

# CASTLE PINES NORTH



METROPOLITAN DISTRICT

## AGENDA

### Board of Directors Meeting

Monday, March 21, 2022, at 6:00 p.m.

7404 Yorkshire Drive, Castle Pines, CO 80108

CPNMD residents are welcome to **Zoom** in or participate in person.

To Zoom in, please sign up before 12:00 noon on the day of the board meeting and follow the step-by-step instructions at [cpnmd.org/cpnmd-zoom-meeting-sign-up](https://cpnmd.org/cpnmd-zoom-meeting-sign-up).

- I. Welcome. Call meeting to order. Pledge of Allegiance.
- II. Roll call. Determination of quorum. Disclosure of potential conflicts.
- III. Consider approving March 21, 2022 board meeting agenda.
- IV. Consider approving regular monthly board meeting minutes of February 28, 2022.
- V. Consider approving special board meeting minutes of March 8, 2022.
- VI. Douglas County Commissioners and Special Projects Manager, Dan Avery.
  - A. Douglas County's planning, commitments, and allocations regarding its \$68.2 million share of funding from the American Rescue Plan Act of 2021 (ARPA).



**David McEntire**  
President  
Cell: (702) 303-8081  
dmcentire@cpnmd.org



**Robert Merritt**  
Vice President  
Cell: (303) 717-2852  
rmerritt@cpnmd.org



**Denise Crew**  
Secretary/Treasurer  
Cell: (303) 523-8285  
dcrew@cpnmd.org



**Chuck Lowen**  
Director  
Cell: (303) 898-3056  
chuck@cpnmd.org



**Christopher Lewis**  
Director  
Cell: (303) 641-5249  
clewis@cpnmd.org

The Castle Pines North Metro District provides clean, safe, reliable, on-demand drinking water, wastewater, stormwater, parks, trails, and open space services to the people of Castle Pines, west of I-25.

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1. What is the process Douglas County commissioners are using to allocate the \$68.2 million in American Rescue Plan Act of 2021 (ARPA) funds it receives from the federal government for water projects in Douglas County?
2. What ARPA-funding representations or commitments has Douglas County or its leaders made directly, indirectly, or tangentially related to CPNMD's water and wastewater utilities?

**VII. Status of eight action items re: Inclusion of CPNMD's water and wastewater with PWSD.** The following eight action items from PWSD staff's Inclusion update at PWSD's December 9, 2021 board meeting — *six months **after** the voter-approved Inclusion and 25 days **before** the voter-approved Inclusion date of January 3, 2022.*

- A. Negotiating consent decree with the Colorado Department of Public Health & Environment.

**No change from last month.** CDPHE will act on CPNMD's request if and only if PWSD commits to an Inclusion date. Without a firm Inclusion date, there is no need for CDPHE to issue a consent decree.

- B. City of Brighton's water rights lawsuit.

- **No change from last month.** CPNMD owns water rights in northern Colorado. The City of Aurora submitted a bid package of \$865,500 higher than the City of Brighton's bid. The City of Aurora's high-bid package, combined with fiduciary and stewardship responsibilities CPNMD has to its in-district customers, prompted the CPNMD board to award its water rights to the City of Aurora, thereby providing CPNMD's property owners and residents with the highest possible return on investment and an additional \$865,500 to CPNMD's coffers. The City of Brighton was unhappy with the outcome and filed a lawsuit contesting CPNMD's decision.
- Counsel and other knowledgeable water law and litigation observers are confident CPNMD and the City of Aurora (CPNMD's co-litigant) will prevail in court. However, the lawsuit may drag on until June, thereby tying up water-right proceeds CPNMD needs to **assist** in paying off its debt, including the \$39.4 million Inclusion fee. Counsel expects a final resolution of the City of Brighton's lawsuit in June 2022.
- Because PWSD chose to terminate the Inclusion, CPNMD *may* terminate the sale of its northern Colorado water rights, thereby allowing those water rights to continue increasing in value.

- C. Separating jointly-owned, 1980s-era groundwater rights between CPNMD and its southern neighbor, Castle Pines Metro District in The Village.

**No change from last month.** An agreement between CPNMD and CPMD (The Village) is necessary concerning the use of the jointly owned water to resolve PWSD's concern. While CPNMD and CPMD (The Village) legally own the water rights on a 50/50 basis, the parameters for using said water rights were undefined in the original acquisition and ownership documents. **Counsel is confident of final resolution no later than May 2022.**

- D. Renewing water wheeling agreement with Centennial Water & Sanitation District.

**No change from last month. Still awaiting Inclusion date from PWSD.** The Centennial Water & Sanitation District board was scheduled to consider the agreement in December 2021. Because of PWSD's Inclusion delay, Centennial Water & Sanitation District intends to reschedule the agreement for board consideration upon receiving a final PWSD Inclusion date.

- E. Securing Chatfield Reservoir storage-fee waivers.

**No change from last month. Still awaiting Inclusion date from PWSD.** Five of nine owners have signed the waiver. The remaining four are on hold, awaiting a final PWSD Inclusion date. Without a firm Inclusion-commitment date from PWSD, the remaining four owners have no sense of urgency to sign.

- F. Recording decades-old water & wastewater infrastructure easements and property rights conveyances CPNMD inherited from previous administrations.

**No change from last month.** Counsel has developed, and is working through, a process of determining easements and other rights previous administrations failed to record and including them in CPNMD's GIS system. The process is labor-intensive and time-consuming, but otherwise straightforward. In no way does the process affect CPNMD's use or ownership of any of its infrastructure, facilities, equipment, or legal rights. **Counsel anticipates completing this process in June 2022.**

- G. CPNMD's water wells and water treatment plant.

- **Forward progress:** CPNMD recently accelerated and completed maintenance overhauls on nine of its ten water wells **five years ahead of schedule.** CPNMD is on track to complete a similar overhaul of its remaining

well by the end of March 2022. (**NOTE: From October 1st through April 30th of each year, CPNMD utilizes its water stored in Chatfield Reservoir that travels through the Centennial Water & Sanitation District's water-treatment system, through CPNMD's existing interconnect pipeline, and into CPNMD's water distribution system. During this period, CPNMD intentionally removes its water wells from service for annual maintenance.**) From May 1st through September 30th of each year, CPNMD utilizes its deep-water wells in the Denver Basin Aquifer System.

- CPNMD's water treatment plant upgrades are well underway and should be finished in April 2022.

H. PWSD's demand that CPNMD pay it \$11,032,778 more than the mutually agreed upon, voter-approved \$34.8 million Inclusion fee.

- PWSD's demand constitutes an attempted unjustified money grab.
- CPNMD leaders offered PWSD an additional \$5 million in cash toward the PWSD's demand for an additional \$11,032,778. PWSD's all-or-nothing posture insisted that CPNMD residents needed to pay **another \$6,032,778** — monies to which PWSD is not entitled.
- CPNMD will deduct the millions of dollars in recent and ongoing infrastructure investments directly from PWSD's voter-approved \$34.8 million Inclusion fee.
- CPNMD will welcome PWSD back to the negotiating table if and when PWSD demonstrates it is ready, willing, and able:
  - ✓ First, to work with CPNMD in good faith;
  - ✓ Second, when PWSD's negotiating posture acknowledges CPNMD's cash offer and customer base together constitute a community PWSD values and is pleased to acquire; and
  - ✓ Third, when PWSD's staff sufficiently addresses PWSD's internal challenges, which substantially contributed to PWSD's unilateral decision to terminate the Inclusion. Those PWSD challenges include, but are not limited to PWSD's internal staffing shortages, billing software issues, and supply chain issues resulting in the substantial delay of AMI water meters for customers of both jurisdictions.

