



## 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, 2015 and March 31, 2016 and the related statements of revenues and expenditures for the years then ended for the Castle Pines North Metropolitan District. I have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

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

A handwritten signature in blue ink that reads "Peggy Dowswell". The signature is fluid and cursive.

Peggy Dowswell, CPA  
April 12, 2016

CASTLE PINES NORTH METROPOLITAN DISTRICT					
BALANCE SHEET					
December 31, 2015 and March 31, 2016					
GENERAL FUND - CTF-FIN CORP 2015 COP FUND - DEBT SERVICE			ENTERPRISE FUNDS		
Unaudited			Unaudited		
Actual			Actual		
12/31/2015			3/31/2016		
<b>Assets</b>					
Current Assets					
Cash and Investments	\$2,492,475	\$3,238,559	\$411,811	\$1,252,286	
Restricted Cash - Debt/CTF	981,112	2,738,628	698,925	698,925	
Restricted Cash - Capital Reserves			8,223,752	7,316,151	
Receivables	-	134,028	572,519	573,862	
Prepaid Expense	42,197	-	45,057	-	
Cash with County Treasurer	47,951	355,310			
2015 COP Fund - UMB	616,920	616,925			
COP Fund - Wells Fargo	0	-			
Colostrust, CTF	356,067	367,594			
UMB, Debt related	37	37			
Property Taxes Receivable	6,519,153	3,469,431			
<b>Total Current Assets</b>	<b>\$11,055,912</b>	<b>\$10,920,513</b>	<b>\$9,952,064</b>	<b>\$9,841,224</b>	
Long-Term Assets					
Capital Assets	68,592,899	68,592,899	68,567,858	68,567,858	
Less Accumulated Depreciation	(3,191,984)	(3,191,984)	(16,190,688)	(16,190,688)	
<b>Net Capital Assets</b>	<b>\$65,400,915</b>	<b>65,400,915</b>	<b>\$52,377,170</b>	<b>\$52,377,170</b>	
Amount To Be Provided-L/T Debt	26,400,000	26,400,000			
<b>Total Long-Term Assets</b>	<b>\$91,800,915</b>	<b>\$91,800,915</b>	<b>\$52,377,170</b>	<b>\$52,377,170</b>	
<b>Total Assets</b>	<b>\$102,856,826</b>	<b>\$102,721,428</b>	<b>\$62,329,234</b>	<b>\$62,218,394</b>	
<b>Liabilities</b>					
Current Liabilities					
Accounts Payable	\$119,947	\$86,120	\$406,681	\$258,441	
Accrued Benefit Leave	12,124	12,124	20,467	20,467	
Deferred Property Taxes	6,519,153	3,469,431			
Deferred Revenue, Golf Course			0	0	
<b>Total Current Liabilities</b>	<b>\$6,651,223</b>	<b>\$3,567,675</b>	<b>\$427,148</b>	<b>\$278,909</b>	
Long-Term Liabilities					
Bonds Payable - GO Bonds	5,085,000	5,085,000			
Certificates of Participation	21,315,000	21,315,000			
<b>Total Long-Term Debt</b>	<b>\$26,400,000</b>	<b>\$26,400,000</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Liabilities</b>	<b>\$33,051,223</b>	<b>29,967,675</b>	<b>\$427,148</b>	<b>\$278,909</b>	
<b>Fund Equity</b>					
Investment in Fixed Assets	\$39,000,915	\$38,987,993	\$52,377,170	\$52,377,170	
Unrestricted			602,239	1,547,240	
Fund Balance:					
Restricted-Debt, CTF, Project	981,112	2,738,628	698,925	698,925	
Restricted - Future Capital Needs	-	-	8,223,752	7,316,151	
Restricted-Emergency Reserve	751,320	64,740			
Unassigned	29,072,256	30,962,392			
<b>Total Fund Equity</b>	<b>\$69,805,603</b>	<b>\$72,753,753</b>	<b>\$61,902,086</b>	<b>\$61,939,485</b>	
<b>Total Liabilities and Fund Equity</b>	<b>\$102,856,826</b>	<b>\$102,721,428</b>	<b>\$62,329,234</b>	<b>\$62,218,394</b>	
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See Accompanying Accountant's Report					

CASTLE PINES NORTH METROPOLITAN DISTRICT						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						12-Apr-16
December 31, 2015 unaudited actual, 2016 Adopted Budget and Projected Actual,						
Year-to-date Actual, Budget and Variance through March 31, 2016						
Modified Accrual Budgetary Basis						
<b>GENERAL FUND</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
	<b>Unaudited</b>	<b>Adopted</b>	<b>Projected</b>	<b>Through</b>	<b>Through</b>	<b>Through</b>
<b>Revenue - General Fund</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>3/31/2016</b>	<b>3/31/2016</b>	<b>3/31/2016</b>
General Property Tax	2,560,295	3,021,071	3,021,071	1,413,286	1,332,594	80,692
Specific Ownership Tax	531,810	522,939	561,939	145,924	106,608	39,317
Interest Earnings	7,437	4,826	7,600	1,908	1,206	701
Farm Land Revenue	40,200	40,200	40,200	-	-	-
Oil Royalty Revenue	2,988	2,000	2,000	814	500	314
Misc. Revenue	19,562	10,000	10,000	3,807	2,500	1,307
Cell Phone Lease Revenue	67,691	65,981	65,981	16,871	16,495	376
<b>Total Revenue</b>	<b>3,229,983</b>	<b>3,667,016</b>	<b>3,708,791</b>	<b>1,582,610</b>	<b>1,459,904</b>	<b>122,707</b>
<b>Expenditures - Administrative</b>						
Salaries - Salaried	113,139	117,356	117,356	29,153	29,339	(186)
Salaries - Hourly	11,915	11,722	11,722	3,061	2,931	130
PERA Employer Contrib.	17,132	17,748	17,748	4,413	4,437	(24)
Unemployment Insurance	386	389	389	90	97	(8)
Workman's Comp Insurance	700	825	834	834	825	9
Employer Contrib. Health Ins.	23,156	24,636	24,636	4,115	6,159	(2,044)
Employer Contrib. Medicare	1,813	1,878	1,878	467	470	(2)
PERA Matchmaker Contrib.	3,752	3,886	3,886	966	972	(5)
<b>Subtotal - Salaries and benefits</b>	<b>171,993</b>	<b>178,440</b>	<b>178,449</b>	<b>43,099</b>	<b>45,229</b>	<b>(2,130)</b>
Directors & Related Payroll Taxes	6,647	8,800	8,800	1,808	2,200	(392)
Accounting and Payroll	65,110	66,338	66,338	13,988	16,585	(2,597)
Auditing	13,500	20,000	20,000	-	-	-
Legal Services	74,296	105,000	105,000	26,901	26,250	651
Software Support	31,168	46,824	46,824	17,478	16,304	1,174
Consulting Services - Communications	116,434	98,800	98,800	22,525	24,700	(2,175)
Consulting Services - Communication Events	2,291	6,000	6,000	-	-	-
Consulting Services - Website maintenance	20,978	5,000	5,000	-	-	-
Telephone	9,881	11,500	11,500	4,032	2,875	1,157
Building Utilities	15,725	16,500	16,500	3,308	4,125	(817)
Trash Removal	5,592	4,450	4,450	756	1,113	(357)
Professional Memberships/Subscr/ Filing Fees	4,607	4,500	4,500	2,484	1,125	1,359
Professional Education/Conferences	3,474	5,500	5,500	-	1,375	(1,375)
Postage & Freight	1,798	3,000	3,000	1,033	750	283
Printing & Copying	12,722	14,000	14,000	4,478	3,500	978
Office Supplies & Other	6,123	9,500	9,500	569	2,375	(1,806)
Insurance - Property & Liability	6,851	8,221	8,221	7,534	8,221	(687)
County Treasurer Collection Fee	38,445	45,438	45,438	21,200	19,989	1,211
Building Cleaning Expenses	6,743	9,600	9,600	1,271	2,400	(1,129)
Board Meeting & Other Meeting Expenses	12,739	7,500	7,500	2,965	1,875	1,090
Election Expenses	-	20,000	20,000	23	5,000	(4,977)
Equipment Rental	998	1,000	1,000	-	250	(250)
Office Furniture and Equipment	356	3,000	3,000	-	750	(750)
Vehicle Fuel Expense	1,527	1,700	1,700	153	425	(272)
Office Equipment R & M	-	1,800	1,800	217	450	(233)
Building R&M	4,994	9,000	9,000	135	2,250	(2,115)
Ditch/Land Operating Expenses	68,915	55,000	55,000	42,857	42,900	(43)
Building Expenses/Supplies	4,579	3,500	3,500	401	875	(474)
Contingency Amount	-	65,000	65,000	-	-	-
<b>Subtotal - Other</b>	<b>536,490</b>	<b>656,471</b>	<b>656,471</b>	<b>176,115</b>	<b>188,661</b>	<b>(12,546)</b>
<b>See Accompanying Accountant's Report</b>						

