

STATEMENT OF CHANGES IN FUND BALANCES  
January 31, 2009

	CURRENT MONTH	2009 YR-TO-DATE	2009 BUDGET	2008 YR-TO-DATE
<b>REVENUES:<sup>3</sup></b>				
Property Tax Levy	-	-	12,699,000.00	
Rmbrs Land Acquisition	-	-	1,385,000.00	
Wetlands Credits	-	-		
Local Government Fund	368,198.15	368,198.15	4,856,000.00	372,803.05
Local Government Asst. Fund	-	-		
Income from Operations	72,992.00	72,992.00	495,000.00	26,692.99
Investment Income	4,583.40	4,583.40	350,000.00	30,925.28
Donations, Sponsors, Bequests	4,025.60	4,025.60	18,000.00	1,467.10
Government Grants	842,761.57	842,761.57	6,900,000.00	108,510.03
Miscellaneous	46,343.83	46,343.83	30,000.00	1,829.82
<b>Total Revenues</b>	<b>1,338,904.55</b>	<b>1,338,904.55</b>	<b>26,733,000.00</b>	<b>542,228.27</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	1,285,941.19	1,285,941.19	14,913,000.00	899,090.26
Capital Improvements	37,625.14	37,625.14	9,575,000.00	1,583,135.35
Land Acquisition	9,947.89	9,947.89	9,900,000.00	83,038.00
Prior Year Expenditure	627,528.61	627,528.61		224,300.96
<b>Total Expenditures</b>	<b>1,961,042.83</b>	<b>1,961,042.83</b>	<b>34,388,000.00</b>	<b>2,789,564.57</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(622,138.28)</b>	<b>(622,138.28)</b>	<b>(7,655,000.00)</b>	<b>(2,247,336.30)</b>
<b>Golf Course</b>				
Revenues	1,503.25	1,503.25	1,100,000.00	5,126.89
Operating Expenditures	81,351.22	81,351.22	1,164,500.00	56,213.74
Expenditures for Resale				73.14
Prior Year Expenditure	12,947.81	12,947.81		860.66
<b>Net Surplus/(Deficit)</b>	<b>(92,795.78)</b>	<b>(92,795.78)</b>	<b>(64,500.00)</b>	<b>(52,020.65)</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>14,068,098.88</b>	<b>14,068,098.88</b>		<b>11,067,306.42</b>
<b>TRANSFER BETWEEN FUNDS</b>				
<b>LOAN PROCEEDS/PAYMENT</b>				
<b>ENDING FUNDS CASH BALANCE</b>	<b>13,353,164.82</b>	<b>13,353,164.82</b>		<b>8,767,949.47</b>
	Notes 1&2			Note 1
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	11,048,174.90	11,048,174.90		6,336,181.64
Encumbered	2,304,989.92	2,304,989.92		2,431,767.83
	13,353,164.82	13,353,164.82		8,767,949.47
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	2,634,073.29	2,634,073.29		3,049,105.45
Ending (current month)	2,304,989.92	2,304,989.92		2,431,767.83
<b>Net Change in Encumbrances</b>	<b>(329,083.37)</b>	<b>(329,083.37)</b>		<b>(617,337.62)</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	-		
Special Park District Forum	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	<b>-</b>	<b>-</b>		<b>0.00</b>
<b>OUT (Expenditure)</b>				
Operations	-	-		
Special Park District Forum	0.00	0.00		
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	<b>-</b>	<b>-</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, 2009 was \$14,126,978.21.

(Unenc, \$11,492,904.92 + Enc \$2,634,073.29 = \$14,126,978.21)

