

LIO FUND BALANCE ANALYSIS
2021 PROJECTED YEAR END BALANCE - 2021 Adopted Budget

DESCRIPTION	FUND BALANCE	RESERVES					AMOUNT
		FLY DANE	DEBT SVC	CF	ENCUMBR.	PREPAID	
LIO FUND BALANCE - 2016 BALANCE SHEET	648,474.30	23,779.10	0.00	103,774.00	0.00	18,856.65	794,884.05
2017 BUDGET	6,339.00						6,339.00
REVERSAL OF CF	103,774.00			(103,774.00)			0.00
2017 ACTUAL VS BUDGET	(43,577.16)			(25,000.00)		1,913.51	(66,663.65)
RECORD 2017 ENCUMBRANCE - FLY DANE	(100,137.50)				100,137.50		0.00
FLY DANE ADJUSTMENT	(2,462.50)	2,462.50					0.00
LIO FUND BALANCE - 2017 BALANCE SHEET	612,410.14	26,241.60	0.00	(25,000.00)	100,137.50	20,770.16	734,559.40
2018 BUDGET	(17,513.00)						(17,513.00)
REVERSAL OF CF	(25,000.00)			25,000.00			0.00
2018 ACTUAL VS BUDGET	(2,858.19)			0.00		726.76	(2,131.43)
REVERSE 2017 ENCUMBRANCE - FLY DANE	100,137.50				(100,137.50)		0.00
FLY DANE ADJUSTMENT	(7,787.50)	7,787.50					0.00
LIO FUND BALANCE - 2018 BALANCE SHEET	659,388.95	34,029.10	0.00	0.00	0.00	21,496.92	714,914.97
2019 BUDGET	(1,223.00)						(1,223.00)
2019 ACTUAL VS BUDGET	153,697.65					(704.92)	152,992.73
RESERVE FOR FUTURE CF (SIG + Borrowing)	45,000.00			(45,000.00)			0.00
RECORD ENCUMBRANCES - FLY DANE	(100,000.00)				100,000.00		0.00
FLY DANE RESERVE TRANSFER	0.00	0.00					0.00
FLY DANE ADJUSTMENT	(600.00)	600.00					0.00
LIO FUND BALANCE - 2019 BALANCE SHEET	756,263.60	34,629.10	0.00	(45,000.00)	100,000.00	20,792.00	866,684.70
2020 BUDGET	5,378.00						5,378.00
REVERSAL OF CF	(45,000.00)			45,000.00			0.00
REVERSAL OF FLY DANE ENCUMBRANCE	100,000.00				(100,000.00)		0.00
2020 ACTUAL VS BUDGET	339,732.67						339,732.67
FLY DANE RESERVE TRANSFER	0.00	0.00					0.00
FLY DANE ADJUSTMENT	0.00	0.00					0.00
LIO FUND BALANCE - 2020 BALANCE SHEET	1,156,374.27	34,629.10	0.00	0.00	0.00	20,792.00	1,211,795.37
2021 BUDGET	(97,324.00)						(97,324.00)
2021 ACTUAL VS BUDGET - PROJECTION	(1,300.00)						(1,300.00)
FLY DANE RESERVE TRANSFER	0.00						0.00
FLY DANE ADJUSTMENT	0.00	0.00					0.00
LIO FUND BALANCE - 2021 ESTIMATE	1,057,750.27	34,629.10	0.00	0.00	0.00	20,792.00	1,113,171.37

Acct #		Requested Budget	C/F Reserved	Modified Budget	Actual 05-19-21	Fly Dane Reserve	Encumbrance & CF	Projected Expenditures	Total Amount	Difference	-	Description
	Fund Balance 1-1-21	1,156,374	-		1,156,374				1,156,374			
	EXPENDITURES											
10009	Salaries & Wages	343,900		343,900	107,763		0	236,137	343,900	0.00		
10072	Limited Term Employees	26,500		26,500	8,985		0	17,515	26,500	0.00		
10099	Retirement Fund	29,500		29,500	9,178		0	20,322	29,500	0.00		
10108	Social Security	28,400		28,400	8,865		0	19,535	28,400	0.00		
10117	Health	81,000		81,000	26,989		0	54,011	81,000	0.00		
10153	Dental	5,200		5,200	2,070		0	3,130	5,200	0.00		Includes \$204 Dental Credit
10171	Wage Continuation	1,000		1,000	333		0	667	1,000	0.00		
