

City of Castle Pines North
 Balance Sheet
 Governmental Funds
 For Period Ending 07/31/2010



Account	As Of 07/31/2010	As Of 06/30/2010
ASSETS		
Current Assets		
Cash - Wells Fargo	2,245,604.90	2,283,730.09
Accounts Receivable	370,505.59	129,068.76
Prepaid items	105,533.50	105,994.50
TOTAL Current Assets	2,721,643.99	2,518,793.35
TOTAL ASSETS	2,721,643.99	2,518,793.35
LIABILITIES		
Current Liabilities		
Accounts Payable	50,146.77	63,773.65
Other Current Liabilities	60,019.99	72,019.99
Escrow Deposit Payable	222,750.08	222,788.08
Permit Fee Deposit Payable	16,775.00	16,775.00
TOTAL Current Liabilities	349,691.84	375,356.72
TOTAL LIABILITIES	349,691.84	375,356.72
NET ASSETS/FUND BALANCE		
Net Assets/Fund Balance		
Net Assets/Fund Balance	1,814,268.96	1,814,268.96
Contingency Fund (TABOR)	164,000.00	164,000.00
Budget Stabilization Reserve	10,000.00	10,000.00
Restricted Fund Balance	20,534.98	20,534.98
TOTAL Net Assets/Fund Balance	2,008,803.94	2,008,803.94
Current Year Net Income	363,148.21	134,632.69
TOTAL NET ASSETS/FUND BALANCE	2,371,952.15	2,143,436.63
TOTAL LIABILITIES & EQUITY	2,721,643.99	2,518,793.35



City of Castle Pines North
Statement of Revenues & Expenditures
Governmental Funds
For Period Ending 07/31/2010

Account	Jul Act	Jul Bud	Jul Var	YTD Actual	YTD Budget	YTD Var	YTD %Var	Avall Budget
REVENUE								
1.0 Taxes								
1.1 Property Tax - Law Enforcement	5,167	4,858	309	684,003	652,047	31,956	4.9%	-14,003
1.2 Specific Ownership Tax - Law	3,944	5,188	-1,244	28,032	33,537	-5,505	-16.4%	27,968
1.3 Sales Tax - City	102,553	52,944	49,609	348,747	267,159	81,588	30.5%	275,253
1.4 Use Tax - Building Materials	4,809	1,993	2,816	41,418	16,279	25,139	154.4%	18,582
1.5 Use Tax - Automobile	76,652	35,475	41,177	368,970	277,951	91,019	32.7%	161,030
1.6 Use Tax - Douglas County Buildi	1,749	1,833	-84	14,156	12,831	1,325	10.3%	7,844
TOTAL 1.0 Taxes	194,874	102,291	92,583	1,485,326	1,259,804	225,522	17.9%	476,674
2.0 Franchise Fees								
2.1 Franchise Fees - IREA	13,840	16,027	-2,187	84,088	90,720	-6,632	-7.3%	83,912
2.2 Franchise Fees - Xcel	4,180	3,573	607	61,747	28,986	32,761	113.0%	-1,747
2.3 Franchise Fees - Cable TV	0	29,000	-29,000	31,366	58,000	-26,634	-45.9%	84,634
TOTAL 2.0 Franchise Fees	18,020	48,600	-30,580	177,201	177,706	-505	-0.3%	166,799
3.0 Intergovernmental Revenues								
3.1 County Shareback (Road &	191,143	0	191,143	328,484	170,000	158,484	93.2%	11,516
3.2 Highway Users Tax (HUTF)	8,284	13,907	-5,623	48,564	59,199	-10,635	-18.0%	47,116
3.3 Conservation Trust Fund (Lotter	0	0	0	19,503	20,000	-497	-2.5%	20,497
3.4 Cigarette Tax	394	152	242	2,407	914	1,493	163.3%	-407
3.5 Motor Vehicle Registration Tax	0	2,442	-2,442	15,833	15,184	649	4.3%	14,167
3.6 State Energy Distributions	0	0	0	0	0	0	0.0%	1,000
TOTAL 3.0 Intergovernmental	199,821	16,501	183,320	414,791	265,297	149,494	56.3%	93,889
4.0 Licenses, Fees and Charges								
4.1 Sales Tax & Business License	40	104	-64	7,885	9,269	-1,384	-14.9%	2,115
4.2 Contractor License Fees	923	345	578	19,805	5,534	14,271	257.9%	-11,805
4.3 Liquor License Fees	298	106	192	809	211	598	283.4%	1,191
4.4 General Government Fees	885	3,608	-2,723	4,819	25,258	-20,439	-80.9%	38,481
4.5 Plan Review Fees	1,352	987	365	15,958	11,356	4,602	40.5%	9,042
4.6 Planning & Zoning Fees	500	12,040	-11,540	1,700	24,080	-22,380	-92.9%	48,300
4.7 Building Permit & Inspection Fe	8,857	2,733	6,124	55,522	24,682	30,840	124.9%	4,478
4.8 Engineering Fees	0	0	0	0	0	0	0.0%	10,000
4.9 Sign Permit Fees	0	301	-301	884	1,004	-120	-12.0%	616
4.10 ROW Fees	310	0	310	11,667	0	11,667	999.9%	-6,667



