

STATEMENT OF CHANGES IN FUND BALANCES
February 28, 2017

	CURRENT MONTH	2017 YR-TO-DATE	2017 YR-TO-DATE BUDGET	2016 YR-TO-DATE
REVENUES:³				
Property Tax Levy	-	-	9,525,550.00	5,500,000.00
Rmbrs Land Acquisition	-	-		
Wetlands Credits	-	-		
Local Government Fund	217,575.03	415,803.54	400,000.00	423,067.69
Income from Operations	35,726.00	73,951.00	80,150.00	77,903.00
Investment Income	10,390.37	13,177.62	5,600.00	3,452.61
Donations, Sponsors, Bequests	2,850.51	4,519.36	1,150.00	4,089.75
Government Grants	28,070.52	28,070.52	2,200.00	7,450.17
Miscellaneous	1,864.20	18,863.35	805.00	3,618.20
Total Revenues	296,476.63	554,385.39	10,015,455.00	6,019,581.42
EXPENDITURES:³				
Operations	1,288,394.36	2,782,673.45	3,364,134.00	2,685,218.38
Capital Improvements	15,508.23	31,575.33	933,000.00	6,478.72
Land Acquisition	6,907.96	6,907.96	279,100.00	343,575.09
Prior Year Expenditure	229,371.05	4,571,947.97		143,503.05
Total Expenditures	1,540,181.60	7,393,104.71	4,576,234.00	3,178,775.24
EXCESS OF REVENUES OVER EXPENDITURES	(1,243,704.97)	(6,838,719.32)	5,439,221.00	2,840,806.18
Golf Course				
Revenues	25,328.61	53,243.38	21,910.00	54,196.02
Operating Expenditures	63,681.95	136,459.26	138,319.00	127,121.19
Expenditures for Resale	142.28	336.70		2,651.60
Prior Year Expenditure	-	-		0.00
Net Surplus/(Deficit)	(38,495.62)	(83,552.58)	(116,409.00)	(75,576.77)
BEGINNING FUNDS CASH BALANCE	7,158,738.11	12,798,809.42		11,432,128.64
LOAN PROCEEDS/PAYMENT	0.00			
ENDING FUNDS CASH BALANCE	5,876,537.52	5,876,537.52		14,197,358.05
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	2,566,644.62	2,566,644.62		10,809,511.56
Encumbered	3,309,892.90	3,309,892.90		3,387,846.49
	<u>5,876,537.52</u>	<u>5,876,537.52</u>		<u>14,197,358.05</u>
Encumbrance Reconciliation:				
Beginning (previous period)	3,425,620.39	5,838,604.70		1,920,437.90
Ending (current month)	3,309,892.90	3,309,892.90		3,387,846.49
Net Change in Encumbrances	(115,727.49)	(2,528,711.80)		1,467,408.59
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
Enterprise - Interfund Loan	-	-		
Total	-	-		
OUT (Expenditure)				
Operations	-	-		
Operations - Interfund Loan	0.00	0.00		
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), Capital Developmt (29), Enterprise (30) Funds,

⁴The combined Cash Balance for Funds 27,29,30, as of January 1, 2017 was \$12,798,809.42

(Unenc, \$6,960,204.72 + Enc \$5,838,604.70 = \$12,798,809.42)

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

February 28, 2017

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	648,990	1,294,154	1,464,744	(11.6)%	10,234,625	12.6%
PERS	97,883	195,405	221,503	(11.8)%	1,540,109	12.7%
Medicare	8,634	17,445	20,321	(14.2)%	142,966	12.2%
Fringe Benefits	215,005	432,131	441,190	(2.1)%	2,645,000	16.3%
Unemployment	2,286	2,685	500	437.0%	3,000	89.5%
Workers Comp	6,075	12,579	12,802	(1.7)%	90,000	14.0%
Retirements	510	16,683	11,000	51.7%	66,000	25.3%
Subtotal Personnel Expenses	979,382	1,971,081	2,172,060	(9.3)%	14,721,700	13.4%
Administration	33,360	73,360	150,498	(51.3)%	1,363,300	5.4%
Educ/Interpretive Operations	14,758	22,931	31,779	(27.8)%	243,805	9.4%
Natural Resource Managemt	6,548	9,678	34,500	(71.9)%	178,125	5.4%
Park Maintenance	116,618	208,344	387,515	(46.2)%	1,807,754	11.5%
Promotion	88,115	93,250	148,880	(37.4)%	606,523	15.4%
Renovations	22,428	22,446	54,000	(58.4)%	325,000	6.9%
Rental Properties	9,219	152,766	115,317	32.5%	223,190	68.4%
Revenue Operations	1,903	12,390	21,329	(41.9)%	68,290	18.1%
Safety & Law Enforcement	8,073	198,179	181,203	9.4%	382,320	51.8%
Special Facilities	7,992	18,250	67,053	(72.8)%	347,693	5.2%
Capital Support				0.0%		0.0%
Reimbursements				0.0%		0.0%
Subtotal Operating Expenses	309,012	811,592	1,192,074	(31.9)%	5,546,000	14.6%
TOTAL OPERATIONS	1,288,394	2,782,673	3,364,134	(17.3)%	20,267,700	13.7%
Building Construction	5,396	13,130				
Facility Improvements	88	88				
Natural Resource Improvemt						
Planning						
Site Improvements	9,981	18,313				
Utility Improvements						
Administration, Service and Maintenance	44	44				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	15,508	31,575	933,000	(96.6)%	5,600,000	0.6%
LAND ACQUISITION	6,908	6,908	279,100	(97.5)%	1,675,000	0.4%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	1,310,811	2,821,157	4,576,234	(38.4)%	27,542,700	10.2%
ENTERPRISE BUDGET(FUND 30):	63,824	136,796	138,319	(1.1)%	1,125,100	12.2%
TOTALS - ALL FUNDS	1,374,635	2,957,953	4,714,553	(37.3)%	28,667,800	10.3%
Prior Year Expenditure	229,371	4,571,948				
GRAND TOTAL	1,604,006	7,529,901				

Footnotes:

¹Payments against carryover purchase orders from 2016 are charged against the 2016 budget. These amounts are not included in the program detail for 2017 YTD Actual, but are reported separately as "Prior Year Expenditure."

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 2017) 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.

PRIOR YEAR EXPENDITURE SUMMARY

FUNDS COMMITTED IN PRIOR YEAR, PAID IN CURRENT YEAR

CATEGORY	CURRENT MO PRIOR YR	YTD PRIOR YR
Personnel Expenses		
Administration		62,488.88
Educ/Interpretive Operations		16,532.00
Natural Resource Managemt		
Park Maintenance	10,616.18	19,738.92
Promotion	6,608.47	9,758.47
Renovations	12,437.40	12,437.40
Rental Properties		
Revenue Operations		
Safety & Law Enforcement	5,200.00	5,200.00
Special Facilities		
TOTAL OPERATIONS	34,862.05	126,155.67
Building Construction	154,111.95	319,964.76
Facility Improvements	7,364.00	15,332.00
Natural Resource Improvemt		
Planning		
Site Improvements	33,033.05	49,695.42
Utility Improvements		
Administration and Maintenance		
TOTAL CAPITAL IMPROVEMENT	194,509.00	384,992.18
LAND ACQUISITION		4,060,800.12
ENTERPRISE BUDGET(FUND 30):		
TOTAL - Prior Year Expenditure	229,371.05	4,571,947.97