

STATEMENT OF CHANGES IN FUND BALANCES
January 31, 2020

	CURRENT MONTH	2020 YR-TO-DATE	2020 YR-TO-DATE BUDGET	2019 YR-TO-DATE
REVENUES:³				
Property Tax Levy	6,500,000.00	6,500,000.00	2,352,599.09	5,000,000.00
Rmbrs Land Acquisition	-	-		
Wetlands Credits	-	-		0.00
Local Government Fund	204,633.82	204,633.82	206,536.38	194,981.42
Income from Operations	45,465.00	45,465.00	47,247.34	65,072.20
Investment Income	20,389.66	20,389.66	8,305.58	16,207.85
Donations, Sponsors, Bequests	1,639.47	1,639.47	3,019.86	1,478.17
Government Grants	1,437.00	1,437.00	0.00	0.00
Miscellaneous	12,960.58	12,960.58	8,859.23	718.22
Total Revenues	6,786,525.53	6,786,525.53	2,626,567.48	5,278,457.86
EXPENDITURES:³				
Operations	2,040,235.76	2,040,235.76	1,657,790.43	1,590,448.26
Capital Improvements	305,356.98	305,356.98	939,991.82	6,139.53
Land Acquisition	626.02	626.02	208,333.33	2,150.00
Prior Year Expenditure ⁴	-	-		126,281.66
Total Expenditures	2,346,218.76	2,346,218.76	2,806,115.59	1,725,019.45
EXCESS OF REVENUES OVER EXPENDITURES	4,440,306.77	4,440,306.77	(179,548.11)	3,553,438.41
Golf Course				
Revenues	26,466.85	26,466.85	30,510.00	20,381.95
Operating Expenditures	96,994.56	96,994.56	107,775.80	68,546.20
Expenditures for Resale	175.45	175.45	0.00	361.68
Prior Year Expenditure ⁴	-	-		0.00
Net Surplus/(Deficit)	(70,703.16)	(70,703.16)	(77,265.80)	(48,525.93)
BEGINNING FUNDS CASH BALANCE	11,980,400.08	11,980,400.08		11,354,101.68
LOAN PROCEEDS/PAYMENT	0.00			
ENDING FUNDS CASH BALANCE	16,350,003.69	16,350,003.69		14,859,014.16
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	11,737,578.06	11,737,578.06		11,354,998.73
Encumbered	4,612,425.63	4,612,425.63		3,504,015.43
	16,350,003.69	16,350,003.69		14,859,014.16
Encumbrance Reconciliation:				
Beginning (previous period)	2,595,229.49	2,595,229.49		1,771,670.47
Ending (current month)	4,612,425.63	4,612,425.63		3,504,015.43
Net Change in Encumbrances	2,017,196.14	2,017,196.14		1,732,344.96
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	-	-		0.00
Enterprise	-	-		0.00
Enterprise - Interfund Loan	-	-		0.00
Total	-	-		0.00
OUT (Expenditure)				
Operations	-	-		
Operations - Interfund Loan	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
Total	-	-		
NET EFFECT OF TRANSFERS	0.00	0.00		0.00

Footnotes:

¹This report shows the combined performance of the Genl. Operating (27), Capital Developmt (29), Enterprise (30) Funds,

²The combined Cash Balance for Funds 27,29,30, as of January 1, 2020 was \$11,980,400.08

(Unenc, \$9,385,170.59 + Enc \$2,595,229.49 = \$11,980,400.08)

³Interfund transfers are offset in Revenues and Expenditures, because the funds activities are consolidated. Revenues and Expenditures are a total of funds 27 and 29.

COMPARISON OF ACTUAL AND BUDGETED EXPENSES

1/31/2020

CATEGORY ²	CURRENT MO	YTD	YTD	YTD	ANNUAL	% ANN.
	ACTUAL ³	ACTUAL ¹	BUDGET	% VAR	BUDGET ¹	SPENT
Personnel Services-Distr.	1,075,998	1,075,998	700,444	53.6%	11,561,501	9.3%
PERS	163,036	163,036	114,778	42.0%	1,734,568	9.4%
Medicare	14,713	14,713	11,062	33.0%	166,929	8.8%
Fringe Benefits	233,684	233,684	245,352	(4.8)%	2,943,808	7.9%
Unemployment	-	-	-	0.0%	21,000	0.0%
Workers Comp	16,860	16,860	8,738	93.0%	137,294	12.3%
Retirements	1,093	1,093	27,090	(96.0)%	105,000	1.0%
Subtotal Personnel Expenses	1,505,385	1,505,385	1,107,463	35.9%	16,670,100	9.0%
Administration	90,540	90,540	106,453	(14.9)%	1,553,264	5.8%
Educ/Interpretive Operations	11,950	11,950	20,446	(41.6)%	323,255	3.7%
Natural Resource Managemt	788	788	13,274	(94.1)%	230,877	0.3%
Park Maintenance	135,435	135,435	158,219	(14.4)%	2,446,219	5.5%
Promotion	49,004	49,004	51,642	(5.1)%	553,833	8.8%
Renovations	29,358	29,358	-	N/A	454,037	6.5%
Rental Properties	106,048	106,048	128,234	(17.3)%	218,380	48.6%
Revenue Operations	5,644	5,644	4,260	32.5%	60,245	9.4%
Safety & Law Enforcement	93,507	93,507	19,661	375.6%	319,226	29.3%
Special Facilities	12,578	12,578	48,138	(73.9)%	363,440	3.5%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	534,850	534,850	550,327	(2.8)%	6,522,776	8.2%
TOTAL OPERATIONS	2,040,236	2,040,236	1,657,790	23.1%	23,192,876	8.8%
Building Construction	4,500	4,500				
Facility Improvements						
Natural Resource Improvemnt						
Planning	104,593	104,593				
Site Improvements	152,980	152,980				
Utility Improvements	43,284	43,284				
Administration, Service and Maintenance						
Reimbursements						
TOTAL CAPITAL IMPROVEMT	305,357	305,357	939,992	(67.5)%	11,279,902	2.7%
LAND ACQUISITION	626	626	208,333	(99.7)%	2,500,000	0.0%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	2,346,219	2,346,219	2,806,116	(16.4)%	36,972,778	6.3%
ENTERPRISE BUDGET(FUND 30):	97,170	97,170	107,776	(9.8)%	1,264,265	7.7%
TOTALS - ALL FUNDS	2,443,389	2,443,389	2,913,891	(16.1)%	38,237,043	6.4%

Footnotes:

¹The 2020 Budget has been amended to include carry-over purchase orders from 2019 in the amount of \$2,595,229.49. Beginning in 2020, prior year expenditure reporting will no longer be used as the current year budget has been amended to include prior year purchase orders.

²Expenditures are reported by category in this report. Each category appears under only one fund, e.g. "Administration" appears only under "Operating Expenses," which is Fund 27 and "Site Improvements" appears only under "Capital Improvements.", which is Fund 29. However, in a small number of instances, purchases have been made from each fund under a category listed under the other fund. The net effect of these purchases causes Operations Expenses to be overstated by a small amount (est. to be less than \$500 for 2019) and Capital Improvements/Land Acquisition to be understated by the same amount. Exact amounts will be provided throughout the year.

³Current month actual expenditures may differ from the disbursement resolution because of accounting adjustments for voided checks and refunds.