STATEMENT OF CHANGES IN FUND BALANCES July 31, 2025

REVENUES:	•	CURRENT MONTH	2025 YR-TO-DATE	2025 YR-TO-DATE BUDGET	2024 YR-TO-DATE	
Part	REVENUES: ³					
Condivater Credits	, , ,	6,800,000.00	27,290,343.69		28,014,705.00	
Metanda Credits	•	-	-			
		-	187,600.00			
December December		-	-	*	4 700 077 00	
Densitions, Sponsors, Bequests						
Donations	•			,		
Covernment Crants		,				
Miscellaneous	the state of the s					
Total Revenues		,			,	
Capital Improvements		,	,	,	*	
Departions	Total Revenues	7,348,214.96	33,670,935.02	33,076,858.31	31,407,182.20	
Capital Improvements	EXPENDITURES:3					
Total Expenditures	•	2,218,982.26	16,653,334.84	18,713,367.76	15,914,684.95	
Total Expenditures		643,683.45	4,574,019.51	9,053,630.39	3,525,737.77	
EXCESS OF REVENUES OVER EXPENDITURES 4,465,069.25 9,201,359.14 2,580,660.16 11,592,285.12		20,480.00	3,242,221.53	2,729,000.00	374,474.36	
Special Covid Relief Fund Revenues 0.00	Total Expenditures	2,883,145.71	24,469,575.88	30,495,998.15	19,814,897.08	
Revenues	EXCESS OF REVENUES OVER EXPENDITURES	4,465,069.25	9,201,359.14	2,580,860.16	11,592,285.12	
Expenditures 0.00	Special Covid Relief Fund					
Net Surplus (Deficit) 0.00 0.00 0.00 0.00 Golf Course Revenues 250,623.89 1,002,985.79 1,051,859.41 1,069,517.68 Revenues 250,623.89 1,002,985.79 1,051,859.41 15,055,61 Expenditures for Resale 16,706.00 83,225.3 0.00 56,913,10 Net Surplus/(Deficit) 59,729.65 18,159.03 (41,515.20) 161,038.97 BEGINNING FUNDS CASH BALANCE 32,368,149.55 27,673,430.28 28,601,689.09 ENDING FUNDS CASH BALANCE 36,892,948.45 36,892,948.45 40,355,013.18 ENDING FUNDS CASH BALANCE 31,496,795.30 31,496,795.30 32,300,104.87 Encumbare Revenciliation: 82,391.53 36,892,948.45 40,355,013.18 Encumbrance Reconciliation: 86ginning (previous period) 5,386,153.15 5,386,153.15 8,054,908.32 Encumbrance Reconciliation: 82,291.50 3,082,767.46 3,082,767.46 3,082,767.46 8,054,908.32 Enterpring (previous period) 5,338,613.15 5,396,153.15 5,396,153.15 8,054,908.32	Revenues	0.00	0.00		0.00	
Revenues 250,623.89 1,002,985.79 1,051,859.41 1,069,517.68 Communication 1,002,985.79 1,051,859.41 1,069,517.68 Communication 1,002,985.79 1,051,859.41 1,069,517.68 Communication 1,002,985.79 1,051,859.41 1,069,517.68 Communication 1,002,985.79 1,003,374.61 851,565.61 Expenditures for Resale 16,706.00 83,225.53 0.00 55,913.10 Communication 1,002,985.79 1,003,374.61 851,565.61 Expenditures for Resale 16,706.00 83,225.53 0.00 55,913.10 Communication 1,003,975.60 161,038.97 Communication 1,003,974.61 1,003,975.10 1,003,974.61 1,003,975.10 1,003,	Expenditures	0.00	0.00		0.00	
Revenues	Net Surplus (Deficit)	0.00	0.00		0.00	
Revenues	Golf Course					