- Though PWSD remains CPNMD's first choice as the Inclusion partner for our community's water and wastewater utilities, it would be irresponsible for CPNMD to do anything other than aggressively pursue alternative Inclusion partners. Consequently, with renewed vigor, CPNMD is pursuing other potential Inclusion partners.

- VIII. Due-diligence discussions with other (non-PWSD) water providers regarding CPNMD's water and wastewater utility Inclusion.
- IX. First public comment period limited to Roman Numerals VI and VII above (three-minute maximum per person).
- X. Open Space Manager's report.
- A. Extending a fond farewell to our own Craig Miller, who is retiring, and warmly welcoming David Anderson to his new role as CPNMD's parks, trails, and open space manager.
  - B. Fire mitigation planning/coordinating.
- XI. Distribution & Collections Systems Foreman's report.
- A. Odor resolution in Forest Park & Castle Point neighborhoods.
- XII. Finance Director's report.
- A. Public Hearing on Amendment to 2022 Budget.
  - B. Consideration of 2022 Budget Amendment.
  - C. Consider approving financial report, payables, and claims for payment, including Check Nos. 26745-26809 (February 19, 2022 – March 11, 2022)

	Approve	Ratify	Totals
General Fund & Debt Service	\$ 47,426.38	\$ 23,110.49	\$ 70,536.87
Enterprise Funds	\$ 298,850.56	\$ 1,115,586.09	\$ 1,414,436.65
Electronic Payments (all funds)	—	\$ 128,999.54	\$ 128,999.54
<b>Total Expenditures</b>	—	—	\$ 1,613,973.06

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- XIII. Legal Counsel's report.
  - A. May 3, 2022, Mail-Ballot Election.
    - 1. Directors David McEntire & Robert Merritt are not seeking re-election.
    - 2. Jason Blankaert, David Scott Brennan, and Tera Radloff are the three candidates competing for two open seats on the CPNMD board of directors.
  - B. Source of letter from PWSO's legal counsel, Jeff Parker, to CPNMD's legal counsel, Kim Seter, on February 10, 2022, that was materially altered after transmittal.

- XIV. District Manager's report.
  - A. Coyote Ridge Park visuals, scope, cost, and buildout timelines for Phases 1, 2 & 3. (Carol Henry, President, Design Concepts).
  - B. CPNMD's Notice of Damages Claims re: Monarch Blvd rights-of-way and City's utility relocation.

- XV. Directors' matters.
  - A. Working draft Intergovernmental Agreement (IGA) as the basis for CPNMD to convey its stormwater system responsibilities and funding to City of Castle Pines.

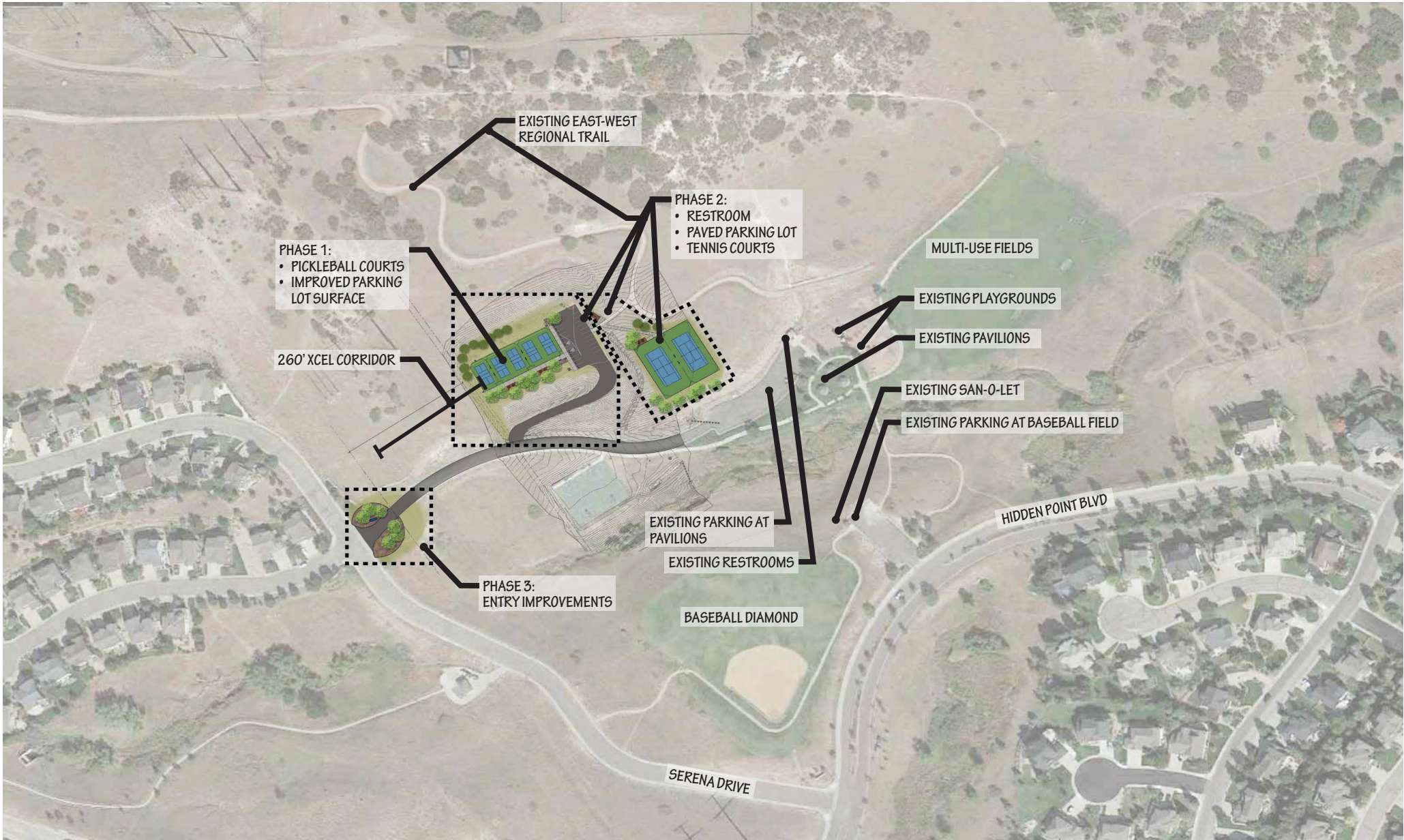
**B. Monday Mornings with McEntire & Worley: *Differentiating Inclusion Facts from Inclusion Fiction.***

This series of in-person gatherings constitute informal opportunities for residents and property owners to engage CPNMD President David McEntire and District Manager Jim Worley in candid discussions about perceptions, questions, and concerns regarding the PWSO Inclusion termination and CPNMD's renewable water future.

