

STATEMENT OF CHANGES IN FUND BALANCES
September 30, 2008

	CURRENT MONTH	2008 YR-TO-DATE	2008 BUDGET	2007 YR-TO-DATE
REVENUES:³				
Property Tax Levy	1,023,040.47	12,931,715.77	13,000,000.00	12,349,782.46
Rmbrs Land Acquisition	-	3,175,660.13	3,810,000.00	385,000.00
Wetlands Credits	-	-		
Local Government Fund	328,453.90	3,767,734.97	4,955,000.00	3,154,027.84
Local Government Asst. Fund	-	-		329,823.10
Income from Operations	36,686.25	405,272.82	404,000.00	322,287.29
Investment Income	42,117.64	265,685.48	550,000.00	589,276.72
Donations, Sponsors, Bequests	621.25	15,978.28	40,000.00	35,769.34
Government Grants	19,221.31	4,177,829.89	3,640,000.00	733,763.54
Miscellaneous	3,263.88	21,896.65	64,000.00	63,602.39
Total Revenues	1,453,404.70	24,761,773.99	26,463,000.00	17,963,332.68
EXPENDITURES:³				
Operations	1,150,015.55	10,057,007.20	13,859,000.00	9,878,234.03
Capital Improvements	656,374.96	2,943,907.74	7,125,000.00	1,095,013.83
Land Acquisition	4,016.43	770,655.24	11,500,000.00	330,836.78
Prior Year Expenditure	31,671.72	2,488,879.56		2,584,732.52
Total Expenditures	1,842,078.66	16,260,449.74	32,484,000.00	13,888,817.16
EXCESS OF REVENUES OVER EXPENDITURES	(388,673.96)	8,501,324.25	(6,021,000.00)	4,074,515.52
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	110,449.73	945,956.47	1,200,000.00	991,061.83
Operating Expenditures	132,433.93	841,147.67	1,187,000.00	863,014.08
Expenditures for Resale		13,408.46		20,070.71
Prior Year Expenditure	-	3,710.54		37,002.97
Net Surplus/(Deficit)	(21,984.20)	87,689.80	13,000.00	70,974.07
BEGINNING FUNDS CASH BALANCE	20,066,978.63	11,067,306.42		12,724,809.82
TRANSFER BETWEEN FUNDS				
LOAN PROCEEDS/PAYMENT				
ENDING FUNDS CASH BALANCE	19,656,320.47	19,656,320.47		16,872,918.10
	Notes 1&2			Note 1
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	9,501,483.55	9,501,483.55		15,119,581.13
Encumbered	10,154,836.92	10,154,836.92		1,753,336.97
	19,656,320.47	19,656,320.47		16,872,918.10
Encumbrance Reconciliation:				
Beginning (previous period)	9,570,270.32	3,049,105.45		3,140,854.24
Ending (current month)	10,154,836.92	10,154,836.92		1,753,336.97
Net Change in Encumbrances	584,566.60	7,105,731.47		(1,387,517.27)
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

September 30, 2008

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	564,977	5,396,280	5,305,500	1.7%	7,074,000	76.3%
PERS	83,363	792,374	789,000	0.4%	1,052,000	75.3%
Medicare	7,115	68,025	77,250	(11.9)%	103,000	66.0%
Fringe Benefits	112,052	997,373	1,147,500	(13.1)%	1,530,000	65.2%
Unemployment	0	3,068	0	0.0%		0.0%
Workers Comp	0	78,468	0	0.0%		0.0%
Retirements	861	31,296	0	0.0%		0.0%
Subtotal Personnel Expenses	768,367	7,366,884	7,319,250	0.7%	9,759,000	75.5%
Administration	54,908	663,808	760,920	(12.8)%	849,130	78.2%
Educ/Interpretive Operations	22,642	140,873	195,475	(27.9)%	221,240	63.7%
Equipment	19,801	466,194	701,271	(33.5)%	744,240	62.6%
Natural Resource Managemt	23,843	68,346	86,239	(20.7)%	116,100	58.9%
Park Maintenance	92,371	582,880	617,449	(5.6)%	788,190	53.9%
Promotion	138,464	425,180	666,530	(36.2)%	763,630	55.7%
Renovations	12,149	111,718	147,000	(24.0)%	192,000	58.2%
Rental Properties	195	102,952	135,755	(24.2)%	139,260	73.9%
Revenue Operations	2,030	31,086	25,971	19.7%	33,675	92.3%
Safety & Law Enforcement	7,250	48,181	106,947	(54.9)%	121,855	39.5%
Special Facilities	7,997	48,870	110,275	(55.7)%	130,680	37.4%
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	381,649	2,690,123	3,553,832	(24.3)%	4,100,000	65.6%
TOTAL OPERATIONS	1,150,016	10,057,007	10,873,082	(7.5)%	13,859,000	72.6%
Building Construction		4,471	245,250	(98.2)%	327,000	1.4%
Equipment			0	0.0%		
Facility Improvements	33,277	463,734	1,254,000	(63.0)%	1,672,000	27.7%
Miscellaneous			0	0.0%		
Natural Resource Improvemt		14,660	795,750	(98.2)%	1,061,000	1.4%
Planning	4,427	333,058	0	0.0%		0.0%
Site Improvements	615,177	2,068,618	3,048,750	(32.1)%	4,065,000	50.9%
Utility Improvements		45,020	0	0.0%		0.0%
Administration, Service and Maintenance	3,494	14,347	0	0.0%		0.0%
Reimbursements				0.0%		
TOTAL CAPITAL IMPROVEMT	656,375	2,943,908	5,343,750	(44.9)%	7,125,000	41.3%
LAND ACQUISITION	4,016	770,655	8,625,000	(91.1)%	11,500,000	6.7%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	1,810,407	13,771,570	24,841,832	(44.6)%	32,484,000	42.4%
ENTERPRISE BUDGET(FUND 30):	132,434	854,556	890,250	(4.0)%	1,187,000	72.0%
TOTALS - ALL FUNDS	1,942,841	14,626,126	25,732,082	(43.2)%	33,671,000	43.4%
Prior Year Expenditure	31,672	2,492,590				
GRAND TOTAL	1,974,513	17,118,716				

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	22,948.40	172,991.92
Site Improvements	8,723.32	431,507.92
Utility Improvements		
Administration and Maintenance		2,037.76
TOTAL CAPITAL IMPROVEMENT	31,671.72	735,647.85
LAND ACQUISITION		1,559,607.09
ENTERPRISE BUDGET(FUND 30):		3,710.54
TOTAL - Prior Year Expenditure	31,671.72	2,492,590.10