

STATEMENT OF CHANGES IN FUND BALANCES
August 31, 2020

	CURRENT MONTH	2020 YR-TO-DATE	2020 YR-TO-DATE BUDGET	2019 YR-TO-DATE
REVENUES:³				
Property Tax Levy	5,930,000.00	25,213,388.58	27,520,134.63	19,513,513.68
Rmbrs Land Acquisition	-	-		
Wetlands Credits	-	306,000.00		26,000.00
Local Government Fund	264,256.83	1,639,637.35	1,695,456.24	1,669,579.96
Income from Operations	7,840.50	237,564.75	627,663.21	655,524.40
Investment Income	2,327.76	84,852.53	178,738.59	189,820.56
Donations, Sponsors, Bequests	25.00	5,500.98	10,810.44	12,424.11
Government Grants	1,000.00	34,404.79	1,075,960.42	821,067.33
Miscellaneous	1,284.08	94,452.69	80,860.67	188,995.29
Total Revenues	6,206,734.17	27,615,801.67	31,189,624.20	23,076,925.33
EXPENDITURES:³				
Operations	1,463,136.17	13,355,169.56	15,537,947.10	14,235,712.26
Capital Improvements	259,382.89	2,206,894.99	7,519,934.57	500,617.92
Land Acquisition	4,576.85	1,532,393.41	1,666,666.67	457,505.26
Prior Year Expenditure ⁴	-	-		1,000,232.87
Total Expenditures	1,727,095.91	17,094,457.96	24,724,548.34	16,194,068.31
EXCESS OF REVENUES OVER EXPENDITURES	4,479,638.26	10,521,343.71	6,465,075.86	6,882,857.02
Golf Course				
Revenues	141,083.53	481,637.19	749,580.00	698,667.89
Operating Expenditures	81,615.73	802,234.88	878,828.70	907,571.34
Expenditures for Resale	2,902.51	30,076.49	0.00	52,065.20
Prior Year Expenditure ⁴	-	-		0.00
Net Surplus/(Deficit)	56,565.29	(350,674.18)	(129,248.70)	(260,968.65)
BEGINNING FUNDS CASH BALANCE	17,614,866.06	11,980,400.08		11,354,101.68
LOAN PROCEEDS/PAYMENT	0.00			
ENDING FUNDS CASH BALANCE	22,151,069.61	22,151,069.61		17,975,990.05
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	17,458,197.41	17,458,197.41		13,806,162.79
Encumbered	4,692,872.20	4,692,872.20		4,169,827.26
	22,151,069.61	22,151,069.61		17,975,990.05
Encumbrance Reconciliation:				
Beginning (previous period)	4,997,445.80	2,595,229.49		1,771,670.47
Ending (current month)	4,692,872.20	4,692,872.20		4,169,827.26
Net Change in Encumbrances	(304,573.60)	2,097,642.71		2,398,156.79
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.

⁴Prior year expenditure will no longer be used beginning 1/1/20, since the annual budget has been amended to include purchase orders carried over from prior years. In 2020, that amount is \$2,595,229.49.

COMPARISON OF ACTUAL AND BUDGETED EXPENSES

8/31/2020

CATEGORY ²	CURRENT MO	YTD	YTD	YTD	ANNUAL	% ANN.
	ACTUAL ³	ACTUAL ¹	BUDGET	% VAR	BUDGET ¹	SPENT
Personnel Services-Distr.	878,426	7,188,418	7,826,570	(8.2)%	11,561,501	62.2%
PERS	129,349	1,064,060	1,175,451	(9.5)%	1,734,568	61.3%
Medicare	12,286	98,590	113,465	(13.1)%	166,929	59.1%
Fringe Benefits	101,662	1,739,171	1,966,001	(11.5)%	2,943,808	59.1%
Unemployment	5,153	17,231	-		21,000	82.1%
Workers Comp	8,014	82,495	96,456	(14.5)%	137,294	60.1%
Retirements	392	36,086	75,898	(52.5)%	105,000	34.4%
Subtotal Personnel Expenses	1,135,282	10,226,049	11,253,841	(9.1)%	16,670,100	61.3%
Administration	104,773	937,622	1,217,062	(23.0)%	1,553,264	60.4%
Educ/Interpretive Operations	10,578	113,175	208,631	(45.8)%	323,255	35.0%
Natural Resource Managemt	2,798	80,800	97,295	(17.0)%	230,877	35.0%
Park Maintenance	131,466	1,130,481	1,464,630	(22.8)%	2,446,219	46.2%
Promotion	12,433	190,479	310,754	(38.7)%	553,833	34.4%
Renovations	19,620	186,495	302,691	(38.4)%	454,037	41.1%
Rental Properties	37	153,073	213,630	(28.3)%	218,380	70.1%
Revenue Operations	3,466	27,311	38,487	(29.0)%	60,245	45.3%
Safety & Law Enforcement	32,372	226,998	166,092	36.7%	319,226	71.1%
Special Facilities	10,312	82,686	264,833	(68.8)%	363,440	22.8%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	327,855	3,129,120	4,284,106	(27.0)%	6,522,776	48.0%
TOTAL OPERATIONS	1,463,136	13,355,170	15,537,947	(14.0)%	23,192,876	57.6%
Building Construction	16,256	116,077				
Facility Improvements	18,170	94,885				
Natural Resource Improvemt	35,000	39,605				
Planning	29,783	348,537				
Site Improvements	160,174	1,557,093				
Utility Improvements		49,710				
Administration, Service and Maintenance		988				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	259,383	2,206,895	7,519,935	(70.7)%	11,279,902	19.6%
LAND ACQUISITION	4,577	1,532,393	1,666,667	(8.1)%	2,500,000	61.3%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	1,727,096	17,094,458	24,724,548	(30.9)%	36,972,778	46.2%
GOLF COURSE BUDGET(FUND 30):	84,518	832,311	878,829	(5.3)%	1,264,265	65.8%
TOTALS - ALL FUNDS	1,811,614	17,926,769	25,603,377	(30.0)%	38,237,043	46.9%

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.