Dates: Each Monday morning, March 21st through May 16th  
 Time: 7:30 a.m. to 9:00 a.m.  
 Location: Castle Pines North Community Center  
 Address: 7404 Yorkshire Drive, Castle Pines, 80108  
 (NE corner of Castle Pines Pkwy and Yorkshire Dr.)  
 RSVP: No need to register! Just show up, sign in, introduce yourself, and engage. (Light refreshments provided.)

- XVI. Second public comment period (three-minute maximum per person).
- XVII. Adjourn.

**CPNMD's next regular monthly meeting is scheduled for Monday, April 18, 2022.**



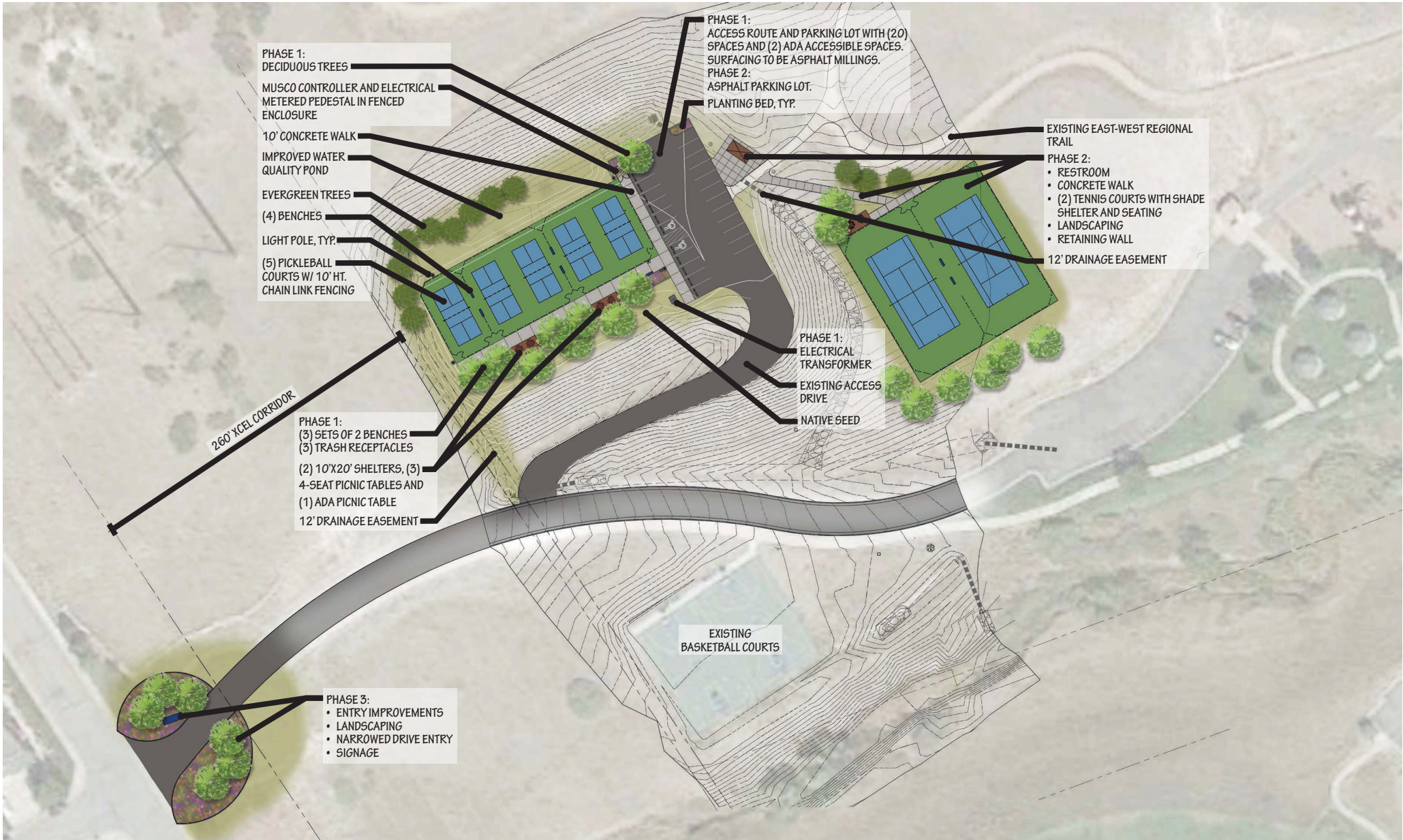
## Improvements for Coyote Ridge Park - Overall Site - Phases 1, 2 & 3

March 2022



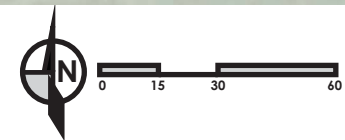
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# Improvements for Coyote Ridge Park - Enlargement - Phases 1, 2 & 3

