

STATEMENT OF CHANGES IN FUND BALANCES
July 31, 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	10,922,546.00	10,747,013.24
Rmbrs Land Acquisition	-	-		685,000.00
Wetlands Credits	-	176,000.00		
Local Government Fund	233,709.92	1,420,681.42	1,500,800.00	1,367,010.70
Income from Operations	52,205.00	552,148.50	542,988.00	501,081.43
Investment Income	16,023.81	101,670.88	51,600.00	45,526.41
Donations, Sponsors, Bequests	-	1,622,284.74	5,488.00	10,089.36
Government Grants	0.00	1,242,933.92	1,230,637.00	3,441,586.06
Miscellaneous	2,242.40	92,878.69	100,683.00	59,306.36
Total Revenues	304,181.13	16,323,506.48	14,354,742.00	16,856,613.56
EXPENDITURES:³				
Operations	1,557,387.01	10,657,866.67	12,955,145.00	10,883,391.10
Capital Improvements	162,152.84	591,474.10	2,012,500.00	857,006.35
Land Acquisition	11,674.36	5,252,976.10	3,616,000.00	1,286,919.30
Prior Year Expenditure	267,495.70	4,186,299.18		5,594,003.06
Total Expenditures	1,998,709.91	20,688,616.05	18,583,645.00	18,621,319.81
EXCESS OF REVENUES OVER EXPENDITURES	(1,694,528.78)	(4,365,109.57)	(4,228,903.00)	(1,764,706.25)
Golf Course				
Revenues	140,147.73	512,182.01	579,200.00	596,384.70
Operating Expenditures	91,700.53	537,818.51	702,220.00	579,369.95
Expenditures for Resale	7,002.06	44,844.26		44,469.66
Prior Year Expenditure	-	753.99		0.00
Net Surplus/(Deficit)	41,445.14	(71,234.75)	(123,020.00)	(27,454.91)
BEGINNING FUNDS CASH BALANCE	9,633,798.19	12,417,058.87		12,798,809.42
LOAN PROCEEDS/PAYMENT	0.00			
ENDING FUNDS CASH BALANCE	7,980,714.55	7,980,714.55		11,006,648.26
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	5,058,904.10	5,058,904.10		8,164,348.27
Encumbered	2,921,810.45	2,921,810.45		2,842,299.99
	7,980,714.55	7,980,714.55		11,006,648.26
Encumbrance Reconciliation:				
Beginning (previous period)	3,117,108.22	4,688,034.53		5,838,604.70
Ending (current month)	2,921,810.45	2,921,810.45		2,842,299.99
Net Change in Encumbrances	(195,297.77)	(1,766,224.08)		(2,996,304.71)
TRANSFERS:				
IN (Revenue)				
Operations	-	-		1,500.00
Capital Improvements	3,510,000.00	3,510,000.00		71,526.25
Enterprise	40,000.00	40,000.00		
Enterprise - Interfund Loan	-	-		
Total	3,550,000.00	3,550,000.00		73,026.25
OUT (Expenditure)				
Operations	3,550,000.00	3,550,000.00		
Operations - Interfund Loan	0.00	0.00		
Capital Improvements	-	-		
Enterprise	-	-		
Total	3,550,000.00	3,550,000.00		
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

7/31/2018

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	876,917	5,369,025	6,059,840	(11.4)%	10,523,322	51.0%
PERS	125,832	802,008	912,908	(12.1)%	1,588,450	50.5%
Medicare	12,089	73,778	86,246	(14.5)%	149,886	49.2%
Fringe Benefits	214,716	1,501,056	1,658,317	(9.5)%	2,842,812	52.8%
Unemployment	2,719	9,420	15,730	(40.1)%	26,965	34.9%
Workers Comp	9,031	74,141	53,394	38.9%	92,765	79.9%
Retirements	5,456	59,922	50,000	19.8%	100,000	59.9%
Subtotal Personnel Expenses	1,246,760	7,889,350	8,836,435	(10.7)%	15,324,200	51.5%
Administration	71,278	688,782	918,790	(25.0)%	1,339,277	51.4%
Educ/Interpretive Operations	16,808	117,812	152,427	(22.7)%	233,710	50.4%
Natural Resource Managemt	9,962	50,703	136,720	(62.9)%	215,675	23.5%
Park Maintenance	157,255	1,003,315	1,330,576	(24.6)%	1,939,420	51.7%
Promotion	24,619	347,767	657,700	(47.1)%	687,700	50.6%
Renovations	5,298	63,037	233,400	(73.0)%	400,000	15.8%
Rental Properties	(226)	168,023	221,627	(24.2)%	223,190	75.3%
Revenue Operations	2,745	25,392	38,836	(34.6)%	61,890	41.0%
Safety & Law Enforcement	10,559	181,412	174,256	4.1%	208,387	87.1%
Special Facilities	12,329	122,275	254,378	(51.9)%	398,801	30.7%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	310,627	2,768,517	4,118,710	(32.8)%	5,708,050	48.5%
TOTAL OPERATIONS	1,557,387	10,657,867	12,955,145	(17.7)%	21,032,250	50.7%
Building Construction	12,497	40,450				
Facility Improvements	1,549	12,256				
Natural Resource Improvemnt		59,574				
Planning	1,820	14,395				
Site Improvements	146,024	464,122				
Utility Improvements						
Administration, Service and Maintenance	263	677				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	162,153	591,474	2,012,500	(70.6)%	3,450,000	17.1%
LAND ACQUISITION	11,674	5,252,976	3,616,000	45.3%	6,200,000	84.7%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	1,731,214	16,502,317	18,583,645	(11.2)%	30,682,250	53.8%
ENTERPRISE BUDGET(FUND 30):	98,703	582,663	702,220	(17.0)%	1,175,750	49.6%
TOTALS - ALL FUNDS	1,829,917	17,084,980	19,285,865	(11.4)%	31,858,000	53.6%
Prior Year Expenditure	267,496	4,187,053				
GRAND TOTAL	2,097,413	21,272,033				

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	31,688	104,461
Promotion		585
Renovations		28,058
Rental Properties		
Revenue Operations		
Safety & Law Enforcement		
Special Facilities		9,556
TOTAL OPERATIONS	31,688	183,703
Building Construction	224,052	1,310,386
Facility Improvements		
Natural Resource Improvemt		
Planning		74,938
Site Improvements	11,756	546,367
Utility Improvements		
Administration and Maintenance		
TOTAL CAPITAL IMPROVEMENT	235,808	1,931,691
LAND ACQUISITION		2,070,905
ENTERPRISE BUDGET(FUND 30):		754
TOTAL - Prior Year Expenditure	267,496	4,187,053