

# COPPER MOUNTAIN CONSOLIDATED METROPOLITAN DISTRICT

January 30, 2017

Division of Local Government  
1313 Sherman Street, Room 521  
Denver, CO 80203  
Filed Electronically: [dlg-filing@state.co.us](mailto:dlg-filing@state.co.us)

RE: Copper Mountain Consolidated Metropolitan District 2017 Budget; LGID # 59039

Attached is the 2017 Budget for the Copper Mountain Consolidated Metropolitan District in Summit County, Colorado, submitted pursuant to Section 29-1-116, C.R.S. This Budget was adopted on November 18, 2016. If there are any questions on the budget, please contact Mr. Eric Weaver, telephone number (970) 926-6060.

The mill levy certified to the County Commissioners of Summit County is 32.865 mills for all general operating purposes, subject to statutory and/or TABOR limitations; 0.000 mills for Contractual Obligations: 7.775 mills for G.O. bonds; 0.004 mills for refund/abatement; and 0.000 mills for Temporary Tax Credit/Mill Levy Reduction. Based on an assessed valuation of \$71,487,270, the total property tax revenue is \$2,905,528.60. A copy of the certification of mill levies sent to the County Commissioners for Summit County is enclosed.

I hereby certify that the enclosed is a true and accurate copy of the budget and certification of tax levies to the Board of County Commissioners of Summit County, Colorado.

Sincerely,



Eric Weaver  
District Accountant

Enclosure(s)

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*Financial Oversight Provided By Marchetti & Weaver, LLC*

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# **COPPER MOUNTAIN CONSOLIDATED METROPOLITAN DISTRICT**

## **2017 BUDGET MESSAGE**

Copper Mountain Consolidated Metropolitan District is a quasi-municipal corporation organized and operated pursuant to provisions set forth in the Colorado Special District Act. The District was established to provide potable water, sanitary sewer, road maintenance, recreation, television/high speed internet, fire protection and other services to the Copper Mountain area.

The following budget is prepared on the modified accrual basis of accounting, which is consistent with the basis of accounting used in presenting the District's financial statements.

## **2017 BUDGET STRATEGY**

The District's basic obligations are to provide potable water, sanitary sewer, road maintenance, recreation, television/high speed internet, fire protection and other services to the constituents of Copper Mountain and surrounding areas. The District's strategy in preparing the 2017 budget is to levy an operating mill levy to pay for the costs of providing fire protection, administrative, roads, and recreation and to levy fees to provide water/sewer and tv/internet services for the District's constituents. The District also levies a debt service mill levy to cover the costs of the Bonds issued to finance the fire station building. The District intends to issue Revenues Bonds during the year to refinance the existing Revenues Bonds and to provide additional funds for potable water capital improvements.

**RESOLUTIONS OF COPPER MOUNTAIN CONSOLIDATED METROPOLITAN  
DISTRICT**

**RESOLUTION 2016-11 TO ADOPT 2017 BUDGET**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE COPPER MOUNTAIN CONSOLIDATED METROPOLITAN DISTRICT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2017 AND ENDING ON THE LAST DAY OF DECEMBER 2017.

WHEREAS, the Board of Directors of the Copper Mountain Consolidated Metropolitan District has appointed a budget committee to prepare and submit a proposed 2017 budget at the proper time; and

WHEREAS, such committee has submitted a proposed budget to this governing body at the proper time, for its consideration, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, and a public hearing was held on October 28, 2016 which was continued to November 18, 2016 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of directors of the Copper Mountain Consolidated Metropolitan District, Summit County, Colorado:

- Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Copper Mountain Consolidated Metropolitan District for the year stated above.
- Section 2. That the budget hereby approved and adopted shall be certified by any officer, the District Manager, or Accountant of the District and made a part of the public records of the District.

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**RESOLUTIONS OF COPPER MOUNTAIN CONSOLIDATED METROPOLITAN  
DISTRICT (CONTINUED)**

**RESOLUTION 2016-12 TO SET MILL LEVIES**

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2016, TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE COPPER MOUNTAIN CONSOLIDATED METROPOLITAN DISTRICT, SUMMIT COUNTY, COLORADO, FOR THE 2017 BUDGET YEAR.

WHEREAS, the Board of Directors of the Copper Mountain Consolidated Metropolitan District, has adopted the annual budget in accordance with the Local Government Budget Law, on November 18, 2016 and;

WHEREAS, the amount of money necessary to balance the budget for general operating expenses and capital expenditure purposes from property tax revenue is \$2,349,429.13, and;

WHEREAS, the Copper Mountain Consolidated Metropolitan District finds that it is required to temporarily lower the general operating mill levy to render a refund for \$0.00, and;

WHEREAS, the amount of money necessary to collect refund/abatement revenues for prior year abatements is \$285.95; and

WHEREAS, the amount of money necessary to balance the budget for voter approved bonds and interest is \$555,813.52, and;

WHEREAS, the 2016 valuation for assessment for the Copper Mountain Consolidated Metropolitan District, as certified by the County Assessor is \$71,487,270.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the COPPER MOUNTAIN CONSOLIDATED METROPOLITAN DISTRICT, SUMMIT COUNTY, COLORADO:

- Section 1. That for the purposes of meeting all general operating expenses of the Copper Mountain Consolidated Metropolitan District during the 2017 budget year, there is hereby levied a tax of 32.865 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2016.
- Section 2. That for the purposes of rendering a refund to its constituents during budget year 2017 there is hereby levied a temporary tax credit/mill levy reduction of 0.00 mills.

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**RESOLUTIONS OF COPPER MOUNTAIN CONSOLIDATED METROPOLITAN  
DISTRICT (CONTINUED)**

**RESOLUTION 2016-12 TO SET MILL LEVIES (CONTINUED)**

- Section 3. That for the purposes of offsetting prior year refunds and abatements of the Copper Mountain Consolidated Metropolitan District as identified by the Summit County Assessor on the Certification of Assessed values for the year 2016, there is hereby levied a tax of 0.004 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2016.
- Section 4. That for the purpose of meeting all payments for bonds and interest of the Copper Mountain Consolidated Metropolitan District during the 2017 budget year, there is hereby levied a tax of 7.775 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2016.
- Section 5. That any officer, the District Manager, or Accountant is hereby authorized and directed to either immediately certify to the County Commissioners of Summit County, Colorado, the mill levies for the Copper Mountain Consolidated Metropolitan District as hereinabove determined and set, or be authorized and directed to certify to the County Commissioners of Summit County, Colorado, the mill levies for the Copper Mountain Consolidated Metropolitan District as hereinabove determined and set based upon the final (December) certification of valuation from the county assessor.

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**RESOLUTIONS OF COPPER MOUNTAIN CONSOLIDATED METROPOLITAN  
DISTRICT (CONTINUED)**

**RESOLUTION 2016-13 TO APPROPRIATE SUMS OF MONEY**  
(PURSUANT TO SECTION 29-1-108, C.R.S.)

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE COPPER MOUNTAIN CONSOLIDATED METROPOLITAN DISTRICT, SUMMIT COUNTY, COLORADO, FOR THE 2017 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on November 18, 2016, and;

WHEREAS, the Board of Directors has made provision therein for revenues in an amount equal or greater to the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the District, and;

WHEREAS, the Board desires to amend the Job Classification and Compensation Schedule in order to incorporate the 2017 compensation ranges;

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**RESOLUTIONS OF COPPER MOUNTAIN CONSOLIDATED METROPOLITAN DISTRICT (CONTINUED)**

**RESOLUTION 2016-13 TO APPROPRIATE SUMS OF MONEY (CONTINUED)**

(PURSUANT TO SECTION 29-1-108, C.R.S.)

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE COPPER MOUNTAIN CONSOLIDATED METROPOLITAN DISTRICT, SUMMIT COUNTY, COLORADO:

Section 1. That the 2017 Job Classification and Compensation Schedule, attached hereto, is adopted and incorporated into the District's Job Classification and Compensation Plan as Appendix A in said plan document.

Section 2. That the following sums are hereby appropriated from the revenues of each fund, to each fund, for the purposes stated:

GENERAL FUND:

Current Operating Expenditures	\$ 2,269,216
Fund transfers	<u>460,000</u>
TOTAL GENERAL FUND:	\$ 2,729,216

DEBT SERVICE FUND:

Debt Service Expenditures	<u>\$ 584,606</u>
TOTAL DEBT SERVICE FUND:	\$ 584,606

CONSERVATION TRUST FUND:

Current Operating Expenditures	<u>\$ 6,361</u>
TOTAL CONSERVATION TRUST FUND:	\$ 6,361

TELEVISION/INTERNET ENTERPRISE FUND:

Current Operating Expenditures	\$ 132,911
Capital Expenditures	10,000
Debt Service Expenditures	35,406
Fund transfers	<u>31,000</u>
TOTAL TELEVISION/INTERNET FUND:	\$ 209,317

WATER/SEWER ENTERPRISE FUND:

Current Operating Expenditures	\$ 1,275,566
Capital Expenditures	3,868,560
Debt Service Expenditures	<u>4,234,724</u>
TOTAL WATER/SEWER FUND:	\$ 9,378,850

CAPITAL PROJECTS FUND:

Capital Expenditures	\$ 1,163,786
Debt Service Expenditures	<u>127,652</u>
TOTAL CAPITAL PROJECTS FUND:	\$ 1,291,438

**RESOLUTIONS OF COPPER MOUNTAIN CONSOLIDATED METROPOLITAN  
DISTRICT (CONTINUED)**

**TO ADOPT 2017 BUDGET, SET MILL LEVIES AND  
APPROPRIATE SUMS OF MONEY  
(CONTINUED)**

The above resolutions to adopt the 2017 budget, set the mill levies and to appropriate sums of money were adopted this 18th day of November, 2016.

