

STATEMENT OF CHANGES IN FUND BALANCES
April 30, 2020

	CURRENT MONTH	2020 YR-TO-DATE	2020 YR-TO-DATE BUDGET	2019 YR-TO-DATE
REVENUES:³				
Property Tax Levy	-	15,622,443.88	15,038,312.17	10,847,672.82
Rmbrs Land Acquisition	-	-		
Wetlands Credits	-	-		26,000.00
Local Government Fund	145,275.01	777,992.72	789,131.99	754,935.39
Income from Operations	(10,276.50)	294,134.75	372,199.79	404,984.65
Investment Income	15,550.72	68,671.03	72,178.69	78,249.21
Donations, Sponsors, Bequests	45.00	4,987.98	8,567.20	4,650.13
Government Grants	-	33,404.79	135,283.28	59,170.14
Miscellaneous	46,200.24	67,512.63	23,108.56	41,801.87
Total Revenues	196,794.47	16,869,147.78	16,438,781.68	12,217,464.21
EXPENDITURES:³				
Operations	1,563,649.85	6,867,636.49	7,486,973.88	6,963,386.36
Capital Improvements	412,761.17	902,122.33	3,759,967.29	151,363.64
Land Acquisition	2,434.29	10,320.31	833,333.33	24,068.15
Prior Year Expenditure ⁴	-	-		718,280.62
Total Expenditures	1,978,845.31	7,780,079.13	12,080,274.50	7,857,098.77
EXCESS OF REVENUES OVER EXPENDITURES	(1,782,050.84)	9,089,068.65	4,358,507.18	4,360,365.44
Golf Course				
Revenues	11,782.87	69,432.45	201,540.00	149,880.65
Operating Expenditures	144,908.21	410,115.60	465,517.35	308,058.23
Expenditures for Resale	3,127.15	15,538.44	0.00	15,058.64
Prior Year Expenditure ⁴	-	-		0.00
Net Surplus/(Deficit)	(136,252.49)	(356,221.59)	(263,977.35)	(173,236.22)
BEGINNING FUNDS CASH BALANCE	22,631,550.47	11,980,400.08		11,354,101.68
LOAN PROCEEDS/PAYMENT	0.00			
ENDING FUNDS CASH BALANCE	20,713,247.14	20,713,247.14		15,541,230.90
		Notes 1&2		
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	14,583,643.42	14,583,643.42		12,058,064.77
Encumbered	6,129,603.72	6,129,603.72		3,483,166.13
	20,713,247.14	20,713,247.14		15,541,230.90
Encumbrance Reconciliation:				
Beginning (previous period)	4,983,757.43	2,595,229.49		1,771,670.47
Ending (current month)	6,129,603.72	6,129,603.72		3,483,166.13
Net Change in Encumbrances	1,145,846.29	3,534,374.23		1,711,495.66
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	-	-		0.00
Enterprise	150,000.00	220,000.00		290,000.00
Enterprise - Interfund Loan	-	-		0.00
Total	150,000.00	220,000.00		290,000.00
OUT (Expenditure)				
Operations	150,000.00	220,000.00		290,000.00
Operations - Interfund Loan	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
Total	150,000.00	220,000.00		290,000.00
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

4/30/2020

CATEGORY ²	CURRENT MO	YTD	YTD	YTD	ANNUAL	% ANN.
	ACTUAL ³	ACTUAL ¹	BUDGET	% VAR	BUDGET ¹	SPENT
Personnel Services-Distr.	797,278	3,339,827	3,530,880	(5.4)%	11,561,501	28.9%
PERS	116,609	497,655	537,008	(7.3)%	1,734,568	28.7%
Medicare	10,821	45,582	51,219	(11.0)%	166,929	27.3%
Fringe Benefits	232,008	928,459	977,944	(5.1)%	2,943,808	31.5%
Unemployment	-	-	-	0.0%	21,000	0.0%
Workers Comp	8,164	44,748	48,441	(7.6)%	137,294	32.6%
Retirements	2,463	25,162	56,824	(55.7)%	105,000	24.0%
Subtotal Personnel Expenses	1,167,342	4,881,432	5,202,316	(6.2)%	16,670,100	29.3%
Administration	231,424	674,811	761,965	(11.4)%	1,553,264	43.4%
Educ/Interpretive Operations	11,748	52,334	96,570	(45.8)%	323,255	16.2%
Natural Resource Managemt	872	17,431	39,608	(56.0)%	230,877	7.5%
Park Maintenance	131,948	640,944	729,368	(12.1)%	2,446,219	26.2%
Promotion	2,096	172,189	180,183	(4.4)%	553,833	31.1%
Renovations	18,546	109,292	113,509	(3.7)%	454,037	24.1%
Rental Properties	(23,925)	91,320	140,612	(35.1)%	218,380	41.8%
Revenue Operations	4,954	17,953	19,541	(8.1)%	60,245	29.8%
Safety & Law Enforcement	11,873	166,115	67,895	144.7%	319,226	52.0%
Special Facilities	6,772	43,816	135,407	(67.6)%	363,440	12.1%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	396,308	1,986,204	2,284,658	(13.1)%	6,522,776	30.5%
TOTAL OPERATIONS	1,563,650	6,867,636	7,486,974	(8.3)%	23,192,876	29.6%
Building Construction	27,387	68,596				
Facility Improvements	36,215	36,215				
Natural Resource Improvemt	2,695	2,695				
Planning	59,470	267,137				
Site Improvements	286,994	477,689				
Utility Improvements	-	49,710				
Administration, Service and Maintenance	-	81				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	412,761	902,122	3,759,967	(76.0)%	11,279,902	8.0%
LAND ACQUISITION	2,434	10,320	833,333	(98.8)%	2,500,000	0.4%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	1,978,845	7,780,079	12,080,275	(35.6)%	36,972,778	21.0%
GOLF COURSE BUDGET(FUND 30):	148,035	425,654	465,517	(8.6)%	1,264,265	33.7%
TOTALS - ALL FUNDS	2,126,881	8,205,733	12,545,792	(34.6)%	38,237,043	21.5%

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.