

STATEMENT OF CHANGES IN FUND BALANCES
February 28, 2019

	CURRENT MONTH	2019 YR-TO-DATE	2019 YR-TO-DATE BUDGET	2018 YR-TO-DATE
REVENUES:³				
Property Tax Levy	2,000,000.00	7,000,000.00		6,500,000.00
Rmbrs Land Acquisition	-	-		
Wetlands Credits	-	-		
Local Government Fund	234,535.62	429,517.04	442,160.00	432,993.41
Income from Operations	37,603.35	102,675.55	86,720.00	81,829.75
Investment Income	14,210.68	30,418.53	30,890.00	18,654.45
Donations, Sponsors, Bequests	3,135.96	4,614.13	6,490.00	3,507.18
Government Grants	366.47	366.47	27,130.00	0.00
Miscellaneous	2,010.74	2,728.96	64,970.00	24,681.19
Total Revenues	2,291,862.82	7,570,320.68	658,360.00	7,061,665.98
EXPENDITURES:³				
Operations	1,676,041.47	3,266,489.73	3,629,188.00	2,656,926.27
Capital Improvements	66,068.55	72,208.08	1,041,000.00	6,526.95
Land Acquisition	7,311.88	9,461.88	500,000.00	16,259.83
Prior Year Expenditure	104,607.93	230,889.59		2,604,412.69
Total Expenditures	1,854,029.83	3,579,049.28	5,170,188.00	5,284,125.74
EXCESS OF REVENUES OVER EXPENDITURES	437,832.99	3,991,271.40	(4,511,828.00)	1,777,540.24
Golf Course				
Revenues	15,311.93	35,693.88	40,410.00	25,422.82
Operating Expenditures	60,373.69	128,919.89	162,808.00	120,392.48
Expenditures for Resale	303.80	665.48		380.41
Prior Year Expenditure	-	-		753.99
Net Surplus/(Deficit)	(45,365.56)	(93,891.49)	(122,398.00)	(96,104.06)
BEGINNING FUNDS CASH BALANCE	14,859,014.16	11,354,101.68		12,417,058.87
LOAN PROCEEDS/PAYMENT	0.00			
ENDING FUNDS CASH BALANCE	15,251,481.59	15,251,481.59		14,098,495.05
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	11,661,293.84	11,661,293.84		9,896,372.93
Encumbered	3,590,187.75	3,590,187.75		4,202,122.12
	15,251,481.59	15,251,481.59		14,098,495.05
Encumbrance Reconciliation:				
Beginning (previous period)	3,504,015.43	1,771,670.47		4,688,034.53
Ending (current month)	3,590,187.75	3,590,187.75		4,202,122.12
Net Change in Encumbrances	86,172.32	1,818,517.28		(485,912.41)
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	-	-		
Enterprise	60,000.00	60,000.00		
Enterprise - Interfund Loan	-	-		
Total	60,000.00	60,000.00		
OUT (Expenditure)				
Operations	60,000.00	60,000.00		
Operations - Interfund Loan	0.00	0.00		
Capital Improvements	-	-		
Enterprise	-	-		
Total	60,000.00	60,000.00		
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, 2019 was \$11,354,101.68

(Unenc, \$9,582,431.21 + Enc \$1,771,670.47 = \$11,354,101.68)

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

2/28/2019

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	702,080	1,404,072	1,535,992	(8.6)%	11,181,100	12.6%
PERS	105,973	212,150	247,608	(14.3)%	1,684,500	12.6%
Medicare	9,488	19,622	23,377	(16.1)%	159,700	12.3%
Fringe Benefits	230,890	461,213	481,460	(4.2)%	2,889,100	16.0%
Unemployment	1,581	2,011	3,300	(39.1)%	20,300	9.9%
Workers Comp	77,702	85,719	13,896	516.9%	98,400	87.1%
Retirements	4,507	52,986	117,000	(54.7)%	117,000	45.3%
Subtotal Personnel Expenses	1,132,221	2,237,774	2,422,633	(7.6)%	16,150,100	13.9%
Administration	81,801	176,835	225,817	(21.7)%	1,370,445	12.9%
Educ/Interpretive Operations	16,432	23,811	43,452	(45.2)%	367,460	6.5%
Natural Resource Managemt	2,924	8,125	15,400	(47.2)%	178,975	4.5%
Park Maintenance	314,227	412,169	433,127	(4.8)%	1,995,928	20.7%
Promotion	4,462	90,507	134,016	(32.5)%	511,860	17.7%
Renovations	13,210	13,666	56,900	(76.0)%	341,400	4.0%
Rental Properties	(973)	170,202	115,317	47.6%	223,190	76.3%
Revenue Operations	1,908	5,463	11,689	(53.3)%	62,985	8.7%
Safety & Law Enforcement	68,290	74,180	70,766	4.8%	187,592	39.5%
Special Facilities	41,538	53,758	100,071	(46.3)%	394,715	13.6%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	543,820	1,028,716	1,206,555	(14.7)%	5,634,550	18.3%
TOTAL OPERATIONS	1,676,041	3,266,490	3,629,188	(10.0)%	21,784,650	15.0%
Building Construction	40,000	40,000				
Facility Improvements	155	243				
Natural Resource Improvemnt						
Planning						
Site Improvements	25,859	31,805				
Utility Improvements						
Administration, Service and Maintenance	54	160				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	66,069	72,208	1,041,000	(93.1)%	6,250,000	1.2%
LAND ACQUISITION	7,312	9,462	500,000	(98.1)%	3,000,000	0.3%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	1,749,422	3,348,160	5,170,188	(35.2)%	31,034,650	10.8%
ENTERPRISE BUDGET(FUND 30):	60,677	129,585	162,808	(20.4)%	1,304,450	9.9%
TOTALS - ALL FUNDS	1,810,099	3,477,745	5,332,996	(34.8)%	32,339,100	10.8%
Prior Year Expenditure	104,608	230,890				
GRAND TOTAL	1,914,707	3,708,635				

Footnotes:

¹Payments against carryover purchase orders from 2018 are charged against the 2018 budget. These amounts are not included in the program detail for 2019 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 2019) 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	-	15,289
Educ/Interpretive Operations	-	16,986
Natural Resource Managemt	10,494	12,769
Park Maintenance	18,072	26,353
Promotion	-	1,055
Renovations	11,373	48,619
Rental Properties		
Revenue Operations		
Safety & Law Enforcement	12,897	17,679
Special Facilities		
TOTAL OPERATIONS	52,836	138,750
Building Construction	4,700	4,700
Facility Improvements	9,754	12,998
Natural Resource Improvemnt		
Planning	12,873	48,077
Site Improvements	24,445	26,366
Utility Improvements		
Administration and Maintenance		
TOTAL CAPITAL IMPROVEMENT	51,772	92,140
LAND ACQUISITION		
ENTERPRISE BUDGET(FUND 30):		
TOTAL - Prior Year Expenditure	104,608	230,890