Attest: \_\_\_\_\_

Title: \_\_\_\_\_



Copper Mountain Consolidated Metropolitan District  
Statement of Revenues, Expenditures, & Changes In Fund Balance  
For the Period Indicated  
Modified Accrual Basis

Print Date: 1/29/2017

**COMBINED FUNDS (Excluding Pension)**

**REVENUES**

	2015 Audited Actual	2016 Amended Budget	Variance Positive (Negative)	2016 Forecast	YTD Thru 10/31/16 Actual	YTD Thru 10/31/16 Budget	Variance Positive (Negative)	2017 Adopted Budget	Budget Comments
Property Taxes	1,996,174	2,096,058	(221)	2,095,837	2,086,443	2,096,058	(9,615)	2,905,529	Additional 11.4 mill levy included for '17
Specific Ownership Taxes	106,780	100,611	4,192	104,803	82,894	75,458	7,436	145,277	Estimated 5% of property taxes
Interest	38,675	36,399	2,634	39,032	32,055	30,047	2,008	26,279	Estimated 0.8% earnings
Fire Revenues	185,875	263,920	22,988	286,908	128,291	111,857	16,434	158,420	No deployments but add'l SCAS in '17
Rental & Other General Fund Income	61,283	182,797	(25,644)	157,153	150,146	173,531	(23,385)	60,468	Tower lease, other, but not insurance \$ in 17
Lottery Proceeds	1,867	2,060	140	2,200	1,677	1,545	132	2,200	Based on 2016 forecast
Television	209,430	290,784	(1,094)	289,690	259,085	268,760	(9,675)	297,806	Assuming fee increase
Water & Sewer	2,451,614	2,534,192	86,914	2,621,105	2,020,924	1,941,010	79,914	2,725,442	Based on new rates
Sale of Assets	-	1,000	(1,000)	-	-	-	-	4,000	Sell current prevention truck
Bond & Lease Proceeds	165,000	1,485,000	(204,680)	1,280,320	437,109	437,109	0	7,240,000	Water/Sewer Bonds Issued in March

**TOTAL REVENUES 5,216,698 6,992,820 (115,772) 6,877,048 5,198,624 5,135,374 63,249 13,565,420**

**EXPENDITURES**

**PERSONNEL**

Fire	1,385,639	1,493,490	2,169	1,491,321	1,285,031	1,284,794	(237)	1,614,770	2 Add'l positions for ambulance
Administrative	113,312	93,484	6,741	86,743	73,941	80,151	6,210	94,424	No overlap of managers
Water & Sewer	602,714	623,669	39,342	584,326	491,391	538,614	47,223	676,195	Back to fully staffed
Cable TV	111,520	105,807	(4,189)	109,996	93,923	91,303	(2,620)	111,580	Includes Admin Allocation

**TOTAL PERSONNEL 2,213,185 2,316,449 44,063 2,272,387 1,944,286 1,994,862 50,577 2,496,969**

**OPERATIONS**

Treasurers Fees	99,970	104,804	11	104,793	104,442	104,804	362	145,277	5% of property taxes
Fire	285,812	277,982	1,460	276,522	226,449	244,278	17,829	311,242	Based on normal year
Administrative	48,091	82,176	(2,410)	84,586	72,663	70,590	(2,073)	55,776	No election & no manager fill in my M&W
Road, Parks, & Recreation	57,906	62,315	2,000	60,315	46,942	52,702	5,759	64,479	Largely based on of 2016 forecast
Employee Housing	16,826	15,436	-	15,436	11,935	11,944	9	17,400	2 Units
Cable TV	19,862	19,657	(1,019)	20,677	18,166	16,675	(1,491)	21,331	Largely based on of 2016 forecast
Water & Sewer	491,158	612,455	39,353	573,102	436,048	503,918	67,869	599,370	Largely based on of 2016 forecast

**TOTAL OPERATIONS 1,019,623 1,174,825 39,395 1,135,431 916,645 1,004,910 88,265 1,214,876**

**CAPITAL**

Admin & Housing	303	-	(1,000)	1,000	129	-	(129)	12,000	Rental Unit Upkeep & Admin Computers, etc
Fire	19,466	1,540,700	963,990	576,710	462,395	446,809	(15,586)	1,063,748	Wildland Truck
Fire Station Facility	4,243	-	-	-	-	-	-	88,038	Begin addressing deferred maintenance
Cable TV	384,487	217,817	15,000	202,817	131,360	130,000	(1,360)	10,000	Only contingency
Water & Sewer	241,236	1,245,390	111,873	1,133,517	676,927	1,217,315	540,388	3,868,530	Well & Other Projects

**TOTAL CAPITAL 649,736 3,003,907 1,089,862 1,914,045 1,270,810 1,794,124 523,314 5,042,316**

**DEBT SERVICE**

Principal	695,000	756,879	-	756,879	756,879	756,879	-	845,448	Bonds, W/S loans, & 3 Leases
Interest & Processing Fees	406,150	383,521	1,097	382,424	382,349	383,521	1,172	429,150	Bonds, W/S loans, & 3 Leases
Refunding of 04/05 Sewer Bonds	-	-	(10,000)	10,000	9,431	-	(9,431)	3,680,000	Refinance remaining balances
Reg 31 Loan Payments	-	-	-	-	-	-	-	-	

**TOTAL DEBT SERVICE 1,101,150 1,140,400 (8,903) 1,149,302 1,148,659 1,140,400 (8,259) 4,954,597**

**TOTAL EXPENDITURES 4,983,694 7,635,581 1,164,417 6,471,164 5,280,400 5,934,296 653,896 13,708,759**

**CHANGE IN FUND BALANCE 233,004 (642,761) 1,048,645 405,884 (81,776) (798,921) 717,145 (143,339)**

**BEGINNING FUND BALANCE 4,199,161 4,432,295 (129) 4,432,166 4,432,166 4,432,295 (129) 4,838,049**

**ENDING FUND BALANCE 4,432,166 3,789,534 1,048,516 4,838,049 4,350,390 3,633,374 717,016 4,694,711**

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**ENDING FUND BALANCE BY FUND:**

General Fund	669,897	521,489	11,620	533,109	780,943	759,899	21,044	550,261	Goal is to increase slightly each yr
Debt Service Funds	32,674	31,363	2,227	33,590	25,196	24,548	648	33,489	Breakeven
Conservation Trust Fund	1,761	3,972	89	4,061	3,508	3,453	55	-	Used to subsidize General Fund costs
Cable Television Fund	41,412	14,384	8,697	23,081	112,518	127,663	(15,145)	111,569	Ops & Capital
Water and Sewer Fund	530,479	2,722,889	267,573	2,990,462	3,077,504	2,351,374	726,130	3,577,084	Ops & Capital
Capital Projects Fund	3,155,944	495,436	758,310	1,253,746	350,721	366,436	(15,715)	422,308	Fire Only in 2016 Forward

**TOTAL ENDING FUND BALANCES 4,432,166 3,789,534 1,048,516 4,838,049 4,350,390 3,633,374 717,016 4,694,711**

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Copper Mountain Consolidated Metropolitan District  
Statement of Revenues, Expenditures, & Changes In Fund Balance  
For the Period Indicated  
Modified Accrual Basis

Print Date: 1/29/2017

	2015 Audited Actual	2016 Amended Budget	Variance Positive (Negative)	2016 Forecast	YTD Thru 10/31/16 Actual	YTD Thru 10/31/16 Budget	Variance Positive (Negative)	2017 Adopted Budget	Budget Comments
<b>GENERAL FUND</b>									
<b>Assessed Valuation</b>	<b>65,196,390</b>	<b>71,940,480</b>		<b>71,940,480</b>				<b>71,487,270</b>	Per Final Cert
Mill Levies:									
Underlying Levy	2,614	2,614		2,614				2,614	Max Allowed
2003 Levy	7,512	6,808		6,808				6,851	To Generate \$489,778
2006 Levy	12,000	12,000		12,000				12,000	Max Allowed
2016 Levy	-	-		-				11,400	New Levy approved in May 2016
Abatements Levy	-	0,002		0,002				0,004	To recoup 2016 Abatements
<b>Total Mill Levy</b>	<b>22,126</b>	<b>21,424</b>		<b>21,424</b>				<b>32,869</b>	
<b>Property Taxes Levied</b>	<b>1,442,535</b>	<b>1,541,253</b>		<b>1,541,253</b>				<b>2,349,715</b>	
Less Provision For Uncollectible	-	-		(221)				-	Abatement Contingency
<b>Net Property Tax Collections</b>	<b>1,442,535</b>	<b>1,541,253</b>		<b>1,541,032</b>				<b>2,349,715</b>	
<b>REVENUES</b>									
<b>GENERAL REVENUES</b>									
30-40-0-110 Property Taxes	1,442,256	1,541,253	(221)	1,541,032	1,534,071	1,541,253	(7,182)	2,349,715	Per Above
30-40-0-120 Specific Ownership Taxes	77,123	73,980	3,083	77,063	60,947	55,485	5,462	117,486	5.0% of property taxes
30-40-0-190 Penalty & Interest on Delinquent Taxes	2,332	2,575	-	2,575	1,747	2,575	(828)	2,575	Based on 2016 Forecast
30-40-0-610 Interest Earnings on Deposits	35,428	33,014	2,443	35,457	29,596	26,824	2,772	22,704	0.8% of Fund Balance
30-40-0-562 Recreation Assessment Fees	6,000	19,200	(19,200)	-	-	19,200	(19,200)	1,200	Assume 1 Homes, 2018 Sunset
30-40-0-630 Condo Rental Income	18,000	18,660	(6,660)	12,000	9,800	15,550	(5,750)	18,000	Assume both rented
30-40-0-631 Summit County Ambulance Rent	7,911	8,137	-	8,137	5,959	6,781	(822)	8,381	Based on 2016 Forecast
30-40-0-632 SB 212 Lease w/ Option to Purchase	-	-	-	-	-	-	-	-	Sold in 2015
30-40-0-640 Cell Tower Lease	26,000	28,800	216	29,016	26,472	24,000	2,472	29,886	Increases 3% each October 1st
30-40-0-801 SB 212 Damage Deposit	-	-	-	-	-	-	-	-	Sold in 2015
30-40-0-800 Miscellaneous Revenues	3,372	108,000	-	108,000	107,915	108,000	(85)	3,000	2016 Includes Insurance Reimb
30-40-0-431 Sale of Fixed Assets	-	1,000	(1,000)	-	-	-	-	4,000	Sell old fire prevention truck
<b>TOTAL GENERAL REVENUES</b>	<b>1,618,422</b>	<b>1,834,619</b>	<b>(21,339)</b>	<b>1,813,280</b>	<b>1,776,508</b>	<b>1,799,668</b>	<b>(23,160)</b>	<b>2,556,948</b>	
<b>FIRE REVENUES</b>									
30-40-0-312 FD Volunteer Fire Assistance Grant	-	-	-	-	-	-	-	-	
30-40-0-313 Wildland Fire Reimbursements	106,594	135,000	3,338	138,338	-	-	-	-	Not known if needed so budget \$0
30-40-0-422 FD Response Fees	2,250	2,500	1,500	4,000	3,920	1,875	2,045	3,500	Based on 2016 Forecast
30-40-0-424 FD Plan Review Fees	8,672	5,000	6,750	11,750	11,659	4,167	7,492	11,000	Based on 2016 Forecast
30-40-0-425 Emergency Services Fee	63,277	62,420	-	62,420	47,520	46,815	705	62,420	3,121 CEU's @ \$5.00 Per Qtr
30-40-0-426 SCAS Revenue Sharing	1,372	57,500	9,500	67,000	61,839	57,500	4,339	80,000	Renegotiation of agreement
30-40-0-650 Pancake Breakfast & Misc Rev	3,710	1,500	1,900	3,400	3,353	1,500	1,853	1,500	Pancake breakfast, net after COGS
30-40-0-803 FPPA Pension Tax Settlement	-	-	-	-	-	-	-	-	
30-40-0-410 Cash Over/Short	-	-	-	-	-	-	-	-	
<b>TOTAL FIRE REVENUES</b>	<b>185,875</b>	<b>263,920</b>	<b>22,988</b>	<b>286,908</b>	<b>128,291</b>	<b>111,857</b>	<b>16,434</b>	<b>158,420</b>	
<b>TOTAL REVENUES</b>	<b>1,804,297</b>	<b>2,098,539</b>	<b>1,649</b>	<b>2,100,188</b>	<b>1,904,798</b>	<b>1,911,524</b>	<b>(6,726)</b>	<b>2,715,368</b>	

