

STATEMENT OF CHANGES IN FUND BALANCES  
November 30, 2017

	CURRENT MONTH	2017 YR-TO-DATE	2017 YR-TO-DATE BUDGET	2016 YR-TO-DATE
<b>REVENUES:<sup>3</sup></b>				
Property Tax Levy	-	20,107,058.91	20,066,200.00	19,760,373.46
Rmbrs Land Acquisition	-	935,000.00	935,000.00	935,000.00
Wetlands Credits	-	-		
Local Government Fund	188,701.52	2,123,710.83	2,500,000.00	2,101,755.45
Income from Operations	39,407.50	669,464.32	575,200.00	684,426.44
Investment Income	10,942.26	88,055.86	36,200.00	44,759.48
Donations, Sponsors, Bequests	3,404.50	21,073.86	4,900.00	90,492.59
Government Grants	0.00	3,475,943.54	79,200.00	578,830.81
Miscellaneous	26,212.91	95,769.63	32,250.00	296,558.89
<b>Total Revenues</b>	<b>268,668.69</b>	<b>27,516,076.95</b>	<b>24,228,950.00</b>	<b>24,492,197.12</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	1,301,503.30	16,861,586.26	18,831,065.00	16,098,661.20
Capital Improvements	102,882.13	2,456,630.79	5,133,000.00	2,439,280.71
Land Acquisition	8,739.24	1,386,034.20	3,395,400.00	420,969.38
Prior Year Expenditure	-	5,711,636.76		1,396,429.73
<b>Total Expenditures</b>	<b>1,413,124.67</b>	<b>26,415,888.01</b>	<b>27,359,465.00</b>	<b>20,355,341.02</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(1,144,455.98)</b>	<b>1,100,188.94</b>	<b>(3,130,515.00)</b>	<b>4,136,856.10</b>
<b>Golf Course</b>				
Revenues	29,780.76	965,747.32	941,050.00	915,082.27
Operating Expenditures	82,920.45	964,903.70	1,047,846.00	901,301.92
Expenditures for Resale	785.62	65,303.86		60,973.89
Prior Year Expenditure	-	-		0.00
<b>Net Surplus/(Deficit)</b>	<b>(53,925.31)</b>	<b>(64,460.24)</b>	<b>(106,796.00)</b>	<b>(47,193.54)</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>15,032,919.41</b>	<b>12,798,809.42</b>		<b>11,432,128.64</b>
<b>LOAN PROCEEDS/PAYMENT</b>	<b>0.00</b>			
<b>ENDING FUNDS CASH BALANCE</b>	<b>13,834,538.12</b>	<b>13,834,538.12</b>		<b>15,521,791.20</b>
	Notes 1&2			
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	8,275,455.00	8,275,455.00		7,567,703.10
Encumbered	5,559,083.12	5,559,083.12		7,954,088.10
	13,834,538.12	13,834,538.12		15,521,791.20
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	3,631,476.30	5,838,604.70		1,920,437.90
Ending (current month)	5,559,083.12	5,559,083.12		7,954,088.10
<b>Net Change in Encumbrances</b>	<b>1,927,606.82</b>	<b>(279,521.58)</b>		<b>6,033,650.20</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	1,500.00		
Capital Improvements	-	71,526.25		8,000,000.00
Enterprise	-	-		
Enterprise - Interfund Loan	-	-		
<b>Total</b>	<b>-</b>	<b>73,026.25</b>		<b>8,000,000.00</b>
<b>OUT (Expenditure)</b>				
Operations	-	-		8,000,000.00
Operations - Interfund Loan	0.00	0.00		
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	<b>-</b>	<b>-</b>		<b>8,000,000.00</b>
<b>NET EFFECT OF TRANSFERS</b>	<b>0.00</b>	<b>73,026.25</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, 2017 was \$12,798,809.42

(Unenc, \$6,960,204.72 + Enc \$5,838,604.70 = \$12,798,809.42)

