

STATEMENT OF CHANGES IN FUND BALANCES
March 31, 2020

	CURRENT MONTH	2020 YR-TO-DATE	2020 YR-TO-DATE BUDGET	2019 YR-TO-DATE
REVENUES:³				
Property Tax Levy	5,622,443.88	15,622,443.88	14,112,092.92	9,885,249.67
Rmbrs Land Acquisition	-	-		
Wetlands Credits	-	-		0.00
Local Government Fund	181,997.87	632,717.71	628,205.16	599,727.31
Income from Operations	14,489.00	304,411.25	311,436.18	350,524.65
Investment Income	18,467.32	53,120.31	47,891.87	50,303.56
Donations, Sponsors, Bequests	439.97	4,942.98	8,511.79	4,614.13
Government Grants	31,967.79	33,404.79	135,283.28	31,691.16
Miscellaneous	7,829.62	21,312.39	17,733.75	26,139.42
Total Revenues	5,877,635.45	16,672,353.31	15,261,154.95	10,948,249.90
EXPENDITURES:³				
Operations	1,869,719.66	5,303,986.64	5,733,553.33	5,357,543.44
Capital Improvements	66,244.67	489,361.16	2,819,975.47	84,743.93
Land Acquisition	6,000.00	7,886.02	625,000.00	22,092.15
Prior Year Expenditure ⁴	-	-		470,404.92
Total Expenditures	1,941,964.33	5,801,233.82	9,178,528.80	5,934,784.44
EXCESS OF REVENUES OVER EXPENDITURES	3,935,671.12	10,871,119.49	6,082,626.16	5,013,465.46
Golf Course				
Revenues	8,372.00	57,649.58	101,530.00	63,971.99
Operating Expenditures	97,843.70	265,207.39	366,664.64	220,809.91
Expenditures for Resale	11,303.10	12,411.29	0.00	4,532.87
Prior Year Expenditure ⁴	-	-		0.00
Net Surplus/(Deficit)	(100,774.80)	(219,969.10)	(265,134.64)	(161,370.79)
BEGINNING FUNDS CASH BALANCE	18,796,654.15	11,980,400.08		11,354,101.68
LOAN PROCEEDS/PAYMENT	0.00			
ENDING FUNDS CASH BALANCE	22,631,550.47	22,631,550.47		16,206,196.35
		Notes 1&2		
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	17,647,793.04	17,647,793.04		12,773,128.66
Encumbered	4,983,757.43	4,983,757.43		3,433,067.69
	22,631,550.47	22,631,550.47		16,206,196.35
Encumbrance Reconciliation:				
Beginning (previous period)	5,082,822.59	2,595,229.49		1,771,670.47
Ending (current month)	4,983,757.43	4,983,757.43		3,433,067.69
Net Change in Encumbrances	(99,065.16)	2,388,527.94		1,661,397.22
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	-	-		0.00
Enterprise	70,000.00	70,000.00		110,000.00
Enterprise - Interfund Loan	-	-		0.00
Total	70,000.00	70,000.00		110,000.00
OUT (Expenditure)				
Operations	70,000.00	70,000.00		110,000.00
Operations - Interfund Loan	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
Total	70,000.00	70,000.00		110,000.00
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

3/31/2020

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	751,777	2,542,549	2,670,919	(4.8)%	11,561,501	22.0%
PERS	109,922	381,045	408,047	(6.6)%	1,734,568	22.0%
Medicare	10,135	34,761	39,030	(10.9)%	166,929	20.8%
Fringe Benefits	231,367	696,452	738,317	(5.7)%	2,943,808	23.7%
Unemployment	-	-	-	0.0%	21,000	0.0%
Workers Comp	9,670	36,584	38,682	(5.4)%	137,294	26.6%
Retirements	328	22,700	50,658	(55.2)%	105,000	21.6%
Subtotal Personnel Expenses	1,113,198	3,714,090	3,945,654	(5.9)%	16,670,100	22.3%
Administration	310,382	443,387	508,512	(12.8)%	1,553,264	28.5%
Educ/Interpretive Operations	12,092	40,586	75,681	(46.4)%	323,255	12.6%
Natural Resource Managemt	14,023	16,559	31,681	(47.7)%	230,877	7.2%
Park Maintenance	199,149	508,996	596,068	(14.6)%	2,446,219	20.8%
Promotion	118,162	170,093	162,846	4.5%	553,833	30.7%
Renovations	54,769	90,746	113,509	(20.1)%	454,037	20.0%
Rental Properties	(2,407)	115,244	135,164	(14.7)%	218,380	52.8%
Revenue Operations	3,080	12,999	13,900	(6.5)%	60,245	21.6%
Safety & Law Enforcement	37,246	154,242	43,292	256.3%	319,226	48.3%
Special Facilities	10,026	37,044	107,247	(65.5)%	363,440	10.2%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	756,521	1,589,896	1,787,900	(11.1)%	6,522,776	24.4%
TOTAL OPERATIONS	1,869,720	5,303,987	5,733,553	(7.5)%	23,192,876	22.9%
Building Construction	24,461	41,209				
Facility Improvements						
Natural Resource Improvemt						
Planning	27,327	207,667				
Site Improvements	8,030	190,695				
Utility Improvements	6,426	49,710				
Administration, Service and Maintenance		81				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	66,245	489,361	2,819,975	(82.6)%	11,279,902	4.3%
LAND ACQUISITION	6,000	7,886	625,000	(98.7)%	2,500,000	0.3%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	1,941,964	5,801,234	9,178,529	(36.8)%	36,972,778	15.7%
GOLF COURSE BUDGET(FUND 30):	109,147	277,619	366,665	(24.3)%	1,264,265	22.0%
TOTALS - ALL FUNDS	2,051,111	6,078,853	9,545,193	(36.3)%	38,237,043	15.9%

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.