COON CREEK WATERSHED DISTRICT
Request for Board Action

MEETING DATE: August 12, 2013
AGENDA NUMBER: 6
ITEM: Receive Monthly Financial Statements

FISCAL IMPACT: Budgeted
POLICY IMPACT: Policy

REQUEST
Receive monthly financial reports

BACKGROUND
Attached are the fund balances, fund bank reconciliation and budget report for July 2013 for review and receipt.

ISSUES/CONCERNS
1. Fund Balances:

<table>
<thead>
<tr>
<th>Description</th>
<th>Beginning Cash Balance</th>
<th>Receipts</th>
<th>Disbursements</th>
<th>Ending Cash Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund *</td>
<td>434,931.51</td>
<td>187,439.87</td>
<td>5,217.98</td>
<td>617,153.40</td>
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<tr>
<td>Special Revenue Funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>509 Management Fund</td>
<td>(255,247.97)</td>
<td>504,931.98</td>
<td>123,594.63</td>
<td>126,089.38</td>
</tr>
<tr>
<td>Survey &amp; Data Fund</td>
<td>(55,589.43)</td>
<td></td>
<td>21,192.00</td>
<td>(76,781.43)</td>
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<tr>
<td>Operations &amp; Maintenance Fund</td>
<td>(8,503.10)</td>
<td>22,151.98</td>
<td>25.00</td>
<td>13,623.88</td>
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<tr>
<td>Ditch 11 Fund</td>
<td>-</td>
<td></td>
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</tr>
<tr>
<td>Ditch 39 Fund</td>
<td>-</td>
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</tr>
<tr>
<td>Ditch 41 Fund</td>
<td>-</td>
<td></td>
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<tr>
<td>Ditch 44 Fund</td>
<td>-</td>
<td></td>
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<tr>
<td>Ditch 52 Fund</td>
<td>-</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Ditch 54 Fund</td>
<td>39,720.00</td>
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<td>39,720.00</td>
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<tr>
<td>Ditch 57 Fund</td>
<td>1,113.00</td>
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<tr>
<td>Ditch 58 Fund</td>
<td>(3,130.78)</td>
<td>1,044.00</td>
<td></td>
<td>(2,086.78)</td>
</tr>
<tr>
<td>Ditch 59 Fund</td>
<td>-</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Ditch 60 Fund</td>
<td>-</td>
<td></td>
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<tr>
<td>Fiduciary Funds</td>
<td></td>
<td></td>
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<tr>
<td>Escrow Trust</td>
<td>928,304.64</td>
<td>45,650.00</td>
<td>38,778.00</td>
<td>935,176.64</td>
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Total Cash Balance: All Funds $1,081,598.87 $761,217.83 $188,807.61 $1,654,009.09
<table>
<thead>
<tr>
<th>Codes</th>
<th>REVENUE BUDGET</th>
<th>2013 Budget</th>
<th>YTD Budget</th>
<th>YTD Actual</th>
<th>Variance</th>
<th>8/6/2013 Pct Var</th>
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<tr>
<td></td>
<td><strong>Property Taxes</strong></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>41101</td>
<td>Administrative Levy</td>
<td>250,000</td>
<td>125,000</td>
<td>186,106</td>
<td>61,106</td>
<td>49%</td>
</tr>
<tr>
<td>41102</td>
<td>Insurance Levy</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0</td>
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<tr>
<td>41103</td>
<td>MWMA Levy</td>
<td>1,074,496</td>
<td>542,496</td>
<td>497,833</td>
<td>(44,663)</td>
<td>-8%</td>
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<tr>
<td>41104</td>
<td>Survey &amp; Data Levy</td>
<td>-</td>
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<tr>
<td>41105</td>
<td>Maintenance Levy</td>
<td>30,504</td>
<td>15,252</td>
<td>22,336</td>
<td>7,084</td>
<td>46%</td>
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<td>Property Taxes</td>
<td>1,355,000</td>
<td>682,748</td>
<td>706,274</td>
<td>23,526</td>
<td>3%</td>
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<td></td>
<td>Spec. Assess</td>
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<tr>
<td>42060</td>
<td>HACA</td>
<td>-</td>
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<td>0</td>
<td>0%</td>
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<tr>
<td>41106</td>
<td>Bond Levy</td>
<td>-</td>
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<td>1,044</td>
