

STATEMENT OF CHANGES IN FUND BALANCES
June 30, 2018

	CURRENT MONTH	2018 YR-TO-DATE	2018 YR-TO-DATE BUDGET	2017 YR-TO-DATE
REVENUES:³				
Property Tax Levy	-	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	221,513.38	1,186,971.50	1,278,100.00	1,134,066.29
Income from Operations	90,030.25	499,943.50	471,743.00	417,187.68
Investment Income	21,457.15	85,647.07	48,500.00	36,209.24
Donations, Sponsors, Bequests	275.00	1,622,284.74	5,245.00	5,039.36
Government Grants	0.00	1,242,933.92	1,230,638.00	2,496,336.06
Miscellaneous	1,598.65	90,636.29	100,176.00	41,547.91
Total Revenues	334,874.43	16,019,325.35	14,056,947.00	15,562,399.78
EXPENDITURES:³				
Operations	1,692,047.91	9,100,479.66	11,344,934.00	9,374,212.34
Capital Improvements	248,611.93	429,321.26	1,725,000.00	439,610.71
Land Acquisition	5,184,453.18	5,241,301.74	3,100,000.00	1,285,212.80
Prior Year Expenditure	462,845.99	3,918,803.48		5,567,760.56
Total Expenditures	7,587,959.01	18,689,906.14	16,169,934.00	16,666,796.41
EXCESS OF REVENUES OVER EXPENDITURES	(7,253,084.58)	(2,670,580.79)	(2,112,987.00)	(1,104,396.63)
Golf Course				
Revenues	119,306.89	372,034.28	426,200.00	436,215.95
Operating Expenditures	80,464.49	446,117.98	594,177.00	490,923.97
Expenditures for Resale	7,806.42	37,842.20		35,635.88
Prior Year Expenditure	-	753.99		0.00
Net Surplus/(Deficit)	31,035.98	(112,679.89)	(167,977.00)	(90,343.90)
BEGINNING FUNDS CASH BALANCE	16,855,846.79	12,417,058.87		12,798,809.42
LOAN PROCEEDS/PAYMENT	0.00			
ENDING FUNDS CASH BALANCE	9,633,798.19	9,633,798.19		11,604,068.89
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	6,516,689.97	6,516,689.97		8,785,431.38
Encumbered	3,117,108.22	3,117,108.22		2,818,637.51
	<u>9,633,798.19</u>	<u>9,633,798.19</u>		<u>11,604,068.89</u>
Encumbrance Reconciliation:				
Beginning (previous period)	3,609,202.13	4,688,034.53		5,838,604.70
Ending (current month)	3,117,108.22	3,117,108.22		2,818,637.51
Net Change in Encumbrances	(492,093.91)	(1,570,926.31)		(3,019,967.19)
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

6/30/2018

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	799,405	4,492,108	5,143,138	(12.7)%	10,523,322	42.7%
PERS	119,499	676,176	776,845	(13.0)%	1,588,450	42.6%
Medicare	11,061	61,689	73,269	(15.8)%	149,886	41.2%
Fringe Benefits	218,652	1,286,340	1,421,418	(9.5)%	2,842,812	45.2%
Unemployment	1,702	6,701	13,483	(50.3)%	26,965	24.9%
Workers Comp	17,892	65,110	45,308	43.7%	92,765	70.2%
Retirements	162	54,466	50,000	8.9%	100,000	54.5%
Subtotal Personnel Expenses	1,168,372	6,642,590	7,523,461	(11.7)%	15,324,200	43.3%
Administration	61,339	617,504	879,296	(29.8)%	1,339,277	46.1%
Educ/Interpretive Operations	34,008	101,005	114,241	(11.6)%	233,710	43.2%
Natural Resource Managemt	9,712	40,742	134,755	(69.8)%	215,675	18.9%
Park Maintenance	183,687	846,060	1,203,355	(29.7)%	1,939,420	43.6%
Promotion	113,373	323,147	657,700	(50.9)%	687,700	47.0%
Renovations	25,111	57,738	200,000	(71.1)%	400,000	14.4%
Rental Properties	66,861	168,249	221,595	(24.1)%	223,190	75.4%
Revenue Operations	1,918	22,646	34,835	(35.0)%	61,890	36.6%
Safety & Law Enforcement	16,028	170,853	153,423	11.4%	208,387	82.0%
Special Facilities	11,640	109,946	222,273	(50.5)%	398,801	27.6%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	523,676	2,457,889	3,821,473	(35.7)%	5,708,050	43.1%
TOTAL OPERATIONS	1,692,048	9,100,480	11,344,934	(19.8)%	21,032,250	43.3%
Building Construction	14,725	27,952				
Facility Improvements	1,081	10,707				
Natural Resource Improvemnt		59,574				
Planning	12,575	12,575				
Site Improvements	220,231	318,098				
Utility Improvements						
Administration, Service and Maintenance		415				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	248,612	429,321	1,725,000	(75.1)%	3,450,000	12.4%
LAND ACQUISITION	5,184,453	5,241,302	3,100,000	69.1%	6,200,000	84.5%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	7,125,113	14,771,103	16,169,934	(8.7)%	30,682,250	48.1%
ENTERPRISE BUDGET(FUND 30):	88,271	483,960	594,177	(18.5)%	1,175,750	41.2%
TOTALS - ALL FUNDS	7,213,384	15,255,063	16,764,111	(9.0)%	31,858,000	47.9%
Prior Year Expenditure	462,846	3,919,557				
GRAND TOTAL	7,676,230	19,174,620				

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		28,058
Rental Properties		
Revenue Operations		
Safety & Law Enforcement		
Special Facilities		9,556
TOTAL OPERATIONS	-	152,015
Building Construction	447,531	1,086,334
Facility Improvements		
Natural Resource Improvemnt		
Planning	7,500	74,938
Site Improvements	7,815	534,611
Utility Improvements		
Administration and Maintenance		
TOTAL CAPITAL IMPROVEMENT	462,846	1,695,883
LAND ACQUISITION		2,070,905
ENTERPRISE BUDGET(FUND 30):		754
TOTAL - Prior Year Expenditure	462,846	3,919,557