

STATEMENT OF CHANGES IN FUND BALANCES
October 31, 2020

	CURRENT MONTH	2020 YR-TO-DATE	2020 YR-TO-DATE BUDGET	2019 YR-TO-DATE
REVENUES:³				
Property Tax Levy	219,525.21	29,475,110.87	28,903,214.52	20,481,092.24
Rmbrs Land Acquisition	300.00	300.00		78,964.76
Wetlands Credits	-	306,000.00		26,000.00
Local Government Fund	207,795.34	2,091,725.38	2,131,627.63	2,107,862.92
Income from Operations	64,597.00	305,469.25	701,681.46	738,905.02
Investment Income	1,478.19	87,714.15	230,532.22	244,479.99
Donations, Sponsors, Bequests	250.00	5,800.98	11,152.51	13,979.11
Government Grants	204,057.74	238,712.53	1,102,943.21	1,379,521.06
Miscellaneous	-	96,190.90	96,498.39	213,300.43
Total Revenues	698,003.48	32,607,024.06	33,177,649.94	25,284,105.53
EXPENDITURES:³				
Operations	1,525,483.25	16,509,975.15	19,099,955.14	17,222,293.65
Capital Improvements	286,436.73	3,271,332.36	9,399,918.22	721,937.33
Land Acquisition	12,294.99	1,551,374.92	2,083,333.33	2,108,891.23
Prior Year Expenditure ⁴	-	-		1,253,835.66
Total Expenditures	1,824,214.97	21,332,682.43	30,583,206.69	21,306,957.87
EXCESS OF REVENUES OVER EXPENDITURES	(1,126,211.49)	11,274,341.63	2,594,443.25	3,977,147.66
Golf Course				
Revenues	86,486.67	688,523.14	920,600.00	904,789.30
Operating Expenditures	85,777.45	972,596.87	1,057,194.12	1,088,847.23
Expenditures for Resale	1,175.82	38,242.68	0.00	63,172.68
Prior Year Expenditure ⁴	-	-		0.00
Net Surplus/(Deficit)	(466.60)	(322,316.41)	(136,594.12)	(247,230.61)
BEGINNING FUNDS CASH BALANCE	24,059,103.39	11,980,400.08		11,354,101.68
LOAN PROCEEDS/PAYMENT	0.00			
ENDING FUNDS CASH BALANCE	22,932,425.30	22,932,425.30		15,084,018.73
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	19,445,117.05	19,445,117.05		11,258,059.40
Encumbered	3,487,308.25	3,487,308.25		3,825,959.33
	<u>22,932,425.30</u>	<u>22,932,425.30</u>		<u>15,084,018.73</u>
Encumbrance Reconciliation:				
Beginning (previous period)	3,923,060.46	2,595,229.49		1,771,670.47
Ending (current month)	3,487,308.25	3,487,308.25		3,825,959.33
Net Change in Encumbrances	(435,752.21)	892,078.76		2,054,288.86
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 Expenditures are a total of funds 27 and 29.

COMPARISON OF ACTUAL AND BUDGETED EXPENSES

10/31/2020

CATEGORY ²	CURRENT MO	YTD	YTD	YTD	ANNUAL	% ANN.
	ACTUAL ³	ACTUAL ¹	BUDGET	% VAR	BUDGET ¹	SPENT
Personnel Services-Distr.	780,864	8,767,608	9,794,960	(10.5)%	11,561,501	75.8%
PERS	117,979	1,302,177	1,469,511	(11.4)%	1,734,568	75.1%
Medicare	10,562	119,961	141,617	(15.3)%	166,929	71.9%
Fringe Benefits	240,568	2,231,379	2,456,147	(9.2)%	2,943,808	75.8%
Unemployment	2,171	23,444	-		21,000	111.6%
Workers Comp	8,057	98,055	116,437	(15.8)%	137,294	71.4%
Retirements	355	37,431	91,850	(59.2)%	105,000	35.6%
Subtotal Personnel Expenses	1,160,557	12,580,056	14,070,522	(10.6)%	16,670,100	75.5%
Administration	38,017	1,184,595	1,325,168	(10.6)%	1,553,264	76.3%
Educ/Interpretive Operations	11,610	134,938	247,950	(45.6)%	323,255	41.7%
Natural Resource Managemt	8,606	113,952	139,921	(18.6)%	230,877	49.4%
Park Maintenance	151,845	1,421,309	1,745,903	(18.6)%	2,446,219	58.1%
Promotion	17,157	209,766	398,773	(47.4)%	553,833	37.9%
Renovations	91,245	310,618	378,364	(17.9)%	454,037	68.4%
Rental Properties	74	152,098	215,785	(29.5)%	218,380	69.6%
Revenue Operations	3,954	33,766	44,757	(24.6)%	60,245	56.0%
Safety & Law Enforcement	32,704	265,485	212,036	25.2%	319,226	83.2%
Special Facilities	9,714	103,393	320,776	(67.8)%	363,440	28.4%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	364,927	3,929,920	5,029,433	(21.9)%	6,522,776	60.2%
TOTAL OPERATIONS	1,525,483	16,509,975	19,099,955	(13.6)%	23,192,876	71.2%
Building Construction	46,487	203,190				
Facility Improvements	29,800	134,385				
Natural Resource Improvemt	-	66,605				
Planning	74,298	503,130				
Site Improvements	135,669	2,313,142				
Utility Improvements	-	49,710				
Administration, Service and Maintenance	182	1,170				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	286,437	3,271,332	9,399,918	(65.2)%	11,279,902	29.0%
LAND ACQUISITION	12,295	1,551,375	2,083,333	(25.5)%	2,500,000	62.1%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	1,824,215	21,332,682	30,583,207	(30.2)%	36,972,778	57.7%
GOLF COURSE BUDGET(FUND 30):	86,953	1,010,840	1,057,194	(4.4)%	1,264,265	80.0%
TOTALS - ALL FUNDS	1,911,168	22,343,522	31,640,401	(29.4)%	38,237,043	58.4%

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.