



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 September 30, 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.

I have also prepared the accompanying proposed budgets of revenue, expenditures and funds available prepared on the modified accrual basis for the Castle Pines North Metropolitan District for the year ending December 31, 2018.

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 "BC", with a stylized flourish extending to the right.

Brendan Campbell, CPA  
October 11, 2017

**CASTLE PINES NORTH METRO. DISTRICT  
BALANCE SHEET  
DECEMBER 31, 2016 AND SEPTEMBER 30, 2017**

	<b>GENERAL FUND - CTF-FIN CORP 2015 COP FUND - DEBT SERVICE</b>	
	<b>Audited Actual 12/31/2016</b>	<b>Unaudited Actual 9/30/2017</b>
<b>Assets</b>		
Current Assets		
Cash & Investments	\$ 1,498,761	\$ 3,001,630
Restricted Cash - Debt	2,402,228	4,192,419
Prepaid Expense	107,346	-
Cash with County Treasurer	50,727	52,753
2015 CoP Fund - UMB	616,962	617,602
Colotrust, CTF	355,117	135,754
UMB, Debt Related	72	75
Property Taxes Receivable	4,837,090	18,940
<b>Total Current Assets</b>	<b><u>\$ 9,868,302</u></b>	<b><u>\$ 8,019,173</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>\$ 73,060,163</u></b>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	\$ 89,180	\$ 28,095
Accrued Benefit Leave	19,039	19,039
Deferred Property Taxes	4,837,090	18,940
<b>Total Current Liabilities</b>	<b><u>\$ 4,945,309</u></b>	<b><u>\$ 66,073</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>\$ 22,771,073</u></b>
<b>Fund Equity</b>		
Investment in Fixed Assets	\$ 42,335,990	\$ 42,335,990
Fund Balance		
Restricted - Debt, Project	2,402,228	4,192,419
Restricted - CTF	355,117	135,753
Restricted - Emergency Reserve	118,316	161,811
Unassigned	2,047,332	3,463,117
<b>Total Fund Equity</b>	<b><u>\$ 47,258,983</u></b>	<b><u>\$ 50,289,090</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$ 74,909,292</u></b>	<b><u>\$ 73,060,163</u></b>

**CASTLE PINES NORTH METRO. DISTRICT  
BALANCE SHEET  
DECEMBER 31, 2016 AND SEPTEMBER 30, 2017**

	<b>ENTERPRISE FUNDS</b>	
	<b>Audited Actual 12/31/2016</b>	<b>Unaudited Actual 9/30/2017</b>
<b>Assets</b>		
Current Assets		
Cash and Investments	\$ 1,954,406	\$ 1,560,038
Restricted Cash - CWCB Escrow	361,642	293
Restricted Cash - Capital Reserves	8,893,405	13,685,498
Receivables	747,721	1,029,227
Total Current Assets	<u>\$ 11,957,174</u>	<u>\$ 16,275,055</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>\$ 67,485,335</u></u>
<b>Liabilities</b>		
Current Liabilities		
Accounts Payable	\$ 295,237	\$ 180,051
Retainage	21,002	21,002
Accrued Benefit Leave	25,065	25,065
Total Current Liabilities	<u>\$ 341,304</u>	<u>\$ 226,118</u>
Long-Term Liabilities		
Accrued Pension Liability	\$ 660,823	\$ 660,823
CWCB Loan Payable - CRMC	-	52,324
Total Long-term Liabilities	<u>\$ 660,823</u>	<u>\$ 713,147</u>
Total Liabilities	<u><u>\$ 1,002,127</u></u>	<u><u>\$ 939,264</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	293
Restricted - Future Capital Needs	8,893,405	13,685,498
Total Fund Equity	<u>\$ 62,165,327</u>	<u>\$ 66,546,071</u>
<b>Total Liabilities &amp; Fund Equity</b>	<u><u>\$ 63,167,454</u></u>	<u><u>\$ 67,485,335</u></u>

**Castle Pines North Metro. District  
2017 Statement of Revenues & Expenditures with Budgets  
2018 Proposed Budget**

		Modified Accrual Budgetary Basis							
		Audited	Adopted	Projected	Unaudited	Budget	Variance	Proposed	
		Actual	Budget	Balance	Actual	Through	Through	Budget	
		12/31/2016	12/31/2017	12/31/2017	9/30/2017	9/30/2017	9/30/2017	2018	2018 Budget Comments
<b>General Fund</b>									
<b>Revenue</b>									
<b>Revenue - General Fund</b>									
10-00-00-4110	General Property Tax	\$ 2,984,267	\$ 2,993,639	\$ 2,993,639	\$ 2,983,384	\$ 2,982,347	\$ 1,036	\$ 3,135,798	AV=\$165,041,980 Preliminary AV @ 19.00 mills
10-00-00-4120	Specific Ownership Tax	599,784	386,967	500,000	394,272	290,225	104,046	313,580	Est. at 10% of All Property Taxes
10-00-00-4210	Interest Earnings	19,153	11,541	30,000	22,371	8,656	13,715	33,000	1.20 % of avg cash return
10-00-00-4230	Farm Land Revenue	40,000	40,200	40,200	15,000	40,200	(25,200)	40,000	Anders Farm/David Petrocco Lease
10-00-00-4235	Oil Royalty Revenue	5,433	7,752	60,000	52,344	5,814	46,530	20,000	Based on 2016 Actuals/2017 Projections, subjective to Volumes/Price/Qty
10-00-00-4250	Misc. Revenue	24,754	22,000	40,000	34,666	16,500	17,360	30,000	In line with 2016 Actuals and 2017 Projections
10-00-00-4260	Cell Phone Lease Revenue	71,112	65,981	65,981	52,986	49,486	3,500	65,981	3 Cell Tower Leases
<b>Total Revenue - General Fund</b>		<b>\$ 3,744,503</b>	<b>\$ 3,528,080</b>	<b>\$ 3,729,820</b>	<b>\$ 3,555,022</b>	<b>\$ 3,393,228</b>	<b>\$ 160,988</b>	<b>\$ 3,638,358</b>	
<b>Total Revenue</b>		<b>\$ 3,744,503</b>	<b>\$ 3,528,080</b>	<b>\$ 3,729,820</b>	<b>\$ 3,555,022</b>	<b>\$ 3,393,228</b>	<b>\$ 160,988</b>	<b>\$ 3,638,358</b>	
<b>Expenditures - Administrative</b>									
<b>Expenditures -Salaries &amp; Benefits</b>									
10-00-00-5111	Salaries - Salaried	\$ 118,046	\$ 121,463	\$ 121,463	\$ 90,519	\$ 91,097	\$ 579	\$ 124,916	3.5% Payroll Increase - Merit Pool
10-00-00-5113	Salaries - Hourly	12,773	12,226	12,226	9,816	9,169	(647)	13,041	3.5% Payroll Increase - Merit Pool
10-00-00-5114	Salaries - OT	-	-	207	207	-	(207)	-	
10-00-00-5121	PERA Employer Contribution	17,725	18,315	18,315	13,746	13,737	(9)	18,900	ER PERA Contribution = 13%
10-00-00-5122	Unemployment Insurance Taxes	368	401	401	292	401	109	414	Unemployment= 0.3% of Gross Salaries and Wages
10-00-00-5123	Workman Comp Insurance	834	918	290	290	918	627	319	10% Increase of 2017 Actuals
10-00-00-5124	Employer Contr. Health Ins.	16,500	18,081	18,081	13,682	13,561	(122)	17,358	4% decrease of 2017 Projections - Adjusted for Changes in Coverages
10-00-00-5125	Employer Contr. Medicare	1,876	1,938	1,938	1,455	1,454	(1)	2,000	Medicare - 1.45% of Gross Salaries and Wages
10-00-00-5126	PERA Matchmaker Contribution	3,881	4,011	4,011	3,010	3,008	(2)	4,139	3% of Gross Salaries and Wages for all Permanent Employees
<b>Total Expenditures - Administrative</b>		<b>\$ 172,003</b>	<b>\$ 177,353</b>	<b>\$ 176,933</b>	<b>\$ 133,017</b>	<b>\$ 133,345</b>	<b>\$ 328</b>	<b>\$ 181,087</b>	
<b>Expenditures - Other</b>									
10-00-00-5112	Director Compensation	\$ 6,945	\$ 8,800	\$ 7,624	\$ 4,547	\$ 6,600	\$ 2,052	\$ 8,612	Board Compensation, plus payroll taxes
10-00-00-5145	Accounting and Payroll	62,027	70,175	65,175	44,234	52,631	8,397	62,675	50% Pinnacle (\$120,000) General Services & Payroll (\$2,675)
10-00-00-5146	Auditing	18,500	19,000	19,000	19,000	19,000	-	25,000	Auditor = RubinBrown
10-00-00-5163	Legal Services	126,669	115,500	115,500	70,823	86,625	15,802	127,050	General Counsel Estimate (110% of 2017 budget)
10-00-00-5166	Software Support	50,717	37,544	37,544	23,162	28,158	4,996	23,544	Greystone (\$10,000+\$5K Misc), Cardmember Services (\$1,824), Blackbaud (\$6,720)
10-00-00-5169	Consulting Svcs - Communications	54,225	147,800	147,800	104,619	110,850	6,231	147,800	Consultant (\$120,000), The Bundt Shoppe (\$1,800), Chamber (\$10,000), C&D Printing (\$1,000), Castle Pines Connection
10-00-00-5170	Consulting Svcs - Comm. Events	6,749	6,000	6,000	80	4,500	4,420	6,000	Tent rental and other events
10-00-00-5171	Consulting Svcs - Website Maint.	-	5,000	5,000	-	2,000	2,000	-	Website Maintenance
10-00-00-5172	Consulting Svcs - Public Relations	39,364	39,000	39,000	29,275	29,250	(25)	39,000	50% of PR (\$78,000)
10-00-00-5201	Telephone	11,553	12,500	12,500	7,003	9,375	2,372	12,500	T-1 line Long Distance, Fire/Alarm lines (Slight increase from 2016 Projections).
10-00-00-5202	Building Utilities	12,187	16,500	16,500	10,489	12,375	1,886	16,500	Community Center - gas/electric/water
10-00-00-5204	Trash Removal	4,875	4,450	4,450	2,693	3,337	645	4,450	Haulaway (\$4,200), Cintas (\$250)
10-00-00-5218	Prof Memberships/Subscr	4,814	4,500	4,500	4,284	3,375	(909)	4,500	SDA, Mtn States Employee Council
10-00-00-5219	Prof Education/Conferences	2,723	5,500	5,500	3,906	4,125	219	6,000	Education, conferences, seminars
10-00-00-5221	Postage & Freight	2,230	3,000	3,000	1,000	2,250	1,250	3,000	Newsletters, Inserts
10-00-00-5222	Printing & Copying	13,605	15,000	15,000	9,161	11,250	2,089	15,000	Copier Lease and Printing
10-00-00-5223	Office Supplies	3,826	9,500	3,000	1,425	7,125	5,700	5,000	Based on historical costs
10-00-00-5225	Insurance	8,279	9,193	9,218	9,218	9,193	(25)	9,679	Final P&L Insurance Quote Rec'd in 12/17 (Est. 105% of 2017 Actual)
10-00-00-5226	County Treasurer Collection	44,823	44,905	44,905	44,756	44,735	(20)	47,037	1.5% Collection fees
10-00-00-5229	Building Cleaning Expenses	7,361	9,600	7,200	4,146	7,200	3,054	9,600	Custodial (\$8,400), Carpet (\$600), Windows (\$600)
10-00-00-5230	Miscellaneous Expenses	13,586	7,500	7,500	3,596	5,625	2,029	7,500	Meals, mileage and Fees
10-00-00-5231	Election Expenses	16,351	-	83	83	-	(83)	40,000	Projected Election Expense
10-00-00-5232	Equipment Rental	559	1,000	1,000	720	750	30	1,000	Postage meter
10-00-00-5235	Office Furniture/Equipment	3,472	3,000	3,000	89	2,250	2,161	3,000	Chairs, desks, computers, etc.
10-00-00-5301	Vehicle Repair & Maint.	1,766	2,000	7,500	6,692	1,500	(5,193)	1,000	Decreased R&M, aligns with Prior Years
10-00-00-5302	Vehicle Fuel Expense	1,066	1,700	1,700	720	1,275	555	1,700	Fuel Expense - District Manager
10-00-00-5305	Office Equipment R & M	872	4,700	4,700	2,363	3,525	1,162	4,700	Budget of 1 new computer, R&M Printers, Copier, Fax, etc.
10-00-00-5310	Building R & M	8,010	9,000	5,000	2,235	6,750	4,515	20,000	Pest Control, HVAC repairs, inspections, etc., 11,000 Paint Community Center Interior
10-00-00-5311	Ditch/Land Operating Expenses	77,227	-	-	-	-	-	-	Moved to Enterprise Fund Starting in 2017
10-00-00-5312	Building Expenses/Supplies	2,356	3,500	3,500	1,964	2,625	661	3,500	Paper products for community center
<b>Total</b>		<b>\$ 606,737</b>	<b>\$ 615,866</b>	<b>\$ 602,399</b>	<b>\$ 412,285</b>	<b>\$ 478,255</b>	<b>\$ 65,970</b>	<b>\$ 655,347</b>	
<b>Total</b>		<b>\$ 778,741</b>	<b>\$ 793,220</b>	<b>\$ 779,331</b>	<b>\$ 545,302</b>	<b>\$ 611,599</b>	<b>\$ 66,297</b>	<b>\$ 836,434</b>	