Copper Mountain Consolidated Metropolitan District  
Statement of Revenues, Expenditures, & Changes In Fund Balance  
For the Period Indicated  
Modified Accrual Basis

Print Date: 1/29/2017

	2015 Audited Actual	2016 Amended Budget	Variance Positive (Negative)	2016 Forecast	YTD Thru 10/31/16 Actual	YTD Thru 10/31/16 Budget	Variance Positive (Negative)	2017 Adopted Budget	Budget Comments	
<b>GENERAL FUND (CONTINUED)</b>										
<b>EXPENDITURES</b>										
<b>FIRE PERSONNEL</b>										
30-50-1-110	Salaries	875,765	940,813	-	940,813	796,108	796,073	(36)	1,078,199	Add two new firefighters
30-50-1-120	Part-Time		15,000	-	15,000	11,792	12,692	900	15,000	Breakout of part-time staffing costs
30-50-1-130	Overtime	120,894	80,000	-	80,000	69,067	67,692	(1,375)	65,000	Reduce with additional staff to cover time off
30-50-1-131	Wildland Overtime		55,000	1,685	53,315	53,315	55,000	1,685	-	No revenues= no expense
30-50-1-210	Health Insurance	221,808	222,393	1,317	221,076	202,678	203,860	1,182	260,693	Rates stay same bu 2 new EE's
30-50-1-211	Long Term Disability Insurance	3,543	4,356	-	4,356	3,296	3,630	334	4,993	Rates stay same bu 2 new EE's
30-50-1-212	Flex Spending Account Charges	522	529	-	529	571	441	(130)	606	Calculated based on payroll
30-50-1-220	FICA & Medicare @ 6.2% & 1.45%	19,199	20,105	(833)	20,938	17,637	16,238	(1,399)	22,490	Calculated based on payroll
30-50-1-230	Retirement @ 4.2%	36,874	43,951	281	43,670	34,159	35,499	1,339	43,182	Calculated based on payroll
30-50-1-231	FPPA @ 8.00% + 1.3%	73,689	80,847	-	80,847	68,199	65,300	(2,900)	85,405	Calculated based on payroll
30-50-1-232	D&D @1.3% (Included above)			-				-		
30-50-1-250	Unemployment	-	-	-	-	-	-	-	-	Self-Insured
30-50-1-260	Workers' Compensation Insurance	26,569	28,369	159	28,210	28,210	28,369	160	35,442	Assume 15% Increase + 2 Add'l EE's
30-50-1-270	Volunteer Benefit Package	3,313		-				-	-	Converted to part-time
30-50-1-290	FPPA Expense Reimbursement	-	-	-	-	-	-	-	-	
30-50-1-337	Employee Appreciation	3,463	2,127	-	2,127	-	-	-	3,260	
30-50-1-811	Pension Fund Contribution	-	-	(440)	440	-	-	-	500	Per Pension Fund
<b>TOTAL FIRE PERSONNEL</b>										
	<b>1,385,639</b>	<b>1,493,490</b>	<b>2,169</b>	<b>1,491,321</b>	<b>1,285,031</b>	<b>1,284,794</b>	<b>(237)</b>	<b>1,614,770</b>		
<b>FIRE OPERATING</b>										
<b>Administrative Operating</b>										
30-50-1-341	Organizational Dues & Subscriptions	3,663	5,000	1,000	4,000	3,837	4,583	746	4,150	
30-50-1-520	Property/Casualty Insurance	21,360	22,001	(1,123)	23,124	23,124	22,001	(1,123)	33,637	10% Inc +2 new trucks
30-50-1-540	Advertising	805	200	(227)	427	427	167	(260)	200	
30-50-1-617	Postage	215	200	-	200	139	167	27	200	
30-50-1-690	Miscellaneous Expense	(16)	-	-	-	-	-	-	-	
30-50-1-802	Volunteer Organization	7,758	6,500	-	6,500	337	6,500	6,163	6,500	
<b>Equipment &amp; Supplies</b>										
30-50-1-322	Homeland Security Grant	-	-	-	-	-	-	-	-	
30-50-1-432	Equipment Maintenance Services	1,231	4,500	2,000	2,500	1,644	3,750	2,107	2,500	
30-50-1-610	Operating Supplies	7,476	7,500	-	7,500	6,041	6,250	209	8,010	Includes \$285 for document destruction
30-50-1-611	Uniform Allowance	10,619	7,500	1,500	6,000	3,492	5,000	1,508	8,350	we are getting 2 new empl, and more PT
30-50-1-612	Medical Supplies	1,512	2,000	-	2,000	927	1,667	740	2,500	
30-50-1-651	Computer Maintenance Supplies	604	2,000	1,250	750	437	1,667	1,230	750	
30-50-1-653	Equipment Maint & Supplies- Other	13,616	4,000	-	4,000	2,617	3,333	716	4,000	
<b>Communications &amp; Reporting</b>										
30-50-1-534	High Plains Data System	9,467	5,667	-	5,667	5,667	5,667	0	6,000	
30-50-1-535	Summit County Communications	11,490	12,065	-	12,065	12,018	9,049	(2,969)	14,000	
30-50-1-536	Notify All Communication Services	113	200	-	200	338	150	(188)	1,200	1200 for NEW CODE RED notifications.*****
<b>Training &amp; Development</b>										
30-50-1-313	SFA Administration	21,763	22,200	-	22,200	22,855	22,200	(655)	22,866	Acual quoted amount
30-50-1-321	State Exams and Certifications		3,000	(1,000)	4,000	3,503	2,250	(1,253)	4,446	
30-50-1-323	EMS		1,200	-	1,200	1,082	900	(182)	1,200	
30-50-1-324	Wildland		1,000	-	1,000	-	750	750	500	
30-50-1-325	Extrication		1,000	-	1,000	-	750	750	1,200	
30-50-1-326	Officer Development		1,500	-	1,500	722	1,125	403	3,000	
	Tech Rescue /Confined Space		-	-	-	-	-	-	1,000	
30-50-1-327	Conferences		2,000	-	2,000	1,823	2,000	177	5,000	Ryan going to Nat'l command & staff; other confer
30-50-1-328	College Tuition		1,000	(2,000)	3,000	2,175	1,000	(1,175)	3,350	
	Swift Water/Ice Rescue		-	-	-	-	-	-	1,000	
	Bluecard		-	-	-	-	-	-	2,700	Bluecard Only
	Fire Inspector Training		-	-	-	-	-	-	5,000	speciality training for 5 members; at CMFD.
30-50-1-329	Accreditation Training/Planning		4,500	2,485	2,015	2,015	3,375	1,360	2,000	(Todd-is going to Anaheim, CA-all expenses)
30-50-1-320	Training & Development- Other	20,614	-	(110)	110	100	-	(100)	5,100	Includes 1 time Quint Training

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	2015 Audited Actual	2016 Amended Budget	Variance Positive (Negative)	2016 Forecast	YTD Thru 10/31/16 Actual	YTD Thru 10/31/16 Budget	Variance Positive (Negative)	2017 Adopted Budget	Budget Comments
<b>FIRE OPERATING (Continued)</b>									
<b>Firefighter Wellness</b>									
30-50-1-343		2,000	-	2,000	345	1,667	1,322	3,500	More part-time, fulltime, and volunteers.
30-50-1-344		1,000	-	1,000	-	833	833	1,000	
30-50-1-345		1,800	1,300	500	129	1,500	1,371	500	
30-50-1-342	4,336	1,000	-	1,000	-	833	833	1,000	More parttime, fulltime, and volunteers.
<b>Vehicle Operations &amp; Maintenance</b>									
30-50-1-434		37,537	-	37,537	37,537	37,537	-	38,663	Per Gary
30-50-1-436		5,000	(12,000)	17,000	14,379	4,167	(10,212)	10,000	
30-50-1-433	46,658	500	-	500	16	417	401	500	
30-50-1-626	9,163	10,000	-	10,000	7,655	8,333	679	11,000	
<b>Travel &amp; Meals</b>									
30-50-1-582		1,000	(3,342)	4,342	4,342	833	(3,508)	250	
30-50-1-583		1,000	(350)	1,350	1,331	833	(498)	250	
30-50-1-584		1,200	(300)	1,500	1,500	1,000	(500)	800	
30-50-1-580	9,237	-	-	-	-	-	-	-	Metro Party now in admin
<b>Wildland Deployments</b>									
30-50-1-577			(200)	200	191	-	(191)	-	No wildland deployments budgeted
30-50-1-578			-	-	-	-	-	-	No wildland deployments budgeted
30-50-1-579			(350)	350	310	-	(310)	-	No wildland deployments budgeted
30-50-1-581	8,944		-	-	-	-	-	-	No wildland deployments budgeted
<b>Fire Prevention</b>									
30-50-2-320		1,750	-	1,750	600	1,458	858	2,000	
30-50-2-341		2,000	-	2,000	1,480	1,833	353	2,500	
30-50-2-530		840	-	840	588	700	112	840	
30-50-2-580		1,000	-	1,000	1,052	917	(136)	1,000	
30-50-2-651		-	-	-	-	-	-	-	
30-50-2-540		100	-	100	-	83	83	200	
30-50-2-610		225	-	225	166	188	22	350	
30-50-2-617		-	-	-	-	-	-	20	
30-50-2-611		-	-	-	-	-	-	-	
<b>Consulting Services</b>									
30-50-1-330	4,768	4,935	167	4,768	4,768	4,935	167	4,960	Allocated costs
30-50-1-331	585	3,000	-	3,000	1,872	2,500	628	3,000	potential Climax contract
30-50-1-332	3,558	4,104	-	4,104	4,189	3,420	(769)	4,550	Allocated costs
30-50-1-333	-	-	-	-	-	-	-	-	
30-50-1-334	-	-	-	-	-	-	-	-	
30-50-1-336	2,576	2,500	(750)	3,250	3,194	2,500	(694)	3,260	Mountain States
<b>Station Maintenance &amp; Utilities</b>									
30-50-1-451		3,000	-	3,000	2,035	2,000	(35)	3,000	Based on 2016 forecast
30-50-1-452		3,000	(3,500)	6,500	5,999	2,500	(3,499)	4,000	Toiin, Plymo Vent, and other
30-50-1-453		500	(700)	1,200	1,185	417	(768)	500	Based on 2016 forecast
30-50-1-454		500	450	50	50	500	450	500	Based on 2016 forecast
30-50-1-455		1,000	-	1,000	114	833	719	1,000	Based on 2016 forecast
30-50-1-456		5,000	4,000	1,000	28	5,000	4,972	5,000	Door maint and other
30-50-1-431	27,525	15,000	-	15,000	9,343	12,500	3,157	14,000	Based on 2016 forecast
30-50-1-530	7,688	7,400	-	7,400	5,822	6,167	345	7,622	Based on 2016 forecast
30-50-1-531	92	98	-	98	40	98	58	98	Based on 2016 forecast
30-50-1-620	15,653	26,780	10,780	16,000	10,935	20,085	9,150	20,600	Based on 2016 forecast
30-50-1-621	12,740	16,480	2,480	14,000	9,936	13,390	3,454	14,420	Based on 2016 forecast
<b>TOTAL FIRE OPERATIONS</b>	<b>285,812</b>	<b>277,982</b>	<b>1,460</b>	<b>276,522</b>	<b>226,449</b>	<b>244,278</b>	<b>17,829</b>	<b>311,242</b>	

