

STATEMENT OF CHANGES IN FUND BALANCES
October 31, 2008

	CURRENT MONTH	2008 YR-TO-DATE	2008 BUDGET	2007 YR-TO-DATE
REVENUES:³				
Property Tax Levy	422,471.43	13,354,187.20	13,000,000.00	12,825,051.18
Rmbrs Land Acquisition	-	3,175,660.13	3,810,000.00	385,000.00
Wetlands Credits	-	-		
Local Government Fund	394,798.58	4,162,533.55	4,955,000.00	3,800,449.81
Local Government Asst. Fund	-	-		402,629.21
Income from Operations	35,826.25	441,099.07	404,000.00	349,009.09
Investment Income	26,216.70	291,902.18	550,000.00	660,423.09
Donations, Sponsors, Bequests	272.45	16,250.73	40,000.00	36,364.46
Government Grants	243,648.67	4,421,478.56	3,640,000.00	760,649.54
Miscellaneous	12,057.88	33,954.53	64,000.00	74,421.22
Total Revenues	1,135,291.96	25,897,065.95	26,463,000.00	19,293,997.60
EXPENDITURES:³				
Operations	936,761.61	10,993,768.81	13,859,000.00	10,767,471.90
Capital Improvements	254,945.49	3,198,853.23	7,125,000.00	1,442,638.39
Land Acquisition	395,592.56	1,166,247.80	11,500,000.00	335,807.78
Prior Year Expenditure	27,748.13	2,516,627.69		2,669,297.52
Total Expenditures	1,615,047.79	17,875,497.53	32,484,000.00	15,215,215.59
EXCESS OF REVENUES OVER EXPENDITURES	(479,755.83)	8,021,568.42	(6,021,000.00)	4,078,782.01
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	78,816.32	1,024,772.79	1,200,000.00	1,082,026.44
Operating Expenditures	95,221.89	935,910.81	1,187,000.00	946,125.67
Expenditures for Resale	1,829.04	15,696.25		20,070.71
Prior Year Expenditure	-	3,710.54		37,002.97
Net Surplus/(Deficit)	(18,234.61)	69,455.19	13,000.00	78,827.09
BEGINNING FUNDS CASH BALANCE	19,656,320.47	11,067,306.42		12,724,809.82
TRANSFER BETWEEN FUNDS				
LOAN PROCEEDS/PAYMENT				
ENDING FUNDS CASH BALANCE	19,158,330.03	19,158,330.03		16,885,037.61
	Notes 1&2			Note 1
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	9,087,369.26	9,087,369.26		15,010,872.67
Encumbered	10,070,960.77	10,070,960.77		1,874,164.94
	19,158,330.03	19,158,330.03		16,885,037.61
Encumbrance Reconciliation:				
Beginning (previous period)	10,154,836.92	3,049,105.45		3,140,854.24
Ending (current month)	10,070,960.77	10,070,960.77		1,874,164.94
Net Change in Encumbrances	(83,876.15)	7,021,855.32		(1,266,689.30)
TRANSFERS:				
IN (Revenue)				
Operations	-	59,959.10		
Special Park District Forum	-	-		
Capital Improvements	4,832,215.54	4,832,215.54		
Enterprise	-	-		
Total	4,832,215.54	4,892,174.64		0.00
OUT (Expenditure)				
Operations	4,832,215.54	4,832,215.54		
Special Park District Forum	0.00	59,959.10		
Capital Improvements	-	-		
Enterprise	-	-		
Total	4,832,215.54	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

October 31, 2008

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	551,825	5,948,105	5,895,000	0.9%	7,074,000	84.1%
PERS	81,552	873,926	876,667	(0.3)%	1,052,000	83.1%
Medicare	6,950	74,974	85,833	(12.7)%	103,000	72.8%
Fringe Benefits	111,967	1,109,340	1,275,000	(13.0)%	1,530,000	72.5%
Unemployment	0	3,068	0	0.0%		0.0%
Workers Comp	0	78,468	0	0.0%		0.0%
Retirements	3,887	35,184	0	0.0%		0.0%
Subtotal Personnel Expenses	756,180	8,123,064	8,132,500	(0.1)%	9,759,000	83.2%
Administration	31,537	695,345	790,744	(12.1)%	849,130	81.9%
Educ/Interpretive Operations	9,246	150,119	206,742	(27.4)%	221,240	67.9%
Equipment	35,222	501,416	719,775	(30.3)%	744,240	67.4%
Natural Resource Managemt	(9,893)	58,453	94,045	(37.8)%	116,100	50.3%
Park Maintenance	89,705	672,585	689,503	(2.5)%	788,190	54.9%
Promotion	7,662	432,842	682,130	(36.5)%	763,630	56.7%
Renovations	1,606	113,324	162,000	(30.0)%	192,000	59.0%
Rental Properties	105	103,057	137,315	(24.9)%	139,260	74.0%
Revenue Operations	2,699	33,785	28,244	19.6%	33,675	100.3%
Safety & Law Enforcement	6,963	55,144	115,655	(52.3)%	121,855	45.3%
Special Facilities	5,730	54,601	117,050	(53.4)%	130,680	41.8%
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	180,582	2,870,705	3,743,203	(23.3)%	4,100,000	70.0%
TOTAL OPERATIONS	936,762	10,993,769	11,875,703	(7.4)%	13,859,000	79.3%
Building Construction	1,400	5,871	272,500	(97.8)%	327,000	1.8%
Equipment			0	0.0%		
Facility Improvements	6,850	470,584	1,393,333	(66.2)%	1,672,000	28.1%
Miscellaneous			0	0.0%		
Natural Resource Improvemt	118,475	133,135	884,167	(84.9)%	1,061,000	12.5%
Planning	70,768	403,826	0	0.0%		0.0%
Site Improvements	56,952	2,125,570	3,387,500	(37.3)%	4,065,000	52.3%
Utility Improvements	500	45,520	0	0.0%		0.0%
Administration, Service and Maintenance		14,347	0	0.0%		0.0%
Reimbursements				0.0%		
TOTAL CAPITAL IMPROVEMT	254,945	3,198,853	5,937,500	(46.1)%	7,125,000	44.9%
LAND ACQUISITION	395,593	1,166,248	9,583,333	(87.8)%	11,500,000	10.1%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	1,587,300	15,358,870	27,396,536	(43.9)%	32,484,000	47.3%
ENTERPRISE BUDGET(FUND 30):	97,051	951,607	989,167	(3.8)%	1,187,000	80.2%
TOTALS - ALL FUNDS	1,684,351	16,310,477	28,385,703	(42.5)%	33,671,000	48.4%
Prior Year Expenditure	27,748	2,520,338				
GRAND TOTAL	1,712,099	18,830,815				

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		78,380.25
Planning	3,101.00	176,092.92
Site Improvements	24,647.13	456,155.05
Utility Improvements		
Administration and Maintenance		2,037.76
TOTAL CAPITAL IMPROVEMENT	27,748.13	763,395.98
LAND ACQUISITION		1,559,607.09
ENTERPRISE BUDGET(FUND 30):		3,710.54
TOTAL - Prior Year Expenditure	<u>27,748.13</u>	<u>2,520,338.23</u>