

STATEMENT OF CHANGES IN FUND BALANCES
April 30, 2018

	CURRENT MONTH	2018 YR-TO-DATE	2018 YR-TO-DATE BUDGET	2017 YR-TO-DATE
REVENUES:³				
Property Tax Levy	-	10,147,761.57	10,922,445.00	10,746,998.38
Rmbrs Land Acquisition	-	-		385,000.00
Wetlands Credits	176,000.00	176,000.00		
Local Government Fund	150,899.73	752,137.37	777,800.00	732,866.28
Income from Operations	60,817.25	354,715.00	365,947.00	304,144.15
Investment Income	15,872.41	48,491.39	41,200.00	21,721.31
Donations, Sponsors, Bequests	979.74	1,618,398.09	1,558.00	4,569.36
Government Grants	1,215,500.00	1,242,933.92	1,230,386.00	2,496,336.06
Miscellaneous	1,105.94	27,843.46	24,158.00	22,055.21
Total Revenues	1,621,175.07	14,368,280.80	13,363,494.00	14,713,690.75
EXPENDITURES:³				
Operations	1,425,312.67	6,091,565.91	7,980,798.00	6,226,443.84
Capital Improvements	31,772.67	40,706.62	1,150,000.00	132,652.80
Land Acquisition	2,697.50	54,785.51	2,066,000.00	15,771.27
Prior Year Expenditure	274,045.66	3,092,764.18		5,057,774.88
Total Expenditures	1,733,828.50	9,279,822.22	11,196,798.00	11,432,642.79
EXCESS OF REVENUES OVER EXPENDITURES	(112,653.43)	5,088,458.58	2,166,696.00	3,281,047.96
Golf Course				
Revenues	74,553.13	123,388.31	144,700.00	190,780.95
Operating Expenditures	71,116.57	278,929.66	380,919.00	306,692.99
Expenditures for Resale	8,386.29	11,978.31		13,137.22
Prior Year Expenditure	-	753.99		0.00
Net Surplus/(Deficit)	(4,949.73)	(168,273.65)	(236,219.00)	(129,049.26)
BEGINNING FUNDS CASH BALANCE	17,454,846.96	12,417,058.87		12,798,809.42
LOAN PROCEEDS/PAYMENT	0.00			
ENDING FUNDS CASH BALANCE	17,337,243.80	17,337,243.80		15,950,808.12
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	13,515,751.50	13,515,751.50		13,132,122.12
Encumbered	3,821,492.30	3,821,492.30		2,818,686.00
	17,337,243.80	17,337,243.80		15,950,808.12
Encumbrance Reconciliation:				
Beginning (previous period)	4,358,402.55	4,688,034.53		5,838,604.70
Ending (current month)	3,821,492.30	3,821,492.30		2,818,686.00
Net Change in Encumbrances	(536,910.25)	(866,542.23)		(3,019,918.70)
TRANSFERS:				
IN (Revenue)				
Operations	-	-		1,500.00
Capital Improvements	-	-		71,526.25
Enterprise	-	-		
Enterprise - Interfund Loan	-	-		
Total	-	-		73,026.25
OUT (Expenditure)				
Operations	-	-		
Operations - Interfund Loan	0.00	0.00		
Capital Improvements	-	-		
Enterprise	-	-		
Total	-	-		
NET EFFECT OF TRANSFERS	0.00	0.00		73,026.25

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, 2018 was \$12,417,058.87

(Unenc, \$7,729,024.34 + Enc \$4,688,034.53 = \$12,417,058.87)

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

4/30/2018

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	685,514	2,973,051	3,387,318	(12.2)%	10,523,322	28.3%
PERS	103,239	448,393	515,579	(13.0)%	1,588,450	28.2%
Medicare	9,362	40,866	48,442	(15.6)%	149,886	27.3%
Fringe Benefits	206,720	851,478	947,620	(10.1)%	2,842,812	30.0%
Unemployment	1,441	4,376	8,989	(51.3)%	26,965	16.2%
Workers Comp	11,067	39,942	29,823	33.9%	92,765	43.1%
Retirements	8,864	53,869	50,000	7.7%	100,000	53.9%
Subtotal Personnel Expenses	1,026,207	4,411,975	4,987,771	(11.5)%	15,324,200	28.8%
Administration	176,367	516,986	683,973	(24.4)%	1,339,277	38.6%
Educ/Interpretive Operations	12,240	51,519	70,734	(27.2)%	233,710	22.0%
Natural Resource Managemt	9,231	27,639	103,890	(73.4)%	215,675	12.8%
Park Maintenance	147,049	523,313	917,394	(43.0)%	1,939,420	27.0%
Promotion	11,550	189,395	643,200	(70.6)%	687,700	27.5%
Renovations	673	14,944	133,400	(88.8)%	400,000	3.7%
Rental Properties	(599)	110,314	121,106	(8.9)%	223,190	49.4%
Revenue Operations	5,505	16,994	25,136	(32.4)%	61,890	27.5%
Safety & Law Enforcement	9,491	145,576	131,352	10.8%	208,387	69.9%
Special Facilities	27,600	82,910	162,842	(49.1)%	398,801	20.8%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	399,106	1,679,591	2,993,027	(43.9)%	5,708,050	29.4%
TOTAL OPERATIONS	1,425,313	6,091,566	7,980,798	(23.7)%	21,032,250	29.0%
Building Construction	2,049	3,866				
Facility Improvements	6,753	7,603				
Natural Resource Improvemnt						
Planning						
Site Improvements	22,970	28,921				
Utility Improvements						
Administration, Service and Maintenance		316				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	31,773	40,707	1,150,000	(96.5)%	3,450,000	1.2%
LAND ACQUISITION	2,698	54,786	2,066,000	(97.3)%	6,200,000	0.9%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	1,459,783	6,187,058	11,196,798	(44.7)%	30,682,250	20.2%
ENTERPRISE BUDGET(FUND 30):	79,503	290,908	380,919	(23.6)%	1,175,750	24.7%
TOTALS - ALL FUNDS	1,539,286	6,477,966	11,577,717	(44.0)%	31,858,000	20.3%
Prior Year Expenditure	274,046	3,093,518				
GRAND TOTAL	1,813,331	9,571,484				

Footnotes:

¹Payments against carryover purchase orders from 2017 are charged against the 2017 budget. These amounts are not included in the program detail for 2018 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 2018) 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		21,809
Educ/Interpretive Operations	3,857	17,751
Natural Resource Managemt		1,482
Park Maintenance	50,495	72,773
Promotion		585
Renovations	11,000	26,104
Rental Properties		
Revenue Operations		
Safety & Law Enforcement		
Special Facilities		9,556
TOTAL OPERATIONS	65,352	150,061
Building Construction	208,694	336,656
Facility Improvements		
Natural Resource Improvemnt		
Planning		67,438
Site Improvements		467,704
Utility Improvements		
Administration and Maintenance		
TOTAL CAPITAL IMPROVEMENT	208,694	871,798
LAND ACQUISITION		2,070,905
ENTERPRISE BUDGET(FUND 30):		754
TOTAL - Prior Year Expenditure	274,046	3,093,518