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	2015 Audited Actual	2016 Amended Budget	Variance Positive (Negative)	2016 Forecast	YTD Thru 10/31/16 Actual	YTD Thru 10/31/16 Budget	Variance Positive (Negative)	2017 Adopted Budget	Budget Comments	
<b>GENERAL FUND (CONTINUED)</b>										
<b>EXPENDITURES (CONTINUED)</b>										
<b>ADMINISTRATIVE PERSONNEL</b>										
30-50-3-110	Salaries	82,150	65,644	-	65,644	55,886	55,545	(341)	72,964	Overlap of Managers in 2016
30-50-3-111	Board of Directors Stipend	2,698	3,040	-	3,040	2,166	2,572	406	3,040	Based on 2016 forecast
30-50-3-210	Health Insurance	18,086	15,158	5,158	10,000	9,513	14,168	4,656	7,644	Rates same but only one EE on the plan
30-50-3-211	Long Term Disability Insurance	994	300	-	300	210	300	90	334	Based on 2016 forecast
30-50-3-212	Flex Spending Account Charges	169	52	(48)	100	150	43	(107)	59	Based on 2016 forecast
30-50-3-220	FICA @ 7.65%	6,189	5,254	-	5,254	4,271	4,244	(27)	5,814	Calculated based on payroll
30-50-3-230	Retirement @ 6%	2,936	3,939	1,700	2,239	1,579	3,182	1,602	4,378	Calculated based on payroll
30-50-3-250	Unemployment	-	-	-	-	-	-	-	-	Self-Insured
30-50-3-260	Workers' Compensation Insurance	90	97	(69)	166	166	97	(69)	191	Assume 15% Increase
<b>TOTAL ADMINISTRATIVE PERSONNEL</b>										
		<b>113,312</b>	<b>93,484</b>	<b>6,741</b>	<b>86,743</b>	<b>73,941</b>	<b>80,151</b>	<b>6,210</b>	<b>94,424</b>	
<b>ADMINISTRATIVE OPERATING</b>										
<b>Operating</b>										
30-50-3-310	Treasurer's Fees	72,229	77,063	11	77,052	76,791	77,063	272	117,486	5% of taxes levied
30-50-3-311	Election Services	52	10,000	(4,291)	14,291	14,291	10,000	(4,291)	-	Only in even years
30-50-3-320	Training & Development	1,814	4,000	1,300	2,700	2,674	3,333	659	4,000	Ongoing & additional
30-50-3-321	Board Training	-	-	(90)	90	60	-	(60)	90	
30-50-3-337	Employee Appreciation	181	-	(200)	200	-	-	-	392	
30-50-3-341	Organizational Dues & Subscriptions	434	2,000	900	1,100	937	667	(271)	1,100	SDA, CMCA, CMRA, IIMC & Other
30-50-3-444	PO Box Rental	180	180	-	180	180	180	-	180	Based on 2016 forecast
30-50-3-520	Property/Casualty Insurance	2,322	2,554	-	2,554	2,537	2,554	17	2,809	Assume 10% Increase
30-50-3-540	Advertising	31	100	(850)	950	923	83	(839)	100	Legal notices
30-50-3-561	Dues, Subscriptions, & Publications	-	-	-	-	-	-	-	-	
30-50-3-580	Travel & Meals	1,930	4,000	-	4,000	3,002	3,333	332	4,000	Trainings & Conferences, EE Appreciation
30-50-3-581	Board Travel & Meals	774	300	-	300	210	250	40	300	Based on 2016 forecast
30-50-3-610	Office Supplies	1,502	2,000	-	2,000	1,675	1,667	(9)	2,285	Includes document destruction
30-50-3-617	Postage	95	100	-	100	36	83	47	70	Based on 2016 forecast
30-50-3-338	Community Events	-	5,000	1,890	3,110	3,110	5,000	1,890	4,000	Homeowner weekend event
<b>Consulting Services</b>										
30-50-3-330	Audit Services	894	925	31	894	894	925	31	930	Based on 2016 forecast
30-50-3-331	Legal Services	2,986	2,500	-	2,500	1,713	2,083	370	2,500	Based on historic levels
30-50-3-332	Payroll Services	686	569	-	569	614	474	(140)	630	Based on 2016 forecast
30-50-3-334	Financial Management Services	28,551	41,800	-	41,800	34,287	34,833	546	26,600	Back to prior involvement level
30-50-3-336	Human Resources	494	400	(1,100)	1,500	406	333	(72)	392	MSEC
30-50-3-660	Misc Expenses (Hiring Consulting Fee)	-	-	-	-	-	-	-	-	Fire Chief & Manager positions
<b>Facilities &amp; Utilities</b>										
30-50-3-423	Custodial Services	-	-	-	-	-	-	-	-	
30-50-3-431	Office Maintenance Services	1,132	1,150	(300)	1,450	1,411	958	(453)	1,000	Computer & Other Support
30-50-3-443	Office Rent	-	-	-	-	-	-	-	-	
30-50-3-530	Telephone Services	3,956	4,500	300	4,200	3,664	3,750	86	4,300	Based on 2016 forecast
30-50-3-531	Internet & Website	76	98	-	98	40	82	42	98	Based on 2016 forecast
<b>TOTAL ADMINISTRATIVE OPERATING</b>										
		<b>120,320</b>	<b>159,239</b>	<b>(2,399)</b>	<b>161,638</b>	<b>149,454</b>	<b>147,653</b>	<b>(1,801)</b>	<b>173,262</b>	
<b>ROADS, PARKS, &amp; RECREATION</b>										
30-50-2-343	Recreation Programs Services	-	-	-	-	-	-	-	-	
30-50-2-422	Snowplowing Services	25,606	28,840	-	28,840	17,202	19,227	2,024	30,000	Based on 2016 forecast
30-50-2-423	Park Maintenance Services	-	-	-	-	-	-	-	-	
30-50-2-424	Road & Stream Easements	19,300	33,475	2,000	31,475	29,740	33,475	3,735	28,118	Subsidized by Cons Trust in 2015 & 2017
<b>TOTAL ROADS, PARKS &amp; RECREATION</b>										
		<b>44,906</b>	<b>62,315</b>	<b>2,000</b>	<b>60,315</b>	<b>46,942</b>	<b>52,702</b>	<b>5,759</b>	<b>58,118</b>	

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		2015	2016	Variance	2016	YTD Thru	YTD Thru	Variance	2017	
		Audited	Amended	Positive	Forecast	10/31/16	10/31/16	Positive	Adopted	Budget Comments
		Actual	Budget	(Negative)		Actual	Budget	(Negative)	Budget	
<b>GENERAL FUND (CONTINUED)</b>										
<b>EXPENDITURES (CONTINUED)</b>										
<b>EMPLOYEE HOUSING</b>										
30-50-4-443	HOA Dues	14,344	11,036	-	11,036	9,935	8,277	(1,658)	13,000	Based on 2016 forecast
30-50-4-445	Sheriff Deputy Rental Subsidy	2,400	2,400	-	2,400	2,000	2,000	-	2,400	Based on 2016 forecast
30-50-4-660	Miscellaneous Expenses	82	2,000	-	2,000	-	1,667	1,667	2,000	Based on 2016 forecast
<b>TOTAL EMPLOYEE HOUSING</b>		<b>16,826</b>	<b>15,436</b>	<b>-</b>	<b>15,436</b>	<b>11,935</b>	<b>11,944</b>	<b>9</b>	<b>17,400</b>	
<b>TOTAL EXPENDITURES</b>		<b>1,966,814</b>	<b>2,101,946</b>	<b>9,971</b>	<b>2,091,976</b>	<b>1,793,752</b>	<b>1,821,521</b>	<b>27,770</b>	<b>2,269,216</b>	
<b>INTERFUND TRANSFERS</b>										
30-50-3-811	To Debt Service	-	-	-	-	-	-	-	-	
30-50-3-812	To Capital Fund- Fire Station Reserve	(25,000)	-	-	-	-	-	-	(175,000)	Part of 2016 mill levy for capital
30-50-1-812	To Capital Fund- Fire Equipment Reserve	(12,000)	(175,000)	-	(175,000)	-	-	-	(250,000)	Part of 2016 mill levy for capital
	To Capital Fund- EE Housing	-	-	-	-	-	-	-	(35,000)	Part of 2016 mill levy for capital
30-40-0-910	From Water & Sewer	-	-	-	-	-	-	-	-	
30-40-0-911	From Cable	30,000	30,000	-	30,000	-	-	-	31,000	Per Television Fund
<b>TOTAL INTERFUND TRANSFERS</b>		<b>(7,000)</b>	<b>(145,000)</b>	<b>-</b>	<b>(145,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(429,000)</b>	
<b>CHANGE IN FUND BALANCE</b>		<b>(169,517)</b>	<b>(148,407)</b>	<b>11,620</b>	<b>(136,788)</b>	<b>111,046</b>	<b>90,003</b>	<b>21,044</b>	<b>17,152</b>	
30-30-0-407	<b>BEGINNING FUND BALANCE</b>	<b>839,414</b>	<b>669,897</b>	<b>-</b>	<b>669,897</b>	<b>669,897</b>	<b>669,897</b>	<b>-</b>	<b>533,109</b>	Per 2016 Forecast
<b>ENDING FUND BALANCE</b>		<b>669,897</b>	<b>521,489</b>	<b>11,620</b>	<b>533,109</b>	<b>780,943</b>	<b>759,899</b>	<b>21,044</b>	<b>550,261</b>	
		=	=	=	=	=	=	=	=	
<b>COMPONENTS OF FUND BALANCE</b>										
Nonspendable										
	TABOR Emergency Reserve	49	62,957	49	63,006	63,006	62,957	49	81,462	3% of General Fund Rev
	Rental Deposit Reserve	-	3,790	-	3,790	3,790	3,790	-	3,790	Based on 2016 forecast
	Assigned For Next Yr Budget Deficit	-	-	-	-	-	-	-	-	
	Unassigned	669,848	454,742	11,571	466,313	714,147	693,152	20,995	465,009	Remaining Balance
<b>TOTAL ENDING FUND BALANCE</b>		<b>669,897</b>	<b>521,489</b>	<b>11,620</b>	<b>533,109</b>	<b>780,943</b>	<b>759,899</b>	<b>21,044</b>	<b>550,261</b>	
		=	=	=	=	=	=	=	=	