March 2022





**Castle Pines North Metro. District  
2021 Statement of Revenues & Expenditures  
with  
2022 Proposed Budget**

**Modified Accrual Budgetary Basis**

		<b>Audited Actual 12/31/2020</b>	<b>Amended Budget 12/31/2021</b>	<b>Unaudited Actual 12/31/2021</b>	<b>Variance Through 12/31/2021</b>	<b>Adopted Budget 12/31/2022</b>	<b>Proposed Budget 12/31/2022</b>
10-20-00-5125	Employer Contr. Medicare	3,383	3,467	2,900	567	3,774	3,571
10-20-00-5126	PERA Matchmaker Contribution	6,299	7,173	5,797	1,376	7,807	7,388
<b>Total Expenditures - Salaries &amp; Benefits</b>		<b>\$ 348,328</b>	<b>\$ 312,573</b>	<b>\$ 300,152</b>	<b>\$ 12,421</b>	<b>\$ 411,582</b>	<b>\$ 321,950</b>
<b>Expenditures - Other</b>							
10-20-00-5165	Other Consulting Services	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 2,500	\$ 2,500
10-20-00-5166	Software Support	600	600	600	0	2,000	2,000
10-20-00-5201	Telephone/Alarms	1,538	1,500	2,393	(893)	12,000	12,000
10-20-00-5218	Professional Memberships/Subscriptions	511	550	187	363	550	550
10-20-00-5219	Professional Education/Conferences	395	600	275	325	1,000	1,000
10-20-00-5225	Insurance	35,806	37,864	37,864	(0)	39,757	39,758
10-20-00-5301	Vehicle R & M	6,963	10,000	6,867	3,133	10,000	10,000
10-20-00-5302	Vehicle Fuel Expense	6,543	6,500	4,982	1,518	8,000	8,000
10-20-00-5400	Irrigation Expense	366,493	343,162	320,913	22,249	400,000	400,000
10-20-00-5401	Storm Drainage Expense	8,743	9,000	8,314	686	9,000	9,000
10-20-00-5410	Grounds Maintenance Contract - ARK	82,283	85,000	89,205	(4,205)	85,000	85,000
10-20-00-5411	Grounds Maintenance - Pest Control	-	5,000	5,641	(641)	5,000	5,000
10-20-00-5412	Grounds Maintenance - Tree Pruning/Removal & Shrubs	30,668	50,000	33,122	16,878	50,000	50,000
10-20-00-5413	Grounds Maintenance Contract - BrightView	122,592	125,000	121,289	3,711	160,000	160,000
10-20-00-5414	Grounds R&M - Retaining Wall	57,853	45,000	10,420	34,580	20,000	20,000
10-20-00-5420	Grounds Operating Supplies	5,765	10,000	5,940	4,061	10,000	10,000
10-20-00-5425	Grounds R&M - Landscape	276,620	250,000	87,195	162,805	300,000	300,000
10-20-00-5427	Grounds R&M - Slope Repair	17,483	50,000	12,215	37,785	30,000	30,000
10-20-00-5428	Grounds R&M - Other	71,327	79,000	52,501	26,499	79,000	79,000
10-20-00-5429	Grounds R&M - Electrical	2,740	2,800	1,142	1,658	20,000	20,000
10-20-00-5441	Grounds R&M - Irrigation	22,941	30,000	33,126	(3,126)	25,000	25,000
10-20-00-5430	Electricity Parks/Open Space	42,921	48,500	42,585	5,915	48,500	48,500
10-20-00-5431	Grounds R&M - Plant Material	14,177	45,000	37,581	7,419	40,000	40,000
10-20-00-5434	Holiday Lighting	20,552	19,205	19,205	1	25,000	25,000
10-20-00-5435	Parks Services	19,687	29,200	29,591	(391)	29,200	29,200
10-20-00-5440	Fire Mitigation	-	-	-	-	50,000	50,000
<b>Total Expenditures - Other</b>		<b>\$ 1,215,200</b>	<b>\$ 1,284,481</b>	<b>\$ 963,153</b>	<b>\$ 321,328</b>	<b>\$ 1,461,507</b>	<b>\$ 1,461,508</b>
<b>Expenditures - Capital</b>							
10-20-00-7115	Architecture Design - Master Plan	\$ -	\$ 30,000	\$ 51,016	\$ (21,016)	\$ 5,000	\$ 5,000
	Concrete Repair/Replacement	-	-	-	-	150,000	150,000
10-20-00-7659	Trail Additions	160,000	300,000	302,360	(2,360)	-	-
<b>Total Expenditures - Capital</b>		<b>\$ 160,000</b>	<b>\$ 330,000</b>	<b>\$ 353,376</b>	<b>\$ (23,376)</b>	<b>\$ 155,000</b>	<b>\$ 155,000</b>
<b>Total Expenditures - Parks &amp; Open Space</b>		<b>\$ 1,723,528</b>	<b>\$ 1,927,054</b>	<b>\$ 1,616,681</b>	<b>\$ 310,373</b>	<b>\$ 2,028,089</b>	<b>\$ 1,938,458</b>
<b>Other Revenues &amp; Expenditures</b>							
Other Revenues & Expenditures							
10-00-00-5450	Base Rental Expense	\$ (1,228,318)	\$ (19,414,683)	\$ (1,232,250)	\$ 18,182,433	\$ -	\$ (18,436,004)
60-61-00-7510	Debt Service Expense - Chase Loan	-	-	-	-	(345,798)	-
10-00-60-1990	Transfer from Water & Wastewater Funds	-	9,186,566	-	(9,186,566)	-	-
10-20-00-4310	Proceeds From Sales of Assets	2,805	18,250,000	-	(18,250,000)	-	17,250,000
10-00-00-5500	Payment to Parker W&S per the inclusion agreement	-	-	-	-	(1,374,426)	-
<b>Total Other Revenues &amp; Expenditures</b>		<b>\$ (1,225,513)</b>	<b>\$ 8,021,883</b>	<b>\$ (1,232,250)</b>	<b>\$ (9,254,133)</b>	<b>\$ (1,720,224)</b>	<b>\$ (1,186,004)</b>
<b>Total Other Revenues &amp; Expenditures</b>		<b>\$ (1,225,513)</b>	<b>\$ 8,021,883</b>	<b>\$ (1,232,250)</b>	<b>\$ (9,254,133)</b>	<b>\$ (1,720,224)</b>	<b>\$ (1,186,004)</b>
<b>Change in Fund Balance</b>		<b>\$ 654,728</b>	<b>\$ 9,452,945</b>	<b>\$ 580,664</b>	<b>\$ (9,575,435)</b>	<b>\$ (776,292)</b>	<b>\$ (165,587)</b>
<b>Beginning Fund Balance</b>		<b>\$ 5,360,817</b>	<b>\$ 6,015,545</b>	<b>\$ 6,015,545</b>		<b>\$ 15,468,491</b>	<b>\$ 6,596,210</b>
<b>Ending Fund Balance</b>		<b>\$ 6,015,545</b>	<b>\$ 15,468,491</b>	<b>\$ 6,596,210</b>		<b>\$ 14,692,199</b>	<b>\$ 6,430,623</b>
<b>Conservation Trust Fund</b>							
<b>Revenues</b>							
<b>Revenues</b>							
20-00-00-4240	Lottery Proceeds	\$ 46,906	\$ 58,000	\$ 56,349	\$ (1,651)	\$ 46,000	\$ 46,000
20-00-00-4210	Interest Earnings	1,641	185	155	(30)	200	200
<b>Total Revenues</b>		<b>\$ 48,547</b>	<b>\$ 58,185</b>	<b>\$ 56,504</b>	<b>\$ (1,681)</b>	<b>\$ 46,200</b>	<b>\$ 46,200</b>

**Castle Pines North Metro. District  
2021 Statement of Revenues & Expenditures  
with  
2022 Proposed Budget**

**Modified Accrual Budgetary Basis**

	<b>Audited Actual 12/31/2020</b>	<b>Amended Budget 12/31/2021</b>	<b>Unaudited Actual 12/31/2021</b>	<b>Variance Through 12/31/2021</b>	<b>Adopted Budget 12/31/2022</b>	<b>Proposed Budget 12/31/2022</b>
<b>Total Revenues</b>	\$ 48,547	\$ 58,185	\$ 56,504	\$ (1,681)	\$ 46,200	\$ 46,200
<b>Expenditures</b>						
<b>Expenditures</b>						
20-00-00-5438 Parks, Rec, and Open Space Additions	\$ -	\$ -	\$ -	\$ -	\$ 411,506	\$ 411,506
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ 411,506	\$ 411,506
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ 411,506	\$ 411,506
<b>Change in Fund Balance</b>	\$ 48,547	\$ 58,185	\$ 56,504	\$ (1,681)	\$ (365,306)	\$ (365,306)
<b>Beginning Fund Balance</b>	\$ 258,575	\$ 307,121	\$ 307,121		\$ 365,306	\$ 365,306
<b>Ending Fund Balance</b>	\$ 307,121	\$ 365,306	\$ 363,625		\$ -	\$ -

