



# TOWN OF WAYLAND

41 COCHITUATE ROAD  
WAYLAND, MASSACHUSETTS 01778

BRIAN KEVENY  
FINANCE DIRECTOR  
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To: Louise Miller, Town Administrator  
From: Brian Keveny, Finance Director  
Date: April 25, 2019  
Subject: Budget Status Report FY 2019, 3<sup>rd</sup> Quarter

## **General Fund :**

Please find enclosed the budget status reports for the General Fund, Enterprise Funds and Revolving Funds as of March 31, 2019. The reports detail actual revenues and expenditures to budget as well as a year to year comparison to Fiscal 2018. Additionally I have prepared Health Insurance, Free Cash and Reserve Fund Reports. All recent Town Meeting approved articles related to Fiscal 2019 will be recorded in May.

## **General Fund Expenditures:**

Town Departments have expended / encumbered \$12,733,437 or 71% of budget compared to \$11,589,576 last fiscal year. Currently the balance in the Reserve Fund is \$22,000. Various Fiscal 2019 budgets including Snow and Ice will be receiving additional funding at Town Meeting. It is also apparent that the Town Meeting and General Insurance budgets may need additional funding at year end. We will be monitoring all budgets closely during the final quarter of FY 2019.

School Department has expended / encumbered \$28,690,603 or 70% of budget compared to \$24,946,442 or 63% of budget last year same period. I did receive notification from the School Department that they are planning on prepaying FY 2020 special education tuition costs in June.

## **General Fund Revenues:**

The Town has collected approximately 72% of budgeted Property Tax, Local Receipts, State Aid and Transfers from Other funds revenue thru 9 months. The total dollar increase year to year is \$-1,766,180. The decrease is related to the early prepayment of taxes in December 2017. Actual Local Receipts are down \$106,095 compared to last fiscal year primarily due to decreases in Motor Vehicle Excise and License and Permits. Investment Income collections increased by \$232,143 due to changes in investments. The Town Treasurers Office has collected \$636,812 in unbudgeted prior year Tax Lien and Real Estate receivables compared to \$572,512 last year. Additionally surplus capital in the amount of \$59,905 was closed to the General Fund. All budgeted transfers from other funds will be posted to the MUNIS system in May. Total revenue collected is \$59,599,926 compared to \$61,515,491 last year. The actual total revenue year to year decreased \$(-1,713,753).

**Fiscal 2018 Continuing Appropriations:**

Both the town and school rolled over into Fiscal 2018 continuing appropriations from Fiscal 2018 in the amount of \$1,396,381. Included in this amount is \$300,000 related to Health Insurance Employee Benefits. This amount will be closed to Free Cash at year end. Additionally \$183,741 in other departmental purchase orders will be closed to Free Cash.

**Free Cash:**

I have provided a Free Cash schedule which includes the upcoming Town Meeting votes. The projected Free Cash at June 30, 2019 is \$7.6M compared to \$7.1M last fiscal year. If the Assessors release overlay prior to year end the projected Free Cash amount will increase.

**Reserve Fund:**

Thru March 2018 the Finance Committee has authorized \$228,000 in additional funding which leaves a remaining balance of \$22,000. I have prepared for your review a report showing approved and pending transfers.

**Wastewater Enterprise Fund:**

**Revenue:**

Through nine months the Wastewater Fund has collected 54% of budget revenue or \$422,668 compared to \$386,412 in FY 2018. The dollar collection variance year to year is related to Betterment revenue. .

**Expenditures:**

Total expenses are \$584,496 or 73% of budget which is consistent with prior year. The annual debt payments are \$435,922 which is 56% of the total budget. The current fund balance is \$1,251,546 compared to \$1,187,387 last year same period.

**Water Enterprise Fund:**

**Revenue:**

The Water Fund has collected 70% of budgeted revenue or \$2,828,796 compared to \$2,843,375 last fiscal year. Actual revenue is down \$63,941 compared to prior year mainly due to an unfavorable variance in Water Meter Charges. I transferred \$51,362 in closed Water Capital Projects in the Capital Fund back to the Water Fund.

