

Castle Pines North Metro. District
Statement of Revenues & Expenditures with Budgets
December 31, 2018 Audited Actual, 2019 Adopted Budget and Projected Actual
2020 Adopted Budget

Modified Accrual Budgetary Basis

		Audited Actual 12/31/2018	Adopted Budget 12/31/2019	Projected Balance 12/31/2019	Adopted Budget 2020
General Fund					
Revenue					
Revenue - General Fund					
10-00-00-4110	General Property Tax	\$3,119,030	\$3,162,091	\$3,162,091	\$3,587,229
10-00-00-4120	Specific Ownership Tax	\$330,071	\$316,209	\$307,000	\$322,851
10-00-00-4210	Interest Earnings	\$62,540	\$56,250	\$47,000	\$61,364
10-00-00-4230	Farm Land Revenue	\$42,710	\$40,000	\$38,200	\$40,000
10-00-00-4235	Oil Royalty Revenue	\$274,388	\$100,000	\$40,000	\$50,000
10-00-00-4250	Misc. Revenue	\$23,339	\$30,000	\$60,000	\$30,000
10-00-00-4260	Cell Phone Lease Revenue	\$74,058	\$74,441	\$74,441	\$74,441
Total Revenue - General Fund		\$ 3,926,136	\$ 3,778,991	\$ 3,728,732	\$4,165,885
Total Revenue		\$ 3,926,136	\$ 3,778,991	\$ 3,728,732	\$4,165,885
Expenditures - Administrative					
Expenditures -Salaries & Benefits					
10-00-00-5111	Salaries - Salaried	\$170,923	\$154,560	\$76,500	\$78,000
10-00-00-5113	Salaries - Hourly	\$13,914	\$20,692	\$16,000	\$13,520
10-00-00-5121	PERA Employer Contribution	\$18,941	\$22,956	\$13,106	\$12,538
10-00-00-5122	Unemployment Insurance Taxes	\$437	\$503	\$450	\$275
10-00-00-5123	Workman Comp Insurance	\$579	\$637	\$569	\$626
10-00-00-5124	Employer Contr. Health Ins.	\$22,030	\$21,015	\$12,000	\$9,470
10-00-00-5125	Employer Contr. Medicare	\$2,285	\$2,430	\$1,959	\$1,327
10-00-00-5126	PERA Matchmaker Contribution	\$4,727	\$5,027	\$5,027	\$2,746
Total Expenditures - Administrative		\$ 233,836	\$ 227,820	\$ 125,611	\$118,502
Expenditures - Other					
10-00-00-5112	Director Compensation	\$10,303	\$12,918	\$12,918	\$8,074
10-00-00-5145	Accounting and Payroll	\$86,199	\$101,595	\$120,000	\$125,622
10-00-00-5146	Auditing	\$25,000	\$28,000	\$41,420	\$28,850
10-00-00-5163	Legal Services	\$146,596	\$200,000	\$75,000	\$90,000
10-00-00-5166	Software Support	\$29,255	\$26,551	\$26,551	\$27,080
10-00-00-5169	Consulting Svcs - Communications	\$121,172	\$72,800	\$50,180	\$103,600
10-00-00-5171	Consulting Svcs - Website Maint.	\$0	\$5,000	\$5,000	\$5,000
10-00-00-5172	Consulting Svcs - Public Relations	\$3,250	\$7,500	\$7,500	\$7,500
10-00-00-5174	Consulting Svcs - Misc. Contractors	\$0	\$25,000	\$0	\$25,000
10-00-00-5201	Telephone	\$9,512	\$11,000	\$9,745	\$10,000
10-00-00-5202	Building Utilities	\$14,841	\$16,500	\$16,500	\$15,000
10-00-00-5204	Trash Removal	\$2,066	\$4,450	\$4,450	\$4,950
10-00-00-5218	Prof Memberships/Subscr	\$3,007	\$3,750	\$3,750	\$3,750
10-00-00-5219	Prof Education/Conferences	\$5,217	\$6,000	\$6,000	\$6,000
10-00-00-5221	Postage & Freight	\$3,098	\$5,000	\$5,000	\$5,000
10-00-00-5222	Printing & Copying	\$11,282	\$15,000	\$15,000	\$15,000
10-00-00-5223	Office Supplies	\$2,575	\$2,500	\$2,500	\$2,500
10-00-00-5225	Insurance	\$9,626	\$10,107	\$9,349	\$9,816
10-00-00-5226	County Treasurer Collection	\$46,818	\$47,431	\$47,431	\$53,808
10-00-00-5229	Building Cleaning Expenses	\$5,655	\$4,740	\$6,500	\$7,700
10-00-00-5230	Miscellaneous Expenses	\$3,100	\$7,500	\$7,500	\$7,500
10-00-00-5231	Election Expenses	\$33,600	\$0	\$0	\$50,000
10-00-00-5232	Equipment Rental	\$180	\$1,000	\$1,000	\$0
10-00-00-5235	Office Furniture/Equipment	\$405	\$3,000	\$3,000	\$3,000
10-00-00-5301	Vehicle Repair & Maint.	\$5,915	\$1,500	\$1,500	\$0
10-00-00-5302	Vehicle Fuel Expense	\$1,106	\$1,200	\$1,200	\$0
10-00-00-5305	Office Equipment R & M	\$2,249	\$4,700	\$1,200	\$4,700
10-00-00-5310	Building R & M	\$13,028	\$20,350	\$5,000	\$20,350
10-00-00-5312	Building Expenses/Supplies	\$2,603	\$3,500	\$3,500	\$3,500
Total		\$597,656	\$648,592	\$488,694	\$643,300
Total		\$831,492	\$876,412	\$614,304	\$761,802