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		2015	2016	Variance	2016	YTD Thru	YTD Thru	Variance	2017	
		Audited	Amended	Positive	Forecast	10/31/16	10/31/16	Positive	Adopted	Budget Comments
		Actual	Budget	(Negative)		Actual	Budget	(Negative)	Budget	
<b>DEBT SERVICE FUND</b>										
	Assessed Valuation	65,196,390	71,940,480		71,940,480				71,487,270	Per Final Cert
	Mill Levy	8,500	7,712		7,712				7,775	To Balance the Budget
	<b>Property Taxes Levied</b>	<b>554,169</b>	<b>554,805</b>		<b>554,805</b>				<b>555,813.52</b>	
	Less Provision For Uncollectible	-	-		-				-	No Allow- Use Fund Bal
	<b>Net Property Tax Collections</b>	<b>554,169</b>	<b>554,805</b>		<b>554,805</b>				<b>555,814</b>	
<b>REVENUES</b>										
10-40-0-110	Property Taxes, Net of Abatements	553,918	554,805	-	554,805	552,371	554,805	(2,434)	555,814	Per Above
10-40-0-120	Specific Ownership Taxes	29,657	26,631	1,109	27,740	21,947	19,973	1,974	27,791	5% of property taxes
10-40-0-190	Penalty & Interest on Delinquent Taxes	891	788	112	900	642	630	11	900	Based on 2016 Forecast
	<b>TOTAL REVENUES</b>	<b>584,466</b>	<b>582,224</b>	<b>1,221</b>	<b>583,445</b>	<b>574,960</b>	<b>575,409</b>	<b>(448)</b>	<b>584,505</b>	
<b>EXPENDITURES</b>										
10-50-0-310	Treasurer's Fees	27,740	27,741	-	27,741	27,651	27,741	90	27,791	5% of taxes levied
10-50-0-821	Bond Principal	330,000	345,000	-	345,000	345,000	345,000	-	360,000	Per Amortization Schedule
10-50-0-822	Bond Interest	222,953	209,588	-	209,588	209,588	209,588	-	195,615	Per Amortization Schedule
10-50-0-802	Bond Administration Fee	200	206	6	200	200	206	6	200	Based on 2016 Forecast
	Contingency		1,000	1,000			1,000	1,000	1,000	To avoid Budget Amendment
	<b>TOTAL EXPENDITURES</b>	<b>580,893</b>	<b>583,535</b>	<b>1,006</b>	<b>582,529</b>	<b>582,438</b>	<b>583,535</b>	<b>1,096</b>	<b>584,606</b>	
<b>INTERFUND TRANSFERS</b>										
10-40-0-912	From General Fund	-	-	-	-	-	-	-	-	
	<b>TOTAL OTHER SOURCES &amp; USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>CHANGE IN FUND BALANCE</b>	<b>3,573</b>	<b>(1,311)</b>	<b>2,227</b>	<b>916</b>	<b>(7,478)</b>	<b>(8,126)</b>	<b>648</b>	<b>(101)</b>	
10-30-0-407	<b>BEGINNING FUND BALANCE</b>	<b>29,101</b>	<b>32,674</b>	<b>-</b>	<b>32,674</b>	<b>32,674</b>	<b>32,674</b>	<b>0</b>	<b>33,590</b>	
	<b>ENDING FUND BALANCE</b>	<b>32,674</b>	<b>31,363</b>	<b>2,227</b>	<b>33,590</b>	<b>25,196</b>	<b>24,548</b>	<b>648</b>	<b>33,489</b>	
	=	=	=	=	=	=	=	=	=	
	=	=	=	=	=	=	=	=	=	

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<b>CONSERVATION TRUST FUND</b>									
<b>REVENUES</b>									
25-40-0-350 Lottery Funds	1,867	2,060	140	2,200	1,677	1,545	132	2,200	Based on 2016 forecast
25-40-0-610 Interest Earnings on Deposits	25	22	78	100	70	18	52	100	Based on 2016 forecast
<b>TOTAL REVENUES</b>	<b>1,892</b>	<b>2,082</b>	<b>218</b>	<b>2,300</b>	<b>1,747</b>	<b>1,563</b>	<b>184</b>	<b>2,300</b>	
<b>EXPENDITURES</b>									
25-50-0-431 Park Maintenance Services	13,000	-	-	-	-	-	-	6,361	Use annually
<b>TOTAL EXPENDITURES</b>	<b>13,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,361</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>(11,108)</b>	<b>2,082</b>	<b>218</b>	<b>2,300</b>	<b>1,747</b>	<b>1,563</b>	<b>184</b>	<b>(4,061)</b>	
25-30-0-407 <b>BEGINNING FUND BALANCE</b>	<b>12,869</b>	<b>1,890</b>	<b>(129)</b>	<b>1,761</b>	<b>1,761</b>	<b>1,890</b>	<b>(129)</b>	<b>4,061</b>	
<b>ENDING FUND BALANCE</b>	<b>1,761</b>	<b>3,972</b>	<b>89</b>	<b>4,061</b>	<b>3,508</b>	<b>3,453</b>	<b>55</b>	<b>-</b>	
=	=	=	=	=	=	=	=	=	
=	=	=	=	=	=	=	=	=	



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<b>TELEVISION FUND</b>									
<b>REVENUES</b>									
60-40-0-471	-	-	-	-	-	-	-	-	
60-40-0-472	150	155	(80)	75	-	129	(129)	150	Based on 2016 forecast
60-40-0-473	-	-	-	-	-	-	-	-	
60-40-0-474	-	-	-	-	-	-	-	-	
60-40-0-475	-	-	-	-	-	-	-	-	
60-40-0-476	-	-	-	-	-	-	-	-	
60-40-0-510	-	-	-	-	-	-	-	-	
60-40-0-561	-	-	-	-	-	-	-	-	
60-40-0-630	208,760	216,017	(994)	215,023	195,950	205,216	(9,266)	222,104	3% inc + Copper Townhomes
60-40-0-631	-	74,592	-	74,592	63,135	63,403	(268)	75,552	1,574 units @ \$4 /month
60-40-0-800	520	21	(21)	-	-	12	(12)	-	
60-40-0-921	-	-	-	-	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>209,430</b>	<b>290,784</b>	<b>(1,094)</b>	<b>289,690</b>	<b>259,085</b>	<b>268,760</b>	<b>(9,675)</b>	<b>297,806</b>	
<b>EXPENDITURES</b>									
<b>Operating</b>									
60-50-0-314	-	-	-	-	-	-	-	-	
60-50-0-320	-	500	500	-	-	417	417	2,000	Fiber Training
60-50-0-337	109	-	-	-	-	-	-	196	
60-50-0-340	-	-	-	-	-	-	-	-	
60-50-0-341	167	150	(25)	175	159	147	(12)	175	Based on 2016 forecast
60-50-0-433	974	1,000	(200)	1,200	1,082	833	(248)	1,500	Aging vehicle
60-50-0-437	124	200	40	160	113	167	54	200	Based on 2016 forecast
60-50-0-443	-	-	-	-	-	-	-	-	
60-50-0-520	929	957	(19)	976	976	957	(19)	1,074	Assume 10% Increase
60-50-0-524	-	-	-	-	-	-	-	-	
60-50-0-532	-	-	-	-	-	-	-	-	
60-50-0-533	-	-	-	-	-	-	-	-	
60-50-0-534	3,500	-	-	-	-	-	-	-	Now part of project/wifi
60-50-0-580	14	50	50	-	-	42	42	500	for Fiber Class
60-50-0-610	1,247	2,000	500	1,500	1,465	1,667	202	2,045	Fiber tools & tablet, misc other
60-50-0-616	-	-	-	-	-	-	-	-	
60-50-0-617	12	50	-	50	12	42	29	50	Based on 2016 forecast
60-50-0-626	888	1,000	-	1,000	693	833	140	1,000	Based on 2016 forecast
60-50-0-657	2,910	4,500	-	4,500	2,760	3,750	990	3,000	Testing equipment, conduit, etc
60-50-0-660	-	100	-	100	-	83	83	100	Based on 2016 forecast
<b>Consulting Services</b>									
60-50-0-330	447	463	16	447	447	463	16	465	Based on 2016 forecast
60-50-0-331	3,510	1,500	(2,500)	4,000	5,500	1,250	(4,250)	3,000	More easement work
60-50-0-332	209	253	-	253	258	211	(47)	280	Based on 2016 forecast
60-50-0-334	2,254	3,300	-	3,300	2,741	2,750	9	2,100	Back to prior involvement level
60-50-0-336	171	160	-	160	203	160	(43)	196	
60-50-0-430	1,081	2,000	500	1,500	795	1,667	872	2,000	Based on 2016 forecast
<b>Facilities &amp; Utilities</b>									
60-50-0-333	-	-	-	-	-	-	-	-	
60-50-0-530	732	824	119	705	525	687	162	800	Based on 2016 forecast
60-50-0-531	45	51	-	51	40	51	11	50	Based on 2016 forecast
60-50-0-621	538	600	-	600	398	500	102	600	Based on 2016 forecast
<b>TOTAL OPERATING</b>	<b>19,862</b>	<b>19,657</b>	<b>(1,019)</b>	<b>20,677</b>	<b>18,166</b>	<b>16,675</b>	<b>(1,491)</b>	<b>21,331</b>	