<td>1,044</td>
<td>0%</td>
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<tr>
<td>41108</td>
<td>Sp Assess (58-6)</td>
<td>1,800</td>
<td>-</td>
<td>-</td>
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<td>0%</td>
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<td></td>
<td>HACA &amp; Special Assess</td>
<td>1,800</td>
<td>-</td>
<td>1,044</td>
<td>1,044</td>
<td>0%</td>
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<tr>
<td></td>
<td>Fees &amp; Charges</td>
<td></td>
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<td></td>
<td></td>
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<td>52226</td>
<td>Permit Fees</td>
<td>275</td>
<td>161</td>
<td>230</td>
<td>69</td>
<td>43%</td>
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<td>53191</td>
<td>Review Fees</td>
<td>-</td>
<td>-</td>
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<td>0%</td>
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<td>53191</td>
<td>Inspection Fees</td>
<td>30,000</td>
<td>17,500</td>
<td>42,404</td>
<td>24,904</td>
<td>142%</td>
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<td>Fees &amp; Charges</td>
<td>30,275</td>
<td>17,661</td>
<td>42,634</td>
<td>24,973</td>
<td>141%</td>
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<td></td>
<td>Other Revenue</td>
<td></td>
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<tr>
<td>56101</td>
<td>Interest Income</td>
<td>1,500</td>
<td>875</td>
<td>-</td>
<td>(875)</td>
<td>-100%</td>
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<td>55407</td>
<td>Grants</td>
<td>210,200</td>
<td>105,100</td>
<td>37,914</td>
<td>(67,186)</td>
<td>-64%</td>
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<tr>
<td>56299</td>
<td>Fund Balances</td>
<td>-</td>
<td>-</td>
<td>465</td>
<td>465</td>
<td>0%</td>
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<tr>
<td></td>
<td>Total</td>
<td>211,700</td>
<td>105,975</td>
<td>38,380</td>
<td>(67,595)</td>
<td>-64%</td>
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<tr>
<td></td>
<td><strong>Total Revenue</strong></td>
<td>1,598,775</td>
<td>806,384</td>
<td>788,332</td>
<td>(18,052)</td>
<td>-2%</td>
</tr>
<tr>
<td>EXPENDITURE BUDGET</td>
<td></td>
<td></td>
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<td>---------------------</td>
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<tr>
<td><strong>60855</strong></td>
<td>Per Diem Board of Mgrs</td>
<td>9,000</td>
<td>5,250</td>
<td>1,425</td>
<td>3,825</td>
<td>73%</td>
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<td><strong>60110</strong></td>
<td>Salaries</td>
<td>309,140</td>
<td>180,332</td>
<td>124,461</td>
<td>55,871</td>
<td>31%</td>
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<tr>
<td><strong>Total Salaries &amp; Wages</strong></td>
<td>318,140</td>
<td>185,582</td>
<td>125,886</td>
<td>59,696</td>
<td>32%</td>
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<td><strong>60714</strong></td>
<td>Health Insur</td>
<td>53,134</td>
<td>30,995</td>
<td>21,413</td>
<td>9,582</td>
<td>31%</td>
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<td><strong>60716</strong></td>
<td>FICA</td>
<td>23,649</td>
<td>13,795</td>
<td>9,002</td>
<td>4,192</td>
<td>30%</td>
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<td><strong>60717</strong></td>
<td>Retirement-PERA</td>
<td>22,413</td>
<td>13,074</td>
<td>9,002</td>
<td>4,073</td>
<td>31%</td>
</tr>
<tr>
<td><strong>Total Benefits</strong></td>
<td>99,196</td>
<td>57,864</td>
<td>40,017</td>
<td>17,847</td>
<td>31%</td>
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<td><strong>63052</strong></td>
<td>Accounting</td>
<td>3,996</td>
<td>2,331</td>
<td>2,083</td>
<td>248</td>
<td>11%</td>
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<tr>
<td><strong>63052</strong></td>
<td>Audit &amp; Financial</td>
<td>13,500</td>
<td>13,500</td>
<td>1,642</td>
<td>11,858</td>
<td>88%</td>
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<td><strong>63066</strong></td>
<td>Computer Services</td>
<td>6,876</td>
<td>4,011</td>
<td>4,266</td>
<td>(255)</td>
<td>-6%</td>
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<td><strong>63010</strong></td>
