

STATEMENT OF CHANGES IN FUND BALANCES  
November 30, 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	-	20,431,597.78	20,435,500.00	20,107,058.91
Rmbrs Land Acquisition	-	-		935,000.00
Wetlands Credits	-	176,000.00		
Local Government Fund	205,466.33	2,218,139.76	2,188,400.00	2,123,710.83
Income from Operations	33,119.50	723,719.48	736,900.00	669,464.32
Investment Income	20,091.59	168,983.75	90,800.00	88,055.86
Donations, Sponsors, Bequests	249.00	1,627,252.50	6,597.00	21,073.86
Government Grants	5,166.69	3,971,275.28	2,374,000.00	3,475,943.54
Miscellaneous	8,461.65	157,575.56	107,756.00	95,769.63
<b>Total Revenues</b>	<b>272,554.76</b>	<b>29,474,544.11</b>	<b>25,939,953.00</b>	<b>27,516,076.95</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	1,410,838.51	17,119,319.71	19,600,403.00	16,861,586.26
Capital Improvements	198,159.80	1,629,403.33	3,162,500.00	2,456,630.79
Land Acquisition	7,970.00	5,270,102.50	5,682,000.00	1,386,034.20
Prior Year Expenditure	15,937.68	4,480,282.62		5,711,636.76
<b>Total Expenditures</b>	<b>1,632,905.99</b>	<b>28,499,108.16</b>	<b>28,444,903.00</b>	<b>26,415,888.01</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(1,360,351.23)</b>	<b>975,435.95</b>	<b>(2,504,950.00)</b>	<b>1,100,188.94</b>
<b>Golf Course</b>				
Revenues	14,555.69	836,769.81	970,500.00	965,747.32
Operating Expenditures	77,473.46	914,823.72	1,089,013.00	964,903.70
Expenditures for Resale	1,605.50	64,725.74		65,303.86
Prior Year Expenditure	-	753.99		0.00
<b>Net Surplus/(Deficit)</b>	<b>(64,523.27)</b>	<b>(143,533.64)</b>	<b>(118,513.00)</b>	<b>(64,460.24)</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>14,673,835.68</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>13,248,961.18</b>	<b>13,248,961.18</b>		<b>13,834,538.12</b>
	Notes 1&2			
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	10,097,624.90	10,097,624.90		8,275,455.00
Encumbered	3,151,336.28	3,151,336.28		5,559,083.12
	13,248,961.18	13,248,961.18		13,834,538.12
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	3,468,155.14	4,688,034.53		5,838,604.70
Ending (current month)	3,151,336.28	3,151,336.28		5,559,083.12
<b>Net Change in Encumbrances</b>	<b>(316,818.86)</b>	<b>(1,536,698.25)</b>		<b>(279,521.58)</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	-		1,500.00
Capital Improvements	-	3,510,000.00		71,526.25
Enterprise	156,750.00	196,750.00		
Enterprise - Interfund Loan	-	-		
<b>Total</b>	<b>156,750.00</b>	<b>3,706,750.00</b>		<b>73,026.25</b>
<b>OUT (Expenditure)</b>				
Operations	156,750.00	3,706,750.00		
Operations - Interfund Loan	0.00	0.00		
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	<b>156,750.00</b>	<b>3,706,750.00</b>		
<b>NET EFFECT OF TRANSFERS</b>	<b>0.00</b>	<b>0.00</b>		<b>73,026.25</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