**Castle Pines North Metro. District  
2017 Statement of Revenues & Expenditures with Budgets  
2018 Proposed Budget**

**Modified Accrual Budgetary Basis**

	<b>Audited Actual 12/31/2016</b>	<b>Adopted Budget 12/31/2017</b>	<b>Projected Balance 12/31/2017</b>	<b>Unaudited Actual 9/30/2017</b>	<b>Budget Through 9/30/2017</b>	<b>Variance Through 9/30/2017</b>	<b>Proposed Budget 2018</b>	<b>2018 Budget Comments</b>	
<b>Expenditures - Parks &amp; Open Space</b>									
<b>Expenditures - Salaries &amp; Benefits</b>									
10-20-00-5111	Salaries - Salaried	\$ 154,355	\$ 215,467	\$ 178,084	\$ 126,862	\$ 161,600	\$ 34,738	\$ <b>207,582</b> 3.5% Payroll Increase - Merit Pool; New Payroll Employee Allocations	
10-20-00-5113	Salaries - Hourly	19,364	22,224	28,009	17,390	16,668	(722)	<b>7,825</b> 3.5% Payroll Increase - Merit Pool; New Payroll Employee Allocations	
10-20-00-5121	PERA Employer Contrib	21,691	32,564	27,404	19,022	24,423	5,401	<b>29,511</b> ER PERA Contribution = 13%	
10-20-00-5122	Unemployment Insurance Taxes	503	713	545	399	535	135	<b>646</b> Unemployment= 0.3% of Gross Salaries and Wages	
10-20-00-5123	Workman Comp Insurance	4,194	9,227	9,227	2,975	9,227	6,252	<b>3,272</b> 10% Increase of 2017 Actuals	
10-20-00-5124	Employer Contrib Health Ins	43,645	82,918	55,042	40,893	62,189	21,296	<b>85,331</b> 4% decrease of 2017 Projections - Adjusted for Changes in Coverages; New Payroll Employee Allocations	
10-20-00-5125	Employer Contrib Medicare	2,388	3,447	2,900	2,013	2,585	572	<b>3,123</b> Medicare - 1.45% of Gross Salaries and Wages	
10-20-00-5126	PERA Matchmaker Contrib	5,665	7,131	5,610	3,949	5,348	1,399	<b>6,462</b> 3% of Gross Salaries and Wages for all Permanent Employees	
	<b>Total Expenditures - Salaries &amp; Benefits</b>	<b>\$ 251,804</b>	<b>\$ 373,690</b>	<b>\$ 306,821</b>	<b>\$ 213,504</b>	<b>\$ 282,574</b>	<b>\$ 69,070</b>	<b>\$ 343,752</b>	
<b>Expenditures - Other</b>									
10-20-00-5165	Other Consulting Services	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -	\$ <b>2,500</b> Central Control System (500), Maps (2,000)	
10-20-00-5166	Software Support	600	2,000	2,000	600	1,500	900	<b>2,000</b> ArcView License fee (800), Comp. Support (1,200)	
10-20-00-5201	Telephone/Alarms	3,094	3,800	3,800	642	2,850	2,208	<b>3,800</b> Cell Phones (1,880) & Calsense wireless (1,920)	
10-20-00-5218	Prof Memberships/Subscr	669	400	400	250	300	50	<b>600</b> ISA Membership(s), AWWA Membership(s)	
10-20-00-5219	Prof Education/Conferences	671	3,000	3,000	1,146	2,250	1,104	<b>3,500</b> Conferences, Classes and Certifications	
10-20-00-5225	Insurance	30,135	36,771	36,578	36,578	36,771	193	<b>38,407</b> Final P&L Insurance Quote Rec'd in 12/17 (Est. 105% of 2017 Actual)	
10-20-00-5301	Vehicle R & M	4,101	7,500	7,500	4,429	5,625	1,196	<b>7,500</b> 3 trucks, bobcat, utility vehicle, snow blower	
10-20-00-5302	Vehicle Fuel Expense	2,711	5,000	5,000	2,206	3,750	1,544	<b>5,000</b> 3 trucks, bobcat, utility vehicle, snow blower	
10-20-00-5400	Irrigation Expense	230,315	190,000	230,000	220,833	142,500	(78,333)	<b>200,000</b> Water for parks/open space, Meters (58,32), + 5% increase over PY, Seasonally Driven	
10-20-00-5401	Storm Drainage Expense	10,060	25,000	25,000	8,487	18,750	10,263	<b>25,000</b> Needed for seasonal clearing of SW Vaults, Clear Debris	
10-20-00-5410	Grounds Maintenance Contract - ARK	60,253	85,000	85,000	57,034	63,750	6,716	<b>85,000</b> Ark Ecological Contract	
10-20-00-5411	Grounds Maintenance - Pest Control	-	5,000	5,000	-	3,750	3,750	<b>5,000</b> Pest Control, HVAC repairs, inspections, etc.	
10-20-00-5412	Grounds Maintenance - Tree Pruning/Removal & Shrubs	33,691	40,000	40,000	33,335	30,000	(3,335)	<b>25,000</b> Tree pruning: Castle Pines Pkwy, Monarch Blvd, Buffalo Trail	
10-20-00-5413	Grounds Maintenance Contract - Valley Crest	104,634	125,000	125,000	110,216	112,500	2,284	<b>130,000</b> Bright View	
10-20-00-5415	Grounds Maintenance Contract - Flowers	23,181	12,000	12,000	11,357	9,000	(2,357)	<b>5,000</b> Flowers (Perennials)	
10-20-00-5420	Grounds Operating Supplies	2,271	10,000	10,000	6,455	7,500	1,045	<b>10,000</b> Paint, tools, uniforms, etc.	
10-20-00-5425	Grounds R&M - Landscape	203,303	210,000	210,000	175,051	189,000	13,949	<b>210,000</b> Landscape Projects: Xeriscape Garden on Monarch, Hidden Pointe Blvd., Median Islands, Stonemont/Stonedale/Briar Clif/Briar Dale entry islands (\$150,000); New Trees (\$60,000)	
10-20-00-5426	Grounds R&M - Trail Repair	100,080	-	-	-	-	-	-	Budgeted as a non-operating expense in 2018
10-20-00-5427	Grounds R&M - Slope Repair	25,000	25,000	25,000	-	-	-	<b>25,000</b> Slope Repair - Revegetation of Open Space due to Erosion	
10-20-00-5428	Grounds R&M - Other	87,456	85,000	80,000	35,059	56,667	21,608	<b>75,000</b> Other R&M - Soccer Field Equipment, Infield Mix Ball Diamonds, Irrigation R&M, Soil, Mulch, Edging, Playground	
10-20-00-5429	Grounds R&M - Electrical	-	-	7,500	7,735	-	(7,735)	<b>10,000</b> Replacement of underground electrical conduit	
10-20-00-XXXX	Grounds R&M - Irrigation	-	-	-	-	-	-	<b>10,000</b> Replacement Irrigation	
10-20-00-5430	Electricity Parks/Open Space	48,174	48,516	48,516	28,612	36,387	7,775	<b>48,500</b> Streets/IRR Clocks/Pavilion/Christmas	
10-20-00-5434	Holiday Lighting	10,245	14,000	13,875	13,875	14,000	125	<b>16,000</b> Parkway Christmas Lights	
10-20-00-5435	Parks Services	9,904	9,000	9,000	6,736	6,750	14	<b>10,000</b> 3 Portolets (7,800), dumpsters (2,200)	
	<b>Total Expenditures - Other</b>	<b>\$ 990,550</b>	<b>\$ 944,487</b>	<b>\$ 986,669</b>	<b>\$ 760,635</b>	<b>\$ 743,599</b>	<b>\$ (17,036)</b>	<b>\$ 952,807</b>	
<b>Expenditures - Capital</b>									
10-20-00-7115	Architecture Design Master Pln	\$ 3,500	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ <b>5,000</b> Landscape design fees	
10-20-00-7116	Vehicle Purchase	34,389	35,000	3,617	3,617	35,000	31,383	-	
10-20-00-7500	Transp Equip Utility Vehicle	-	60,000	53,667	53,667	60,000	6,333	-	
10-20-00-7659	Trail Additions	-	83,000	90,000	87,840	83,000	3,210	<b>100,000</b> Trail Repair - Major Replacement of old asphalt trails with concrete in accordance with Rehab plan	
	<b>Total Expenditures - Capital</b>	<b>\$ 37,889</b>	<b>\$ 183,000</b>	<b>\$ 152,284</b>	<b>\$ 145,125</b>	<b>\$ 178,000</b>	<b>\$ 40,925</b>	<b>\$ 105,000</b>	
	<b>Total Expenditures - Parks &amp; Open Space</b>	<b>\$ 1,280,243</b>	<b>\$ 1,501,177</b>	<b>\$ 1,445,774</b>	<b>\$ 1,119,264</b>	<b>\$ 1,204,173</b>	<b>\$ 92,960</b>	<b>\$ 1,401,559</b>	

**Castle Pines North Metro. District  
2017 Statement of Revenues & Expenditures with Budgets  
2018 Proposed Budget**

**Modified Accrual Budgetary Basis**

	<b>Audited Actual 12/31/2016</b>	<b>Adopted Budget 12/31/2017</b>	<b>Projected Balance 12/31/2017</b>	<b>Unaudited Actual 9/30/2017</b>	<b>Budget Through 9/30/2017</b>	<b>Variance Through 9/30/2017</b>	<b>Proposed Budget 2018</b>	<b>2018 Budget Comments</b>
<b>Other Revenues &amp; Expenditures</b>								
Other Revenues & Expenditures								
10-00-00-5450 Base Rental Expense	\$ 1,234,728	\$ 1,236,246	\$ 1,235,456	\$ 423,945	\$ 424,653	\$ 708	\$ 1,236,506	Transfer to CoP Fund
10-00-40-5800 Transfer to Debt Service	10,000	6,313	6,313	-	-	-	-	Transfer to Debt Service to Retire Debt
10-20-00-4310 Proceeds From Sales of Assets	7,900	14,000	-	-	14,000	(14,000)	-	Sale of Open Space Vehicle, Utility Vehicle, Skid Steer
<b>Total Other Revenues &amp; Expenditures</b>	<b>\$ 1,236,828</b>	<b>\$ 1,228,559</b>	<b>\$ 1,241,769</b>	<b>\$ 423,945</b>	<b>\$ 410,653</b>	<b>\$ 13,292</b>	<b>\$ 1,236,506</b>	
<b>Total Other Revenues &amp; Expenditures</b>	<b>\$ (1,236,828)</b>	<b>\$ (1,228,559)</b>	<b>\$ (1,241,769)</b>	<b>\$ (423,945)</b>	<b>\$ (410,653)</b>	<b>\$ (13,292)</b>	<b>\$ (1,236,506)</b>	
<b>Change in Fund Balance</b>	<b>\$ 448,692</b>	<b>\$ 5,125</b>	<b>\$ 262,946</b>	<b>\$ 1,466,512</b>	<b>\$ 1,166,803</b>	<b>\$ 306,954</b>	<b>\$ 163,859</b>	

**Castle Pines North Metro. District  
2017 Statement of Revenues & Expenditures with Budgets  
2018 Proposed Budget**

**Modified Accrual Budgetary Basis**

		<b>Audited Actual 12/31/2016</b>	<b>Adopted Budget 12/31/2017</b>	<b>Projected Balance 12/31/2017</b>	<b>Unaudited Actual 9/30/2017</b>	<b>Budget Through 9/30/2017</b>	<b>Variance Through 9/30/2017</b>	<b>Proposed Budget 2018</b>	<b>2018 Budget Comments</b>
<b>Conservation Trust Fund</b>									
<b>Revenues</b>									
<b>Revenues</b>									
20-00-00-4240	Lottery Proceeds	\$ 52,436	\$ 48,000	\$ 48,000	\$ 33,594	\$ 36,000	\$ (2,406)	\$ <b>48,000</b>	Based on prior years
20-00-00-4210	Earnings on Deposits & Int rst	2,432	769	2,600	1,605	577	1,028	<b>2,000</b>	Increased Returns Forecasted for 2018
	<b>Total Revenues</b>	<b>\$ 54,868</b>	<b>\$ 48,769</b>	<b>\$ 50,600</b>	<b>\$ 35,199</b>	<b>\$ 36,577</b>	<b>\$ (1,378)</b>	<b>\$ 50,000</b>	
	<b>Total Revenues</b>	<b>\$ 54,868</b>	<b>\$ 48,769</b>	<b>\$ 50,600</b>	<b>\$ 35,199</b>	<b>\$ 36,577</b>	<b>\$ (1,378)</b>	<b>\$ 50,000</b>	
<b>Expenditures</b>									
<b>Expenditures</b>									
20-00-00-5438	Parks, Rec, and Open Space Additions	\$ 57,367	\$ 305,126	\$ 305,126	\$ 253,013	\$ 305,126	\$ 52,112	\$ <b>103,944</b>	Reserve Funds for 2018 Projects
	<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>\$ 103,944</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>\$ 103,944</b>	
	<b>Change in Fund Balance</b>	<b>\$ (2,499)</b>	<b>\$ (256,357)</b>	<b>\$ (254,526)</b>	<b>\$ (217,815)</b>	<b>\$ (268,549)</b>	<b>\$ 50,734</b>	<b>\$ (53,944)</b>	

**Castle Pines North Metro. District  
2017 Statement of Revenues & Expenditures with Budgets  
2018 Proposed Budget**

**Modified Accrual Budgetary Basis**

	<b>Audited Actual 12/31/2016</b>	<b>Adopted Budget 12/31/2017</b>	<b>Projected Balance 12/31/2017</b>	<b>Unaudited Actual 9/30/2017</b>	<b>Budget Through 9/30/2017</b>	<b>Variance Through 9/30/2017</b>	<b>Proposed Budget 2018</b>	<b>2018 Budget Comments</b>
<b>2015 COP Special Revenue Fund</b>								
<b>Revenues</b>								
<b>Revenues</b>								
50-00-00-4412	Base Rental Revenue	\$ 1,234,728	\$ 1,236,246	\$ 1,235,456	\$ 423,945	\$ 424,653	\$ (708)	<b>1,236,506</b> Transfer from General Fund
50-00-00-4250	Interest on 2015 COP s	78	60	850	709	45	664	<b>300</b> Trustee Account Interest
	<b>Total Revenues</b>	<b>\$ 1,234,806</b>	<b>\$ 1,236,306</b>	<b>\$ 1,236,306</b>	<b>\$ 424,653</b>	<b>\$ 424,698</b>	<b>\$ (45)</b>	<b>\$ 1,236,806</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>\$ 424,698</b>	<b>\$ (45)</b>	<b>\$ 1,236,806</b>
<b>Expenditures</b>								
<b>Expenditures</b>								
50-00-00-7550	2015 CoP Principal	\$ 370,000	\$ 390,000	\$ 390,000	\$ -	\$ -	\$ -	<b>410,000</b> Based on Schedule of Base Rental Payments
50-00-00-7560	2015 CoP Interest	861,806	843,306	843,306	421,653	421,653	(0)	<b>823,806</b> Based on Schedule of Base Rental Payments
50-00-00-7020	Trustee/Other Fees - COPs	3,000	3,000	3,000	3,000	3,000	-	<b>3,000</b> Trustee Fee
	<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>\$ 1,236,806</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>\$ 1,236,806</b>
	<b>Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45</b>	<b>\$ (45)</b>	<b>\$ -</b>