CASTLE PINES NORTH METROPOLITAN DISTRICT						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						12-Apr-16
December 31, 2015 unaudited actual, 2016 Adopted Budget and Projected Actual,						
Year-to-date Actual, Budget and Variance through March 31, 2016						
Modified Accrual Budgetary Basis						
<b>GENERAL FUND - Continued</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
	<b>Unaudited</b>	<b>Adopted</b>	<b>Projected</b>	<b>Through</b>	<b>Through</b>	<b>Through</b>
<b>Expenditures - Parks/Open Space</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>3/31/2016</b>	<b>3/31/2016</b>	<b>3/31/2016</b>
Salaries - Salaried	150,674	202,142	189,642	38,036	50,536	(12,500)
Salaries - Hourly & OT	19,969	21,453	21,453	1,836	5,363	(3,527)
PERA Employer Contrib.	21,954	30,632	28,232	5,230	7,658	(2,428)
Unemployment Insurance	486	671	671	123	168	(45)
Workman's Comp Insurance	3,099	3,410	3,694	3,694	3,410	284
Employer Contrib. Health Ins.	38,959	70,683	63,083	10,049	17,671	(7,622)
Employer Contrib. Medicare	2,371	3,242	3,242	554	811	(257)
PERA Matchmaker Contrib.	4,735	6,708	6,708	1,196	1,677	(481)
<b>Subtotal - Salaries and benefits</b>	<b>242,247</b>	<b>338,941</b>	<b>316,725</b>	<b>60,717</b>	<b>87,293</b>	<b>(26,576)</b>
Other Consulting Services	2,572	2,500	2,500	-	-	-
Software Support	600	2,000	2,000	-	-	-
Telephone	3,566	3,800	3,800	631	950	(319)
Professional Memberships/Subscr	427	400	400	191	100	91
Travel/Education/Conferences	1,832	3,000	3,000	671	750	(79)
Insurance	26,674	32,009	30,135	30,135	32,009	(1,874)
Vehicle Repair & Maintenance	5,435	5,000	5,000	3,701	1,250	2,451
Vehicle Fuel Expense	3,364	5,800	5,800	279	1,450	(1,171)
Irrigation	227,295	196,100	196,100	23,963	21,023	2,940
Storm Drainage	11,452	14,000	14,000	1,473	3,500	(2,027)
Grounds Maintenance Contract - Ark Ecological	220,858	35,000	35,000	-	-	-
Grounds Maintenance - Pest Control	-	5,000	5,000	-	-	-
Grounds Maintenance - Trees	-	65,000	65,000	-	2,000	(2,000)
Grounds Maintenance Contract - Valley Crest	-	120,000	120,000	26,859	30,000	(3,141)
Grounds Maintenance Contract - Native Mowing	-	-	-	-	-	-
Grounds Maintenance Contract - Flowers	-	40,000	40,000	-	-	-
Grounds Operating Supplies	6,449	10,000	10,000	643	2,500	(1,857)
Grounds R&M - Landscape	328,643	180,000	180,000	242	-	242
Grounds R&M - Trail Repair	-	100,000	100,000	-	-	-
Grounds R&M - Slope Repair	-	25,000	25,000	-	-	-
Grounds R&M - Other	-	94,500	94,500	-	-	-
Electricity - Parks & Open Space	47,789	45,000	45,000	10,219	11,250	(1,031)
Holiday lighting	12,033	16,000	10,075	10,075	16,000	(5,925)
Parks Services	8,108	9,000	9,000	2,965	2,250	715
<b>Subtotal - Other</b>	<b>907,096</b>	<b>1,009,109</b>	<b>1,001,310</b>	<b>112,046</b>	<b>125,032</b>	<b>(12,987)</b>
<b>Expenditures - Parks/Open Space - Capital</b>						
Xeriscaping Plan	5,000	5,000	5,000	-	-	-
Equipment	23,440	-	-	-	-	-
<b>Subtotal - Capital Expenditures</b>	<b>28,440</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total General Fund Expenditures</b>	<b>\$ 1,886,265</b>	<b>\$ 2,187,961</b>	<b>\$ 2,157,955</b>	<b>\$ 391,977</b>	<b>\$ 446,215</b>	<b>\$ (54,238)</b>
<b>Other Revenues and Expenditures</b>						
Transfer to Stormwater Fund	(157,185)	-	-	-	-	-
Base Rentals	(1,231,281)	(1,232,876)	(1,232,876)	-	-	-
Transfer from Finance Corp/ CoP Fund	-	-	-	-	-	-
Proceeds From Sale of Assets	-	-	-	-	-	-
<b>Total Other Revenue and Expenditures</b>	<b>\$ (1,388,466)</b>	<b>\$ (1,232,876)</b>	<b>\$ (1,232,876)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenues over/(under) Expenditures</b>	<b>\$ (44,748)</b>	<b>\$ 246,180</b>	<b>\$ 317,960</b>	<b>\$ 1,190,634</b>	<b>\$ 1,013,689</b>	<b>\$ 176,945</b>
<b>Total expenditures and transfers out requiring appropriation</b>	<b>\$ 3,274,732</b>	<b>\$ 3,420,837</b>	<b>\$ 3,390,831</b>	<b>\$ 391,977</b>		
<b>Beginning Fund Balance</b>	<b>\$ 3,468,327</b>	<b>\$ 3,217,173</b>	<b>\$ 3,423,579</b>	<b>\$ 3,423,579</b>	<b>\$ 3,217,173</b>	<b>\$ 206,406</b>
<b>Ending Fund Balance</b>	<b>\$ 3,423,579</b>	<b>\$ 3,463,353</b>	<b>\$ 3,741,539</b>	<b>\$ 4,614,212</b>	<b>\$ 4,230,862</b>	<b>\$ 383,350</b>
See Accompanying Accountant's Report						

CASTLE PINES NORTH METROPOLITAN DISTRICT						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						12-Apr-16
December 31, 2015 unaudited actual, 2016 Adopted Budget and Projected Actual,						
Year-to-date Actual, Budget and Variance through March 31, 2016						
			Modified Accrual Budgetary Basis			
<b>CONSERVATION TRUST FUND</b>						
	2015	2016	2016	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
Revenue	Actual	Budget	Budget	3/31/2016	3/31/2016	3/31/2016
Lottery proceeds	44,698	48,000	48,000	11,104	12,000	(896)
Interest earnings	584	539	539	423	135	289
<b>Total Revenue</b>	<b>\$ 45,282</b>	<b>\$ 48,539</b>	<b>\$ 48,539</b>	<b>\$ 11,527</b>	<b>\$ 12,135</b>	<b>\$ (607)</b>
<b>Expenditures - CTF</b>						
Parks, Rec, and Open Space Additions	-	407,795	404,606	-	-	-
<b>Revenues over/(under) Expenditures</b>	<b>\$ 45,282</b>	<b>\$ (359,256)</b>	<b>\$ (356,067)</b>	<b>\$ 11,527</b>	<b>\$ 12,135</b>	<b>\$ (607)</b>
<b>Beginning Fund Balance</b>	<b>310,785</b>	<b>\$ 359,256</b>	<b>\$ 356,067</b>	<b>\$ 356,067</b>	<b>\$ 359,256</b>	<b>\$ (3,189)</b>
<b>Ending Fund Balance</b>	<b>\$ 356,067</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 367,595</b>	<b>\$ 371,391</b>	<b>\$ (3,796)</b>
<b>COMBINED GENERAL FUND &amp; CTF</b>						
<b>Beginning Fund Balance</b>	<b>\$ 3,779,113</b>	<b>\$ 3,779,646</b>	<b>\$ 3,779,646</b>	<b>\$ 3,779,646</b>	<b>\$ 3,576,429</b>	<b>\$ 203,217</b>
<b>Ending Fund Balance</b>	<b>\$ 3,779,646</b>	<b>\$ 3,463,353</b>	<b>\$ 3,741,539</b>	<b>\$ 4,981,807</b>	<b>\$ 4,602,253</b>	<b>\$ 379,554</b>
<b>2015 COP SPECIAL REVENUE FUND</b>						
	2015	2016	2016	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
Revenue	Actual	Budget	Budget	3/31/2016	3/31/2016	3/31/2016
Proceeds on 2015 CoP's	21,895,000	-	-	-	-	-
Reoffering Premium	656,573	-	-	-	-	-
Base Rental/Transfer from General Fund	1,222,880	1,232,876	1,232,876	-	-	-
Interest earnings	56	930	60	5	233	(227)
<b>Total Revenue</b>	<b>\$ 23,774,510</b>	<b>\$ 1,233,806</b>	<b>\$ 1,232,936</b>	<b>\$ 5</b>	<b>\$ 233</b>	<b>\$ (227)</b>
<b>Debt Service and Capital Projects</b>						
Transfer to Finance Corp	21,560,816	-	-	-	-	-
Costs of Issuance	375,888	-	-	-	-	-
2015 CoP Principal	580,000	370,000	370,000	-	-	-
2015 CoP Interest	640,886	861,806	861,806	-	-	-
Trustee/Other Fees - CoPs	-	2,000	2,000	-	-	-
<b>Total Expenditures</b>	<b>23,157,590</b>	<b>1,233,806</b>	<b>1,233,806</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating Expenditures</b>	<b>\$ 23,157,590</b>	<b>\$ 1,233,806</b>	<b>\$ 1,233,806</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenues over/(under) Expenditures</b>	<b>\$ 616,920</b>	<b>\$ -</b>	<b>\$ (870)</b>	<b>\$ 5</b>	<b>\$ 233</b>	<b>\$ (227)</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>\$ 620,321</b>	<b>\$ 616,920</b>	<b>\$ 616,920</b>	<b>\$ 620,321</b>	<b>\$ (3,402)</b>
<b>Ending Fund Balance</b>	<b>\$ 616,920</b>	<b>\$ 620,321</b>	<b>\$ 616,050</b>	<b>\$ 616,925</b>	<b>\$ 620,554</b>	<b>\$ (3,629)</b>
<b>See Accompanying Accountant's Report</b>						

