

STATEMENT OF CHANGES IN FUND BALANCES
April 30, 2019

	CURRENT MONTH	2019 YR-TO-DATE	2019 YR-TO-DATE BUDGET	2018 YR-TO-DATE
REVENUES:³				
Property Tax Levy	962,423.15	10,847,672.82	10,952,438.00	10,147,761.57
Rmbrs Land Acquisition	-	-		
Wetlands Credits	26,000.00	26,000.00		176,000.00
Local Government Fund	155,208.08	754,935.39	779,320.00	752,137.37
Income from Operations	54,460.00	404,984.65	367,200.00	354,715.00
Investment Income	27,945.65	78,249.21	50,950.00	48,491.39
Donations, Sponsors, Bequests	36.00	4,650.13	6,560.00	1,618,398.09
Government Grants	27,478.98	59,170.14	1,943,450.00	1,242,933.92
Miscellaneous	15,662.45	41,801.87	67,080.00	27,843.46
Total Revenues	1,269,214.31	12,217,464.21	14,166,998.00	14,368,280.80
EXPENDITURES:³				
Operations	1,605,842.92	6,963,386.36	8,229,217.00	6,091,565.91
Capital Improvements	66,619.71	151,363.64	2,083,000.00	40,706.62
Land Acquisition	1,976.00	24,068.15	1,000,000.00	54,785.51
Prior Year Expenditure	247,875.70	718,280.62		3,092,764.18
Total Expenditures	1,922,314.33	7,857,098.77	11,312,217.00	9,279,822.22
EXCESS OF REVENUES OVER EXPENDITURES	(653,100.02)	4,360,365.44	2,854,781.00	5,088,458.58
Golf Course				
Revenues	85,908.66	149,880.65	163,720.00	123,388.31
Operating Expenditures	87,248.32	308,058.23	506,355.00	278,929.66
Expenditures for Resale	10,525.77	15,058.64		11,978.31
Prior Year Expenditure	-	-		753.99
Net Surplus/(Deficit)	(11,865.43)	(173,236.22)	(342,635.00)	(168,273.65)
BEGINNING FUNDS CASH BALANCE	16,206,196.35	11,354,101.68		12,417,058.87
LOAN PROCEEDS/PAYMENT	0.00			
ENDING FUNDS CASH BALANCE	15,541,230.90	15,541,230.90		17,337,243.80
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	12,058,064.77	12,058,064.77		13,515,751.50
Encumbered	3,483,166.13	3,483,166.13		3,821,492.30
	15,541,230.90	15,541,230.90		17,337,243.80
Encumbrance Reconciliation:				
Beginning (previous period)	3,433,067.69	1,771,670.47		4,688,034.53
Ending (current month)	3,483,166.13	3,483,166.13		3,821,492.30
Net Change in Encumbrances	50,098.44	1,711,495.66		(866,542.23)
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	-	-		
Enterprise	180,000.00	290,000.00		
Enterprise - Interfund Loan	-	-		
Total	180,000.00	290,000.00		
OUT (Expenditure)				
Operations	180,000.00	290,000.00		
Operations - Interfund Loan	0.00	0.00		
Capital Improvements	-	-		
Enterprise	-	-		
Total	180,000.00	290,000.00		
NET EFFECT OF TRANSFERS	0.00	0.00		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, 2019 was \$11,354,101.68

(Unenc, \$9,582,431.21 + Enc \$1,771,670.47 = \$11,354,101.68)

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

4/30/2019

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	729,183	3,209,916	3,709,074	(13.5)%	11,181,100	28.7%
PERS	109,741	482,120	572,505	(15.8)%	1,684,500	28.6%
Medicare	9,896	44,338	54,236	(18.2)%	159,700	27.8%
Fringe Benefits	224,407	916,762	962,988	(4.8)%	2,889,100	31.7%
Unemployment	1,437	4,957	6,700	(26.0)%	20,300	24.4%
Workers Comp	11,776	109,535	31,484	247.9%	98,400	111.3%
Retirements	4,734	64,828	117,000	(44.6)%	117,000	55.4%
Subtotal Personnel Expenses	1,091,173	4,832,456	5,453,987	(11.4)%	16,150,100	29.9%
Administration	242,628	647,166	764,035	(15.3)%	1,370,445	47.2%
Educ/Interpretive Operations	20,728	98,106	183,704	(46.6)%	367,460	26.7%
Natural Resource Managemt	11,279	20,595	67,540	(69.5)%	178,975	11.5%
Park Maintenance	139,240	750,898	964,478	(22.1)%	1,995,928	37.6%
Promotion	33,049	191,885	268,297	(28.5)%	511,860	37.5%
Renovations	28,483	48,599	113,800	(57.3)%	341,400	14.2%
Rental Properties	74	169,253	121,106	39.8%	223,190	75.8%
Revenue Operations	5,064	17,831	26,171	(31.9)%	62,985	28.3%
Safety & Law Enforcement	23,498	111,869	106,702	4.8%	187,592	59.6%
Special Facilities	10,626	74,726	159,397	(53.1)%	394,715	18.9%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	514,669	2,130,930	2,775,230	(23.2)%	5,634,550	37.8%
TOTAL OPERATIONS	1,605,843	6,963,386	8,229,217	(15.4)%	21,784,650	32.0%
Building Construction	35,000	75,000				
Facility Improvements	376	1,835				
Natural Resource Improvemnt						
Planning	16,684	22,884				
Site Improvements	14,135	51,060				
Utility Improvements						
Administration, Service and Maintenance	425	585				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	66,620	151,364	2,083,000	(92.7)%	6,250,000	2.4%
LAND ACQUISITION	1,976	24,068	1,000,000	(97.6)%	3,000,000	0.8%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	1,674,439	7,138,818	11,312,217	(36.9)%	31,034,650	23.0%
ENTERPRISE BUDGET(FUND 30):	97,774	323,117	506,355	(36.2)%	1,304,450	24.8%
TOTALS - ALL FUNDS	1,772,213	7,461,935	11,818,572	(36.9)%	32,339,100	23.1%
Prior Year Expenditure	247,876	718,281				
GRAND TOTAL	2,020,088	8,180,216				

Footnotes:

¹Payments against carryover purchase orders from 2018 are charged against the 2018 budget. These amounts are not included in the program detail for 2019 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 2019) 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	4,750	21,626
Educ/Interpretive Operations	-	16,986
Natural Resource Managemt		12,769
Park Maintenance	3,580	29,933
Promotion	-	1,055
Renovations		52,872
Rental Properties		
Revenue Operations		
Safety & Law Enforcement		17,679
Special Facilities		
TOTAL OPERATIONS	8,330	152,920
Building Construction		4,700
Facility Improvements	34,020	47,018
Natural Resource Improvemt		
Planning		56,977
Site Improvements	205,526	456,666
Utility Improvements		
Administration and Maintenance		
TOTAL CAPITAL IMPROVEMENT	239,546	565,360
LAND ACQUISITION		
ENTERPRISE BUDGET(FUND 30):		
TOTAL - Prior Year Expenditure	247,876	718,281