6/2017	9/6/2017	\$660.00	10-00-00-1127	Centennial Bank	\$0.00	\$660.00
			Posted		10-00-00-2100	Accounts Payable Control	\$660.00	\$0.00

<u>Invoice #</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Invoice Amount</u>	<u>Amount Paid</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Amount</u>
9389	8/9/2017	Park Restrooms	\$660.00	\$660.00	10-20-00-5435	Parks Services	\$660.00
<i>Totals:</i>							\$660.00

Anton Collins Mitchell LLP	Computer Check 23054	9/6/2017	9/6/2017	\$4,750.00	10-00-00-1127	Centennial Bank	\$0.00	\$4,750.00
			Posted		10-00-00-2100	Accounts Payable Control	\$4,750.00	\$0.00

<u>Invoice #</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Invoice Amount</u>	<u>Amount Paid</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Amount</u>
247213	8/21/2017	Audit	\$4,750.00	\$4,750.00	10-00-00-5146	Auditing	\$4,750.00
<i>Totals:</i>							\$4,750.00

Arbor Valley	Computer Check 23055	9/6/2017	9/6/2017	\$1,296.00	10-00-00-1127	Centennial Bank	\$0.00	\$1,296.00
			Posted		10-00-00-2100	Accounts Payable Control	\$1,296.00	\$0.00

<u>Invoice #</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Invoice Amount</u>	<u>Amount Paid</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Amount</u>
1708-9233	8/21/2017	Shrubs	\$1,296.00	\$1,296.00	10-20-00-5428	Grounds R&M - Other	\$1,296.00
<i>Totals:</i>							\$1,296.00

Ark Ecological Services LLC	Computer Check 23056	9/6/2017	9/6/2017	\$26,252.82	10-00-00-1127	Centennial Bank	\$0.00	\$26,252.82
			Posted		10-00-00-2100	Accounts Payable Control	\$26,252.82	\$0.00

<u>Invoice #</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Invoice Amount</u>	<u>Amount Paid</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Amount</u>
3212	8/30/2017	Weed Management	\$26,252.82	\$26,252.82	10-20-00-5410	Grounds Maintenance Contract	\$26,252.82
<i>Totals:</i>							\$26,252.82

Autobahn Auto Body & Mech Inc.	Computer Check 23057	9/6/2017	9/6/2017	\$658.46	10-00-00-1127	Centennial Bank	\$0.00	\$658.46
			Posted		10-00-00-2100	Accounts Payable Control	\$658.46	\$0.00

<u>Invoice #</u>	<u>Invoice Date</u>	<u>Description</u>	<u>Invoice Amount</u>	<u>Amount Paid</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Amount</u>
------------------	---------------------	--------------------	-----------------------	--------------------	-----------------------	----------------------------	---------------



## Castle Pines North Metro. District Cash Disbursement Journals

Payee	Trans. Type	Trans. No.	Trans. Dat	Post Date	Post Status	Amount	Account Number	Account Description	Debit Amount	Credit Amount
12796	Supplement to Body Repair- 2014 Chev		9/6/2017	9/6/2017	Posted	\$658.46	10-00-00-5301	Vehicle Repair & Maint.		\$658.46
									<i>Totals:</i>	\$658.46

Big O Castle Pines	Computer Check	23058	9/6/2017	9/6/2017	Posted	\$156.59	10-00-00-1127 10-00-00-2100	Centennial Bank Accounts Payable Control	\$0.00 \$156.59	\$156.59 \$0.00
--------------------	----------------	-------	----------	----------	--------	----------	--------------------------------	---------------------------------------------	--------------------	--------------------

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	
6253-31629	8/28/2017	Tire Replacement	\$156.59	\$156.59	10-20-00-5301	Vehicle R & M	\$156.59	
							<i>Totals:</i>	\$156.59