CASTLE PINES NORTH METROPOLITAN DISTRICT						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						12-Apr-16
December 31, 2015 unaudited actual, 2016 Adopted Budget and Projected Actual,						
Year-to-date Actual, Budget and Variance through March 31, 2016						
		Modified Accrual		Budgetary Basis		
CLOSED IN 2015	2015	2016	2016	Actual	Budget	Variance
CASTLE PINES NORTH FINANCE CORP.	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Budget	3/31/2016	3/31/2016	3/31/2016
<b>Revenue</b>						
Base Rental/Transfer from General Fund	8,401	-	-	-	-	-
Transfer from 2015 CoP Fund	21,560,816	-	-	-	-	-
Transfer to General Fund	-	-	-	-	-	-
Interest earnings	1	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 21,569,219</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>						
2008 CoP Principal	7,295,000	-	-	-	-	-
2009 CoP Principal	14,265,000	-	-	-	-	-
2008 CoP Interest	708	-	-	-	-	-
2009 CoP Interest	1,384	-	-	-	-	-
LOC and Banking Fees - Finance Corp	2,406	-	-	-	-	-
Remarketing Fee - CoPs	4,723	-	-	-	-	-
Contingency	-	-	-	-	-	-
Redemption Price of 2008 & 2009 CoP's	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>21,569,219</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating Expenditures</b>	<b>\$ 21,569,219</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenues over/(under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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<b>DEBT SERVICE FUND</b>						
	2015	2016	2016	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Budget	3/31/2016	3/31/2016	3/31/2016
<b>Revenue</b>						
Property Tax	2,965,172	3,498,082	3,498,082	1,636,436	1,409,727	226,710
Interest Earnings	1,817	1,200	1,200	66	10	56
Property Tax- Hidden Pointe Metro	115,503	134,028	134,028	134,028	134,028	-
<b>Total Revenue</b>	<b>3,082,492</b>	<b>3,633,310</b>	<b>3,633,310</b>	<b>1,770,531</b>	<b>1,543,765</b>	<b>226,766</b>
<b>Expenditures</b>						
County Treasurer Collection Fee	44,515	52,613	52,613	24,548	21,146	3,402
Bond principal payment 2006 A	1,275,000	1,335,000	1,335,000	-	-	-
2006 A Bond interest expense	191,463	134,088	134,088	-	-	-
2006 B Bond interest expense	284,775	96,500	96,500	-	-	-
2006 C Bond interest expense	-	-	-	-	-	-
Paying agent fees/charges	3,450	2,300	2,300	-	-	-
Rating Fees	-	5,300	5,300	-	-	-
Bond Principal Payment 2006 B	3,770,000	1,930,000	1,930,000	-	-	-
Bond Principal Payment 2006 A	-	75,566	75,566	-	-	-
<b>Total Expenditures</b>	<b>5,569,203</b>	<b>3,631,367</b>	<b>3,631,367</b>	<b>24,548</b>	<b>21,146</b>	<b>3,402</b>
<b>Other Revenues and Expenditures</b>						
Transfer from General Fund	-	-	-	-	-	-
<b>Total Other Revenue and Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenues over/(under) Expenditures</b>	<b>\$ (2,486,711)</b>	<b>\$ 1,943</b>	<b>\$ 1,943</b>	<b>\$ 1,745,983</b>	<b>\$ 1,522,619</b>	<b>\$ 223,364</b>
<b>Beginning Fund Balance</b>	<b>2,494,836</b>	<b>\$ 5,544</b>	<b>\$ 8,125</b>	<b>\$ 8,125</b>	<b>\$ 5,544</b>	<b>\$ 2,581</b>
<b>Ending Fund Balance</b>	<b>\$ 8,125</b>	<b>\$ 7,487</b>	<b>\$ 10,069</b>	<b>\$ 1,754,109</b>	<b>\$ 1,528,163</b>	<b>\$ 225,946</b>
See Accompanying Accountant's Report						=

CASTLE PINES NORTH METROPOLITAN DISTRICT						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
						12-Apr-16
December 31, 2015 unaudited actual, 2016 Adopted Budget and Projected Actual,						
Year-to-date Actual, Budget and Variance through March 31, 2016						
Modified Accrual Budgetary Basis						
<u>WATER ACTIVITY ENTERPRISE</u>						
	2015	2016	2016	Actual	Budget	Variance
OPERATING REVENUES	Unaudited	Adopted	Projected	Through	Through	Through
Operating Revenues - Enterprise - Water	Actual	Budget	Budget	3/31/2016	3/31/2016	3/31/2016
Water Service Revenue	2,221,921	2,262,082	2,262,082	264,307	249,960	14,347
Customer Charge	378,782	419,072	419,072	102,866	104,768	(1,902)
Service revenue - unmetered sales	35,795	-	-	-	-	-
Water late fees	23,936	26,000	26,000	5,350	6,500	(1,150)
Bulk water sale	142	7,500	7,500	3,500	1,875	1,625
Inspection Fee	-	3,500	3,500	650	875	(225)
Reimbursable Inclusion Costs	61,751	45,000	45,000	29,770	11,250	18,520
Reimbursement Revenue	28,551	25,000	25,000	-	-	-
<b>Total Water Operating Revenue</b>	<b>2,750,877</b>	<b>2,788,154</b>	<b>2,788,154</b>	<b>406,442</b>	<b>375,228</b>	<b>31,214</b>
<u>OPERATING EXPENSES</u>						
<u>Operating Expenditures - Enterprise - Water</u>						
Salaries - Salaried	143,992	148,897	148,897	37,968	37,224	744
Salaries - Hourly	12,868	13,166	13,166	3,306	3,292	14
Salaries - OT and Standby	14,745	15,877	15,877	4,145	3,969	176
PERA Employer Contrib.	22,720	22,203	22,203	5,892	5,551	341
Unemployment Insurance	514	486	486	130	122	8
Workman's Comp Insurance	3,099	3,409	3,694	3,694	3,409	285
Employer Contrib. Health Ins.	37,708	45,243	45,243	9,324	11,311	(1,987)
Employer Contrib. Medicare	2,405	2,350	2,350	624	588	36
PERA Matchmaker Contrib.	4,012	4,862	4,862	1,044	1,216	(172)
<b>Subtotal - Salaries and benefits</b>	<b>242,063</b>	<b>256,493</b>	<b>256,778</b>	<b>66,126</b>	<b>66,680</b>	<b>(554)</b>
See Accompanying Accountant's Report						

CASTLE PINES NORTH METROPOLITAN DISTRICT						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						12-Apr-16
December 31, 2015 unaudited actual, 2016 Adopted Budget and Projected Actual,						
Year-to-date Actual, Budget and Variance through March 31, 2016						
Modified Accrual Budgetary Basis						
<u>WATER ACTIVITY ENTERPRISE continued</u>	2015	2016	2016	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Budget	3/31/2016	3/31/2016	3/31/2016
Accounting and Payroll	31,064	31,919	31,919	6,535	7,980	(1,445)
Credit Card Fees	11,147	10,000	10,000	2,099	2,500	(401)
Professional Services	11,680	11,500	11,500	3,265	2,875	390
Engineering Services - Rules and Regs	33,727	-	-	-	-	-
Reimbursable Engineering Costs	28,025	22,500	22,500	3,969	5,625	(1,656)
Reimbursable Legal Costs	8,299	22,500	22,500	1,464	5,625	(4,161)
Software Support	5,903	11,000	11,000	3,771	2,750	1,021
Prof Svcs - Water Rights - Jehn Water	211,681	15,000	15,000	12,092	3,750	8,342
Prof Svcs - Water Rights - Duncan	-	124,000	124,000	13,890	31,000	(17,110)
Prof Svcs - Water Rights - Applegate Group	-	60,000	60,000	2,328	15,000	(12,673)
Prof Svcs - Water Rights - Collins	-	15,000	15,000	-	3,750	(3,750)
Laboratory Testing	1,934	4,400	4,400	-	1,100	(1,100)
Water Rebates	12,533	12,500	12,500	300	3,125	(2,825)
Water Auditing	4,894	10,000	10,000	-	2,500	(2,500)
Telephone/Alarms	10,391	10,000	10,000	1,033	2,500	(1,467)
Trash Removal	892	1,700	1,700	106	425	(319)
Reuse Pumping - Elec.	57,135	65,650	65,650	-	-	-
Elec for Well Pumping	575,192	490,355	490,355	52,182	45,958	6,224
Elec for WTP	85,782	75,750	75,750	9,444	12,780	(3,336)
Elec for Booster Pump Sta.	16,897	15,150	15,150	1,935	3,788	(1,853)
IPP Pumping costs from House to CPN	23,636	23,304	23,304	7,898	5,826	2,072
Professional Memberships/Subscr.	784	1,200	1,200	591	300	291
Prof Education/Conferences	3,141	5,000	5,000	173	1,250	(1,077)
Insurance - Property & Liability	16,762	20,114	18,834	18,834	20,114	(1,280)
Postage & Freight	7,837	8,100	8,100	1,800	2,025	(225)
Printing & Copying	5,637	7,000	7,000	1,431	1,750	(319)
Operating Supplies	2,879	6,000	6,000	1,174	1,500	(326)
Water Meters	-	70,000	70,000	2,544	3,000	(456)
Small Tools	2,702	3,000	3,000	853	750	103
South Metro Water Supply Auth	17,167	18,500	18,500	16,990	18,500	(1,510)
South Platte Recovery Program	2,754	3,500	3,500	3,085	875	2,210
Vehicles R&M	4,352	5,000	5,000	200	1,250	(1,050)
Vehicle Fuel Expense	3,425	4,000	4,000	364	1,000	(636)
Wells R&M	41,233	100,000	100,000	-	-	-
Water Treatment Plant R&M	88,654	120,000	120,000	5,215	5,000	215
Water Distribution R&M	223,397	265,000	265,000	74,075	75,000	(925)
Centennial Capacity Readiness	400,000	400,000	400,000	400,000	400,000	-
Centennial Delivery Charges	200,252	140,000	140,000	72,423	95,152	(22,730)
Water rate study	31,249	30,000	30,000	3,602	7,500	(3,898)
Bad debts written-off	-	-	-	-	-	-
<b>Subtotal - Other</b>	<b>2,183,036</b>	<b>2,238,642</b>	<b>2,237,362</b>	<b>725,664</b>	<b>793,822</b>	<b>(68,158)</b>
Depreciation (non-cash)	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 2,425,099</b>	<b>\$ 2,495,135</b>	<b>\$ 2,494,140</b>	<b>\$ 791,790</b>	<b>\$ 860,502</b>	<b>\$ (68,712)</b>
<b>Net Operating Income/(Loss) - Water</b>	<b>\$ 325,778</b>	<b>\$ 293,019</b>	<b>\$ 294,014</b>	<b>\$ (385,348)</b>	<b>\$ (485,274)</b>	<b>\$ 99,927</b>
See Accompanying Accountant's Report						=