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<b>TELEVISION FUND (CONTINUED)</b>										
<b>EXPENDITURES (CONTINUED)</b>										
<b>PERSONNEL</b>										
60-50-0-110	Salaries	80,388	79,898	-	79,898	67,631	67,606	(25)	81,642	Includes admin allocation
60-50-0-111	Board of Directors Stipend	213	240	-	240	171	203	32	240	Based on 2016 forecast
60-50-0-210	Health Insurance	18,729	13,078	(4,342)	17,420	15,746	13,078	(2,668)	16,844	Drop in health ins rates
60-50-0-211	Long Term Disability Insurance	362	370	-	370	298	308	10	378	Based on 2016 forecast
60-50-0-212	Flex Spending Account Charges	92	73	-	73	79	61	(18)	82	Based on 2016 forecast
60-50-0-220	FICA @ 7.65%	5,939	6,131	-	6,131	5,009	4,952	(57)	6,264	Calculated based on payroll
60-50-0-230	Retirement	4,666	4,794	-	4,794	3,918	3,872	(46)	4,899	Calculated based on payroll
60-50-0-250	Unemployment	-	-	-	-	-	-	-	-	Self-Insured
60-50-0-260	Workers' Compensation Insurance	1,131	1,223	152	1,070	1,070	1,223	152	1,231	Assume 15% Increase
<b>TOTAL PERSONNEL</b>		<b>111,520</b>	<b>105,807</b>	<b>(4,189)</b>	<b>109,996</b>	<b>93,923</b>	<b>91,303</b>	<b>(2,620)</b>	<b>111,580</b>	
<b>CAPITAL OUTLAY</b>										
60-50-0-730	Office/Headend Facilities	-	-	-	-	-	-	-	-	
60-50-0-746	Test Equipment	-	-	-	-	-	-	-	-	
60-50-0-750	Other Capital	-	13,500	-	13,500	-	-	-	-	Woods cart pat and Trans Cntr trenching in 16
60-50-0-910	Depreciation	-	-	-	-	-	-	-	-	
90-50-3-741	CATV Service Vehicle	-	-	-	-	-	-	-	-	
90-50-3-722	System Upgrade for HD	-	-	-	-	-	-	-	-	
90-50-3-723	HSIS Upgrade	-	189,317	(0)	189,317	131,360	130,000	(1,360)	-	
90-50-3-744	Cap TV Computer Upgrade Contingency	-	15,000	15,000	-	-	-	-	10,000	Unforeseen Needs
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>217,817</b>	<b>15,000</b>	<b>202,817</b>	<b>131,360</b>	<b>130,000</b>	<b>(1,360)</b>	<b>10,000</b>	
<b>DEBT SERVICE</b>										
90-50-3-751	Lease Purchase -Principal	-	31,879	-	31,879	31,879	31,879	-	32,047	5 year payment term
90-50-3-752	Lease Purchase -Interest	-	3,527	-	3,527	3,527	3,527	-	3,359	5 year payment term
<b>TOTAL DEBT SERVICE</b>		<b>-</b>	<b>35,406</b>	<b>-</b>	<b>35,406</b>	<b>35,406</b>	<b>35,406</b>	<b>-</b>	<b>35,406</b>	
<b>TOTAL EXPENDITURES</b>		<b>131,382</b>	<b>378,687</b>	<b>9,791</b>	<b>368,896</b>	<b>278,854</b>	<b>273,384</b>	<b>(5,470)</b>	<b>178,317</b>	
<b>INTERFUND TRANSFERS</b>										
60-50-0-812	From (To) Capital Projects Fund	(49,000)	90,875	-	90,875	90,875	90,875	-	-	No longer using capital fund
60-50-0-810	From (To) General Fund	(30,000)	(30,000)	-	(30,000)	-	-	-	(31,000)	Increase 3% per year
<b>TOTAL INTERFUND TRANSFERS</b>		<b>(79,000)</b>	<b>60,875</b>	<b>-</b>	<b>60,875</b>	<b>90,875</b>	<b>90,875</b>	<b>-</b>	<b>(31,000)</b>	
<b>CHANGE IN FUND BALANCE</b>		<b>(952)</b>	<b>(27,028)</b>	<b>8,697</b>	<b>(18,331)</b>	<b>71,106</b>	<b>86,251</b>	<b>(15,145)</b>	<b>88,489</b>	
60-30-0-407	<b>BEGINNING FUND BALANCE</b>	<b>42,364</b>	<b>41,412</b>	<b>-</b>	<b>41,412</b>	<b>41,412</b>	<b>41,412</b>	<b>-</b>	<b>23,081</b>	
<b>ENDING FUND BALANCE</b>		<b>41,412</b>	<b>14,384</b>	<b>8,697</b>	<b>23,081</b>	<b>112,518</b>	<b>127,663</b>	<b>(15,145)</b>	<b>111,569</b>	
		<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>	
		<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>	

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<b>WATER &amp; SEWER FUND</b>										
<b>REVENUES</b>										
70-40-4-480	Base Service Fees	1,626,971	1,821,251	12,511	1,833,761	1,328,791	1,325,865	2,926	2,083,067	3,121 CEU's @ \$161.25/qtr, w/ 10% Q4 Inc
70-40-4-481	Water Use Fees- Tier1 up to 10K Gallons	399,861	403,000	22,000	425,000	333,273	306,280	26,993	466,000	67.5M Gallons, \$7.00 Per 1K w/ 10% Q4 Inc
70-40-4-483	Water Use Fees- Tier2 over 10K Gallons	44,506	-	44,000	44,000	41,697	-	41,697	38,000	3.5M Gallons, \$10.50 Per 1K w/ 10% Q4 Inc
70-40-4-482	Irrigation Fees	77,605	69,000	41,274	110,274	110,274	68,310	41,964	96,000	10M Gallons, \$9.55 Per 1K w/ 10% Q4 Inc
70-40-4-560	Plant Investment Fees	-	239,396	(239,396)	-	-	239,396	(239,396)	37,830	1 new home (3.9 CEU @ \$9,700)
70-40-4-561	Late Payment Assessments	1,295	1,545	3,000	4,545	3,364	1,159	2,206	4,545	Based on 2016 forecast
70-40-4-563	Capital Recovery Fees	-	-	-	-	-	-	-	-	Included in CEU Charge
70-40-4-800	Miscellaneous Revenues	45	-	1,765	1,765	1,765	-	1,765	-	None Anticipated
90-40-0-560	Water & Sewer Tap Fees	-	-	201,760	201,760	201,760	-	201,760	-	See Plant Investment Fees Above
<b>TOTAL REVENUES</b>		<b>2,150,282</b>	<b>2,534,192</b>	<b>86,914</b>	<b>2,621,105</b>	<b>2,020,924</b>	<b>1,941,010</b>	<b>79,914</b>	<b>2,725,442</b>	
<b>EXPENDITURES</b>										
<b>PERSONNEL</b>										
70-50-4-110	Salaries	459,275	461,340	25,000	436,340	357,846	390,365	32,519	497,881	We may need to make some adjustments depend
70-50-4-111	Board of Directors Stipend	4,189	4,720	-	4,720	3,363	3,994	631	4,720	Based on 2016 forecast
70-50-4-210	Health Insurance	75,553	80,888	(3,000)	83,888	83,000	80,888	(2,112)	96,536	Rates same but fully staffed
70-50-4-211	Long Term Disability Insurance	2,013	2,130	-	2,130	1,404	1,775	371	2,299	Based on 2016 forecast
70-50-4-212	Flex Spending Account Charges	160	410	-	410	159	342	183	475	Based on 2016 forecast
70-50-4-220	FICA @ 7.65%	34,406	35,654	1,000	34,654	26,577	28,797	2,221	38,449	Calculated based on payroll
70-50-4-230	Retirement @ 6%	20,464	27,680	12,680	15,000	12,754	22,357	9,603	29,873	Calculated based on payroll
70-50-4-250	Unemployment	779	4,500	2,500	2,000	1,104	3,750	2,646	-	Potential claim outstanding
70-50-4-260	Workers' Compensation Insurance	5,876	6,347	1,162	5,184	5,184	6,347	1,162	5,962	Assume 15% Increase
<b>TOTAL PERSONNEL EXPENDITURES</b>		<b>602,714</b>	<b>623,669</b>	<b>39,342</b>	<b>584,326</b>	<b>491,391</b>	<b>538,614</b>	<b>47,223</b>	<b>676,195</b>	