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December 31, 2018 Audited Actual, 2019 Adopted Budget and Projected Actual
2020 Adopted Budget

Modified Accrual Budgetary Basis

		Audited Actual 12/31/2018	Adopted Budget 12/31/2019	Projected Balance 12/31/2019	Adopted Budget 2020
Expenditures - Parks & Open Space					
Expenditures - Salaries & Benefits					
10-20-00-5111	Salaries - Salaried	\$207,297	\$228,863	\$228,863	\$224,494
10-20-00-5113	Salaries - Hourly	\$8,348	\$20,300	\$20,300	\$8,112
10-20-00-5121	PERA Employer Contrib	\$28,398	\$32,423	\$32,423	\$31,867
10-20-00-5122	Unemployment Insurance Taxes	\$595	\$710	\$710	\$698
10-20-00-5123	Workman Comp Insurance	\$4,285	\$4,713	\$3,819	\$4,201
10-20-00-5124	Employer Contrib Health Ins	\$68,486	\$108,698	\$65,110	\$68,874
10-20-00-5125	Employer Contrib Medicare	\$3,006	\$3,432	\$3,432	\$3,373
10-20-00-5126	PERA Matchmaker Contrib	\$5,939	\$7,100	\$7,100	\$6,978
Total Expenditures - Salaries & Benefits		\$ 326,354	\$ 406,239	\$ 361,757	\$ 348,596
Expenditures - Other					
10-20-00-5165	Other Consulting Services	\$0	\$2,500	\$2,500	\$2,500
10-20-00-5166	Software Support	\$600	\$2,000	\$2,000	\$2,000
10-20-00-5201	Telephone/Alarms	\$1,027	\$5,000	\$5,000	\$5,000
10-20-00-5218	Prof Memberships/Subscr	\$987	\$825	\$825	\$950
10-20-00-5219	Prof Education/Conferences	\$780	\$3,500	\$3,500	\$3,500
10-20-00-5225	Insurance	\$38,502	\$40,427	\$39,355	\$41,323
10-20-00-5301	Vehicle R & M	\$5,961	\$7,500	\$7,500	\$8,000
10-20-00-5302	Vehicle Fuel Expense	\$5,999	\$4,000	\$4,000	\$5,000
10-20-00-5400	Irrigation Expense	\$298,645	\$250,000	\$220,213	\$250,000
10-20-00-5401	Storm Drainage Expense	\$6,839	\$6,983	\$8,533	\$7,000
10-20-00-5410	Grounds Maintenance Contract - ARK	\$77,243	\$85,000	\$85,000	\$85,000
10-20-00-5411	Grounds Maintenance - Pest Control	\$0	\$5,000	\$5,000	\$5,000
10-20-00-5412	Grounds Maintenance - Tree Pruning/Removal & Shrubs	\$20,078	\$25,000	\$25,000	\$25,000
10-20-00-5413	Grounds Maintenance Contract - Brightview	\$116,484	\$140,000	\$130,000	\$140,000
10-20-00-5414	Grounds R&M - Retaining Wall	\$0	\$0	\$28,855	\$50,000
10-20-00-5415	Grounds Maintenance Contract - Flowers	\$4,737	\$0	\$0	\$0
10-20-00-5420	Grounds Operating Supplies	\$7,095	\$10,000	\$10,000	\$10,000
10-20-00-5425	Grounds R&M - Landscape	\$200,612	\$235,000	\$235,000	\$235,000
10-20-00-5427	Grounds R&M - Slope Repair	\$0	\$40,000	\$40,000	\$40,000
10-20-00-5428	Grounds R&M - Other	\$63,533	\$75,000	\$75,000	\$75,000
10-20-00-5429	Grounds R&M - Electrical	\$16,375	\$20,000	\$20,000	\$20,000
10-20-00-5441	Grounds R&M - Irrigation	\$15,627	\$12,000	\$15,000	\$12,000
10-20-00-5430	Electricity Parks/Open Space	\$50,082	\$48,500	\$48,500	\$48,500
10-20-00-5431	Grounds R&M - Plant Material	\$0	\$10,000	\$10,000	\$15,000
10-20-00-5434	Holiday Lighting	\$13,975	\$25,000	\$20,382	\$25,000
10-20-00-5435	Parks Services	\$14,335	\$10,200	\$10,200	\$10,200
10-20-00-5440	Fire Mitigation	\$0	\$0	\$0	\$50,000
Total Expenditures - Other		\$ 959,516	\$ 1,063,435	\$ 1,051,363	\$ 1,170,973
Expenditures - Capital					
10-20-00-7115	Architecture Design Master Pln	\$5,000	\$5,000	\$5,000	\$5,000
10-20-00-7602	Improvements Parks & Rec	\$0	\$0	\$27,179	\$0
10-20-00-7659	Trail Additions	\$114,466	\$160,000	\$160,000	\$160,000
Total Expenditures - Capital		\$ 119,466	\$ 165,000	\$ 192,179	\$ 165,000
Total Expenditures - Parks & Open Space		\$ 1,405,336	\$ 1,634,674	\$ 1,605,299	\$ 1,684,569
Other Revenues & Expenditures					
Other Revenues & Expenditures					
10-00-00-5450	Base Rental Expense	\$1,228,302	\$1,232,106	\$1,226,606	\$1,225,356
Total Other Revenues & Expenditures		\$ (1,228,302)	\$ (1,232,106)	\$ (1,226,606)	(\$1,225,356)
Total Other Revenues & Expenditures		\$ (1,228,302)	\$ (1,232,106)	\$ (1,226,606)	(\$1,225,356)
Change in Fund Balance		\$ 461,007	\$ 35,799	\$ 282,523	\$ 494,158