Brody Chemical Inc	Computer Check	23059	9/6/2017	9/6/2017	Posted	\$189.35	10-00-00-1127 10-00-00-2100	Centennial Bank Accounts Payable Control	\$0.00 \$189.35	\$189.35 \$0.00
--------------------	----------------	-------	----------	----------	--------	----------	--------------------------------	---------------------------------------------	--------------------	--------------------

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	
432391	7/26/2017	Soap	\$189.35	\$189.35	10-20-00-5420	Grounds Operating Supplies	\$189.35	
							<i>Totals:</i>	\$189.35

Col. Dept of Public Health & Enviro	Computer Check	23060	9/6/2017	9/6/2017	Posted	\$810.00	10-00-00-1127 10-00-60-1990 60-00-00-2100 60-00-10-1990	Centennial Bank Due from Water Fund General Accounts Payable Control Due From Gen Fund Water	\$0.00 \$810.00 \$810.00 \$0.00	\$810.00 \$0.00 \$0.00 \$810.00
-------------------------------------	----------------	-------	----------	----------	--------	----------	------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------	------------------------------------------	------------------------------------------

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	
WM181039745	8/17/2017	Annual Billing- Permit COR070215	\$810.00	\$810.00	60-60-00-5168	Laboratory Testing	\$810.00	
							<i>Totals:</i>	\$810.00

Companion Life	Computer Check	23061	9/6/2017	9/6/2017	Posted	\$1,601.93	10-00-00-1127 10-00-00-2100 10-00-60-1990 60-00-00-2100 60-00-10-1990	Centennial Bank Accounts Payable Control Due from Water Fund General Accounts Payable Control Due From Gen Fund Water	\$0.00 \$480.58 \$1,121.35 \$1,121.35 \$0.00	\$1,601.93 \$0.00 \$0.00 \$0.00 \$1,121.35
----------------	----------------	-------	----------	----------	--------	------------	-----------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------	--------------------------------------------------------

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	
1110476088000	8/24/2017	Dental Insurance	\$1,601.93	\$1,601.93	10-00-00-5124	Employer Contr. Health Ins.	\$304.37	
1110476088000	8/24/2017	Dental Insurance	\$1,601.93	\$1,601.93	10-20-00-5124	Employer Contrib Health Ins	\$176.21	
1110476088000	8/24/2017	Dental Insurance	\$1,601.93	\$1,601.93	60-60-00-5124	Employer Contrib Health Ins	\$560.67	
1110476088000	8/24/2017	Dental Insurance	\$1,601.93	\$1,601.93	60-61-00-5124	Employer Contrib Health Ins	\$448.54	
1110476088000	8/24/2017	Dental Insurance	\$1,601.93	\$1,601.93	60-62-00-5124	Employer Contrib Health Ins	\$112.14	
							<i>Totals:</i>	\$1,601.93

## Castle Pines North Metro. District Cash Disbursement Journals

Payee	Trans. Type Trans. No.	Trans. Dat	Post Date Post Status	Amount	Account Number	Account Description	Debit Amount	Credit Amount
Dana Kepner Co.	Computer Check	9/6/2017	9/6/2017	\$12,895.16	10-00-00-1127	Centennial Bank	\$0.00	\$12,895.16
	23062		Posted		10-00-60-1990	Due from Water Fund General	\$12,895.16	\$0.00
					60-00-00-2100	Accounts Payable Control	\$12,895.16	\$0.00
					60-00-10-1990	Due From Gen Fund Water	\$0.00	\$12,895.16

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
1456390-00	8/29/2017	Meters	\$12,895.16	\$12,895.16	60-60-00-7200	Remote Read Retrofit Program	\$12,895.16
<i>Totals:</i>							\$12,895.16

De Lage Landen Financial Svcs	Computer Check	9/6/2017	9/6/2017	\$356.62	10-00-00-1127	Centennial Bank	\$0.00	\$356.62
	23063		Posted		10-00-00-2100	Accounts Payable Control	\$356.62	\$0.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
55833157	8/20/2017	Xerox Lease	\$356.62	\$356.62	10-00-00-5222	Printing & Copying	\$356.62
<i>Totals:</i>							\$356.62