**Castle Pines North Metro. District  
2017 Statement of Revenues & Expenditures with Budgets  
2018 Proposed Budget**

**Modified Accrual Budgetary Basis**

		<b>Audited</b>	<b>Adopted</b>	<b>Projected</b>	<b>Unaudited</b>	<b>Budget</b>	<b>Variance</b>	<b>Proposed</b>	
		<b>Actual</b>	<b>Budget</b>	<b>Balance</b>	<b>Actual</b>	<b>Through</b>	<b>Through</b>	<b>Budget</b>	
		<b>12/31/2016</b>	<b>12/31/2017</b>	<b>12/31/2017</b>	<b>9/30/2017</b>	<b>9/30/2017</b>	<b>9/30/2017</b>	<b>2018</b>	
<b>Debt Service Fund</b>									
<b>Revenues</b>									
<b>Revenues</b>									
40-00-00-4110	General Property Tax	\$ 3,455,467	\$ 1,843,451	\$ 1,843,451	\$ 1,837,323	\$ 1,836,498	\$ 825	\$ -	GO Bonds were Retired in 2017
40-00-00-4210	Interest Earnings	2,487	4	4	(11)	3	(14)	-	GO Bonds were Retired in 2017
40-00-00-4354	Hidden Pointe Metro District	134,028	18,988	18,988	18,988	18,988	-	-	GO Bonds were Retired in 2017
40-00-10-4414	Transfer from General fund	10,000	6,313	6,313	-	-	-	-	GO Bonds were Retired in 2017
	<b>Total Revenues</b>	<b>\$ 3,601,982</b>	<b>\$ 1,868,756</b>	<b>\$ 1,868,756</b>	<b>\$ 1,856,301</b>	<b>\$ 1,855,489</b>	<b>\$ 812</b>	<b>\$ -</b>	
	<b>Total Revenues</b>	<b>\$ 3,601,982</b>	<b>\$ 1,868,756</b>	<b>\$ 1,868,756</b>	<b>\$ 1,856,301</b>	<b>\$ 1,855,489</b>	<b>\$ 812</b>	<b>\$ -</b>	
<b>Expenditures</b>									
<b>Expenditures</b>									
40-00-00-6440	County Treas. Collection Fees	\$ 51,901	\$ 27,652	\$ 27,652	\$ 27,560	\$ 27,547	\$ (13)	\$ -	GO Bonds were Retired in 2017
40-00-00-7510	Bond Prin. Reduc 2006 A	1,395,000	1,760,000	1,760,000	-	-	-	-	GO Bonds were Retired in 2017
40-00-00-7530	Bond Interest 2006 A	134,088	74,800	74,800	37,400	37,400	-	-	GO Bonds were Retired in 2017
40-00-00-7531	Bond Interest 2006 B	96,275	-	-	-	-	-	-	GO Bonds were Retired in 2017
40-00-00-7540	Bond Paying Fees/Charges	2,300	2,300	2,300	1,150	1,150	-	-	GO Bonds were Retired in 2017
40-00-00-7565	Rating Fees	-	5,300	5,300	-	-	-	-	GO Bonds were Retired in 2017
40-00-00-7615	Bond Prin. Reduc 2006 B	1,930,000	-	-	-	-	-	-	GO Bonds were Retired in 2017
	<b>Total Expenditures</b>	<b>\$ 3,609,563</b>	<b>\$ 1,870,052</b>	<b>\$ 1,870,052</b>	<b>\$ 66,110</b>	<b>\$ 66,097</b>	<b>\$ (13)</b>	<b>\$ -</b>	
	<b>Total</b>	<b>\$ 3,609,563</b>	<b>\$ 1,870,052</b>	<b>\$ 1,870,052</b>	<b>\$ 66,110</b>	<b>\$ 66,097</b>	<b>\$ (13)</b>	<b>\$ -</b>	
	<b>Change in Fund Balance</b>	<b>\$ (7,582)</b>	<b>\$ (1,295)</b>	<b>\$ (1,295)</b>	<b>\$ 1,790,191</b>	<b>\$ 1,789,392</b>	<b>\$ 799</b>	<b>\$ -</b>	

2018 Budget Comments

**Castle Pines North Metro. District  
2017 Statement of Revenues & Expenditures with Budgets  
2018 Proposed Budget**

**Modified Accrual Budgetary Basis**

		<b>Audited</b>	<b>Adopted</b>	<b>Projected</b>	<b>Unaudited</b>	<b>Budget</b>	<b>Variance</b>	<b>Proposed</b>	
		<b>Actual</b>	<b>Budget</b>	<b>Balance</b>	<b>Actual</b>	<b>Through</b>	<b>Through</b>	<b>Budget</b>	
		<b>12/31/2016</b>	<b>12/31/2017</b>	<b>12/31/2017</b>	<b>9/30/2017</b>	<b>9/30/2017</b>	<b>9/30/2017</b>	<b>2018</b>	<b>2018 Budget Comments</b>
<b>Water Enterprise Fund</b>									
<b>Water Operating Revenues</b>									
<b>Water Operating Revenues</b>									
60-60-00-4412	Water Service Revenue	\$ 2,651,580	\$ 2,517,447	\$ 2,741,762	\$ 2,333,915	\$ 2,242,747	\$ 91,168	\$ <b>2,592,970</b>	3% Proposed Increase in Rates based upon 2017 Rate Study
60-60-00-4450	Golf Course Water Delievery	120,961	177,650	190,000	154,802	133,237	21,564	<b>182,980</b>	Ridge Golf Course - Based on Historical Flow Estimates - 3% Proposed Increase in Rates
60-60-00-4404	Customer Charges - Water Activity	412,754	430,655	430,655	324,211	322,991	1,220	<b>443,575</b>	3% Proposed Increase in Rates based upon 2017 Rate Study
60-60-00-4270	Water Late Fees	22,871	25,000	25,000	16,342	18,750	(2,408)	<b>25,000</b>	Based on Prior Year
60-60-00-4220	Reimbusable Inclusion Costs	260,217	100,000	100,000	96,604	75,000	21,604	-	No inclusion expenses reimbursed by owners/developers expected in 2018
60-60-00-4280	Inspection Fee	650	3,500	50,000	40,811	2,625	38,186	<b>3,500</b>	Based on Prior Year
60-60-00-4250	Misc. Income	29,770	25,000	40,000	36,883	25,000	11,883	<b>30,000</b>	IREA Credit
60-60-00-4413	Bulk Water Sales	12,726	7,500	65,000	61,550	5,625	55,925	<b>7,500</b>	Overall Estimate
60-60-00-4290	Ditch Right Revenue	-	-	2,310	2,310	-	2,310	-	
	<b>Total</b>	<b>\$ 3,511,528</b>	<b>\$ 3,286,752</b>	<b>\$ 3,644,727</b>	<b>\$ 3,067,427</b>	<b>\$ 2,825,975</b>	<b>\$ 241,451</b>	<b>\$ 3,285,525</b>	
	<b>Total Water Operating Revenues</b>	<b>\$ 3,511,528</b>	<b>\$ 3,286,752</b>	<b>\$ 3,644,727</b>	<b>\$ 3,067,427</b>	<b>\$ 2,825,975</b>	<b>\$ 241,451</b>	<b>\$ 3,285,525</b>	
<b>Water Operating Expenses</b>									
<b>Salaries &amp; Benefits</b>									
60-60-00-5111	Salaries Salaried	\$ 148,997	\$ 154,177	\$ 154,177	\$ 115,635	\$ 115,633	\$ (3)	\$ <b>184,576</b>	3.5% Payroll Increase - Merit Pool; New Employee; New Payroll Employee Allocations
60-60-00-5113	Salaries Hourly	13,794	13,204	13,204	10,601	9,903	(698)	<b>14,084</b>	3.5% Payroll Increase - Merit Pool; New Employee; New Payroll Employee Allocations
60-60-00-5114	Salaries OT	18,254	15,000	15,000	13,021	11,250	(1,771)	<b>15,000</b>	3.5% Payroll Increase - Merit Pool; New Employee
60-60-00-5121	PERA Employer Contrib	23,842	24,986	24,986	18,526	18,740	213	<b>29,271</b>	ER PERA Contribution = 13%
60-60-00-5122	Unemployment Insurance Taxes	532	547	547	422	410	(12)	<b>641</b>	Unemployment= 0.3% of Gross Salaries and Wages
60-60-00-5123	Workman Comp Insurance	3,694	4,064	1,995	1,995	4,064	2,068	<b>2,195</b>	10% Increase of 2017 Actuals
60-60-00-5124	Employer Contrib Health Ins	37,332	38,859	38,859	30,735	29,144	(1,591)	<b>62,142</b>	4% decrease of 2017 Projections - Adjusted for Changes in Coverages; New Payroll Employee Allocations
60-60-00-5125	Employer Contrib Medicare	2,524	2,645	2,645	1,961	1,983	22	<b>3,098</b>	Medicare - 1.45% of Gross Salaries and Wages
60-60-00-5126	PERA Matchmaker Contrib	4,180	5,471	5,471	3,255	4,104	848	<b>6,410</b>	3% of Gross Salaries and Wages for all Permanent Employees
60-60-00-5127	Pension Adjustment - GASB 68	38,204	-	-	-	-	-	-	
	<b>Expenditures -Salaries &amp; Benefits</b>	<b>\$ 291,353</b>	<b>\$ 258,952</b>	<b>\$ 256,884</b>	<b>\$ 196,153</b>	<b>\$ 195,230</b>	<b>\$ (923)</b>	<b>\$ 317,418</b>	

**Castle Pines North Metro. District  
2017 Statement of Revenues & Expenditures with Budgets  
2018 Proposed Budget**

		Modified Accrual Budgetary Basis							
		Audited	Adopted	Projected	Unaudited	Budget	Variance	Proposed	
		Actual	Budget	Balance	Actual	Through	Through	Budget	
		12/31/2016	12/31/2017	12/31/2017	9/30/2017	9/30/2017	9/30/2017	2018	2018 Budget Comments
<b>Other</b>									
60-60-00-5145	Accounting and Payroll	\$ 29,558	\$ 36,425	\$ 33,925	\$ 20,903	\$ 27,319	\$ 6,416	\$ 32,675	25% Pinnacle (120,000) & Payroll (2,675)
60-60-00-5159	Credit Card Fees	12,365	10,000	24,000	19,132	7,500	(11,632)	24,000	Bank fees for Credit Card payments - Avg. \$2,000/mo
60-60-00-5161	Professional Svcs	7,433	29,167	29,167	9,093	21,875	12,782	29,167	Surveying and GIS Mapping (\$53,000 Contract split between Water, WW, Storm)
60-60-00-5164	Engineering Services	4,273	5,000	5,000	3,148	3,750	602	19,500	25% of total \$78,000 contract
60-60-00-5165	Engineering Svcs Reimbursable	112,262	22,500	100,000	80,497	16,875	(63,622)	-	Inclusion expenses reimbursed by owners/developers
60-60-00-5166	Software Support	8,340	5,200	7,500	6,012	3,900	(2,112)	5,200	Continental, Sensus, SCADA, ARC View Software
60-60-00-5167	Professional Svcs - Water Rights	63,477	66,949	30,000	14,097	50,212	36,115	66,949	Efforts to analyze lower south platt rights & storage based on 2017
60-60-00-5168	Laboratory Testing	3,598	5,000	3,500	1,490	3,750	2,260	5,000	State required testing (More required as a result of increased population in District).
60-60-00-5170	Water Rebates	4,515	12,500	6,500	5,326	9,375	4,049	12,500	Conservation program
60-60-00-5171	Water Auditing	10,083	10,000	10,000	6,660	7,500	840	10,000	Based on the Slow the Flow contract
60-60-00-5172	Consulting Svcs - Public Relations	21,690	19,500	19,500	11,388	14,625	3,238	19,500	25% of total \$78,000 contract
60-60-00-5200	Reimbursable Legal Costs	8,547	22,500	8,000	5,166	16,875	11,709	22,500	Inclusion expenses reimbursed by owners/developers
60-60-00-5201	Telephone/Alarms	5,116	10,000	8,000	4,637	7,500	2,863	10,000	Alarms, treatment plant phones, cell phones
60-60-00-5204	Trash Removal	1,295	1,700	1,700	-	1,275	1,275	1,700	WTP dumpster
60-60-00-5205	Reuse Pumping	81,714	100,000	100,000	54,609	25,000	(29,609)	100,000	Water delivery to the Ridge - Plum Creek, Based on Prior years
60-60-00-5206	Electricity for Well Pumping	560,006	659,750	659,750	403,250	407,900	4,650	669,646	1.5% Increase over 2017 projected
60-60-00-5207	Electricity for WTP	81,122	76,886	76,886	57,130	55,620	(1,510)	78,040	1.5% Increase over 2017 projected
60-60-00-5208	Electr for Booster Pump Sta	15,125	15,377	15,377	10,981	11,533	552	15,608	1.5% Increase over 2017 projected
60-60-00-5209	Electric For IPP Pumping Costs	18,912	23,653	23,653	16,772	17,740	968	24,008	1.5% Increase over 2017 projected
60-60-00-5218	Prof Memberships/Subscr	591	1,200	1,200	596	900	304	1,200	AWWA, RWA, AAWRA
60-60-00-5219	Prof Education/Conferences	4,781	9,000	9,000	2,581	6,750	4,169	14,000	Testing, certification renewal, CEU (\$7,000), GIS Training (\$6,500)
60-60-00-5220	Insurance Property & Liability	24,226	22,982	22,775	22,775	22,982	207	23,913	Final P&L Insurance Quote Rec'd in 12/17 (Est. 105% of 2017 Actual)
60-60-00-5221	Postage & Freight	7,200	8,100	8,100	3,600	6,075	2,475	7,200	Postage: Utility bills, CRR
60-60-00-5222	Printing & Copying	4,959	7,000	7,000	2,506	5,250	2,744	7,000	CCR, door hangers, notices, bills
60-60-00-5223	Operating Supplies	3,293	6,000	6,000	1,171	4,500	3,329	6,000	Uniforms, safety & office equipment
60-60-00-5226	Water Meters	22,689	70,000	25,000	12,185	52,500	40,315	70,000	Meter Replacement Allowance
60-60-00-5236	Small Tools	1,585	3,000	3,000	758	2,250	1,492	3,000	Hand tools
60-60-00-5240	South Metro Water Base Dues	16,990	18,500	20,370	20,370	18,500	(1,870)	22,000	Membership/participant dues
60-60-00-5243	S. Platte Recovery Program	3,085	3,100	3,100	2,948	2,325	(623)	3,100	No Change for 2018
60-60-00-5301	Vehicle R&M	3,931	5,000	5,000	2,222	3,750	1,528	5,000	2 vehicles, Trailer
60-60-00-5302	Vehicle Fuel Expense	2,851	4,000	4,000	1,895	3,000	1,105	4,000	2 vehicles - Lower cost of fuel.
60-60-00-5309	Ditch/Land Rights Expenses - Reuter Hess	-	50,000	50,000	-	-	-	50,000	PW&SD Rueter-Hess Project (\$50,000)
60-60-00-5311	Ditch/Land Rights Expenses - Add'l Rights	-	20,000	45,890	45,890	20,000	(25,890)	20,000	Add'l Ditch Rights (\$20,000), Moved to Enterprise Fund in 2017
60-60-00-5316	Ditch/Land Rights Operating Expenses	-	12,540	12,540	7,406	9,405	1,999	12,540	Sprint (\$45/Month), Jehn Water Consultants (\$1000/Month), Moved to Enterprise Fund in 2017
60-60-00-5320	Wells R&M	95,602	110,000	110,000	45,381	82,500	37,119	110,000	Main Disconnect (3,900), Control Wave (15K), Fuses and Capacitors (9K), Electrical Equip (11,550), Pump/Motor Repair (
60-60-00-5330	Water Treatment Plant R&M	160,174	120,000	120,000	62,341	90,000	27,659	120,000	Valves, transmitter, filter control modules, chlorine
60-60-00-5360	Water Distribution R&M	315,173	285,000	285,000	186,708	213,750	27,042	285,000	Line R&M (189K), Hydrant Maint (25K) Valve Maint (65K), Other R&M (6K)
60-60-00-5370	Purchased Water Denver/Pueblo	30,012	-	6,000	5,040	-	(5,040)	-	Based on Prior Year - After 2016 no longer necessary
60-60-00-5372	Centennial Capacity Readiness	400,000	400,000	400,000	400,000	400,000	-	400,000	Annual Capacity Charge
60-60-00-5374	Centennial Delivery Charges	201,521	140,000	204,000	137,371	80,000	(57,371)	247,520	7 Months of Delievery Charge (4% Increase over 2017)
60-60-00-XXXX	Professional Svcs - Water Legal Farm Water	-	-	-	-	-	-	75,000	Water Court; Remainder of Lower South Platte Rights
60-60-00-XXXX	Professional Svcs - Water Legal Engineering	-	-	-	-	-	-	50,000	Water Court; Remainder of Lower South Platte Rights, Expert Witness Work
60-60-00-5400	Professional Svcs - Water Rights Hamre, Rodriquez et al.	52,996	124,000	124,000	23,445	93,000	69,555	124,000	Additional efforts to analyze lower south platt rights & storage
60-60-00-5410	Professional Svcs - Water Rights Applegate	40,232	60,000	60,000	7,783	45,000	37,217	60,000	Additional efforts to analyze lower south platt rights & storage
60-60-00-5420	Professional Svcs - Water Rights Collins	-	15,000	15,000	-	11,250	11,250	-	Use of CCC for water storage
<b>Total</b>		<b>\$ 2,441,321</b>	<b>\$ 2,626,530</b>	<b>\$ 2,709,433</b>	<b>\$ 1,725,263</b>	<b>\$ 1,883,810</b>	<b>\$ 158,547</b>	<b>\$ 2,866,465</b>	
<b>Total</b>		<b>\$ 2,732,674</b>	<b>\$ 2,885,482</b>	<b>\$ 2,966,317</b>	<b>\$ 1,921,416</b>	<b>\$ 2,079,041</b>	<b>\$ 157,625</b>	<b>\$ 3,183,884</b>	