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		Audited Actual 12/31/2018	Adopted Budget 12/31/2019	Projected Balance 12/31/2019	Adopted Budget 2020
Conservation Trust Fund					
Revenues					
Revenues					
20-00-00-4240	Lottery Proceeds	\$47,589	\$48,000	\$53,000	\$50,000
20-00-00-4210	Earnings on Deposits & Interest	\$3,599	\$3,750	\$5,250	\$5,000
	Total Revenues	\$ 51,188	\$ 51,750	\$ 58,250	\$55,000
	Total Revenues	\$ 51,188	\$ 51,750	\$ 58,250	\$55,000
Expenditures					
Expenditures					
20-00-00-5438	Parks, Rec, and Open Space Additions	\$0	\$252,486	\$0	\$313,774
	Total Expenditures	\$ -	\$ (252,486)	\$ -	\$313,774
	Total Expenditures	\$ -	\$ (252,486)	\$ -	\$313,774
	Change in Fund Balance	\$ 51,188	\$ (200,736)	\$ 58,250	(\$258,774)

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		Audited Actual 12/31/2018	Adopted Budget 12/31/2019	Projected Balance 12/31/2019	Adopted Budget 2020
2015 COP Special Revenue Fund					
Revenues					
Revenues					
50-00-00-4412	Base Rental Revenue	\$1,228,302	\$1,232,106	\$1,226,606	\$1,225,356
50-00-00-4250	Interest on 2015 COP s	\$8,504	\$4,500	\$10,000	\$10,000
	Total Revenues	\$ 1,236,806	\$ 1,236,606	\$ 1,236,606	\$1,235,356
	Total Revenues	\$ 1,236,806	\$ 1,236,606	\$ 1,236,606	\$1,235,356
Expenditures					
Expenditures					
50-00-00-7550	2015 COP Principal	\$410,000	\$425,000	\$425,000	\$445,000
50-00-00-7560	2015 COP Interest	\$823,806	\$803,306	\$803,306	\$782,056
50-00-00-7565	Rating Fees	\$0	\$5,300	\$5,300	\$5,300
50-00-00-7020	Trustee/Other Fees - COPs	\$3,000	\$3,000	\$3,000	\$3,000
	Total Expenditures	\$ 1,236,806	\$ 1,236,606	\$ 1,236,606	\$1,235,356
	Total Expenditures	\$ 1,236,806	\$ 1,236,606	\$ 1,236,606	\$1,235,356
	Change in Fund Balance	\$ -	\$ -	\$ -	\$ -