DPC Industries Inc.	Computer Check	9/6/2017	9/6/2017	\$1,570.00	10-00-00-1127	Centennial Bank	\$0.00	\$1,570.00
	23064		Posted		10-00-60-1990	Due from Water Fund General	\$1,570.00	\$0.00
					60-00-00-2100	Accounts Payable Control	\$1,570.00	\$0.00
					60-00-10-1990	Due From Gen Fund Water	\$0.00	\$1,570.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
737004034-17	8/17/2017	Sodium Hypo	\$1,570.00	\$1,570.00	60-60-00-5330	Water Treatment Plant R&M	\$1,570.00
<i>Totals:</i>							\$1,570.00

EPR	Computer Check	9/6/2017	9/6/2017	\$18,223.95	10-00-00-1127	Centennial Bank	\$0.00	\$18,223.95
	23065		Posted		10-00-60-1990	Due from Water Fund General	\$18,223.95	\$0.00
					60-00-00-2100	Accounts Payable Control	\$18,223.95	\$0.00
					60-00-10-1990	Due From Gen Fund Water	\$0.00	\$18,223.95

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
2198	8/30/2017	1384 Castle Point Circ	\$9,109.83	\$9,109.83	60-60-00-5360	Water Distribution R&M	\$9,109.83
<i>Totals:</i>							\$9,109.83

2199	8/30/2017	101 Croft Ct	\$9,114.12	\$9,114.12	60-60-00-5360	Water Distribution R&M	\$9,114.12
<i>Totals:</i>							\$9,114.12

Ewing Highlands Ranch	Computer Check	9/6/2017	9/6/2017	\$1,988.23	10-00-00-1127	Centennial Bank	\$0.00	\$1,988.23
	23066		Posted		10-00-00-2100	Accounts Payable Control	\$1,338.51	\$0.00
					10-00-60-1990	Due from Water Fund General	\$649.72	\$0.00

## Castle Pines North Metro. District Cash Disbursement Journals

Payee	Trans. Type Trans. No.	Trans. Dat	Post Date Post Status	Amount	Account Number	Account Description	Debit Amount	Credit Amount
					60-00-00-2100	Accounts Payable Control	\$649.72	\$0.00
					60-00-10-1990	Due From Gen Fund Water	\$0.00	\$649.72

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	
3846754	8/2/2017	Staples	\$40.63	\$40.63	10-20-00-5428	Grounds R&M - Other	\$40.63	
							<i>Totals:</i>	\$40.63
3854955	8/3/2017	Irrigation Parts	\$326.26	\$326.26	10-20-00-5428	Grounds R&M - Other	\$326.26	
							<i>Totals:</i>	\$326.26
3986422	8/25/2017	Irrigation Clocks	\$971.62	\$971.62	10-20-00-5428	Grounds R&M - Other	\$971.62	
							<i>Totals:</i>	\$971.62
4022327	8/31/2017	Ammonium Sulfate	\$649.72	\$649.72	60-60-00-5330	Water Treatment Plant R&M	\$649.72	
							<i>Totals:</i>	\$649.72

FIRSTBANK	Computer Check 23067	9/6/2017	9/6/2017 Posted	\$4,486.72	10-00-00-1127	Centennial Bank	\$0.00	\$4,486.72
					10-00-00-2100	Accounts Payable Control	\$3,969.74	\$0.00
					10-00-60-1990	Due from Water Fund - General	\$516.98	\$0.00
					60-00-00-2100	Accounts Payable Control	\$516.98	\$0.00
					60-00-10-1990	Due From Gen Fund Water	\$0.00	\$516.98