10180	Life Insurance	100		100	38		0	62	100	0.00		
10189	Workers Compensation	100		100	0		0	100	100	0.00		
	Total Personal Services	515,700	0	515,700	164,220		0	351,480	515,700	0.00		
20648	Conferences and Training	15,000		15,000	775		0	14,225	15,000	0.00		ESRI Cancelled - Virtual
21413	Library	200		200	0		0	200	200	0.00		
22043	Printing Stationary	2,000		2,000	1,510		0	490	2,000	0.00		
22736	Telephone	2,400		2,400	651		0	1,749	2,400	0.00		
	Total Operating Expenses	19,600	0	19,600	2,936	0	0	16,664	19,600	0.00		
30662	Consulting	20,000		20,000	0		0	20,000	20,000	0.00		
31132	Hardware & Software Maint.	86,600		86,600	82,832		0	3,768	86,600	0.00		
31226	Indirect Costs	29,324		29,324	9,775		0	19,549	29,324	0.00		
31260	Insurance	1,500		1,500	0		0	1,500	1,500	0.00		
31488	Mapping Services	5,000		5,000	0		0	5,000	5,000	0.00		
31837	Orthophotography	100		100	0		0	100	100	0.00		
	Total Contractual	142,524	0	142,524	92,607	0	0	49,917	142,524	0.00		
47545	Geographic Information System	5,000		5,000	0		0	5,000	5,000	0.00		
	Total Capital Budget	5,000	0	5,000	0	0	0	5,000	5,000	0		
57472	Fly Dane Digital Terrain & Or	100,000		100,000	0		0	100,000	100,000	0.00		
	Total Capital Budget	100,000	0	100,000	0	0	0	100,000	100,000	0		
63000	Operating Transfers Out - Inv. Inc.	2,500		2,500	314		0	2,186	2,500	0.00		Investment Income
	Total CAFR	2,500	0	2,500	314	0	0	2,186	2,500	0.00		
	Total Expenditures	785,324	0	785,324	260,077	0	0	525,247	785,324	0		
	REVENUES											
84057	Sheriff Maintenance Reimb.	1,300		1,300	0		0	0	0	-1,300.00		
84497	Land Record System Grant	1,000		1,000	1,000		0	0	1,000	0.00		
84557	Strategic Initiative Grant-Capital	40,000		40,000	0		0	40,000	40,000	0.00		
82525	County Share Land Records	640,000		640,000	405,776		0	234,224	640,000	0.00		
82527	Data Sales and Custom Serv	3,000		3,000	1,704		0	1,296	3,000	0.00		
82529	Fly Dane Reserve Fund	100		100	0	0	0	100	100	0.00		
82531	Fly Dane -Participant Reimb.	100		100	0		0	100	100	0.00		
84520	Investment Income	2,500		2,500	314		0	2,186	2,500	0.00		See Transfer Out
	Total Revenues	688,000	0	688,000	408,794	0	0	277,906	686,700	-1,300.00		
	Net:	97,324	0	97,324	(148,717)	0	0	247,341	98,624.00	1,300.00		
	Prepays & Carried Forward								0			
	Transfer from Fly Dane								0			
	Adjusted Fund Balance	1,059,050	1,059,050	1,059,050	1,305,091	1,305,091	1,305,091	1,057,750	1,057,750.27			

Acct #		Requested Budget	C/F Reserved	Modified Budget	Actual 12-31-20	Fly Dane Reserve	Encumbrance & CF	Projected Expenditures	Total Amount	Difference	-	Description
	Fund Balance 1-1-20	756,264	55,000		811,264				811,264			
	EXPENDITURES											
10009	Salaries & Wages	342,400		342,400	354,121		0	0	354,121	11,721.12		COVID Bank Payout
10072	Limited Term Employees	25,700		25,700	25,351		0	0	25,351	-348.65		
10099	Retirement Fund	29,300		29,300	29,233		0	0	29,233	-67.01		