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		Audited Actual 12/31/2018	Adopted Budget 12/31/2019	Projected Balance 12/31/2019	Adopted Budget 2020
Water Enterprise Fund					
Water Operating Revenues					
Water Operating Revenues					
60-60-00-4412	Water Service Charges	\$2,979,407	\$2,906,017	\$2,815,601	\$2,821,622
60-60-00-4450	Golf Course Water Delivery	\$203,483	\$191,419	\$180,059	\$164,800
60-60-00-4404	Water Customer Charges	\$438,923	\$450,394	\$450,394	\$479,384
60-60-00-4270	Water Late Fees	\$21,950	\$25,000	\$25,000	\$25,000
60-60-00-4220	Reimbursable Inclusion Costs	\$117,829	\$0	\$50,000	\$0
60-60-00-4280	Inspection Fee	\$67,067	\$87,750	\$115,000	\$87,750
60-60-00-4250	Misc. Income	\$38,899	\$30,000	\$34,000	\$30,000
60-60-00-4413	Bulk Water Sales	\$121,630	\$25,000	\$90,000	\$25,000
60-60-00-4290	Ditch Right Revenue	\$0	\$14,881	\$14,881	\$66,131
	Total	\$ 3,989,188	\$ 3,730,461	\$ 3,774,935	\$ 3,699,687
	Total Water Operating Revenues	\$ 3,989,188	\$ 3,730,461	\$ 3,774,935	\$3,699,687
Water Operating Expenses					
Salaries & Benefits					
60-60-00-5111	Salaries Salaried	\$181,973	\$214,000	\$172,254	\$171,747
60-60-00-5113	Salaries Hourly	\$15,027	\$28,617	\$28,617	\$14,602
60-60-00-5114	Salaries OT	\$17,806	\$15,000	\$20,000	\$15,000
60-60-00-5121	PERA Employer Contrib	\$25,674	\$33,296	\$33,296	\$27,585
60-60-00-5122	Unemployment Insurance Taxes	\$632	\$729	\$729	\$604
60-60-00-5123	Workman Comp Insurance	\$3,358	\$3,694	\$2,931	\$3,224
60-60-00-5124	Employer Contrib Health Ins	\$48,920	\$69,820	\$46,000	\$54,860
60-60-00-5125	Employer Contrib Medicare	\$2,857	\$3,524	\$3,524	\$2,920
60-60-00-5126	PERA Matchmaker Contrib	\$4,310	\$7,291	\$7,291	\$6,040
60-60-00-5127	Pension Adjustment - GASB 68	\$54,288	\$0	\$0	\$0
	Expenditures -Salaries & Benefits	\$ 354,847	\$ 375,971	\$ 314,642	\$296,581