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
4449	8/18/2017	Credit Card	\$4,486.72	\$4,486.72	10-00-00-5166	Software Support	\$974.87
4449	8/18/2017	Credit Card	\$4,486.72	\$4,486.72	10-00-00-5169	Consulting Svcs - Communicatio	\$166.21
4449	8/18/2017	Credit Card	\$4,486.72	\$4,486.72	10-00-00-5201	Telephone	\$64.11
4449	8/18/2017	Credit Card	\$4,486.72	\$4,486.72	10-00-00-5223	Office Supplies	\$24.40
4449	8/18/2017	Credit Card	\$4,486.72	\$4,486.72	10-00-00-5230	Miscellaneous Expenses	\$83.19
4449	8/18/2017	Credit Card	\$4,486.72	\$4,486.72	10-00-00-5310	Building R & M	\$12.95
4449	8/18/2017	Credit Card	\$4,486.72	\$4,486.72	10-00-00-5312	Building Expenses/Supplies	\$84.22
4449	8/18/2017	Credit Card	\$4,486.72	\$4,486.72	10-20-00-5201	Telephone/Alarms	\$80.00
4449	8/18/2017	Credit Card	\$4,486.72	\$4,486.72	10-20-00-5301	Vehicle R & M	\$132.65
4449	8/18/2017	Credit Card	\$4,486.72	\$4,486.72	10-20-00-5420	Grounds Operating Supplies	\$1,240.22
4449	8/18/2017	Credit Card	\$4,486.72	\$4,486.72	10-20-00-5428	Grounds R&M - Other	\$1,106.92
4449	8/18/2017	Credit Card	\$4,486.72	\$4,486.72	60-60-00-5219	Prof Education/Conferences	\$35.00
4449	8/18/2017	Credit Card	\$4,486.72	\$4,486.72	60-60-00-5223	Operating Supplies	\$108.05
4449	8/18/2017	Credit Card	\$4,486.72	\$4,486.72	60-60-00-5236	Small Tools	\$81.94
4449	8/18/2017	Credit Card	\$4,486.72	\$4,486.72	60-60-00-5301	Vehicle R&M	\$177.59
4449	8/18/2017	Credit Card	\$4,486.72	\$4,486.72	60-60-00-5330	Water Treatment Plant R&M	\$22.77
4449	8/18/2017	Credit Card	\$4,486.72	\$4,486.72	60-60-00-5360	Water Distribution R&M	\$41.08
4449	8/18/2017	Credit Card	\$4,486.72	\$4,486.72	60-61-00-5223	Operating Supplies	\$50.55

## Castle Pines North Metro. District Cash Disbursement Journals

Payee	Trans. Type Trans. No.	Trans. Dat	Post Date Post Status	Amount	Account Number	Account Description	Debit Amount	Credit Amount
							<i>Totals:</i>	\$4,486.72
Greystone Technology Group Inc.	Computer Check 23068	9/6/2017	9/6/2017 Posted	\$1,250.00	10-00-00-1127 10-00-00-2100	Centennial Bank Accounts Payable Control	\$0.00 \$1,250.00	\$1,250.00 \$0.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	
36077	8/31/2017	Firewall Install	\$1,250.00	\$1,250.00	10-00-00-5166	Software Support	\$1,250.00	
							<i>Totals:</i>	\$1,250.00

Home Depot Credit Services	Computer Check 23069	9/6/2017	9/6/2017 Posted	\$721.35	10-00-00-1127 10-00-00-2100 10-00-60-1990 60-00-00-2100 60-00-10-1990	Centennial Bank Accounts Payable Control Due from Water Fund General Accounts Payable Control Due From Gen Fund Water	\$0.00 \$637.97 \$83.38 \$83.38 \$0.00	\$721.35 \$0.00 \$0.00 \$0.00 \$83.38
----------------------------	-------------------------	----------	--------------------	----------	-----------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------	---------------------------------------------------

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	
6035322540617747	8/28/2017	Credit Card	\$721.35	\$721.35	10-00-00-5310	Building R & M	\$83.36	
6035322540617747	8/28/2017	Credit Card	\$721.35	\$721.35	10-20-00-5420	Grounds Operating Supplies	\$554.61	
6035322540617747	8/28/2017	Credit Card	\$721.35	\$721.35	60-61-00-5360	Coll/Lift Station J	\$83.38	
							<i>Totals:</i>	\$721.35