**2015 COP Special Revenue Fund**

<b>Revenues</b>						
<b>Revenues</b>						
50-00-00-4412 Base Rental Revenue	\$ 1,228,318	\$ 19,414,683	\$ 1,232,250	\$ (18,182,433)	\$ -	\$ 18,436,004
50-00-00-4250 Interest on 2015 COP s	1,738	10,000	54	(9,946)	-	-
<b>Total Revenues</b>	\$ 1,230,056	\$ 19,424,683	\$ 1,232,304	\$ (18,192,379)	\$ -	\$ 18,436,004
<b>Total Revenues</b>	\$ 1,230,056	\$ 19,424,683	\$ 1,232,304	\$ (18,192,379)	\$ -	\$ 18,436,004
<b>Expenditures</b>						
<b>Expenditures</b>						
50-00-00-7550 2015 COP Principal	\$ 445,000	\$ 19,275,000	\$ 470,000	\$ 18,805,000	\$ -	\$ 18,805,000
50-00-00-7560 2015 COP Interest	782,056	759,807	759,304	503	-	246,428
50-00-00-7565 Rating Fees	-	5,300	-	5,300	-	-
50-00-00-7020 Trustee/Other Fees - COPs	3,000	3,000	3,000	-	-	3,000
<b>Total Expenditures</b>	\$ 1,230,056	\$ 20,043,107	\$ 1,232,304	\$ 18,810,803	\$ -	\$ 19,054,428
<b>Total Expenditures</b>	\$ 1,230,056	\$ 20,043,107	\$ 1,232,304	\$ 18,810,803	\$ -	\$ 19,054,428
<b>Change in Fund Balance</b>	\$ -	\$ (618,424)	\$ -	\$ (37,003,181)	\$ -	\$ (618,424)
<b>Beginning Fund Balance</b>	\$ 618,424	\$ 618,424	\$ 618,424		\$ -	\$ 618,424
<b>Ending Fund Balance</b>	\$ 618,424	\$ -	\$ 618,424		\$ -	\$ -

**Water Enterprise Fund**

<b>Water Operating Revenues</b>						
<b>Water Operating Revenues</b>						
60-60-00-4412 Water Service Revenue	\$ 3,349,960	\$ 3,243,431	\$ 3,162,291	\$ (81,140)	\$ -	\$ 3,243,431
60-60-00-4450 Golf Course Water Delivery	220,427	188,118	186,911	(1,207)	-	188,118
60-60-00-4404 Customer Charges - Water Activity	502,016	524,000	544,844	20,844	-	524,000
60-60-00-4270 Water Late Fees	4,025	5,000	(125)	(5,125)	-	5,000
60-60-00-4220 Reimbursable Inclusion Costs	55,716	25,000	24,728	(272)	-	25,000
60-60-00-4280 Inspection Fee	100,100	100,000	103,350	3,350	-	100,000
60-60-00-4250 Misc. Income	48,605	27,000	17,030	(9,970)	-	27,000
60-60-00-4413 Bulk Water Sales	28,164	25,000	26,903	1,903	-	25,000
60-60-00-4290 Ditch Right Revenue	38,619	66,569	-	(66,569)	-	66,569
60-60-00-4409 Refunds	(1,423)	(100)	(26,392)	(26,292)	-	(100)
<b>Total</b>	\$ 4,346,209	\$ 4,204,018	\$ 4,039,539	\$ (164,479)	\$ -	\$ 4,204,018

**Castle Pines North Metro. District  
2021 Statement of Revenues & Expenditures  
with  
2022 Proposed Budget**

**Modified Accrual Budgetary Basis**

	<b>Audited Actual 12/31/2020</b>	<b>Amended Budget 12/31/2021</b>	<b>Unaudited Actual 12/31/2021</b>	<b>Variance Through 12/31/2021</b>	<b>Adopted Budget 12/31/2022</b>	<b>Proposed Budget 12/31/2022</b>
<b>Total Water Operating Revenues</b>	<b>\$ 4,346,209</b>	<b>\$ 4,204,018</b>	<b>\$ 4,039,539</b>	<b>\$ (164,479)</b>	<b>\$ -</b>	<b>\$ 4,204,018</b>
<b>Water Operating Expenses</b>						
<b>Salaries &amp; Benefits</b>						
60-60-00-5111 Salaries Salaried	\$ 126,852	\$ 112,102	\$ 96,313	\$ 15,789	\$ -	\$ 115,465
60-60-00-5113 Salaries Hourly	18,574	15,146	17,365	(2,219)	-	15,600
60-60-00-5114 Salaries OT	17,609	15,000	13,389	1,611	-	15,450
60-60-00-5121 PERA Employer Contribution	22,107	18,069	18,036	33	-	18,611
60-60-00-5122 Unemployment Insurance Taxes	557	427	457	(30)	-	440
60-60-00-5123 Workman Comp Insurance	3,537	3,891	1,273	2,618	-	4,008
60-60-00-5124 Employer Contr. Health Insurance	42,459	37,654	35,368	2,286	-	38,784
60-60-00-5125 Employer Contrib Medicare	2,434	2,063	1,842	221	-	2,125
60-60-00-5126 PERA Matchmaker Contribution	2,276	4,267	1,646	2,621	-	4,395
60-60-00-5127 Pension Adjustment - GASB 68	(49,100)	-	-	-	-	-
<b>Expenditures -Salaries &amp; Benefits</b>	<b>\$ 187,305</b>	<b>\$ 208,619</b>	<b>\$ 185,687</b>	<b>\$ 22,932</b>	<b>\$ -</b>	<b>\$ 214,878</b>
<b>Other</b>						
60-60-00-5145 Accounting and Payroll	\$ 65,056	\$ 61,509	\$ 64,179	\$ (2,670)	\$ -	\$ 66,430
60-60-00-5159 Credit Card Fees	37,690	57,062	52,862	4,199	-	58,774
60-60-00-5161 Professional Services	74,425	75,300	100,614	(25,314)	-	77,559
60-60-00-5165 Engineering Services Reimbursable	56,624	15,000	23,540	(8,540)	-	-
60-60-00-5166 Software Support	5,945	6,000	2,369	3,631	-	6,180
60-60-00-5167 Professional Services - Water Rights	123,922	91,000	51,962	39,039	-	93,730
60-60-00-5168 Laboratory Testing	2,556	5,000	-	5,000	-	5,150
60-60-00-5169 Consulting Svcs - Communications	31,875	30,000	25,000	5,000	-	30,900
60-60-00-5170 Water Rebates	-	12,500	-	12,500	-	12,875
60-60-00-5171 Water Auditing	7,706	10,000	9,978	23	-	10,300
60-60-00-5172 Consulting Svcs - Public Relations	7,353	-	-	-	-	-
60-60-00-5174 Consulting Svcs - Misc. Contractors	-	-	-	-	-	-
60-60-00-5200 Reimbursable Legal Costs	6,474	10,000	1,509	8,491	-	-
60-60-00-5201 Telephone/Alarms	8,160	7,220	8,177	(957)	-	7,437
60-60-00-5204 Trash Removal	110	-	-	-	-	-
60-60-00-5205 Reuse Pumping	70,900	65,000	38,977	26,023	-	66,950
60-60-00-5206 Electricity for Well Pumping	623,876	658,240	587,931	70,309	-	677,987
60-60-00-5207 Electricity for WTP	71,548	73,893	64,099	9,794	-	76,110
60-60-00-5208 Electricity for Booster Pump Station	12,259	12,000	9,481	2,519	-	12,360
60-60-00-5209 Electricity For IPP Pumping Costs	27,077	60,000	85,116	(25,116)	-	61,800
60-60-00-5218 Professional Memberships/Subscriptions	1,138	1,200	755	445	-	1,236
60-60-00-5219 Professional Education/Conferences	5,911	6,000	4,150	1,850	-	6,180
60-60-00-5220 Insurance Property & Liability	22,321	23,665	23,665	(0)	-	24,375
60-60-00-5221 Postage & Freight	5,515	10,000	9,901	99	-	10,300
60-60-00-5222 Printing & Copying	3,772	6,000	5,790	210	-	6,180
60-60-00-5223 Operating Supplies	5,391	5,000	4,696	304	-	5,150
60-60-00-5226 Water Meters	52,940	40,000	73,347	(33,347)	-	41,200
60-60-00-5227 Small Equipment & Tools	-	-	80	(80)	-	-
60-60-00-5236 Small Tools	5,251	3,000	3,865	(865)	-	3,090
60-60-00-5240 South Metro Water Base Dues	0	22,000	17,407	4,593	-	22,660
60-60-00-5243 S. Platte Recovery Program	3,780	4,000	3,967	33	-	4,120
60-60-00-5301 Vehicle R&M	5,607	13,000	12,166	834	-	13,390
60-60-00-5302 Vehicle Fuel Expense	2,801	3,500	3,217	283	-	3,605
60-60-00-5309 Reuter-Hess Maintenance Obligations	-	30,000	12,461	17,539	-	30,900
60-60-00-5311 Ditch Operating Assessments	50,728	53,255	47,740	5,515	-	54,853
60-60-00-5316 Ditch/Land Rights Operating Expenses	16,955	18,200	12,812	5,388	-	18,746
60-60-00-5320 Wells R&M	15,337	500,000	965,019	(465,019)	-	309,000
60-60-00-5330 Water Treatment Plant R&M	121,104	700,000	1,363,460	(663,460)	-	515,000
60-60-00-5360 Water Distribution R&M	359,923	700,000	878,660	(178,660)	-	618,000
60-60-00-5372 Centennial Capacity Readiness	400,000	400,000	400,000	-	-	412,000
60-60-00-5374 Centennial Delivery Charges	214,542	275,219	637,320	(362,101)	-	283,476
60-60-00-5376 Professional Svcs - Water Legal Engineering	-	15,000	-	15,000	-	15,450
60-60-00-5400 Professional Svcs - Water Rights Hamre	361,441	30,000	22,621	7,379	-	30,900
60-60-00-5410 Professional Svcs - Water Rights Applegate	8,656	40,000	18,184	21,816	-	41,200
<b>Total</b>	<b>\$ 2,896,669</b>	<b>\$ 4,148,763</b>	<b>\$ 5,647,075</b>	<b>\$ (1,498,312)</b>	<b>\$ -</b>	<b>\$ 3,735,551</b>