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4.11 Site Improvement Plan Fees	0	0	0	1,861	0	1,861	999.9%	639
TOTAL 4.0 Licenses, Fees and	13,165	20,224	-7,059	120,910	101,394	19,516	19.2%	96,390
5.0 Fines & Forfeitures								
5.1 Court Fines	2,822	2,000	822	13,688	14,000	-312	-2.2%	10,312
TOTAL 5.0 Fines & Forfeitures	2,822	2,000	822	13,688	14,000	-312	-2.2%	10,312
TOTAL REVENUE	428,702	189,616	239,086	2,211,916	1,818,201	393,715	21.7%	844,064

EXPENDITURES

6.0 City Council

6.1 Dues & Subscriptions	0	2,435	2,435	20,991	8,858	-12,133	-137.0%	9,698
6.2 Council Committees	0	417	417	0	2,917	2,917	100.0%	-5,000
6.3 Workers Compensation	0	0	0	406	1,000	594	59.4%	-594
6.4 Education & Training:City Event	0	208	208	0	1,458	1,458	100.0%	-2,500
6.5 Education & Training:Council Tr	0	250	250	345	1,750	1,405	80.3%	-2,655
6.6 General Supplies & Materials	0	167	167	1,208	1,167	-41	-3.5%	-792
6.7 Media Expenses	14,054	150	-13,904	30,875	1,050	-29,825	-999.9%	29,075
6.8 Ward Meetings/Meet the Mayor	45	83	38	334	583	249	42.7%	-666
6.9 Unallocated Spending	0	1,250	1,250	300	8,750	8,450	96.6%	-14,700
TOTAL 6.0 City Council	14,099	4,960	-9,139	54,459	27,533	-26,926	-97.8%	11,866

7.0 City Manager

7.1 Staff	13,816	10,144	-3,672	65,253	71,009	5,756	8.1%	-56,476
7.2 Unallocated Spending	0	417	417	0	2,917	2,917	100.0%	-5,000
TOTAL 7.0 City Manager	13,816	10,561	-3,255	65,253	73,926	8,673	11.7%	-61,476

8.0 General Operations

8.1 Professional Services	29,179	16,017	-13,162	169,342	112,117	-57,225	-51.0%	-22,858
8.2 Insurance - Standard Coverage	264	6,250	5,986	18,531	18,750	219	1.2%	-6,469
8.3 City Hall Building Lease	2,567	2,500	-67	20,549	17,500	-3,049	-17.4%	-9,451
8.4 Meeting Space Lease	0	417	417	0	2,917	2,917	100.0%	-5,000
8.5 Other Services	0	0	0	-2,026	0	2,026	999.9%	-2,026
8.6 Master Association	0	12,000	12,000	0	84,000	84,000	100.0%	-144,000