I & C Design LLC	Computer Check 23070	9/6/2017	9/6/2017 Posted	\$3,855.00	10-00-00-1127 10-00-60-1990 60-00-00-2100 60-00-10-1990	Centennial Bank Due from Water Fund General Accounts Payable Control Due From Gen Fund Water	\$0.00 \$3,855.00 \$3,855.00 \$0.00	\$3,855.00 \$0.00 \$0.00 \$3,855.00
------------------	-------------------------	----------	--------------------	------------	------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------	----------------------------------------------	----------------------------------------------

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	
1884	6/21/2017	Field Service Work	\$2,835.00	\$2,835.00	60-61-00-5370	Coll/Lift Station RM IC Design	\$2,835.00	
							<i>Totals:</i>	\$2,835.00
1891	8/23/2017	Install HSP VFD	\$1,020.00	\$1,020.00	60-60-00-5330	Water Treatment Plant R&M	\$1,020.00	
							<i>Totals:</i>	\$1,020.00

JAN PRO Cleaning Systems of CO	Computer Check 23071	9/6/2017	9/6/2017 Posted	\$295.00	10-00-00-1127 10-00-00-2100	Centennial Bank Accounts Payable Control	\$0.00 \$295.00	\$295.00 \$0.00
--------------------------------	-------------------------	----------	--------------------	----------	--------------------------------	---------------------------------------------	--------------------	--------------------

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	
159462	9/1/2017	CC Cleaning	\$295.00	\$295.00	10-00-00-5229	Building Cleaning Expenses	\$295.00	
							<i>Totals:</i>	\$295.00

## Castle Pines North Metro. District Cash Disbursement Journals

Payee	Trans. Type	Trans. No.	Trans. Dat	Post Date	Amount	Account Number	Account Description	Debit Amount	Credit Amount
				Post Status					
Jehn Water Consultants Inc.	Computer Check	23072	9/6/2017	9/6/2017	\$2,305.19	10-00-00-1127	Centennial Bank	\$0.00	\$2,305.19
				Posted		10-00-60-1990	Due from Water Fund General	\$2,305.19	\$0.00
						60-00-00-2100	Accounts Payable Control	\$2,305.19	\$0.00
						60-00-10-1990	Due From Gen Fund Water	\$0.00	\$2,305.19

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
125.1/9-17	9/1/2017	General Water Rights	\$1,078.68	\$1,078.68	60-60-00-5167	Professional Svcs - Water Right	\$1,078.68
<i>Totals:</i>							\$1,078.68
125.6/9-17	9/1/2017	Resume Review	\$277.50	\$277.50	60-60-00-5167	Professional Svcs - Water Right	\$277.50
<i>Totals:</i>							\$277.50
871.1/9-17	9/1/2017	Hock Hocking Share	\$949.01	\$949.01	60-60-00-5316	Ditch/Land Rights Operating E	\$949.01
<i>Totals:</i>							\$949.01

Kennedy Jenks Consultants Inc.	Computer Check	23073	9/6/2017	9/6/2017	\$8,791.00	10-00-00-1127	Centennial Bank	\$0.00	\$8,791.00
				Posted		10-00-60-1990	Due from Water Fund General	\$8,791.00	\$0.00
						60-00-00-2100	Accounts Payable Control	\$8,791.00	\$0.00
						60-00-10-1990	Due From Gen Fund Water	\$0.00	\$8,791.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
114823	8/18/2017	CPN- Lagae Ranch Filing 1 SF	\$2,509.02	\$2,509.02	60-60-00-5165	Engineering Svcs Reimbursabl	\$2,509.02
<i>Totals:</i>							\$2,509.02
114814	8/18/2017	CPN- Lagae Force Main & SS Outfall	\$2,583.18	\$2,583.18	60-60-00-5165	Engineering Svcs Reimbursabl	\$2,583.18
<i>Totals:</i>							\$2,583.18
114816	8/18/2017	CPN- CP Town Center Infrastr Impr	\$3,015.54	\$3,015.54	60-60-00-5165	Engineering Svcs Reimbursabl	\$3,015.54
<i>Totals:</i>							\$3,015.54
114817	8/18/2017	CPN- 2017 Gen Engineering Svcs	\$683.26	\$683.26	60-61-00-5164	Engineering Services	\$683.26
<i>Totals:</i>							\$683.26

