

STATEMENT OF CHANGES IN FUND BALANCES
November 30, 2008

	CURRENT MONTH	2008 YR-TO-DATE	2008 BUDGET	2007 YR-TO-DATE
REVENUES:³				
Property Tax Levy	427,121.75	13,781,308.95	13,000,000.00	13,904,473.92
Rmbrs Land Acquisition	1,850,000.00	5,025,660.13	3,810,000.00	385,000.00
Wetlands Credits	-	-		
Local Government Fund	376,157.11	4,538,690.66	4,955,000.00	4,159,582.59
Local Government Asst. Fund	-	-		442,837.96
Income from Operations	22,194.00	463,293.07	404,000.00	369,474.93
Investment Income	16,865.33	308,767.51	550,000.00	722,066.70
Donations, Sponsors, Bequests	750.00	17,000.73	40,000.00	37,429.46
Government Grants	1,050,000.00	5,471,478.56	3,640,000.00	784,371.94
Miscellaneous	596.34	34,550.87	64,000.00	86,954.97
Total Revenues	3,743,684.53	29,640,750.48	26,463,000.00	20,892,192.47
EXPENDITURES:³				
Operations	1,022,881.48	12,016,650.29	13,859,000.00	11,669,116.18
Capital Improvements	1,325,223.53	4,524,076.76	7,125,000.00	1,951,751.65
Land Acquisition	1,536,232.48	2,702,480.28	11,500,000.00	5,249,365.04
Prior Year Expenditure	4,000.00	2,520,627.69		2,695,761.21
Total Expenditures	3,888,337.49	21,763,835.02	32,484,000.00	21,565,994.08
EXCESS OF REVENUES OVER EXPENDITURES	(144,652.96)	7,876,915.46	(6,021,000.00)	(673,801.61)
Special Park District Forum				
Revenues	0.00	0.00		71,049.32
Operating Expenditures	0.00	0.00		68,430.63
Net Surplus/(Deficit)	0.00	0.00	0.00	2,618.69
Golf Course				
Revenues	26,432.34	1,051,205.13	1,200,000.00	1,110,191.36
Operating Expenditures	77,004.67	1,012,915.48	1,187,000.00	1,015,103.02
Expenditures for Resale	1,074.90	16,771.15		21,982.18
Prior Year Expenditure	-	3,710.54		37,002.97
Net Surplus/(Deficit)	(51,647.23)	17,807.96	13,000.00	36,103.19
BEGINNING FUNDS CASH BALANCE	19,158,330.03	11,067,306.42		12,724,809.82
TRANSFER BETWEEN FUNDS				
LOAN PROCEEDS/PAYMENT				
ENDING FUNDS CASH BALANCE	18,962,029.84	18,962,029.84		12,089,730.09
	Notes 1&2			Note 1
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	11,735,701.66	11,735,701.66		10,328,282.95
Encumbered	7,226,328.18	7,226,328.18		1,761,447.14
	18,962,029.84	18,962,029.84		12,089,730.09
Encumbrance Reconciliation:				
Beginning (previous period)	10,070,960.77	3,049,105.45		3,140,854.24
Ending (current month)	7,226,328.18	7,226,328.18		1,761,447.14
Net Change in Encumbrances	(2,844,632.59)	4,177,222.73		(1,379,407.10)
TRANSFERS:				
IN (Revenue)				
Operations	-	59,959.10		
Special Park District Forum	-	-		
Capital Improvements	-	4,832,215.54		
Enterprise	-	-		
Total	-	4,892,174.64		0.00
OUT (Expenditure)				
Operations	-	4,832,215.54		
Special Park District Forum	0.00	59,959.10		
Capital Improvements	-	-		
Enterprise	-	-		
Total	-	4,892,174.64		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

November 30, 2008

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	540,082	6,488,188	6,484,500	0.1%	7,074,000	91.7%
PERS	79,908	953,833	964,333	(1.1)%	1,052,000	90.7%
Medicare	6,741	81,715	94,417	(13.5)%	103,000	79.3%
Fringe Benefits	112,514	1,221,854	1,402,500	(12.9)%	1,530,000	79.9%
Unemployment	0	3,068	0	0.0%		0.0%
Workers Comp	0	78,468	0	0.0%		0.0%
Retirements	837	36,020	0	0.0%		0.0%
Subtotal Personnel Expenses	740,081	8,863,146	8,945,750	(0.9)%	9,759,000	90.8%
Administration	36,681	732,026	825,612	(11.3)%	849,130	86.2%
Educ/Interpretive Operations	21,846	171,965	215,463	(20.2)%	221,240	77.7%
Equipment	98,067	599,483	736,529	(18.6)%	744,240	80.5%
Natural Resource Managemt	18,109	76,562	110,586	(30.8)%	116,100	65.9%
Park Maintenance	65,932	738,517	748,333	(1.3)%	788,190	55.2%
Promotion	2,561	435,403	707,130	(38.4)%	763,630	57.0%
Renovations	18,014	131,338	177,000	(25.8)%	192,000	68.4%
Rental Properties	4,043	107,100	138,500	(22.7)%	139,260	76.9%
Revenue Operations	3,795	37,580	31,757	18.3%	33,675	111.6%
Safety & Law Enforcement	1,965	57,110	120,343	(52.5)%	121,855	46.9%
Special Facilities	11,787	66,388	126,505	(47.5)%	130,680	50.8%
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	282,800	3,153,505	3,937,758	(19.9)%	4,100,000	76.9%
TOTAL OPERATIONS	1,022,881	12,016,650	12,883,508	(6.7)%	13,859,000	86.7%
Building Construction	935	6,806	299,750	(97.7)%	327,000	2.1%
Equipment			0	0.0%		
Facility Improvements	34,886	505,471	1,532,667	(67.0)%	1,672,000	30.2%
Miscellaneous			0	0.0%		
Natural Resource Improvemt	200,576	333,711	972,583	(65.7)%	1,061,000	31.5%
Planning	75,900	479,726	0	0.0%		0.0%
Site Improvements	1,011,217	3,136,787	3,726,250	(15.8)%	4,065,000	77.2%
Utility Improvements		45,520	0	0.0%		0.0%
Administration, Service and Maintenance	1,709	16,056	0	0.0%		0.0%
Reimbursements				0.0%		
TOTAL CAPITAL IMPROVEMT	1,325,224	4,524,077	6,531,250	(30.7)%	7,125,000	63.5%
LAND ACQUISITION	1,536,232	2,702,480	10,541,667	(74.4)%	11,500,000	23.5%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	3,884,337	19,243,207	29,956,425	(35.8)%	32,484,000	59.2%
ENTERPRISE BUDGET(FUND 30):	78,080	1,029,687	1,088,083	(5.4)%	1,187,000	86.7%
TOTALS - ALL FUNDS	3,962,417	20,272,894	31,044,508	(34.7)%	33,671,000	60.2%
Prior Year Expenditure	4,000	2,524,338				
GRAND TOTAL	3,966,417	22,797,232				

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		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	0.00	193,624.62
Building Construction		37,338.00
Facility Improvements		13,392.00
Natural Resource Improvemt	4,000.00	82,380.25
Planning		176,092.92
Site Improvements		456,155.05
Utility Improvements		
Administration and Maintenance		2,037.76
TOTAL CAPITAL IMPROVEMENT	4,000.00	767,395.98
LAND ACQUISITION		1,559,607.09
ENTERPRISE BUDGET(FUND 30):		3,710.54
TOTAL - Prior Year Expenditure	4,000.00	2,524,338.23