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Other					
60-60-00-5145	Accounting and Payroll	\$41,521	\$49,460	\$58,725	\$61,509
60-60-00-5159	Credit Card Fees	\$22,338	\$30,000	\$24,000	\$30,000
60-60-00-5161	Professional Svcs	\$16,649	\$26,667	\$10,000	\$37,500
60-60-00-5165	Engineering Svcs Reimbursable	\$117,402	\$0	\$50,000	\$0
60-60-00-5166	Software Support	\$9,181	\$9,750	\$9,750	\$9,750
60-60-00-5167	Professional Svcs - Water Rights	\$48,230	\$87,000	\$87,000	\$87,000
60-60-00-5168	Laboratory Testing	\$4,431	\$5,000	\$5,000	\$5,000
60-60-00-5169	Consulting Svcs - Communications	\$0	\$22,500	\$22,500	\$22,500
60-60-00-5170	Water Rebates	\$5,018	\$12,500	\$1,000	\$12,500
60-60-00-5171	Water Auditing	\$8,291	\$10,000	\$10,000	\$10,000
60-60-00-5172	Consulting Svcs - Public Relations	\$1,625	\$3,750	\$3,750	\$3,750
60-60-00-5174	Consulting Svcs - Misc. Contractors	\$0	\$12,500	\$0	\$12,500
60-60-00-5200	Reimbursable Legal Costs	\$6,874	\$22,500	\$12,500	\$22,500
60-60-00-5201	Telephone/Alarms	\$13,954	\$10,450	\$10,450	\$10,450
60-60-00-5204	Trash Removal	\$457	\$1,500	\$1,500	\$1,500
60-60-00-5205	Reuse Pumping	\$77,675	\$100,000	\$65,000	\$100,000
60-60-00-5206	Electricity for Well Pumping	\$601,101	\$679,691	\$575,000	\$689,886
60-60-00-5207	Electricity for WTP	\$84,945	\$79,211	\$79,211	\$80,399
60-60-00-5208	Electr for Booster Pump Sta	\$16,716	\$15,842	\$15,842	\$16,080
60-60-00-5209	Electric For IPP Pumping Costs	\$27,375	\$24,368	\$30,000	\$50,133
60-60-00-5218	Prof Memberships/Subscr	\$602	\$1,200	\$1,200	\$1,200
60-60-00-5219	Prof Education/Conferences	\$5,098	\$14,000	\$5,000	\$14,000
60-60-00-5220	Insurance Property & Liability	\$32,571	\$25,267	\$24,597	\$25,687
60-60-00-5221	Postage & Freight	\$7,275	\$7,200	\$7,200	\$7,200
60-60-00-5222	Printing & Copying	\$4,174	\$7,000	\$7,000	\$7,000
60-60-00-5223	Operating Supplies	\$2,145	\$6,000	\$6,000	\$6,000
60-60-00-5226	Water Meters	\$38,251	\$70,000	\$50,000	\$70,000
60-60-00-5236	Small Tools	\$1,615	\$3,000	\$3,000	\$3,000
60-60-00-5240	South Metro Water Base Dues	\$22,222	\$22,000	\$13,185	\$22,000
60-60-00-5243	S. Platte Recovery Program	\$3,186	\$3,100	\$3,315	\$3,100
60-60-00-5301	Vehicle R&M	\$7,313	\$11,000	\$11,000	\$11,000
60-60-00-5302	Vehicle Fuel Expense	\$3,428	\$3,500	\$3,500	\$3,500
60-60-00-5309	Rueter-Hess Reservoir Maintenance Obligations	\$8,988	\$50,000	\$50,000	\$50,000
60-60-00-5311	Ditch/Land Rights Expenses - Add'l Rights	\$50,940	\$11,905	\$47,500	\$52,905
60-60-00-5316	Ditch/Land Rights Operating Expenses	\$41,172	\$18,200	\$18,200	\$18,200
60-60-00-5320	Wells R&M	\$16,979	\$110,000	\$50,000	\$110,000
60-60-00-5330	Water Treatment Plant R&M	\$140,289	\$120,000	\$140,000	\$140,000
60-60-00-5360	Water Distribution R&M	\$301,108	\$285,000	\$285,000	\$285,000
60-60-00-5372	Centennial Capacity Readiness	\$400,000	\$400,000	\$400,000	\$400,000
60-60-00-5374	Centennial Delivery Charges	\$260,090	\$254,946	\$254,946	\$264,888
60-60-00-5376	Professional Svcs - Water Legal Engineering	\$0	\$75,000	\$0	\$75,000
60-60-00-5400	Professional Svcs - Water Rights Hamre, Rodriquez et al.	\$98,353	\$124,000	\$186,000	\$150,000
60-60-00-5410	Professional Svcs - Water Rights Applegate	\$109,926	\$60,000	\$60,000	\$60,000
	Total	\$ 2,659,505	\$ 2,885,007	\$ 2,697,871	\$3,042,637
	Total	\$ 3,014,352	\$ 3,260,978	\$ 3,012,513	\$3,339,218