**Castle Pines North Metro. District  
2021 Statement of Revenues & Expenditures  
with  
2022 Proposed Budget**

**Modified Accrual Budgetary Basis**

	<b>Audited Actual 12/31/2020</b>	<b>Amended Budget 12/31/2021</b>	<b>Unaudited Actual 12/31/2021</b>	<b>Variance Through 12/31/2021</b>	<b>Adopted Budget 12/31/2022</b>	<b>Proposed Budget 12/31/2022</b>
<b>Total</b>	<b>\$ 3,083,974</b>	<b>\$ 4,357,382</b>	<b>\$ 5,832,763</b>	<b>\$ (1,475,381)</b>	<b>\$ -</b>	<b>\$ 3,950,429</b>
<b>Water Non-Operating Revenues</b>						
<b>Water Non-Operating Revenues</b>						
60-60-00-4210 Interest Earnings	\$ 202,863	\$ 20,000	\$ 18,621	\$ (1,379)	\$ -	\$ 20,600
60-60-00-4260 Meter Sales	-	1,000	-	(1,000)	-	1,030
60-60-00-4405 Capital Improvement Fee	1,592,307	1,690,342	1,660,836	(29,506)	-	845,171
60-60-00-4406 Renewable Water Investment Revenue	3,107,481	3,946,020	3,216,997	(729,023)	-	-
60-60-00-4415 Water Connect Fee	4,412,100	4,741,575	4,555,350	(186,225)	-	2,370,788
60-60-00-4445 Financing Proceeds - CWCB	-	222,041	-	(222,041)	-	-
<b>Total Water Non-Operating Revenues</b>	<b>\$ 9,314,751</b>	<b>\$ 10,620,978</b>	<b>\$ 9,451,804</b>	<b>\$ (1,169,174)</b>	<b>\$ -</b>	<b>\$ 3,216,989</b>
<b>Total</b>	<b>\$ 9,314,751</b>	<b>\$ 10,620,978</b>	<b>\$ 9,451,804</b>	<b>\$ (1,169,174)</b>	<b>\$ -</b>	<b>\$ 3,216,989</b>
<b>Water Non-Operating Expense</b>						
<b>Water Non-Operating Expense</b>						
60-60-00-6800 Depreciation Expense	\$ 776,609	\$ -	\$ -	\$ -	\$ -	\$ -
60-60-00-7510 Water - Debt Service	163,875	-	-	-	-	-
60-60-00-7724 Chatfield Reallocation Project	-	378,692	46,474	332,218	-	-
60-60-00-7725 Chatfield Res. Mitigation Co.	60,360	40,240	40,240	-	-	41,447
60-60-00-7740 Araphoe Wells Major Repairs	228,280	200,000	-	200,000	-	200,000
60-60-00-7741 Denver Wells Major Repairs	-	-	-	-	-	200,000
60-60-00-7742 Allen Bradley WTP	-	-	-	-	-	-
60-60-00-7746 Waterline Replacement	-	25,000	639,495	(614,495)	-	25,750
60-00-00-6910 Loan Interest	-	81,187	81,187	(0)	-	-
60-00-00-6920 Loan Principal	-	-	6,923,970	(6,923,970)	-	-
60-60-00-7750 Consolidation Study	66,952	125,000	98,332	26,668	-	75,000
60-60-00-7752 Water - Utility Easement	-	88,105	88,105	-	-	90,748
Transfer to General Fund	-	9,014,795	-	9,014,795	-	-
Inclusion Fee/costs	-	-	-	-	34,835,000	-
Loss on Conveyance of assets	-	-	-	-	47,419,906	-
<b>Total Water Non-Operating Expense</b>	<b>\$ 1,296,075</b>	<b>\$ 9,953,019</b>	<b>\$ 7,917,803</b>	<b>\$ (6,979,579)</b>	<b>\$ 82,254,906</b>	<b>\$ 632,946</b>
<b>Total</b>	<b>\$ 1,296,075</b>	<b>\$ 9,953,019</b>	<b>\$ 7,917,803</b>	<b>\$ (6,979,579)</b>	<b>\$ 82,254,906</b>	<b>\$ 632,946</b>
<b>Change in Fund Balance</b>	<b>\$ 9,280,911</b>	<b>\$ 514,595</b>	<b>\$ (259,223)</b>	<b>\$ (9,788,613)</b>	<b>\$ (82,254,906)</b>	<b>\$ 2,837,632</b>
<b>Beginning Fund Balance</b>	<b>\$ 72,637,466</b>	<b>\$ 81,918,377</b>	<b>\$ 81,918,377</b>		<b>\$ 82,254,906</b>	<b>\$ 81,659,154</b>
<b>Ending Fund Balance</b>	<b>\$ 81,918,377</b>	<b>\$ 82,432,972</b>	<b>\$ 81,659,154</b>		<b>\$ -</b>	<b>\$ 84,496,786</b>
<b>Wastewater Enterprise Fund</b>						
<b>Wastewater Operating Revenues</b>						
60-61-00-4418 Sewer Service Charges	\$ 591,718	\$ 1,546,781	\$ 1,520,734	\$ (26,047)	\$ -	\$ 1,546,781
60-61-00-4404 Sewer Customer Charges	1,341,550	630,274	642,712	12,438	-	630,274
60-61-00-4210 Interest Earnings	14,043	2,000	1,470	(530)	-	2,000
60-61-00-4220 Reimbursable Income	-	99,191	99,191	(0)	-	99,191
60-61-00-4250 Misc. Revenue	-	2,000	1,865	(135)	-	2,000
<b>Total Wastewater Operating Revenues</b>	<b>\$ 1,947,310</b>	<b>\$ 2,280,246</b>	<b>\$ 2,265,972</b>	<b>\$ (14,274)</b>	<b>\$ -</b>	<b>\$ 2,280,246</b>
<b>Total Wastewater Revenues</b>	<b>\$ 1,947,310</b>	<b>\$ 2,280,246</b>	<b>\$ 2,265,972</b>	<b>\$ (14,274)</b>	<b>\$ -</b>	<b>\$ 2,280,246</b>
<b>Wastewater Operating Expenses</b>						
<b>Salaries &amp; Benefits</b>						

