

STATEMENT OF CHANGES IN FUND BALANCES
February 29, 2020

	CURRENT MONTH	2020 YR-TO-DATE	2020 YR-TO-DATE BUDGET	2019 YR-TO-DATE
REVENUES:³				
Property Tax Levy	3,500,000.00	10,000,000.00	6,359,065.44	7,000,000.00
Rmbrs Land Acquisition	-	-		
Wetlands Credits	-	-		0.00
Local Government Fund	246,086.02	450,719.84	450,329.01	429,517.04
Income from Operations	244,457.25	289,922.25	84,095.18	102,675.55
Investment Income	14,263.33	34,652.99	33,075.90	30,418.53
Donations, Sponsors, Bequests	2,863.54	4,503.01	8,288.62	4,614.13
Government Grants	-	1,437.00	55,209.82	366.47
Miscellaneous	522.19	13,482.77	12,073.11	2,728.96
Total Revenues	4,008,192.33	10,794,717.86	7,002,137.08	7,570,320.68
EXPENDITURES:³				
Operations	1,394,031.22	3,434,266.98	3,297,696.32	3,266,489.73
Capital Improvements	117,759.51	423,116.49	1,879,983.64	72,208.08
Land Acquisition	1,260.00	1,886.02	416,666.67	9,461.88
Prior Year Expenditure ⁴	-	-		230,889.59
Total Expenditures	1,513,050.73	3,859,269.49	5,594,346.63	3,579,049.28
EXCESS OF REVENUES OVER EXPENDITURES	2,495,141.60	6,935,448.37	1,407,790.45	3,991,271.40
Golf Course				
Revenues	22,810.73	49,277.58	52,520.00	35,693.88
Operating Expenditures	70,369.13	167,363.69	201,420.22	128,919.89
Expenditures for Resale	932.74	1,108.19	0.00	665.48
Prior Year Expenditure ⁴	-	-		0.00
Net Surplus/(Deficit)	(48,491.14)	(119,194.30)	(148,900.22)	(93,891.49)
BEGINNING FUNDS CASH BALANCE	16,350,003.69	11,980,400.08		11,354,101.68
LOAN PROCEEDS/PAYMENT	0.00			
ENDING FUNDS CASH BALANCE	18,796,654.15	18,796,654.15		15,251,481.59
		Notes 1&2		
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	13,713,831.56	13,713,831.56		11,661,293.84
Encumbered	5,082,822.59	5,082,822.59		3,590,187.75
	18,796,654.15	18,796,654.15		15,251,481.59
Encumbrance Reconciliation:				
Beginning (previous period)	4,612,425.63	2,595,229.49		1,771,670.47
Ending (current month)	5,082,822.59	5,082,822.59		3,590,187.75
Net Change in Encumbrances	470,396.96	2,487,593.10		1,818,517.28
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	-	-		0.00
Enterprise	-	-		60,000.00
Enterprise - Interfund Loan	-	-		0.00
Total	-	-		60,000.00
OUT (Expenditure)				
Operations	-	-		60,000.00
Operations - Interfund Loan	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
Total	-	-		60,000.00
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), Golf Course (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

2/29/2020

CATEGORY ²	CURRENT MO	YTD	YTD	YTD	ANNUAL	% ANN.
	ACTUAL ³	ACTUAL ¹	BUDGET	% VAR	BUDGET ¹	SPENT
Personnel Services-Distr.	714,774	1,790,772	1,462,203	22.5%	11,561,501	15.5%
PERS	108,087	271,123	229,645	18.1%	1,734,568	15.6%
Medicare	9,912	24,625	21,732	13.3%	166,929	14.8%
Fringe Benefits	231,400	465,085	487,639	(4.6)%	2,943,808	15.8%
Unemployment	-	-	-	0.0%	21,000	0.0%
Workers Comp	10,054	26,914	26,449	1.8%	137,294	19.6%
Retirements	21,279	22,372	28,512	(21.5)%	105,000	21.3%
Subtotal Personnel Expenses	1,095,506	2,600,892	2,256,180	15.3%	16,670,100	15.6%
Administration	42,465	133,005	190,918	(30.3)%	1,553,264	8.6%
Educ/Interpretive Operations	16,544	28,494	48,357	(41.1)%	323,255	8.8%
Natural Resource Managemt	1,748	2,536	28,974	(91.2)%	230,877	1.1%
Park Maintenance	174,411	309,847	443,614	(30.2)%	2,446,219	12.7%
Promotion	2,927	51,931	82,094	(36.7)%	553,833	9.4%
Renovations	6,620	35,978	-	N/A	454,037	7.9%
Rental Properties	11,604	117,651	133,627	(12.0)%	218,380	53.9%
Revenue Operations	4,275	9,919	6,221	59.5%	60,245	16.5%
Safety & Law Enforcement	23,489	116,996	31,387	272.7%	319,226	36.6%
Special Facilities	14,440	27,018	76,323	(64.6)%	363,440	7.4%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	298,525	833,375	1,041,516	(20.0)%	6,522,776	12.8%
TOTAL OPERATIONS	1,394,031	3,434,267	3,297,696	4.1%	23,192,876	14.8%
Building Construction	12,248	16,748				
Facility Improvements						
Natural Resource Improvemt						
Planning	75,747	180,339				
Site Improvements	29,684	182,664				
Utility Improvements		43,284				
Administration, Service and Maintenance	81	81				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	117,760	423,116	1,879,984	(77.5)%	11,279,902	3.8%
LAND ACQUISITION	1,260	1,886	416,667	(99.5)%	2,500,000	0.1%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	1,513,051	3,859,269	5,594,347	(31.0)%	36,972,778	10.4%
GOLF COURSE BUDGET(FUND 30):	71,302	168,472	201,420	(16.4)%	1,264,265	13.3%
TOTALS - ALL FUNDS	1,584,353	4,027,741	5,795,767	(30.5)%	38,237,043	10.5%

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.