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Water Non-Operating Revenues					
Water Non-Operating Revenues					
60-60-00-4210	Interest Earnings	\$357,137	\$235,227	\$609,484	\$317,045
60-60-00-4260	Meter Sales	\$0	\$2,600	\$2,600	\$1,000
60-60-00-4405	Capital Maintenance Charges	\$1,484,956	\$1,469,774	\$1,530,000	\$1,510,236
60-60-00-4406	Renewable Water Investment Revenue	\$1,341,166	\$1,378,430	\$2,425,992	\$2,558,580
60-60-00-4415	Water Connect Fee	\$3,466,650	\$3,867,750	\$5,529,450	\$3,867,750
60-60-00-4445	Financing Proceeds - CWCB	\$0	\$4,288,000	\$4,288,000	\$0
	Total Water Non-Operating Revenues	\$ 6,649,909	\$ 11,241,781	\$ 14,385,526	\$7,937,566
	Total	\$ 6,649,909	\$ 11,241,781	\$ 14,385,526	\$7,937,566
Water Non-Operating Expense					
Water Non-Operating Expense					
60-60-00-6800	Depreciation Expense	\$931,076	\$0	\$0	\$0
60-60-00-7116	Vehicle Purchase	\$0	\$0	\$17,367	\$0
60-60-00-7500	Cost of Issuance	\$5,000	\$0	\$0	\$0
60-60-00-7724	Chatfield Reallocation Project	\$0	\$4,338,000	\$4,338,000	\$396,591
60-60-00-7725	Chatfield Res. Mitigation Co.	\$59,041	\$59,927	\$59,920	\$60,360
60-60-00-7731	Parkers Chatfield Storage	\$0	\$110,600	\$0	\$110,600
60-60-00-7740	Araphoe Wells Major Repairs	\$32,785	\$400,000	\$400,000	\$400,000
60-60-00-7741	Denver Wells Major Repairs	\$0	\$200,000	\$0	\$200,000
60-60-00-7742	Allen Bradley WTP	\$0	\$80,000	\$80,000	\$80,000
60-60-00-7746	Waterline Replacement	\$0	\$4,000,000	\$562	\$0
60-60-00-7748	Centennial Pump Station Improvements	\$0	\$400,000	\$400,000	\$0
60-60-00-7750	Consolidation Study	\$0	\$0	\$50,000	\$162,500
	Total Water Non-Operating Expense	\$1,027,902	\$9,588,527	\$5,345,849	\$1,410,051
	Total	\$ 1,027,902	\$ 9,588,527	\$ 5,345,849	\$1,410,051
	Change in Fund Balance	\$ 6,596,844	\$ 2,122,737	\$ 9,802,099	\$6,887,984

Castle Pines North Metro. District
Statement of Revenues & Expenditures with Budgets
December 31, 2018 Audited Actual, 2019 Adopted Budget and Projected Actual
2020 Adopted Budget