CASTLE PINES NORTH METROPOLITAN DISTRICT						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						12-Apr-16
December 31, 2015 unaudited actual, 2016 Adopted Budget and Projected Actual,						
Year-to-date Actual, Budget and Variance through March 31, 2016						
Modified Accrual Budgetary Basis						
<b>WATER ACTIVITY ENTERPRISE continued</b>						
	2015	2016	2016	Actual	Budget	Variance
	Unaudited	Adopted	Projected	Through	Through	Through
	Actual	Budget	Budget	3/31/2016	3/31/2016	3/31/2016
<b>Non-Operating Revenue - Enterprise - Water</b>						
Capital Improvement Fee	1,277,034	1,413,797	1,413,797	343,111	353,449	(10,339)
Water Connect Fee	285,000	58,000	58,000	30,365	29,000	1,365
Proceeds from Sale of Capital Assets	-	-	-	-	-	-
Interest Earnings	14,243	5,600	30,000	8,692	1,400	7,292
Financing Proceeds	-	2,051,000	2,051,000	-	-	-
<b>Total Water Non-Operating Revenue</b>	<b>1,576,278</b>	<b>3,528,397</b>	<b>3,552,797</b>	<b>382,168</b>	<b>383,849</b>	<b>(1,682)</b>
<b>Non-Operating Expense - Enterprise - Water</b>						
Chatfield Reallocation Project	118	2,276,610	2,276,610	-	-	-
Chatfield Reservoir Mitigation Co.	-	35,000	35,000	34,395	35,000	(605)
CPNMD Debt Payment	-	37,000	37,000	-	-	-
ICPP roadway Improvements	128,152	-	-	-	-	-
Parker's Chatfield Storage	-	110,600	110,600	-	-	-
Strategic Renewable Water Implementation Program	142,060	-	-	-	-	-
Change Bristol to Allen Bradley WTP	618,427	60,000	60,000	12,288	15,000	(2,713)
Remote Read Meter Retrofit Program	85,462	120,000	120,000	-	-	-
Well A-7 Major Replacements	-	400,000	400,000	-	-	-
Well DE-7 Major Replacements	-	200,000	200,000	-	-	-
<b>Total Water Non-Operating Expenditures</b>	<b>1,014,027</b>	<b>3,239,210</b>	<b>3,239,210</b>	<b>46,683</b>	<b>50,000</b>	<b>(3,317)</b>
<b>Total Expenditures Before Depreciation</b>	<b>3,439,126</b>	<b>5,734,345</b>	<b>5,733,350</b>	<b>838,473</b>		
<b>Total expenditures and transfers out requiring appropriation</b>	<b>3,439,126</b>	<b>5,734,345</b>	<b>5,733,350</b>	<b>838,473</b>		
<b>Net Non-Operating Income (Loss) - Water</b>	<b>\$ 562,251</b>	<b>\$ 289,187</b>	<b>\$ 313,587</b>	<b>\$ 335,485</b>	<b>\$ 333,849</b>	<b>\$ 1,635</b>
<b>Net Income - Change in Net Assets</b>	<b>888,029</b>	<b>582,206</b>	<b>607,601</b>	<b>(49,863)</b>	<b>(151,425)</b>	<b>101,562</b>
<b>Net Assets, Beginning of Year</b>	<b>\$ 50,451,248</b>	<b>\$ 50,681,046</b>	<b>\$ 51,339,277</b>	<b>\$ 51,339,277</b>	<b>\$ 51,339,277</b>	<b>\$ 51,339,277</b>
<b>Net Assets, End of Year</b>	<b>\$ 51,339,277</b>	<b>\$ 51,263,253</b>	<b>\$ 51,946,878</b>	<b>\$ 51,289,414</b>	<b>\$ 51,187,852</b>	<b>\$ 51,440,839</b>
<b>Less: Investment in Fixed Assets</b>	<b>(\$43,282,635)</b>	<b>(\$43,282,635)</b>	<b>(\$43,282,635)</b>	<b>(\$43,282,635)</b>		
<b>Less: Restricted for Interconnect Pipeline</b>	<b>(\$100,000)</b>			<b>\$0</b>		<b>=</b>
<b>Less: Restricted for Major Well Replacement</b>		<b>(\$645,000)</b>	<b>\$ (645,000)</b>	<b>\$ (645,000)</b>		
<b>Less: Restricted for Future Capital Projects</b>	<b>\$ (6,756,642)</b>	<b>\$ (6,135,618)</b>	<b>\$ (6,819,243)</b>	<b>\$ (6,161,779)</b>		
<b>Unrestricted Net Position</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>		
See Accompanying Accountant's Report						<b>=</b>