**Castle Pines North Metro. District  
2017 Statement of Revenues & Expenditures with Budgets  
2018 Proposed Budget**

**Modified Accrual Budgetary Basis**

	<b>Audited Actual 12/31/2016</b>	<b>Adopted Budget 12/31/2017</b>	<b>Projected Balance 12/31/2017</b>	<b>Unaudited Actual 9/30/2017</b>	<b>Budget Through 9/30/2017</b>	<b>Variance Through 9/30/2017</b>	<b>Proposed Budget 2018</b>	<b>2018 Budget Comments</b>
<b>Water Non-Operating Revenues</b>								
<b>Water Non-Operating Revenues</b>								
60-60-00-4210	Interest Earnings	\$ 55,967	\$ 29,546	\$ 110,000	\$ 94,659	\$ 22,160	\$ 72,499	\$ 80,000 1.20 % of avg cash return
60-60-00-4260	Meter Sales	-	-	2,600	2,600	-	2,600	2,600
60-60-00-4405	Capital Improvement Fee	1,397,350	1,447,178	1,447,178	1,099,810	1,085,383	14,427	1,447,178 No Increase to the 2017 rates based upon 2017 Rate Study
60-60-00-4406	Water Resources Fee	-	704,626	900,000	804,153	528,469	275,683	905,626 \$15/month/SFE & 60 Taps at \$5.025/SFE
60-60-00-4415	Water Connect Fee	687,632	570,000	1,600,000	1,547,100	427,500	1,119,600	1,719,000 60 Taps estimated in Lagae Filing No. 1 (60 x \$28,650)
60-60-00-4445	Financing Proceeds - CWCB	-	2,000,000	2,000,000	52,324	52,324	-	3,000,000 CWCB Loan Proceeds
	<b>Total Water Non-Operating Revenues</b>	<b>\$ 2,140,949</b>	<b>\$ 4,751,350</b>	<b>\$ 6,059,778</b>	<b>\$ 3,600,645</b>	<b>\$ 2,115,837</b>	<b>\$ 1,484,809</b>	<b>\$ 7,154,404</b>
	<b>Total</b>	<b>\$ 2,140,949</b>	<b>\$ 4,751,350</b>	<b>\$ 6,059,778</b>	<b>\$ 3,600,645</b>	<b>\$ 2,115,837</b>	<b>\$ 1,484,809</b>	<b>\$ 7,154,404</b>
<b>Water Non-Operating Expense</b>								
<b>Water Non-Operating Expense</b>								
60-60-00-7200	Remote Read Retrofit Program	\$ -	\$ 120,000	\$ 105,000	\$ 68,877	\$ 90,000	\$ 21,123	\$ - No Remote Read Program in 2018
60-60-00-7724	Chatfield Reallocation Project	(34)	2,318,462	2,318,462	359,256	1,580,289	1,221,033	3,000,000 Chatfield Reallocation Project
60-60-00-7725	Chatfield Res. Mitigation Co.	47,369	50,007	50,007	50,007	50,007	-	60,500 2018 CRMC Operating Assessment
60-60-00-7731	Parkers Chatfield Storage	-	110,600	110,600	-	-	-	110,600
60-60-00-7740	Araphoe Wells Major Repairs	391,562	400,000	35,000	-	-	-	400,000 Rotating Program for Standard R&M of Wells
60-60-00-7741	Denver Wells Major Repairs	-	200,000	-	-	200,000	-	200,000 Rotating Program for Standard R&M of Wells
60-60-00-7742	Allen Bradley WTP	46,995	60,000	40,000	22,693	45,000	22,307	60,000
60-60-00-7746	Waterline Replacement	-	1,500,000	490,000	478,466	475,000	(3,466)	3,000,000 Waterline Replacement along CP PWY
60-60-00-XXXX	Centennial Pump Station Improvements	-	-	-	-	-	-	400,000 Funded by Renewable Water Fee
60-60-00-6800	Depreciation	1,095,680	-	-	-	-	-	-
	<b>Total Water Non-Operating Expense</b>	<b>\$ 1,581,571</b>	<b>\$ 4,759,069</b>	<b>\$ 3,149,069</b>	<b>\$ 979,299</b>	<b>\$ 2,440,296</b>	<b>\$ 1,260,997</b>	<b>\$ 7,231,100</b>
	<b>Total</b>	<b>\$ 1,581,571</b>	<b>\$ 4,759,069</b>	<b>\$ 3,149,069</b>	<b>\$ 979,299</b>	<b>\$ 2,440,296</b>	<b>\$ 1,260,997</b>	<b>\$ 7,231,100</b>
	<b>Change in Fund Balance</b>	<b>\$ 1,338,232</b>	<b>\$ 393,551</b>	<b>\$ 3,589,118</b>	<b>\$ 3,767,357</b>	<b>\$ 422,476</b>	<b>\$ 3,144,882</b>	<b>\$ 24,945</b>

**Castle Pines North Metro. District  
2017 Statement of Revenues & Expenditures with Budgets  
2018 Proposed Budget**

		Modified Accrual Budgetary Basis							
		Audited	Adopted	Projected	Unaudited	Budget	Variance	Proposed	
		Actual	Budget	Balance	Actual	Through	Through	Budget	
		12/31/2016	12/31/2017	12/31/2017	9/30/2017	9/30/2017	9/30/2017	2018	2018 Budget Comments
<b>Wastewater Enterprise Fund</b>									
<b>Wastewater Operating Revenues</b>									
<b>Wastewater Operating Revenues</b>									
60-61-00-4418	Sewer Service Revenue	\$ 1,191,646	\$ 1,207,300	\$ 1,207,300	\$ 899,488	\$ 905,475	\$ (5,987)	\$ 1,249,556	3.5% Increase in Rates over 2017 (Volume Projections and Rate Adjustments)
60-61-00-4404	Customer Charges - Sewer	446,061	480,675	480,675	363,032	360,506	2,525	497,499	3.5% Increase in Rates over 2017 (Volume Projections and Rate Adjustments)
60-61-00-4210	Interest Earnings	20,097	2,899	17,394	10,434	2,174	8,260	20,000	1.20 % of avg cash return
	<b>Total Wastewater Operating Revenues</b>	<b>\$ 1,657,804</b>	<b>\$ 1,690,874</b>	<b>\$ 1,705,369</b>	<b>\$ 1,272,954</b>	<b>\$ 1,268,155</b>	<b>\$ 4,798</b>	<b>\$ 1,767,055</b>	
	<b>Total Wastewater Revenues</b>	<b>\$ 1,657,804</b>	<b>\$ 1,690,874</b>	<b>\$ 1,705,369</b>	<b>\$ 1,272,954</b>	<b>\$ 1,268,155</b>	<b>\$ 4,798</b>	<b>\$ 1,767,055</b>	
<b>Wastewater Operating Expenses</b>									
<b>Salaries &amp; Benefits</b>									
60-61-00-5111	Salaries Salaried	\$ 119,303	\$ 123,342	\$ 123,342	\$ 92,508	\$ 92,506	\$ (2)	\$ 172,085	3.5% Payroll Increase - Merit Pool; New Employee; New Payroll Employee Allocations
60-61-00-5113	Salaries Hourly	13,794	13,204	13,204	10,601	9,903	(698)	14,084	3.5% Payroll Increase - Merit Pool; New Employee; New Payroll Employee Allocations
60-61-00-5114	Salaries OT	18,254	15,000	15,000	13,021	11,250	(1,771)	15,000	3.5% Payroll Increase - Merit Pool; New Employee
60-61-00-5121	PERA Employer Contrib	19,452	20,762	20,762	15,112	15,571	460	27,560	ER PERA Contribution = 13%
60-61-00-5122	Unemployment Insurance Taxes	406	455	455	323	341	18	604	Unemployment= 0.3% of Gross Salaries and Wages
60-61-00-5123	Workman Comp Insurance	2,955	3,251	1,596	1,596	3,251	1,655	1,756	10% Increase of 2017 Actuals
60-61-00-5124	Employer Contrib Health Ins	29,865	31,087	31,087	24,588	23,315	(1,273)	60,406	4% decrease of 2017 Projections - Adjusted for Changes in Coverages; New Payroll Employee Allocations
60-61-00-5125	Employer Contrib Medicare	2,059	2,197	2,197	1,599	1,648	49	2,917	Medicare - 1.45% of Gross Salaries and Wages
60-61-00-5126	PERA Matchmaker Contrib	3,426	4,546	4,546	2,668	3,410	742	6,035	3% of Gross Salaries and Wages for all Permanent Employees
60-61-00-5127	Pension Adjustment - GASB 68	31,237	-	-	-	-	-	-	
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 240,752</b>	<b>\$ 213,844</b>	<b>\$ 212,189</b>	<b>\$ 162,016</b>	<b>\$ 161,195</b>	<b>\$ (820)</b>	<b>\$ 300,447</b>	
<b>Other</b>									
60-61-00-5145	Accounting and Payroll	\$ 23,646	\$ 29,675	\$ 27,675	\$ 16,722	\$ 22,256	\$ 5,534	\$ 26,675	20% Pinnacle (120,000) & Payroll (2,675)
60-61-00-5159	Credit Card Fees	12,099	9,000	24,000	17,755	6,750	(11,005)	18,000	Bank fees for Credit Card payments - Avg. \$1,500/mo
60-61-00-5161	Professional Services	-	26,667	20,000	8,767	20,000	11,233	26,667	Surveying/mapping (\$9000), (\$53,000 Contract split between Water, WW, Storm)
60-61-00-5164	Engineering Services	25,757	38,000	20,000	12,927	28,500	15,573	38,000	Based on 2016 Projections
60-61-00-5166	Software Support	3,975	2,500	5,000	3,595	1,875	(1,720)	2,500	Continental, SCADA, ARC Viewsoftware
60-61-00-5167	PCWRA Sewer Fees	670,660	705,182	705,182	530,934	528,886	(2,047)	741,252	Treatment expense per PCWRA budget (est 5% Increase over 2017)
60-61-00-5172	Consulting Svcs - Public Relations	21,690	15,600	15,600	9,110	11,700	2,590	15,600	20% of total contract \$78,000
60-61-00-5173	PCWRA - Oxidation Ditch Payment	57,440	57,440	57,440	43,076	43,080	4	59,501	Payment to PCWRA - 3rd Oxidation Ditch, Third Year of Five Year Obligation
60-61-00-5201	Telephone/Alarms	7,611	7,000	7,000	2,406	5,250	2,844	7,000	Security Central, wireless and cell phones
60-61-00-5209	Electricity for Wastewater Pumping	64,181	75,942	75,942	41,871	56,956	15,085	79,739	Lift Stations 1-9 - 3% Increase over 2017
60-61-00-5210	Natural Gas for Lift Stations	3,314	4,120	4,120	3,282	3,090	(192)	4,120	Lift Stations 1,2,5,6,7,8 - 3% Increase over 2017
60-61-00-5219	Professional Education & Conferences	3,553	9,750	9,750	938	7,313	6,375	13,750	Short School (1,500), Conf/Train (3,500), GIS (6,500), Backflow Cert (500), Books/Cert (1,750)
60-61-00-5220	Property & Liability Insurance	16,541	18,385	18,220	18,220	18,385	166	19,131	Final P&L Insurance Quote Rec'd in 12/17 (Est. 105% of 2017 Actual)
60-61-00-5221	Postage & Freight	5,760	6,880	6,880	2,880	5,160	2,280	6,880	2017 Projection
60-61-00-5222	Printing & Copying	3,255	3,800	3,800	1,917	2,850	933	3,800	Door Hangers, notices, bills
60-61-00-5223	Operating Supplies	310	2,500	2,500	1,332	1,875	543	2,500	Safety equipment and clothing
60-61-00-5236	Small Tools	765	3,000	3,000	484	2,250	1,766	3,000	Small hand tools
60-61-00-5301	Vehicle R&M	1,909	4,000	4,000	217	3,000	2,783	4,000	3 vehicles, VAC Truck, Air compressor
60-61-00-5302	Vehicle Fuel Expense	2,707	4,000	4,000	1,823	3,000	1,177	4,000	3 vehicles
60-61-00-5340	Wastewater Collection/LS R&M	15,998	11,000	25,000	12,411	11,000	(1,411)	15,000	Generator Maintenance (In PY all booked to this line item)
60-61-00-5350	Coll/lift stat RM well cleanin	7,492	25,000	25,000	-	-	-	25,000	Wet Well Cleaning
60-61-00-5360	Coll/Lift Station J	77,202	67,000	67,000	83	-	(83)	67,000	Inspection/Cleaning Sewer Mains
60-61-00-5370	Coll/Lift Station RM IC Design	70,967	40,000	40,000	20,520	30,000	9,480	40,000	I&C Designs/ERP/Equinox/Replacement Parts/R&M
60-61-00-5400	Coll/Lift Station RM Backup/ER	1,760	14,000	14,000	-	-	-	14,000	Backup/ER Response
60-61-00-6480	Bad Debts Written Off	-	750	750	-	-	-	750	Based on Prior Years
	<b>Total</b>	<b>\$ 1,098,592</b>	<b>\$ 1,181,191</b>	<b>\$ 1,185,859</b>	<b>\$ 751,271</b>	<b>\$ 813,177</b>	<b>\$ 61,906</b>	<b>\$ 1,237,865</b>	
	<b>Total</b>	<b>\$ 1,339,344</b>	<b>\$ 1,395,035</b>	<b>\$ 1,398,048</b>	<b>\$ 913,287</b>	<b>\$ 974,372</b>	<b>\$ 61,086</b>	<b>\$ 1,538,312</b>	

