

STATEMENT OF CHANGES IN FUND BALANCES
May 31, 2020

	CURRENT MONTH	2020 YR-TO-DATE	2020 YR-TO-DATE BUDGET	2019 YR-TO-DATE
REVENUES:³				
Property Tax Levy	220,069.53	15,842,513.41	15,494,129.99	10,847,672.82
Rmbrs Land Acquisition	-	-		
Wetlands Credits	306,000.00	306,000.00		26,000.00
Local Government Fund	164,737.49	942,730.21	1,023,466.00	1,014,790.51
Income from Operations	(54,164.50)	239,970.25	432,950.27	463,865.90
Investment Income	5,038.68	73,709.71	96,655.20	107,244.11
Donations, Sponsors, Bequests	188.00	5,175.98	9,950.89	4,650.13
Government Grants	-	33,404.79	135,283.28	170,958.92
Miscellaneous	828.00	68,340.63	43,575.49	63,762.89
Total Revenues	642,697.20	17,511,844.98	17,236,011.12	12,698,945.28
EXPENDITURES:³				
Operations	1,378,483.14	8,246,119.63	9,195,830.51	8,518,297.08
Capital Improvements	359,733.57	1,261,855.90	4,699,959.11	223,958.12
Land Acquisition	1,509,546.75	1,519,867.06	1,041,666.67	32,403.48
Prior Year Expenditure ⁴	-	-		860,886.70
Total Expenditures	3,247,763.46	11,027,842.59	14,937,456.29	9,635,545.38
EXCESS OF REVENUES OVER EXPENDITURES	(2,605,066.26)	6,484,002.39	2,298,554.83	3,063,399.90
Golf Course				
Revenues	34,087.92	103,520.37	313,550.00	272,118.33
Operating Expenditures	79,141.61	489,257.21	561,870.06	402,161.40
Expenditures for Resale	920.92	16,459.36	0.00	25,354.29
Prior Year Expenditure ⁴	-	-		0.00
Net Surplus/(Deficit)	(45,974.61)	(402,196.20)	(248,320.06)	(155,397.36)
BEGINNING FUNDS CASH BALANCE	20,713,247.14	11,980,400.08		11,354,101.68
LOAN PROCEEDS/PAYMENT	0.00			
ENDING FUNDS CASH BALANCE	18,062,206.27	18,062,206.27		14,262,104.22
		Notes 1&2		
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	12,127,138.23	12,127,138.23		11,169,965.89
Encumbered	5,935,068.04	5,935,068.04		3,092,138.33
	18,062,206.27	18,062,206.27		14,262,104.22
Encumbrance Reconciliation:				
Beginning (previous period)	6,129,603.72	2,595,229.49		1,771,670.47
Ending (current month)	5,935,068.04	5,935,068.04		3,092,138.33
Net Change in Encumbrances	(194,535.68)	3,339,838.55		1,320,467.86
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	1,500,000.00	1,500,000.00		0.00
Enterprise	50,000.00	270,000.00		290,000.00
Enterprise - Interfund Loan	-	-		0.00
Total	1,550,000.00	1,770,000.00		290,000.00
OUT (Expenditure)				
Operations	1,550,000.00	1,770,000.00		290,000.00
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
Total	1,550,000.00	1,770,000.00		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

5/31/2020

CATEGORY ²	CURRENT MO	5/31/2020	YTD	YTD	YTD	ANNUAL	% ANN.
	ACTUAL ³	ACTUAL ¹	BUDGET	% VAR	BUDGET ¹	SPENT	
Personnel Services-Distr.	801,803	4,141,629	4,409,014	(6.1)%	11,561,501	35.8%	
PERS	117,809	615,464	665,695	(7.5)%	1,734,568	35.5%	
Medicare	10,911	56,492	63,344	(10.8)%	166,929	33.8%	
Fringe Benefits	237,256	1,165,716	1,224,639	(4.8)%	2,943,808	39.6%	
Unemployment	-	-	-	0.0%	21,000	0.0%	
Workers Comp	9,936	54,683	56,985	(4.0)%	137,294	39.8%	
Retirements	4,778	29,940	57,859	(48.3)%	105,000	28.5%	
Subtotal Personnel Expenses	1,182,492	6,063,924	6,477,537	(6.4)%	16,670,100	36.4%	
Administration	48,587	723,398	839,017	(13.8)%	1,553,264	46.6%	
Educ/Interpretive Operations	21,718	74,052	109,637	(32.5)%	323,255	22.9%	
Natural Resource Managemt	4,748	22,179	45,207	(50.9)%	230,877	9.6%	
Park Maintenance	91,850	732,794	923,130	(20.6)%	2,446,219	30.0%	
Promotion	3,420	175,609	199,117	(11.8)%	553,833	31.7%	
Renovations	11,650	120,942	189,182	(36.1)%	454,037	26.6%	
Rental Properties	-	91,320	146,168	(37.5)%	218,380	41.8%	
Revenue Operations	1,667	19,620	26,223	(25.2)%	60,245	32.6%	
Safety & Law Enforcement	5,123	171,238	86,829	97.2%	319,226	53.6%	
Special Facilities	7,229	51,045	153,783	(66.8)%	363,440	14.0%	
Capital Support							
Reimbursements							
Subtotal Operating Expenses	195,991	2,182,195	2,718,294	(19.7)%	6,522,776	33.5%	
TOTAL OPERATIONS	1,378,483	8,246,120	9,195,831	(10.3)%	23,192,876	35.6%	
Building Construction	12,912	81,508					
Facility Improvements	10,500	46,715					
Natural Resource Improvemt	1,910	4,605					
Planning	21,814	288,950					
Site Improvements	312,503	790,192					
Utility Improvements	-	49,710					
Administration, Service and Maintenance	95	176					
Reimbursements							
TOTAL CAPITAL IMPROVEMT	359,734	1,261,856	4,699,959	(73.2)%	11,279,902	11.2%	
LAND ACQUISITION	1,509,547	1,519,867	1,041,667	45.9%	2,500,000	60.8%	
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	3,247,763	11,027,843	14,937,456	(26.2)%	36,972,778	29.8%	
GOLF COURSE BUDGET(FUND 30):	80,063	505,717	561,870	(10.0)%	1,264,265	40.0%	
TOTALS - ALL FUNDS	3,327,826	11,533,559	15,499,326	(25.6)%	38,237,043	30.2%	

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.