CASTLE PINES NORTH METROPOLITAN DISTRICT						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
						12-Apr-16
December 31, 2015 unaudited actual, 2016 Adopted Budget and Projected Actual,						
Year-to-date Actual, Budget and Variance through March 31, 2016						
Modified Accrual Budgetary Basis						
<b>WASTEWATER ACTIVITY ENTERPRISE</b>						
	2015	2016	2016	Actual	Budget	Variance
OPERATING REVENUES	Unaudited	Adopted	Projected	Through	Through	Through
Operating Revenues - Enterprise - Wastewater	Actual	Budget	Budget	3/31/2016	3/31/2016	3/31/2016
Sewer Service Revenue	1,113,885	1,156,699	1,156,699	295,832	289,175	6,657
Customer Charge	405,239	425,194	425,194	111,474	106,299	5,175
Interest Earnings	5,162	2,800	12,000	3,150	700	2,450
Capital Improvement Fee-combined with Cust Char	-	-	-	-	-	-
Wastewater Connect Fee	34,950	10,290	10,290	3,430	3,430	-
<b>Total Wastewater Operating Revenue</b>	<b>1,559,236</b>	<b>1,594,983</b>	<b>1,604,183</b>	<b>413,886</b>	<b>399,603</b>	<b>14,282</b>
<b>Operating Expenditures - Enterprise - Wastewater</b>						
Salaries - Salaried	115,193	119,118	119,118	30,374	29,780	595
Salaries - Hourly	12,868	13,166	13,166	3,306	3,292	14
Salaries - OT and Standby	14,745	15,877	15,877	4,145	3,969	176
PERA Employer Contrib.	18,529	18,123	18,123	4,804	4,531	273
Unemployment Insurance	392	486	486	99	122	(23)
Workman's Comp Insurance	2,479	2,727	2,955	2,955	2,727	228
Employer Contrib. Health Ins.	30,169	36,195	36,195	7,459	9,049	(1,589)
Employer Contrib. Medicare	1,961	1,918	1,918	508	480	29
PERA Matchmaker Contrib.	3,287	3,969	3,969	855	992	(137)
<b>Subtotal - Salaries and benefits</b>	<b>199,623</b>	<b>211,579</b>	<b>211,807</b>	<b>54,506</b>	<b>54,940</b>	<b>(434)</b>
See Accompanying Accountant's Report						
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CASTLE PINES NORTH METROPOLITAN DISTRICT						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						12-Apr-16
December 31, 2015 unaudited actual, 2016 Adopted Budget and Projected Actual,						
Year-to-date Actual, Budget and Variance through March 31, 2016						
Modified Accrual Budgetary Basis						
<b>WASTEWATER ACTIVITY ENTERPRISE (CONTINUED)</b>						
	2015	2016	2016	Actual	Budget	Variance
OPERATING EXPENDITURES	Unaudited	Adopted	Projected	Through	Through	Through
Operating Expenditures - Enterprise - Wastewater	Actual	Budget	Budget	3/31/2016	3/31/2016	3/31/2016
Accounting and Payroll	24,915	25,535	25,535	5,228	6,384	(1,156)
Credit Card Fees	9,075	9,000	9,000	2,769	2,250	519
Professional Services - Rate Study	8,581	9,000	9,000	-	-	-
Engineering Services	11,000	38,000	38,000	871	1,000	(129)
Software Support	3,042	2,500	2,500	-	625	(625)
PCWRA Sewer Fees	723,934	726,307	726,307	182,025	181,577	448
Telephone/Alarms	5,115	7,000	7,000	781	1,750	(969)
Elec for Wastewater Pumping	75,541	73,730	73,730	15,269	19,172	(3,903)
Natural Gas for Lift Stations	3,046	4,000	4,000	773	1,000	(227)
Prof Education/Conferences	1,102	8,000	8,000	60	2,000	(1,940)
Insurance - Property & Liability	13,410	16,092	15,067	15,067	16,092	(1,025)
Postage & Freight	6,226	8,000	8,000	1,440	2,000	(560)
Printing & Copying	3,308	3,800	3,800	1,145	950	195
Operating Supplies	1,012	2,500	2,500	310	625	(315)
Small Tools	1,042	3,000	3,000	-	-	-
Vehicle R&M	3,131	4,000	4,000	1,630	1,000	630
Vehicle Fuel Expense	3,284	4,000	4,000	349	1,000	(651)
Collections/Lift Station R&M - Generator	147,815	6,000	6,000	-	-	-
Collections/Lift Station R&M - Well Cleaning	-	41,000	41,000	9,839	10,250	(411)
Collections/Lift Station R&M - Sewer mains	-	66,000	66,000	483	500	(17)
Collections/Lift Station R&M - I&C designs	1,897	30,000	30,000	25,883	30,000	(4,117)
Collections/Lift Station R&M - Backup/ER	-	14,000	14,000	-	-	-
Chatfield Watershed Authority Dues	-	-	-	-	-	-
Bad debts written-off	-	750	750	-	188	(188)
<b>Subtotal - Other</b>	<b>1,046,475</b>	<b>1,102,214</b>	<b>1,101,189</b>	<b>263,920</b>	<b>278,362</b>	<b>(14,442)</b>
Depreciation (non-cash)	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 1,246,098</b>	<b>\$ 1,313,793</b>	<b>\$ 1,312,996</b>	<b>\$ 318,426</b>	<b>\$ 333,302</b>	<b>\$ (14,876)</b>
<b>Net Operating Income/(Loss) - Wastewater</b>	<b>\$ 313,138</b>	<b>\$ 281,190</b>	<b>\$ 291,187</b>	<b>\$ 95,460</b>	<b>\$ 66,301</b>	<b>\$ 29,158</b>
<b>Non-Operating Expense - Enterprise - Wastewater</b>	-	-	-	-	-	-
Equipment - General	-	-	-	-	-	-
Utility Service Vehicle	-	-	-	-	-	-
Lift Station Site Improvements	-	-	-	-	-	-
<b>Total Wastewater Non-Operating Expenditures</b>	-	-	-	-	-	-
<b>Total Expenditures Before Depreciation</b>	<b>1,246,098</b>	<b>1,313,793</b>	<b>1,312,996</b>	<b>318,426</b>		
<b>Net Income - Change in Net Assets</b>	<b>313,138</b>	<b>281,190</b>	<b>291,187</b>	<b>95,460</b>	<b>66,301</b>	<b>29,158</b>
<b>Net Assets, Beginning of Year</b>	<b>\$ 9,620,132</b>	<b>\$ 9,915,728</b>	<b>\$ 9,933,270</b>	<b>\$ 9,933,270</b>	<b>\$ 9,915,728</b>	<b>\$ 9,933,270</b>
<b>Net Assets, End of Year</b>	<b>\$ 9,933,270</b>	<b>\$ 10,196,918</b>	<b>\$ 10,224,457</b>	<b>\$ 10,028,730</b>	<b>\$ 9,982,029</b>	<b>\$ 9,962,429</b>
<b>Less: Investment in Fixed Assets</b>	<b>(\$9,084,942)</b>	<b>(\$8,890,449)</b>	<b>(\$8,890,449)</b>	<b>(\$9,084,942)</b>		
<b>Less: Restricted for Future Capital Projects</b>	<b>(848,329)</b>	<b>(906,469)</b>	<b>(906,469)</b>	<b>(543,788)</b>		<b>=</b>
<b>Unrestricted Net Position</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 427,539</b>	<b>\$ 400,000</b>		
See Accompanying Accountant's Report						<b>=</b>

CASTLE PINES NORTH METROPOLITAN DISTRICT						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						12-Apr-16
December 31, 2015 unaudited actual, 2016 Adopted Budget and Projected Actual,						
Year-to-date Actual, Budget and Variance through March 31, 2016						
Modified Accrual Budgetary Basis						
<b>STORM DRAINAGE ACTIVITY ENTERPRISE</b>						
	2015	2016	2016	Actual	Budget	Variance
OPERATING REVENUES	Unaudited	Adopted	Projected	Through	Through	Through
Operating Revenues - Enterprise - Stormwater	Actual	Budget	Budget	3/31/2016	3/31/2016	3/31/2016
Storm Drainage Revenue	221,029	210,752	210,752	54,909	52,688	2,221
One Time Stormwater Fee	115,355	-	-	-	-	-
Transfer from General Fund	157,185	-	-	-	-	-
Grant Income	-	50,000	50,000	-	-	-
Interest Earnings	457	976	976	279	244	35
<b>Total Stormwater Operating Revenue</b>	<b>494,026</b>	<b>261,728</b>	<b>261,728</b>	<b>55,188</b>	<b>52,932</b>	<b>2,256</b>
<b>Operating Expenditures - Enterprise - Storm Water</b>						
Salaries - Salaried	28,799	29,779	29,779	7,593	7,445	149
Salaries - Hourly	2,860	2,926	2,926	735	732	3
PERA Employer Contrib.	4,583	4,481	4,481	1,188	1,120	68
Unemployment Insurance	121	98	98	31	25	6
Workman's Comp Insurance	620	682	739	739	682	57
Employer Contrib. Health Ins.	7,540	9,049	9,049	1,865	2,262	(397)
Employer Contrib. Medicare	485	474	474	126	119	7
PERA Matchmaker Contrib.	811	981	981	211	245	(34)
<b>Subtotal - Salaries and benefits</b>	<b>45,818</b>	<b>48,470</b>	<b>48,527</b>	<b>12,487</b>	<b>12,629</b>	<b>(142)</b>
Accounting and Payroll	6,309	6,384	6,384	1,307	1,596	(289)
Engineering Services	50,268	15,000	15,000	304	3,750	(3,446)
Software Support	761	650	650	-	163	(163)
Insurance - Property & Liability	3,352	4,022	3,767	3,767	4,022	(255)
Postage & Freight	1,557	2,000	2,000	360	500	(140)
Printing & Copying	814	2,000	2,000	286	500	(214)
Vehicle R&M	-	1,100	1,100	-	275	(275)
Vehicle Fuel Expense	1,500	2,000	2,000	159	500	(341)
Storm Drainage R&M	23,631	488,000	488,000	44,646	45,000	(354)
Bad debts written-off & Other	168	750	750	69	188	(119)
Contingency	-	50,000	50,000	-	-	-
<b>Subtotal - Other</b>	<b>88,360</b>	<b>571,906</b>	<b>571,651</b>	<b>50,898</b>	<b>56,493</b>	<b>(5,595)</b>
<b>Total Expenditures Before Depreciation</b>	<b>134,178</b>	<b>620,376</b>	<b>620,178</b>	<b>63,386</b>		<b>(5,736)</b>
Depreciation (non-cash)	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 134,178</b>	<b>\$ 620,376</b>	<b>\$ 620,178</b>	<b>\$ 63,386</b>	<b>\$ 69,122</b>	<b>\$ (5,736)</b>
<b>Net Income - Change in Net Assets</b>	<b>359,848</b>	<b>(358,648)</b>	<b>(358,450)</b>	<b>(8,197)</b>	<b>(16,190)</b>	<b>7,993</b>
<b>Net Assets, Beginning of Year</b>	<b>\$ 269,692</b>	<b>\$ 650,845</b>	<b>\$ 629,540</b>	<b>\$ 629,540</b>	<b>\$ 629,540</b>	<b>\$ 629,540</b>
<b>Net Assets, End of Year</b>	<b>\$ 629,540</b>	<b>\$ 292,197</b>	<b>\$ 271,090</b>	<b>\$ 621,343</b>	<b>\$ 613,350</b>	<b>\$ 637,532</b>
<b>Less: Investment in Fixed Assets</b>	<b>(\$10,759)</b>	<b>(\$10,759)</b>	<b>(\$10,759)</b>	<b>(\$10,759)</b>		
<b>Less: Restricted for Future Capital Projects</b>	<b>(618,781)</b>	<b>(181,438)</b>	<b>(260,331)</b>	<b>(610,584)</b>		<b>=</b>
<b>Unrestricted Net Position</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>		
CASTLE PINES NORTH METROPOLITAN DISTRICT						

