

STATEMENT OF CHANGES IN FUND BALANCES
January 31, 2018

	CURRENT MONTH	2018 YR-TO-DATE	2018 YR-TO-DATE BUDGET	2017 YR-TO-DATE
REVENUES:³				
Property Tax Levy	-	-		
Rmbrs Land Acquisition	-	-		
Wetlands Credits	-	-		
Local Government Fund	192,626.80	192,626.80	210,000.00	198,228.51
Income from Operations	44,675.00	44,675.00	48,125.00	38,225.00
Investment Income	10,542.21	10,542.21	2,100.00	2,787.25
Donations, Sponsors, Bequests	1,545.71	1,545.71	468.00	1,668.85
Government Grants	0.00	0.00	0.00	
Miscellaneous	22,472.75	22,472.75	11,636.77	16,999.15
Total Revenues	271,862.47	271,862.47	272,329.77	257,908.76
EXPENDITURES:³				
Operations	1,374,417.04	1,374,417.04	2,207,651.00	1,494,279.09
Capital Improvements	2,850.32	2,850.32	287,500.00	16,067.10
Land Acquisition	11,964.83	11,964.83	516,000.00	
Prior Year Expenditure	77,418.94	77,418.94		4,342,576.92
Total Expenditures	1,466,651.13	1,466,651.13	3,011,151.00	5,852,923.11
EXCESS OF REVENUES OVER EXPENDITURES	(1,194,788.66)	(1,194,788.66)	(2,738,821.23)	(5,595,014.35)
Golf Course				
Revenues	13,883.24	13,883.24	14,150.00	27,914.77
Operating Expenditures	61,192.28	61,192.28	75,410.00	72,971.73
Expenditures for Resale	242.77	242.77		
Prior Year Expenditure	753.99	753.99		0.00
Net Surplus/(Deficit)	(48,305.80)	(48,305.80)	(61,260.00)	(45,056.96)
BEGINNING FUNDS CASH BALANCE	12,417,058.87	12,417,058.87		12,798,809.42
LOAN PROCEEDS/PAYMENT	0.00			
ENDING FUNDS CASH BALANCE	11,173,964.41	11,173,964.41		7,158,738.11
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	4,441,105.98	4,441,105.98		3,733,117.72
Encumbered	6,732,858.43	6,732,858.43		3,425,620.39
	11,173,964.41	11,173,964.41		7,158,738.11
Encumbrance Reconciliation:				
Beginning (previous period)	4,688,034.53	4,688,034.53		5,838,604.70
Ending (current month)	6,732,858.43	6,732,858.43		3,425,620.39
Net Change in Encumbrances	2,044,823.90	2,044,823.90		(2,412,984.31)
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
Enterprise - Interfund Loan	-	-		
Total	-	-		
OUT (Expenditure)				
Operations	-	-		
Operations - Interfund Loan	0.00	0.00		
Capital Improvements	-	-		
Enterprise	-	-		
Total	-	-		
NET EFFECT OF TRANSFERS	0.00	0.00		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, 2018 was \$12,417,058.87

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

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

January 31, 2018

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	645,310	645,310	746,125	(13.5)%	10,523,322	6.1%
PERS	97,479	97,479	119,017	(18.1)%	1,588,450	6.1%
Medicare	8,892	8,892	11,240	(20.9)%	149,886	5.9%
Fringe Benefits	214,370	214,370	236,923	(9.5)%	2,842,812	7.5%
Unemployment	489	489	2,248	(78.3)%	26,965	1.8%
Workers Comp	9,466	9,466	6,567	44.1%	92,765	10.2%
Retirements	17,477	17,477	50,000	(65.0)%	100,000	17.5%
Subtotal Personnel Expenses	993,483	993,483	1,172,120	(15.2)%	15,324,200	6.5%
Administration	56,790	56,790	66,654	(14.8)%	1,339,277	4.2%
Educ/Interpretive Operations	8,297	8,297	11,156	(25.6)%	233,710	3.6%
Natural Resource Managemt	5,672	5,672	46,600	(87.8)%	215,675	2.6%
Park Maintenance	88,964	88,964	111,359	(20.1)%	1,939,420	4.6%
Promotion	82,469	82,469	612,200	(86.5)%	687,700	12.0%
Renovations	0	0	33,400	(100.0)%	400,000	0.0%
Rental Properties	114,986	114,986	100,035	14.9%	223,190	51.5%
Revenue Operations	4,190	4,190	6,379	(34.3)%	61,890	6.8%
Safety & Law Enforcement	7,243	7,243	8,808	(17.8)%	208,387	3.5%
Special Facilities	12,323	12,323	38,940	(68.4)%	398,801	3.1%
Capital Support				0.0%		0.0%
Reimbursements				0.0%		0.0%
Subtotal Operating Expenses	380,934	380,934	1,035,531	(63.2)%	5,708,050	6.7%
TOTAL OPERATIONS	1,374,417	1,374,417	2,207,651	(37.7)%	21,032,250	6.5%
Building Construction	576	576				
Facility Improvements						
Natural Resource Improvemt						
Planning						
Site Improvements	2,274	2,274				
Utility Improvements						
Administration, Service and Maintenance						
Reimbursements						
TOTAL CAPITAL IMPROVEMT	2,850	2,850	287,500	(99.0)%	3,450,000	0.1%
LAND ACQUISITION	11,965	11,965	516,000	(97.7)%	6,200,000	0.2%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	1,389,232	1,389,232	3,011,151	(53.9)%	30,682,250	4.5%
ENTERPRISE BUDGET(FUND 30):	61,435	61,435	75,410	(18.5)%	1,175,750	5.2%
TOTALS - ALL FUNDS	1,450,667	1,450,667	3,086,561	(53.0)%	31,858,000	4.6%
Prior Year Expenditure	78,173	78,173				
GRAND TOTAL	1,528,840	1,528,840				

Footnotes:

¹Payments 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."

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 2018) 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	3,740.05	3,740.05
Educ/Interpretive Operations		
Natural Resource Managemt	608.00	608.00
Park Maintenance	18,278.15	18,278.15
Promotion		
Renovations	15,104.07	15,104.07
Rental Properties		
Revenue Operations		
Safety & Law Enforcement		
Special Facilities	8,303.67	8,303.67
TOTAL OPERATIONS	46,033.94	46,033.94
Building Construction		
Facility Improvements		
Natural Resource Improvemt		
Planning	30,000.00	30,000.00
Site Improvements	1,385.00	1,385.00
Utility Improvements		
Administration and Maintenance		
TOTAL CAPITAL IMPROVEMENT	31,385.00	31,385.00
LAND ACQUISITION		
ENTERPRISE BUDGET(FUND 30):	753.99	753.99
TOTAL - Prior Year Expenditure	78,172.93	78,172.93