

STATEMENT OF CHANGES IN FUND BALANCES  
June 30, 2008

	CURRENT MONTH	2008 YR-TO-DATE	2008 BUDGET	2007 YR-TO-DATE
<b>REVENUES:<sup>3</sup></b>				
Property Tax Levy	62,800.60	6,645,937.32	13,000,000.00	6,837,370.11
Rmbrs Land Acquisition	2,790,660.13	3,175,660.13	3,810,000.00	385,000.00
Wetlands Credits	-	-		
Local Government Fund	387,958.67	2,517,020.75	4,955,000.00	2,563,832.46
Local Government Asst. Fund	-	-		262,190.37
Income from Operations	99,255.44	285,788.62	404,000.00	208,436.00
Investment Income	21,015.91	167,557.74	550,000.00	380,858.86
Donations, Sponsors, Bequests	2,977.60	7,317.03	40,000.00	28,054.34
Government Grants	79,115.81	3,593,647.10	3,640,000.00	529,178.55
Miscellaneous	5,289.64	15,738.09	64,000.00	34,872.23
<b>Total Revenues</b>	<b>3,449,073.80</b>	<b>16,408,666.78</b>	<b>26,463,000.00</b>	<b>11,229,792.92</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	1,118,580.82	6,474,502.12	13,859,000.00	6,313,247.83
Capital Improvements	456,084.30	1,512,360.51	7,125,000.00	608,736.71
Land Acquisition	8,272.48	701,574.76	11,500,000.00	322,265.28
Prior Year Expenditure	53,314.41	2,340,679.30		1,573,231.08
<b>Total Expenditures</b>	<b>1,636,252.01</b>	<b>11,029,116.69</b>	<b>32,484,000.00</b>	<b>8,817,480.90</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>1,812,821.79</b>	<b>5,379,550.09</b>	<b>(6,021,000.00)</b>	<b>2,412,312.02</b>
<b>Special Park District Forum</b>				
Revenues	0.00	0.00		68,995.00
Operating Expenditures	0.00	0.00		50,802.02
<b>Net Surplus/(Deficit)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,192.98</b>
<b>Golf Course</b>				
Revenues	166,592.67	453,144.55	1,200,000.00	499,183.75
Operating Expenditures	102,688.80	470,819.81	1,187,000.00	522,505.61
Expenditures for Resale	2,468.59	12,676.50		15,673.02
Prior Year Expenditure	-	3,710.54		37,002.97
<b>Net Surplus/(Deficit)</b>	<b>61,435.28</b>	<b>(34,062.30)</b>	<b>13,000.00</b>	<b>(75,997.85)</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>14,538,537.14</b>	<b>11,067,306.42</b>		<b>12,724,809.82</b>
<b>TRANSFER BETWEEN FUNDS</b>				
<b>LOAN PROCEEDS/PAYMENT</b>				
<b>ENDING FUNDS CASH BALANCE</b>	<b>16,412,794.21</b>	<b>16,412,794.21</b>		<b>15,079,316.97</b>
	Notes 1&2			Note 1
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	13,029,936.77	13,029,936.77		12,610,366.87
Encumbered	3,382,857.44	3,382,857.44		2,468,950.10
	16,412,794.21	16,412,794.21		15,079,316.97
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	3,937,580.39	3,049,105.45		3,140,854.24
Ending (current month)	3,382,857.44	3,382,857.44		2,468,950.10
<b>Net Change in Encumbrances</b>	<b>(554,722.95)</b>	<b>333,751.99</b>		<b>(671,904.14)</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	59,959.10		
Special Park District Forum	-	-		
Capital Improvements				
Enterprise	-	-		
<b>Total</b>	<b>-</b>	<b>59,959.10</b>		<b>0.00</b>
<b>OUT (Expenditure)</b>				
Operations	-	-		
Special Park District Forum	0.00	59,959.10		
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	<b>-</b>	<b>59,959.10</b>		<b>0.00</b>
<b>NET EFFECT OF TRANSFERS</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>

**Footnotes:**

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

<sup>2</sup>The 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)