11/30/2018

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.	691,968	8,767,283	9,734,042	(9.9)%	10,523,322	83.3%
PERS	104,726	1,312,727	1,468,593	(10.6)%	1,588,450	82.6%
Medicare	9,379	120,226	138,684	(13.3)%	149,886	80.2%
Fringe Benefits	213,287	2,368,226	2,605,913	(9.1)%	2,842,812	83.3%
Unemployment	-	15,179	24,718	(38.6)%	26,965	56.3%
Workers Comp	11,821	113,297	85,854	32.0%	92,765	122.1%
Retirements	2,875	69,630	90,000	(22.6)%	100,000	69.6%
<b>Subtotal Personnel Expenses</b>	<b>1,034,055</b>	<b>12,766,568</b>	<b>14,147,804</b>	<b>(9.8)%</b>	<b>15,324,200</b>	<b>83.3%</b>
Administration	43,661	974,620	1,255,059	(22.3)%	1,339,277	72.8%
Educ/Interpretive Operations	21,754	186,618	228,641	(18.4)%	233,710	79.9%
Natural Resource Managemt	26,483	132,317	189,625	(30.2)%	215,675	61.4%
Park Maintenance	166,484	1,645,141	1,862,665	(11.7)%	1,939,420	84.8%
Promotion	23,285	532,386	687,700	(22.6)%	687,700	77.4%
Renovations	56,969	270,768	366,800	(26.2)%	400,000	67.7%
Rental Properties		167,998	223,055	(24.7)%	223,190	75.3%
Revenue Operations	2,784	38,802	58,010	(33.1)%	61,890	62.7%
Safety & Law Enforcement	18,400	203,660	205,643	(1.0)%	208,387	97.7%
Special Facilities	16,963	200,440	375,401	(46.6)%	398,801	50.3%
Capital Support						
Reimbursements						
<b>Subtotal Operating Expenses</b>	<b>376,783</b>	<b>4,352,752</b>	<b>5,452,599</b>	<b>(20.2)%</b>	<b>5,708,050</b>	<b>76.3%</b>
<b>TOTAL OPERATIONS</b>	<b>1,410,839</b>	<b>17,119,320</b>	<b>19,600,403</b>	<b>(12.7)%</b>	<b>21,032,250</b>	<b>81.4%</b>
Building Construction	2,298	148,114				
Facility Improvements	3,931	73,295				
Natural Resource Improvemnt	13,750	73,324				
Planning	32,143	103,008				
Site Improvements	146,037	1,230,219				
Utility Improvements						
Administration, Service and Maintenance		1,442				
Reimbursements						
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>198,160</b>	<b>1,629,403</b>	<b>3,162,500</b>	<b>(48.5)%</b>	<b>3,450,000</b>	<b>47.2%</b>
<b>LAND ACQUISITION</b>	<b>7,970</b>	<b>5,270,103</b>	<b>5,682,000</b>	<b>(7.2)%</b>	<b>6,200,000</b>	<b>85.0%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>1,616,968</b>	<b>24,018,826</b>	<b>28,444,903</b>	<b>(15.6)%</b>	<b>30,682,250</b>	<b>78.3%</b>
<b>ENTERPRISE BUDGET(FUND 30):</b>	<b>79,079</b>	<b>979,549</b>	<b>1,089,013</b>	<b>(10.1)%</b>	<b>1,175,750</b>	<b>83.3%</b>
<b>TOTALS - ALL FUNDS</b>	<b>1,696,047</b>	<b>24,998,375</b>	<b>29,533,916</b>	<b>(15.4)%</b>	<b>31,858,000</b>	<b>78.5%</b>
<b>Prior Year Expenditure</b>	<b>15,938</b>	<b>4,481,037</b>				
<b>GRAND TOTAL</b>	<b>1,711,985</b>	<b>29,479,412</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		17,751
Natural Resource Managemt		8,395
Park Maintenance		104,461
Promotion		585
Renovations		28,058
Rental Properties		
Revenue Operations		
Safety & Law Enforcement		
Special Facilities		9,556
<b>TOTAL OPERATIONS</b>	-	190,616
Building Construction		1,543,687
Facility Improvements		
Natural Resource Improvemnt		
Planning	6,583	81,521
Site Improvements	9,355	593,554
Utility Improvements		
Administration and Maintenance		
<b>TOTAL CAPITAL IMPROVEMENT</b>	15,938	2,218,762
<b>LAND ACQUISITION</b>		2,070,905
<b>ENTERPRISE BUDGET(FUND 30):</b>		754
<b>TOTAL - Prior Year Expenditure</b>	15,938	4,481,037