**Castle Pines North Metro. District  
2021 Statement of Revenues & Expenditures  
with  
2022 Proposed Budget**

**Modified Accrual Budgetary Basis**

		<b>Audited Actual 12/31/2020</b>	<b>Amended Budget 12/31/2021</b>	<b>Unaudited Actual 12/31/2021</b>	<b>Variance Through 12/31/2021</b>	<b>Adopted Budget 12/31/2022</b>	<b>Proposed Budget 12/31/2022</b>
60-61-00-5111	Salaries Salaried	\$ 126,090	\$ 104,302	\$ 88,813	\$ 15,489	\$ -	\$ 107,431
60-61-00-5113	Salaries Hourly	18,574	15,146	17,365	(2,219)	-	15,600
60-61-00-5114	Salaries OT	17,609	15,000	13,389	1,611	-	15,450
60-61-00-5121	PERA Employer Contribution	21,060	16,962	16,969	(7)	-	17,471
60-61-00-5122	Unemployment Insurance Taxes	425	403	349	54	-	415
60-61-00-5123	Workman Comp Insurance	2,830	3,112	991	2,121	-	3,205
60-61-00-5124	Employer Contr. Health Insurance	40,721	35,640	34,065	1,575	-	36,709
60-61-00-5125	Employer Contrib Medicare	2,318	1,949	1,733	216	-	2,007
60-61-00-5126	PERA Matchmaker Contribution	2,048	4,033	1,421	2,612	-	4,154
60-61-00-5127	Pension Adjustment - GASB 68	(37,033)	-	-	-	-	-
<b>Total Salaries &amp; Benefits</b>		<b>\$ 194,642</b>	<b>\$ 196,547</b>	<b>\$ 175,095</b>	<b>\$ 21,452</b>	<b>\$ -</b>	<b>\$ 202,443</b>
<b>Other</b>							
60-61-00-5145	Accounting and Payroll	\$ 51,862	\$ 49,207	\$ 56,006	\$ (6,799)	\$ -	\$ 53,144
60-61-00-5159	Credit Card Fees	37,690	40,000	52,862	(12,862)	-	41,200
60-61-00-5161	Professional Services	60,025	60,000	71,364	(11,364)	-	61,800
60-61-00-5164	Engineering Services	53,198	80,000	91,388	(11,388)	-	82,400
60-61-00-5165	Engineering Svcs Reimbursable	-	99,464	99,446	18	-	-
60-61-00-5166	Software Support	3,196	4,500	1,995	2,505	-	4,635
60-61-00-5167	PCWRA Sewer Fees	680,488	747,807	651,067	96,740	-	770,241
60-61-00-5169	Consulting Svcs - Communications	25,500	24,000	20,000	4,000	-	24,720
60-61-00-5172	Consulting Svcs - Public Relations	68	-	-	-	-	-
60-61-00-5173	PCWRA - Oxidation Ditch Payment	59,501	4,958	4,958	(0)	-	5,107
60-61-00-5174	Consulting Svcs - Misc. Contractors	-	-	-	-	-	-
60-61-00-5201	Telephone/Alarms	9,853	9,400	9,472	(72)	-	9,682
60-61-00-5209	Electricity for Wastewater Pumping	65,982	67,980	70,056	(2,076)	-	70,019
60-61-00-5210	Natural Gas for Lift Stations	3,513	4,502	3,966	536	-	4,637
60-61-00-5219	Professional Education & Conferences	1,260	1,200	610	590	-	1,236
60-61-00-5220	Property & Liability Insurance	17,857	18,750	-	18,750	-	19,313
60-61-00-5221	Postage & Freight	4,320	5,760	7,200	(1,440)	-	5,933
60-61-00-5222	Printing & Copying	3,017	5,760	3,725	2,035	-	5,933
60-61-00-5223	Operating Supplies	2,925	3,000	2,388	612	-	3,090
60-61-00-5236	Small Tools	8,838	3,000	2,949	51	-	3,090
60-61-00-5301	Vehicle R&M	5,382	6,000	3,917	2,083	-	6,180
60-61-00-5302	Vehicle Fuel Expense	2,676	4,000	3,321	679	-	4,120
60-61-00-5340	Lift Station - Repairs and Maintenance	37,747	20,000	19,067	933	-	20,600
60-61-00-5350	Collection - Well Cleaning	53,442	80,000	67,868	12,132	-	82,400
60-61-00-5360	Collection - Station Jetting	94,497	40,000	37,921	2,079	-	41,200
60-61-00-5370	Collection - Repair and Maintenance	183,220	300,000	248,342	51,658	-	309,000
60-61-00-5400	Collection - Emergency Response	205,237	100,000	179,543	(79,543)	-	103,000
60-61-00-5410	Collection - Chemical Treatment	72,807	40,000	37,800	2,200	-	41,200
<b>Total</b>		<b>\$ 1,744,100</b>	<b>\$ 1,819,288</b>	<b>\$ 1,747,234</b>	<b>\$ 72,054</b>	<b>\$ -</b>	<b>\$ 1,773,879</b>
<b>Total</b>		<b>\$ 1,938,741</b>	<b>\$ 2,015,835</b>	<b>\$ 1,922,328</b>	<b>\$ 93,507</b>	<b>\$ -</b>	<b>\$ 1,976,322</b>