**Castle Pines North Metro. District  
2017 Statement of Revenues & Expenditures with Budgets  
2018 Proposed Budget**

**Modified Accrual Budgetary Basis**

	<b>Audited Actual 12/31/2016</b>	<b>Adopted Budget 12/31/2017</b>	<b>Projected Balance 12/31/2017</b>	<b>Unaudited Actual 9/30/2017</b>	<b>Budget Through 9/30/2017</b>	<b>Variance Through 9/30/2017</b>	<b>Proposed Budget 2018</b>	<b>2018 Budget Comments</b>		
<b>Wastewater Non-Operating Revenue</b>										
<b>Other</b>										
60-61-00-4415		Wastewater Connect Fee	\$ 65,170	\$ 68,600	\$ 200,000	\$ 172,500	\$ 51,450	\$ 121,050	\$ 368,580	60 Taps estimated in Lagae Filing No. 1 (60 x \$6,143)
60-61-00-XXXX		Loan Proceeds	-	-	-	-	-	-	2,200,000	Loan Proceeds for Capital Expansion at PCWRA
		<b>Total</b>	<b>\$ 65,170</b>	<b>\$ 68,600</b>	<b>\$ 200,000</b>	<b>\$ 172,500</b>	<b>\$ 51,450</b>	<b>\$ 121,050</b>	<b>\$ 2,568,580</b>	
<b>Wastewater Non-Operating Expense</b>										
<b>Wastewater Non-Operating Expense</b>										
60-61-00-7747		Waste Water - Lift Station #6	\$ -	\$ 400,000	\$ 10,000	\$ 1,061	\$ 1,061	\$ -	\$ 400,000	Capital Additions
60-61-00-XXXX		Capital Expansion - PCWRA	-	-	-	-	-	-	2,200,000	Capital Expansion at PCWRA
		Depreciation	202,502	-	-	-	-	-	-	
		<b>Total Wastewater Non-Operating Expense</b>	<b>\$ 202,502</b>	<b>\$ 400,000</b>	<b>\$ 10,000</b>	<b>\$ 1,061</b>	<b>\$ 1,061</b>	<b>\$ -</b>	<b>\$ 2,600,000</b>	
		<b>Total</b>	<b>\$ 202,502</b>	<b>\$ 400,000</b>	<b>\$ 10,000</b>	<b>\$ 1,061</b>	<b>\$ 1,061</b>	<b>\$ -</b>	<b>\$ 2,600,000</b>	
		<b>Change in Fund Balance</b>	<b>\$ 181,128</b>	<b>\$ (35,561)</b>	<b>\$ 497,321</b>	<b>\$ 531,106</b>	<b>\$ 344,172</b>	<b>\$ 186,934</b>	<b>\$ 197,323</b>	

**Castle Pines North Metro. District  
2017 Statement of Revenues & Expenditures with Budgets  
2018 Proposed Budget**

**Modified Accrual Budgetary Basis**

	<b>Audited Actual 12/31/2016</b>	<b>Adopted Budget 12/31/2017</b>	<b>Projected Balance 12/31/2017</b>	<b>Unaudited Actual 9/30/2017</b>	<b>Budget Through 9/30/2017</b>	<b>Variance Through 9/30/2017</b>	<b>Proposed Budget 2018</b>	<b>2018 Budget Comments</b>
<b>Storm Drainage Activity Enterprise</b>								
<b>Storm Drainage Operating Revenues</b>								
Storm Drainage Operating Revenues								
60-62-00-4417 Storm Drainage Revenue	\$ 222,127	\$ 210,752	\$ 210,752	\$ 167,736	\$ 158,064	\$ 9,672	\$ <b>210,752</b>	\$0 increase per SFE per month
60-62-00-4210 Interest Earnings	1,780	585	3,510	2,051	439	1,612	<b>3,861</b>	1.20 % of avg cash return
60-62-00-4419 Grant Income	142,500	-	-	-	-	-	-	
<b>Total Storm Drainage Operating Revenues</b>	<b>\$ 366,407</b>	<b>\$ 211,337</b>	<b>\$ 214,262</b>	<b>\$ 169,787</b>	<b>\$ 158,503</b>	<b>\$ 11,284</b>	<b>\$ 214,613</b>	
<b>Total Storm Drainage Operating Revenues</b>	<b>\$ 366,407</b>	<b>\$ 211,337</b>	<b>\$ 214,262</b>	<b>\$ 169,787</b>	<b>\$ 158,503</b>	<b>\$ 11,284</b>	<b>\$ 214,613</b>	
<b>Storm Drainage Operating Expenses</b>								
<b>Salaries &amp; Benefits</b>								
60-62-00-5111 Salaries Salaried	\$ 29,958	\$ 30,835	\$ 30,835	\$ 23,127	\$ 23,127	\$ (0)	\$ <b>16,968</b>	3.5% Payroll Increase - Merit Pool; New Payroll Employee Allocations
60-62-00-5113 Salaries Hourly	3,065	2,934	2,934	2,356	2,201	(155)	<b>3,130</b>	3.5% Payroll Increase - Merit Pool; New Payroll Employee Allocations
60-62-00-5121 PERA Employer Contrib	4,810	4,626	4,626	3,738	3,470	(268)	<b>2,753</b>	ER PERA Contribution = 13%
60-62-00-5122 Unemployment Insurance Taxes	126	101	101	100	76	(24)	<b>60</b>	Unemployment= 0.3% of Gross Salaries and Wages
60-62-00-5123 Workman Comp Insurance	739	813	399	399	813	414	<b>439</b>	10% Increase of 2017 Actuals
60-62-00-5124 Employer Contrib Health Ins	7,466	7,772	7,772	6,147	5,829	(318)	<b>3,303</b>	4% decrease of 2017 Projections - Adjusted for Changes in Coverages; New Payroll Employee Allocations
60-62-00-5125 Employer Contrib Medicare	509	490	490	396	367	(28)	<b>291</b>	Medicare - 1.45% of Gross Salaries and Wages
60-62-00-5126 PERA Matchmaker Contrib	845	1,013	1,013	658	760	102	<b>603</b>	3% of Gross Salaries and Wages for all Permanent Employees
60-62-00-5127 Pension Adjustment - GASB 68	7,713	-	-	-	-	-	-	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 55,232</b>	<b>\$ 48,585</b>	<b>\$ 48,171</b>	<b>\$ 36,920</b>	<b>\$ 36,642</b>	<b>\$ (278)</b>	<b>\$ 27,548</b>	
<b>Other</b>								
60-62-00-5145 Accounting and Payroll	\$ 6,004	\$ 9,425	\$ 8,925	\$ 4,181	\$ 7,069	\$ 2,888	\$ <b>8,675</b>	5% Pinnacle (120,000) & Payroll (2,675)
60-62-00-5164 Engineering Svcs	836	15,000	-	-	-	-	<b>15,000</b>	Based on Prior Year
60-62-00-5166 Software Support	594	18,317	5,000	857	7,927	7,070	<b>18,317</b>	ARC View/CUSI (\$650), GIS Mapping \$53,000 Contract split between Water, WW, Storm
60-62-00-5172 Consulting Svcs - Public Relations	10,845	3,900	3,900	2,278	2,925	648	<b>3,900</b>	5% of total contract \$78,000
60-62-00-5220 Property & Liability Insurance	3,767	4,596	4,555	4,555	4,596	41	<b>4,783</b>	Final P&L Insurance Quote Rec'd in 12/17 (Est. 105% of 2017 Actual)
60-62-00-5221 Postage & Freight	1,440	2,000	2,000	720	1,500	780	<b>2,000</b>	Stormwater brochures
60-62-00-5222 Printing & Copying	817	2,000	2,000	479	1,500	1,021	<b>2,000</b>	Stormwater brochures
60-62-00-5301 Vehicle R&M	-	1,100	-	-	825	825	<b>1,100</b>	One truck
60-62-00-5302 Vehicle Fuel Expense	1,247	2,000	2,000	840	1,500	660	<b>2,000</b>	One truck
60-62-00-5350 Storm Drainage R & M	656,835	80,000	80,000	36,757	40,000	3,243	-	
60-62-00-5401 Storm Drainage Expense	-	-	-	-	-	-	<b>25,000</b>	Needed for seasonal clearing of SW Vaults, Clear Debris
60-62-00-6480 Bad Debts Written Off	120	750	750	-	563	563	<b>750</b>	Based on Prior Year
<b>Total</b>	<b>\$ 682,505</b>	<b>\$ 139,088</b>	<b>\$ 109,130</b>	<b>\$ 50,665</b>	<b>\$ 68,404</b>	<b>\$ 17,739</b>	<b>\$ 83,525</b>	
Depreciation	582	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 738,319</b>	<b>\$ 187,673</b>	<b>\$ 157,301</b>	<b>\$ 87,585</b>	<b>\$ 105,046</b>	<b>\$ 17,461</b>	<b>\$ 111,072</b>	
<b>Change in Fund Balance</b>	<b>\$ (371,912)</b>	<b>\$ 23,664</b>	<b>\$ 56,961</b>	<b>\$ 82,202</b>	<b>\$ 53,457</b>	<b>\$ 28,745</b>	<b>\$ 103,541</b>	

CASTLE PINES NORTH METRO. DISTRICT  
 ACTUAL TO APPROPRIATIONS  
 DECEMBER 31, 2016 AND SEPTEMBER 30, 2017

	2016 Budget	Projection	Audited Actual 12/31/2016	2016 Budget to Date	2017 Budget	Projection	Unaudited Actual 9/30/2017	2017 Budget to Date	2018 Budget
<b>General Fund</b>									
Revenues	3,667,016	3,744,503	3,744,503	3,667,016	3,528,080	3,729,820	3,555,022	3,393,228	3,638,358
Operations - Expenditures	(2,067,787)	(2,015,568)	(2,015,568)	(2,067,787)	(2,021,778)	(2,021,100)	(969,247)	(1,036,252)	(2,072,940)
Open Space - Expenditures	(1,353,050)	(1,280,243)	(1,280,243)	(1,353,050)	(1,501,177)	(1,445,774)	(1,119,263)	(1,190,173)	(1,401,559)
Change in Fund Balance	<u>246,179</u>	<u>448,692</u>	<u>448,692</u>	<u>246,179</u>	<u>5,125</u>	<u>262,946</u>	<u>1,466,512</u>	<u>1,166,803</u>	<u>163,859</u>
Beginning Fund Balance	3,217,173	3,478,505	3,478,505	-	3,847,052	3,847,052	3,847,052	-	4,109,998
Ending Fund Balance	<u>3,463,352</u>	<u>3,927,197</u>	<u>3,927,197</u>	<u>246,179</u>	<u>3,852,177</u>	<u>4,109,998</u>	<u>5,313,564</u>	<u>1,166,803</u>	<u>4,273,857</u>
<b>Total expenditures and transfers out requiring appropriation</b>	<u>(3,420,837)</u>	<u>(3,295,811)</u>	<u>(3,295,811)</u>		<u>(3,522,955)</u>	<u>(3,466,874)</u>	<u>(2,088,510)</u>		
<b>Appropriation Capacity</b>		<u>125,026</u>	<u>125,026</u>			<u>56,081</u>	<u>1,434,445</u>		
<b>Conservation Trust Fund</b>									
Revenues	48,539	54,868	54,868	48,539	48,769	50,600	35,199	36,577	50,000
Expenditures	(407,795)	(57,367)	(57,367)	(407,795)	(305,126)	(305,126)	(253,013)	(305,126)	(103,944)
Change in Fund Balance	<u>(359,256)</u>	<u>(2,499)</u>	<u>(2,499)</u>	<u>(359,256)</u>	<u>(256,357)</u>	<u>(254,526)</u>	<u>(217,814)</u>	<u>(268,549)</u>	<u>(53,944)</u>
Beginning Fund Balance	359,256	359,256	359,256	-	256,357	256,357	256,357	-	1,831
Ending Fund Balance	<u>-</u>	<u>356,757</u>	<u>356,757</u>	<u>(359,256)</u>	<u>-</u>	<u>1,831</u>	<u>38,543</u>	<u>(268,549)</u>	<u>(52,113)</u>
<b>Total expenditures and transfers out requiring appropriation</b>	<u>(407,795)</u>	<u>(57,367)</u>	<u>(57,367)</u>		<u>(305,126)</u>	<u>(305,126)</u>	<u>(253,013)</u>		
<b>Appropriation Capacity</b>		<u>350,428</u>	<u>350,428</u>			<u>-</u>	<u>52,113</u>		
<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	424,698	1,236,806
Expenditures	(1,234,806)	(1,234,806)	(1,234,806)	(1,234,806)	(1,236,306)	(1,236,306)	(424,653)	(424,653)	(1,236,806)
Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45</u>	<u>-</u>
Beginning Fund Balance	641,971	641,971	641,971	-	641,971	641,971	641,971	-	-
Ending Fund Balance	<u>641,971</u>	<u>641,971</u>	<u>641,971</u>	<u>-</u>	<u>641,971</u>	<u>641,971</u>	<u>641,971</u>	<u>45</u>	<u>-</u>
<b>Total expenditures and transfers out requiring appropriation</b>	<u>(1,234,806)</u>	<u>(1,234,806)</u>	<u>(1,234,806)</u>		<u>(1,236,306)</u>	<u>(1,236,306)</u>	<u>(424,653)</u>		
<b>Appropriation Capacity</b>		<u>-</u>	<u>-</u>			<u>-</u>	<u>811,653</u>		
<b>Debt Service Fund</b>									
Revenues	3,633,310	3,601,982	3,601,982	3,633,310	1,868,756	1,868,756	1,856,301	1,855,489	-
Expenditures	(3,631,367)	(3,609,563)	(3,609,563)	(3,631,367)	(1,870,052)	(1,870,052)	(66,110)	(66,097)	-
Change in Fund Balance	<u>1,943</u>	<u>(7,581)</u>	<u>(7,581)</u>	<u>1,943</u>	<u>(1,296)</u>	<u>(1,296)</u>	<u>1,790,191</u>	<u>1,789,392</u>	<u>-</u>
Beginning Fund Balance	5,544	7,838	7,838	5,544	1,295	1,295	256	1,295	-
Ending Fund Balance	<u>7,487</u>	<u>256</u>	<u>256</u>	<u>7,487</u>	<u>-</u>	<u>-</u>	<u>1,790,448</u>	<u>1,790,688</u>	<u>-</u>
<b>Total expenditures and transfers out requiring appropriation</b>	<u>(3,631,367)</u>	<u>(3,609,563)</u>	<u>(3,609,563)</u>		<u>(1,870,052)</u>	<u>(1,870,052)</u>	<u>(66,110)</u>		
<b>Appropriation Capacity</b>		<u>21,804</u>	<u>21,804</u>			<u>-</u>	<u>1,803,942</u>		