<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

June 30, 2008

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.	548,816	3,314,592	3,537,000	(6.3)%	7,074,000	46.9%
PERS	81,067	486,136	526,000	(7.6)%	1,052,000	46.2%
Medicare	7,038	41,540	51,500	(19.3)%	103,000	40.3%
Fringe Benefits	107,522	662,433	765,000	(13.4)%	1,530,000	43.3%
Unemployment	305	2,711	0	0.0%		0.0%
Workers Comp	0	70,746	0	0.0%		0.0%
Retirements	9,845	25,592	0	0.0%		0.0%
<b>Subtotal Personnel Expenses</b>	<b>754,593</b>	<b>4,603,750</b>	<b>4,879,500</b>	<b>(5.7)%</b>	<b>9,759,000</b>	<b>47.2%</b>
Administration	52,815	478,940	559,885	(14.5)%	849,130	56.4%
Educ/Interpretive Operations	17,988	72,312	125,240	(42.3)%	221,240	32.7%
Equipment	38,704	404,755	630,904	(35.8)%	744,240	54.4%
Natural Resource Managemt	18,818	34,510	63,816	(45.9)%	116,100	29.7%
Park Maintenance	61,495	350,857	406,066	(13.6)%	788,190	44.5%
Promotion	138,232	286,444	597,130	(52.0)%	763,630	37.5%
Renovations	20,849	68,723	97,000	(29.2)%	192,000	35.8%
Rental Properties	3,965	98,326	129,565	(24.1)%	139,260	70.6%
Revenue Operations	1,967	19,979	18,358	8.8%	33,675	59.3%
Safety & Law Enforcement	4,720	26,639	84,618	(68.5)%	121,855	21.9%
Special Facilities	4,435	29,257	78,800	(62.9)%	130,680	22.4%
Capital Support				0.0%		0.0%
Reimbursements				0.0%		0.0%
Taxes		10		0.0%		0.0%
Security Deposit				0.0%		0.0%
<b>Subtotal Operating Expenses</b>	<b>363,988</b>	<b>1,870,752</b>	<b>2,791,382</b>	<b>(33.0)%</b>	<b>4,100,000</b>	<b>45.6%</b>
<b>TOTAL OPERATIONS</b>	<b>1,118,581</b>	<b>6,474,502</b>	<b>7,670,882</b>	<b>(15.6)%</b>	<b>13,859,000</b>	<b>46.7%</b>
Building Construction	428	4,371	163,500	(97.3)%	327,000	1.3%
Equipment			0	0.0%		
Facility Improvements	2,605	406,952	836,000	(51.3)%	1,672,000	24.3%
Miscellaneous			0	0.0%		
Natural Resource Improvemt	(35)	13,748	530,500	(97.4)%	1,061,000	1.3%
Planning	97,149	214,667	0	0.0%		0.0%
Site Improvements	355,938	772,747	2,032,500	(62.0)%	4,065,000	19.0%
Utility Improvements		43,252	0	0.0%		0.0%
Administration, Service and Maintenance		56,624	0	0.0%		0.0%
Reimbursements				0.0%		
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>456,084</b>	<b>1,512,361</b>	<b>3,562,500</b>	<b>(57.5)%</b>	<b>7,125,000</b>	<b>21.2%</b>
<b>LAND ACQUISITION</b>	<b>8,272</b>	<b>701,575</b>	<b>5,750,000</b>	<b>(87.8)%</b>	<b>11,500,000</b>	<b>6.1%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>1,582,938</b>	<b>8,688,437</b>	<b>16,983,382</b>	<b>(48.8)%</b>	<b>32,484,000</b>	<b>26.7%</b>
<b>ENTERPRISE BUDGET(FUND 30):</b>	<b>105,157</b>	<b>483,496</b>	<b>593,500</b>	<b>(18.5)%</b>	<b>1,187,000</b>	<b>40.7%</b>
<b>TOTALS - ALL FUNDS</b>	<b>1,688,095</b>	<b>9,171,934</b>	<b>17,576,882</b>	<b>(47.8)%</b>	<b>33,671,000</b>	<b>27.2%</b>
<b>Prior Year Expenditure</b>	<b>53,314</b>	<b>2,344,390</b>				
<b>GRAND TOTAL</b>	<b>1,741,409</b>	<b>11,516,324</b>				

## Footnotes:

<sup>1</sup>Payments 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."

<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 2008) 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

CATEGORY	CURRENT MO PRIOR YR	YTD PRIOR YR
Personnel Expenses		151.47
Administration		35,823.41
Educ/Interpretive Operations		3,121.55
Equipment	720.00	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
<b>TOTAL OPERATIONS</b>	720.00	192,424.62
Building Construction	117.05	37,338.00
Facility Improvements		13,392.00
Natural Resource Improvemt	10,353.75	78,380.25
Planning	6,111.67	135,852.42
Site Improvements	36,011.94	321,647.16
Utility Improvements		
Administration and Maintenance		2,037.76
<b>TOTAL CAPITAL IMPROVEMENT</b>	52,594.41	588,647.59
<b>LAND ACQUISITION</b>		1,559,607.09
<b>ENTERPRISE BUDGET(FUND 30):</b>		3,710.54
<b>TOTAL - Prior Year Expenditure</b>	53,314.41	2,344,389.84