Land s End Business Outfitters	Computer Check	23074	9/6/2017	9/6/2017	\$793.95	10-00-00-1127	Centennial Bank	\$0.00	\$793.95
				Posted		10-00-00-2100	Accounts Payable Control	\$793.95	\$0.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
SIN5270969	8/18/2017	Logo Clothes	\$793.95	\$793.95	10-20-00-5420	Grounds Operating Supplies	\$793.95
<i>Totals:</i>							\$793.95

Lewan & Associates	Computer Check	23075	9/6/2017	9/6/2017	\$415.02	10-00-00-1127	Centennial Bank	\$0.00	\$415.02
				Posted		10-00-00-2100	Accounts Payable Control	\$415.02	\$0.00

## Castle Pines North Metro. District Cash Disbursement Journals

Payee	Trans. Type Trans. No.	Trans. Dat	Post Date Post Status	Amount	Account Number	Account Description	Debit Amount	Credit Amount
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>		<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>
IN313547	8/22/2017	Xerox Lease		\$415.02	\$415.02	10-00-00-5222	Printing & Copying	\$415.02
<i>Totals:</i>								\$415.02
Parker Port A Potty Inc.	Computer Check 23076	9/6/2017	9/6/2017 Posted	\$300.00	10-00-00-1127	Centennial Bank	\$0.00	\$300.00
					10-00-00-2100	Accounts Payable Control	\$300.00	\$0.00
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>		<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>
A-83238	8/15/2017	PAP- CR Skate Park		\$150.00	\$150.00	10-20-00-5435	Parks Services	\$150.00
<i>Totals:</i>								\$150.00
A-83237	8/15/2017	PAP- CR Baseball Field		\$150.00	\$150.00	10-20-00-5435	Parks Services	\$150.00
<i>Totals:</i>								\$150.00
Plum Creek Water Reclamation Auth.	Computer Check 23077	9/6/2017	9/6/2017 Posted	\$78,422.02	10-00-00-1127	Centennial Bank	\$0.00	\$78,422.02
					10-00-60-1990	Due from Water Fund General	\$78,422.02	\$0.00
					60-00-00-2100	Accounts Payable Control	\$78,422.02	\$0.00
					60-00-10-1990	Due From Gen Fund Water	\$0.00	\$78,422.02
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>		<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>
CPNMD0917	9/1/2017	Wastewater Treatment		\$64,251.25	\$64,251.25	60-61-00-5167	PCWRA Sewer Fees	\$59,464.58
CPNMD0917	9/1/2017	Wastewater Treatment		\$64,251.25	\$64,251.25	60-61-00-5173	PCWRA - Oxidation Ditch Pa	\$4,786.67
<i>Totals:</i>								\$64,251.25
RCPN0917	9/1/2017	Pond 16		\$14,170.77	\$14,170.77	60-60-00-5205	Reuse Pumping	\$14,170.77
<i>Totals:</i>								\$14,170.77
Sprint	Computer Check 23078	9/6/2017	9/6/2017 Posted	\$39.51	10-00-00-1127	Centennial Bank	\$0.00	\$39.51
					10-00-60-1990	Due from Water Fund General	\$39.51	\$0.00
					60-00-00-2100	Accounts Payable Control	\$39.51	\$0.00
					60-00-10-1990	Due From Gen Fund Water	\$0.00	\$39.51
<b>Invoice #</b>	<b>Invoice Date</b>	<b>Description</b>		<b>Invoice Amount</b>	<b>Amount Paid</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount</b>
849768840-041	8/31/2017	Wireless Ditch Meter		\$39.51	\$39.51	60-60-00-5316	Ditch/Land Rights Operating E	\$39.51
<i>Totals:</i>								\$39.51
Turn Corps	Computer Check 23079	9/6/2017	9/6/2017 Posted	\$10,088.54	10-00-00-1127	Centennial Bank	\$0.00	\$10,088.54
					10-00-00-2100	Accounts Payable Control	\$10,088.54	\$0.00

