

STATEMENT OF CHANGES IN FUND BALANCES  
June 30, 2017

	CURRENT MONTH	2017 YR-TO-DATE	2017 YR-TO-DATE BUDGET	2016 YR-TO-DATE
<b>REVENUES:<sup>3</sup></b>				
Property Tax Levy	-	10,747,013.24	10,533,200.00	10,467,357.08
Rmbrs Land Acquisition	-	685,000.00	935,000.00	935,000.00
Wetlands Credits	-	-		
Local Government Fund	206,652.87	1,134,066.29	1,350,000.00	1,124,329.77
Income from Operations	52,998.53	417,187.68	347,550.00	388,045.98
Investment Income	8,437.06	36,209.24	20,500.00	21,882.13
Donations, Sponsors, Bequests	145.00	5,039.36	3,400.00	90,460.59
Government Grants	0.00	2,496,336.06	52,350.00	37,651.05
Miscellaneous	18,265.26	41,547.91	15,420.00	244,090.75
<b>Total Revenues</b>	<b>286,498.72</b>	<b>15,562,399.78</b>	<b>13,257,420.00</b>	<b>13,308,817.35</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	1,712,675.99	9,374,212.34	10,813,696.00	8,719,177.88
Capital Improvements	155,885.84	439,610.71	2,800,000.00	712,697.87
Land Acquisition	1,259,489.12	1,285,212.80	837,500.00	367,118.59
Prior Year Expenditure	66,071.66	5,567,760.56		560,498.58
<b>Total Expenditures</b>	<b>3,194,122.61</b>	<b>16,666,796.41</b>	<b>14,451,196.00</b>	<b>10,359,492.92</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(2,907,623.89)</b>	<b>(1,104,396.63)</b>	<b>(1,193,776.00)</b>	<b>2,949,324.43</b>
<b>Golf Course</b>				
Revenues	140,718.47	436,215.95	411,050.00	432,983.02
Operating Expenditures	89,854.74	490,923.97	577,900.00	464,000.24
Expenditures for Resale	8,610.01	35,635.88		35,063.23
Prior Year Expenditure	-	-		0.00
<b>Net Surplus/(Deficit)</b>	<b>42,253.72</b>	<b>(90,343.90)</b>	<b>(166,850.00)</b>	<b>(66,080.45)</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>14,469,439.06</b>	<b>12,798,809.42</b>		<b>11,432,128.64</b>
<b>LOAN PROCEEDS/PAYMENT</b>	<b>0.00</b>			
<b>ENDING FUNDS CASH BALANCE</b>	<b>11,604,068.89</b>	<b>11,604,068.89</b>		<b>14,315,372.62</b>
	Notes 1&2			
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	8,785,431.38	8,785,431.38		10,126,927.82
Encumbered	2,818,637.51	2,818,637.51		4,188,444.80
	11,604,068.89	11,604,068.89		14,315,372.62
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	2,520,666.78	5,838,604.70		1,920,437.90
Ending (current month)	2,818,637.51	2,818,637.51		4,188,444.80
<b>Net Change in Encumbrances</b>	<b>297,970.73</b>	<b>(3,019,967.19)</b>		<b>2,268,006.90</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	1,500.00		
Capital Improvements	-	71,526.25		1,300,000.00
Enterprise	-	-		
Enterprise - Interfund Loan	-	-		
<b>Total</b>	<b>-</b>	<b>73,026.25</b>		<b>1,300,000.00</b>
<b>OUT (Expenditure)</b>				
Operations	-	-		1,300,000.00
Operations - Interfund Loan	0.00	0.00		
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	<b>-</b>	<b>-</b>		<b>1,300,000.00</b>
<b>NET EFFECT OF TRANSFERS</b>	<b>0.00</b>	<b>73,026.25</b>		<b>0.00</b>

**Footnotes:**

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

<sup>2</sup>The 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)

