

**BALANCE SHEET
PARK FUND
FOR THE QUARTER ENDED
September 30, 2019**

ASSETS:

Cash and investments (including cash equivalents):	
Restricted.....	25,000
Unrestricted.....	1,281,008
Receivables, net of allowances where applicable:	
Taxes.....	107,163
Interest.....	<u>3,548</u>
TOTAL ASSETS	<u><u>1,416,719</u></u>

LIABILITIES AND FUND BALANCES

LIABILITIES:

Accounts payable.....	5,113
Accrued wages and vacation payable.....	17,299
Deferred revenue.....	94,866
Unearned revenue.....	-
Total Liabilities.....	<u>117,278</u>

Restricted for:

Park operations.....	<u>1,299,441</u>
Total Fund Balance.....	<u>1,299,441</u>
TOTAL LIABILITIES AND FUND BALANCES.....	<u><u>1,416,719</u></u>

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
PARK FUND
FOR THE QUARTER ENDED
September 30, 2019

	Budget 2019/2020	Actual to Date 2019/2020	Actual vs. Budget Difference	Percent	Actual to Date Prior Fiscal Year	Change from Prior Fiscal Year
REVENUES:						
Real Property Taxes.....	1,007,000	90,110	(916,890)	8.95%	105,762	(15,652)
<u>Charges for Services</u>						
Ball Field Rental.....	41,000	26,096	(14,904)	63.65%	23,338	2,758
Picnic/Amph, Theater Fees.....	20,000	9,810	(10,190)	49.05%	10,195	(385)
Concession Sales & Rents.....	5,000	2,997	(2,003)	59.94%	3,227	(230)
Security Revenue.....	100	-	(100)	0.00%	-	-
Total Charges for Services.....	66,100	38,903	(27,197)	58.85%	36,760	2,143
Investment Interest.....	5,000	13,178	8,178	263.56%	8,471	4,707
<u>Other Revenue</u>						
Greentree Legacy Donations.....	6,500	8,612	2,112	132.49%	4,410	4,202
Total Other Revenue.....	6,500	8,612	2,112	132.49%	4,410	4,202
Total Revenues.....	1,084,600	150,803	(933,797)	13.90%	155,403	(4,600)
EXPENDITURES:						
<u>Personnel</u>						
Salary and Wages - Full Time.....	753,707	371,097	(382,610)	49.24%	353,849	17,248
Salary and Wages - Part-Time.....	63,800	32,073	(31,727)	50.27%	30,803	1,270
Salary and Wages - Temporary.....	39,000	26,448	(12,552)	67.82%	32,479	(6,031)
Salary and Wages - Overtime.....	23,000	18,684	(4,316)	81.24%	17,965	719
Health Insurance.....	128,500	61,475	(67,025)	47.84%	62,735	(1,260)
Dental Insurance.....	6,435	2,813	(3,622)	43.71%	2,916	(103)
Vision Insurance.....	1,200	195	(1,005)	16.25%	518	(323)
Social Security Taxes.....	55,480	27,616	(27,864)	49.78%	26,715	901
Medicare Contributions.....	12,785	6,459	(6,326)	50.52%	6,248	211
Civilian Pension.....	55,120	25,221	(29,899)	45.76%	19,474	5,747
Deferred Comp.....	15,075	7,367	(7,708)	48.87%	7,068	299
Unemployment Comp.....	2,500	-	(2,500)	0.00%	2,880	(2,880)
Total Personnel.....	1,156,602	579,448	(577,154)	50.10%	563,650	15,798