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8.7 Communications	0	2,500	2,500	0	17,500	17,500	100.0%	-30,000
8.8 Unallocated Spending	0	1,250	1,250	0	8,750	8,750	100.0%	-15,000
TOTAL 8.0 General Operations	32,010	40,934	8,924	206,396	261,534	55,138	21.1%	-234,804
9.0 Legal Services								
9.1 City Attorney Fees	9,076	10,000	924	68,613	70,000	1,387	2.0%	-51,387
9.2 Community Development Legal	5,640	1,250	-4,390	15,576	8,750	-6,826	-78.0%	576
9.3 Home Rule Legal Fees	0	833	833	0	5,833	5,833	100.0%	-10,000
9.4 Special Counsel Fees	2,080	8,333	6,253	47,604	58,333	10,729	18.4%	-52,396
TOTAL 9.0 Legal Services	16,796	20,416	3,620	131,793	142,916	11,123	7.8%	-113,207
10.0 Finance								
10.1 Professional Services	3,690	3,792	102	29,544	26,546	-2,998	-11.3%	-15,963
10.2 Annual Audit Fees	9,700	0	-9,700	16,000	11,000	-5,000	-45.5%	5,000
10.3 Bank Charges	0	17	17	0	117	117	100.0%	-200
10.4 Misc Supplies & Materials	0	33	33	0	233	233	100.0%	-400
10.5 Printing	0	42	42	10	292	282	96.6%	-490
10.6 Postage	0	25	25	0	175	175	100.0%	-300
10.7 CGFOA Membership	0	3	3	0	18	18	100.0%	-30
10.8 GFOA Membership	0	15	15	0	108	108	100.0%	-185
10.9 Software Expense	0	25	25	0	175	175	100.0%	-300
10.10 Conferences	0	33	33	0	233	233	100.0%	-400
10.11 Travel	0	33	33	0	233	233	100.0%	-400
10.12 Advertising (Purchasing)	0	42	42	0	292	292	100.0%	-500
10.13 Sales Tax Paid	0	8	8	0	58	58	100.0%	-100
TOTAL 10.0 Finance	13,390	4,068	-9,322	45,554	39,480	-6,074	-15.4%	-14,268
11.0 City Clerk								
11.1 Professional Services	11,040	8,077	-2,963	63,565	56,539	-7,026	-12.4%	-33,359
11.2 Deed Recording	0	83	83	0	583	583	100.0%	-1,000
11.3 Election Services	0	0	0	0	3,372	3,372	100.0%	-8,000
11.4 Filing Fees	0	83	83	0	583	583	100.0%	-1,000
11.5 Alcohol Beverage License	0	42	42	0	292	292	100.0%	-500
11.6 Public Notice Advertising	1,119	417	-702	1,406	2,917	1,511	51.8%	-3,594
11.7 Codification	0	833	833	0	5,833	5,833	100.0%	-10,000
11.8 Printing & Postage	0	42	42	0	292	292	100.0%	-500
11.9 Travel	0	42	42	0	292	292	100.0%	-500



