

STATEMENT OF CHANGES IN FUND BALANCES  
February 28, 2018

	CURRENT MONTH	2018 YR-TO-DATE	2018 YR-TO-DATE BUDGET	2017 YR-TO-DATE
<b>REVENUES:<sup>3</sup></b>				
Property Tax Levy	6,500,000.00	6,500,000.00		
Rmbrs Land Acquisition	-	-		
Wetlands Credits	-	-		
Local Government Fund	240,366.61	432,993.41	450,800.00	415,803.54
Income from Operations	37,154.75	81,829.75	87,950.00	73,951.00
Investment Income	8,112.24	18,654.45	12,700.00	13,177.62
Donations, Sponsors, Bequests	1,961.47	3,507.18	997.00	4,519.36
Government Grants	0.00	0.00	27,938.92	28,070.52
Miscellaneous	2,208.44	24,681.19	12,456.77	18,863.35
<b>Total Revenues</b>	<b>6,789,803.51</b>	<b>7,061,665.98</b>	<b>592,842.69</b>	<b>554,385.39</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	1,282,509.23	2,656,926.27	3,853,244.00	2,782,673.45
Capital Improvements	3,676.63	6,526.95	575,000.00	31,575.33
Land Acquisition	4,295.00	16,259.83	1,032,000.00	6,907.96
Prior Year Expenditure	2,526,993.75	2,604,412.69		4,571,947.97
<b>Total Expenditures</b>	<b>3,817,474.61</b>	<b>5,284,125.74</b>	<b>5,460,244.00</b>	<b>7,393,104.71</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>2,972,328.90</b>	<b>1,777,540.24</b>	<b>(4,867,401.31)</b>	<b>(6,838,719.32)</b>
<b>Golf Course</b>				
Revenues	11,539.58	25,422.82	26,700.00	53,243.38
Operating Expenditures	59,200.20	120,392.48	160,424.00	136,459.26
Expenditures for Resale	137.64	380.41		336.70
Prior Year Expenditure	-	753.99		0.00
<b>Net Surplus/(Deficit)</b>	<b>(47,798.26)</b>	<b>(96,104.06)</b>	<b>(133,724.00)</b>	<b>(83,552.58)</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>11,173,964.41</b>	<b>12,417,058.87</b>		<b>12,798,809.42</b>
<b>LOAN PROCEEDS/PAYMENT</b>	<b>0.00</b>			
<b>ENDING FUNDS CASH BALANCE</b>	<b>14,098,495.05</b>	<b>14,098,495.05</b>		<b>5,876,537.52</b>
	Notes 1&2			
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	9,896,372.93	9,896,372.93		2,566,644.62
Encumbered	4,202,122.12	4,202,122.12		3,309,892.90
	14,098,495.05	14,098,495.05		5,876,537.52
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	6,732,858.43	4,688,034.53		5,838,604.70
Ending (current month)	4,202,122.12	4,202,122.12		3,309,892.90
<b>Net Change in Encumbrances</b>	<b>(2,530,736.31)</b>	<b>(485,912.41)</b>		<b>(2,528,711.80)</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
Enterprise - Interfund Loan	-	-		
<b>Total</b>	<b>-</b>	<b>-</b>		
<b>OUT (Expenditure)</b>				
Operations	-	-		
Operations - Interfund Loan	0.00	0.00		
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	<b>-</b>	<b>-</b>		
<b>NET EFFECT OF TRANSFERS</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>

**Footnotes:**

<sup>1</sup>This report shows the combined performance of the Genl. Operating (27), Capital Developmt (29), Enterprise (30) Funds,

<sup>2</sup>The combined Cash Balance for Funds 27,29,30, as of January 1, 2018 was \$12,417,058.87

(Unenc, \$7,729,024.34 + Enc \$4,688,034.53 = \$12,417,058.87)