**Expenditures:**

The Water Fund has expended \$2,323,393 in operation expenses and \$190,000 capital appropriations thru March 2019. Approximately 57% of budget has been expended which is consistent with prior year which was 57%.

**Fiscal 2019 Audit**

The Fiscal 2019 Preliminary Audit is expected to begin May 13<sup>th</sup>. Town staff is currently preparing the required information in advance of the audit.

Respectfully submitted,

  
Brian Keveny

Finance Director

Town of Wayland  
Fiscal 2019  
March 31, 2019

**General Fund**

	Fiscal 2019 Budget	Fiscal 2019 Actual	% Budget Spent
<i>Revenue</i>			
Taxation	68,669,847	50,917,492	74.15%
State Aid	5,700,275	4,281,727	75.11%
Local Reciepts	4,900,000	3,703,410	75.58%
Transfers from Other Funds	1,860,755	-	0.00%
Other Sources			
<b>Total</b>	<b>81,130,877</b>	<b>58,902,629</b>	<b>72.60%</b>
<b>Non Budgeted</b>	<b>-</b>	<b>696,717</b>	<b>n/a</b>
<b>Total Revenue</b>	<b>81,130,877</b>	<b>59,599,346</b>	<b>73.46%</b>
<i>Expenditures</i>			
Town Budget	18,052,237	12,733,437	70.54%
School Budget	40,524,035	28,690,603	70.80%
Unclassified	21,318,673	18,576,663	87.14%
Unappropriated / Transfers	3,179,122	2,848,093	89.59%
<b>Total Expense</b>	<b>83,074,067</b>	<b>62,848,796</b>	<b>75.65%</b>

**Water Enterprise Fund**

	Fiscal 2019 Budget	Fiscal 2019 Actual	% Budget Spent
<i>Revenue</i>			
Operating revenue	4,026,873	2,828,796	70.25%
Use of Water Capital	190,000	0	0.00%
Unbudgeted Revenue	0	0	0.00%
<b>Total Revenue</b>	<b>4,216,873</b>	<b>2,828,796</b>	<b>67.08%</b>
<i>Expenditures</i>			
Operating expenses	4,026,873	2,323,393	57.70%
Use of Water Capital	190,000	190,000	0.00%
<b>Total Expense</b>	<b>4,216,873</b>	<b>2,513,393</b>	<b>59.60%</b>
<b>Unbudgeted Expense</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Expenses</b>	<b>4,216,873</b>	<b>2,513,393</b>	<b>59.60%</b>

**Wastewater Enterprise Fund**

	Fiscal 2019 Budget	Fiscal 2019 Actual	% Budget Spent
<i>Revenue</i>			
Operating revenue	795,149	422,668	53.16%
<b>Total Revenue</b>	<b>795,149</b>	<b>422,668</b>	<b>53.16%</b>
<i>Expenditures</i>			
Operating expenses	795,149	584,496	73.51%
<b>Total Expense</b>	<b>795,149</b>	<b>584,496</b>	<b>73.51%</b>

