

STATEMENT OF CHANGES IN FUND BALANCES  
March 31, 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	3,647,761.57	10,147,761.57	9,918,561.00	9,759,217.90
Rmbrs Land Acquisition	-	-		385,000.00
Wetlands Credits	-	-		
Local Government Fund	168,244.23	601,237.64	598,600.00	582,192.43
Income from Operations	212,068.00	293,897.75	295,350.00	244,060.50
Investment Income	13,964.53	32,618.98	38,100.00	14,745.11
Donations, Sponsors, Bequests	1,613,911.17	1,617,418.35	1,199.00	4,569.36
Government Grants	27,433.92	27,433.92	29,135.00	2,496,336.06
Miscellaneous	2,056.33	26,737.52	22,883.00	20,903.51
<b>Total Revenues</b>	<b>5,685,439.75</b>	<b>12,747,105.73</b>	<b>10,903,828.00</b>	<b>13,507,024.87</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	2,009,326.97	4,666,253.24	6,265,827.00	4,808,396.92
Capital Improvements	2,407.00	8,933.95	862,500.00	91,230.31
Land Acquisition	35,828.18	52,088.01	1,550,000.00	14,214.27
Prior Year Expenditure	214,305.83	2,818,718.52		4,835,384.41
<b>Total Expenditures</b>	<b>2,261,867.98</b>	<b>7,545,993.72</b>	<b>8,678,327.00</b>	<b>9,749,225.91</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>3,423,571.77</b>	<b>5,201,112.01</b>	<b>2,225,501.00</b>	<b>3,757,798.96</b>
<b>Golf Course</b>				
Revenues	23,412.36	48,835.18	53,800.00	82,013.77
Operating Expenditures	87,420.61	207,813.09	277,774.00	230,907.02
Expenditures for Resale	3,211.61	3,592.02		1,898.94
Prior Year Expenditure	-	753.99		0.00
<b>Net Surplus/(Deficit)</b>	<b>(67,219.86)</b>	<b>(163,323.92)</b>	<b>(223,974.00)</b>	<b>(150,792.19)</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>14,098,495.05</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>17,454,846.96</b>	<b>17,454,846.96</b>		<b>16,405,816.19</b>
	Notes 1&2			
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	13,096,444.41	13,096,444.41		13,301,030.50
Encumbered	4,358,402.55	4,358,402.55		3,104,785.69
	17,454,846.96	17,454,846.96		16,405,816.19
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	4,202,122.12	4,688,034.53		5,838,604.70
Ending (current month)	4,358,402.55	4,358,402.55		3,104,785.69
<b>Net Change in Encumbrances</b>	<b>156,280.43</b>	<b>(329,631.98)</b>		<b>(2,733,819.01)</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

3/31/2018

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.	994,878	2,287,537	2,625,784	(12.9)%	10,523,322	21.7%
PERS	150,054	345,154	401,239	(14.0)%	1,588,450	21.7%
Medicare	13,927	31,504	37,715	(16.5)%	149,886	21.0%
Fringe Benefits	215,218	644,758	710,721	(9.3)%	2,842,812	22.7%
Unemployment	929	2,935	6,742	(56.5)%	26,965	10.9%
Workers Comp	11,830	28,875	23,117	24.9%	92,765	31.1%
Retirements	27,528	45,005	50,000	(10.0)%	100,000	45.0%
<b>Subtotal Personnel Expenses</b>	<b>1,414,365</b>	<b>3,385,769</b>	<b>3,855,318</b>	<b>(12.2)%</b>	<b>15,324,200</b>	<b>22.1%</b>
Administration	254,448	340,620	437,325	(22.1)%	1,339,277	25.4%
Educ/Interpretive Operations	18,261	39,279	56,318	(30.3)%	233,710	16.8%
Natural Resource Managemt	3,027	18,408	64,140	(71.3)%	215,675	8.5%
Park Maintenance	162,784	376,264	745,784	(49.5)%	1,939,420	19.4%
Promotion	93,555	177,845	627,200	(71.6)%	687,700	25.9%
Renovations	9,764	14,271	100,000	(85.7)%	400,000	3.6%
Rental Properties	(473)	110,913	120,599	(8.0)%	223,190	49.7%
Revenue Operations	3,997	11,490	18,258	(37.1)%	61,890	18.6%
Safety & Law Enforcement	21,910	136,085	114,804	18.5%	208,387	65.3%
Special Facilities	27,692	55,310	126,081	(56.1)%	398,801	13.9%
Capital Support						
Reimbursements						
<b>Subtotal Operating Expenses</b>	<b>594,962</b>	<b>1,280,485</b>	<b>2,410,509</b>	<b>(46.9)%</b>	<b>5,708,050</b>	<b>22.4%</b>
<b>TOTAL OPERATIONS</b>	<b>2,009,327</b>	<b>4,666,253</b>	<b>6,265,827</b>	<b>(25.5)%</b>	<b>21,032,250</b>	<b>22.2%</b>
Building Construction	1,241	1,817				
Facility Improvements	850	850				
Natural Resource Improvemnt						
Planning						
Site Improvements		5,951				
Utility Improvements						
Administration, Service and Maintenance	316	316				
Reimbursements						
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>2,407</b>	<b>8,934</b>	<b>862,500</b>	<b>(99.0)%</b>	<b>3,450,000</b>	<b>0.3%</b>
<b>LAND ACQUISITION</b>	<b>35,828</b>	<b>52,088</b>	<b>1,550,000</b>	<b>(96.6)%</b>	<b>6,200,000</b>	<b>0.8%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>2,047,562</b>	<b>4,727,275</b>	<b>8,678,327</b>	<b>(45.5)%</b>	<b>30,682,250</b>	<b>15.4%</b>
<b>ENTERPRISE BUDGET(FUND 30):</b>	<b>90,632</b>	<b>211,405</b>	<b>277,774</b>	<b>(23.9)%</b>	<b>1,175,750</b>	<b>18.0%</b>
<b>TOTALS - ALL FUNDS</b>	<b>2,138,194</b>	<b>4,938,680</b>	<b>8,956,101</b>	<b>(44.9)%</b>	<b>31,858,000</b>	<b>15.5%</b>
<b>Prior Year Expenditure</b>	<b>214,306</b>	<b>2,819,473</b>				
<b>GRAND TOTAL</b>	<b>2,352,500</b>	<b>7,758,153</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		21,809
Educ/Interpretive Operations	12,300	13,894
Natural Resource Managemt		1,482
Park Maintenance	4,000	22,278
Promotion		585
Renovations		15,104
Rental Properties		
Revenue Operations		
Safety & Law Enforcement		
Special Facilities		9,556
<b>TOTAL OPERATIONS</b>	<b>16,300</b>	<b>84,709</b>
Building Construction	126,612	127,962
Facility Improvements		
Natural Resource Improvemnt		
Planning	14,938	67,438
Site Improvements	56,456	467,704
Utility Improvements		
Administration and Maintenance		
<b>TOTAL CAPITAL IMPROVEMENT</b>	<b>198,006</b>	<b>663,104</b>
<b>LAND ACQUISITION</b>		<b>2,070,905</b>
<b>ENTERPRISE BUDGET(FUND 30):</b>		<b>754</b>
<b>TOTAL - Prior Year Expenditure</b>	<b>214,306</b>	<b>2,819,473</b>