

STATEMENT OF CHANGES IN FUND BALANCES
April 30, 2017

	CURRENT MONTH	2017 YR-TO-DATE	2017 YR-TO-DATE BUDGET	2016 YR-TO-DATE
REVENUES:³				
Property Tax Levy	987,780.48	10,746,998.38	9,531,800.00	10,466,605.07
Rmbrs Land Acquisition	-	385,000.00	385,000.00	
Wetlands Credits	-	-		
Local Government Fund	150,673.85	732,866.28	900,000.00	735,411.46
Income from Operations	60,083.65	304,144.15	258,650.00	298,779.30
Investment Income	6,976.20	21,721.31	12,900.00	13,654.29
Donations, Sponsors, Bequests	-	4,569.36	1,700.00	4,214.75
Government Grants	0.00	2,496,336.06	28,350.00	37,401.05
Miscellaneous	1,151.70	22,055.21	3,170.00	126,267.71
Total Revenues	1,206,665.88	14,713,690.75	11,121,570.00	11,682,333.63
EXPENDITURES:³				
Operations	1,418,046.92	6,226,443.84	7,219,913.00	5,784,319.16
Capital Improvements	41,422.49	132,652.80	1,866,000.00	117,910.06
Land Acquisition	1,557.00	15,771.27	558,300.00	356,851.60
Prior Year Expenditure	222,390.47	5,057,774.88		517,999.57
Total Expenditures	1,683,416.88	11,432,642.79	9,644,213.00	6,777,080.39
EXCESS OF REVENUES OVER EXPENDITURES	(476,751.00)	3,281,047.96	1,477,357.00	4,905,253.24
Golf Course				
Revenues	108,767.18	190,780.95	130,130.00	182,347.86
Operating Expenditures	75,785.97	306,692.99	367,782.00	291,757.20
Expenditures for Resale	11,238.28	13,137.22		25,771.83
Prior Year Expenditure	-	-		0.00
Net Surplus/(Deficit)	21,742.93	(129,049.26)	(237,652.00)	(135,181.17)
BEGINNING FUNDS CASH BALANCE	16,405,816.19	12,798,809.42		11,432,128.64
LOAN PROCEEDS/PAYMENT	0.00			
ENDING FUNDS CASH BALANCE	15,950,808.12	15,950,808.12		16,202,200.71
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	13,132,122.12	13,132,122.12		12,540,494.99
Encumbered	2,818,686.00	2,818,686.00		3,661,705.72
	15,950,808.12	15,950,808.12		16,202,200.71
Encumbrance Reconciliation:				
Beginning (previous period)	3,104,785.69	5,838,604.70		1,920,437.90
Ending (current month)	2,818,686.00	2,818,686.00		3,661,705.72
Net Change in Encumbrances	(286,099.69)	(3,019,918.70)		1,741,267.82
TRANSFERS:				
IN (Revenue)				
Operations	1,500.00	1,500.00		
Capital Improvements	71,526.25	71,526.25		1,300,000.00
Enterprise	-	-		
Enterprise - Interfund Loan	-	-		
Total	73,026.25	73,026.25		1,300,000.00
OUT (Expenditure)				
Operations	-	-		1,300,000.00
Operations - Interfund Loan	0.00	0.00		
Capital Improvements	-	-		
Enterprise	-	-		
Total	-	-		1,300,000.00
NET EFFECT OF TRANSFERS	73,026.25	73,026.25		0.00

Footnotes:

¹This report shows the combined performance of the Genl. Operating (27), Capital Developmt (29), Enterprise (30) Funds,

²The 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

April 30, 2017

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	684,844	2,993,365	3,299,382	(9.3)%	10,234,625	29.2%
PERS	102,713	449,270	498,744	(9.9)%	1,540,109	29.2%
Medicare	9,149	40,636	45,884	(11.4)%	142,966	28.4%
Fringe Benefits	213,164	857,464	881,952	(2.8)%	2,645,000	32.4%
Unemployment	3,769	6,453	1,000	545.3%	3,000	215.1%
Workers Comp	7,687	31,001	28,898	7.3%	90,000	34.4%
Retirements	681	37,693	22,000	71.3%	66,000	57.1%
Subtotal Personnel Expenses	1,022,007	4,415,883	4,777,860	(7.6)%	14,721,700	30.0%
Administration	182,919	503,224	674,180	(25.4)%	1,363,300	36.9%
Educ/Interpretive Operations	9,348	56,718	74,738	(24.1)%	243,805	23.3%
Natural Resource Managemt	1,738	12,547	62,490	(79.9)%	178,125	7.0%
Park Maintenance	168,078	563,432	801,524	(29.7)%	1,807,754	31.2%
Promotion	591	174,716	150,880	15.8%	606,523	28.8%
Renovations	11,121	39,819	108,250	(63.2)%	325,000	12.3%
Rental Properties	(17,047)	135,841	121,106	12.2%	223,190	60.9%
Revenue Operations	7,165	21,857	32,986	(33.7)%	68,290	32.0%
Safety & Law Enforcement	24,288	264,682	294,416	(10.1)%	382,320	69.2%
Special Facilities	7,838	37,724	121,483	(68.9)%	347,693	10.8%
Capital Support				0.0%		0.0%
Reimbursements				0.0%		0.0%
Subtotal Operating Expenses	396,040	1,810,560	2,442,053	(25.9)%	5,546,000	32.6%
TOTAL OPERATIONS	1,418,047	6,226,444	7,219,913	(13.8)%	20,267,700	30.7%
Building Construction	6,453	28,652				
Facility Improvements		6,015				
Natural Resource Improvemt						
Planning						
Site Improvements	34,970	97,849				
Utility Improvements						
Administration, Service and Maintenance		137				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	41,422	132,653	1,866,000	(92.9)%	5,600,000	2.4%
LAND ACQUISITION	1,557	15,771	558,300	(97.2)%	1,675,000	0.9%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	1,461,026	6,374,868	9,644,213	(33.9)%	27,542,700	23.1%
ENTERPRISE BUDGET(FUND 30):	87,024	319,830	367,782	(13.0)%	1,125,100	28.4%
TOTALS - ALL FUNDS	1,548,051	6,694,698	10,011,995	(33.1)%	28,667,800	23.4%
Prior Year Expenditure	222,390	5,057,775				
GRAND TOTAL	1,770,441	11,752,473				

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		19,738.92
Promotion		9,758.47
Renovations		12,437.40
Rental Properties		
Revenue Operations		
Safety & Law Enforcement		11,761.00
Special Facilities		
TOTAL OPERATIONS	0.00	132,716.67
Building Construction	205,015.47	740,440.00
Facility Improvements		15,332.00
Natural Resource Improvemt		
Planning		
Site Improvements	17,375.00	98,904.81
Utility Improvements		
Administration and Maintenance		
TOTAL CAPITAL IMPROVEMENT	222,390.47	854,676.81
LAND ACQUISITION		4,070,381.40
ENTERPRISE BUDGET(FUND 30):		
TOTAL - Prior Year Expenditure	222,390.47	5,057,774.88