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<b>WATER &amp; SEWER FUND (CONTINUED)</b>										
<b>Operating</b>										
70-50-4-315	Permit Fees	8,324	6,512	(3,488)	10,000	9,081	5,426	(3,655)	10,000	Based on 2016 forecast
70-50-4-320	Training & Development	5,467	7,500	-	7,500	3,740	6,250	2,510	10,000	Increase to provide more training and conference opp
70-50-4-337	Employee Appreciation	598	52	(449)	500	300	43	(257)	2,652	Increase for more team building events/opportunities
70-50-4-341	Organizational Dues & Subscriptions	3,512	6,500	-	6,500	5,035	5,958	923	6,500	Based on historical average
70-50-4-344	Outside Lab Services	27,234	66,240	26,240	40,000	23,513	44,160	20,647	40,000	Reduced to account for less GWUDI and well samplin
70-50-4-433	Vehicle Maintenance Service	1,678	5,200	-	5,200	1,914	4,333	2,419	10,000	Increased to implement a maintenance program and f
70-50-4-437	Computer Maintenance	2,792	5,150	-	5,150	3,175	4,292	1,117	5,150	Based on 2016 forecast
70-50-4-520	Property/Casualty Insurance	22,825	23,510	42	23,467	23,467	23,510	43	25,814	Assume 10% Increase
70-50-4-524	Bad Debt Expense	-	-	-	-	-	-	-	-	
70-50-4-580	Travel & Meals	-	-	(1,000)	1,000	967	-	(967)	2,000	Increased to provide more training and conference op
70-50-4-610	Office Supplies	1,801	3,000	(3,500)	6,500	6,095	2,500	(3,595)	3,885	Includes document destruction
70-50-4-611	Uniform Allowance	-	1,500	-	1,500	958	1,250	292	2,800	Increased to \$400/employee (5 WWTP staff, Web, ar
70-50-4-613	Safety Parts & Supplies	882	3,000	-	3,000	2,740	2,500	(240)	5,000	Increased for two additional air monitors and confined
70-50-4-615	Chemical Supplies	33,187	30,385	-	30,385	21,576	26,587	5,011	32,000	Based on historical average
70-50-4-617	Postage	937	824	(176)	1,000	932	687	(245)	824	Based on 2016 forecast
70-50-4-626	Fuel	5,341	7,210	1,710	5,500	3,863	6,008	2,146	7,210	Based on 2016 forecast
70-50-4-652	Vehicle Maintenance Supplies	-	1,000	-	1,000	972	833	(139)	1,000	
70-50-4-700	Water Right Purchases	2,851	3,090	-	3,090	750	3,090	2,340	3,090	Based on 2016 forecast
70-50-5-312	Hazardous Waste Collection Program	3,300	3,399	-	3,399	-	3,399	3,399	3,399	Based on 2016 forecast
70-50-5-316	SWQC/QQ Dues	3,261	5,162	(1,838)	7,000	6,061	5,162	(899)	13,500	Increased for SWQC rate increase and HC3 project/r
70-50-5-614	Lab Supplies- Sewer	5,455	8,755	(745)	9,500	8,991	7,296	(1,695)	8,755	New probes and other in 2016
	Additional Op Costs For Cap Projects	-	-	-	-	-	-	-	-	
	Other- Sewer	-	-	-	-	-	-	-	-	
<b>Consulting Services</b>										
70-50-4-330	Audit Services	8,791	9,099	308	8,791	8,791	9,099	308	9,145	Based on 2016 forecast
70-50-4-331	Legal Services	11,490	15,000	3,000	12,000	5,950	12,500	6,550	12,000	Based on 2016 forecast
70-50-4-332	Payroll Services	1,468	1,389	-	1,389	1,418	1,157	(260)	1,540	Based on 2016 forecast
70-50-4-333	Engineering Services	22,994	7,500	(14,500)	22,000	21,788	6,250	(15,538)	15,000	Based on historical average
70-50-4-334	Financial Management Services	44,329	64,900	-	64,900	56,554	54,083	(2,471)	41,300	Back to prior involvement level
70-50-4-336	Human Resources	1,185	850	(650)	1,500	1,268	708	(559)	1,152	MSEC subscription
<b>Facilities &amp; Utilities</b>										
70-50-4-421	Grounds Maintenance Services	6,905	6,180	1,180	5,000	4,620	5,150	530	3,000	Based on 2016 forecast
70-50-4-431	Building Maintenance Services	14,658	10,000	-	10,000	6,814	8,333	1,519	13,000	Based on 2016 forecast
70-50-4-432	Pump House Maintenance Services	2,716	4,635	(365)	5,000	4,586	3,863	(724)	6,500	Staining & Other
70-50-4-434	Distribution Maintenance Services	7,740	8,034	(11,966)	20,000	18,111	6,695	(11,416)	8,034	Based on historical average
70-50-4-435	Electrical Maintenance Services	3,350	9,000	5,000	4,000	3,149	7,500	4,351	9,000	Based on 2016 forecast
70-50-4-436	Well Maintenance Services	1,880	3,090	(2,710)	5,800	5,733	2,575	(3,158)	3,090	Based on historical average
70-50-4-530	Telephone Service	6,248	7,725	-	7,725	5,576	6,438	861	7,725	Based on 2016 forecast
70-50-4-531	Internet & Website	169	305	-	305	139	305	167	305	Based on 2016 forecast
70-50-4-620	Natural Gas	17,565	22,660	4,660	18,000	10,416	16,051	5,634	19,000	Based on 2016 forecast
70-50-4-621	Electricity	165,544	195,700	20,700	175,000	132,835	163,083	30,248	185,000	Energy efficient blowers
70-50-4-650	Pump House Maintenance Supplies	-	1,200	-	1,200	-	1,000	1,000	2,000	Will likely need to contract
70-50-4-651	Building Maintenance Supplies	1,427	6,200	4,200	2,000	1,072	5,167	4,095	6,200	Additional because previously outsourced
70-50-4-653	Motor & Pump Maintenance Supplies	7,643	13,000	-	13,000	6,274	10,833	4,560	13,000	backup Ras pump and chlorinator pump
70-50-4-654	Grounds Maintenance Supplies	106	1,000	-	1,000	58	833	775	4,000	New lawn mower and supplies for anticipated improve
70-50-4-655	Well Maintenance Supplies	1,457	200	(1,100)	1,300	1,270	167	(1,103)	3,000	Increased for siding repair and staining
70-50-4-656	Distribution Maint Supplies	3,092	3,090	-	3,090	1,373	2,575	1,202	3,090	Backlog of small projects
70-50-4-658	Water Meter Supplies	-	200	(200)	400	358	167	(191)	200	Increasing maintenance
70-50-4-659	Electrical Maint. Supplies	-	1,000	-	1,000	487	833	346	1,000	Increasing maintenance
New Line Item	Small Tools	-	-	-	-	-	-	-	4,000	Allowance for tools, ladders, etc...
New Line Item	Misc Supplies	-	-	-	-	-	-	-	2,000	Allowance for miscellaneous project supplies
70-50-4-731	Hydrant Replacement	-	-	-	-	-	-	-	-	
70-50-4-738	Water Cap Master Plan	-	-	-	-	-	-	-	-	
70-50-4-751	Capital Confined Space Air	-	-	-	-	-	-	-	-	
70-50-5-434	Collection System Maint Services	14,865	15,000	15,000	-	-	12,500	12,500	15,000	Based on historic amounts
70-50-5-590	Sludge Removal	16,091	17,510	-	17,510	13,280	12,768	(512)	17,510	Based on 2016 forecast
<b>TOTAL WATER &amp; SEWER OPERATING</b>	<b>491,158</b>	<b>612,455</b>	<b>39,353</b>	<b>573,102</b>	<b>436,048</b>	<b>503,918</b>	<b>67,869</b>	<b>599,370</b>		

Copper Mountain Consolidated Metropolitan District  
Statement of Revenues, Expenditures, & Changes In Fund Balance  
For the Period Indicated  
Modified Accrual Basis

Print Date: 1/29/2017

	2015 Audited Actual	2016 Amended Budget	Variance Positive (Negative)	2016 Forecast	YTD Thru 10/31/16 Actual	YTD Thru 10/31/16 Budget	Variance Positive (Negative)	2017 Adopted Budget	Budget Comments
<b>WATER &amp; SEWER FUND (CONTINUED)</b>									
<b>CAPITAL</b>									
70-50-5-720	-	-	-	-	-	-	-	-	
70-50-5-733	-	-	-	-	-	-	-	-	
70-50-5-799	-	-	-	-	-	-	-	-	
70-50-4-910	-	-	-	-	-	-	-	-	
70-50-5-910	-	-	-	-	-	-	-	-	
70-50-5-940	-	-	-	-	-	-	-	-	
90-50-4-730	-	-	-	-	-	-	-	-	
90-50-4-731	-	15,000	9,010	5,990	270	6,250	5,980	15,000	water rights
90-50-4-732	-	10,000	-	10,000	5,682	10,000	4,318	30,000	continued replacement
90-50-4-733	-	40,000	40,000	-	-	30,000	30,000	40,000	hydrologist work, Reg 31 Consulting Work
90-50-4-734	-	37,300	37,300	-	-	27,975	27,975	37,300	LR tank line rerouting & PH Roof
90-50-4-735	-	-	-	-	-	-	-	-	
90-47-4-736	-	-	-	-	-	-	-	-	
90-50-4-738	-	-	-	-	-	-	-	-	
90-50-4-739	-	-	-	-	-	-	-	35,000	Continued Changes/ Upgrades Need to replace the Ford - 3/4-ton truck with lift.
90-50-4-736	-	-	-	-	-	-	-	20,000	Ongoing cleaning, inspection, repairs, etc...
90-50-4-742	-	25,000	25,000	-	-	25,000	25,000	25,000	
90-50-4-744	-	2,000	(7,000)	9,000	6,567	2,000	(4,567)	4,000	Would like to have Adobe Pro PDF editing softwa
90-50-4-745	-	-	-	-	-	-	-	-	
90-50-4-745	-	-	-	-	-	-	-	40,000	Improvements needed per CDPHE inspection - h
90-50-4-750	-	-	-	-	-	-	-	-	
90-50-4-751	-	-	-	-	-	-	-	-	
90-50-5-733	-	30,000	30,000	-	-	30,000	30,000	30,000	
90-50-5-734	-	8,000	(3,167)	11,167	7,667	8,000	333	-	RAS Pump Backup Replacement
90-50-5-735	-	-	-	-	-	-	-	-	
90-50-5-736	-	10,000	10,000	-	-	10,000	10,000	10,000	Ehpos (stucco) repair replace up to 6 mixers/ pumps
90-50-5-737	-	-	-	-	-	-	-	-	
90-50-5-738	-	-	-	-	-	-	-	-	
90-50-5-739	-	12,000	6,000	6,000	-	12,000	12,000	-	
90-50-5-740	-	-	-	-	-	-	-	-	
90-50-5-751	-	2,000	(2,500)	4,500	2,264	2,000	(264)	-	Will be done Fall 2016 - approx \$4,500
90-50-5-741	-	20,000	20,000	-	-	20,000	20,000	20,000	Infiltration Testing & Minor Repair
90-50-5-742	-	-	-	-	-	-	-	6,000	Replace 80 UV lamps at \$75/lamp Required work
90-50-5-743	-	-	-	-	-	-	-	-	
90-50-5-744	-	-	-	-	-	-	-	-	
90-50-5-752	-	-	-	-	-	-	-	-	
90-50-5-753	-	19,000	8,000	11,000	2,674	19,000	16,326	-	Lab equipment washer replacement
90-50-5-754	-	-	-	-	-	-	-	100,000	Replace A-basin blowers - 1 per year over next 3
90-50-5-710	-	103,000	103,000	-	-	103,000	103,000	50,000	Every 5 years
90-50-4-746	-	30,000	30,000	-	-	30,000	30,000	5,000	Quoted \$2,000 for inspection and cleaning. Addec
90-50-5-711	-	36,050	33,653	2,397	2,397	36,050	33,654	36,050	Per Tetra Tech Postpone to 2018?
	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	
90-50-4-622	-	-	(790,000)	790,000	475,333	-	(475,333)	2,760,000	Estimated GWUDI Well Project Costs
	-	-	-	-	-	-	-	-	
90-50-5-712	-	33,990	33,990	-	-	33,990	33,990	15,000	Combination staff/ Tetra Tech
90-50-5-745	-	350,000	350,000	-	-	350,000	350,000	250,000	refurbish filter- waiting on costs
	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	6,000	Media replacement - odor control tubes
	-	-	-	-	-	-	-	-	
90-50-5-746	-	206,000	206,000	-	-	206,000	206,000	-	Postpone start to 2018



Copper Mountain Consolidated Metropolitan District  
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Print Date: 1/29/2017

