

STATEMENT OF CHANGES IN FUND BALANCES
March 31, 2009

	CURRENT MONTH	2009 YR-TO-DATE	2009 BUDGET	2008 YR-TO-DATE
REVENUES:³				
Property Tax Levy	5,904,930.48	5,904,930.48	12,699,000.00	5,838,332.17
Rmbrs Land Acquisition	385,000.00	385,000.00	1,385,000.00	385,000.00
Wetlands Credits	-	-		
Local Government Fund	246,894.53	1,053,957.42	4,856,000.00	1,177,297.57
Local Government Asst. Fund	-	-		
Income from Operations	59,960.70	160,389.70	495,000.00	90,326.89
Investment Income	13,265.02	20,528.56	350,000.00	97,543.21
Donations, Sponsors, Bequests	1,697.95	9,673.98	18,000.00	3,513.68
Government Grants	27,808.48	1,356,754.14	6,900,000.00	3,514,531.29
Miscellaneous	744.00	51,285.06	30,000.00	8,693.41
Total Revenues	6,640,301.16	8,942,519.34	26,733,000.00	11,115,238.22
EXPENDITURES:³				
Operations	1,259,474.62	3,444,183.75	14,913,000.00	3,136,195.68
Capital Improvements	134,228.03	196,383.14	9,575,000.00	271,955.49
Land Acquisition	839,420.34	870,354.23	9,900,000.00	341,680.50
Prior Year Expenditure	409,340.99	1,530,860.12		2,105,127.95
Total Expenditures	2,642,463.98	6,041,781.24	34,388,000.00	5,854,959.62
EXCESS OF REVENUES OVER EXPENDITURES	3,997,837.18	2,900,738.10	(7,655,000.00)	5,260,278.60
Golf Course				
Revenues	40,581.22	45,990.75	1,100,000.00	19,049.87
Operating Expenditures	67,904.85	211,858.99	1,164,500.00	199,288.21
Expenditures for Resale				73.14
Prior Year Expenditure	-	12,947.81		3,710.54
Net Surplus/(Deficit)	(27,323.63)	(178,816.05)	(64,500.00)	(184,022.02)
BEGINNING FUNDS CASH BALANCE	12,819,507.38	14,068,098.88		11,067,306.42
TRANSFER BETWEEN FUNDS				
LOAN PROCEEDS/PAYMENT				
ENDING FUNDS CASH BALANCE	16,790,020.93	16,790,020.93		16,143,563.00
	Notes 1&2			Note 1
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	14,266,765.98	14,266,765.98		13,412,229.42
Encumbered	2,523,254.95	2,523,254.95		2,731,333.58
	16,790,020.93	16,790,020.93		16,143,563.00
Encumbrance Reconciliation:				
Beginning (previous period)	3,168,960.22	2,634,073.29		3,049,105.45
Ending (current month)	2,523,254.95	2,523,254.95		2,731,333.58
Net Change in Encumbrances	(645,705.27)	(110,818.34)		(317,771.87)
TRANSFERS:				
IN (Revenue)				
Operations	7,000.00	7,000.00		59,959.10
Special Park District Forum	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
Total	7,000.00	7,000.00		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	7,000.00	7,000.00		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

March 31, 2009

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	508,537	1,740,098	1,837,500	(5.3)%	7,350,000	23.7%
PERS	76,030	259,952	272,750	(4.7)%	1,091,000	23.8%
Medicare	6,234	21,531	26,500	(18.8)%	106,000	20.3%
Fringe Benefits	118,829	362,093	396,250	(8.6)%	1,585,000	22.8%
Unemployment	1,238	1,238	0	0.0%		0.0%
Workers Comp	0	0	0	0.0%		0.0%
Retirements	1,408	11,066	0	0.0%		0.0%
Subtotal Personnel Expenses	712,276	2,395,977	2,533,000	(5.4)%	10,132,000	23.6%
Administration	298,229	352,078	268,873	30.9%	1,649,470	21.3%
Educ/Interpretive Operations	13,837	32,672	56,355	(42.0)%	252,805	12.9%
Natural Resource Managemt	3,489	11,656	23,075	(49.5)%	130,075	9.0%
Park Maintenance	91,262	210,300	350,085	(39.9)%	1,234,780	10.4%
Promotion	125,394	128,554	491,594	(73.8)%	735,600	17.5%
Renovations			45,000	(100.0)%	180,000	0.0%
Rental Properties	283	229,952	137,965	66.7%	167,960	136.9%
Revenue Operations	4,307	8,864	10,645	(16.7)%	36,900	24.0%
Safety & Law Enforcement	5,794	61,387	86,910	(29.4)%	267,110	23.0%
Special Facilities	4,603	12,744	46,525	(72.6)%	126,300	10.1%
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	547,198	1,048,206	1,517,027	(30.9)%	4,781,000	21.9%
TOTAL OPERATIONS	1,259,475	3,444,184	4,050,027	(15.0)%	14,913,000	23.1%
Building Construction		372	0	0.0%		0.0%
Equipment			0	0.0%		
Facility Improvements			756,250	(100.0)%	3,025,000	0.0%
Miscellaneous			0	0.0%		
Natural Resource Improvemnt		2,625	12,500	(79.0)%	50,000	5.3%
Planning	39,806	74,428	52,500	41.8%	210,000	35.4%
Site Improvements	94,322	114,367	1,572,500	(92.7)%	6,290,000	1.8%
Utility Improvements	100	4,591	0	0.0%		0.0%
Administration, Service and Maintenance			0	0.0%		0.0%
Reimbursements				0.0%		
TOTAL CAPITAL IMPROVEMT	134,228	196,383	2,393,750	(91.8)%	9,575,000	2.1%
LAND ACQUISITION	839,420	870,354	2,475,000	(64.8)%	9,900,000	8.8%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	2,233,123	4,510,921	8,918,777	(49.4)%	34,388,000	13.1%
ENTERPRISE BUDGET(FUND 30):	67,905	211,859	291,125	(27.2)%	1,164,500	18.2%
TOTALS - ALL FUNDS	2,301,028	4,722,780	9,209,902	(48.7)%	35,552,500	13.3%
Prior Year Expenditure	409,341	1,543,808				
GRAND TOTAL	2,710,369	6,266,588				

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
Administration		4,278.28
Educ/Interpretive Operations		2,214.31
Equipment	100.00	11,904.00
Natural Resource Managemt		13.00
Park Maintenance		22,133.81
Promotion		82,396.10
Renovations		2,399.27
Rental Properties		98.95
Revenue Operations		1,142.20
Safety & Law Enforcement		4,524.00
Special Facilities		4,217.41
TOTAL OPERATIONS	100.00	136,110.33
Building Construction		3,000.00
Facility Improvements		57,923.56
Natural Resource Improvemt	87,899.95	663,312.30
Planning	88,197.32	107,954.98
Site Improvements	223,843.72	291,130.19
Utility Improvements		
Administration and Maintenance		
TOTAL CAPITAL IMPROVEMENT	399,940.99	1,123,321.03
LAND ACQUISITION	9,300.00	271,428.76
ENTERPRISE BUDGET(FUND 30):		12,947.81
TOTAL - Prior Year Expenditure	409,340.99	1,543,807.93