## Castle Pines North Metro. District Cash Disbursement Journals

Payee	Trans. Type Trans. No.	Trans. Dat	Post Date Post Status	Amount	Account Number	Account Description	Debit Amount	Credit Amount																								
<table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: left;">Invoice #</th> <th style="text-align: left;">Invoice Date</th> <th style="text-align: left;">Description</th> <th style="text-align: right;">Invoice Amount</th> <th style="text-align: right;">Amount Paid</th> <th style="text-align: center;">Account Number</th> <th style="text-align: left;">Account Description</th> <th style="text-align: right;">Amount</th> </tr> </thead> <tbody> <tr> <td>1039</td> <td>9/1/2017</td> <td>Communication Consulting</td> <td style="text-align: right;">\$10,088.54</td> <td style="text-align: right;">\$10,088.54</td> <td style="text-align: center;">10-00-00-5169</td> <td>Consulting Svcs - Communicatio</td> <td style="text-align: right;">\$10,088.54</td> </tr> <tr> <td colspan="7" style="text-align: right;"><i>Totals:</i></td> <td style="text-align: right;">\$10,088.54</td> </tr> </tbody> </table>									Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	1039	9/1/2017	Communication Consulting	\$10,088.54	\$10,088.54	10-00-00-5169	Consulting Svcs - Communicatio	\$10,088.54	<i>Totals:</i>							\$10,088.54
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount																									
1039	9/1/2017	Communication Consulting	\$10,088.54	\$10,088.54	10-00-00-5169	Consulting Svcs - Communicatio	\$10,088.54																									
<i>Totals:</i>							\$10,088.54																									
Utility Notification Ctr CO	Computer Check 23080	9/6/2017	9/6/2017 Posted	\$104.40	10-00-00-1127 10-00-60-1990 60-00-00-2100 60-00-10-1990	Centennial Bank Due from Water Fund General Accounts Payable Control Due From Gen Fund Water	\$0.00 \$104.40 \$104.40 \$0.00	\$104.40 \$0.00 \$0.00 \$104.40																								
<table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: left;">Invoice #</th> <th style="text-align: left;">Invoice Date</th> <th style="text-align: left;">Description</th> <th style="text-align: right;">Invoice Amount</th> <th style="text-align: right;">Amount Paid</th> <th style="text-align: center;">Account Number</th> <th style="text-align: left;">Account Description</th> <th style="text-align: right;">Amount</th> </tr> </thead> <tbody> <tr> <td>217080259</td> <td>8/31/2017</td> <td>Locate Service</td> <td style="text-align: right;">\$104.40</td> <td style="text-align: right;">\$104.40</td> <td style="text-align: center;">60-60-00-5360</td> <td>Water Distribution R&amp;M</td> <td style="text-align: right;">\$104.40</td> </tr> <tr> <td colspan="7" style="text-align: right;"><i>Totals:</i></td> <td style="text-align: right;">\$104.40</td> </tr> </tbody> </table>									Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	217080259	8/31/2017	Locate Service	\$104.40	\$104.40	60-60-00-5360	Water Distribution R&M	\$104.40	<i>Totals:</i>							\$104.40
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount																									
217080259	8/31/2017	Locate Service	\$104.40	\$104.40	60-60-00-5360	Water Distribution R&M	\$104.40																									
<i>Totals:</i>							\$104.40																									
<b>Grand Totals:</b>				\$183,776.81			\$313,164.47	\$313,164.47																								
A total of 29 payment(s) listed																																