

STATEMENT OF CHANGES IN FUND BALANCES
June 30, 2020

	CURRENT MONTH	2020 YR-TO-DATE	2020 YR-TO-DATE BUDGET	2019 YR-TO-DATE
REVENUES:³				
Property Tax Levy	907,875.17	16,750,388.58	16,670,429.53	13,349,451.15
Rmbrs Land Acquisition	-	-		
Wetlands Credits	-	306,000.00		26,000.00
Local Government Fund	193,256.04	1,135,986.25	1,254,998.80	1,244,566.75
Income from Operations	1,747.50	241,717.75	504,838.00	537,386.65
Investment Income	5,666.07	79,375.78	88,362.93	134,873.89
Donations, Sponsors, Bequests	275.00	5,450.98	10,228.20	4,900.13
Government Grants	-	33,404.79	4,207.15	371,208.92
Miscellaneous	538.02	68,878.65	57,085.20	75,177.26
Total Revenues	1,109,357.80	18,621,202.78	18,590,149.81	15,743,564.75
EXPENDITURES:³				
Operations	1,544,776.76	9,790,896.39	11,180,818.68	10,246,880.49
Capital Improvements	233,223.26	1,495,079.16	5,639,950.93	268,385.59
Land Acquisition	6,524.00	1,526,391.06	1,250,000.00	437,218.49
Prior Year Expenditure ⁴	-	-		863,928.48
Total Expenditures	1,784,524.02	12,812,366.61	18,070,769.61	11,816,413.05
EXCESS OF REVENUES OVER EXPENDITURES	(675,166.22)	5,808,836.17	519,380.20	3,927,151.70
Golf Course				
Revenues	120,134.91	223,655.28	449,560.00	412,525.34
Operating Expenditures	102,876.46	592,133.67	659,972.77	683,769.54
Expenditures for Resale	4,386.66	20,846.02	0.00	33,055.80
Prior Year Expenditure ⁴	-	-		0.00
Net Surplus/(Deficit)	12,871.79	(389,324.41)	(210,412.77)	(304,300.00)
BEGINNING FUNDS CASH BALANCE	18,062,206.27	11,980,400.08		11,354,101.68
LOAN PROCEEDS/PAYMENT	0.00			
ENDING FUNDS CASH BALANCE	17,399,911.84	17,399,911.84		14,976,953.38
		Notes 1&2		
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	11,812,534.58	11,812,534.58		10,804,048.34
Encumbered	5,587,377.26	5,587,377.26		4,172,905.04
	17,399,911.84	17,399,911.84		14,976,953.38
Encumbrance Reconciliation:				
Beginning (previous period)	5,935,068.04	2,595,229.49		1,771,670.47
Ending (current month)	5,587,377.26	5,587,377.26		4,172,905.04
Net Change in Encumbrances	(347,690.78)	2,992,147.77		2,401,234.57
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	-	1,500,000.00		0.00
Enterprise	-	270,000.00		290,000.00
Enterprise - Interfund Loan	-	-		0.00
Total	-	1,770,000.00		290,000.00
OUT (Expenditure)				
Operations	-	1,770,000.00		290,000.00
Operations - Interfund Loan	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
Total	-	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

6/30/2020

CATEGORY ²	CURRENT MO	6/30/2020		YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
	ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET			
Personnel Services-Distr.	827,328	4,968,958	5,364,806	(7.4)%	11,561,501	43.0%
PERS	123,934	739,398	809,393	(8.6)%	1,734,568	42.6%
Medicare	11,292	67,784	77,252	(12.3)%	166,929	40.6%
Fringe Benefits	234,816	1,400,532	1,471,826	(4.8)%	2,943,808	47.6%
Unemployment	-	-	-	0.0%	21,000	0.0%
Workers Comp	7,522	62,205	72,580	(14.3)%	137,294	45.3%
Retirements	5,285	35,225	63,153	(44.2)%	105,000	33.5%
Subtotal Personnel Expenses	1,210,178	7,274,102	7,859,011	(7.4)%	16,670,100	43.6%
Administration	43,530	766,928	925,745	(17.2)%	1,553,264	49.4%
Educ/Interpretive Operations	18,247	92,299	146,615	(37.0)%	323,255	28.6%
Natural Resource Managemt	37,521	59,699	67,391	(11.4)%	230,877	25.9%
Park Maintenance	121,709	854,503	1,126,515	(24.1)%	2,446,219	34.9%
Promotion	2,168	177,777	280,874	(36.7)%	553,833	32.1%
Renovations	15,858	136,800	227,019	(39.7)%	454,037	30.1%
Rental Properties	70,866	162,185	207,210	(21.7)%	218,380	74.3%
Revenue Operations	2,771	22,391	30,904	(27.5)%	60,245	37.2%
Safety & Law Enforcement	9,367	180,605	108,458	66.5%	319,226	56.6%
Special Facilities	12,562	63,607	201,078	(68.4)%	363,440	17.5%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	334,599	2,516,794	3,321,808	(24.2)%	6,522,776	38.6%
TOTAL OPERATIONS	1,544,777	9,790,896	11,180,819	(12.4)%	23,192,876	42.2%
Building Construction	9,899	91,407				
Facility Improvements	-	46,715				
Natural Resource Improvemt	-	4,605				
Planning	20,103	309,053				
Site Improvements	202,409	992,601				
Utility Improvements		49,710				
Administration, Service and Maintenance	812	988				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	233,223	1,495,079	5,639,951	(73.5)%	11,279,902	13.3%
LAND ACQUISITION	6,524	1,526,391	1,250,000	22.1%	2,500,000	61.1%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	1,784,524	12,812,367	18,070,770	(29.1)%	36,972,778	34.7%
GOLF COURSE BUDGET(FUND 30):	107,263	612,980	659,973	(7.1)%	1,264,265	48.5%
TOTALS - ALL FUNDS	1,891,787	13,425,346	18,730,742	(28.3)%	38,237,043	35.1%

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.