

STATEMENT OF CHANGES IN FUND BALANCES
July 31, 2008

	CURRENT MONTH	2008 YR-TO-DATE	2008 BUDGET	2007 YR-TO-DATE
REVENUES:³				
Property Tax Levy	5,208,162.35	11,854,099.67	13,000,000.00	6,837,370.11
Rmbrs Land Acquisition	-	3,175,660.13	3,810,000.00	385,000.00
Wetlands Credits	-	-		
Local Government Fund	597,155.28	3,114,176.03	4,955,000.00	2,874,775.01
Local Government Asst. Fund	-	-		297,630.08
Income from Operations	40,099.00	325,887.62	404,000.00	259,328.19
Investment Income	24,952.94	192,510.68	550,000.00	442,113.53
Donations, Sponsors, Bequests	1,350.00	8,667.03	40,000.00	31,194.34
Government Grants	14,768.39	3,608,415.49	3,640,000.00	529,178.55
Miscellaneous	608.75	16,346.84	64,000.00	43,030.61
Total Revenues	5,887,096.71	22,295,763.49	26,463,000.00	11,699,620.42
EXPENDITURES:³				
Operations	1,112,140.06	7,586,642.18	13,859,000.00	7,355,950.38
Capital Improvements	225,749.44	1,738,109.95	7,125,000.00	736,063.05
Land Acquisition	38,576.00	740,150.76	11,500,000.00	324,286.78
Prior Year Expenditure	26,060.16	2,366,739.46		2,200,678.50
Total Expenditures	1,402,525.66	12,431,642.35	32,484,000.00	10,616,978.71
EXCESS OF REVENUES OVER EXPENDITURES	4,484,571.05	9,864,121.14	(6,021,000.00)	1,082,641.71
Special Park District Forum				
Revenues	0.00	0.00		70,375.32
Operating Expenditures	0.00	0.00		65,687.50
Net Surplus/(Deficit)	0.00	0.00	0.00	4,687.82
Golf Course				
Revenues	200,960.59	654,105.14	1,200,000.00	699,155.68
Operating Expenditures	99,704.40	570,524.21	1,187,000.00	657,130.70
Expenditures for Resale	731.96	13,408.46		16,168.07
Prior Year Expenditure	-	3,710.54		37,002.97
Net Surplus/(Deficit)	100,524.23	66,461.93	13,000.00	(11,146.06)
BEGINNING FUNDS CASH BALANCE	16,412,794.21	11,067,306.42		12,724,809.82
TRANSFER BETWEEN FUNDS				
LOAN PROCEEDS/PAYMENT				
ENDING FUNDS CASH BALANCE	20,997,889.49	20,997,889.49		13,800,993.29
	Notes 1&2			Note 1
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	13,664,003.99	13,664,003.99		11,971,906.84
Encumbered	7,333,885.50	7,333,885.50		1,829,086.45
	20,997,889.49	20,997,889.49		13,800,993.29
Encumbrance Reconciliation:				
Beginning (previous period)	3,382,857.44	3,049,105.45		3,140,854.24
Ending (current month)	7,333,885.50	7,333,885.50		1,829,086.45
Net Change in Encumbrances	3,951,028.06	4,284,780.05		(1,311,767.79)
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

July 31, 2008

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	604,246	3,918,838	4,126,500	(5.0)%	7,074,000	55.4%
PERS	88,819	574,954	613,667	(6.3)%	1,052,000	54.7%
Medicare	7,661	49,201	60,083	(18.1)%	103,000	47.8%
Fringe Benefits	111,795	774,228	892,500	(13.3)%	1,530,000	50.6%
Unemployment	0	2,711	0	0.0%		0.0%
Workers Comp	0	70,746	0	0.0%		0.0%
Retirements	984	26,576	0	0.0%		0.0%
Subtotal Personnel Expenses	813,505	5,417,255	5,692,750	(4.8)%	9,759,000	55.5%
Administration	130,816	609,756	598,319	1.9%	849,130	71.8%
Educ/Interpretive Operations	20,544	92,856	150,751	(38.4)%	221,240	42.0%
Equipment	23,902	428,657	653,513	(34.4)%	744,240	57.6%
Natural Resource Managemt	6,904	41,413	68,287	(39.4)%	116,100	35.7%
Park Maintenance	74,382	425,239	471,923	(9.9)%	788,190	54.0%
Promotion	0	286,444	598,130	(52.1)%	763,630	37.5%
Renovations	20,008	88,730	112,000	(20.8)%	192,000	46.2%
Rental Properties	292	98,617	132,080	(25.3)%	139,260	70.8%
Revenue Operations	6,371	26,351	21,161	24.5%	33,675	78.2%
Safety & Law Enforcement	7,612	34,251	91,551	(62.6)%	121,855	28.1%
Special Facilities	7,781	37,038	87,775	(57.8)%	130,680	28.3%
Capital Support				0.0%		0.0%
Reimbursements				0.0%		0.0%
Taxes	23	34		0.0%		0.0%
Security Deposit				0.0%		0.0%
Subtotal Operating Expenses	298,635	2,169,387	2,985,490	(27.3)%	4,100,000	52.9%
TOTAL OPERATIONS	1,112,140	7,586,642	8,678,240	(12.6)%	13,859,000	54.7%
Building Construction	100	4,471	190,750	(97.7)%	327,000	1.4%
Equipment			0	0.0%		
Facility Improvements	64	407,016	975,333	(58.3)%	1,672,000	24.3%
Miscellaneous			0	0.0%		
Natural Resource Improvemt		13,748	618,917	(97.8)%	1,061,000	1.3%
Planning	42,548	257,215	0	0.0%		0.0%
Site Improvements	180,198	952,944	2,371,250	(59.8)%	4,065,000	23.4%
Utility Improvements	1,768	45,020	0	0.0%		0.0%
Administration, Service and Maintenance	1,072	57,696	0	0.0%		0.0%
Reimbursements				0.0%		
TOTAL CAPITAL IMPROVEMT	225,749	1,738,110	4,156,250	(58.2)%	7,125,000	24.4%
LAND ACQUISITION	38,576	740,151	6,708,333	(89.0)%	11,500,000	6.4%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	1,376,466	10,064,903	19,542,823	(48.5)%	32,484,000	31.0%
ENTERPRISE BUDGET(FUND 30):	100,436	583,933	692,417	(15.7)%	1,187,000	49.2%
TOTALS - ALL FUNDS	1,476,902	10,648,836	20,235,240	(47.4)%	33,671,000	31.6%
Prior Year Expenditure	26,060	2,370,450				
GRAND TOTAL	1,502,962	13,019,286				

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		19,228.82
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	0.00	192,424.62
Building Construction		37,338.00
Facility Improvements		13,392.00
Natural Resource Improvemt		78,380.25
Planning	5,470.55	141,322.97
Site Improvements	20,589.61	342,236.77
Utility Improvements		
Administration and Maintenance		2,037.76
TOTAL CAPITAL IMPROVEMENT	26,060.16	614,707.75
LAND ACQUISITION		1,559,607.09
ENTERPRISE BUDGET(FUND 30):		3,710.54
TOTAL - Prior Year Expenditure	26,060.16	2,370,450.00