

STATEMENT OF CHANGES IN FUND BALANCES
August 31, 2019

	CURRENT MONTH	2019 YR-TO-DATE	2019 YR-TO-DATE BUDGET	2018 YR-TO-DATE
REVENUES:³				
Property Tax Levy	1,664,062.53	19,513,513.68	19,484,178.00	19,466,246.64
Rmbrs Land Acquisition	-	-		
Wetlands Credits	-	26,000.00		176,000.00
Local Government Fund	188,554.93	1,669,579.96	1,643,500.00	1,600,760.50
Income from Operations	61,116.25	655,524.40	662,400.00	618,144.50
Investment Income	29,962.04	189,820.56	137,270.00	116,387.54
Donations, Sponsors, Bequests	7,340.00	12,424.11	7,510.00	1,626,674.74
Government Grants	376,358.50	821,067.33	2,700,930.00	3,965,858.59
Miscellaneous	58,290.54	188,995.29	103,760.00	132,543.43
Total Revenues	2,385,684.79	23,076,925.33	24,739,548.00	27,702,615.94
EXPENDITURES:³				
Operations	2,287,628.22	14,235,712.26	15,855,495.00	12,767,095.96
Capital Improvements	91,861.42	500,617.92	4,167,000.00	1,110,462.55
Land Acquisition	17,786.77	457,505.26	2,000,000.00	5,257,976.10
Prior Year Expenditure	110,375.39	1,000,232.87		4,450,900.50
Total Expenditures	2,507,651.80	16,194,068.31	22,022,495.00	23,586,435.11
EXCESS OF REVENUES OVER EXPENDITURES	(121,967.01)	6,882,857.02	2,717,053.00	4,116,180.83
Golf Course				
Revenues	135,978.51	698,667.89	669,690.00	648,209.02
Operating Expenditures	117,400.81	907,571.34	962,951.00	665,490.26
Expenditures for Resale	5,626.37	52,065.20		51,673.94
Prior Year Expenditure	-	-		753.99
Net Surplus/(Deficit)	12,951.33	(260,968.65)	(293,261.00)	(69,709.17)
BEGINNING FUNDS CASH BALANCE	18,085,005.73	11,354,101.68		12,417,058.87
LOAN PROCEEDS/PAYMENT	0.00			
ENDING FUNDS CASH BALANCE	17,975,990.05	17,975,990.05		16,463,530.53
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	13,806,162.79	13,806,162.79		12,910,300.16
Encumbered	4,169,827.26	4,169,827.26		3,553,230.37
	17,975,990.05	17,975,990.05		16,463,530.53
Encumbrance Reconciliation:				
Beginning (previous period)	3,937,727.19	1,771,670.47		4,688,034.53
Ending (current month)	4,169,827.26	4,169,827.26		3,553,230.37
Net Change in Encumbrances	232,100.07	2,398,156.79		(1,134,804.16)
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

8/31/2019

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	1,360,163	7,177,713	7,980,128	(10.1)%	11,181,100	64.2%
PERS	202,642	1,069,535	1,208,072	(11.5)%	1,684,500	63.5%
Medicare	18,881	99,119	114,928	(13.8)%	159,700	62.1%
Fringe Benefits	231,593	1,838,037	1,926,044	(4.6)%	2,889,100	63.6%
Unemployment	-	5,961	13,500	(55.8)%	20,300	29.4%
Workers Comp	13,429	156,664	69,928	124.0%	98,400	159.2%
Retirements	1,937	79,445	117,000	(32.1)%	117,000	67.9%
Subtotal Personnel Expenses	1,828,645	10,426,474	11,429,600	(8.8)%	16,150,100	64.6%
Administration	192,970	1,033,138	1,147,902	(10.0)%	1,370,445	75.4%
Educ/Interpretive Operations	13,682	195,703	306,318	(36.1)%	367,460	53.3%
Natural Resource Managemt	21,915	54,733	105,570	(48.2)%	178,975	30.6%
Park Maintenance	178,715	1,458,436	1,536,333	(5.1)%	1,995,928	73.1%
Promotion	19,481	379,437	392,578	(3.3)%	511,860	74.1%
Renovations	19,965	136,286	227,600	(40.1)%	341,400	39.9%
Rental Properties	(21,961)	197,072	222,384	(11.4)%	223,190	88.3%
Revenue Operations	4,170	32,024	44,859	(28.6)%	62,985	50.8%
Safety & Law Enforcement	19,344	199,722	166,149	20.2%	187,592	106.5%
Special Facilities	10,703	122,688	276,202	(55.6)%	394,715	31.1%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	458,983	3,809,238	4,425,895	(13.9)%	5,634,550	67.6%
TOTAL OPERATIONS	2,287,628	14,235,712	15,855,495	(10.2)%	21,784,650	65.3%
Building Construction	3,024	103,066				
Facility Improvements		1,992				
Natural Resource Improvemnt	22,583	43,288				
Planning	1,186	88,478				
Site Improvements	65,018	262,401				
Utility Improvements						
Administration, Service and Maintenance	51	1,394				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	91,861	500,618	4,167,000	(88.0)%	6,250,000	8.0%
LAND ACQUISITION	17,787	457,505	2,000,000	(77.1)%	3,000,000	15.3%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	2,397,276	15,193,835	22,022,495	(31.0)%	31,034,650	49.0%
ENTERPRISE BUDGET(FUND 30):	123,027	959,637	962,951	(0.3)%	1,304,450	73.6%
TOTALS - ALL FUNDS	2,520,304	16,153,472	22,985,446	(29.7)%	32,339,100	50.0%
Prior Year Expenditure	110,375	1,000,233				
GRAND TOTAL	2,630,679	17,153,705				

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	7,485	20,254
Park Maintenance	32,303	62,236
Promotion		5,799
Renovations	9,588	62,460
Rental Properties		
Revenue Operations		
Safety & Law Enforcement		17,679
Special Facilities		
TOTAL OPERATIONS	49,376	207,039
Building Construction		4,700
Facility Improvements		47,018
Natural Resource Improvemnt		
Planning	9,434	108,596
Site Improvements	51,566	632,880
Utility Improvements		
Administration and Maintenance		
TOTAL CAPITAL IMPROVEMENT	61,000	793,194
LAND ACQUISITION		
ENTERPRISE BUDGET(FUND 30):		
TOTAL - Prior Year Expenditure	110,375	1,000,233