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<u>Contractual</u>						
K-PAC.....	3,200	1,902	(1,298)	59.44%	850	1,052
Training.....	2,650	411	(2,239)	15.51%	140	271
Other Professional Services.....	45,750	20,321	(25,429)	44.42%	29,981	(9,660)
Legal.....	3,200	1,065	(2,135)	33.28%	1,139	(74)
Audit.....	1,400	1,400	-	100.00%	-	1,400
Other Professional Services.....	12,300	3,122	(9,178)	25.38%	1,793	1,329
Landfill Fees.....	5,200	1,828	(3,372)	35.15%	2,384	(556)
Office Equipment Maintenance.....	350	206	(144)		69	137
Radio Equipment Maintenance.....	1,175	608	(567)	51.75%	773	(165)
Equipment.....	3,000	2,585	(415)	86.17%	230	2,355
Building & Grounds.....	6,200	4,655	(1,545)	75.08%	3,397	1,258
Rental - Other.....	11,200	10,545	(655)		9,961	584
General Liability Insurance.....	14,218	11,870	(2,348)	83.49%	9,966	1,904
Workers Comp Premium.....	61,581	30,792	(30,789)	50.00%	24,270	6,522
Telephone.....	2,400	2,136	(264)	89.00%	956	1,180
Cellular Telephone.....	3,600	1,399	(2,201)	38.86%	1,419	(20)
Travel Other.....	2,250	-	(2,250)		-	-
Intercept Charges - Admin., Clrk. & Acct.....	10,100	5,052	(5,048)	50.02%	5,052	-
Total Contractual.....	189,774	99,897	(89,877)	52.64%	92,380	7,517
<u>General Supplies and Materials</u>						
Office Supplies.....	700	297	(403)		140	157
Janitorial Supplies.....	5,100	2,661	(2,439)	52.18%	3,252	(591)
General Supplies - Food.....	650	64	(586)	9.85%	40	24
General Supplies - Clothing.....	4,100	2,301	(1,799)	56.12%	1,810	491
General Supplies - Machinery & Equipment.....	3,800	1,193	(2,607)	31.40%	1,047	146
General Supplies - Buildings & Grounds.....	44,400	17,699	(26,701)	39.86%	24,526	(6,827)
General Supplies - Landscape Supplies.....	16,800	7,011	(9,789)	41.73%	4,669	2,342
General Supplies - Other.....	3,500	3,140	(360)	89.71%	3,079	61
Water.....	62,575	29,081	(33,494)	46.47%	34,233	(5,152)
Gas.....	3,000	235	(2,765)	7.83%	457	(222)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 PARK FUND
 FOR THE QUARTER ENDED
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	Budget 2019/2020	Actual to Date 2019/2020	Actual vs. Budget Difference	Percent	Actual to Date Prior Fiscal Year	Change from Prior Fiscal Year
Membership Dues.....	650	155	(495)		-	155
Safety Equipment.....	3,125	2,323	(802)	74.34%	2,472	(149)
Small Tools.....	2,200	757	(1,443)	34.41%	788	(81)
Law Enforcement.....	1,750	693	(1,057)	39.60%	309	884
Vehicle Repair.....	3,800	1,431	(2,369)	37.66%	412	1,019
Motor Fuel & Lubricants.....	6,300	1,260	(5,040)	20.00%	2,136	(876)
Office Furniture & Equipment.....	6,000	3,250	(2,750)	54.17%	3,070	180
Interdept Charges - Fuel/Lubricants.....	28,270	9,413	(18,857)	33.30%	11,140	(1,727)
Interdept Charges - Vehicle Maintenance.....	67,918	33,960	(33,958)	50.00%	38,886	(4,926)
Total General Supplies and Materials.....	264,638	116,924	(147,714)	44.18%	132,466	(15,542)
Total Park Operations and Maintenance.....	1,611,014	796,269	(814,745)	49.43%	788,496	7,773
Capital Outlay						
Capital Outlay - Bldg & Site Improvement.....	18,000	-	(18,000)	0.00%	17,636	(17,636)
Capital Outlay - Park Improvements.....	435,576	99,453	(336,123)	22.83%	174,519	(75,066)
Capital Outlay - Machinery & Equipment.....	34,001	-	(34,001)	0.00%	17,323	(17,323)
Capital Outlay - Engineering Fees.....	-	-	-	-	-	-
Total Capital Outlay.....	487,577	99,453	(388,124)	20.40%	209,478	(110,025)
Total Expenditures.....	2,098,591	895,722	(1,202,869)	42.68%	997,974	(102,252)
REVENUES OVER/(UNDER) EXPENDITURES.....	(1,013,991)	(744,919)	269,072		(842,571)	97,652

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<u>Other Financing Sources</u>						
Transfer from Other Funds-In(out).....	75,130	28,296	(46,834)	37.66%	27,693	603
Transfer Park Sales Tax.....	550,000	274,998	(275,002)	50.00%	274,998	-
Proceeds from Sale of Capital Assets.....	12,500	251	(12,249)	2.01%	-	251
Proceeds from insurance.....	-	909	909	-	-	909
Total Other Financing Sources.....	637,630	304,454	(333,176)	47.75%	302,691	1,763
NET CHANGE IN FUND BALANCE.....	(376,361)	(440,465)	(64,104)		(539,880)	99,415
FUND BALANCE, BEGINNING OF YEAR.....	1,739,906	1,739,906			1,559,621	
FUND BALANCE, END OF QUARTER.....	1,363,545	1,299,441			1,019,741	