<td>GIS</td>
<td>94,929</td>
<td>55,375</td>
<td>33,572</td>
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<td>39%</td>
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<td><strong>63453</strong></td>
<td>Legal</td>
<td>30,491</td>
<td>17,786</td>
<td>12,288</td>
<td>5,498</td>
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<td><strong>63246</strong></td>
<td>Engineering</td>
<td>144,372</td>
<td>84,117</td>
<td>95,162</td>
<td>(10,945)</td>
<td>-13%</td>
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<td><strong>Total Professional Services</strong></td>
<td>294,164</td>
<td>177,221</td>
<td>149,013</td>
<td>28,208</td>
<td>16%</td>
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<td><strong>61558</strong></td>
<td>Advertising</td>
<td>800</td>
<td>600</td>
<td>793</td>
<td>(193)</td>
<td>-32%</td>
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<td><strong>61250</strong></td>
<td>Building Maint</td>
<td>22,610</td>
<td>13,189</td>
<td>13,437</td>
<td>(248)</td>
<td>-2%</td>
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<tr>
<td><strong>61354</strong></td>
<td>Conferences &amp; Seminars</td>
<td>3,245</td>
<td>1,893</td>
<td>1,465</td>
<td>428</td>
<td>23%</td>
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<td><strong>61557</strong></td>
<td>Dues &amp; Subscriptions</td>
<td>4,985</td>
<td>3,500</td>
<td>3,500</td>
<td>0</td>
<td>0%</td>
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<td><strong>62372</strong></td>
<td>Insurance</td>
<td>9,224</td>
<td>9,024</td>
<td>7,981</td>
<td>1,043</td>
<td>12%</td>
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<tr>
<td><strong>61477</strong></td>
<td>Meals &amp; Lodging</td>
<td>1,050</td>
<td>613</td>
<td>18</td>
<td>595</td>
<td>97%</td>
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<td><strong>61475</strong></td>
<td>Mileage</td>
<td>5,365</td>
<td>2,950</td>
<td>2,324</td>
<td>626</td>
<td>21%</td>
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<td><strong>61810</strong></td>
<td>Misc &amp; Contingencies</td>
<td>500</td>
<td>327</td>
<td>774</td>
<td>(447)</td>
<td>-137%</td>
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<tr>
<td><strong>62120</strong></td>
<td>Office Equip Rental</td>
<td>5,157</td>
<td>3,008</td>
<td>3,816</td>
<td>(808)</td>
<td>-27%</td>
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<td><strong>61141</strong></td>
<td>Office Supplies</td>
<td>1,150</td>
<td>823</td>
<td>1,040</td>
<td>(218)</td>
<td>-26%</td>
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<td><strong>62231</strong></td>
<td>Postage</td>
<td>191</td>
<td>138</td>
<td>301</td>
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<td><strong>61102</strong></td>
<td>Printing &amp; Reproduction</td>
<td>384</td>
<td>300</td>
<td>337</td>
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<td>-12%</td>
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<td><strong>61159</strong></td>
<td>Publications &amp; Licenses</td>
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<td>58</td>
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<td>58</td>
<td>100%</td>
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<td><strong>62101</strong></td>
<td>Rent</td>
<td>26,606</td>
<td>15,520</td>
<td>14,817</td>
<td>703</td>
<td>5%</td>
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<td><strong>61251</strong></td>
<td>Repairs &amp; Maint Off Equip</td>
<td>2,500</td>
<td>1,458</td>
<td>1,149</td>
<td>310</td>
<td>21%</td>
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<td><strong>61575</strong></td>
<td>Software Maintenance</td>
<td>5,983</td>
<td>4,500</td>
<td>5,666</td>
<td>(1,166)</td>
<td>-26%</td>
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<td><strong>62229</strong></td>
<td>Telephone &amp; Telecommun</td>
<td>8,940</td>
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<td>3,321</td>
<td>1,894</td>
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<td><strong>62119</strong></td>
<td>Web Site Server</td>
<td>650</td>
<td>650</td>
<td>650</td>
<td>0</td>
<td>0%</td>
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<td><strong>Total Operating Expenses</strong></td>
<td>99,440</td>
<td>63,766</td>