**Town of Wayland, Massachusetts**  
**General Fund Revenue Report**  
**Fiscal 2019**  
**March 31, 2019**

	Fiscal 2018 YTD-Actual	Fiscal 2019 YTD-Actual	Fiscal 2019 Budget	\$ Variance 2019 / 2018	B / A Fiscal 2018 \$ Variance	% of Budget Collected
<b>Taxation:</b>						
Real Estate	52,268,944	50,278,347	68,116,273	(1,990,597)	(17,837,926)	73.81%
Personal Property	644,148	639,145	819,824	(5,003)	(180,679)	77.96%
Overlay	-	-	(266,250)	-	266,250	0.00%
<b>Total</b>	<b>52,913,092</b>	<b>50,917,492</b>	<b>68,669,847</b>	<b>(1,995,600)</b>	<b>(17,752,355)</b>	<b>74.15%</b>
<b>State Aid:</b>						
School Construction						
Local Aid : Cherry Sheet						
Chapter 70	3,196,441	3,485,106	4,698,206	288,665	(1,213,100)	74.18%
Charter Tuition Assessment	0	-	-	-	-	0.00%
Unrestricted Aid	677,268	700,974	903,034	23,706	(202,060)	77.62%
Veterans Benefits Chapter 115	4,363	4,177	5,854	(186)	(1,677)	71.35%
Exemption : Vets, Blind, Surviving Spouse	22,420	22,062	32,215	(358)	(10,153)	68.48%
State Owned Land Reimbursement	45,720	69,408	60,966	23,688	8,442	113.85%
Unknown	0	-	-	-	-	0.00%
<b>Total</b>	<b>3,946,212</b>	<b>4,281,727</b>	<b>5,700,275</b>	<b>335,515</b>	<b>(1,418,548)</b>	<b>75.11%</b>
<b>Local Receipts:</b>						
Motor Vehicle Excise	2,338,405	2,216,739	2,696,596	(121,666)	(479,857)	82.21%
Other Excise	180,686	121,681	225,000	(59,005)	(103,319)	54.08%
Penalties and Interest	157,668	195,011	325,000	37,343	(129,989)	60.00%
Payment in Lieu of Taxes	41,234	41,234	40,000	0	1,234	103.09%
Fees	398,732	325,658	650,000	(73,074)	(324,342)	50.10%
Licenses and Permits	539,190	426,357	790,000	(112,833)	(363,643)	53.97%
Special Assessments	5,056	2,628	0	(2,428)	2,628	0.00%
Fines and Forfeits	33,501	26,926	43,000	(6,575)	(16,074)	62.62%
Investment Income	115,613	347,176	125,000	231,563	222,176	277.74%
Miscellaneous Recurring	0	0	5,404	0	(5,404)	0.00%
Bond Premium	-	-	-	-	0	0.00%
<b>Total</b>	<b>3,810,085</b>	<b>3,703,410</b>	<b>4,900,000</b>	<b>(106,675)</b>	<b>(1,196,590)</b>	<b>75.58%</b>
<b>Transfers from other funds:</b>						
Fund 24-Ambulance	-	-	635,500	-	(635,500)	0.00%
Fund 24-Council on Aging	-	-	2,250	-	(2,250)	0.00%
Fund 24-Transfer Station	-	-	0	-	0	0.00%
Fund 24-Recreation	-	-	46,849	-	(46,849)	0.00%
Fund 24-Recreation-Fields	-	-	6,750	-	-	0.00%
Fund 25-Food Service	-	-	184,691	-	(184,691)	0.00%
Fund 25-BASE	-	-	210,690	-	(210,690)	0.00%
Fund 25-TCW	-	-	224,241	-	(224,241)	0.00%
Fund 25-Full Day Kinder	-	-	71,282	-	(71,282)	0.00%
Fund 61-Water	-	-	383,537	-	(383,537)	0.00%
Fund 62-Septage	-	-	0	-	0	0.00%
Fund 63-Wastewater	-	-	94,965	-	(94,965)	0.00%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>1,860,755</b>	<b>-</b>	<b>(1,854,005)</b>	<b>0.00%</b>
<b>Total Budgeted Revenue</b>	<b>60,669,389</b>	<b>58,902,629</b>	<b>81,130,877</b>	<b>(1,766,760)</b>	<b>(22,221,498)</b>	<b>72.60%</b>
<b>Unbudgeted Revenue:</b>						
Tax Title Liens	181,131	232,047	-	50,916	-	0.00%
Prior Year RE collections	391,381	404,765	-	13,384	-	0.00%
Fund 24-Recreation-New FY 17 accounts	7,666	-	-	(7,666)	-	0.00%
Account Closeout	-	59,905	-	-	-	-
School Funds OPEB	-	-	-	-	-	-
Wastewater / Library Agreement	2,207	-	-	(2,207)	-	-
<b>Total Unbudgeted Revenue</b>	<b>582,385</b>	<b>696,717</b>	<b>-</b>	<b>54,427</b>	<b>696,717</b>	<b>0.00%</b>
<b>Total All Revenue</b>	<b>61,251,774</b>	<b>59,599,346</b>	<b>81,130,877</b>	<b>(1,712,333)</b>	<b>(21,524,781)</b>	<b>73.46%</b>