CASTLE PINES NORTH METRO. DISTRICT  
ACTUAL TO APPROPRIATIONS  
DECEMBER 31, 2016 AND SEPTEMBER 30, 2017

	2016 Budget	Projection	Audited Actual 12/31/2016	2016 Budget to Date	2017 Budget	Projection	Unaudited Actual 9/30/2017	2017 Budget to Date	2018 Budget
<b>Water Enterprise Fund</b>									
Revenues	6,316,551	5,652,477	5,652,477	6,316,551	9,704,505	9,704,505	6,668,072	4,941,812	10,439,929
Expenditures	(5,734,345)	(4,314,245)	(4,314,245)	(5,734,345)	(6,109,386)	(6,115,386)	(2,900,715)	(4,519,336)	(10,414,984)
Change in Fund Balance	<u>582,206</u>	<u>1,338,232</u>	<u>1,338,232</u>	<u>582,206</u>	<u>3,595,119</u>	<u>3,589,119</u>	<u>3,767,357</u>	<u>422,476</u>	<u>24,945</u>
Beginning Fund Balance	50,681,046	50,976,962	50,976,962	-	52,567,691	52,315,194	52,315,194		55,904,313
Ending Fund Balance	<u>51,263,252</u>	<u>52,315,194</u>	<u>52,315,194</u>	<u>582,206</u>	<u>56,162,810</u>	<u>55,904,313</u>	<u>56,082,551</u>		<u>55,929,258</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						(900,000)	(674,103)		(2,205,626)
Less: Restricted for Water Renewable Projects						(645,000)	(645,000)		(645,000)
Less: Restricted for Major Well Repairs	(645,000)	(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)		(11,158,522)	(10,681,852)	(11,085,787)		(51,878,632)
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>		<u>\$ 1,200,000</u>
<b>Total expenditures and transfers out requiring appropriation</b>	(5,734,345)	(4,314,245)	(4,314,245)		(6,109,386)	(6,115,386)	(2,900,715)		
<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>(6,000)</u>	<u>3,208,671</u>		
<b>Waste Water Enterprise Fund</b>									
Revenues	1,722,974	1,722,974	1,722,974	1,722,974	1,759,474	1,905,369	1,445,454	1,319,605	4,335,635
Expenditures	(1,343,466)	(1,541,846)	(1,541,846)	(1,343,466)	(1,795,035)	(1,408,048)	(914,348)	(975,433)	(4,138,312)
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>497,321</u>	<u>531,106</u>	<u>344,172</u>	<u>197,323</u>
Beginning Fund Balance	9,626,356	9,626,356	9,626,356		9,892,949	9,807,484	9,807,484		10,304,805
Ending Fund Balance	<u>10,005,864</u>	<u>9,807,484</u>	<u>9,807,484</u>		<u>9,857,388</u>	<u>10,304,805</u>	<u>10,338,590</u>		<u>10,502,128</u>
Less: Investment in Fixed Assets	(8,926,688)	(8,724,187)	(8,724,187)		(8,926,688)	(8,724,187)	(8,724,187)		(8,724,187)
Less: Restricted for Future Capital Projects	(679,176)	(683,297)	(683,297)		(530,700)	(1,180,618)	(1,214,403)		(1,377,941)
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>		<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)	(1,408,048)	(914,348)		
<b>Reconcile: Non-Cash Expenditures</b>									
Depreciation		202,502	202,502						
<b>Appropriation Capacity</b>		<u>4,122</u>	<u>4,122</u>			<u>386,987</u>	<u>880,687</u>		
<b>Storm Drainage Activity Enterprise Fund</b>									
Revenues	366,407	366,407	366,407	366,407	211,337	214,262	169,787	158,503	214,613
Expenditures	(756,606)	(738,319)	(738,319)	(756,606)	(187,673)	(157,301)	(87,585)	(105,046)	(111,072)
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>56,961</u>	<u>82,202</u>	<u>53,457</u>	<u>103,541</u>
Beginning Fund Balance	591,210	591,210	591,210		139,054	219,298	219,298		276,259
Ending Fund Balance	<u>201,011</u>	<u>219,298</u>	<u>219,298</u>		<u>162,718</u>	<u>276,259</u>	<u>301,500</u>		<u>379,800</u>
Less: Investment in Fixed Assets	(9,015)	(8,433)	(8,433)		(9,015)	(8,433)	(8,433)		(8,433)
Less: Restricted for Future Capital Projects	(91,996)	(110,865)	(110,865)		(103,703)	(217,826)	(243,067)		(321,367)
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>		<u>\$ 50,000</u>
<b>Total expenditures and transfers out requiring appropriation</b>	(756,606)	(738,319)	(738,319)		(187,673)	(157,301)	(87,585)		
<b>Reconcile: Non-Cash Expenditures</b>									
Depreciation		582	582						
<b>Appropriation Capacity</b>		<u>18,869</u>	<u>18,869</u>			<u>30,372</u>	<u>100,088</u>		

## **SUPPLEMENTAL INFORMATION**

**Castle Pines North Metropolitan District  
Cash Position  
October 9, 2017**

	<b>Total</b>
<b><u>CASH BALANCES - GENERAL FUND &amp; DEBT SERVICE</u></b>	
<b><u>Centennial Bank</u></b>	
Balance as of 9/30/2017	3,658,334.60
Subsequent activities:	
Credit Card Fees	(3,549.35)
Payroll	(9,078.67)
Miscellaneous Revenue	6,113.39
Water/Wastewater/Stormwater Revenues	108,437.41
<i>Balance as of 10/9/2017</i>	3,760,257.38
 <b><u>First Bank</u></b>	
Balance as of 9/30/2017	99,990.00
<i>Balance as of 10/9/2017</i>	99,990.00
 <b><u>Colotrust - Savings</u></b>	
Balance as of 9/30/2017	12,005,814.39
Subsequent activities:	
Property Tax Distribution	52,753.47
<i>Balance as of 10/9/2017</i>	12,058,567.86
 <b><u>UMB - Bond Debt Service Accounts</u></b>	
Balance as of 9/30/2017	75.39
Subsequent activities:	
<i>Balance as of 10/9/2017</i>	75.39
LESS: Allocation to Enterprise Fund	(4,268,076.97)
<i>Total Bank Balances Operating Accounts</i>	\$ 11,650,813.66

**CASH BALANCES - 2015 CoP Revenue Fund**

<b><u>UMB - COP Revenue Fund</u></b>	
Balance as of 9/30/2017	617,601.84
Subsequent activities:	
<i>Balance as of 10/9/2017</i>	\$ 617,601.84

**Castle Pines North Metropolitan District  
Cash Position  
October 9, 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 9/30/2017	135,753.70
<i>Balance as of 10/9/2017</i>	<i>135,753.70</i>
<b><u>CASH BALANCES - ENTERPRISE FUND</u></b>	
<b><u>Colostrust - Enterprise Account</u></b>	
Balance as of 9/30/2017	6,631,684.50
Subsequent activities:	
<i>Balance as of 10/9/2017</i>	<i>6,631,684.50</i>
<b><u>CWCB Escrow - Enterprise Account</u></b>	
Balance as of 9/30/2017	-
Subsequent activities:	
<i>Balance as of 10/9/2017</i>	<i>-</i>
Allocation from General Fund Cash	4,268,076.97
<i>Total Bank Balances Enterprise Accounts</i>	<i>\$ 10,899,761.47</i>
<i>Total Bank Balances - All funds</i>	<i>\$ 23,303,930.67</i>

**Yield information as of 09/30/2017**

Colostrust Plus: 1.24%

**Castle Pines North Metropolitan District  
 Monthly Disbursements Summary  
 September 8, 2017 - October 9, 2017  
 Checks #23081 - 23123**

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

**Disbursements**

September 2017 - Checks (page 26-31) - Ratify	\$ 66,809.21
October 2017 - Checks (page 32-36) - Approve	36,871.71
<b>Total Payments to Ratify and Approve</b>	<b>\$ 103,680.92</b>

**Enterprise Funds**

**Disbursements**

September 2017 - Checks (page 26-31) - Ratify	\$ 107,736.38
October 2017 - Checks (page 32-36) - Approve	121,231.31
<b>Total Payments to Ratify and Approve</b>	<b>\$ 228,967.69</b>

<b>Total Payments to Ratify and Approve</b>	<b>\$ 332,648.61</b>
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**Electronic Payments (all funds)**

September 8th - October 9th (page 22) - Ratify	\$ 48,854.08
<b>Total Payments to Ratify and Approve</b>	<b>\$ 48,854.08</b>

<b>Total All Funds Payments to Ratify and Approve</b>	<b>\$ 381,502.69</b>
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<b>Ratify</b>	<b>\$ 223,399.67</b>
<b>Approve</b>	<b>\$ 158,103.02</b>

**Castle Pines North Metropolitan District  
 CPN Electronic Payments Report  
 September 8, 2017 - October 9, 2017**

	Amount
<b><u>Electronic Payments</u></b>	
Xcel	\$ 439.51
Payroll & payroll related items (Mid-Month) September	8,981.41
Payroll & payroll related items (Month-End) September	35,883.81
Bank Service Charge	3,549.35
<b>Total Electronic Payments</b>	<b>\$ 48,854.08</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	92.35
David Necker - Payment for Meeting Attendance	92.35
Eric Anderssen - Payment for Meeting Attendance	92.35
Kathy Rosenkrans - Payment for Meeting Attendance	92.35
<b>Total payments to Residents</b>	<b>\$ 461.75</b>

<b><u>Castle Pines North Resident Refunds and Businesses</u></b>	
Ronald Ulich	\$ 126.64
<b>Total payments to CPN Businesses or Owned by CPN Residents</b>	<b>\$ 126.64</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	5,842.99	-	46,723.19	279.11	(91.82)	52,753.47	0.13%	99.60%	2,349.72	0.15%	99.62%
October	-	-	-	-	-	-	0.00%	99.60%	5,682.18	0.05%	99.67%
November	-	-	-	-	-	-	0.00%	99.60%	9,483.94	0.28%	99.95%
December	-	-	-	-	-	-	0.00%	99.60%	-	0.01%	99.96%
<b>TOTAL</b>	<b>\$ 4,814,890.05</b>	<b>\$ (414.02)</b>	<b>\$ 394,271.65</b>	<b>\$ 3,464.51</b>	<b>\$ (72,262.29)</b>	<b>\$ 5,139,949.90</b>	<b>99.60%</b>	<b>99.60%</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
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**Property Tax & Rebates**

General Fund	157,559,940	19.000	\$ 2,993,639	61.89%	\$ 2,981,543.44	99.60%
Debt Service	157,559,940	11.700	\$ 1,843,451	38.11%	1,836,003.08	99.60%
		30.700	\$ 4,837,090	100.00%	\$ 4,814,476.03	99.53%

**Interest**

General Fund					\$ 2,144.15	
Debt Service					1,320.36	
					\$ 3,464.51	

**Specific Ownership Tax**

General Fund			\$ 386,967	100.00%	\$ 394,271.65	101.89%
			\$ 386,967	100.00%	\$ 394,271.65	101.89%

**Treasurer's and Other Fees**

General Fund		44,905	61.89%	\$ 44,755.67	99.67%
Debt Service		27,652	38.11%	27,560.05	99.67%
		\$ 72,556	100.00%	\$ 72,315.72	99.67%

**Castle Pines North Metro District**

**Aged Receivables**

**As of 09/30/2017**

Service	0-30 days	31-60 days	61-90 days	91-120 days	> 120 days	Balance
<b>Grand Total</b>						
WATER	515247.57	-600.28	12962.27	22.94	-1434.71	526197.79
WATER Penalty	2586.06	49.20	450.00	125.00	25.00	3235.26
WATER Misc	10.00	10.00	0.00	0.00	0.00	20.00
SEWER	118299.34	66.00	3026.69	323.16	0.00	121715.19
SEWER Penalty	75.00	0.00	29.57	0.00	0.00	104.57
DRAINAGE	22178.03	13.49	562.88	51.29	1.77	22807.46
CAP MAINT WT	145522.72	84.36	3529.27	318.78	10.08	149465.21
CAP MAINT WT Penalty	50.00	0.00	0.00	0.00	0.00	50.00
CUST CHG WTR	43388.66	28.96	1202.09	112.77	3.37	44735.85
CUST CHG SWR	48766.90	33.27	1438.55	151.04	3.69	50393.45
RENEWABL WTR	70988.97	40.41	1904.51	183.87	0.00	73117.76
	967113.25	-274.59	25105.83	1288.85	-1390.80	991842.54

**Number of Accounts in Each Column:**                                  3341                                  10                                  131                                  20                                  11

**Total Number of Outstanding Accounts:**                                  3,358

<b>DECEMBER 2016</b>		<b>120+ Days</b>	
<b>91-120 Days</b>			
<b>Total:</b>	\$2,990.52	<b>Total:</b>	-\$912.49
<b>Customers:</b>	27	<b>Customers:</b>	16
<b>Highest amount:</b>	\$553.24	<b>Highest amount:</b>	\$484.85
<b>Lowest amount:</b>	\$1.45	<b>Lowest amount:</b>	\$18.91
<b>Average:</b>	\$110.76	<b>Average:</b>	-\$57.03
<b>Custs. with credit balance:</b>	4	<b>Custs. with credit balance:</b>	16
<b>Total credit balance:</b>	-\$289.43	<b>Total credit balance:</b>	-\$1,943.33
<b>AUGUST 2017</b>		<b>120+ Days</b>	
<b>91-120 Days</b>			
<b>Total:</b>	\$1,001.12	<b>Total:</b>	-\$1,572.90
<b>Customers:</b>	11	<b>Customers:</b>	11
<b>Highest amount:</b>	\$291.91	<b>Highest amount:</b>	\$25.00
<b>Lowest amount:</b>	\$0.10	<b>Lowest amount:</b>	\$18.91
<b>Average:</b>	\$91.01	<b>Average:</b>	-\$142.99
<b>Custs. with credit balance:</b>	2	<b>Custs. with credit balance:</b>	9
<b>Total credit balance:</b>	-\$87.00	<b>Total credit balance:</b>	-\$1,616.81
<b>SEPTEMBER 2017</b>		<b>120+ Days</b>	
<b>91-120 Days</b>			
<b>Total:</b>	\$1,288.85	<b>Total:</b>	-\$1,390.80
<b>Customers:</b>	20	<b>Customers:</b>	11
<b>Highest amount:</b>	\$286.96	<b>Highest amount:</b>	\$25.00
<b>Lowest amount:</b>	\$25.00	<b>Lowest amount:</b>	\$18.91
<b>Average:</b>	\$64.44	<b>Average:</b>	-\$126.44
<b>Custs. with credit balance:</b>	6	<b>Custs. with credit balance:</b>	9
<b>Total credit balance:</b>	-\$923.24	<b>Total credit balance:</b>	\$1,434.71



**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 - 09/30/2017	Principal	Interest	Total
Series 2006 A - General Obligations	\$ 1,760,000	\$ 1,760,000	\$ 37,400	\$ 1,797,400
CWCB/CRMC Loan Payable	52,324	-	-	0
Series 2015 - COPs	20,945,000	390,000	421,653	811,653
<b>Total District</b>	<u>\$ 22,757,324</u>	<u>\$ 2,150,000</u>	<u>\$ 459,053</u>	<u>\$ 2,609,053</u>

## 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						
Applegate Group	Computer Check	23081	9/20/2017	9/20/2017	\$703.00	10-00-00-1127	Centennial Bank	\$0.00	\$703.00	
				Posted			10-00-60-1990	Due from Water Fund General	\$703.00	\$0.00
							60-00-00-2100	Accounts Payable Control	\$703.00	\$0.00
							60-00-10-1990	Due From Gen Fund Water	\$0.00	\$703.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
48389	9/7/2017	Water Rights Assistance	\$94.00	\$94.00	60-60-00-5410	Professional Svcs - Water Right	\$94.00
<i>Totals:</i>							\$94.00
48390	9/7/2017	Water Rights Assistance	\$609.00	\$609.00	60-60-00-5410	Professional Svcs - Water Right	\$609.00
<i>Totals:</i>							\$609.00