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11.10 Dues & Subscriptions	0	21	21	0	146	146	100.0%	-250
TOTAL 11.0 City Clerk	12,159	9,640	-2,519	64,971	70,849	5,878	8.3%	-58,703
12.0 Municipal Court								
12.1 Prosecution Services	600	600	0	3,600	4,200	600	14.3%	-3,600
12.2 Clerk Services	750	833	83	3,495	5,833	2,338	40.1%	-6,505
12.3 Security Services	0	167	167	0	1,167	1,167	100.0%	-2,000
12.4 Judge Services	500	500	0	3,500	3,500	0	0.0%	-2,500
12.5 Public Defender Services	0	42	42	0	292	292	100.0%	-500
12.6 Interpreter Services	0	42	42	0	292	292	100.0%	-500
12.7 Software	0	917	917	0	6,417	6,417	100.0%	-11,000
12.8 Court Forms	0	208	208	462	1,458	996	68.3%	-2,038
12.9 Mailing	0	42	42	0	292	292	100.0%	-500
12.10 Office Supplies & Equipment	0	63	63	1,258	438	-820	-187.2%	508
12.11 Uniforms	0	29	29	0	204	204	100.0%	-350
TOTAL 12.0 Municipal Court	1,850	3,443	1,593	12,315	24,093	11,778	48.9%	-28,985
13.0 Police								
13.1 Douglas County IGA - Base	9,855	4,858	-4,997	684,003	652,047	-31,956	-4.9%	14,003
13.2 Douglas County IGA - Animal	3,944	5,188	1,244	28,032	33,537	5,505	16.4%	-27,968
13.3 Douglas County IGA - Tabor	-4,688	0	4,688	0	0	0	0.0%	0
TOTAL 13.0 Police	9,111	10,046	935	712,035	585,584	-26,451	-3.9%	-13,965
14.0 Public Works/Engineering								
14.1 Professional Services	58,614	54,496	-4,118	329,930	381,473	51,543	13.5%	-324,024
14.2 Unanticipated Maintenance	0	5,833	5,833	26,348	40,833	14,485	35.5%	-43,652
14.3 Pavement Management	0	7,500	7,500	7,750	30,000	22,250	74.2%	-37,250
14.4 Dues & Subscriptions	0	83	83	0	583	583	100.0%	-1,000
14.5 Utilities	396	750	354	2,888	5,250	2,362	45.0%	-6,112
14.6 Water Utility Setup	0	42	42	0	292	292	100.0%	-500
TOTAL 14.0 Public	59,010	68,704	9,694	366,916	458,431	91,515	20.0%	-412,538
15.0 Recreation & Parks								
15.1 Conservation Trust Fund	0	3,333	3,333	0	23,333	23,333	100.0%	-40,000
15.2 Recreation Department Setup	0	42	42	0	292	292	100.0%	-500



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Account	Jul Act	Jul Bud	Jul Var	YTD Actual	YTD Budget	YTD Var	YTD %Var	Avail Budget
TOTAL 15.0 Recreation & Parks	0	3,375	3,375	0	23,625	23,625	100.0%	-40,500
16.0 Community Development								
16.1 Professional Services	16,386	12,038	-4,348	94,329	84,265	-10,064	-11.9%	-50,125
16.2 Building Inspection & Permitting	9,685	2,860	-6,825	64,143	32,935	-31,208	-94.8%	-12,357
16.3 Unallocated Staff Resources	0	1,237	1,237	17,450	8,660	-8,790	-101.5%	2,604
16.4 Variance Advertising	0	417	417	0	2,917	2,917	100.0%	-5,000
16.5 Zoning Advertising	0	417	417	0	2,917	2,917	100.0%	-5,000
16.6 Reimbursable Professional	0	0	0	-675	0	675	999.9%	-675
16.7 DC Use Tax Paid	1,878	1,833	-45	13,828	12,833	-995	-7.8%	-8,172
TOTAL 16.0 Community	27,949	18,802	-9,147	189,075	144,527	-44,548	-30.8%	-78,725
17.0 Capital Investment								
17.1 Capital Investment	0	8,333	8,333	0	58,333	58,333	100.0%	-100,000
TOTAL 17.0 Capital Investment	0	8,333	8,333	0	58,333	58,333	100.0%	-100,000
18.0 Other								
18.1 General Unallocated	0	4,167	4,167	0	29,167	29,167	100.0%	-50,000
TOTAL 18.0 Other	0	4,167	4,167	0	29,167	29,167	100.0%	-50,000
TOTAL EXPENDITURES	200,190	207,449	7,259	1,848,767	2,039,998	191,231	9.4%	-1,195,305
NET OPERATING INCOME	228,512	-17,833	246,345	363,149	-221,797	584,946	263.7%	-351,241
NET INCOME / (LOSS)	228,512	-17,833	246,345	363,149	-221,797	584,946	263.7%	-351,241