

STATEMENT OF CHANGES IN FUND BALANCES
August 31, 2008

	CURRENT MONTH	2008 YR-TO-DATE	2008 BUDGET	2007 YR-TO-DATE
REVENUES:³				
Property Tax Levy	54,575.63	11,908,675.30	13,000,000.00	11,995,364.32
Rmbrs Land Acquisition	-	3,175,660.13	3,810,000.00	385,000.00
Wetlands Credits	-	-		
Local Government Fund	325,105.04	3,439,281.07	4,955,000.00	3,154,027.84
Local Government Asst. Fund	-	-		329,823.10
Income from Operations	42,698.95	368,586.57	404,000.00	291,028.71
Investment Income	31,057.16	223,567.84	550,000.00	520,472.86
Donations, Sponsors, Bequests	6,690.00	15,357.03	40,000.00	31,269.34
Government Grants	550,193.09	4,158,608.58	3,640,000.00	733,763.54
Miscellaneous	2,285.93	18,632.77	64,000.00	44,035.61
Total Revenues	1,012,605.80	23,308,369.29	26,463,000.00	17,484,785.32
EXPENDITURES:³				
Operations	1,320,349.47	8,906,991.65	13,859,000.00	8,798,923.70
Capital Improvements	549,422.83	2,287,532.78	7,125,000.00	950,250.40
Land Acquisition	26,488.05	766,638.81	11,500,000.00	325,586.78
Prior Year Expenditure	90,468.38	2,457,207.84		2,417,104.77
Total Expenditures	1,986,728.73	14,418,371.08	32,484,000.00	12,491,865.65
EXCESS OF REVENUES OVER EXPENDITURES	(974,122.93)	8,889,998.21	(6,021,000.00)	4,992,919.67
Special Park District Forum				
Revenues	0.00	0.00		70,375.32
Operating Expenditures	0.00	0.00		68,430.63
Net Surplus/(Deficit)	0.00	0.00	0.00	1,944.69
Golf Course				
Revenues	181,401.60	835,506.74	1,200,000.00	864,640.68
Operating Expenditures	138,189.53	708,713.74	1,187,000.00	783,832.52
Expenditures for Resale		13,408.46		19,744.03
Prior Year Expenditure	-	3,710.54		37,002.97
Net Surplus/(Deficit)	43,212.07	109,674.00	13,000.00	24,061.16
BEGINNING FUNDS CASH BALANCE	20,997,889.49	11,067,306.42		12,724,809.82
TRANSFER BETWEEN FUNDS				
LOAN PROCEEDS/PAYMENT				
ENDING FUNDS CASH BALANCE	20,066,978.63	20,066,978.63		17,743,735.34
	Notes 1&2			Note 1
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	10,496,708.31	10,496,708.31		15,900,522.05
Encumbered	9,570,270.32	9,570,270.32		1,843,213.29
	20,066,978.63	20,066,978.63		17,743,735.34
Encumbrance Reconciliation:				
Beginning (previous period)	7,333,885.50	3,049,105.45		3,140,854.24
Ending (current month)	9,570,270.32	9,570,270.32		1,843,213.29
Net Change in Encumbrances	2,236,384.82	6,521,164.87		(1,297,640.95)
TRANSFERS:				
IN (Revenue)				
Operations	-	59,959.10		
Special Park District Forum	-	-		
Capital Improvements				
Enterprise	-	-		
Total	-	59,959.10		0.00
OUT (Expenditure)				
Operations	-	-		
Special Park District Forum	0.00	59,959.10		
Capital Improvements	-	-		
Enterprise	-	-		
Total	-	59,959.10		0.00
NET EFFECT OF TRANSFERS	0.00	0.00		0.00

Footnotes:

¹This report shows the combined performance of the Genl. Operating (27), Special Park District Forum (28), Capital Developmt (29), Enterprise (30) Funds,

²The combined Cash Balance for Funds 27,29,30, as of January 1, 2008 was \$11,009,268.35.

