

STATEMENT OF CHANGES IN FUND BALANCES
December 31, 2017

	CURRENT MONTH	2017 YR-TO-DATE	2017 YR-TO-DATE BUDGET	2016 YR-TO-DATE
REVENUES:³				
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	201,882.62	2,325,593.45	2,700,000.00	2,301,376.40
Income from Operations	54,512.96	723,977.28	620,200.00	724,281.08
Investment Income	11,105.47	99,161.33	40,900.00	50,672.08
Donations, Sponsors, Bequests	468.00	21,541.86	5,000.00	110,042.59
Government Grants	0.00	3,475,943.54	79,200.00	578,830.81
Miscellaneous	313.73	96,083.36	32,700.00	304,717.60
Total Revenues	268,282.78	27,784,359.73	24,479,200.00	24,765,294.02
EXPENDITURES:³				
Operations	1,401,535.87	18,263,122.13	20,267,700.00	17,534,236.78
Capital Improvements	282,170.86	2,738,801.65	5,600,000.00	3,589,040.54
Land Acquisition	6,165.80	1,392,200.00	3,535,000.00	775,255.82
Prior Year Expenditure	5,697.00	5,717,333.76		1,383,150.23
Total Expenditures	1,695,569.53	28,111,457.54	29,402,700.00	23,281,683.37
EXCESS OF REVENUES OVER EXPENDITURES	(1,427,286.75)	(327,097.81)	(4,923,500.00)	1,483,610.65
Golf Course				
Revenues	12,512.40	978,259.72	950,000.00	925,595.02
Operating Expenditures	74,338.34	1,039,242.04	1,125,100.00	981,010.49
Expenditures for Resale	1,392.81	66,696.67		61,514.40
Prior Year Expenditure	-	-		0.00
Net Surplus/(Deficit)	(63,218.75)	(127,678.99)	(175,100.00)	(116,929.87)
BEGINNING FUNDS CASH BALANCE	13,834,538.12	12,798,809.42		11,432,128.64
LOAN PROCEEDS/PAYMENT	0.00			
ENDING FUNDS CASH BALANCE	12,344,032.62	12,344,032.62		12,798,809.42
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	7,655,998.09	7,655,998.09		6,960,204.72
Encumbered	4,688,034.53	4,688,034.53		5,838,604.70
	12,344,032.62	12,344,032.62		12,798,809.42
Encumbrance Reconciliation:				
Beginning (previous period)	5,559,083.12	5,838,604.70		1,920,437.90
Ending (current month)	4,688,034.53	4,688,034.53		5,838,604.70
Net Change in Encumbrances	(871,048.59)	(1,150,570.17)		3,918,166.80
TRANSFERS:				
IN (Revenue)				
Operations	-	1,500.00		
Capital Improvements	4,000,000.00	4,071,526.25		8,000,000.00
Enterprise	155,000.00	155,000.00		117,900.00
Enterprise - Interfund Loan	(6,600.00)	(6,600.00)		(6,600.00)
Total	4,148,400.00	4,221,426.25		8,111,300.00
OUT (Expenditure)				
Operations	4,155,000.00	4,155,000.00		8,117,900.00
Operations - Interfund Loan	(6,600.00)	(6,600.00)		(6,600.00)
Capital Improvements	-	-		
Enterprise	-	-		
Total	4,148,400.00	4,148,400.00		8,111,300.00
NET EFFECT OF TRANSFERS	0.00	73,026.25		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, 2017 was \$12,798,809.42

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

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

December 31, 2017

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	666,414	9,322,594	10,234,625	(8.9)%	10,234,625	91.1%
PERS	99,304	1,389,435	1,540,109	(9.8)%	1,540,109	90.2%
Medicare	8,963	126,913	142,966	(11.2)%	142,966	88.8%
Fringe Benefits	206,021	2,523,790	2,645,000	(4.6)%	2,645,000	95.4%
Unemployment	0	16,778	3,000	459.3%	3,000	559.3%
Workers Comp	8,846	124,203	90,000	38.0%	90,000	138.0%
Retirements	15,267	107,321	66,000	62.6%	66,000	162.6%
Subtotal Personnel Expenses	1,004,814	13,611,033	14,721,700	(7.5)%	14,721,700	92.5%
Administration	78,481	1,058,048	1,363,300	(22.4)%	1,363,300	77.6%
Educ/Interpretive Operations	15,011	187,920	243,805	(22.9)%	243,805	77.1%
Natural Resource Managemt	14,009	120,724	178,125	(32.2)%	178,125	67.8%
Park Maintenance	146,771	1,635,897	1,807,754	(9.5)%	1,807,754	90.5%
Promotion	81,258	471,318	606,523	(22.3)%	606,523	77.7%
Renovations	30,852	313,869	325,000	(3.4)%	325,000	96.6%
Rental Properties		223,645	223,190	0.2%	223,190	100.2%
Revenue Operations	3,444	50,736	68,290	(25.7)%	68,290	74.3%
Safety & Law Enforcement	12,921	420,309	382,320	9.9%	382,320	109.9%
Special Facilities	13,975	169,623	347,693	(51.2)%	347,693	48.8%
Capital Support				0.0%		0.0%
Reimbursements				0.0%		0.0%
Subtotal Operating Expenses	396,722	4,652,089	5,546,000	(16.1)%	5,546,000	83.9%
TOTAL OPERATIONS	1,401,536	18,263,122	20,267,700	(9.9)%	20,267,700	90.1%
Building Construction	2,313	145,512				
Facility Improvements		120,515				
Natural Resource Improvemnt		2,750				
Planning	86,238	91,854				
Site Improvements	193,187	2,374,688				
Utility Improvements						
Administration, Service and Maintenance	433	3,482				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	282,171	2,738,802	5,600,000	(51.1)%	5,600,000	48.9%
LAND ACQUISITION	6,166	1,392,200	3,535,000	(60.6)%	3,535,000	39.4%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	1,689,873	22,394,124	29,402,700	(23.8)%	29,402,700	76.2%
ENTERPRISE BUDGET(FUND 30):	75,731	1,105,939	1,125,100	(1.7)%	1,125,100	98.3%
TOTALS - ALL FUNDS	1,765,604	23,500,062	30,527,800	(23.0)%	30,527,800	77.0%
Prior Year Expenditure	5,697	5,717,334				
GRAND TOTAL	1,771,301	29,217,396				

Footnotes:

¹Payments 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."

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 2017) 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		64,488.88
Educ/Interpretive Operations		16,532.00
Natural Resource Managemt		18,637.65
Park Maintenance		19,738.92
Promotion	762.00	10,520.47
Renovations		12,437.40
Rental Properties		
Revenue Operations		
Safety & Law Enforcement		11,761.00
Special Facilities		
TOTAL OPERATIONS	762.00	154,116.32
Building Construction		1,325,697.19
Facility Improvements		15,332.00
Natural Resource Improvemt		
Planning		11,550.00
Site Improvements	4,935.00	131,362.18
Utility Improvements		
Administration and Maintenance		
TOTAL CAPITAL IMPROVEMENT	4,935.00	1,483,941.37
LAND ACQUISITION		4,079,276.07
ENTERPRISE BUDGET(FUND 30):		
TOTAL - Prior Year Expenditure	5,697.00	5,717,333.76