

STATEMENT OF CHANGES IN FUND BALANCES
January 31, 2023

	CURRENT MONTH	2023 YR-TO-DATE	2023 YR-TO-DATE BUDGET	2022 YR-TO-DATE
REVENUES:³				
Property Tax Levy	3,600,000.00	3,600,000.00	5,406,287.10	2,880,000.00
Rmbrs Land Acquisition	-	-		
Groundwater Credits	-	-		
Wetlands Credits	-	-		
Local Government Fund	251,028.00	251,028.00	280,582.69	244,783.39
Income from Operations	60,731.50	60,731.50	79,813.68	48,694.50
Investment Income	75,606.10	75,606.10	90,118.67	6,870.08
Donations, Sponsors, Bequests	100.00	100.00	1,091.09	1,454.77
Government Grants	-	0.00	183.02	150.00
Miscellaneous	18,108.10	18,108.10	18,271.61	11,076.79
Total Revenues	4,005,573.70	4,005,573.70	5,876,347.86	3,193,029.53
EXPENDITURES:³				
Operations	1,692,895.27	1,692,895.27	2,148,555.13	1,731,741.99
Capital Improvements	319,076.23	319,076.23	645,916.70	303,367.76
Land Acquisition	44.29	44.29	458,333.34	942.50
Total Expenditures	2,012,015.79	2,012,015.79	3,252,805.17	2,036,052.25
EXCESS OF REVENUES OVER EXPENDITURES	1,993,557.91	1,993,557.91	2,623,542.69	1,156,977.28
Special Covid Relief Fund				
Revenues	0.00	0.00		119,131.91
Expenditures	0.00	0.00		119,131.91
Net Surplus (Deficit)	0.00	0.00		0.00
Golf Course				
Revenues	31,965.14	31,965.14	25,598.31	17,831.05
Operating Expenditures	65,833.13	65,833.13	112,674.93	60,803.30
Expenditures for Resale	562.10	562.10	0.00	1,600.27
Net Surplus/(Deficit)	(34,430.09)	(34,430.09)	(87,076.62)	(44,572.52)
BEGINNING FUNDS CASH BALANCE	29,008,350.69	29,008,350.69		24,461,836.57
ENDING FUNDS CASH BALANCE	30,967,478.51	30,967,478.51		25,574,241.33
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	19,772,290.19	19,772,290.19		20,408,053.23
Encumbered	11,195,188.32	11,195,188.32		5,166,188.10
	30,967,478.51	30,967,478.51		25,574,241.33
Encumbrance Reconciliation:				
Beginning (previous period)	8,148,267.93	8,148,267.93		3,422,816.09
Ending (current month)	11,195,188.32	11,195,188.32		5,166,188.10
Net Change in Encumbrances	3,046,920.39	3,046,920.39		1,743,372.01
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
Enterprise - Interfund Loan				
Total	-	-		
OUT (Expenditure)				
Operations	-	-		
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
Total	-	-		
NET EFFECT OF TRANSFERS	0.00	0.00		0.00

Footnotes:

¹This report shows the combined performance of the Genl. Operating (27), Special Covid Relief (28), Capital Developmt (29), Golf Course (30) Funds,

²The combined Cash Balance for Funds 27,28,29,30, as of January 1, 2023 was \$29,008,350.69

(Unenc, \$20,860,082.76 + Enc \$8,148,267.93 = \$29,008,350.69)

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

1/31/2023

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	911,255	911,255	1,044,404	(12.7)%	13,133,729	6.9%
PERS	132,689	132,689	169,457	(21.7)%	1,971,001	6.7%
Medicare	12,569	12,569	16,344	(23.1)%	189,203	6.6%
Fringe Benefits	293,686	293,686	330,225	(11.1)%	3,671,451	8.0%
Unemployment	460	460	-	#DIV/0!	20,000	2.3%
Workers Comp	8,935	8,935	11,479	(22.2)%	117,441	7.6%
Retirements	1,269	1,269	15,000	(91.5)%	180,000	0.7%
Subtotal Personnel Expenses	1,360,862	1,360,862	1,586,910	(14.2)%	19,282,824	7.1%
Administration	26,502	26,502	125,171	(78.8)%	1,896,745	1.4%
Educ/Interpretive Operations	10,041	10,041	26,471	(62.1)%	357,033	2.8%
Natural Resource Managemt	13,252	13,252	17,656	(24.9)%	399,371	3.3%
Park Maintenance	161,281	161,281	176,879	(8.8)%	2,936,580	5.5%
Promotion	588	588	59,540	(99.0)%	350,200	0.2%
Renovations	-	-	39,583	(100.0)%	519,269	0.0%
Rental Properties	86,876	86,876	63,778	36.2%	151,190	57.5%
Revenue Operations	4,501	4,501	6,590	(31.7)%	85,255	5.3%
Safety & Law Enforcement	17,822	17,822	17,914	(0.5)%	534,724	3.3%
Special Facilities	11,169	11,169	28,063	(60.2)%	288,230	3.9%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	332,033	332,033	561,646	(40.9)%	7,518,598	4.4%
TOTAL OPERATIONS	1,692,895	1,692,895	2,148,555	(21.2)%	26,801,423	6.3%
Building Construction	6,656	6,656	32,083		3,270,592	
Equipment						
Facility Improvements	14,433	14,433	31,000		492,433	
Miscellaneous						
Natural Resource Improvemnt	227,466	227,466	95,000		2,328,233	
Planning	-	-	33,333		699,555	
Site Improvements	70,521	70,521	433,667		7,834,773	
Utility Improvements	-	-	20,833		276,608	
Administration, Service and Maintenance						
Reimbursements						
TOTAL CAPITAL IMPROVEMT	319,076	319,076	645,917	(50.6)%	14,902,193	2.1%
LAND ACQUISITION	44	44	458,333	(100.0)%	5,995,000	0.0%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	2,012,016	2,012,016	3,252,805	(38.1)%	47,698,615	4.2%
SPECIAL COVID RELIEF (FUND 28)	-	-	-			
GOLF COURSE BUDGET(FUND 30):	66,395	66,395	112,675	(41.1)%	1,783,842	3.7%
TOTALS - ALL FUNDS	2,078,411	2,078,411	3,365,480	(38.2)%	49,482,457	4.2%

Footnotes:

¹The 2023 Budget has been amended to include carry-over purchase orders from 2022 in the amount of \$8,148,267.93 and any supplemental appropriations or transfers of appropriations approved by the Board of Park Commissioners.

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 2023) 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.