Operating Expenditures Expenditures For Resale 174,188.24 16,706.00 901,601.23 8,325.53 1,093,374.61 8,51,565.61 8,013.00 851,565.61 8,013.10 Net Surplus/(Deficit) 59,729.65 18,159.03 (41,515.20) 161,038.97 BEGINNING FUNDS CASH BALANCE 32,368,149.55 27,673,430.28 28,601,689.09 ENDING FUNDS CASH BALANCE 36,892,948.45 Notes 182 36,892,948.45 40,355,013.18 ANALYSIS OF ENDING BALANCE: Unencumbered Fund Equity 31,496,795.30 31,496,795.30 32,300,104.87 60,054.908.32 30,0104.87 60,054.908.32 Encumbered Reconciliation: 89,592,948.45 36,892,948.45 36,892,948.45 40,3355,013.19 40,3355,013.19 Encumbrance Reconciliation: 89,992,948.45 36,892,948.45 36,892,948.45 40,3355,013.19 30,02,767.46 36,892,948.45 36,892,948.45 40,3355,013.19 30,02,767.46 36,892,948.45 36,892,948.45 40,3355,013.19 Encumbrance Reconciliation: 89,992,998.45 36,892,998.45 36,892,998.45 36,892,998.45 40,3355,013.19 30,02,767.46 36,892,998.32 40,335,013.19 30,02,767.46 36,892,998.32 40,335,013.19 Encumbrance Reconciliation: 89,998.153.15 5,396,153.15 5,		250 623 89	1 002 985 79	1 051 859 41	1 069 517 68	
Expenditures for Resale 16,706.00 83,225.53 0.00 56,913.10 Net Surplus/(Deficit) 59,729.65 18,159.03 (41,515.20) 161,038.97 BEGINNING FUNDS CASH BALANCE 32,368,149.55 27,673,430.28 28,601,689.09 ENDING FUNDS CASH BALANCE 36,892,948.45 Notes 18.2 Notes 18.2 Notes 18.2 ANALYSIS OF ENDING BALANCE: 1,496,795.30 31,496,795.30 32,300,104.87 Encumbered 5,396,153.15 5,396,153.15 8,054,908.32 Encumbrance Reconciliation: 2,392,948.45 36,892,948.45 40,355,013.19 Encumbrance Reconciliation: 2,392,948.45 36,892,948.45 40,355,013.19 Encumbrance Reconciliation: 3,396,153.15 5,396,153.15 8,054,908.32 Encumbrance Reconciliation: 3,292,948.45 30,892,948.45 40,355,013.19 Encumbrance Reconciliation: 3,396,153.15 5,396,153.15 8,054,908.32 Recombrance Reconciliation: 3,292,948.45 3,382,767.46 3,082,767.46 Ending (current month) 5,396,153.15 5,396,153.15 8,054,908.32 Net Change in Encumbrances 82,291.50 2,313,385.69 4,972,140.86 TRANSFERS: 1,000,000,000 4,000,000,000 3,400,000,000 Capital Improvements 2,000,000,000 4,000,000,000 3,400,000,000 Enterprise - Interfund Loan 2,000,000,000 4,000,000,000 3,400,000,000 Capital Improvements 2,000,0						
Net Surplus Sep. 18,159.03 (41,515.20) 161,038.97						
ENDING FUNDS CASH BALANCE					,	
Notes 1&2 Notes 1&2	BEGINNING FUNDS CASH BALANCE	32,368,149.55	27,673,430.28		28,601,689.09	
Notes 1&2 Notes 1&2	ENDING FUNDS CASH BALANCE	36 892 948 45	36 892 948 45		40 355 013 18	
Unencumbered Fund Equity Encumbered 31,496,795.30 5,396,153.15 5,396,153.15 5,396,153.15 8,054,908.32 32,300,104.87 5,396,153.15 5,396,153.15 8,054,908.32 Encumbrance Reconciliation: Encumbrance Reconciliation: Beginning (previous period) 5,313,861.65 3,082,767.46 3,082,767.46 8,054,908.32 3,082,767.46 8,054,908.32 Beginning (current month) 5,396,153.15 5,396,153.15 8,054,908.32 8,054,908.32 Net Change in Encumbrances 82,291.50 2,313,385.69 4,972,140.86 TRANSFERS: IN (Revenue) - - - 0.00 Operations 2,000,000.00 4,000,000.00 3,400,000.00 3,400,000.00 Enterprise - Interfund Loan 2,000,000.00 4,000,000.00 3,400,000.00 3,400,000.00 OUT (Expenditure) 2,000,000.00 4,000,000.00 3,400,000.00 34,000,000.00 Operations - Interfund Loan 2,000,000.00 4,000,000.00 3,400,000.00 34,000,000.00 Capital Improvements - - - 0.00 Enterprise - - - 0.00 Total 2,000,000.00 4,000,000.00 4,000,000.00 3,400,000.00 3,400,000.00			00,002,040.40		40,000,010.10	