<sup>3</sup>Interfund 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

June 30, 2017

CATEGORY <sup>2</sup>	CURRENT MO ACTUAL <sup>3</sup>	YTD ACTUAL <sup>1</sup>	YTD BUDGET	YTD % VAR	ANNUAL BUDGET <sup>1</sup>	% ANN. SPENT
Personnel Services-Distr.	798,781	4,514,003	5,102,205	(11.5)%	10,234,625	44.1%
PERS	118,648	675,689	767,851	(12.0)%	1,540,109	43.9%
Medicare	10,900	61,230	71,220	(14.0)%	142,966	42.8%
Fringe Benefits	211,585	1,282,343	1,322,714	(3.1)%	2,645,000	48.5%
Unemployment	2,338	8,791	1,500	486.1%	3,000	293.0%
Workers Comp	18,723	57,411	44,707	28.4%	90,000	63.8%
Retirements	7,083	46,643	33,000	41.3%	66,000	70.7%
<b>Subtotal Personnel Expenses</b>	<b>1,168,058</b>	<b>6,646,109</b>	<b>7,343,197</b>	<b>(9.5)%</b>	<b>14,721,700</b>	<b>45.1%</b>
Administration	118,425	677,092	934,837	(27.6)%	1,363,300	49.7%
Educ/Interpretive Operations	23,687	92,063	117,165	(21.4)%	243,805	37.8%
Natural Resource Managemt	16,774	31,454	86,455	(63.6)%	178,125	17.7%
Park Maintenance	124,551	857,692	1,085,839	(21.0)%	1,807,754	47.4%
Promotion	92,065	266,718	311,761	(14.4)%	606,523	44.0%
Renovations	39,818	165,879	162,500	2.1%	325,000	51.0%
Rental Properties	92,953	228,794	221,595	3.2%	223,190	102.5%
Revenue Operations	4,676	29,676	42,285	(29.8)%	68,290	43.5%
Safety & Law Enforcement	5,978	299,501	329,354	(9.1)%	382,320	78.3%
Special Facilities	25,690	79,233	178,708	(55.7)%	347,693	22.8%
Capital Support				0.0%		0.0%
Reimbursements				0.0%		0.0%
<b>Subtotal Operating Expenses</b>	<b>544,618</b>	<b>2,728,103</b>	<b>3,470,499</b>	<b>(21.4)%</b>	<b>5,546,000</b>	<b>49.2%</b>
<b>TOTAL OPERATIONS</b>	<b>1,712,676</b>	<b>9,374,212</b>	<b>10,813,696</b>	<b>(13.3)%</b>	<b>20,267,700</b>	<b>46.3%</b>
Building Construction	7,035	46,477				
Facility Improvements		6,015				
Natural Resource Improvemnt						
Planning						
Site Improvements	148,648	386,779				
Utility Improvements						
Administration, Service and Maintenance	203	340				
Reimbursements						
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>155,886</b>	<b>439,611</b>	<b>2,800,000</b>	<b>(84.3)%</b>	<b>5,600,000</b>	<b>7.9%</b>
<b>LAND ACQUISITION</b>	<b>1,259,489</b>	<b>1,285,213</b>	<b>837,500</b>	<b>53.5%</b>	<b>1,675,000</b>	<b>76.7%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>3,128,051</b>	<b>11,099,036</b>	<b>14,451,196</b>	<b>(23.2)%</b>	<b>27,542,700</b>	<b>40.3%</b>
<b>ENTERPRISE BUDGET(FUND 30):</b>	<b>98,465</b>	<b>526,560</b>	<b>577,900</b>	<b>(8.9)%</b>	<b>1,125,100</b>	<b>46.8%</b>
<b>TOTALS - ALL FUNDS</b>	<b>3,226,516</b>	<b>11,625,596</b>	<b>15,029,096</b>	<b>(22.6)%</b>	<b>28,667,800</b>	<b>40.6%</b>
<b>Prior Year Expenditure</b>	<b>66,072</b>	<b>5,567,761</b>				
<b>GRAND TOTAL</b>	<b>3,292,587</b>	<b>17,193,356</b>				

## Footnotes:

<sup>1</sup>Payments 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."

<sup>2</sup>Expenditures 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.

<sup>3</sup>Current 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

<b>CATEGORY</b>	<b>CURRENT MO PRIOR YR</b>	<b>YTD PRIOR YR</b>
Personnel Expenses		
Administration		62,488.88
Educ/Interpretive Operations		16,532.00
Natural Resource Managemt	18,637.65	18,637.65
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		
<b>TOTAL OPERATIONS</b>	<b>18,637.65</b>	<b>151,354.32</b>
Building Construction	47,434.01	1,223,931.01
Facility Improvements		15,332.00
Natural Resource Improvemt		
Planning		
Site Improvements		98,904.81
Utility Improvements		
Administration and Maintenance		
<b>TOTAL CAPITAL IMPROVEMENT</b>	<b>47,434.01</b>	<b>1,338,167.82</b>
<b>LAND ACQUISITION</b>		<b>4,078,238.42</b>
<b>ENTERPRISE BUDGET(FUND 30):</b>		
<b>TOTAL - Prior Year Expenditure</b>	<b>66,071.66</b>	<b>5,567,760.56</b>