<sup>3</sup>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

2/28/2018

CATEGORY <sup>2</sup>	CURRENT MO ACTUAL <sup>3</sup>	YTD ACTUAL <sup>1</sup>	YTD BUDGET	YTD % VAR	ANNUAL BUDGET <sup>1</sup>	% ANN. SPENT
Personnel Services-Distr.	647,349	1,292,659	1,492,280	(13.4)%	10,523,322	12.3%
PERS	97,621	195,100	231,041	(15.6)%	1,588,450	12.3%
Medicare	8,685	17,577	21,754	(19.2)%	149,886	11.7%
Fringe Benefits	215,171	429,540	473,822	(9.3)%	2,842,812	15.1%
Unemployment	1,517	2,006	4,495	(55.4)%	26,965	7.4%
Workers Comp	7,579	17,045	13,134	29.8%	92,765	18.4%
Retirements	-	17,477	50,000	(65.0)%	100,000	17.5%
<b>Subtotal Personnel Expenses</b>	<b>977,921</b>	<b>1,971,404</b>	<b>2,286,526</b>	<b>(13.8)%</b>	<b>15,324,200</b>	<b>12.9%</b>
Administration	29,382	86,172	153,260	(43.8)%	1,339,277	6.4%
Educ/Interpretive Operations	12,722	21,019	38,027	(44.7)%	233,710	9.0%
Natural Resource Managemt	9,709	15,381	52,850	(70.9)%	215,675	7.1%
Park Maintenance	124,517	213,481	351,823	(39.3)%	1,939,420	11.0%
Promotion	1,821	84,290	617,200	(86.3)%	687,700	12.3%
Renovations	4,507	4,507	66,800	(93.3)%	400,000	1.1%
Rental Properties	(3,599)	111,386	115,317	(3.4)%	223,190	49.9%
Revenue Operations	3,303	7,493	11,829	(36.7)%	61,890	12.1%
Safety & Law Enforcement	106,933	114,176	79,106	44.3%	208,387	54.8%
Special Facilities	15,294	27,617	80,506	(65.7)%	398,801	6.9%
Capital Support				0.0%		0.0%
Reimbursements				0.0%		0.0%
<b>Subtotal Operating Expenses</b>	<b>304,588</b>	<b>685,522</b>	<b>1,566,718</b>	<b>(56.2)%</b>	<b>5,708,050</b>	<b>12.0%</b>
<b>TOTAL OPERATIONS</b>	<b>1,282,509</b>	<b>2,656,926</b>	<b>3,853,244</b>	<b>(31.0)%</b>	<b>21,032,250</b>	<b>12.6%</b>
Building Construction	-	576				
Facility Improvements						
Natural Resource Improvemnt						
Planning						
Site Improvements	3,677	5,951				
Utility Improvements						
Administration, Service and Maintenance						
Reimbursements						
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>3,677</b>	<b>6,527</b>	<b>575,000</b>	<b>(98.9)%</b>	<b>3,450,000</b>	<b>0.2%</b>
<b>LAND ACQUISITION</b>	<b>4,295</b>	<b>16,260</b>	<b>1,032,000</b>	<b>(98.4)%</b>	<b>6,200,000</b>	<b>0.3%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>1,290,481</b>	<b>2,679,713</b>	<b>5,460,244</b>	<b>(50.9)%</b>	<b>30,682,250</b>	<b>8.7%</b>
<b>ENTERPRISE BUDGET(FUND 30):</b>	<b>59,338</b>	<b>120,773</b>	<b>160,424</b>	<b>(24.7)%</b>	<b>1,175,750</b>	<b>10.3%</b>
<b>TOTALS - ALL FUNDS</b>	<b>1,349,819</b>	<b>2,800,486</b>	<b>5,620,668</b>	<b>(50.2)%</b>	<b>31,858,000</b>	<b>8.8%</b>
<b>Prior Year Expenditure</b>	<b>2,526,994</b>	<b>2,605,167</b>				
<b>GRAND TOTAL</b>	<b>3,876,812</b>	<b>5,405,653</b>				

## Footnotes:

<sup>1</sup>Payments against carryover purchase orders from 2017 are charged against the 2017 budget. These amounts are not included in the program detail for 2018 YTD Actual, but are reported separately as "Prior Year Expenditure."

<sup>2</sup>Expenditures 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 2018) and Capital Improvements/Land Acquisition to be understated by the same amount. Exact amounts will be provided throughout the year.

<sup>3</sup>Current 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

<b>CATEGORY</b>	<b>CURRENT MO PRIOR YR</b>	<b>YTD PRIOR YR</b>
Personnel Expenses		
Administration	18,069	21,809
Educ/Interpretive Operations	1,594	1,594
Natural Resource Managemt	874	1,482
Park Maintenance		18,278
Promotion	585	585
Renovations		15,104
Rental Properties		
Revenue Operations		
Safety & Law Enforcement		
Special Facilities	1,253	9,556
<b>TOTAL OPERATIONS</b>	<b>22,375</b>	<b>68,409</b>
Building Construction	1,350	1,350
Facility Improvements		
Natural Resource Improvemt		
Planning	22,500	52,500
Site Improvements	409,863	411,248
Utility Improvements		
Administration and Maintenance		
<b>TOTAL CAPITAL IMPROVEMENT</b>	<b>433,713</b>	<b>465,098</b>
<b>LAND ACQUISITION</b>	<b>2,070,905</b>	<b>2,070,905</b>
<b>ENTERPRISE BUDGET(FUND 30):</b>		<b>754</b>
<b>TOTAL - Prior Year Expenditure</b>	<b>2,526,994</b>	<b>2,605,167</b>