Unencumbered Fund Equity Encumbered 31,496,795.30 5,396,153.15 5,396,153.15 5,396,153.15 8,054,908.32 32,300,104.87 5,396,153.15 5,396,153.15 8,054,908.32 Encumbrance Reconciliation: Encumbrance Reconciliation: Beginning (previous period) 5,313,861.65 3,082,767.46 3,082,767.46 8,054,908.32 3,082,767.46 8,054,908.32 Beginning (current month) 5,396,153.15 5,396,153.15 8,054,908.32 8,054,908.32 Net Change in Encumbrances 82,291.50 2,313,385.69 4,972,140.86 TRANSFERS: IN (Revenue) - - - 0.00 Operations 2,000,000.00 4,000,000.00 3,400,000.00 3,400,000.00 Enterprise - Interfund Loan 2,000,000.00 4,000,000.00 3,400,000.00 3,400,000.00 OUT (Expenditure) 2,000,000.00 4,000,000.00 3,400,000.00 34,000,000.00 Operations - Interfund Loan 2,000,000.00 4,000,000.00 3,400,000.00 34,000,000.00 Capital Improvements - - - 0.00 Enterprise - - - 0.00 Total 2,000,000.00 4,000,000.00 4,000,000.00 3,400,000.00 3,400,000.00	ANALYSIS OF ENDING BALANCE					
Encumbered 5,396,153.15 5,396,153.15 8,054,908.32 Encumbrance Reconciliation: 8eginning (previous period) 5,313,861.65 3,082,767.46 3,082,767.46 Ending (current month) 5,396,153.15 5,396,153.15 8,054,908.32 Net Change in Encumbrances 82,291.50 2,313,385.69 4,972,140.86 TRANSFERS: IN (Revenue) Operations - - 0.00 Capital Improvements 2,000,000.00 4,000,000.00 3,400,000.00 Enterprise - Interfund Loan Total 2,000,000.00 4,000,000.00 34,000,000.00 Operations 2,000,000.00 4,000,000.00 34,000,000.00 Operations - Interfund Loan 2,000,000.00 4,000,000.00 34,000,000.00 Capital Improvements - - - 0.00 Enterprise - - - 0.00 Total 2,000,000.00 4,000,000.00 34,000,000.00 34,000,000.00		31,496,795.30	31,496,795.30		32,300,104.87	
Encumbrance Reconciliation: Beginning (previous period) 5,313,861.65 3,082,767.46 3,082,767.46 Ending (current month) 5,396,153.15 5,396,153.15 8,054,908.32 Net Change in Encumbrances 82,291.50 2,313,385.69 4,972,140.86 TRANSFERS: IN (Revenue)	Encumbered	5,396,153.15	5,396,153.15		8,054,908.32	
Beginning (previous period) 5,313,861.65 3,082,767.46 3,082,767.46 Ending (current month) 5,396,153.15 5,396,153.15 8,054,908.32 Net Change in Encumbrances 82,291.50 2,313,385.69 4,972,140.86 TRANSFERS: IN (Revenue) - - - 0.00 Capital Improvements 2,000,000.00 4,000,000.00 3,400,000.00 Enterprise - - - 0.00 Enterprise - Interfund Loan 2,000,000.00 4,000,000.00 3,400,000.00 OUT (Expenditure) 2,000,000.00 4,000,000.00 34,000,000.00 Operations - Interfund Loan - - - 0.00 Enterprise - - - 0.00 Enterprise - - - 0.00 Operations - Interfund Loan - - - 0.00 Enterprise - - - 0.00 Enterprise - - - 0.00 Enterprise		36,892,948.45	36,892,948.45		40,355,013.19	
Ending (current month) 5,390,153.15 5,396,153.15 8,054,908.32	Encumbrance Reconciliation:					