<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

January 31, 2009

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.	739,090	739,090	612,500	20.7%	7,350,000	10.1%
PERS	110,323	110,323	90,917	21.3%	1,091,000	10.1%
Medicare	9,167	9,167	8,833	3.8%	106,000	8.6%
Fringe Benefits	124,100	124,100	132,083	(6.0)%	1,585,000	7.8%
Unemployment	0	0	0	0.0%		0.0%
Workers Comp	0	0	0	0.0%		0.0%
Retirements	2,274	2,274	0	0.0%		0.0%
<b>Subtotal Personnel Expenses</b>	<b>984,953</b>	<b>984,953</b>	<b>844,333</b>	<b>16.7%</b>	<b>10,132,000</b>	<b>9.7%</b>
Administration	21,281	21,281	45,091	(52.8)%	1,649,470	1.3%
Educ/Interpretive Operations	6,897	6,897	14,753	(53.2)%	252,805	2.7%
Natural Resource Managemt	2,070	2,070	9,735	(78.7)%	130,075	1.6%
Park Maintenance	35,566	35,566	90,908	(60.9)%	1,234,780	0.0%
Promotion	406	406	7,000	(94.2)%	735,600	0.1%
Renovations			15,000	(100.0)%	180,000	0.0%
Rental Properties	229,304	229,304	135,605	69.1%	167,960	136.5%
Revenue Operations	897	897	4,000	(77.6)%	36,900	2.4%
Safety & Law Enforcement	2,628	2,628	13,965	(81.2)%	267,110	1.0%
Special Facilities	1,939	1,939	15,375	(87.4)%	126,300	1.5%
Capital Support				0.0%		0.0%
Reimbursements				0.0%		0.0%
Taxes				0.0%		0.0%
Security Deposit				0.0%		0.0%
<b>Subtotal Operating Expenses</b>	<b>300,988</b>	<b>300,988</b>	<b>351,432</b>	<b>(14.4)%</b>	<b>4,781,000</b>	<b>6.3%</b>
<b>TOTAL OPERATIONS</b>	<b>1,285,941</b>	<b>1,285,941</b>	<b>1,195,765</b>	<b>7.5%</b>	<b>14,913,000</b>	<b>8.6%</b>
Building Construction	372	372	0	0.0%		0.0%
Equipment			0	0.0%		
Facility Improvements			252,083	(100.0)%	3,025,000	0.0%
Miscellaneous			0	0.0%		
Natural Resource Improvemnt	2,625	2,625	4,167	(37.0)%	50,000	5.3%
Planning	34,621	34,621	17,500	97.8%	210,000	16.5%
Site Improvements	7	7	524,167	(100.0)%	6,290,000	0.0%
Utility Improvements			0	0.0%		0.0%
Administration, Service and Maintenance			0	0.0%		0.0%
Reimbursements				0.0%		
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>37,625</b>	<b>37,625</b>	<b>797,917</b>	<b>(95.3)%</b>	<b>9,575,000</b>	<b>0.4%</b>
<b>LAND ACQUISITION</b>	<b>9,948</b>	<b>9,948</b>	<b>825,000</b>	<b>(98.8)%</b>	<b>9,900,000</b>	<b>0.1%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>1,333,514</b>	<b>1,333,514</b>	<b>2,818,682</b>	<b>(52.7)%</b>	<b>34,388,000</b>	<b>3.9%</b>
<b>ENTERPRISE BUDGET(FUND 30):</b>	<b>81,351</b>	<b>81,351</b>	<b>97,042</b>	<b>(16.2)%</b>	<b>1,164,500</b>	<b>7.0%</b>
<b>TOTALS - ALL FUNDS</b>	<b>1,414,865</b>	<b>1,414,865</b>	<b>2,915,724</b>	<b>(51.5)%</b>	<b>35,552,500</b>	<b>4.0%</b>
<b>Prior Year Expenditure</b>	<b>640,476</b>	<b>640,476</b>				
<b>GRAND TOTAL</b>	<b>2,055,342</b>	<b>2,055,342</b>				

## Footnotes:

<sup>1</sup>Payments against carryover purchase orders from 2008 are charged against the 2008 budget. These amounts are not included in the program detail for 2009 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 2009) 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		
Administration	3,756.38	3,756.38
Educ/Interpretive Operations	2,202.31	2,202.31
Equipment	11,804.00	11,804.00
Natural Resource Managemt		
Park Maintenance	20,669.72	20,669.72
Promotion	548.60	548.60
Renovations	899.27	899.27
Rental Properties	98.95	98.95
Revenue Operations	1,142.20	1,142.20
Safety & Law Enforcement	3,078.01	3,078.01
Special Facilities	4,217.41	4,217.41
<b>TOTAL OPERATIONS</b>	<b>48,416.85</b>	<b>48,416.85</b>
Building Construction	3,000.00	3,000.00
Facility Improvements	57,923.56	57,923.56
Natural Resource Improvemt	435,612.35	435,612.35
Planning	17,507.66	17,507.66
Site Improvements	39,518.93	39,518.93
Utility Improvements		
Administration and Maintenance		
<b>TOTAL CAPITAL IMPROVEMENT</b>	<b>553,562.50</b>	<b>553,562.50</b>
<b>LAND ACQUISITION</b>	<b>25,549.26</b>	<b>25,549.26</b>
<b>ENTERPRISE BUDGET(FUND 30):</b>	<b>12,947.81</b>	<b>12,947.81</b>
<b>TOTAL - Prior Year Expenditure</b>	<b>640,476.42</b>	<b>640,476.42</b>