Modified Accrual Budgetary Basis

		Audited Actual 12/31/2018	Adopted Budget 12/31/2019	Projected Balance 12/31/2019	Adopted Budget 2020
Wastewater Enterprise Fund					
Wastewater Operating Revenues					
Wastewater Operating Revenues					
60-61-00-4418	Sewer Service Charges	\$1,247,955	\$1,355,206	\$1,355,206	\$1,389,882
60-61-00-4404	Sewer Customer Charges	\$508,732	\$525,315	\$544,600	\$566,589
60-61-00-4210	Interest Earnings	\$41,983	\$35,795	\$50,856	\$51,136
60-61-00-4250	Misc. Revenue	\$27,227	\$0	\$0	\$0
	Total Wastewater Operating Revenues	\$ 1,825,896	\$ 1,916,316	\$ 1,950,662	\$2,007,607
	Total Wastewater Revenues	\$ 1,825,896	\$ 1,916,316	\$ 1,950,662	\$2,007,607
Wastewater Operating Expenses					
Salaries & Benefits					
60-61-00-5111	Salaries Salaried	\$162,566	\$198,736	\$163,000	\$163,947
60-61-00-5113	Salaries Hourly	\$15,027	\$28,040	\$17,000	\$14,602
60-61-00-5114	Salaries OT	\$17,806	\$15,000	\$20,000	\$15,000
60-61-00-5121	PERA Employer Contrib	\$23,542	\$31,205	\$22,500	\$26,516
60-61-00-5122	Unemployment Insurance Taxes	\$490	\$683	\$683	\$581
60-61-00-5123	Workman Comp Insurance	\$2,687	\$2,955	\$2,345	\$2,580
60-61-00-5124	Employer Contrib Health Ins	\$40,922	\$67,719	\$43,700	\$53,913
60-61-00-5125	Employer Contrib Medicare	\$2,604	\$3,303	\$3,303	\$2,806
60-61-00-5126	PERA Matchmaker Contrib	\$3,842	\$6,833	\$3,110	\$5,806
60-61-00-5127	Pension Adjustment - GASB 68	\$84,284	\$0	\$0	\$0
	Total Salaries & Benefits	\$ 353,769	\$ 354,474	\$ 275,641	\$285,750
Other					
60-61-00-5145	Accounting and Payroll	\$33,951	\$39,568	\$51,000	\$49,207
60-61-00-5159	Credit Card Fees	\$22,283	\$30,000	\$24,000	\$30,000
60-61-00-5161	Professional Services	\$22,905	\$26,667	\$10,000	\$37,500
60-61-00-5164	Engineering Services	\$13,401	\$38,000	\$38,000	\$38,000
60-61-00-5166	Software Support	\$2,925	\$4,500	\$4,500	\$4,500
60-61-00-5167	PCWRA Sewer Fees	\$663,372	\$687,768	\$687,768	\$704,945
60-61-00-5169	Consulting Svcs - Communications	\$0	\$18,000	\$18,000	\$18,000
60-61-00-5172	Consulting Svcs - Public Relations	\$1,300	\$3,000	\$3,000	\$3,000
60-61-00-5173	PCWRA - Oxidation Ditch Payment	\$59,329	\$59,501	\$59,501	\$59,501
60-61-00-5174	Consulting Svcs - Misc. Contractors	\$0	\$10,000	\$0	\$10,000
60-61-00-5201	Telephone/Alarms	\$6,144	\$7,300	\$7,300	\$7,300
60-61-00-5209	Electricity for Wastewater Pumping	\$62,552	\$57,526	\$41,188	\$59,251
60-61-00-5210	Natural Gas for Lift Stations	\$3,737	\$4,244	\$4,244	\$4,371
60-61-00-5219	Professional Education & Conferences	\$2,604	\$13,750	\$10,000	\$13,750
60-61-00-5220	Property & Liability Insurance	\$26,056	\$20,214	\$19,678	\$20,662
60-61-00-5221	Postage & Freight	\$5,760	\$5,760	\$5,760	\$5,760
60-61-00-5222	Printing & Copying	\$3,157	\$3,800	\$3,800	\$3,800
60-61-00-5223	Operating Supplies	\$2,555	\$6,000	\$6,000	\$6,000
60-61-00-5236	Small Tools	\$2,476	\$3,000	\$3,000	\$3,000
60-61-00-5301	Vehicle R&M	\$2,492	\$6,000	\$6,000	\$6,000
60-61-00-5302	Vehicle Fuel Expense	\$3,321	\$4,000	\$4,000	\$4,000
60-61-00-5340	Wastewater Collection/LS R&M	\$23,438	\$18,000	\$18,000	\$18,000
60-61-00-5350	Coll/lift stat RM well cleaning	\$37,594	\$25,000	\$25,000	\$25,000
60-61-00-5360	Coll/Lift Station Jetting	\$49,643	\$67,000	\$15,000	\$67,000
60-61-00-5370	Coll/Lift Station RM IC Design	\$49,978	\$40,000	\$65,000	\$75,000
60-61-00-5400	Coll/Lift Station RM Backup	\$5,872	\$14,000	\$14,000	\$14,000
60-61-00-5410	Coll/Lift Station RM Chemical Treatment	\$0	\$0	\$40,000	\$40,000
	Total	\$ 1,106,845	\$ 1,212,598	\$ 1,183,739	\$1,327,547
	Total	\$ 1,460,614	\$ 1,567,072	\$ 1,459,380	\$1,613,297

Castle Pines North Metro. District
Statement of Revenues & Expenditures with Budgets
December 31, 2018 Audited Actual, 2019 Adopted Budget and Projected Actual
2020 Adopted Budget

Modified Accrual Budgetary Basis

		Audited Actual 12/31/2018	Adopted Budget 12/31/2019	Projected Balance 12/31/2019	Adopted Budget 2020
Wastewater Non-Operating Revenue					
Other					
60-61-00-4415	Wastewater Connect Fee	\$579,012	\$1,001,295	\$1,431,481	\$1,001,295
60-61-00-4448	Loan Proceeds	\$0	\$3,000,000	\$0	\$0
	Total	\$ 579,012	\$ 4,001,295	\$ 1,431,481	\$1,001,295
Wastewater Non-Operating Expense					
Wastewater Non-Operating Expense					
60-61-00-6800	Depreciation Expense	\$188,213	\$0	\$0	\$0
60-61-00-7116	Vehicle Purchase	\$0	\$0	\$17,367	\$0
60-61-00-7500	Cost of Issuance	\$137,905	\$0	\$0	\$0
60-61-00-7510	Waste Water - Debt Service	\$0	\$400,000	\$346,815	\$344,966
60-61-00-7747	Waste Water - Lift Station #6	\$422,569	\$0	\$20,000	\$0
60-61-00-7748	Waste Water - Lift Station #2	\$0	\$130,000	\$130,000	\$0
60-61-00-7749	Capital Expansion - PCWRA	\$0	\$3,000,000	\$0	\$0
60-61-00-7750	Consolidation Study	\$0	\$0	\$50,000	\$162,500
60-61-00-775X	Waste Water - Lift Station #3	\$0	\$0	\$0	\$130,000
	Total Wastewater Non-Operating Expense	\$ 748,687	\$ 3,530,000	\$ 564,182	\$ 637,466
	Total	\$ 748,687	\$ 3,530,000	\$ 564,182	\$637,466
	Change in Fund Balance	\$ 195,607	\$ 820,539	\$ 1,358,581	\$758,139