Net Change in Encumbrances 82,291.50 2,313,385.69 4,972,140.86 TRANSFERS: IN (Revenue) Operations - - 0.00 Capital Improvements 2,000,000.00 4,000,000.00 3,400,000.00 Enterprise - - - 0.00 Enterprise - Interfund Loan 2,000,000.00 4,000,000.00 3,400,000.00 OUT (Expenditure) Operations 2,000,000.00 4,000,000.00 34,000,000.00 Operations - Interfund Loan - - - 0.00 Capital Improvements - - - 0.00 Enterprise - - - 0.00 Total 2,000,000.00 4,000,000.00 3,400,000.00	Beginning (previous period)	5,313,861.65	3,082,767.46		3,082,767.46	
TRANSFERS: IN (Revenue) - - - 0.00 Capital Improvements 2,000,000.00 4,000,000.00 3,400,000.00 Enterprise - - - 0.00 Enterprise - Interfund Loan 2,000,000.00 4,000,000.00 34,000,000.00 OUT (Expenditure) 2,000,000.00 4,000,000.00 34,000,000.00 Operations - Interfund Loan - - - 0.00 Capital Improvements - - - 0.00 Enterprise - - - 0.00 Total 2,000,000.00 4,000,000.00 3,400,000.00	,					
N (Revenue) Operations	Net Change in Encumbrances	82,291.50	2,313,385.69		4,972,140.86	
Capital Improvements 2,000,000.00 4,000,000.00 3,400,000.00 Enterprise - - - 0.00 Enterprise - Interfund Loan 2,000,000.00 4,000,000.00 3,400,000.00 OUT (Expenditure) Operations 2,000,000.00 4,000,000.00 34,000,000.00 Operations - Interfund Loan - - - 0.00 Enterprise - - - 0.00 Total 2,000,000.00 4,000,000.00 3,400,000.00	IN (Revenue)					
Enterprise - - - 0.00 Enterprise - Interfund Loan 2,000,000.00 4,000,000.00 3,400,000.00 OUT (Expenditure) Operations Operations - Interfund Loan 2,000,000.00 4,000,000.00 34,000,000.00 Operations - Interfund Loan - - - 0.00 Enterprise - - - 0.00 Total 2,000,000.00 4,000,000.00 3,400,000.00	·	-	4 000 000 00			
Enterprise - Interfund Loan 2,000,000.00 4,000,000.00 3,400,000.00 OUT (Expenditure) Operations 2,000,000.00 4,000,000.00 34,000,000.00 Operations - Interfund Loan - - 0.00 Capital Improvements - - 0.00 Enterprise - - 0.00 Total 2,000,000.00 4,000,000.00 3,400,000.00		2,000,000.00	4,000,000.00			
Total 2,000,000.00 4,000,000.00 3,400,000.00 OUT (Expenditure) Operations 2,000,000.00 4,000,000.00 34,000,000.00 Operations - Interfund Loan - - - 0.00 Enterprise - - - 0.00 Total 2,000,000.00 4,000,000.00 3,400,000.00	·	-	-		0.00	
Operations 2,000,000.00 4,000,000.00 34,000,000.00 Operations - Interfund Loan - - 0.00 Enterprise - - 0.00 Total 2,000,000.00 4,000,000.00 3,400,000.00		2,000,000.00	4,000,000.00		3,400,000.00	
Operations 2,000,000.00 4,000,000.00 34,000,000.00 Operations - Interfund Loan - - 0.00 Enterprise - - 0.00 Total 2,000,000.00 4,000,000.00 3,400,000.00	OUT (Expenditure)					
Capital Improvements - - 0.00 Enterprise - - 0.00 Total 2,000,000.00 4,000,000.00 3,400,000.00	· · · · · · · · · · · · · · · · · · ·	2,000,000.00	4,000,000.00		34,000,000.00	
Enterprise 0.00 Total 2,000,000.00 4,000,000.00 3,400,000.00	·					
Total 2,000,000.00 4,000,000.00 3,400,000.00	· · · ·	-	-			
NET EFFECT OF TRANSFERS 0.00 0.00 0.00	·	2,000,000.00	4,000,000.00			
	NET EFFECT OF TRANSFERS	0.00	0.00		0.00	