10108	Social Security	28,300		28,300	28,866		0	0	28,866	565.66		
10117	Health	73,200		73,200	73,636		0	0	73,636	436.08		
10153	Dental	5,000		5,000	4,350		0	0	4,350	-650.20		Includes \$204 Dental Credit
10171	Wage Continuation	1,000		1,000	1,001		0	0	1,001	0.82		
10180	Life Insurance	100		100	82		0	0	82	-18.35		
10189	Workers Compensation	200		200	200		0	0	200	0.00		
	Total Personal Services	505,200	0	505,200	516,839		0	0	516,839	11,639.47		
20648	Conferences and Training	12,500		12,500	2,344		0	0	2,344	-10,156.35		ESRI Cancelled - Virtual
21413	Library	200		200	0		0	0	0	-200.00		
22043	Printing Stationary	2,000		2,000	1,932		0	0	1,932	-68.07		
22736	Telephone	2,400		2,400	2,512		0	0	2,512	112.24		
	Total Operating Expenses	17,100	0	17,100	6,788	0	0	0	6,788	-10,312.18		
30662	Consulting	20,000		20,000	0		0	0	0	-20,000.00		
31132	Hardware & Software Maint.	85,200		85,200	83,168		0	0	83,168	-2,032.00		
31226	Indirect Costs	26,222		26,222	26,222		0	0	26,222	0.04		
31260	Insurance	1,300		1,300	1,400		0	0	1,400	100.00		
31488	Mapping Services	5,000		5,000	0		0	0	0	-5,000.00		
31837	Orthophotography	100		100	0		0	0	0	-100.00		
	Total Contractual	137,822	0	137,822	110,790	0	0	0	110,790	-27,031.96		
57472	Fly Dane Digital Terrain & Or	0	183,400	183,400	183,400		0	0	183,400	0.00		
	Total Capital Budget	0	183,400	183,400	183,400	0	0	0	183,400	0.00		
62630	Transfer Out	0		0	0		0	0	0	0.00		
63000	Operating Transfers Out - Inv. Inc.	2,500		2,500	4,670		0	0	4,670	2,169.59		Investment Income
	Total CAFR	2,500	0	2,500	4,670	0	0	0	4,670	2,169.59		
	Total Expenditures	662,622	183,400	846,022	822,487	0	0	0	822,487	(23,535)		
	REVENUES											
84057	Sheriff Maintenance Reimb.	1,300		1,300	0		0	0	0	-1,300.00		Eliminate Charge
84497	Land Record System Grant	1,000		1,000	1,000		0	0	1,000	0.00		
84557	Strategic Initiative Grant-Capital	0	45,000	45,000	45,000		0	0	45,000	0.00		
84558	Strategic Initiative Grant-Operating	20,000		20,000	20,000		0	0	20,000	0.00		
82525	County Share Land Records	640,000		640,000	1,010,488		0	0	1,010,488	370,488.00		
82527	Data Sales and Custom Serv	3,000		3,000	3,040		0	0	3,040	40.00		
82529	Fly Dane Reserve Fund	100		100	0	0	0	0	0	-100.00		
82530	Fly Dane - Project Partner Rev.	0		0	0		0	0	0	0.00		
82531	Fly Dane -Participant Reimb.	100		100	0		0	0	0	-100.00		
82532	Fly Dane -Participant Reimb.	0	83,400	83,400	83,400		0	0	83,400	0.00		
84520	Investment Income	2,500		2,500	4,670		0	0	4,670	2,169.59		See Transfer Out
84974	Borrowing Proceeds	0		0	0		0	0	0	0.00		
	Total Revenues	668,000	128,400	796,400	1,167,598	0	0	0	1,167,598	371,197.59		
	Net:	(5,378)	55,000	49,622	(345,111)	0	0	0	-345,110.67	-394,732.67		
	Prepays & Carried Forward								0			
	Transfer from Fly Dane								0			
	Adjusted Fund Balance	761,642	761,642	761,642	1,156,374	1,156,374	1,156,374	1,156,374	1,156,374.27			