Castle Pines North Metro. District
Statement of Revenues & Expenditures with Budgets
December 31, 2018 Audited Actual, 2019 Adopted Budget and Projected Actual
2020 Adopted Budget

Modified Accrual Budgetary Basis

		Audited Actual 12/31/2018	Adopted Budget 12/31/2019	Projected Balance 12/31/2019	Adopted Budget 2020
Storm Drainage Activity Enterprise					
Storm Drainage Operating Revenues					
Storm Drainage Operating Revenues					
60-62-00-4417	Storm Drainage Revenue	\$226,549	\$234,354	\$234,354	\$242,587
60-62-00-4210	Interest Earnings	\$8,943	\$7,781	\$16,251	\$14,318
	Total Storm Drainage Operating Revenues	\$ 235,492	\$ 242,135	\$ 250,605	\$256,905
	Total Storm Drainage Operating Revenues	\$ 235,492	\$ 242,135	\$ 250,605	\$256,905
Storm Drainage Operating Expenses					
Salaries & Benefits					
60-62-00-5111	Salaries Salaried	\$23,696	\$20,547	\$20,547	\$12,614
60-62-00-5113	Salaries Hourly	\$3,339	\$4,351	\$4,351	\$3,245
60-62-00-5121	PERA Employer Contrib	\$3,168	\$3,242	\$3,242	\$2,173
60-62-00-5122	Unemployment Insurance Taxes	\$128	\$71	\$71	\$48
60-62-00-5123	Workman Comp Insurance	\$672	\$739	\$586	\$89
60-62-00-5124	Employer Contrib Health Ins	\$8,261	\$4,588	\$3,385	\$2,462
60-62-00-5125	Employer Contrib Medicare	\$382	\$343	\$343	\$230
60-62-00-5126	PERA Matchmaker Contrib	\$701	\$710	\$710	\$476
60-62-00-5127	Pension Adjustment - GASB 68	(\$22,309)	\$0	\$0	\$0
	Total Salaries & Benefits	\$ 18,036	\$ 34,591	\$ 33,235	\$21,336
Other					
60-62-00-5145	Accounting and Payroll	\$7,570	\$9,892	\$7,732	\$12,152
60-62-00-5164	Engineering Svcs	\$0	\$15,000	\$15,000	\$15,000
60-62-00-5166	Software Support	\$381	\$0	\$0	\$0
60-62-00-5169	Consulting Svcs - Communications	\$0	\$4,500	\$4,500	\$4,500
60-62-00-5172	Consulting Svcs - Public Relations	\$325	\$750	\$750	\$750
60-62-00-5174	Consulting Svcs - Misc. Contractors	\$0	\$2,500	\$2,500	\$2,500
60-62-00-5220	Property & Liability Insurance	\$6,514	\$5,053	\$4,919	\$5,165
60-62-00-5221	Postage & Freight	\$1,440	\$2,000	\$2,000	\$2,000
60-62-00-5222	Printing & Copying	\$789	\$2,000	\$2,000	\$2,000
60-62-00-5301	Vehicle R&M	\$0	\$1,250	\$1,250	\$1,250
60-62-00-5302	Vehicle Fuel Expense	\$1,554	\$1,400	\$1,400	\$1,400
60-62-00-5401	Storm Drainage Expense	\$5,000	\$25,000	\$25,000	\$25,000
	Total	\$ 23,574	\$ 69,345	\$ 67,051	\$71,717
60-62-00-6800	Depreciation	\$582	\$0	\$0	\$0
	Total	\$ 42,192	\$ 103,936	\$ 100,286	\$93,053
	Change in Fund Balance	\$ 193,300	\$ 138,199	\$ 150,319	\$163,853