

STATEMENT OF CHANGES IN FUND BALANCES
May 31, 2019

	CURRENT MONTH	2019 YR-TO-DATE	2019 YR-TO-DATE BUDGET	2018 YR-TO-DATE
REVENUES:³				
Property Tax Levy	-	10,847,672.82	10,952,796.00	11,114,908.33
Rmbrs Land Acquisition	-	-		
Wetlands Credits	-	26,000.00		176,000.00
Local Government Fund	259,855.12	1,014,790.51	986,200.00	965,458.12
Income from Operations	58,881.25	463,865.90	440,080.00	409,913.25
Investment Income	28,994.90	107,244.11	65,860.00	64,189.92
Donations, Sponsors, Bequests	-	4,650.13	7,030.00	1,622,009.74
Government Grants	111,788.78	170,958.92	1,943,450.00	1,242,933.92
Miscellaneous	21,961.02	63,762.89	71,220.00	89,037.64
Total Revenues	481,481.07	12,698,945.28	14,466,636.00	15,684,450.92
EXPENDITURES:³				
Operations	1,554,910.72	8,518,297.08	9,865,813.00	7,408,431.75
Capital Improvements	72,594.48	223,958.12	2,604,000.00	180,709.33
Land Acquisition	8,335.33	32,403.48	1,250,000.00	56,848.56
Prior Year Expenditure	142,606.08	860,886.70		3,455,957.49
Total Expenditures	1,778,446.61	9,635,545.38	13,719,813.00	11,101,947.13
EXCESS OF REVENUES OVER EXPENDITURES	(1,296,965.54)	3,063,399.90	746,823.00	4,582,503.79
Golf Course				
Revenues	122,237.68	272,118.33	259,670.00	252,727.39
Operating Expenditures	94,103.17	402,161.40	614,869.00	365,653.49
Expenditures for Resale	10,295.65	25,354.29		30,035.78
Prior Year Expenditure	-	-		753.99
Net Surplus/(Deficit)	17,838.86	(155,397.36)	(355,199.00)	(143,715.87)
BEGINNING FUNDS CASH BALANCE	15,541,230.90	11,354,101.68		12,417,058.87
LOAN PROCEEDS/PAYMENT	0.00			
ENDING FUNDS CASH BALANCE	14,262,104.22	14,262,104.22		16,855,846.79
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	11,169,965.89	11,169,965.89		13,246,644.66
Encumbered	3,092,138.33	3,092,138.33		3,609,202.13
	14,262,104.22	14,262,104.22		16,855,846.79
Encumbrance Reconciliation:				
Beginning (previous period)	3,483,166.13	1,771,670.47		4,688,034.53
Ending (current month)	3,092,138.33	3,092,138.33		3,609,202.13
Net Change in Encumbrances	(391,027.80)	1,320,467.86		(1,078,832.40)
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	-	-		
Enterprise		290,000.00		
Enterprise - Interfund Loan	-	-		
Total	-	290,000.00		
OUT (Expenditure)				
Operations		290,000.00		
Operations - Interfund Loan		0.00		
Capital Improvements	-	-		
Enterprise	-	-		
Total	-	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

5/31/2019

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	766,894	3,976,810	4,589,037	(13.3)%	11,181,100	35.6%
PERS	115,578	597,698	704,059	(15.1)%	1,684,500	35.5%
Medicare	10,394	54,732	66,722	(18.0)%	159,700	34.3%
Fringe Benefits	224,967	1,141,729	1,203,752	(5.2)%	2,889,100	39.5%
Unemployment	682	5,639	8,400	(32.9)%	20,300	27.8%
Workers Comp	11,296	120,831	39,403	206.7%	98,400	122.8%
Retirements	673	65,502	117,000	(44.0)%	117,000	56.0%
Subtotal Personnel Expenses	1,130,484	5,962,940	6,728,373	(11.4)%	16,150,100	36.9%
Administration	82,015	729,181	853,347	(14.6)%	1,370,445	53.2%
Educ/Interpretive Operations	18,963	117,070	206,660	(43.4)%	367,460	31.9%
Natural Resource Managemt	1,724	22,319	89,530	(75.1)%	178,975	12.5%
Park Maintenance	221,589	972,487	1,106,901	(12.1)%	1,995,928	48.7%
Promotion	33,581	225,466	274,797	(18.0)%	511,860	44.0%
Renovations	14,998	63,597	142,250	(55.3)%	341,400	18.6%
Rental Properties	(9,016)	160,237	121,438	31.9%	223,190	71.8%
Revenue Operations	2,765	20,597	31,997	(35.6)%	62,985	32.7%
Safety & Law Enforcement	42,568	154,437	119,480	29.3%	187,592	82.3%
Special Facilities	15,239	89,966	191,040	(52.9)%	394,715	22.8%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	424,427	2,555,357	3,137,440	(18.6)%	5,634,550	45.4%
TOTAL OPERATIONS	1,554,911	8,518,297	9,865,813	(13.7)%	21,784,650	39.1%
Building Construction	12,500	87,500				
Facility Improvements	158	1,992				
Natural Resource Improvemnt	20,705	20,705				
Planning	20,596	43,480				
Site Improvements	18,184	69,244				
Utility Improvements						
Administration, Service and Maintenance	452	1,037				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	72,594	223,958	2,604,000	(91.4)%	6,250,000	3.6%
LAND ACQUISITION	8,335	32,403	1,250,000	(97.4)%	3,000,000	1.1%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	1,635,841	8,774,659	13,719,813	(36.0)%	31,034,650	28.3%
ENTERPRISE BUDGET(FUND 30):	104,399	427,516	614,869	(30.5)%	1,304,450	32.8%
TOTALS - ALL FUNDS	1,740,239	9,202,174	14,334,682	(35.8)%	32,339,100	28.5%
Prior Year Expenditure	142,606	860,887				
GRAND TOTAL	1,882,845	10,063,061				

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		21,626
Educ/Interpretive Operations	-	16,986
Natural Resource Managemt		12,769
Park Maintenance		29,933
Promotion	4,744	5,799
Renovations		52,872
Rental Properties		
Revenue Operations		
Safety & Law Enforcement		17,679
Special Facilities		
TOTAL OPERATIONS	4,744	157,664
Building Construction		4,700
Facility Improvements		47,018
Natural Resource Improvemnt		
Planning	16,256	73,233
Site Improvements	121,607	578,273
Utility Improvements		
Administration and Maintenance		
TOTAL CAPITAL IMPROVEMENT	137,863	703,223
LAND ACQUISITION		
ENTERPRISE BUDGET(FUND 30):		
TOTAL - Prior Year Expenditure	142,606	860,887