		2015	2016	Variance	2016	YTD Thru	YTD Thru	Variance	2017	
		Audited	Amended	Positive	Forecast	10/31/16	10/31/16	Positive	Adopted	Budget Comments
		Actual	Budget	(Negative)		Actual	Budget	(Negative)	Budget	
<b>CAPITAL FUND</b>										
<b>CAPITAL EXPENDITURES</b>										
<b>Admin &amp; Housing</b>										
90-50-1-731	Copier/Fax Machine	-	-	-	-	-	-	-	-	
90-45-1-730	Cap EEH Maintenance	-	-	(1,000)	1,000	129	-	(129)	10,000	Togwotte flooring, appliances, and other
90-50-1-744	Cap Adm Computer Upgrade	-	-	-	-	-	-	-	2,000	Misc needs
90-45-1-944	Computer Upgrade	303	-	-	-	-	-	-	-	
<b>TOTAL ADMIN &amp; HOUSING</b>		<b>303</b>	<b>-</b>	<b>(1,000)</b>	<b>1,000</b>	<b>129</b>	<b>-</b>	<b>(129)</b>	<b>12,000</b>	
<b>Fire Equipment &amp; Apparatus</b>										
90-50-2-743	Radios	3,460	1,000	(6,651)	7,651	7,648	1,000	(6,648)	1,000	replacement of radios, upgrade.
90-50-2-744	Medical Equipment	3,378	3,700	3,700	-	-	3,700	3,700	-	medical equipment needs.
90-50-2-745	Wildand Equipment	300	-	-	-	-	-	-	1,000	
90-50-2-747	Personal Protective Equipment	8,339	3,000	(7,712)	10,712	34	3,000	2,967	22,594	Got 10 sets in 2016
90-50-2-749	SCBA Face Masks & Packs	-	1,000	(60)	1,060	1,058	-	(1,058)	1,000	air masks & cascade system
90-50-2-944	Computer Equipment	303	2,000	(617)	2,617	2,617	2,000	(617)	16,383	Tablets and computers, with software
90-50-2-945	Water Rescue Equipment	1,611	-	-	-	-	-	-	-	
90-50-2-946	Hose Replacement	2,074	-	(18,373)	18,373	-	-	-	-	
90-50-2-999	Misc Fire Equipment	-	-	(31,040)	31,040	18,567	-	(18,567)	30,470	Contingency
90-50-2-947	Extraction Equipment	-	-	(25,285)	25,285	-	-	-	-	
90-50-2-948	AED Units	-	-	-	-	-	-	-	-	
90-50-2-949	Air Bags	-	-	-	-	-	-	-	10,840	
90-46-3-721	Vehicles	-	45,000	(2,500)	47,500	-	-	-	-	
90-50-2-950	Apparatus Replacement	-	1,485,000	1,052,528	432,472	432,472	437,109	4,637	980,461	Wildland Truck in 2017
<b>TOTAL FIRE EQUIP &amp; APPARATUS</b>		<b>19,466</b>	<b>1,540,700</b>	<b>963,990</b>	<b>576,710</b>	<b>462,395</b>	<b>446,809</b>	<b>(15,586)</b>	<b>1,063,748</b>	
<b>Fire Apparatus Leases</b>										
	Type 1 Lease- Principal (6 Yr Term)	-	-	-	-	-	-	-	70,353	Payments don't start until 2017
	Type 1 Lease-Interest (6 Yr Term)	-	-	-	-	-	-	-	7,576	Payments don't start until 2017
	Quint Lease- Principal (10 Yr Term)	-	-	-	-	-	-	-	33,048	Payments don't start until 2017
	Quint Lease- Interest (10 Yr Term)	-	-	-	-	-	-	-	16,675	Payments don't start until 2017
	Type 3 Lease- Principal	-	-	-	-	-	-	-	-	
	Type 3 Lease- Interest	-	-	-	-	-	-	-	-	
<b>TOTAL FIRE APPARATUS LEASES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>127,652</b>	

Copper Mountain Consolidated Metropolitan District  
Statement of Revenues, Expenditures, & Changes In Fund Balance  
For the Period Indicated  
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Print Date: 1/29/2017

	2015 Audited Actual	2016 Amended Budget	Variance Positive (Negative)	2016 Forecast	YTD Thru 10/31/16 Actual	YTD Thru 10/31/16 Budget	Variance Positive (Negative)	2017 Adopted Budget	Budget Comments
<b>Fire Station</b>									
90-50-5-720 Construction Services	4,243	-	-	-	-	-	-	-	
90-50-5-721 Project Contingency	-	-	-	-	-	-	-	-	
90-50-2-720 Landscape Improvements	-	-	-	-	-	-	-	-	
90-50-2-721 Facilities Replacement	-	-	-	-	-	-	-	-	
Site & Building Graiding & Drainage									
Driveways								11,330	Restriping & painting
Concrete Apron									
Walkways									
Entrance Signs									
Pathway Lights									
Irrigation System									
Siding & Trim									
Stucco									
Stone									
Windows									
Metal Roof								20,000	Ice dam damage to roof and sophet
Garage Doors								-	Service contract in Fire Operating
Heat Tape								5,150	
Gutters & Downspouts								7,000	
Interior Corridors								3,000	Incidental repairs that warranties won't cover
Furniture								3,183	Conference Room & Extras, Mattresses
Lighting									
Restrooms								16,000	If waterless urinals not covered by builder
Kitchen									
Stairwells (Training Stairs)								7,000	
Audio Video Equipment									
Fitness Equipment									
Boilers								8,575	
Air Handling Units								2,000	May need repair work on at least one of the units
Hot Water Storage Tanks									
Generators									
Expansion Tanks									
Heaters									
Garage Exhaust System								4,800	
Elevator Control System									
Compressor Air Fill Station									
<b>TOTAL FIRE STATION</b>	<b>4,243</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>88,038</b>	
<b>Cable TV</b>									
<b>TOTAL CABLE TV</b>	<b>384,487</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Water &amp; Sanitation</b>									
<b>TOTAL WATER &amp; SEWER</b>	<b>241,236</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>649,736</b>	<b>1,540,700</b>	<b>962,990</b>	<b>577,710</b>	<b>462,524</b>	<b>446,809</b>	<b>(15,715)</b>	<b>1,291,438</b>	



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<b>CAPITAL FUND (CONTINUED)</b>									
<b>OTHER SOURCES OF FUNDS</b>									
90-40-0-934		1,485,000	(204,680)	1,280,320	437,109	437,109	0		Quint & Type 3 in 2016
90-40-0-933	165,000		-	-	-	-	-		
90-40-0-921			-	-	-	-	-		
90-40-0-560	301,332								In water/sewer fund
90-50-4-623									
<b>TOTAL OTHER SOURCES OF FUNDS</b>	<b>466,332</b>	<b>1,485,000</b>	<b>(204,680)</b>	<b>1,280,320</b>	<b>437,109</b>	<b>437,109</b>	<b>0</b>	<b>-</b>	
<b>INTERFUND TRANSFERS</b>									
90-40-0-910	536,000	(2,688,932)	-	(2,688,932)	(2,688,932)	(2,688,932)	-	-	See Water/Sewer Fund
90-40-0-911	49,000	(90,875)	-	(90,875)	(90,875)	(90,875)	-	-	See Cable TV Fund
90-40-0-912	12,000	175,000	-	175,000	-	-	-	250,000	No funds available in General Fund
90-40-0-913	25,000	-	-	-	-	-	-	175,000	No anticipated need
90-40-0-914		-	-	-	-	-	-	35,000	
90-50-5-800	-	-	-	-	-	-	-	-	
<b>TOTAL INTERFUND TRANSFERS</b>	<b>622,000</b>	<b>(2,604,808)</b>	<b>-</b>	<b>(2,604,808)</b>	<b>(2,779,808)</b>	<b>(2,779,808)</b>	<b>-</b>	<b>460,000</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>438,596</b>	<b>(2,660,508)</b>	<b>758,310</b>	<b>(1,902,198)</b>	<b>(2,805,223)</b>	<b>(2,789,508)</b>	<b>(15,715)</b>	<b>(831,438)</b>	
90-30-0-407	<b>BEGINNING FUND BALANCE</b>	<b>2,717,348</b>	<b>3,155,944</b>	<b>-</b>	<b>3,155,944</b>	<b>3,155,944</b>	<b>-</b>	<b>1,253,746</b>	
<b>ENDING FUND BALANCE</b>	<b>3,155,944</b>	<b>495,436</b>	<b>758,310</b>	<b>1,253,746</b>	<b>350,721</b>	<b>366,436</b>	<b>(15,715)</b>	<b>422,308</b>	
	=	=	=	=	=	=	=	=	
	=	=	=	=	=	=	=	=	
<b>Breakdown By Fund/Category</b>									
General / Administrative/ EE Housing	39,877	39,877	(1,000)	38,877	39,748			61,877	
Fire Apparatus & Equipment	327,217	446,517	759,310	1,205,828	301,931			264,428	
Fire Station/ District Offices	9,042	9,042	-	9,042	9,042			96,004	
Cable TV	90,875	(0)	0	-	-			-	
Water & Sewer	2,688,932	0	(0)	-	-			-	
Employee Housing- Water & Sewer	-	-	-	-	-			-	
Employee Housing- TV	-	-	-	-	-			-	
<b>Total</b>	<b>3,155,944</b>	<b>495,436</b>	<b>758,310</b>	<b>1,253,746</b>	<b>350,721</b>			<b>422,308</b>	
	=	=	=	=	=			=	



**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**

**TO:** County Commissioners<sup>1</sup> of Summit County, Colorado.

On behalf of the Copper Mountain Consolidated Metropolitan District  
(taxing entity)<sup>A</sup>

the Board of Directors  
(governing body)<sup>B</sup>

of the Copper Mountain Consolidated Metropolitan District  
(local government)<sup>C</sup>

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of:

\$ 71,487,270

(Gross<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of:

\$ 71,487,270

(NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

**Submitted:** 12/5/2016  
(not later than Dec 15) (mm/dd/yyyy)

for budget/fiscal year 2017.  
(yyyy)

<b>PURPOSE</b> (see end notes for definitions and examples)	<b>LEVY<sup>2</sup></b>	<b>REVENUE<sup>2</sup></b>
1. General Operating Expenses <sup>H</sup>	<u>32.865</u> mills	<u>\$ 2,349,429.13</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	<u>(0.000)</u> mills	<u>\$ -</u>
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b><u>32.865</u> mills</b>	<b><u>\$ 2,349,429.13</u></b>
3. General Obligation Bonds and Interest <sup>J</sup>	<u>7.775</u> mills	<u>\$ 555,813.52</u>
4. Contractual Obligations <sup>K</sup>	<u>0.000</u> mills	<u>\$ -</u>
5. Capital Expenditures <sup>L</sup>	<u>0.000</u> mills	<u>\$ -</u>
6. Refunds/Abatements <sup>M</sup>	<u>0.004</u> mills	<u>\$ 285.95</u>
7. Other <sup>N</sup> (specify): _____	<u>0.000</u> mills	<u>\$ -</u>
	<u>0.000</u> mills	<u>\$ -</u>
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b><u>40.644</u> mills</b>	<b><u>\$ 2,905,528.60</u></b>

Contact person: Eric Weaver Daytime phone: (970) 926-6060 x6  
(print)  
Signed:  Title: District Accountant

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S. with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, Colorado 80203. Questions? Call DLG (303) 864-7720.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

**CERTIFICATION OF TAX LEVIES, continued**

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-603 C.R.S.)**. Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenue to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS<sup>J</sup>:**

- 1. Purpose of Issue: Finance construction and equipping fire station and administrative offices.  
Series: General Obligation Series 2008  
Date of Issue: December 31, 2008  
Coupon rate: 4.050%  
Maturity Date: December, 2027  
Levy: 7.775  
Revenue: \$555,813.52
  
- 2. Purpose of Issue: \_\_\_\_\_  
Series: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

**CONTRACTS<sup>K</sup>:**

- 3. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_
  
- 4. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.