Arbor Valley	Computer Check	23082	9/20/2017	9/20/2017	\$1,013.00	10-00-00-1127	Centennial Bank	\$0.00	\$1,013.00
				Posted			10-00-00-2100	Accounts Payable Control	\$1,013.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
1709-0710	9/13/2017	Shrubs- Parkway	\$1,013.00	\$1,013.00	10-20-00-5428	Grounds R&M - Other	\$1,013.00
<i>Totals:</i>							\$1,013.00

BrightView Landscape Services Inc.	Computer Check	23083	9/20/2017	9/20/2017	\$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

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
5425630	9/10/2017	Landscape Maintenance	\$9,425.00	\$9,425.00	10-20-00-5413	Grounds Maintenance Contract	\$9,425.00
<i>Totals:</i>							\$9,425.00

Broken Arrow Landscape & Design Inc	Computer Check	23084	9/20/2017	9/20/2017	\$28,800.00	10-00-00-1127	Centennial Bank	\$0.00	\$28,800.00
				Posted			10-00-00-2100	Accounts Payable Control	\$28,800.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
50	9/12/2017	Concrete Install	\$28,800.00	\$28,800.00	10-20-00-5426	Grounds R&M - Trail Repair	\$28,800.00
<i>Totals:</i>							\$28,800.00

Center for ReSource Conservation	Computer Check	23085	9/20/2017	9/20/2017	\$1,593.00	10-00-00-1127	Centennial Bank	\$0.00	\$1,593.00	
				Posted			10-00-60-1990	Due from Water Fund General	\$1,593.00	\$0.00
							60-00-00-2100	Accounts Payable Control	\$1,593.00	\$0.00
							60-00-10-1990	Due From Gen Fund Water	\$0.00	\$1,593.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
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## 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
4246	Slow the Flow Audits	8/31/2017		\$1,593.00	60-60-00-5171	Water Auditing		\$1,593.00
							<i>Totals:</i>	\$1,593.00
Collins Cockrel & Cole	Computer Check 23086	9/20/2017	9/20/2017 Posted	\$8,099.50	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 \$7,942.00 \$157.50 \$157.50 \$0.00	\$8,099.50 \$0.00 \$0.00 \$0.00 \$157.50
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	
1511M	8/31/2017	Legal Service	\$8,099.50	\$8,099.50	10-00-00-5163	Legal Services	\$7,942.00	
1511M	8/31/2017	Legal Service	\$8,099.50	\$8,099.50	60-60-00-5200	Reimbursable Legal Costs	\$157.50	
							<i>Totals:</i>	\$8,099.50
COMCAST	Computer Check 23087	9/20/2017	9/20/2017 Posted	\$150.86	10-00-00-1127 10-00-00-2100	Centennial Bank Accounts Payable Control	\$0.00 \$150.86	\$150.86 \$0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	
8497202420309499	9/3/2017	HS Internet	\$150.86	\$150.86	10-00-00-5201	Telephone	\$150.86	
							<i>Totals:</i>	\$150.86
Comcast Business	Computer Check 23088	9/20/2017	9/20/2017 Posted	\$277.35	10-00-00-1127 10-00-00-2100	Centennial Bank Accounts Payable Control	\$0.00 \$277.35	\$277.35 \$0.00
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	
56478103	9/1/2017	Telephone Service	\$277.35	\$277.35	10-00-00-5201	Telephone	\$277.35	
							<i>Totals:</i>	\$277.35
Croft Forms & Printing	Computer Check 23089	9/20/2017	9/20/2017 Posted	\$94.87	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 \$94.87 \$94.87 \$0.00	\$94.87 \$0.00 \$0.00 \$94.87
Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	
17481	9/7/2017	Return Envelopes	\$94.87	\$94.87	60-60-00-5222	Printing & Copying	\$47.44	
17481	9/7/2017	Return Envelopes	\$94.87	\$94.87	60-61-00-5222	Printing & Copying	\$37.95	
17481	9/7/2017	Return Envelopes	\$94.87	\$94.87	60-62-00-5222	Printing & Copying	\$9.48	
							<i>Totals:</i>	\$94.87

## 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					
DPC Industries Inc.	Computer Check	23090	9/20/2017	9/20/2017	\$1,884.00	10-00-00-1127	Centennial Bank	\$0.00	\$1,884.00
				Posted		10-00-60-1990	Due from Water Fund General	\$1,884.00	\$0.00
						60-00-00-2100	Accounts Payable Control	\$1,884.00	\$0.00
						60-00-10-1990	Due From Gen Fund Water	\$0.00	\$1,884.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
737004392-17	9/5/2017	Sodium Hypo	\$1,884.00	\$1,884.00	60-60-00-5330	Water Treatment Plant R&M	\$1,884.00
<i>Totals:</i>							\$1,884.00

Ewing Highlands Ranch	Computer Check	23091	9/20/2017	9/20/2017	\$26.70	10-00-00-1127	Centennial Bank	\$0.00	\$26.70
				Posted		10-00-00-2100	Accounts Payable Control	\$26.70	\$0.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
4016612	8/31/2017	Irrigation Parts	\$26.70	\$26.70	10-20-00-5428	Grounds R&M - Other	\$26.70
<i>Totals:</i>							\$26.70

General Air Service & Supply Inc.	Computer Check	23092	9/20/2017	9/20/2017	\$31.17	10-00-00-1127	Centennial Bank	\$0.00	\$31.17
				Posted		10-00-60-1990	Due from Water Fund General	\$31.17	\$0.00
						60-00-00-2100	Accounts Payable Control	\$31.17	\$0.00
						60-00-10-1990	Due From Gen Fund Water	\$0.00	\$31.17

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
92436197-1	8/31/2017	Nitrogen Rental	\$31.17	\$31.17	60-60-00-5330	Water Treatment Plant R&M	\$31.17
<i>Totals:</i>							\$31.17

Greystone Technology Group Inc.	Computer Check	23093	9/20/2017	9/20/2017	\$1,378.16	10-00-00-1127	Centennial Bank	\$0.00	\$1,378.16
				Posted		10-00-00-2100	Accounts Payable Control	\$1,378.16	\$0.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
36173	10/1/2017	IT Service	\$1,265.00	\$1,265.00	10-00-00-5166	Software Support	\$1,265.00
<i>Totals:</i>							\$1,265.00
36175	10/1/2017	Cloud Service	\$113.16	\$113.16	10-00-00-5166	Software Support	\$113.16
<i>Totals:</i>							\$113.16

Hamre Rodriguez Ostrander et al	Computer Check	23094	9/20/2017	9/20/2017	\$960.00	10-00-00-1127	Centennial Bank	\$0.00	\$960.00
				Posted		10-00-60-1990	Due from Water Fund General	\$960.00	\$0.00
						60-00-00-2100	Accounts Payable Control	\$960.00	\$0.00
						60-00-10-1990	Due From Gen Fund Water	\$0.00	\$960.00

## 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
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Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
2700	9/7/2017	Water Rights Legal	\$960.00	\$960.00	60-60-00-5400	Professional Svcs - Water Right	\$960.00
<i>Totals:</i>							\$960.00

HAULAWAY STORAGE CONTAINERS	Computer Check 23095	9/20/2017	9/20/2017 Posted	\$504.23	10-00-00-1127 10-00-00-2100	Centennial Bank Accounts Payable Control	\$0.00 \$504.23	\$504.23 \$0.00
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Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
0304213	9/1/2017	Trash Removal- 30 yd box	\$334.23	\$334.23	10-20-00-5435	Parks Services	\$334.23
<i>Totals:</i>							\$334.23
0304743	9/1/2017	Trash Removal	\$170.00	\$170.00	10-00-00-5204	Trash Removal	\$170.00
<i>Totals:</i>							\$170.00

IREA	Computer Check 23096	9/20/2017	9/20/2017 Posted	\$100,202.17	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 \$3,881.38 \$96,320.79 \$96,320.79 \$0.00	\$100,202.17 \$0.00 \$0.00 \$0.00 \$96,320.79
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Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
208882	9/1/2017	Electrical Service	\$100,202.17	\$100,202.17	10-00-00-5202	Building Utilities	\$386.51
208882	9/1/2017	Electrical Service	\$100,202.17	\$100,202.17	10-20-00-5430	Electricity Parks/Open Space	\$3,494.87
208882	9/1/2017	Electrical Service	\$100,202.17	\$100,202.17	60-60-00-5165	Engineering Svcs Reimbursabl	\$232.68
208882	9/1/2017	Electrical Service	\$100,202.17	\$100,202.17	60-60-00-5206	Electricity for Well Pumping	\$80,639.53
208882	9/1/2017	Electrical Service	\$100,202.17	\$100,202.17	60-60-00-5207	Electricity for WTP	\$8,851.79
208882	9/1/2017	Electrical Service	\$100,202.17	\$100,202.17	60-60-00-5208	Electr for Booster Pump Sta	\$1,153.43
208882	9/1/2017	Electrical Service	\$100,202.17	\$100,202.17	60-60-00-5330	Water Treatment Plant R&M	\$125.68
208882	9/1/2017	Electrical Service	\$100,202.17	\$100,202.17	60-61-00-5209	Electricity for Wastewater Pumpi	\$5,317.68
<i>Totals:</i>							\$100,202.17

Jimmys Photography	Computer Check 23097	9/20/2017	9/20/2017 Posted	\$430.00	10-00-00-1127 10-00-00-2100	Centennial Bank Accounts Payable Control	\$0.00 \$430.00	\$430.00 \$0.00
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Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
1875	8/16/2017	Headshots & Retouch	\$430.00	\$430.00	10-00-00-5169	Consulting Svcs - Communicatio	\$430.00
<i>Totals:</i>							\$430.00

## 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
L.L. Johnson Distributing Co	Computer Check	9/20/2017	9/20/2017	\$37.86	10-00-00-1127	Centennial Bank	\$0.00	\$37.86
	23098		Posted		10-00-00-2100	Accounts Payable Control	\$37.86	\$0.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
1757196-00	9/7/2017	Irrigation Parts	\$37.86	\$37.86	10-20-00-5301	Vehicle R & M	\$37.86
<i>Totals:</i>							\$37.86

National Electrical Constr. Inc.	Computer Check	9/20/2017	9/20/2017	\$380.00	10-00-00-1127	Centennial Bank	\$0.00	\$380.00
	23099		Posted		10-00-00-2100	Accounts Payable Control	\$380.00	\$0.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
2017-07-G	9/11/2017	Stonemont Repair	\$380.00	\$380.00	10-20-00-5429	Grounds R&M - Electrical	\$380.00
<i>Totals:</i>							\$380.00

Office Depot Business Credit	Computer Check	9/20/2017	9/20/2017	\$91.97	10-00-00-1127	Centennial Bank	\$0.00	\$91.97
	23100		Posted		10-00-00-2100	Accounts Payable Control	\$91.97	\$0.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
6011566174199830	9/5/2017	Office Supplies	\$91.97	\$91.97	10-00-00-5223	Office Supplies	\$91.97
<i>Totals:</i>							\$91.97

Parker Port A Potty Inc.	Computer Check	9/20/2017	9/20/2017	\$300.00	10-00-00-1127	Centennial Bank	\$0.00	\$300.00
	23101		Posted		10-00-00-2100	Accounts Payable Control	\$300.00	\$0.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
A-83718	9/15/2017	PAP- Skate Park	\$150.00	\$150.00	10-20-00-5435	Parks Services	\$150.00
<i>Totals:</i>							\$150.00
A-83717	9/15/2017	PAP- CR B-ball Field	\$150.00	\$150.00	10-20-00-5435	Parks Services	\$150.00
<i>Totals:</i>							\$150.00

Pinnacle Consulting Group Inc.	Computer Check 23102	9/20/2017	9/20/2017 Posted	\$10,417.00	10-00-00-1127	Centennial Bank	\$0.00	\$10,417.00
					10-00-00-2100	Accounts Payable Control	\$5,208.50	\$0.00
					10-00-60-1990	Due from Water Fund General	\$5,208.50	\$0.00
					60-00-00-2100	Accounts Payable Control	\$5,208.50	\$0.00
					60-00-10-1990	Due From Gen Fund Water	\$0.00	\$5,208.50

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
11876	8/25/2017	Finance & Accounting Service	\$10,417.00	\$10,417.00	10-00-00-5145	Accounting and Payroll	\$5,208.50

## Castle Pines North Metro. District Cash Disbursement Journals

Payee	Trans. Type		Post Date		Amount	Account Number	Account Description	Debit Amount	Credit Amount
	Trans. No.	Trans. Dat	Post Status	Post Status					
11876	8/25/2017	Finance & Accounting Service			\$10,417.00	\$10,417.00 60-60-00-5145	Accounting and Payroll		\$2,604.25
11876	8/25/2017	Finance & Accounting Service			\$10,417.00	\$10,417.00 60-61-00-5145	Accounting and Payroll		\$2,083.40
11876	8/25/2017	Finance & Accounting Service			\$10,417.00	\$10,417.00 60-62-00-5145	Accounting and Payroll		\$520.85
<i>Totals:</i>									\$10,417.00

Quality of Colorado Inc	Computer Check 23103	9/20/2017	9/20/2017	\$149.58	10-00-00-1127	Centennial Bank	\$0.00	\$149.58
			Posted		10-00-60-1990	Due from Water Fund General	\$149.58	\$0.00
					60-00-00-2100	Accounts Payable Control	\$149.58	\$0.00
					60-00-10-1990	Due From Gen Fund Water	\$0.00	\$149.58

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
4162	9/19/2017	First Aid Supplies	\$149.58	\$149.58	60-60-00-5330	Water Treatment Plant R&M	\$149.58
<i>Totals:</i>							\$149.58

Sean Walsh Consulting Inc.	Computer Check 23104	9/20/2017	9/20/2017	\$6,500.00	10-00-00-1127	Centennial Bank	\$0.00	\$6,500.00
			Posted		10-00-00-2100	Accounts Payable Control	\$6,500.00	\$0.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
	9/12/2017	Communcation Consulting	\$6,500.00	\$6,500.00	10-00-00-5172	Consulting Svcs - Public Relat	\$6,500.00
<i>Totals:</i>							\$6,500.00

SHELL	Computer Check 23105	9/20/2017	9/20/2017	\$1,096.17	10-00-00-1127	Centennial Bank	\$0.00	\$1,096.17
			Posted		10-00-00-2100	Accounts Payable Control	\$462.20	\$0.00
					10-00-60-1990	Due from Water Fund General	\$633.97	\$0.00
					60-00-00-2100	Accounts Payable Control	\$633.97	\$0.00
					60-00-10-1990	Due From Gen Fund Water	\$0.00	\$633.97

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
8000121924709	9/5/2017	Fleet Fuel	\$1,096.17	\$1,096.17	10-00-00-5302	Vehicle Fuel Expense	\$94.72
8000121924709	9/5/2017	Fleet Fuel	\$1,096.17	\$1,096.17	10-20-00-5302	Vehicle Fuel Expense	\$367.48
8000121924709	9/5/2017	Fleet Fuel	\$1,096.17	\$1,096.17	60-60-00-5302	Vehicle Fuel Expense	\$263.06
8000121924709	9/5/2017	Fleet Fuel	\$1,096.17	\$1,096.17	60-61-00-5302	Vehicle Fuel Expense	\$253.59
8000121924709	9/5/2017	Fleet Fuel	\$1,096.17	\$1,096.17	60-62-00-5302	Vehicle Fuel Expense	\$117.32
<i>Totals:</i>							\$1,096.17

