

STATEMENT OF CHANGES IN FUND BALANCES
May 31, 2018

	CURRENT MONTH	2018 YR-TO-DATE	2018 YR-TO-DATE BUDGET	2017 YR-TO-DATE
REVENUES:³				
Property Tax Levy	967,146.76	11,114,908.33	10,922,545.00	10,747,013.24
Rmbrs Land Acquisition	-	-		685,000.00
Wetlands Credits	-	176,000.00		
Local Government Fund	213,320.75	965,458.12	1,051,600.00	927,413.42
Income from Operations	55,198.25	409,913.25	418,095.00	364,189.15
Investment Income	15,698.53	64,189.92	44,700.00	27,772.18
Donations, Sponsors, Bequests	3,611.65	1,622,009.74	4,863.00	4,894.36
Government Grants	0.00	1,242,933.92	1,230,386.00	2,496,336.06
Miscellaneous	61,194.18	89,037.64	26,457.00	23,282.65
Total Revenues	1,316,170.12	15,684,450.92	13,698,646.00	15,275,901.06
EXPENDITURES:³				
Operations	1,316,865.84	7,408,431.75	9,638,324.00	7,661,536.35
Capital Improvements	140,002.71	180,709.33	1,437,500.00	283,724.87
Land Acquisition	2,063.05	56,848.56	2,582,000.00	25,723.68
Prior Year Expenditure	363,193.31	3,455,957.49		5,501,688.90
Total Expenditures	1,822,124.91	11,101,947.13	13,657,824.00	13,472,673.80
EXCESS OF REVENUES OVER EXPENDITURES	(505,954.79)	4,582,503.79	40,822.00	1,803,227.26
Golf Course				
Revenues	129,339.08	252,727.39	273,900.00	295,497.48
Operating Expenditures	86,723.83	365,653.49	488,307.00	401,069.23
Expenditures for Resale	18,057.47	30,035.78		27,025.87
Prior Year Expenditure	-	753.99		0.00
Net Surplus/(Deficit)	24,557.78	(143,715.87)	(214,407.00)	(132,597.62)
BEGINNING FUNDS CASH BALANCE	17,337,243.80	12,417,058.87		12,798,809.42
LOAN PROCEEDS/PAYMENT	0.00			
ENDING FUNDS CASH BALANCE	16,855,846.79	16,855,846.79		14,469,439.06
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	13,246,644.66	13,246,644.66		11,948,772.28
Encumbered	3,609,202.13	3,609,202.13		2,520,666.78
	16,855,846.79	16,855,846.79		14,469,439.06
Encumbrance Reconciliation:				
Beginning (previous period)	3,821,492.30	4,688,034.53		5,838,604.70
Ending (current month)	3,609,202.13	3,609,202.13		2,520,666.78
Net Change in Encumbrances	(212,290.17)	(1,078,832.40)		(3,317,937.92)
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

5/31/2018

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	719,652	3,692,703	4,226,436	(12.6)%	10,523,322	35.1%
PERS	108,284	556,677	640,782	(13.1)%	1,588,450	35.0%
Medicare	9,762	50,628	60,293	(16.0)%	149,886	33.8%
Fringe Benefits	216,210	1,067,688	1,184,519	(9.9)%	2,842,812	37.6%
Unemployment	623	4,999	11,236	(55.5)%	26,965	18.5%
Workers Comp	7,277	47,219	37,221	26.9%	92,765	50.9%
Retirements	435	54,304	50,000	8.6%	100,000	54.3%
Subtotal Personnel Expenses	1,062,243	5,474,218	6,210,487	(11.9)%	15,324,200	35.7%
Administration	39,179	556,165	833,142	(33.2)%	1,339,277	41.5%
Educ/Interpretive Operations	15,477	66,997	94,025	(28.7)%	233,710	28.7%
Natural Resource Managemt	3,390	31,030	126,080	(75.4)%	215,675	14.4%
Park Maintenance	139,060	662,373	1,058,215	(37.4)%	1,939,420	34.2%
Promotion	20,379	209,774	656,700	(68.1)%	687,700	30.5%
Renovations	17,684	32,627	166,800	(80.4)%	400,000	8.2%
Rental Properties	(8,926)	101,388	121,438	(16.5)%	223,190	45.4%
Revenue Operations	3,734	20,728	31,187	(33.5)%	61,890	33.5%
Safety & Law Enforcement	9,249	154,825	145,360	6.5%	208,387	74.3%
Special Facilities	15,396	98,306	194,890	(49.6)%	398,801	24.7%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	254,622	1,934,213	3,427,837	(43.6)%	5,708,050	33.9%
TOTAL OPERATIONS	1,316,866	7,408,432	9,638,324	(23.1)%	21,032,250	35.2%
Building Construction	9,361	13,227				
Facility Improvements	2,023	9,626				
Natural Resource Improvemnt	59,574	59,574				
Planning						
Site Improvements	68,946	97,867				
Utility Improvements						
Administration, Service and Maintenance	99	415				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	140,003	180,709	1,437,500	(87.4)%	3,450,000	5.2%
LAND ACQUISITION	2,063	56,849	2,582,000	(97.8)%	6,200,000	0.9%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	1,458,932	7,645,990	13,657,824	(44.0)%	30,682,250	24.9%
ENTERPRISE BUDGET(FUND 30):	104,781	395,689	488,307	(19.0)%	1,175,750	33.7%
TOTALS - ALL FUNDS	1,563,713	8,041,679	14,146,131	(43.2)%	31,858,000	25.2%
Prior Year Expenditure	363,193	3,456,711				
GRAND TOTAL	1,926,906	11,498,390				

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		17,751
Natural Resource Managemt		1,482
Park Maintenance		72,773
Promotion		585
Renovations	1,954	28,058
Rental Properties		
Revenue Operations		
Safety & Law Enforcement		
Special Facilities		9,556
TOTAL OPERATIONS	1,954	152,015
Building Construction	302,147	638,803
Facility Improvements		
Natural Resource Improvemnt		
Planning		67,438
Site Improvements	59,092	526,796
Utility Improvements		
Administration and Maintenance		
TOTAL CAPITAL IMPROVEMENT	361,239	1,233,037
LAND ACQUISITION		2,070,905
ENTERPRISE BUDGET(FUND 30):		754
TOTAL - Prior Year Expenditure	363,193	3,456,711