<td>61,389</td>
<td>2,377</td>
<td>4%</td>
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<td><strong>61549</strong></td>
<td>Education</td>
<td>7,725</td>
<td>4,506</td>
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<td>100%</td>
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<td><strong>61549</strong></td>
<td>IDDE</td>
<td>500</td>
<td>400</td>
<td>-</td>
<td>400</td>
<td>100%</td>
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<td><strong>61549</strong></td>
<td>Non-Routine Maintenance</td>
<td>59,296</td>
<td>29,648</td>
<td>-</td>
<td>29,648</td>
<td>100%</td>
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<td><strong>61274</strong></td>
<td>Repair</td>
<td>77,500</td>
<td>38,750</td>
<td>281</td>
<td>38,469</td>
<td>99%</td>
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<td><strong>63595</strong></td>
<td>Construction</td>
<td>421,932</td>
<td>187,525</td>
<td>-</td>
<td>187,525</td>
<td>100%</td>
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<td><strong>61549</strong></td>
<td>Monitoring</td>
<td>52,290</td>
<td>41,832</td>
<td>47,981</td>
<td>(6,149)</td>
<td>-15%</td>
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<td><strong>61549</strong></td>
<td>Studies</td>
<td>132,500</td>
<td>66,250</td>
<td>-</td>
<td>66,250</td>
<td>100%</td>
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<tr>
<td><strong>Total Other Program Costs</strong></td>
<td>751,743</td>
<td>368,912</td>
<td>48,262</td>
<td>315,744</td>
<td>86%</td>
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<td><strong>65340</strong></td>
<td>Office Equipment</td>
<td>400</td>
<td>400</td>
<td>4,756</td>
<td>(4,356)</td>
<td>-1089%</td>
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<td><strong>65380</strong></td>
<td>Data Processing</td>
<td>22,200</td>
<td>11,100</td>
<td>6,108</td>
<td>4,992</td>
<td>45%</td>
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<td><strong>65230</strong></td>
<td>Monitoring &amp; Field</td>
<td>13,492</td>
<td>10,796</td>
<td>10,287</td>
<td>509</td>
<td>5%</td>
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<td><strong>Total Capital Equipment</strong></td>
<td>36,092</td>
<td>22,296</td>
<td>21,151</td>
<td>1,145</td>
<td>5%</td>
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<tr>
<td><strong>Total Expense</strong></td>
<td>1,598,775</td>
<td>875,641</td>
<td>445,718</td>
<td>425,017</td>
<td>49%</td>
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<tr>
<td>Source</td>
<td>Amount</td>
<td>Variance</td>
<td>Reason/Situation</td>
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</tr>
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<td>---------------------------</td>
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<td>----------</td>
<td>----------------------------------------------------------------------------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inspection Fees</td>
<td>$24,904</td>
<td>142%</td>
<td>Inspection times are increased due to the higher development &amp; project close outs being done.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td>-$875</td>
<td>-100%</td>
<td>County has not transferred interest to CCWD yet this year. Busy with software conversion.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Salaries &amp; Wages</td>
<td>$59,696</td>
<td>32%</td>
<td>County has billed for January-May only in 2013.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Benefits</td>
<td>$17,847</td>
<td>31%</td>
<td>County has billed for January-May only in 2013.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Misc &amp; Contingencies</td>
<td>-$447</td>
<td>-137%</td>
<td>Comp Plan expenses.</td>
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<td></td>
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<tr>
<td>Postage</td>
<td>-$163</td>
<td>-118%</td>
<td>Crooked Lake Public Workshop Flyer.</td>
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<td></td>
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</tr>
<tr>
<td>Office Equipment</td>
<td>-$4,356</td>
<td>-1089%</td>
<td>Front Desk/Counter Install.</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

**RECOMMENDATION-** Receive report