

STATEMENT OF CHANGES IN FUND BALANCES
July 31, 2019

	CURRENT MONTH	2019 YR-TO-DATE	2019 YR-TO-DATE BUDGET	2018 YR-TO-DATE
REVENUES:³				
Property Tax Levy	4,500,000.00	17,849,451.15	10,952,796.00	11,114,908.33
Rmbrs Land Acquisition	-	-		
Wetlands Credits	-	26,000.00		176,000.00
Local Government Fund	236,458.28	1,481,025.03	1,453,660.00	1,420,681.42
Income from Operations	57,021.50	594,408.15	594,490.00	552,148.50
Investment Income	24,984.63	159,858.52	107,360.00	101,670.88
Donations, Sponsors, Bequests	183.98	5,084.11	7,310.00	1,622,284.74
Government Grants	73,499.91	444,708.83	2,677,290.00	1,242,933.92
Miscellaneous	55,527.49	130,704.75	88,280.00	92,878.69
Total Revenues	4,947,675.79	20,691,240.54	15,881,186.00	16,323,506.48
EXPENDITURES:³				
Operations	1,701,203.55	11,948,084.04	13,440,252.00	10,657,866.67
Capital Improvements	140,370.91	408,756.50	3,646,000.00	591,474.10
Land Acquisition	2,500.00	439,718.49	1,750,000.00	5,252,976.10
Prior Year Expenditure	25,929.00	889,857.48		4,186,299.18
Total Expenditures	1,870,003.46	13,686,416.51	18,836,252.00	20,688,616.05
EXCESS OF REVENUES OVER EXPENDITURES	3,077,672.33	7,004,824.03	(2,955,066.00)	(4,365,109.57)
Golf Course				
Revenues	150,164.04	562,689.38	528,310.00	512,182.01
Operating Expenditures	106,400.99	790,170.53	830,995.00	537,818.51
Expenditures for Resale	13,383.03	46,438.83		44,844.26
Prior Year Expenditure	-	-		753.99
Net Surplus/(Deficit)	30,380.02	(273,919.98)	(302,685.00)	(71,234.75)
BEGINNING FUNDS CASH BALANCE	14,976,953.38	11,354,101.68		12,417,058.87
LOAN PROCEEDS/PAYMENT	0.00			
ENDING FUNDS CASH BALANCE	18,085,005.73	18,085,005.73		7,980,714.55
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	14,147,278.54	14,147,278.54		5,058,904.10
Encumbered	3,937,727.19	3,937,727.19		2,921,810.45
	18,085,005.73	18,085,005.73		7,980,714.55
Encumbrance Reconciliation:				
Beginning (previous period)	4,172,905.04	1,771,670.47		4,688,034.53
Ending (current month)	3,937,727.19	3,937,727.19		2,921,810.45
Net Change in Encumbrances	(235,177.85)	2,166,056.72		(1,766,224.08)
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	-	-		3,510,000.00
Enterprise		290,000.00		40,000.00
Enterprise - Interfund Loan	-	-		
Total	-	290,000.00		3,550,000.00
OUT (Expenditure)				
Operations		290,000.00		3,550,000.00
Operations - Interfund Loan		0.00		
Capital Improvements	-	-		
Enterprise	-	-		
Total	-	290,000.00		3,550,000.00
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

7/31/2019

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	959,522	5,817,550	6,526,803	(10.9)%	11,181,100	52.0%
PERS	137,901	866,893	992,069	(12.6)%	1,684,500	51.5%
Medicare	13,319	80,238	94,268	(14.9)%	159,700	50.2%
Fringe Benefits	234,065	1,606,444	1,685,280	(4.7)%	2,889,100	55.6%
Unemployment	-	5,961	11,800	(49.5)%	20,300	29.4%
Workers Comp	11,014	143,235	56,847	152.0%	98,400	145.6%
Retirements	1,766	77,508	117,000	(33.8)%	117,000	66.2%
Subtotal Personnel Expenses	1,357,587	8,597,829	9,484,067	(9.3)%	16,150,100	53.2%
Administration	69,828	840,168	948,484	(11.4)%	1,370,445	61.3%
Educ/Interpretive Operations	25,831	182,021	274,007	(33.6)%	367,460	49.5%
Natural Resource Managemt	8,302	32,818	100,370	(67.3)%	178,975	18.3%
Park Maintenance	146,140	1,279,722	1,380,364	(7.3)%	1,995,928	64.1%
Promotion	40,481	359,956	387,078	(7.0)%	511,860	70.3%
Renovations	28,406	116,320	199,150	(41.6)%	341,400	34.1%
Rental Properties	37	219,034	221,627	(1.2)%	223,190	98.1%
Revenue Operations	3,674	27,854	40,046	(30.4)%	62,985	44.2%
Safety & Law Enforcement	9,524	180,378	154,641	16.6%	187,592	96.2%
Special Facilities	11,393	111,985	250,418	(55.3)%	394,715	28.4%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	343,616	3,350,255	3,956,185	(15.3)%	5,634,550	59.5%
TOTAL OPERATIONS	1,701,204	11,948,084	13,440,252	(11.1)%	21,784,650	54.8%
Building Construction	12,542	100,042				
Facility Improvements		1,992				
Natural Resource Improvemnt		20,705				
Planning	14,647	87,292				
Site Improvements	113,182	197,383				
Utility Improvements						
Administration, Service and Maintenance		1,343				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	140,371	408,757	3,646,000	(88.8)%	6,250,000	6.5%
LAND ACQUISITION	2,500	439,718	1,750,000	(74.9)%	3,000,000	14.7%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	1,844,074	12,796,559	18,836,252	(32.1)%	31,034,650	41.2%
ENTERPRISE BUDGET(FUND 30):	119,784	836,609	830,995	0.7%	1,304,450	64.1%
TOTALS - ALL FUNDS	1,963,858	13,633,168	19,667,247	(30.7)%	32,339,100	42.2%
Prior Year Expenditure	25,929	889,857				
GRAND TOTAL	1,989,787	14,523,026				

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		5,799
Renovations		52,872
Rental Properties		
Revenue Operations		
Safety & Law Enforcement		17,679
Special Facilities		
TOTAL OPERATIONS	-	157,664
Building Construction		4,700
Facility Improvements		47,018
Natural Resource Improvemt		
Planning	25,929	99,162
Site Improvements		581,315
Utility Improvements		
Administration and Maintenance		
TOTAL CAPITAL IMPROVEMENT	25,929	732,194
LAND ACQUISITION		
ENTERPRISE BUDGET(FUND 30):		
TOTAL - Prior Year Expenditure	25,929	889,857