Town of Wayland Fiscal 2019 Total Revenue and Expenditures-CAAP March 31, 2018										
	FISCAL 2019 BUDGET TO ACTUAL				FISCAL 2018 ROLLOVER BUDGET TO ACTUAL					
	Final Budget	YTD Actual	Encumbrance	FY 2019 Total (Uncollected) / Unspent	FISCAL 2018 CARRYFORWARD	FISCAL 2018 ACTUAL	ENCUMBERED CARRYFORWARD	UNENCUMBERED CARRYFORWARD	COMBINED FY 18 / FY 17	
REVENUES:										
Taxation-net of overlay	68,669,847	50,917,492	n/a	(17,752,355)	n/a	n/a	n/a	n/a	(17,752,355)	
State Aid:	5,700,275	4,281,727	n/a	(1,418,548)	n/a	n/a	n/a	n/a	(1,418,548)	
Local Receipts	4,900,000	3,703,410	n/a	(1,196,590)	n/a	n/a	n/a	n/a	(1,196,590)	
Transfers From Other Funds	1,860,755	-	n/a	(1,860,755)	n/a	n/a	n/a	n/a	(1,860,755)	
Non Budgeted Revenue	-	696,717	n/a	696,717	n/a	n/a	n/a	n/a	696,717	
Free Cash	1,596,720	-	n/a	-	n/a	n/a	n/a	n/a	n/a	
Overlay	-	-	n/a	-	n/a	n/a	n/a	n/a	n/a	
Bond Premium	80,220	-	n/a	-	n/a	n/a	n/a	n/a	n/a	
Total Revenues	82,807,817	59,598,346	-	(21,531,531)	-	-	-	-	(21,531,531.00)	
EXPENDITURES:										
General Government	4,598,681	3,002,475	229,421	1,366,785	308,339	195,783	10,070	102,486	1,469,271	
Public Safety	6,933,595	4,939,657	213	1,993,725	16,311	1,114	0	15,197	2,008,922	
Education	40,524,035	26,315,080	2,457,114	11,751,841	501,256	390,331	85,794	25,131	11,776,972	
Minuteman Reg School	199,452	100,125	81,591	17,736	-	-	-	-	17,736	
Public Works	3,728,366	2,452,896	139,806	1,135,664	246,319	218,364	0	27,955	1,163,619	
Health and Human Services	1,474,643	959,435	31,425	483,783	12,361	1,718	-	10,643	494,426	
Culture and Recreation	1,316,952	934,550	43,559	338,843	2,329	-	0	2,329.00	341,172	
State and County Assessments	223,333	158,554	-	64,779	-	-	-	-	64,779	
Debt Service	7,201,386	6,944,639	-	256,747	-	-	0	0	256,747	
Pension	4,648,984	4,648,984	-	-	-	-	-	-	-	
Unclassified	9,268,851	6,792,928	8,396.00	2,467,527	309,466	9,466	300,000.00	0	2,467,527	
Other Expenditures	-	-	-	-	-	-	-	-	-	
Transfers To Other Funds	492,819	492,819.00	-	-	-	-	-	-	-	
Transfer to Recreation	-	-	-	-	-	-	-	-	-	
Transfer to Other Funds-Capital	2,196,720	2,196,720	-	-	-	-	-	-	-	
Overlay	-	-	-	-	-	-	-	-	-	
Total Expenditures	82,807,817	59,938,862	2,991,525	19,877,430	1,396,381	816,776	395,864	183,741	20,061,171	

