

STATEMENT OF CHANGES IN FUND BALANCES  
October 31, 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	3,075.14	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	191,682.82	2,012,673.43	2,027,500.00	1,935,009.31
Income from Operations	31,256.23	690,599.98	681,100.00	630,056.82
Investment Income	18,267.40	148,892.16	88,200.00	77,113.60
Donations, Sponsors, Bequests	-	1,627,003.50	6,452.00	17,669.36
Government Grants	-	3,966,108.59	2,374,000.00	3,475,943.54
Miscellaneous	11,949.85	149,113.91	106,702.00	69,556.72
<b>Total Revenues</b>	<b>256,231.44</b>	<b>29,201,989.35</b>	<b>25,719,454.00</b>	<b>27,247,408.26</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	1,370,294.33	15,708,481.20	18,147,412.00	15,560,082.96
Capital Improvements	134,565.41	1,431,243.53	2,875,000.00	2,353,748.66
Land Acquisition	2,925.00	5,262,132.50	5,166,000.00	1,377,294.96
Prior Year Expenditure	1,350.00	4,464,344.94		5,711,636.76
<b>Total Expenditures</b>	<b>1,509,134.74</b>	<b>26,866,202.17</b>	<b>26,188,412.00</b>	<b>25,002,763.34</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(1,252,903.30)</b>	<b>2,335,787.18</b>	<b>(468,958.00)</b>	<b>2,244,644.92</b>
<b>Golf Course</b>				
Revenues	49,767.37	822,214.12	938,900.00	935,966.56
Operating Expenditures	81,998.12	837,350.26	1,011,201.00	881,983.25
Expenditures for Resale	4,624.34	63,120.24		64,518.24
Prior Year Expenditure	-	753.99		0.00
<b>Net Surplus/(Deficit)</b>	<b>(36,855.09)</b>	<b>(79,010.37)</b>	<b>(72,301.00)</b>	<b>(10,534.93)</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>15,963,594.07</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>14,673,835.68</b>	<b>14,673,835.68</b>		<b>15,032,919.41</b>
	Notes 1&2			
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	11,205,680.54	11,205,680.54		11,401,443.11
Encumbered	3,468,155.14	3,468,155.14		3,631,476.30
	14,673,835.68	14,673,835.68		15,032,919.41
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	3,519,592.43	4,688,034.53		5,838,604.70
Ending (current month)	3,468,155.14	3,468,155.14		3,631,476.30
<b>Net Change in Encumbrances</b>	<b>(51,437.29)</b>	<b>(1,219,879.39)</b>		<b>(2,207,128.40)</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	-		1,500.00
Capital Improvements	-	3,510,000.00		71,526.25
Enterprise	-	40,000.00		
Enterprise - Interfund Loan	-	-		
<b>Total</b>	<b>-</b>	<b>3,550,000.00</b>		<b>73,026.25</b>
<b>OUT (Expenditure)</b>				
Operations	-	3,550,000.00		
Operations - Interfund Loan	0.00	0.00		
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	<b>-</b>	<b>3,550,000.00</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

10/31/2018

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.	715,280	8,075,316	8,949,762	(9.8)%	10,523,322	76.7%
PERS	107,887	1,208,001	1,348,736	(10.4)%	1,588,450	76.0%
Medicare	9,726	110,847	127,483	(13.0)%	149,886	74.0%
Fringe Benefits	218,408	2,154,939	2,369,014	(9.0)%	2,842,812	75.8%
Unemployment	2,215	15,179	22,471	(32.5)%	26,965	56.3%
Workers Comp	7,121	101,477	78,942	28.5%	92,765	109.4%
Retirements	3,888	66,755	80,000	(16.6)%	100,000	66.8%
<b>Subtotal Personnel Expenses</b>	<b>1,064,525</b>	<b>11,732,513</b>	<b>12,976,408</b>	<b>(9.6)%</b>	<b>15,324,200</b>	<b>76.6%</b>
Administration	46,406	930,960	1,204,611	(22.7)%	1,339,277	69.5%
Educ/Interpretive Operations	15,848	164,865	221,960	(25.7)%	233,710	70.5%
Natural Resource Managemt	12,702	105,834	177,975	(40.5)%	215,675	49.1%
Park Maintenance	132,094	1,478,658	1,740,952	(15.1)%	1,939,420	76.2%
Promotion	28,293	509,101	672,700	(24.3)%	687,700	74.0%
Renovations	39,120	213,799	333,400	(35.9)%	400,000	53.4%
Rental Properties	44	167,998	222,923	(24.6)%	223,190	75.3%
Revenue Operations	3,120	36,019	50,903	(29.2)%	61,890	58.2%
Safety & Law Enforcement	4,921	185,260	200,050	(7.4)%	208,387	88.9%
Special Facilities	23,223	183,476	345,530	(46.9)%	398,801	46.0%
Capital Support						
Reimbursements						
<b>Subtotal Operating Expenses</b>	<b>305,769</b>	<b>3,975,969</b>	<b>5,171,004</b>	<b>(23.1)%</b>	<b>5,708,050</b>	<b>69.7%</b>
<b>TOTAL OPERATIONS</b>	<b>1,370,294</b>	<b>15,708,481</b>	<b>18,147,412</b>	<b>(13.4)%</b>	<b>21,032,250</b>	<b>74.7%</b>
Building Construction	25,634	145,816				
Facility Improvements	53,527	69,364				
Natural Resource Improvemt		59,574				
Planning	30,030	70,865				
Site Improvements	25,310	1,084,183				
Utility Improvements						
Administration, Service and Maintenance	64	1,442				
Reimbursements						
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>134,565</b>	<b>1,431,244</b>	<b>2,875,000</b>	<b>(50.2)%</b>	<b>3,450,000</b>	<b>41.5%</b>
<b>LAND ACQUISITION</b>	<b>2,925</b>	<b>5,262,133</b>	<b>5,166,000</b>	<b>1.9%</b>	<b>6,200,000</b>	<b>84.9%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>1,507,785</b>	<b>22,401,857</b>	<b>26,188,412</b>	<b>(14.5)%</b>	<b>30,682,250</b>	<b>73.0%</b>
<b>ENTERPRISE BUDGET(FUND 30):</b>	<b>86,622</b>	<b>900,471</b>	<b>1,011,201</b>	<b>(11.0)%</b>	<b>1,175,750</b>	<b>76.6%</b>
<b>TOTALS - ALL FUNDS</b>	<b>1,594,407</b>	<b>23,302,328</b>	<b>27,199,613</b>	<b>(14.3)%</b>	<b>31,858,000</b>	<b>73.1%</b>
<b>Prior Year Expenditure</b>	<b>1,350</b>	<b>4,465,099</b>				
<b>GRAND TOTAL</b>	<b>1,595,757</b>	<b>27,767,427</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>	<b>-</b>	<b>190,616</b>
Building Construction		1,543,687
Facility Improvements		
Natural Resource Improvemnt		
Planning		74,938
Site Improvements	1,350	584,199
Utility Improvements		
Administration and Maintenance		
<b>TOTAL CAPITAL IMPROVEMENT</b>	<b>1,350</b>	<b>2,202,824</b>
<b>LAND ACQUISITION</b>		<b>2,070,905</b>
<b>ENTERPRISE BUDGET(FUND 30):</b>		<b>754</b>
<b>TOTAL - Prior Year Expenditure</b>	<b>1,350</b>	<b>4,465,099</b>