

STATEMENT OF CHANGES IN FUND BALANCES
July 31, 2017

	CURRENT MONTH	2017 YR-TO-DATE	2017 YR-TO-DATE BUDGET	2016 YR-TO-DATE
REVENUES:³				
Property Tax Levy	-	10,747,013.24	16,533,200.00	10,467,357.08
Rmbrs Land Acquisition	-	685,000.00	935,000.00	935,000.00
Wetlands Credits	-	-		
Local Government Fund	232,944.41	1,367,010.70	1,625,000.00	1,348,295.49
Income from Operations	83,893.75	501,081.43	404,300.00	438,859.48
Investment Income	9,317.17	45,526.41	23,100.00	23,497.70
Donations, Sponsors, Bequests	5,050.00	10,089.36	3,550.00	90,460.59
Government Grants	945,250.00	3,441,586.06	52,350.00	61,358.22
Miscellaneous	17,758.45	59,306.36	16,925.00	259,557.74
Total Revenues	1,294,213.78	16,856,613.56	19,593,425.00	13,624,386.30
EXPENDITURES:³				
Operations	1,509,178.76	10,883,391.10	12,426,611.00	10,172,324.80
Capital Improvements	417,395.64	857,006.35	3,266,000.00	969,232.80
Land Acquisition	1,706.50	1,286,919.30	977,000.00	368,278.96
Prior Year Expenditure	26,242.50	5,594,003.06		646,503.83
Total Expenditures	1,954,523.40	18,621,319.81	16,669,611.00	12,156,340.39
EXCESS OF REVENUES OVER EXPENDITURES	(660,309.62)	(1,764,706.25)	2,923,814.00	1,468,045.91
Golf Course				
Revenues	160,168.75	596,384.70	565,910.00	579,214.89
Operating Expenditures	88,445.98	579,369.95	683,953.00	540,414.95
Expenditures for Resale	8,833.78	44,469.66		42,248.51
Prior Year Expenditure	-	-		0.00
Net Surplus/(Deficit)	62,888.99	(27,454.91)	(118,043.00)	(3,448.57)
BEGINNING FUNDS CASH BALANCE	11,604,068.89	12,798,809.42		11,432,128.64
LOAN PROCEEDS/PAYMENT	0.00			
ENDING FUNDS CASH BALANCE	11,006,648.26	11,006,648.26		12,896,725.98
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	8,164,348.27	8,164,348.27		7,209,524.79
Encumbered	2,842,299.99	2,842,299.99		5,687,201.19
	11,006,648.26	11,006,648.26		12,896,725.98
Encumbrance Reconciliation:				
Beginning (previous period)	2,818,637.51	5,838,604.70		1,920,437.90
Ending (current month)	2,842,299.99	2,842,299.99		5,687,201.19
Net Change in Encumbrances	23,662.48	(2,996,304.71)		3,766,763.29
TRANSFERS:				
IN (Revenue)				
Operations	-	1,500.00		
Capital Improvements	-	71,526.25		1,300,000.00
Enterprise	-	-		
Enterprise - Interfund Loan	-	-		
Total	-	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	0.00	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

July 31, 2017

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	869,778	5,383,781	6,004,061	(10.3)%	10,234,625	52.6%
PERS	124,384	800,073	902,468	(11.3)%	1,540,109	51.9%
Medicare	11,981	73,211	83,893	(12.7)%	142,966	51.2%
Fringe Benefits	209,916	1,492,259	1,543,095	(3.3)%	2,645,000	56.4%
Unemployment	2,981	11,772	1,750	572.7%	3,000	392.4%
Workers Comp	12,639	70,050	52,676	33.0%	90,000	77.8%
Retirements	5,182	51,825	38,500	34.6%	66,000	78.5%
Subtotal Personnel Expenses	1,236,861	7,882,970	8,626,443	(8.6)%	14,721,700	53.5%
Administration	36,091	713,183	979,541	(27.2)%	1,363,300	52.3%
Educ/Interpretive Operations	18,238	110,301	159,186	(30.7)%	243,805	45.2%
Natural Resource Managemt	16,619	48,074	90,420	(46.8)%	178,125	27.0%
Park Maintenance	129,624	987,317	1,210,724	(18.5)%	1,807,754	54.6%
Promotion	18,864	285,582	341,761	(16.4)%	606,523	47.1%
Renovations	19,645	185,524	189,500	(2.1)%	325,000	57.1%
Rental Properties	0	228,794	221,627	3.2%	223,190	102.5%
Revenue Operations	5,683	35,359	45,936	(23.0)%	68,290	51.8%
Safety & Law Enforcement	12,415	311,917	351,413	(11.2)%	382,320	81.6%
Special Facilities	15,138	94,371	210,060	(55.1)%	347,693	27.1%
Capital Support				0.0%		0.0%
Reimbursements				0.0%		0.0%
Subtotal Operating Expenses	272,318	3,000,421	3,800,168	(21.0)%	5,546,000	54.1%
TOTAL OPERATIONS	1,509,179	10,883,391	12,426,611	(12.4)%	20,267,700	53.7%
Building Construction	2,850	49,327				
Facility Improvements		6,015				
Natural Resource Improvemt						
Planning						
Site Improvements	414,179	800,958				
Utility Improvements						
Administration, Service and Maintenance	366	706				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	417,396	857,006	3,266,000	(73.8)%	5,600,000	15.3%
LAND ACQUISITION	1,707	1,286,919	977,000	31.7%	1,675,000	76.8%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	1,928,281	13,027,317	16,669,611	(21.8)%	27,542,700	47.3%
ENTERPRISE BUDGET(FUND 30):	97,280	623,840	683,953	(8.8)%	1,125,100	55.4%
TOTALS - ALL FUNDS	2,025,561	13,651,156	17,353,564	(21.3)%	28,667,800	47.6%
Prior Year Expenditure	26,243	5,594,003				
GRAND TOTAL	2,051,803	19,245,159				

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		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		
TOTAL OPERATIONS	0.00	151,354.32
Building Construction		1,223,931.01
Facility Improvements		15,332.00
Natural Resource Improvemt		
Planning	6,757.50	6,757.50
Site Improvements	19,485.00	118,389.81
Utility Improvements		
Administration and Maintenance		
TOTAL CAPITAL IMPROVEMENT	26,242.50	1,364,410.32
LAND ACQUISITION		4,078,238.42
ENTERPRISE BUDGET(FUND 30):		
TOTAL - Prior Year Expenditure	26,242.50	5,594,003.06