Fiscal 2019- Reserve Fund

3/31/2019

FY 2019 Budget	250,000
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Year to date transfers:

Rivers Edge Asbestos	(40,000)
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Legal Settlement	(88,000)
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Transfer Station	(100,000)
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Adjusted balance:	22,000
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Available budget:	22,000
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Town of Wayland  
Fiscal 2019  
Health Insurance Report- thru April-2019

	Fiscal 2019 Budget	Actual Total Expense	% Of Budget Spent	Estimated Turnback	% of Total Unspent
<i>Fiscal 2019</i>					
Health Insurance	7,207,600.00	5,759,266.20	79.91%	338,837.08	4.70%
Incentive Waiver	232,600.00	166,542.13	71.60%	9,584.27	4.12%
Life Insurance	18,000.00	13,542.40	75.24%	1,822.50	10.13%
Other Expenses	65,200.00	47,970.98	73.58%	5,029.02	7.71%
	<u>7,523,400.00</u>	<u>5,987,321.71</u>	<u>79.58%</u>	<u>355,272.87</u>	<u>4.72%</u>

FREE CASH ANALYSIS March 31,2019		Projected FY 2019
Estimated total budget: - Based on (Town / School / Other)		81,495
Free Cash Balance beginning year:		7,197
<i>Uses of Free Cash</i>		
<i>Current year increase</i>		
Fall TM		
Capital Projects subsequent year		(1,489)
DOR adjustments- various fund deficits		(200)
Total		(1,689)
<i>Sources of Free Cash</i>		
Amortization of MSBA		5
Prior year recovery		157
Prior Year Real Estate / PP revenue		750
Real Estate / Personal Property		(320)
State Aid		0
Local Reciepts		500
Prior year rollover appropriation turnback		500
Turnbacks-Current Year ( Equals 1.50% of CY Budget)		500
Total		2,092
Net annual source & use change:		403
Free Cash Balance Beginning Of Next Fiscal Year		7,600
Free Cash as % of next year budget		9.02%



**Town of Wayland, Massachusetts**  
**Wastewater Enterprise Fund**  
**Fiscal 2019**  
**March 31, 2019**

	Fiscal 2019 Budget	Fiscal 2019 Actual	% Budget Collected / Expended	\$ Variance Budget / Actual	Fiscal 2018 Actual	\$ Variance FY 19 / FY 18
<b>Operating Revenue:</b>						
Penalties and Interest	-	256	0.00%	256	344	(88)
Wastewater User Charges	283,063	191,638	67.70%	(91,425)	154,914	36,724
Liens	-	768	0.00%	768	1,622.00	(854)
Betterments	43,247	6,150	14.22%	(37,097)	12,176.00	(6,026.00)
Betterment Interest	5,256	11,442	217.69%	6,186	1,826.00	9,616.00
Betterment paid in advance	238,077.00	1,144	0.00%	(236,933.00)	-	1,144.00
Unapportioned WW betterment TC	165,506.00	94,433	0.00%	(71,073.00)	24,336	70,097
Unapportioned WW betterment TC-Int	-	73,455	0.00%	73,455.00	1,065	72,390
WW Betterment TC RE	-	33,524	0.00%	33,524	101,955	(68,431)
WW Betterment TC Int	-	1,744	0.00%	1,744	83,760	(82,016)
Interest on Savings	-	8,114	0.00%	8,114	-	8,114
Misc. revenue	-	-	0.00%	0	4,414.00	(4,414)
Fund Balance Reserve	60,000	-	0.00%	(60,000)	-	-
<b>Total</b>	<b>795,149</b>	<b>422,668</b>	<b>53.16%</b>	<b>(372,481)</b>	<b>386,412</b>	<b>36,256</b>