## **SUPPLEMENTAL INFORMATION**

**Castle Pines North Metropolitan District  
Cash Position  
April 12, 2016**

	<b>Total</b>
<b><u>CASH BALANCES - GENERAL FUND &amp; DEBT SERVICE</u></b>	
<b><u>Centennial Bank</u></b>	
Balance as of 3/31/2016	886,991.61
Subsequent activities:	
Payroll	(2,224.92)
Century Link	(170.62)
Xcel Energy	
United Health Care	(11,458.02)
Credit Card Fees	(1,338.64)
Water/Wastewater/Stormwater Revenues	56,563.24
<i>Balance as of 4/12/2016</i>	928,362.65
 <b><u>Colostrust - Savings</u></b>	
Balance as of 3/31/2016	6,518,176.18
Subsequent activities:	
Property Tax Distribution	355,310.44
<i>Balance as of 4/12/2016</i>	6,873,486.62
 <b><u>UMB - Bond Debt Service Accounts</u></b>	
Balance as of 3/31/2016	37.16
Subsequent activities:	
<i>Balance as of 4/12/2016</i>	37.16
LESS: Allocation to Enterprise Fund	(1,225,510.59)
<i>Total Bank Balances Operating Accounts</i>	<b>\$ 6,576,375.84</b>

**CASH BALANCES - 2015 CoP Revenue Fund**

<b><u>UMB - Bond Debt Service Accounts</u></b>	
Balance as of 3/31/2016	616,951.28
Subsequent activities:	
<i>Balance as of 4/12/2016</i>	616,951.28

**Castle Pines North Metropolitan District  
Cash Position  
April 12, 2016**

	<b>Total</b>
<b><u>CASH BALANCES - CONSERVATION TRUST FUND</u></b>	
<b><u>Colotrust - Conservation Trust Fund Account</u></b>	
Balance as of 3/31/2016	367,594.46
Subsequent activities:	
<i>Balance as of 4/12/2016</i>	367,594.46
<b><u>CASH BALANCES - ENTERPRISE FUND</u></b>	
<b><u>Colotrust - Enterprise Account</u></b>	
Balance as of 3/31/2016	7,342,926.18
Subsequent activities:	
<i>Balance as of 4/12/2016</i>	7,342,926.18
<b><u>CWCB Escrow - Enterprise Account</u></b>	
Balance as of 3/31/2016	698,924.56
Subsequent activities:	
<i>Balance as of 4/12/2016</i>	698,924.56
Allocation from General Fund Cash	1,225,510.59
<i>Total Bank Balances Enterprise Accounts</i>	\$ 9,267,361.33
<i>Total Bank Balances - All funds</i>	\$ 16,828,282.91

**Yield information as of 3/31/2016**  
Colotrust Plus: .54%

**Castle Pines North Metropolitan District**  
**Financial Highlights**  
**March 31, 2016**  
(Unaudited/Subject to Change)

	<u>General/CTF/ Debt Service Funds</u>	<u>2015 CoP Revenue Fund</u>	<u>Enterprise Funds</u>	<u>Total</u>
Year-to-date revenue	3,364,668	5	1,257,684	4,622,357
Year-to-date expenditures	<u>416,525</u>	<u>0</u>	<u>1,220,285</u>	<u>1,636,810</u>
Year-to-date - revenue over/(under) expenditures	<u>2,948,143</u>	<u>5</u>	<u>37,399</u>	<u>2,985,547</u>
Beginning fund balance <sup>1</sup>	<u>3,787,771</u>	<u>616,920</u>	<u>9,532,479</u>	<u>13,937,170</u>
Ending fund balance	<u><u>6,735,914</u></u>	<u><u>616,925</u></u>	<u><u>9,569,878</u></u>	<u><u>16,922,717</u></u>
Annual budget - revenue (ex transfers)	<u>7,348,865</u>	<u>1,233,806</u>	<u>8,173,262</u>	<u>16,755,933</u>
Annual budget - expenditures (ex transfs)	<u>7,459,999</u>	<u>1,222,806</u>	<u>7,668,514</u>	<u>16,351,319</u>
Cash available <sup>2</sup>	<u><u>6,943,970</u></u>	<u><u>616,951</u></u>	<u><u>9,267,361</u></u>	<u><u>16,828,283</u></u>
CPNMD GO Bonds			5,085,000	5,085,000
CPN 2015 CoPs		<u>21,315,000</u>		<u>21,315,000</u>
Total Long-Term Debt		<u><u>21,315,000</u></u>	<u><u>5,085,000</u></u>	<u><u>26,400,000</u></u>
Assessed Valuation				<u>134,903,804</u>
Mill Levy, For Collection in 2016	<u>19.000</u>		<u>22.000</u>	<u>41.000</u>
Property Taxes, Levied For Collection in 2016	<u>3,021,071</u>		<u>3,498,082</u>	<u>6,519,153</u>

<sup>1</sup> Unaudited/preliminary - subject to change. Enterprise fund balances do not include capital assets.

<sup>2</sup> Anticipated balances through 04/12/16.



**Castle Pines North Metropolitan District  
 Monthly Disbursements Summary  
 March 16, 2016 - April 12, 2016  
 Checks #21784-21842**

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

**Disbursements**

March 24, 2016 - Checks (page 21-22) - Ratify	30,255.29
April 7, 2016 - Checks (page 25-26) - Approve	25,743.91
April 11, 2016 - Checks (page 30) - Approve	1,878.00
<b>Total Payments to Ratify and Approve</b>	<b>57,877.20</b>

**Enterprise Funds**

**Disbursements**

March 24, 2016 - Checks (page 23) - Ratify	47,024.49
April 1, 2016 - Checks (page 24) - Ratify	525.99
April 7, 2016 - Checks (page 27-29) - Approve	95,760.21
<b>Total Payments to Ratify and Approve</b>	<b>143,310.69</b>

<b>Total Payments to Ratify and Approve</b>	<b>201,187.89</b>
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**Electronic Payments (all funds)**

March 16, 2016 - April 12, 2016 (page 17) - Ratify	49,315.79
<b>Total Payments to Ratify and Approve</b>	<b>49,315.79</b>

<b>Total All Funds Payments to Ratify and Approve</b>	<b>250,503.68</b>
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<b>Ratify</b>	<b>127,121.56</b>
<b>Approve</b>	<b>123,382.12</b>

**Castle Pines North Metropolitan District  
 CPN Electronic Payments Report  
 March 16, 2016 - April 12, 2016**

<u><b>Electronic Payments</b></u>	<u>Amount</u>
Century Link	277.41
Xcel	993.81
United Healthcare	11,458.02
Payroll & payroll related items (Month-End)	26,272.54
Payroll & payroll related items (Mid-Month)	7,857.95
Bank Service Charge	1,117.42
Monthly Credit Card Fees	1,338.64
<b>Total Electronic Payments</b>	<b>\$ 49,315.79</b>

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

<u><b>Castle Pines North Residents</b></u>	
Pam Pittman - Refund for Overpayment	\$ 110.64
Eric Edwards - Payment for Meeting Attendance	92.35
Keith Dodd - Payment for Meeting Attendance	184.70
Kathy Rosenkrans - Payment for Meeting Attendance	184.70
Stephen Allen - Payment for Meeting Attendance	184.70
Eric Anderssen - Payment for Meeting Attendance	184.70
<b>Total payments to Residents</b>	<b>\$ 941.79</b>

**CASTLE PINES NORTH METROPOLITAN DISTRICT**  
**Property Tax Reconciliation**  
**2016**

	2016						2015				
	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	119,047.60	-	45,439.62	-	(1,785.72)	162,701.50	1.83%	1.83%	157,301.51	2.11%	2.11%
February	2,622,164.33	-	49,179.02	-	(39,332.43)	2,632,010.92	40.22%	42.05%	2,145,453.60	38.60%	40.71%
March	308,510.61	-	51,305.73	123.58	(4,629.48)	355,310.44	4.73%	46.78%	295,346.88	4.53%	45.24%
April	-	-	-	-	-	-	0.00%	46.78%	880,441.58	15.41%	60.64%
May	-	-	-	-	-	-	0.00%	46.78%	651,179.26	11.17%	71.82%
June	-	-	-	-	-	-	0.00%	46.78%	1,497,618.02	26.70%	98.52%
July	-	-	-	-	-	-	0.00%	46.78%	83,316.76	0.71%	99.22%
August	-	-	-	-	-	-	0.00%	46.78%	57,726.39	0.25%	99.47%
September	-	-	-	-	-	-	0.00%	46.78%	55,903.76	0.15%	99.62%
October	-	-	-	-	-	-	0.00%	46.78%	52,872.79	0.05%	99.67%
November	-	-	-	-	-	-	0.00%	46.78%	52,567.81	0.28%	99.95%
December	-	-	-	-	-	-	0.00%	46.78%	47,950.63	0.01%	99.96%
<b>TOTAL</b>	<b>\$ 3,049,722.54</b>	<b>\$ -</b>	<b>\$ 145,924.37</b>	<b>\$ 123.58</b>	<b>\$ (45,747.64)</b>	<b>\$ 3,150,022.85</b>	<b>46.78%</b>	<b>46.78%</b>	<b>\$ 5,977,678.98</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	159,003,720	19.000	\$ 3,021,071	46.34%	\$ 1,413,286.05	46.78%
Debt Service	159,003,720	22.000	3,498,082	53.66%	1,636,436.49	46.78%
		41.000	\$ 6,519,153	100.00%	\$ 3,049,722.54	46.78%

