

STATEMENT OF CHANGES IN FUND BALANCES
February 28, 2009

	CURRENT MONTH	2009 YR-TO-DATE	2009 BUDGET	2008 YR-TO-DATE
REVENUES:³				
Property Tax Levy	-	-	12,699,000.00	5,727,705.41
Rmbrs Land Acquisition	-	-	1,385,000.00	
Wetlands Credits	-	-		
Local Government Fund	438,864.74	807,062.89	4,856,000.00	881,970.89
Local Government Asst. Fund	-	-		
Income from Operations	27,437.00	100,429.00	495,000.00	51,537.82
Investment Income	2,680.14	7,263.54	350,000.00	53,276.02
Donations, Sponsors, Bequests	3,950.43	7,976.03	18,000.00	2,775.18
Government Grants	486,184.09	1,328,945.66	6,900,000.00	1,509,609.96
Miscellaneous	4,197.23	50,541.06	30,000.00	7,261.27
Total Revenues	963,313.63	2,302,218.18	26,733,000.00	8,234,136.55
EXPENDITURES:³				
Operations	898,767.94	2,184,709.13	14,913,000.00	2,014,961.47
Capital Improvements	24,529.97	62,155.11	9,575,000.00	210,512.87
Land Acquisition	20,986.00	30,933.89	9,900,000.00	84,338.00
Prior Year Expenditure	493,990.52	1,121,519.13		1,942,721.45
Total Expenditures	1,438,274.43	3,399,317.26	34,388,000.00	4,252,533.79
EXCESS OF REVENUES OVER EXPENDITURES	(474,960.80)	(1,097,099.08)	(7,655,000.00)	3,981,602.76
Golf Course				
Revenues	3,906.28	5,409.53	1,100,000.00	7,842.75
Operating Expenditures	62,602.92	143,954.14	1,164,500.00	133,966.55
Expenditures for Resale				73.14
Prior Year Expenditure	-	12,947.81		3,710.54
Net Surplus/(Deficit)	(58,696.64)	(151,492.42)	(64,500.00)	(129,907.48)
BEGINNING FUNDS CASH BALANCE	13,353,164.82	14,068,098.88		11,067,306.42
TRANSFER BETWEEN FUNDS				
LOAN PROCEEDS/PAYMENT				
ENDING FUNDS CASH BALANCE	12,819,507.38	12,819,507.38		14,919,001.70
	Notes 1&2			Note 1
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	9,650,547.16	9,650,547.16		11,952,805.51
Encumbered	3,168,960.22	3,168,960.22		2,966,196.19
	12,819,507.38	12,819,507.38		14,919,001.70
Encumbrance Reconciliation:				
Beginning (previous period)	2,304,989.92	2,634,073.29		3,049,105.45
Ending (current month)	3,168,960.22	3,168,960.22		2,966,196.19
Net Change in Encumbrances	863,970.30	534,886.93		(82,909.26)
TRANSFERS:				
IN (Revenue)				
Operations	-	-		59,959.10
Special Park District Forum	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
Total	-	-		59,959.10
OUT (Expenditure)				
Operations	-	-		
Special Park District Forum	0.00	0.00		59,959.10
Capital Improvements	-	-		
Enterprise	-	-		
Total	-	-		59,959.10
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, 2009 was \$14,126,978.21.

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

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

February 28, 2009

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	492,470	1,231,560	1,225,000	0.5%	7,350,000	16.8%
PERS	73,599	183,922	181,833	1.1%	1,091,000	16.9%
Medicare	6,131	15,297	17,667	(13.4)%	106,000	14.4%
Fringe Benefits	119,165	243,264	264,167	(7.9)%	1,585,000	15.3%
Unemployment	0	0	0	0.0%		0.0%
Workers Comp	0	0	0	0.0%		0.0%
Retirements	7,384	9,658	0	0.0%		0.0%
Subtotal Personnel Expenses	698,748	1,683,701	1,688,667	(0.3)%	10,132,000	16.6%
Administration	32,568	53,849	202,077	(73.4)%	1,649,470	3.3%
Educ/Interpretive Operations	11,937	18,834	39,086	(51.8)%	252,805	7.5%
Natural Resource Managemt	6,097	8,167	15,695	(48.0)%	130,075	6.3%
Park Maintenance	83,473	119,039	235,723	(49.5)%	1,234,780	0.3%
Promotion	2,753	3,159	476,694	(99.3)%	735,600	0.4%
Renovations			30,000	(100.0)%	180,000	0.0%
Rental Properties	365	229,669	136,610	68.1%	167,960	136.7%
Revenue Operations	3,660	4,557	6,500	(29.9)%	36,900	12.3%
Safety & Law Enforcement	52,964	55,592	55,015	1.0%	267,110	20.8%
Special Facilities	6,202	8,142	28,350	(71.3)%	126,300	6.4%
Capital Support				0.0%		0.0%
Reimbursements				0.0%		0.0%
Taxes				0.0%		0.0%
Security Deposit				0.0%		0.0%
Subtotal Operating Expenses	200,020	501,008	1,225,750	(59.1)%	4,781,000	10.5%
TOTAL OPERATIONS	898,768	2,184,709	2,914,417	(25.0)%	14,913,000	14.6%
Building Construction		372	0	0.0%		0.0%
Equipment			0	0.0%		
Facility Improvements			504,167	(100.0)%	3,025,000	0.0%
Miscellaneous			0	0.0%		
Natural Resource Improvemnt		2,625	8,333	(68.5)%	50,000	5.3%
Planning		34,621	35,000	(1.1)%	210,000	16.5%
Site Improvements	20,039	20,046	1,048,333	(98.1)%	6,290,000	0.3%
Utility Improvements	4,491	4,491	0	0.0%		0.0%
Administration, Service and Maintenance			0	0.0%		0.0%
Reimbursements				0.0%		
TOTAL CAPITAL IMPROVEMT	24,530	62,155	1,595,833	(96.1)%	9,575,000	0.6%
LAND ACQUISITION	20,986	30,934	1,650,000	(98.1)%	9,900,000	0.3%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	944,284	2,277,798	6,160,250	(63.0)%	34,388,000	6.6%
ENTERPRISE BUDGET(FUND 30):	62,603	143,954	194,083	(25.8)%	1,164,500	12.4%
TOTALS - ALL FUNDS	1,006,887	2,421,752	6,354,333	(61.9)%	35,552,500	6.8%
Prior Year Expenditure	493,991	1,134,467				
GRAND TOTAL	1,500,877	3,556,219				

Footnotes:

¹Payments 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."

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 2009) 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	789.00	789.00
Administration	521.90	4,278.28
Educ/Interpretive Operations	12.00	2,214.31
Equipment		11,804.00
Natural Resource Managemt	13.00	13.00
Park Maintenance	1,464.09	22,133.81
Promotion	81,847.50	82,396.10
Renovations	1,500.00	2,399.27
Rental Properties		98.95
Revenue Operations		1,142.20
Safety & Law Enforcement	1,445.99	4,524.00
Special Facilities		4,217.41
TOTAL OPERATIONS	87,593.48	136,010.33
Building Construction		3,000.00
Facility Improvements		57,923.56
Natural Resource Improvemt	139,800.00	575,412.35
Planning	2,250.00	19,757.66
Site Improvements	27,767.54	67,286.47
Utility Improvements		
Administration and Maintenance		
TOTAL CAPITAL IMPROVEMENT	169,817.54	723,380.04
LAND ACQUISITION	236,579.50	262,128.76
ENTERPRISE BUDGET(FUND 30):		12,947.81
TOTAL - Prior Year Expenditure	493,990.52	1,134,466.94