

STATEMENT OF CHANGES IN FUND BALANCES
July 31, 2020

	CURRENT MONTH	2020 YR-TO-DATE	2020 YR-TO-DATE BUDGET	2019 YR-TO-DATE
REVENUES:³				
Property Tax Levy	2,533,000.00	19,283,388.58	18,787,768.71	17,849,451.15
Rmbrs Land Acquisition	-	-		
Wetlands Credits	-	306,000.00		26,000.00
Local Government Fund	239,394.27	1,375,380.52	1,502,761.95	1,481,025.03
Income from Operations	(11,993.50)	229,724.25	567,528.06	594,408.15
Investment Income	3,148.99	82,524.77	149,720.71	159,858.52
Donations, Sponsors, Bequests	25.00	5,475.98	10,403.10	5,084.11
Government Grants	-	33,404.79	135,936.15	444,708.83
Miscellaneous	24,289.96	93,168.61	59,215.18	130,704.75
Total Revenues	2,787,864.72	21,409,067.50	21,213,333.86	20,691,240.54
EXPENDITURES:³				
Operations	2,101,137.00	11,892,033.39	13,139,662.30	11,948,084.04
Capital Improvements	452,432.94	1,947,512.10	6,579,942.75	408,756.50
Land Acquisition	1,425.50	1,527,816.56	1,458,333.33	439,718.49
Prior Year Expenditure ⁴	-	-		889,857.48
Total Expenditures	2,554,995.44	15,367,362.05	21,177,938.38	13,686,416.51
EXCESS OF REVENUES OVER EXPENDITURES	232,869.28	6,041,705.45	35,395.48	7,004,824.03
Golf Course				
Revenues	116,898.38	340,553.66	613,570.00	562,689.38
Operating Expenditures	128,485.48	720,619.15	788,175.99	790,170.53
Expenditures for Resale	6,327.96	27,173.98	0.00	46,438.83
Prior Year Expenditure ⁴	-	-		0.00
Net Surplus/(Deficit)	(17,915.06)	(407,239.47)	(174,605.99)	(273,919.98)
BEGINNING FUNDS CASH BALANCE	17,399,911.84	11,980,400.08		11,354,101.68
LOAN PROCEEDS/PAYMENT	0.00			
ENDING FUNDS CASH BALANCE	17,614,866.06	17,614,866.06		18,085,005.73
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	12,617,420.26	12,617,420.26		14,147,278.54
Encumbered	4,997,445.80	4,997,445.80		3,937,727.19
	17,614,866.06	17,614,866.06		18,085,005.73
Encumbrance Reconciliation:				
Beginning (previous period)	5,587,377.26	2,595,229.49		1,771,670.47
Ending (current month)	4,997,445.80	4,997,445.80		3,937,727.19
Net Change in Encumbrances	(589,931.46)	2,402,216.31		2,166,056.72
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

7/31/2020

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	1,341,034	6,309,992	6,479,326	(2.6)%	11,561,501	54.6%
PERS	195,313	934,711	975,945	(4.2)%	1,734,568	53.9%
Medicare	18,519	86,304	94,084	(8.3)%	166,929	51.7%
Fringe Benefits	236,976	1,637,509	1,718,718	(4.7)%	2,943,808	55.6%
Unemployment	12,078	12,078	-		21,000	57.5%
Workers Comp	12,275	74,480	83,848	(11.2)%	137,294	54.2%
Retirements	469	35,694	67,907	(47.4)%	105,000	34.0%
Subtotal Personnel Expenses	1,816,666	9,090,768	9,419,828	(3.5)%	16,670,100	54.5%
Administration	65,921	832,848	996,649	(16.4)%	1,553,264	53.6%
Educ/Interpretive Operations	10,298	102,597	177,318	(42.1)%	323,255	31.7%
Natural Resource Managemt	18,303	78,002	80,868	(3.5)%	230,877	33.8%
Park Maintenance	144,513	999,015	1,297,771	(23.0)%	2,446,219	40.8%
Promotion	270	178,047	303,016	(41.2)%	553,833	32.1%
Renovations	30,074	166,875	264,855	(37.0)%	454,037	36.8%
Rental Properties	(9,149)	153,036	207,505	(26.2)%	218,380	70.1%
Revenue Operations	1,454	23,845	34,357	(30.6)%	60,245	39.6%
Safety & Law Enforcement	14,021	194,626	126,085	54.4%	319,226	61.0%
Special Facilities	8,768	72,374	231,410	(68.7)%	363,440	19.9%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	284,471	2,801,266	3,719,834	(24.7)%	6,522,776	42.9%
TOTAL OPERATIONS	2,101,137	11,892,033	13,139,662	(9.5)%	23,192,876	51.3%
Building Construction	8,415	99,822				
Facility Improvements	30,000	76,715				
Natural Resource Improvemt	-	4,605				
Planning	9,700	318,753				
Site Improvements	404,318	1,396,919				
Utility Improvements		49,710				
Administration, Service and Maintenance		988				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	452,433	1,947,512	6,579,943	(70.4)%	11,279,902	17.3%
LAND ACQUISITION	1,426	1,527,817	1,458,333	4.8%	2,500,000	61.1%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	2,554,995	15,367,362	21,177,938	(27.4)%	36,972,778	41.6%
GOLF COURSE BUDGET(FUND 30):	134,813	747,793	788,176	(5.1)%	1,264,265	59.1%
TOTALS - ALL FUNDS	2,689,809	16,115,155	21,966,114	(26.6)%	38,237,043	42.1%

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.