

STATEMENT OF CHANGES IN FUND BALANCES
September 30, 2020

	CURRENT MONTH	2020 YR-TO-DATE	2020 YR-TO-DATE BUDGET	2019 YR-TO-DATE
REVENUES:³				
Property Tax Levy	4,042,197.08	29,255,585.66	28,901,709.45	20,481,084.73
Rmbrs Land Acquisition	-	-		
Wetlands Credits	-	306,000.00		26,000.00
Local Government Fund	244,292.69	1,883,930.04	1,927,637.89	1,899,680.36
Income from Operations	3,307.50	240,872.25	667,141.53	695,420.15
Investment Income	1,383.43	86,235.96	203,658.97	216,333.39
Donations, Sponsors, Be	50.00	5,550.98	11,001.84	13,974.11
Government Grants	250.00	34,654.79	1,102,943.21	1,379,521.06
Miscellaneous	1,738.21	96,190.90	83,679.26	190,442.84
Total Revenues	4,293,218.91	31,909,020.58	32,897,772.15	24,902,456.64
EXPENDITURES:³				
Operations	1,629,322.34	14,984,491.90	17,531,795.59	15,785,545.67
Capital Improvements	778,000.64	2,984,895.63	8,459,926.40	647,862.37
Land Acquisition	6,686.52	1,539,079.93	1,875,000.00	977,910.74
Prior Year Expenditure ⁴	-	-		1,072,112.87
Total Expenditures	2,414,009.50	19,508,467.46	27,866,721.99	18,483,431.65
EXCESS OF REVENUES C	1,879,209.41	12,400,553.12	5,031,050.17	6,419,024.99
Golf Course				
Revenues	120,399.28	602,036.47	859,590.00	828,935.55
Operating Expenditures	84,584.54	886,819.42	968,181.41	1,001,148.92
Expenditures for Resale	6,990.37	37,066.86	0.00	59,481.82
Prior Year Expenditure ⁴	-	-		0.00
Net Surplus/(Deficit)	28,824.37	(321,849.81)	(108,591.41)	(231,695.19)
BEGINNING FUNDS CASH	22,151,069.61	11,980,400.08		11,354,101.68
LOAN PROCEEDS/PAYME	0.00			
ENDING FUNDS CASH BA	24,059,103.39	24,059,103.39		17,541,431.48
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	20,136,042.93	20,136,042.93		12,221,868.92
Encumbered	3,923,060.46	3,923,060.46		5,319,562.56
	24,059,103.39	24,059,103.39		17,541,431.48
Encumbrance Reconciliation:				
Beginning (previous period)	4,692,872.20	2,595,229.49		1,771,670.47
Ending (current month)	3,923,060.46	3,923,060.46		5,319,562.56
Net Change in Encumbrances	(769,811.74)	1,327,830.97		3,547,892.09
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	-	1,500,000.00		600,000.00
Enterprise	-	270,000.00		290,000.00
Enterprise - Interfund Loan	-	-		0.00
Total	-	1,770,000.00		890,000.00
OUT (Expenditure)				
Operations		1,770,000.00		890,000.00
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
Total	-	1,770,000.00		890,000.00
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 Expen are a total of funds 27 and 29.

COMPARISON OF ACTUAL AND BUDGETED EXPENSES

9/30/2020

CATEGORY ²	CURRENT MO	YTD	YTD	YTD	ANNUAL	% ANN.
	ACTUAL ³	ACTUAL ¹	BUDGET	% VAR	BUDGET ¹	SPENT
Personnel Services-Distr.	798,326	7,986,744	8,946,343	(10.7)%	11,561,501	69.1%
PERS	120,139	1,184,199	1,342,950	(11.8)%	1,734,568	68.3%
Medicare	10,809	109,399	129,483	(15.5)%	166,929	65.5%
Fringe Benefits	251,640	1,990,811	2,211,532	(10.0)%	2,943,808	67.6%
Unemployment	4,042	21,273	-		21,000	101.3%
Workers Comp	7,503	89,998	107,960	(16.6)%	137,294	65.6%
Retirements	990	37,076	77,635	(52.2)%	105,000	35.3%
Subtotal Personnel Expenses	1,193,450	11,419,499	12,815,903	(10.9)%	16,670,100	68.5%
Administration	208,956	1,146,578	1,276,712	(10.2)%	1,553,264	73.8%
Educ/Interpretive Operations	10,153	123,328	229,803	(46.3)%	323,255	38.2%
Natural Resource Managemt	24,545	105,345	123,369	(14.6)%	230,877	45.6%
Park Maintenance	138,983	1,269,464	1,615,341	(21.4)%	2,446,219	51.9%
Promotion	2,130	192,609	391,040	(50.7)%	553,833	34.8%
Renovations	32,878	219,373	340,528	(35.6)%	454,037	48.3%
Rental Properties	(1,049)	152,024	214,705	(29.2)%	218,380	69.6%
Revenue Operations	2,501	29,812	40,952	(27.2)%	60,245	49.5%
Safety & Law Enforcement	5,782	232,780	183,830	26.6%	319,226	72.9%
Special Facilities	10,993	93,679	299,613	(68.7)%	363,440	25.8%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	435,873	3,564,993	4,715,892	(24.4)%	6,522,776	54.7%
TOTAL OPERATIONS	1,629,322	14,984,492	17,531,796	(14.5)%	23,192,876	64.6%
Building Construction	40,626	156,703				
Facility Improvements	9,700	104,585				
Natural Resource Improvemt	27,000	66,605				
Planning	80,295	428,832				
Site Improvements	620,380	2,177,473				
Utility Improvements		49,710				
Administration, Service and Maintenance	-	988				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	778,001	2,984,896	8,459,926	(64.7)%	11,279,902	26.5%
LAND ACQUISITION	6,687	1,539,080	1,875,000	(17.9)%	2,500,000	61.6%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	2,414,010	19,508,467	27,866,722	(30.0)%	36,972,778	52.8%
GOLF COURSE BUDGET(FUND 30):	91,575	923,886	968,181	(4.6)%	1,264,265	73.1%
TOTALS - ALL FUNDS	2,505,584	20,432,354	28,834,903	(29.1)%	38,237,043	53.4%

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.