

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

Modified Accrual Budgetary Basis

		Audited Actual 12/31/2020	Amended Budget 12/31/2021	Unaudited Actual 12/31/2021	Variance Through 12/31/2021	Adopted Budget 12/31/2022	Proposed Budget 12/31/2022
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
Total Expenditures - Salaries & Benefits		\$ 348,328	\$ 312,573	\$ 300,152	\$ 12,421	\$ 411,582	\$ 321,950
Expenditures - Other							
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
Total Expenditures - Other		\$ 1,215,200	\$ 1,284,481	\$ 963,153	\$ 321,328	\$ 1,461,507	\$ 1,461,508
Expenditures - Capital							
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)	-	-
Total Expenditures - Capital		\$ 160,000	\$ 330,000	\$ 353,376	\$ (23,376)	\$ 155,000	\$ 155,000
Total Expenditures - Parks & Open Space		\$ 1,723,528	\$ 1,927,054	\$ 1,616,681	\$ 310,373	\$ 2,028,089	\$ 1,938,458
Other Revenues & Expenditures							
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)	-
Total Other Revenues & Expenditures		\$ (1,225,513)	\$ 8,021,883	\$ (1,232,250)	\$ (9,254,133)	\$ (1,720,224)	\$ (1,186,004)
Total Other Revenues & Expenditures		\$ (1,225,513)	\$ 8,021,883	\$ (1,232,250)	\$ (9,254,133)	\$ (1,720,224)	\$ (1,186,004)
Change in Fund Balance		\$ 654,728	\$ 9,452,945	\$ 580,664	\$ (9,575,435)	\$ (776,292)	\$ (165,587)
Beginning Fund Balance		\$ 5,360,817	\$ 6,015,545	\$ 6,015,545		\$ 15,468,491	\$ 6,596,210
Ending Fund Balance		\$ 6,015,545	\$ 15,468,491	\$ 6,596,210		\$ 14,692,199	\$ 6,430,623
Conservation Trust Fund							
Revenues							
Revenues							
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
Total Revenues		\$ 48,547	\$ 58,185	\$ 56,504	\$ (1,681)	\$ 46,200	\$ 46,200

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

Modified Accrual Budgetary Basis

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

2015 COP Special Revenue Fund

Revenues						
Revenues						
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)	-	-
Total Revenues	\$ 1,230,056	\$ 19,424,683	\$ 1,232,304	\$ (18,192,379)	\$ -	\$ 18,436,004
Total Revenues	\$ 1,230,056	\$ 19,424,683	\$ 1,232,304	\$ (18,192,379)	\$ -	\$ 18,436,004
Expenditures						
Expenditures						
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
Total Expenditures	\$ 1,230,056	\$ 20,043,107	\$ 1,232,304	\$ 18,810,803	\$ -	\$ 19,054,428
Total Expenditures	\$ 1,230,056	\$ 20,043,107	\$ 1,232,304	\$ 18,810,803	\$ -	\$ 19,054,428
Change in Fund Balance	\$ -	\$ (618,424)	\$ -	\$ (37,003,181)	\$ -	\$ (618,424)
Beginning Fund Balance	\$ 618,424	\$ 618,424	\$ 618,424		\$ -	\$ 618,424
Ending Fund Balance	\$ 618,424	\$ -	\$ 618,424		\$ -	\$ -

Water Enterprise Fund

Water Operating Revenues						
Water Operating Revenues						
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)
Total	\$ 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

	Audited Actual 12/31/2020	Amended Budget 12/31/2021	Unaudited Actual 12/31/2021	Variance Through 12/31/2021	Adopted Budget 12/31/2022	Proposed Budget 12/31/2022
Total Water Operating Revenues	\$ 4,346,209	\$ 4,204,018	\$ 4,039,539	\$ (164,479)	\$ -	\$ 4,204,018
Water Operating Expenses						
Salaries & Benefits						
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)	-	-	-	-	-
Expenditures -Salaries & Benefits	\$ 187,305	\$ 208,619	\$ 185,687	\$ 22,932	\$ -	\$ 214,878
Other						
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
Total	\$ 2,896,669	\$ 4,148,763	\$ 5,647,075	\$ (1,498,312)	\$ -	\$ 3,735,551

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2021 Statement of Revenues & Expenditures
with
2022 Proposed Budget**