Footnotes:

¹This report shows the combined performance of the Genl. Operating (27), Special Covid Relief (28), Capital Developmt (29), Golf Course (30) Funds,

²The combined Cash Balance for Funds 27,28,29,30, as of January 1, 2025 was \$27,673,430.28

⁽Unenc, \$21,786,356.84 + Enc \$5,887,073.44 = \$27,673,430.28)

Interfund 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 7/31/2025

		7/31/2025					
	CURRENT MO	YTD	YTD	YTD	ANNUAL	% ANN.	
CATEGORY ²	ACTUAL ³	ACTUAL ¹	BUDGET	% VAR	BUDGET ¹	SPENT	
Personnel Services-Distr.	1,307,771	8,364,822	9,189,319	(9.0)%	14,996,355	55.8%	
PERS	195,442	1,250,582	1,380,098	(9.4)%	2,252,582	55.5%	
Medicare	18,379	118,022	132,264	(10.8)%	216,725	54.5%	
Fringe Benefits	307,446	2,241,135	2,548,504	(12.1)%	4,152,241	54.0%	
Unemployment	-	53	10,000	(99.5)%	10,000	0.5%	
Workers Comp	11,830	76,459	83,364	(8.3)%	134,516	56.8%	
Retirements	5,803	112,639	145,921	(22.8)%	225,000	50.1%	
Subtotal Personnel Expenses	1,846,671	12,163,710	13,489,472	`(9.8) [°] %	21,987,419	55.3%	
Administration	60,518	1,059,565	1,308,607	(19.0)%	1,873,719	56.5%	
Educ/Interpretive Operations	28,718	144,924	197,242	(26.5)%	352,200	41.1%	
Natural Resource Managemt	8,097	284,056	326,849	(13.1)%	535,879	53.0%	
Park Maintenance	176,436	1,756,746	2,034,768	(13.7)%	3,068,719	57.2%	
Promotion	15,174	166,238	262,348	(36.6)%	352,435	47.2%	
Renovations	30,092	255,817	335,839	(23.8)%	568,881	45.0%	
Rental Properties	-	141,963	164,466	(13.7)%	166,868	85.1%	
Revenue Operations	7,624	57,928	66,865	(13.4)%	98,162	59.0%	
Safety & Law Enforcement	29,912	523,228	389,097	34.5%	569,653	91.9%	
Special Facilities	15,740	99,160	137,815	(28.0)%	216,750	45.7%	
Capital Support	,	,	,	,	,		
Reimbursements	-	-					
Subtotal Operating Expenses	372,311	4,489,624	5,223,896	(14.1)%	7,803,266	57.5%	
TOTAL OPERATIONS	2,218,982	16,653,335	18,713,368	(11.0)%	29,790,685	55.9%	
Building Construction	41,548	739,458	1,187,482		1,239,566		
Equipment							
Facility Improvements	101,893	958,478	1,175,558		1,490,141		
Miscellaneous	-	-					
Natural Resource Improvemt	20,561	66,298	551,250		945,000		
Planning	78,102	392,460	168,944		168,944		
Site Improvements	401,579	2,374,267	5,763,384		8,671,184		
Utility Improvements	-	43,059	207,012		227,845		
Administration, Service and Maintenance							
Reimbursements							
TOTAL CAPITAL IMPROVEMT	643,683	4,574,020	9,053,630	(49.5)%	12,742,680	35.9%	
LAND ACQUISITION	20,480	3,242,222	2,729,000	18.8%	3,354,000	96.7%	
TOTAL EXPENDITURES FROM	2,883,146	24,469,576	30,495,998	(19.8)%	45,887,365	53.3%	
GENERAL & DEVELOPMT FUNDS	,,	,,	,,	\	-,,		
SPECIAL COVID RELIEF (FUND 28)	-		-				
GOLF COURSE BUDGET(FUND 30):	190,894	984,827	1,093,375	(9.9)%	1,701,281	57.9%	
,	•						
TOTALS - ALL FUNDS	3,074,040	25,454,403	31,589,373	(19.4)%	47,588,646	53.5%	

Footnotes:

¹The 2025 Budget has been amended to include carry-over purchase orders from 2024 in the amount of \$5,887,073.44 and any supplemental appropriations or transfers of appropriations approved by the Board of Park Commissioners.

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 2025) 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.