**Wastewater Non-Operating Revenue**

<b>Other</b>							
60-61-00-4415	Wastewater Connect Fee	\$ 1,142,218	\$ 1,200,000	\$ 1,171,886	\$ (28,114)	\$ -	\$ 470,980
<b>Total</b>		<b>\$ 1,142,218</b>	<b>\$ 1,200,000</b>	<b>\$ 1,171,886</b>	<b>\$ (28,114)</b>	<b>\$ -</b>	<b>\$ 470,980</b>

**Wastewater Non-Operating Expense**

**Wastewater Non-Operating Expense**

60-61-00-6800	Depreciation Expense	\$ 158,953	\$ -	\$ -	\$ -	\$ -	\$ -
60-61-00-7510	Waste Water - Debt Service	119,750	348,036	347,747	289	-	345,798
60-61-00-7748	Waste Water - Lift Station #2	17,198	-	-	-	-	-
60-61-00-7750	Consolidation Study	66,952	162,500	98,332	64,168	-	75,000
60-61-00-775X	Waste Water - Lift Station #3	93,926	130,000	-	130,000	-	133,900
	Transfer to General Fund	-	171,771	-	171,771	-	-
	Inclusion fee/costs	-	-	-	-	34,000	-
	Loss on Disposal of Assets	-	-	-	-	13,220,606	-
<b>Total Wastewater Non-Operating Expense</b>		<b>\$ 456,778</b>	<b>\$ 812,307</b>	<b>\$ 446,079</b>	<b>\$ 366,228</b>	<b>\$ 13,254,606</b>	<b>\$ 554,698</b>

**Castle Pines North Metro. District  
2021 Statement of Revenues & Expenditures  
with  
2022 Proposed Budget**

**Modified Accrual Budgetary Basis**

	<b>Audited Actual 12/31/2020</b>	<b>Amended Budget 12/31/2021</b>	<b>Unaudited Actual 12/31/2021</b>	<b>Variance Through 12/31/2021</b>	<b>Adopted Budget 12/31/2022</b>	<b>Proposed Budget 12/31/2022</b>
<b>Total</b>	\$ 456,778	\$ 812,307	\$ 446,079	\$ 366,228	\$ 13,254,606	\$ 554,698
<b>Change in Fund Balance</b>	\$ 694,009	\$ 652,104	\$ 1,069,451	\$ 417,347	\$ (13,254,606)	\$ 220,206
<b>Beginning Fund Balance</b>	\$ 11,908,493	\$ 12,602,502	\$ 12,602,502		\$ 13,254,606	\$ 13,671,952
<b>Ending Fund Balance</b>	\$ 12,602,502	\$ 13,254,606	\$ 13,671,952		\$ -	\$ 13,892,158

**Storm Drainage Activity Enterprise**

**Storm Drainage Operating Revenues**

Storm Drainage Operating Revenues						
60-62-00-4417 Storm Drainage Revenue	\$ 243,527	\$ 252,187	\$ 253,599	\$ 1,412	\$ 259,753	\$ 252,187
60-62-00-4210 Interest Earnings	4,027	1,909	422	(1,487)	500	500
<b>Total Storm Drainage Operating Revenues</b>	<b>\$ 247,554</b>	<b>\$ 254,096</b>	<b>\$ 254,020</b>	<b>\$ (76)</b>	<b>\$ 260,253</b>	<b>\$ 252,687</b>
<b>Total Storm Drainage Operating Revenues</b>	<b>\$ 247,554</b>	<b>\$ 254,096</b>	<b>\$ 254,020</b>	<b>\$ (76)</b>	<b>\$ 260,253</b>	<b>\$ 252,687</b>

**Storm Drainage Operating Expenses**

**Salaries & Benefits**

60-62-00-5111 Salaries Salaried	\$ 20,322	\$ 12,759	\$ 12,709	\$ 50	\$ 7,725	\$ 13,142
60-62-00-5113 Salaries Hourly	4,128	3,366	3,859	(493)	2,889	3,467
60-62-00-5121 PERA Employer Contribution	2,179	2,290	2,272	18	1,562	2,359
60-62-00-5122 Unemployment Insurance Taxes	132	111	108	3	32	114
60-62-00-5123 Workman Comp Insurance	707	778	255	523	139	801
60-62-00-5124 Employer Contr. Health Insurance	2,814	4,298	2,194	2,104	2,833	4,427
60-62-00-5125 Employer Contrib Medicare	243	234	235	(1)	154	241
60-62-00-5126 PERA Matchmaker Contribution	482	484	490	(6)	318	499
60-62-00-5127 Pension Adjustment - GASB 68	4,481	-	-	-	-	-
<b>Total Salaries &amp; Benefits</b>	<b>\$ 35,487</b>	<b>\$ 24,320</b>	<b>\$ 22,120</b>	<b>\$ 2,200</b>	<b>\$ 15,653</b>	<b>\$ 25,050</b>

**Other**

60-62-00-5145 Accounting and Payroll	\$ 8,199	\$ 12,152	\$ 8,168	\$ 3,984	\$ 22,375	\$ 22,375
60-62-00-5164 Engineering Svcs	-	15,000	-	15,000	15,000	15,000
60-62-00-5166 Software Support	799	374	374	0	2,286	2,286
60-62-00-5169 Consulting Svcs - Communications	6,375	6,000	5,000	1,000	15,000	15,000
60-62-00-5172 Consulting Svcs - Public Relations	825	-	-	-	-	-
60-62-00-5174 Consulting Svcs - Misc. Contractors	-	-	-	-	-	-
60-62-00-5220 Property & Liability Insurance	4,464	-	-	-	-	-
60-62-00-5221 Postage & Freight	1,080	2,000	1,800	200	2,000	2,000
60-62-00-5222 Printing & Copying	754	2,000	931	1,069	2,000	2,000
60-62-00-5301 Vehicle R&M	-	-	-	-	1,250	1,250
60-62-00-5302 Vehicle Fuel Expense	1,338	1,400	1,427	(27)	1,400	1,400
60-62-00-5401 Storm Drainage Expense	7,000	10,000	-	10,000	25,000	25,000
<b>Total</b>	<b>\$ 30,834</b>	<b>\$ 48,926</b>	<b>\$ 17,701</b>	<b>\$ 31,225</b>	<b>\$ 86,311</b>	<b>\$ 86,311</b>

**Storm Drainage Non-Operating Expense**

60-62-00-6800 Depreciation	\$ 582	\$ -	\$ -	\$ -	\$ -	\$ -
60-62-00-7000 Capital Improvements - Coyote Ridge Ph. 1	-	-	-	-	400,000	400,000
<b>Total</b>	<b>\$ 582</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>

<b>Change in Fund Balance</b>	<b>\$ 180,652</b>	<b>\$ 180,850</b>	<b>\$ 214,200</b>	<b>\$ (33,501)</b>	<b>\$ (241,711)</b>	<b>\$ (258,673)</b>
<b>Beginning Fund Balance</b>	<b>\$ 730,838</b>	<b>\$ 911,490</b>	<b>\$ 911,490</b>		<b>\$ 1,092,340</b>	<b>\$ 1,125,690</b>
<b>Ending Fund Balance</b>	<b>\$ 911,490</b>	<b>\$ 1,092,340</b>	<b>\$ 1,125,690</b>		<b>\$ 850,629</b>	<b>\$ 867,016</b>