	<b>Grand Totals:</b>	\$174,545.59	\$282,281.97	\$282,281.97
A total of 25 payment(s) listed				

## 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
American Arbor Care, Inc.	Computer Check	10/4/2017	10/4/2017	\$17,765.00	10-00-00-1127	Centennial Bank	\$0.00	\$17,765.00
	23106		Posted		10-00-00-2100	Accounts Payable Control	\$17,765.00	\$0.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
49505	9/22/2017	Tree Maintenance	\$17,765.00	\$17,765.00	10-20-00-5412	Grounds Maintenance - Tree Pr	\$17,765.00
<i>Totals:</i>							\$17,765.00

Bartle Wells Associates	Computer Check	10/4/2017	10/4/2017	\$5,040.00	10-00-00-1127	Centennial Bank	\$0.00	\$5,040.00
	23107		Posted		10-00-60-1990	Due from Water Fund General	\$5,040.00	\$0.00
					60-00-00-2100	Accounts Payable Control	\$5,040.00	\$0.00
					60-00-10-1990	Due From Gen Fund Water	\$0.00	\$5,040.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
1001B	9/25/2017	Water Rate Study- Job #559B	\$5,040.00	\$5,040.00	60-60-00-5370	Purchased Water Denver/Puebl	\$5,040.00
<i>Totals:</i>							\$5,040.00

Big O Castle Pines	Computer Check	10/4/2017	10/4/2017	\$515.67	10-00-00-1127	Centennial Bank	\$0.00	\$515.67
	23108		Posted		10-00-00-2100	Accounts Payable Control	\$515.67	\$0.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
6253-32560	9/28/2017	Truck Tires	\$515.67	\$515.67	10-00-00-5301	Vehicle Repair & Maint.	\$515.67
<i>Totals:</i>							\$515.67

BrightView Landscape Services Inc.	Computer Check	10/4/2017	10/4/2017	\$7,767.00	10-00-00-1127	Centennial Bank	\$0.00	\$7,767.00
	23109		Posted		10-00-00-2100	Accounts Payable Control	\$7,767.00	\$0.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
5447123	10/10/2017	Landscape Maintenance- October	\$7,767.00	\$7,767.00	10-20-00-5413	Grounds Maintenance Contract	\$7,767.00
<i>Totals:</i>							\$7,767.00

Companion Life	Computer Check	10/4/2017	10/4/2017	\$1,902.00	10-00-00-1127	Centennial Bank	\$0.00	\$1,902.00
	23110		Posted		10-00-00-2100	Accounts Payable Control	\$570.60	\$0.00
					10-00-60-1990	Due from Water Fund General	\$1,331.40	\$0.00
					60-00-00-2100	Accounts Payable Control	\$1,331.40	\$0.00
					60-00-10-1990	Due From Gen Fund Water	\$0.00	\$1,331.40

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
1110476088	9/19/2017	Dental Insurance	\$1,902.00	\$1,902.00	10-00-00-5124	Employer Contr. Health Ins.	\$361.38
1110476088	9/19/2017	Dental Insurance	\$1,902.00	\$1,902.00	10-20-00-5124	Employer Contrib Health Ins	\$209.22



## Castle Pines North Metro. District Cash Disbursement Journals

Payee	Trans. Type		Post Date		Amount	Account Number	Account Description	Debit Amount	Credit Amount
	Trans. No.	Trans. Dat	Post Status	Post Status					
1110476088	9/19/2017	Dental Insurance			\$1,902.00	\$1,902.00 60-60-00-5124	Employer Contrib Health Ins		\$665.70
1110476088	9/19/2017	Dental Insurance			\$1,902.00	\$1,902.00 60-61-00-5124	Employer Contrib Health Ins		\$532.56
1110476088	9/19/2017	Dental Insurance			\$1,902.00	\$1,902.00 60-62-00-5124	Employer Contrib Health Ins		\$133.14
<i>Totals:</i>									\$1,902.00

Dana Kepner Co.	Computer Check 23111	10/4/2017	10/4/2017 Posted	\$1,458.00	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 \$1,458.00 \$1,458.00 \$0.00	\$1,458.00 \$0.00 \$0.00 \$1,458.00
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Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
1456409	9/29/2017	Man Hole & Parts	\$1,458.00	\$1,458.00	60-60-00-5360	Water Distribution R&M	\$1,458.00
<i>Totals:</i>							\$1,458.00

De Lage Landen Financial Svcs	Computer Check 23112	10/4/2017	10/4/2017 Posted	\$356.62	10-00-00-1127 10-00-00-2100	Centennial Bank Accounts Payable Control	\$0.00 \$356.62	\$356.62 \$0.00
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Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
56306049	9/23/2017	Xerox Lease	\$356.62	\$356.62	10-00-00-5222	Printing & Copying	\$356.62
<i>Totals:</i>							\$356.62

FIRSTBANK	Computer Check 23113	10/4/2017	10/4/2017 Posted	\$6,214.09	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 \$4,282.02 \$1,932.07 \$1,932.07 \$0.00	\$6,214.09 \$0.00 \$0.00 \$0.00 \$1,932.07
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Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
4449	9/18/2017	Credit Card	\$6,214.09	\$6,214.09	10-00-00-5169	Consulting Svcs - Communicatio	\$823.54
4449	9/18/2017	Credit Card	\$6,214.09	\$6,214.09	10-00-00-5201	Telephone	\$67.98
4449	9/18/2017	Credit Card	\$6,214.09	\$6,214.09	10-00-00-5219	Prof Education/Conferences	\$1,590.09
4449	9/18/2017	Credit Card	\$6,214.09	\$6,214.09	10-00-00-5223	Office Supplies	\$17.45
4449	9/18/2017	Credit Card	\$6,214.09	\$6,214.09	10-00-00-5230	Miscellaneous Expenses	\$676.68
4449	9/18/2017	Credit Card	\$6,214.09	\$6,214.09	10-00-00-5312	Building Expenses/Supplies	\$191.77
4449	9/18/2017	Credit Card	\$6,214.09	\$6,214.09	10-20-00-5201	Telephone/Alarms	\$80.00
4449	9/18/2017	Credit Card	\$6,214.09	\$6,214.09	10-20-00-5412	Grounds Maintenance - Tree Pr	\$776.89
4449	9/18/2017	Credit Card	\$6,214.09	\$6,214.09	10-20-00-5420	Grounds Operating Supplies	\$57.62
4449	9/18/2017	Credit Card	\$6,214.09	\$6,214.09	60-60-00-5219	Prof Education/Conferences	\$205.85
4449	9/18/2017	Credit Card	\$6,214.09	\$6,214.09	60-60-00-5223	Operating Supplies	\$200.40

## 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
4449	Credit Card		9/18/2017			\$6,214.09	60-60-00-5301	Vehicle R&M		\$163.59
4449	Credit Card		9/18/2017			\$6,214.09	60-60-00-5330	Water Treatment Plant R&M		\$236.37
4449	Credit Card		9/18/2017			\$6,214.09	60-60-00-5360	Water Distribution R&M		\$1,092.83
4449	Credit Card		9/18/2017			\$6,214.09	60-60-00-7724	Chatfield Reallocation Project		\$19.35
4449	Credit Card		9/18/2017			\$6,214.09	60-61-00-5223	Operating Supplies		\$13.68
<i>Totals:</i>										\$6,214.09

Healthsmart Benefit Solutions Inc.	Computer Check		10/4/2017	10/4/2017		\$186.96	10-00-00-1127	Centennial Bank	\$0.00	\$186.96
	23114			Posted			10-00-00-2100	Accounts Payable Control	\$56.09	\$0.00
							10-00-60-1990	Due from Water Fund General	\$130.87	\$0.00
							60-00-00-2100	Accounts Payable Control	\$130.87	\$0.00
							60-00-10-1990	Due From Gen Fund Water	\$0.00	\$130.87

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
IN36533000022	9/13/2017	Vision Insurance	\$186.96	\$186.96	10-00-00-5124	Employer Contr. Health Ins.	\$35.52
IN36533000022	9/13/2017	Vision Insurance	\$186.96	\$186.96	10-20-00-5124	Employer Contrib Health Ins	\$20.57
IN36533000022	9/13/2017	Vision Insurance	\$186.96	\$186.96	60-60-00-5124	Employer Contrib Health Ins	\$65.43
IN36533000022	9/13/2017	Vision Insurance	\$186.96	\$186.96	60-61-00-5124	Employer Contrib Health Ins	\$52.35
IN36533000022	9/13/2017	Vision Insurance	\$186.96	\$186.96	60-62-00-5124	Employer Contrib Health Ins	\$13.09
<i>Totals:</i>							\$186.96

Janet Burnham	Computer Check		10/4/2017	10/4/2017		\$208.69	10-00-00-1127	Centennial Bank	\$0.00	\$208.69
	23115			Posted			10-00-00-2100	Accounts Payable Control	\$208.69	\$0.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
90094633304	9/21/2017	Reimbursement of Business Expenses	\$208.69	\$208.69	10-00-00-5219	Prof Education/Conferences	\$208.69
<i>Totals:</i>							\$208.69

Jehn Water Consultants Inc.	Computer Check		10/4/2017	10/4/2017		\$1,663.71	10-00-00-1127	Centennial Bank	\$0.00	\$1,663.71
	23116			Posted			10-00-60-1990	Due from Water Fund General	\$1,663.71	\$0.00
							60-00-00-2100	Accounts Payable Control	\$1,663.71	\$0.00
							60-00-10-1990	Due From Gen Fund Water	\$0.00	\$1,663.71

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
125.1/10-17	10/2/2017	General Water Rights	\$296.59	\$296.59	60-60-00-5167	Professional Svcs - Water Right	\$296.59
<i>Totals:</i>							\$296.59
125.3/10-17	10/2/2017	Resume Review	\$124.50	\$124.50	60-60-00-5167	Professional Svcs - Water Right	\$124.50
<i>Totals:</i>							\$124.50
871.1/10-17	10/2/2017	Hock Hocking Share	\$1,242.62	\$1,242.62	60-60-00-5316	Ditch/Land Rights Operating E	\$1,242.62

## 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>	\$1,242.62
Jimmys Photography	Computer Check 23117	10/4/2017	10/4/2017 Posted	\$265.00	10-00-00-1127 10-00-00-2100	Centennial Bank Accounts Payable Control	\$0.00 \$265.00	\$265.00 \$0.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	
1882	10/3/2017	Photography Session	\$265.00	\$265.00	10-00-00-5169	Consulting Svcs - Communicatio	\$265.00	
							<i>Totals:</i>	\$265.00

Kennedy Jenks Consultants Inc.	Computer Check 23118	10/4/2017	10/4/2017 Posted	\$14,094.70	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 \$14,094.70 \$14,094.70 \$0.00	\$14,094.70 \$0.00 \$0.00 \$14,094.70
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Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	
115533	9/18/2017	CPN- Lagae Ranch Filing 1 SF	\$5,165.04	\$5,165.04	60-60-00-5165	Engineering Svcs Reimbursabl	\$5,165.04	
							<i>Totals:</i>	\$5,165.04
115532	9/18/2017	CPN- Lagae WW LS Permanent No. 9	\$92.58	\$92.58	60-60-00-5165	Engineering Svcs Reimbursabl	\$92.58	
							<i>Totals:</i>	\$92.58
115528	9/18/2017	CPN- CP Town Center Infrastr Impr	\$3,470.54	\$3,470.54	60-60-00-5165	Engineering Svcs Reimbursabl	\$3,470.54	
							<i>Totals:</i>	\$3,470.54
115530	9/18/2017	CPN- Legacy Village- Plan Review	\$166.86	\$166.86	60-60-00-5165	Engineering Svcs Reimbursabl	\$166.86	
							<i>Totals:</i>	\$166.86
115531	9/18/2017	CPN- 2017 Gen Engineering Svcs	\$380.31	\$380.31	60-61-00-5164	Engineering Services	\$380.31	
							<i>Totals:</i>	\$380.31
115529	9/18/2017	CPN-PA-6 Development	\$1,060.90	\$1,060.90	60-61-00-7747	Waste Water - Lift Station #6	\$1,060.90	
							<i>Totals:</i>	\$1,060.90
115748	9/26/2017	CPN- Castle Pines Pkwy Water	\$3,758.47	\$3,758.47	60-60-00-7746	Waterline Replacement	\$3,758.47	
							<i>Totals:</i>	\$3,758.47

Lewan & Associates	Computer Check 23119	10/4/2017	10/4/2017 Posted	\$405.02	10-00-00-1127 10-00-00-2100	Centennial Bank Accounts Payable Control	\$0.00 \$405.02	\$405.02 \$0.00
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Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount	
IN336038	9/20/2017	Xerox Lease	\$405.02	\$405.02	10-00-00-5222	Printing & Copying	\$405.02	
							<i>Totals:</i>	\$405.02

## 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					
North Pine Vistas Metropolitan District	Computer Check	23120	10/4/2017	10/4/2017	\$95,453.92	10-00-00-1127	Centennial Bank	\$0.00	\$95,453.92
				Posted		10-00-60-1990	Due from Water Fund General	\$95,453.92	\$0.00
						60-00-00-2100	Accounts Payable Control	\$95,453.92	\$0.00
						60-00-10-1990	Due From Gen Fund Water	\$0.00	\$95,453.92

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
	9/26/2017	Lagae Flume Escrow Closeout	\$95,453.92	\$95,453.92	60-00-00-2110	Misc Accounts Payable	\$95,453.92
<i>Totals:</i>							\$95,453.92

Pitney Bowes Inc.	Computer Check	23121	10/4/2017	10/4/2017	\$180.00	10-00-00-1127	Centennial Bank	\$0.00	\$180.00
				Posted		10-00-00-2100	Accounts Payable Control	\$180.00	\$0.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
1005175348	9/11/2017	Postage Meter Rental	\$180.00	\$180.00	10-00-00-5232	Equipment Rental	\$180.00
<i>Totals:</i>							\$180.00

Wayne Phillips	Computer Check	23122	10/4/2017	10/4/2017	\$4,500.00	10-00-00-1127	Centennial Bank	\$0.00	\$4,500.00
				Posted		10-00-00-2100	Accounts Payable Control	\$4,500.00	\$0.00

Invoice #	Invoice Date	Description	Invoice Amount	Amount Paid	Account Number	Account Description	Amount
INV1332	9/21/2017	Tunnel Graffiti Repair	\$4,500.00	\$4,500.00	10-20-00-5428	Grounds R&M - Other	\$4,500.00
<i>Totals:</i>							\$4,500.00

Ronald Ulich	One-Time Check 23123	10/4/2017	10/4/2017	\$126.64	10-00-00-1127	Centennial Bank	\$0.00	\$126.64
					10-00-60-1990	Due from Water Fund General	\$126.64	\$0.00
					60-00-10-1990	Due From Gen Fund Water	\$0.00	\$126.64
					60-60-00-4409	Refunds	\$126.64	\$0.00
					10-00-60-1990	Due from Water Fund General		\$126.64
					60-60-00-4409	Refunds		\$126.64
<i>Totals:</i>							\$253.28	

	<b>Grand Totals:</b>	\$158,103.02	\$279,334.33	\$279,334.33
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A total of 18 payment(s) listed