Modified Accrual Budgetary Basis

	Audited Actual 12/31/2020	Amended Budget 12/31/2021	Unaudited Actual 12/31/2021	Variance Through 12/31/2021	Adopted Budget 12/31/2022	Proposed Budget 12/31/2022
Total	\$ 3,083,974	\$ 4,357,382	\$ 5,832,763	\$ (1,475,381)	\$ -	\$ 3,950,429
Water Non-Operating Revenues						
Water Non-Operating Revenues						
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)	-	-
Total Water Non-Operating Revenues	\$ 9,314,751	\$ 10,620,978	\$ 9,451,804	\$ (1,169,174)	\$ -	\$ 3,216,989
Total	\$ 9,314,751	\$ 10,620,978	\$ 9,451,804	\$ (1,169,174)	\$ -	\$ 3,216,989
Water Non-Operating Expense						
Water Non-Operating Expense						
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	-
Total Water Non-Operating Expense	\$ 1,296,075	\$ 9,953,019	\$ 7,917,803	\$ (6,979,579)	\$ 82,254,906	\$ 632,946
Total	\$ 1,296,075	\$ 9,953,019	\$ 7,917,803	\$ (6,979,579)	\$ 82,254,906	\$ 632,946
Change in Fund Balance	\$ 9,280,911	\$ 514,595	\$ (259,223)	\$ (9,788,613)	\$ (82,254,906)	\$ 2,837,632
Beginning Fund Balance	\$ 72,637,466	\$ 81,918,377	\$ 81,918,377		\$ 82,254,906	\$ 81,659,154
Ending Fund Balance	\$ 81,918,377	\$ 82,432,972	\$ 81,659,154		\$ -	\$ 84,496,786
Wastewater Enterprise Fund						
Wastewater Operating Revenues						
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
Total Wastewater Operating Revenues	\$ 1,947,310	\$ 2,280,246	\$ 2,265,972	\$ (14,274)	\$ -	\$ 2,280,246
Total Wastewater Revenues	\$ 1,947,310	\$ 2,280,246	\$ 2,265,972	\$ (14,274)	\$ -	\$ 2,280,246
Wastewater Operating Expenses						
Salaries & Benefits						

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

Modified Accrual Budgetary Basis

		Audited	Amended	Unaudited	Variance	Adopted	Proposed
		Actual	Budget	Actual	Through	Budget	Budget
		12/31/2020	12/31/2021	12/31/2021	12/31/2021	12/31/2022	12/31/2022
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)	-	-	-	-	-
Total Salaries & Benefits		\$ 194,642	\$ 196,547	\$ 175,095	\$ 21,452	\$ -	\$ 202,443

Other

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
Total		\$ 1,744,100	\$ 1,819,288	\$ 1,747,234	\$ 72,054	\$ -	\$ 1,773,879

Total	\$ 1,938,741	\$ 2,015,835	\$ 1,922,328	\$ 93,507	\$ -	\$ 1,976,322
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Wastewater Non-Operating Revenue

Other

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

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	-
Total Wastewater Non-Operating Expense		\$ 456,778	\$ 812,307	\$ 446,079	\$ 366,228	\$ 13,254,606	\$ 554,698

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

Modified Accrual Budgetary Basis

	Audited Actual 12/31/2020	Amended Budget 12/31/2021	Unaudited Actual 12/31/2021	Variance Through 12/31/2021	Adopted Budget 12/31/2022	Proposed Budget 12/31/2022
Total	\$ 456,778	\$ 812,307	\$ 446,079	\$ 366,228	\$ 13,254,606	\$ 554,698
Change in Fund Balance	\$ 694,009	\$ 652,104	\$ 1,069,451	\$ 417,347	\$ (13,254,606)	\$ 220,206
Beginning Fund Balance	\$ 11,908,493	\$ 12,602,502	\$ 12,602,502		\$ 13,254,606	\$ 13,671,952
Ending Fund Balance	\$ 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
Total Storm Drainage Operating Revenues	\$ 247,554	\$ 254,096	\$ 254,020	\$ (76)	\$ 260,253	\$ 252,687
Total Storm Drainage Operating Revenues	\$ 247,554	\$ 254,096	\$ 254,020	\$ (76)	\$ 260,253	\$ 252,687

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	-	-	-	-	-
Total Salaries & Benefits	\$ 35,487	\$ 24,320	\$ 22,120	\$ 2,200	\$ 15,653	\$ 25,050

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
Total	\$ 30,834	\$ 48,926	\$ 17,701	\$ 31,225	\$ 86,311	\$ 86,311

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
Total	\$ 582	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000

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