<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

November 30, 2017

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.	671,975	8,656,180	9,490,788	(8.8)%	10,234,625	84.6%
PERS	101,274	1,290,132	1,427,826	(9.6)%	1,540,109	83.8%
Medicare	9,086	117,950	132,606	(11.1)%	142,966	82.5%
Fringe Benefits	205,321	2,317,768	2,424,619	(4.4)%	2,645,000	87.6%
Unemployment	0	16,778	2,750	510.1%	3,000	559.3%
Workers Comp	9,040	115,357	83,466	38.2%	90,000	128.2%
Retirements	524	92,054	60,500	52.2%	66,000	139.5%
<b>Subtotal Personnel Expenses</b>	<b>997,220</b>	<b>12,606,219</b>	<b>13,622,555</b>	<b>(7.5)%</b>	<b>14,721,700</b>	<b>85.6%</b>
Administration	45,129	979,567	1,302,462	(24.8)%	1,363,300	71.9%
Educ/Interpretive Operations	9,774	172,909	237,815	(27.3)%	243,805	70.9%
Natural Resource Managemt	31,783	106,715	169,075	(36.9)%	178,125	59.9%
Park Maintenance	115,923	1,489,126	1,730,401	(13.9)%	1,807,754	82.4%
Promotion	13,107	390,060	477,642	(18.3)%	606,523	64.3%
Renovations	35,903	283,017	297,750	(4.9)%	325,000	87.1%
Rental Properties	388	223,645	223,055	0.3%	223,190	100.2%
Revenue Operations	1,676	47,292	64,510	(26.7)%	68,290	69.3%
Safety & Law Enforcement	40,865	407,388	380,129	7.2%	382,320	106.6%
Special Facilities	9,736	155,648	325,671	(52.2)%	347,693	44.8%
Capital Support				0.0%		0.0%
Reimbursements				0.0%		0.0%
<b>Subtotal Operating Expenses</b>	<b>304,283</b>	<b>4,255,367</b>	<b>5,208,510</b>	<b>(18.3)%</b>	<b>5,546,000</b>	<b>76.7%</b>
<b>TOTAL OPERATIONS</b>	<b>1,301,503</b>	<b>16,861,586</b>	<b>18,831,065</b>	<b>(10.5)%</b>	<b>20,267,700</b>	<b>83.2%</b>
Building Construction	27,961	143,199				
Facility Improvements		120,515				
Natural Resource Improvemt	2,750	2,750				
Planning		5,616				
Site Improvements	71,071	2,181,501				
Utility Improvements						
Administration, Service and Maintenance	1,101	3,049				
Reimbursements						
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>102,882</b>	<b>2,456,631</b>	<b>5,133,000</b>	<b>(52.1)%</b>	<b>5,600,000</b>	<b>43.9%</b>
<b>LAND ACQUISITION</b>	<b>8,739</b>	<b>1,386,034</b>	<b>3,395,400</b>	<b>(59.2)%</b>	<b>3,535,000</b>	<b>39.2%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>1,413,125</b>	<b>20,704,251</b>	<b>27,359,465</b>	<b>(24.3)%</b>	<b>29,402,700</b>	<b>70.4%</b>
<b>ENTERPRISE BUDGET(FUND 30):</b>	<b>83,706</b>	<b>1,030,208</b>	<b>1,047,846</b>	<b>(1.7)%</b>	<b>1,125,100</b>	<b>91.6%</b>
<b>TOTALS - ALL FUNDS</b>	<b>1,496,831</b>	<b>21,734,459</b>	<b>28,407,311</b>	<b>(23.5)%</b>	<b>30,527,800</b>	<b>71.2%</b>
<b>Prior Year Expenditure</b>		<b>5,711,637</b>				
<b>GRAND TOTAL</b>	<b>1,496,831</b>	<b>27,446,096</b>				

## Footnotes:

<sup>1</sup>Payments against carryover purchase orders from 2016 are charged against the 2016 budget. These amounts are not included in the program detail for 2017 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 2017) 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		64,488.88
Educ/Interpretive Operations		16,532.00
Natural Resource Managemt		18,637.65
Park Maintenance		19,738.92
Promotion		9,758.47
Renovations		12,437.40
Rental Properties		
Revenue Operations		
Safety & Law Enforcement		11,761.00
Special Facilities		
<b>TOTAL OPERATIONS</b>	<b>0.00</b>	<b>153,354.32</b>
Building Construction		1,325,697.19
Facility Improvements		15,332.00
Natural Resource Improvemt		
Planning		11,550.00
Site Improvements		126,427.18
Utility Improvements		
Administration and Maintenance		
<b>TOTAL CAPITAL IMPROVEMENT</b>	<b>0.00</b>	<b>1,479,006.37</b>
<b>LAND ACQUISITION</b>		<b>4,079,276.07</b>
<b>ENTERPRISE BUDGET(FUND 30):</b>		
<b>TOTAL - Prior Year Expenditure</b>	<b>0.00</b>	<b>5,711,636.76</b>