<b>Operating Expenditures</b>						
Personal Services	26,500	21,898	0.00%	4,602	21,698	200
Expenditures	316,563	126,676	40.02%	189,887	128,007	(1,331)
Funded Debt	452,086	435,922	96.42%	16,164	423,920	12,002
<b>Total</b>	<b>795,149</b>	<b>584,496</b>	<b>73.51%</b>	<b>210,653</b>	<b>573,625</b>	<b>10,871</b>

<b>Other Financing Sources / ( Uses )</b>						
Transfers to General Fund	-	-	0.00%	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total YTD Revenues</b>	<b>795,149</b>	<b>422,668</b>	<b>53.16%</b>	<b>(372,481)</b>	<b>386,412</b>	<b>36,256</b>
<b>Total YTD Expenditures</b>	<b>795,149</b>	<b>584,496</b>	<b>73.51%</b>	<b>210,653</b>	<b>573,625</b>	<b>10,871</b>

**FUND BALANCE**

Undesignated Fund balance  
Current outstanding encumbrances  
YTD expenditures ( Current Year & FY 17 rollover)  
YTD revenues

1,415,975
-
(587,084)
422,673
1,251,564

Undesignated Fund balance-

Town of Wayland, Massachusetts  
Water Enterprise Fund  
Fiscal 2019  
March 31, 2019

	Fiscal 2019 Budget	Fiscal 2019 Actual	% Budget Collected / Expended	\$ Variance Budget / Actual	Fiscal 2018 Actual	\$ Variance FY 19 / FY 18
<b>REVENUES</b>						
<i>Operating Revenue:</i>						
Penalties and Interest	25,000	15,691	62.76%	(9,309)	21,365	(5,674.00)
Water Meter Charges	3,507,574	2,428,973	69.25%	(1,078,601)	2,492,790	(63,817.00)
Llens	120,000	60,048	0.00%	(59,952)	91,181	(31,133.00)
Water Administration Fee	295,000	199,107	67.49%	(95,893)	194,038	5,069.00
Water Service Order	31,000	18,930	61.06%	(12,070)	15,326	3,604.00
Misc. Revenue	43,299	49,679	114.73%	6,380	24,010	25,669.00
Interest on Savings	5,000	5,006	0.00%	6	4,665	341.00
Capital Closeout		51,362				
<b>Total</b>	<b>4,026,873</b>	<b>2,828,796</b>	<b>70.25%</b>	<b>(1,249,439)</b>	<b>2,843,375</b>	<b>(65,941.00)</b>
<b>EXPENDITURES</b>						
<i>Operating Expenditures:</i>						
Personal Services	762,296	550,541	72.22%	211,755	467,266	83,275.00
Expenditures	1,566,142	704,291	44.97%	861,851	778,040	(73,749.00)
Funded Debt	1,307,263	1,068,561	81.74%	238,702	1,070,490	(1,929.00)
Indirect Fringe Transfers to GF	383,537	-	0.00%	383,537	0	-
Indirect Fringe Transfers to GF and OPEB	7,635	-	0.00%	7,635	0	-
<b>Total</b>	<b>4,026,873</b>	<b>2,323,393</b>	<b>57.70%</b>	<b>1,703,480</b>	<b>2,315,796</b>	<b>7,597.00</b>
<b>OTHER FINANCING TRANSFERS TO WATER CAPITAL</b>						
<i>Other Financing Uses:</i>						
Transfers to Capital Projects / Unbudgeted expense	190,000	190,000	100.00%	-	390,000.00	-
	190,000.00	190,000.00		-	390,000.00	200,000.00
<i>Other Financing Sources:</i>						
Water Surplus to Fund 42	190,000.00	-	-	-	-	-
Water Revenue to General Fund	-	-	-	-	-	-
<b>Total YTD Revenues</b>	<b>4,216,873</b>	<b>2,828,796</b>	<b>67.08%</b>	<b>(1,388,077)</b>	<b>2,843,375</b>	<b>(14,579.00)</b>
<b>Total YTD Expenditures</b>	<b>4,216,873</b>	<b>2,513,393</b>	<b>59.60%</b>	<b>1,703,480</b>	<b>2,705,796</b>	<b>(192,403.00)</b>
<b>FUND BALANCE</b>						
		<b>2019</b>				
Undesignated Fund balance		2,425,772				
YTD expenditures ( Current Year & FY 17 rollover)		(2,560,456)				
YTD revenues		2,828,796				
<b>Total Fund Balance</b>		<b>2,694,112</b>				

