

STATEMENT OF CHANGES IN FUND BALANCES
December 31, 2018

	CURRENT MONTH	2018 YR-TO-DATE	2018 YR-TO-DATE BUDGET	2017 YR-TO-DATE
REVENUES:³				
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	218,489.04	2,436,628.80	2,342,000.00	2,325,593.45
Income from Operations	32,123.46	755,842.94	774,200.00	723,977.28
Investment Income	20,862.15	189,845.90	95,300.00	99,161.33
Donations, Sponsors, Bequests	1,320.00	1,628,572.50	6,800.00	21,541.86
Government Grants	28,211.32	3,999,486.60	2,374,000.00	3,475,943.54
Miscellaneous	1,419.33	158,994.89	108,900.00	96,083.36
Total Revenues	302,425.30	29,776,969.41	26,136,700.00	27,784,359.73
EXPENDITURES:³				
Operations	1,610,399.61	18,729,719.32	21,032,250.00	18,263,122.13
Capital Improvements	436,154.88	2,067,208.21	3,450,000.00	2,738,801.65
Land Acquisition	3,265.88	5,273,368.38	6,200,000.00	1,392,200.00
Prior Year Expenditure	62,800.00	4,541,432.62		5,717,333.76
Total Expenditures	2,112,620.37	30,611,728.53	30,682,250.00	28,111,457.54
EXCESS OF REVENUES OVER EXPENDITURES	(1,810,195.07)	(834,759.12)	(4,545,550.00)	(327,097.81)
Golf Course				
Revenues	13,481.80	850,251.61	979,000.00	978,259.72
Operating Expenditures	96,753.24	1,011,576.96	1,175,750.00	1,039,242.04
Expenditures for Resale	1,392.99	66,118.73		66,696.67
Prior Year Expenditure	-	753.99		0.00
Net Surplus/(Deficit)	(84,664.43)	(228,198.07)	(196,750.00)	(127,678.99)
BEGINNING FUNDS CASH BALANCE	13,248,961.18	12,417,058.87		12,798,809.42
LOAN PROCEEDS/PAYMENT	0.00			
ENDING FUNDS CASH BALANCE	11,354,101.68	11,354,101.68		12,344,032.62
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	9,582,431.21	9,582,431.21		7,655,998.09
Encumbered	1,771,670.47	1,771,670.47		4,688,034.53
	11,354,101.68	11,354,101.68		12,344,032.62
Encumbrance Reconciliation:				
Beginning (previous period)	3,151,336.28	4,688,034.53		5,838,604.70
Ending (current month)	1,771,670.47	1,771,670.47		4,688,034.53
Net Change in Encumbrances	(1,379,665.81)	(2,916,364.06)		(1,150,570.17)
TRANSFERS:				
IN (Revenue)				
Operations	-	-		1,500.00
Capital Improvements	2,000,000.00	5,510,000.00		4,071,526.25
Enterprise	-	196,750.00		155,000.00
Enterprise - Interfund Loan	(13,200.00)	(13,200.00)		(6,600.00)
Total	1,986,800.00	5,693,550.00		4,221,426.25
OUT (Expenditure)				
Operations	2,000,000.00	5,706,750.00		4,155,000.00
Operations - Interfund Loan	(13,200.00)	(13,200.00)		(6,600.00)
Capital Improvements	-	-		
Enterprise	-	-		
Total	1,986,800.00	5,693,550.00		4,148,400.00
NET EFFECT OF TRANSFERS	0.00	0.00		73,026.25

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

12/31/2018

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	726,899	9,494,182	10,523,322	(9.8)%	10,523,322	90.2%
PERS	107,378	1,420,105	1,588,450	(10.6)%	1,588,450	89.4%
Medicare	9,920	130,145	149,886	(13.2)%	149,886	86.8%
Fringe Benefits	217,991	2,586,218	2,842,812	(9.0)%	2,842,812	91.0%
Unemployment	3,316	18,495	26,965	(31.4)%	26,965	68.6%
Workers Comp	8,524	121,821	92,765	31.3%	92,765	131.3%
Retirements	2,363	71,992	100,000	(28.0)%	100,000	72.0%
Subtotal Personnel Expenses	1,076,390	13,842,958	15,324,200	(9.7)%	15,324,200	90.3%
Administration	73,568	1,048,189	1,339,277	(21.7)%	1,339,277	78.3%
Educ/Interpretive Operations	18,370	204,988	233,710	(12.3)%	233,710	87.7%
Natural Resource Managemt	39,058	171,375	215,675	(20.5)%	215,675	79.5%
Park Maintenance	159,544	1,804,686	1,939,420	(6.9)%	1,939,420	93.1%
Promotion	110,107	642,494	687,700	(6.6)%	687,700	93.4%
Renovations	21,231	291,999	400,000	(27.0)%	400,000	73.0%
Rental Properties		167,998	223,190	(24.7)%	223,190	75.3%
Revenue Operations	2,222	41,025	61,890	(33.7)%	61,890	66.3%
Safety & Law Enforcement	27,012	230,672	208,387	10.7%	208,387	110.7%
Special Facilities	82,896	283,336	398,801	(29.0)%	398,801	71.0%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	534,010	4,886,762	5,708,050	(14.4)%	5,708,050	85.6%
TOTAL OPERATIONS	1,610,400	18,729,719	21,032,250	(10.9)%	21,032,250	89.1%
Building Construction	40,698	190,463				
Facility Improvements	54,972	128,268				
Natural Resource Improvemnt		73,324				
Planning	36,232	139,241				
Site Improvements	304,252	1,534,471				
Utility Improvements						
Administration, Service and Maintenance		1,442				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	436,155	2,067,208	3,450,000	(40.1)%	3,450,000	59.9%
LAND ACQUISITION	3,266	5,273,368	6,200,000	(14.9)%	6,200,000	85.1%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	2,049,820	26,070,296	30,682,250	(15.0)%	30,682,250	85.0%
ENTERPRISE BUDGET(FUND 30):	98,146	1,077,696	1,175,750	(8.3)%	1,175,750	91.7%
TOTALS - ALL FUNDS	2,147,967	27,147,992	31,858,000	(14.8)%	31,858,000	85.2%
Prior Year Expenditure	62,800	4,542,187				
GRAND TOTAL	2,210,767	31,690,178				

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		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
TOTAL OPERATIONS	-	190,616
Building Construction		1,542,037
Facility Improvements		
Natural Resource Improvemt		
Planning		81,521
Site Improvements	62,800	656,354
Utility Improvements		
Administration and Maintenance		
TOTAL CAPITAL IMPROVEMENT	62,800	2,279,912
LAND ACQUISITION		2,070,905
ENTERPRISE BUDGET(FUND 30):		754
TOTAL - Prior Year Expenditure	62,800	4,542,187