**Interest**

General Fund	\$ 57.27
Debt Service	66.31
	<u>\$ 123.58</u>

**Specific Ownership Tax**

General Fund	\$ 521,532	100.00%	\$ 145,924.37	27.98%
	<u>\$ 521,532</u>	<u>100.00%</u>	<u>\$ 145,924.37</u>	<u>27.98%</u>

**Treasurer's and Other Fees**

General Fund	45,316	46.34%	\$ 21,200.13	46.78%
Debt Service	52,471	53.66%	24,547.51	46.78%
	<u>\$ 97,787</u>	<u>100.00%</u>	<u>\$ 45,747.64</u>	<u>46.78%</u>

**Castle Pines North Metro District**

**Aged Receivables**

As of 03/31/2016

Service	0-30 days	31-60 days	61-90 days	91-120 days	> 120 days	Balance
<b>Grand Total</b>						
WATER	89928.81	16500.84	-3708.35	-338.70	-1779.74	100602.86
WATER Penalty	1350.00	1066.03	-25.00	100.00	-20.60	2470.43
SEWER	98260.73	19659.60	13.55	291.53	79.61	118305.02
SEWER Penalty	150.00	72.70	0.00	0.00	0.00	222.70
SEWER MISC	10.00	0.00	0.00	0.00	0.00	10.00
DRAINAGE	17364.85	3786.88	3.39	52.58	22.83	21230.53
DRAINAGE Penalty	0.00	25.00	0.00	0.00	0.00	25.00
CAP IMPR WTR	106796.25	23351.80	20.79	301.45	108.83	130579.12
CAP IMPR WTR Penalty	125.00	25.00	0.00	0.00	0.00	150.00
CUST CHG WTR	33325.72	7228.79	6.98	130.21	42.81	40734.51
CUST CHG SWR	36505.80	8008.53	7.72	155.78	55.69	44733.52
<b>Total</b>	<b>383817.16</b>	<b>79725.17</b>	<b>-3680.92</b>	<b>692.85</b>	<b>+1490.57</b>	<b>459063.69</b>

<b>Number of Accounts in Each Column:</b>	3301	635	11	26	19
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**Total Number of Outstanding Accounts: 3,317**

<b>DECEMBER 2015</b>			
91-120 Days		120+ Days	
Total:	\$3,851.76	Total:	\$536.95
Customers:	30	Customers:	16
Highest amount:	\$1,464.47	Highest amount:	\$444.19
Lowest amount:	\$0.76	Lowest amount:	\$28.35
Average:	\$128.39	Average:	\$33.56
Custs. with credit balance:	4	Custs. with credit balance:	8
Total credit balance:	-\$575.32	Total credit balance:	-\$935.94
<b>FEBRUARY 2016</b>			
91-120 Days		120+ Days	
Total:	\$1,995.96	Total:	\$1,943.76
Customers:	40	Customers:	18
Highest amount:	\$178.44	Highest amount:	\$2,130.79
Lowest amount:	\$0.09	Lowest amount:	\$18.91
Average:	\$49.90	Average:	\$107.99
Custs. with credit balance:	9	Custs. with credit balance:	10
Total credit balance:	-\$843.51	Total credit balance:	-\$1,373.23
<b>MARCH 2016</b>			
91-120 Days		120+ Days	
Total:	\$692.85	Total:	-\$1,490.57
Customers:	26	Customers:	19
Highest amount:	\$140.95	Highest amount:	\$154.56
Lowest amount:	\$4.81	Lowest amount:	\$4.40
Average:	\$26.65	Average:	-\$78.45
Custs. with credit balance:	8	Custs. with credit balance:	12
Total credit balance:	-\$489.98	Total credit balance:	-\$1,839.59

**Castle Pines North Metropolitan District  
Debt Service Schedule**

<b>District Bonds and Debt Service Schedule</b>					
	Amount of Debt Outstanding	Expected Debt Service, January 2016 - June 2016			Due Date
		Principal	Interest	Total	
Series 2006 A - General Obligations	\$ 3,155,000		\$ 67,044	\$ 67,044	6/1/2016
Series 2006 B - General Obligations	1,930,000		48,250	48,250	6/1/2016
Series 2015 - CoPs	21,315,000	-	320,443	320,443	6/1/2016
<b>Total District</b>	<u>\$ 26,400,000</u>	<u>\$ -</u>	<u>\$ 435,737</u>	<u>\$ 435,737</u>	

## 10 General Fund

Control	Vendor Obligat'n Description	Transaction Account	Amount
21784	1501 Absolute Pest Control, Inc. 32461 Comm ctr pest control	A10 00-00 5310	135.00
21785	1500 ACE Carpet & Upholstery Care 32446 Comm ctr carpets	A10 00-00 5229	680.92
21787	1461 AT&T Mobility 32445 Wireless for CalSense	A10 20-00 5201	154.47
21788	1871 Bobcat of the Rockies 32442 Tire chains	A10 20-00 5301	454.56
	32443 Fuel filter	A10 20-00 5301	20.87
21788	1871 Bobcat of the Rockies		475.43 **
21791	1314 Collins Cockrel & Cole 32453 Legal services	A10 00-00 5163	12,475.83
21794	2285 Greystone Technology Group, Inc. 32459 IT support	A10 00-00 5166	1,265.00
21795	2321 Healthsmart Benefit Solutions, Inc. 32457 Vision insurance	A10 00-00 5124	29.41
		A10 20-00 5124	17.02
	32457 Vision insurance		46.43 **
	32458 Vision insurance	A10 00-00 5124	26.56
		A10 20-00 5124	15.37
	32458 Vision insurance		41.93 **
21795	2321 Healthsmart Benefit Solutions, Inc.		88.36 **
21796	2336 JAN-PRO Cleaning Systems of CO 32460 Comm ctr cleaning	A10 00-00 5229	295.00
21797	2318 Jimmy F. Nikkel 32451 Reimb. cell phone	A10 00-00 5201	54.30
21799	2390 National Electrical Constr., Inc. 32444 Box conduit and wire	A10 20-00 5430	2,800.00
21800	1454 Office Depot Business Credit 32455 Office supplies	A10 00-00 5312	19.88
		A10 00-00 5223	165.57
	32455 Office supplies		185.45 **
21800	1454 Office Depot Business Credit		185.45 **
21801	1690 SHELL 32454 Fleet fuel	A10 00-00 5302	68.49
		A10 20-00 5302	108.45
	32454 Fleet fuel		176.94 **
21801	1690 SHELL		176.94 **

## 10 General Fund

Control	Vendor Obligat'n Description	Transaction Account	Amount
21802	2217 The Lupton Bottom Ditch Co. 32463 Spring 2016 assessment	A10 00-00 5311	2,025.00
21803	2363 Valley Crest Landscape Maintenance 32462 Landscape maintenance	A10 20-00 5410	8,953.00
21804	1513 Waste Management of Denver 32447 Comm ctr recycle	A10 00-00 5204	154.55
	32448 Park dumpster	A10 20-00 5435	122.78
	32449 Comm ctr dumpster	A10 00-00 5204	213.26
21804	1513 Waste Management of Denver		490.59 **
10 General Fund			30,255.29 **

## 60 Enterprise- W &amp; S Fund

Control	Vendor Obligat'n Description	Transaction Account	Amount
=====	=====	=====	=====
21786	1958 Applegate Group 32435 Water rights evaluation	A60 60-00 5167	752.50
21789	2145 Carlson, Hammond & Paddock, L.L.C. 32450 Water rights legal	A60 60-00 5167	106.00
21790	2207 Centennial Water & Sanitation Dst 32452 Water charge	A60 60-00 5374	35,439.20
21791	1314 Collins Cockrel & Cole 32453 Legal services	A60 60-00 5200	122.00
21792	1211 DPC Industries, Inc. 32456 Bulk sodium hypo	A60 60-00 5330	1,287.00
21793	1610 General Air Service & Supply Inc. 32434 Industrial grade nitrogen	A60 60-00 5330	27.48
21795	2321 Healthsmart Benefit Solutions, Inc. 32457 Vision insurance	A60 60-00 5124	54.17
		A60 61-00 5124	43.34
		A60 62-00 5124	10.83
	32457 Vision insurance		108.34 **
	32458 Vision insurance	A60 60-00 5124	48.92
		A60 61-00 5124	39.14
		A60 62-00 5124	9.78
	32458 Vision insurance		97.84 **
21795	2321 Healthsmart Benefit Solutions, Inc.		206.18 **
21798	1643 Kennedy/Jenks Consultants Inc. 32436 Lagae Ranch engineering	A60 60-00 5165	852.33
	32437 CP Town Ctr engineering	A60 60-00 5165	761.43
	32438 CP Town Ctr engineering	A60 60-00 5165	1,137.64
	32439 CP Town Ctr engineering	A60 60-00 5165	1,038.50
	32440 General engineering	A60 61-00 5164	168.00
		A60 60-00 5164	103.77
		A60 62-00 5164	304.00
	32440 General engineering		575.77 **
	32441 Pond 12 engineering	A60 62-00 5350	4,288.13
21798	1643 Kennedy/Jenks Consultants Inc.		8,653.80 **
21801	1690 SHELL 32454 Fleet fuel	A60 60-00 5302	178.98
		A60 61-00 5302	172.13
		A60 62-00 5302	79.22
	32454 Fleet fuel		430.33 **
21801	1690 SHELL		430.33 **
60 Enterprise- W & S Fund			47,024.49 **