(Unenc, \$7,960,162.90 + Enc \$3,049,105.45 = \$11,009,268.35)

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

August 31, 2008

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	912,465	4,831,303	4,716,000	2.4%	7,074,000	68.3%
PERS	134,057	709,012	701,333	1.1%	1,052,000	67.4%
Medicare	11,709	60,910	68,667	(11.3)%	103,000	59.1%
Fringe Benefits	111,094	885,322	1,020,000	(13.2)%	1,530,000	57.9%
Unemployment	357	3,068	0	0.0%		0.0%
Workers Comp	7,721	78,468	0	0.0%		0.0%
Retirements	3,859	30,435	0	0.0%		0.0%
Subtotal Personnel Expenses	1,181,263	6,598,517	6,506,000	1.4%	9,759,000	67.6%
Administration	(856)	608,900	717,282	(15.1)%	849,130	71.7%
Educ/Interpretive Operations	25,375	118,231	176,943	(33.2)%	221,240	53.4%
Equipment	17,736	446,393	682,282	(34.6)%	744,240	60.0%
Natural Resource Managemt	3,090	44,503	80,618	(44.8)%	116,100	38.3%
Park Maintenance	65,270	490,509	544,960	(10.0)%	788,190	62.2%
Promotion	272	286,716	613,530	(53.3)%	763,630	37.5%
Renovations	10,839	99,569	127,000	(21.6)%	192,000	51.9%
Rental Properties	4,139	102,757	133,395	(23.0)%	139,260	73.8%
Revenue Operations	2,706	29,057	23,891	21.6%	33,675	86.3%
Safety & Law Enforcement	6,680	40,931	98,839	(58.6)%	121,855	33.6%
Special Facilities	3,836	40,874	99,650	(59.0)%	130,680	31.3%
Capital Support				0.0%		0.0%
Reimbursements				0.0%		0.0%
Taxes		34		0.0%		0.0%
Security Deposit				0.0%		0.0%
Subtotal Operating Expenses	139,087	2,308,474	3,298,390	(30.0)%	4,100,000	56.3%
TOTAL OPERATIONS	1,320,349	8,906,992	9,804,390	(9.2)%	13,859,000	64.3%
Building Construction		4,471	218,000	(97.9)%	327,000	1.4%
Equipment			0	0.0%		
Facility Improvements	23,442	430,457	1,114,667	(61.4)%	1,672,000	25.7%
Miscellaneous			0	0.0%		
Natural Resource Improvemt	912	14,660	707,333	(97.9)%	1,061,000	1.4%
Planning	71,416	328,631	0	0.0%		0.0%
Site Improvements	500,496	1,453,441	2,710,000	(46.4)%	4,065,000	35.8%
Utility Improvements		45,020	0	0.0%		0.0%
Administration, Service and Maintenance	(46,843)	10,853	0	0.0%		0.0%
Reimbursements				0.0%		
TOTAL CAPITAL IMPROVEMT	549,423	2,287,533	4,750,000	(51.8)%	7,125,000	32.1%
LAND ACQUISITION	26,488	766,639	7,666,667	(90.0)%	11,500,000	6.7%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	1,896,260	11,961,163	22,221,057	(46.2)%	32,484,000	36.8%
ENTERPRISE BUDGET(FUND 30):	138,190	722,122	791,333	(8.7)%	1,187,000	60.8%
TOTALS - ALL FUNDS	2,034,450	12,683,285	23,012,390	(44.9)%	33,671,000	37.7%
Prior Year Expenditure	90,468	2,460,918				
GRAND TOTAL	2,124,918	15,144,204				

Footnotes:

- ¹Payments against carryover purchase orders from 2007 are charged against the 2007 budget. These amounts are not included in the program detail for 2008 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 2008) 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		151.47
Administration		35,823.41
Educ/Interpretive Operations		3,121.55
Equipment		11,477.24
Natural Resource Managemt		8,795.60
Park Maintenance	1,200.00	20,428.82
Promotion		100,480.89
Renovations		
Rental Properties		2,518.26
Revenue Operations		1,430.35
Safety & Law Enforcement		5,760.11
Special Facilities		3,636.92
TOTAL OPERATIONS	1,200.00	193,624.62
Building Construction		37,338.00
Facility Improvements		13,392.00
Natural Resource Improvemt		78,380.25
Planning	8,720.55	150,043.52
Site Improvements	80,547.83	422,784.60
Utility Improvements		
Administration and Maintenance		2,037.76
TOTAL CAPITAL IMPROVEMENT	89,268.38	703,976.13
LAND ACQUISITION		1,559,607.09
ENTERPRISE BUDGET(FUND 30):		3,710.54
TOTAL - Prior Year Expenditure	90,468.38	2,460,918.38