**Town of Wayland, Massachusetts  
Major Town Revolving Funds  
Comparison Report: Q3 2019 to Q3 2018  
March 31, 2019**

	24220900				24494000				24652000			
	Ambulance Revolving Fund				Transfer Station Fund				Recreation Revolving Fund			
	FY 2019 Actual	FY 2018 Actual	FY 19 / FY 18 Variance		FY 2019 Actual	FY 2018 Actual	FY 19 / FY 18 Variance		FY 2019 Actual	FY 2018 Actual	FY 19 / FY 18 Variance	
Beginning Fund Balance-7/01/18	570,729	1,070,106	(499,377)		1,962	88,295	(86,333)		587,733	697,608	(109,875)	
REVENUE:												
Revenue from services :	356,494	506,846	(150,352)		220,804	219,971	833		-	-	-	
Revenue from programs:												
Beach	-	-	-		-	-	-		5,715	533.00	(533)	
Boat Rentals									13,310			
Facility Rentals										7,900.00	(7,900)	
Snack Bar	-	-	-		-	-	-			54,471.00	(44,945)	
Beach Other	-	-	-		-	-	-		9,526			
Day Passes									20,540			
Memberships									16,707			
Field Permits	-	-	-		-	-	-		7,720.00			
Summer Camps	-	-	-		-	-	-		303,555			
Youth Programs	-	-	-		-	-	-		146,671			
Adult Programs	-	-	-		-	-	-		148,067			
Lessons	-	-	-		-	-	-		60,935			
Misc revenue	-	-	-		-	-	-		3,048			
Pre K Programs	-	-	-		-	-	-		9,122			
SKI Programs	-	-	-		-	-	-		31,477			
Seasonal events	-	-	-		-	-	-		33,980			
Transfers from Other Funds	0	0	0						7,050			
Total	559,810	506,846	52,964		262,581	219,971	42,610		662,664	623,113	(16,721)	
EXPENDITURES:												
Operating Expenditures												
Personal Services	-	-	-		137,734	101,289	36,445		266,541	279,624	(13,083)	
Expenses	24,425	49,880.00	(25,455)		148,293	176,689	(28,396)		261,559	373,040	(111,481)	
Total	24,425	49,880.00	(25,455)		286,027	277,978	8,049		528,100	652,664	(124,564)	
Other Financing Sources / ( Uses )												
Transfers to Other Funds	55,000	445,000	(390,000)		0	-	-		-	-	0	
Total	55,000	445,000	(390,000)		0	-	-		-	-	-	
Total YTD Revenues	559,810	506,846	52,964		262,581	219,971	42,610		662,664	623,113	(16,721)	
Total YTD Expenditures	79,425	494,880	(415,455)		286,027	277,978	8,049		528,100	652,664	(124,564)	
Year to date Fund Balance total:												
Beginning Fund Balance-7/01/18	570,729	1,070,106	(499,377)		1,962	88,295	(86,333)		587,733	697,608	(109,875)	
Total YTD Revenues	559,810	506,846	52,964		262,581	219,971	42,610		662,664	623,113	(16,721)	
Total YTD Expenditures	79,425	494,880	(415,455)		286,027	277,978	8,049		528,100	652,664	(124,564)	
Balance 12/31/18:	1,051,114	1,082,072	(30,958)		(21,484)	30,288	(51,772)		722,297	668,057	(54,240)	