Run date: 04/01/2016 @ 09:11  
Bus date: 04/01/2016

Castle Pines North Metropolitan District  
Check Register

Distribution recap  
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60 Enterprise- W & S Fund

Control	Vendor Obligat'n Description	Transaction Account	Amount
21805	2171 Colorado Dept of Revenue		
	32464 Wage garnishment	A60 60-00 5111	263.00
		A60 61-00 5111	210.40
		A60 62-00 5111	52.59
	32464 Wage garnishment		525.99 **
21805	2171 Colorado Dept of Revenue		525.99 **
60 Enterprise- W & S Fund			525.99 **

10 General Fund

Control	Vendor Obligat'n Description	Transaction Account	Amount
21807	1956 Ark Ecological Services, LLC 32510 Weed management	A10 20-00 5410	9,672.18
21810	2085 Captain Innovations, Inc. 32472 Website support	A10 00-00 5169	375.00
21811	2127 Cardmember Services 32469 Monthly charges	A10 00-00 5166 A10 20-00 5201 A10 20-00 5425 A10 00-00 5230 A10 00-00 5201 A10 00-00 5305 A10 00-00 5218 A10 20-00 5425 A10 20-00 5420 A10 00-00 5223 A10 00-00 5169	96.00 80.00 92.56 527.77 43.97 157.48 146.36 136.60 71.89 81.91 67.80
	32469 Monthly charges		1,502.34 **
21811	2127 Cardmember Services		1,502.34 **
21813	1699 Companion Life 32519 Dental insurance	A10 00-00 5124 A10 20-00 5124	212.65 123.11
	32519 Dental insurance		335.76 **
21813	1699 Companion Life		335.76 **
21815	2104 De Lage Landen Financial Svcs 32515 Xerox lease	A10 00-00 5222	432.97
21816	1420 Douglas County Clerk & Recorder 32516 Recording PDA subscription	A10 00-00 5218	50.00
21817	2343 DTC Print Brokers 32520 Tabor notices	A10 00-00 5231	435.00
21818	2337 E-470 Public Highway Authority 32473 Road tolls	A10 00-00 5230	31.05
21825	1697 Home Depot Credit Services 32468 Tools & supplies	A10 20-00 5420 A10 20-00 5425 A10 20-00 5301	158.43 12.44 205.28
	32468 Tools & supplies		376.15 **
21825	1697 Home Depot Credit Services		376.15 **
21827	1281 Jehn Water Consultants, Inc. 32477 Hock Hocking share	A10 00-00 5311	978.25

10 General Fund

Control	Vendor Obligat'n Description	Transaction Account	Amount
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21828	1986 Lewan & Associates 32483 Xerox service plan	A10 00-00 5222	1,337.19
21830	2225 Patricia Hoffman 32471 Reimburse mileage	A10 00-00 5230	57.24
21831	2193 Peter Webb Public Relations, Inc. 32478 Monthly communications	A10 00-00 5169	4,081.25
21832	2257 Pinnacle Consulting Group, Inc. 32481 Finance & accounting	A10 00-00 5145	4,734.81
21833	1205 Pitney Bowes Inc. 32511 Meter service	A10 00-00 5305	138.00
	32512 Meter service	A10 00-00 5305	293.00
	32513 Meter rental	A10 00-00 5232	199.00
21833	1205 Pitney Bowes Inc.		630.00 **
21834	1193 PURCHASE POWER 32467 Meter postage	A10 00-00 5221	500.00
21837	1733 Sprint 32474 Ditch meter wireless	A10 00-00 5311	43.12
21841	2391 VMware, Inc. 32518 VS support software	A10 00-00 5166	171.60
10 General Fund			25,743.91 **

60 Enterprise- W & S Fund

Control	Vendor Obligat'n Description	Transaction Account	Amount
21806	0 Pam Pittman 32470 Ref ovrrpmt 575 Leicester Ln	A60 60-00 4409	110.64
21808	1669 Brody Chemical Company, Inc. 32499 Safety gloves	A60 61-00 5223	134.50
21809	1165 Canyon Systems, Inc. 32502 4x4 check valve	A60 61-00 5370	2,195.75
21811	2127 Cardmember Services 32469 Monthly charges	A60 60-00 5166 A60 60-00 7704 A60 61-00 5223 A60 61-00 5219	1,933.06 211.46 19.36 60.00
	32469 Monthly charges		2,223.88 **
21811	2127 Cardmember Services		2,223.88 **
21812	1940 Cintas First Aid & Safety 32503 WTP safety supplies	A60 60-00 5223	182.08
21813	1699 Companion Life 32519 Dental insurance	A60 60-00 5124 A60 61-00 5124 A60 62-00 5124	391.73 313.38 78.35
	32519 Dental insurance		783.46 **
21813	1699 Companion Life		783.46 **
21814	1030 Dana Kepner Co. 32517 Meter MXUs	A60 60-00 7200	5,417.00
21819	2031 EC Power Systems		
	32484 LS 9 maintenance	A60 61-00 5340	426.49
	32485 LS 5 maintenance	A60 61-00 5340	930.00
	32486 LS 6 maintenance	A60 61-00 5340	725.00
	32487 LS 7 maintenance	A60 61-00 5340	725.00
	32488 LS 7 maintenance	A60 61-00 5340	725.00
	32489 LS 8 maintenance	A60 61-00 5340	725.00
	32490 LS 9 maintenance	A60 61-00 5340	818.00
	32491 LS 1 maintenance	A60 61-00 5340	243.19
	32492 LS 1 maintenance	A60 61-00 5340	725.00
	32493 LS 4 maintenance	A60 61-00 5340	930.00
	32494 LS 1 maintenance	A60 61-00 5340	725.00
	32495 LS 3 maintenance	A60 61-00 5340	1,235.00
	32496 LS 2 maintenance	A60 61-00 5340	906.00
21819	2031 EC Power Systems		9,838.68 **
21820	2147 Emergency Pipe Repair 32500 Valve box replacement	A60 60-00 5360	15,993.94

## 60 Enterprise- W &amp; S Fund

Control	Vendor Obligat'n Description	Transaction Account	Amount
21821	1847 Hamre, Rodriguez, Ostrander, et al 32480 Water rights services	A60 60-00 5167	3,424.80
21822	2383 Hawksley Consulting 32465 Financial plan update	A60 60-00 5370	4,780.00
21823	2360 High Country Hydrology, Inc. 32514 Capacity studies	A60 60-00 5167	6,081.25
21824	2308 Highlands Ranch Metro District 32482 Pump station water	A60 60-00 5374	27.00
21825	1697 Home Depot Credit Services 32468 Tools & supplies	A60 60-00 5360 A60 60-00 5236	77.85 152.65
	32468 Tools & supplies		230.50 **
21825	1697 Home Depot Credit Services		230.50 **
21826	2198 I & C Design, LLC 32504 LS level transducers	A60 61-00 5370	4,555.00
	32505 LS 1 alarm fix	A60 60-00 7742	12,287.50
21826	2198 I & C Design, LLC		16,842.50 **
21827	1281 Jehn Water Consultants, Inc. 32475 General water rights	A60 60-00 5167	2,542.75
	32476 Resume review	A60 60-00 5167	112.50
21827	1281 Jehn Water Consultants, Inc.		2,655.25 **
21829	2307 MWH Americas, Inc. 32466 2014 rate update	A60 60-00 5370	2,783.43
21832	2257 Pinnacle Consulting Group, Inc. 32481 Finance & accounting	A60 60-00 5145 A60 61-00 5145 A60 62-00 5145	2,367.40 1,893.92 473.48
	32481 Finance & accounting		4,734.80 **
21832	2257 Pinnacle Consulting Group, Inc.		4,734.80 **
21835	1806 Security Central, Inc. 32506 Alarm monitoring	A60 60-00 5201	261.00
	32507 Alarm monitoring	A60 60-00 5201	108.00
	32508 Alarm monitoring	A60 60-00 5201	111.00
	32509 Alarm monitoring	A60 61-00 5201	153.00
21835	1806 Security Central, Inc.		633.00 **
21836	2352 SPOK, INC. 32479 On call pager	A60 60-00 5201 A60 61-00 5201	11.00 10.99
	32479 On call pager		21.99 **
21836	2352 SPOK, INC.		21.99 **

## 60 Enterprise- W &amp; S Fund

Control	Vendor Obligat'n Description	Transaction Account	Amount
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21838	2372 TW Summit Corporation		
	32501 Valve inspections/exercising	A60 60-00 5360	4,375.00
	32521 Valve, PRV maintenance	A60 60-00 5360	11,799.00
21838	2372 TW Summit Corporation		16,174.00 **
21839	1386 Utility Notification Ctr/CO		
	32497 RTL transmissions	A60 60-00 5360	57.20
21840	2153 Verizon Wireless		
	32498 Tablet data plan	A60 61-00 5201	434.56
60 Enterprise- W & S Fund			95,760.21 **

10 General Fund

Control	Vendor Obligat'n	Description	Transaction Account	Amount
21842	0 Postmaster	32522 Ballot postage	A10 00-00 5231	1,878.00