

STATEMENT OF CHANGES IN FUND BALANCES  
April 30, 2009

	CURRENT MONTH	2009 YR-TO-DATE	2009 BUDGET	2008 YR-TO-DATE
<b>REVENUES:<sup>3</sup></b>				
Property Tax Levy	365.01	5,905,295.49	12,699,000.00	6,440,771.89
Rmbrs Land Acquisition	-	385,000.00	1,385,000.00	385,000.00
Wetlands Credits	-	-		
Local Government Fund	284,782.17	1,338,739.59	4,856,000.00	1,518,813.88
Income from Operations	75,474.75	235,864.45	495,000.00	127,905.93
Investment Income	2,696.63	23,225.19	350,000.00	124,032.42
Donations, Sponsors, Bequests	990.00	10,663.98	18,000.00	3,914.43
Government Grants	10,800.00	1,367,554.14	6,900,000.00	3,514,531.29
Miscellaneous	418.93	51,703.99	30,000.00	8,858.45
<b>Total Revenues</b>	<b>375,527.49</b>	<b>9,318,046.83</b>	<b>26,733,000.00</b>	<b>12,123,828.29</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	919,096.16	4,363,279.91	14,913,000.00	4,333,563.23
Capital Improvements	101,560.62	297,943.76	9,575,000.00	914,239.69
Land Acquisition	416,172.00	1,286,526.23	9,900,000.00	345,671.11
Prior Year Expenditure	210,806.94	1,741,667.06		2,170,296.29
<b>Total Expenditures</b>	<b>1,647,635.72</b>	<b>7,689,416.96</b>	<b>34,388,000.00</b>	<b>7,763,770.32</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(1,272,108.23)</b>	<b>1,628,629.87</b>	<b>(7,655,000.00)</b>	<b>4,360,057.97</b>
<b>Golf Course</b>				
Revenues	88,361.76	134,352.51	1,100,000.00	128,670.44
Operating Expenditures	86,523.54	298,382.53	1,164,500.00	274,325.87
Expenditures for Resale	5,567.49	5,567.49		7,751.63
Prior Year Expenditure	-	12,947.81		3,710.54
<b>Net Surplus/(Deficit)</b>	<b>(3,729.27)</b>	<b>(182,545.32)</b>	<b>(64,500.00)</b>	<b>(157,117.60)</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>16,790,020.93</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>15,514,183.43</b>	<b>15,514,183.43</b>		<b>15,270,246.79</b>
	Notes 1&2			Note 1
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	13,605,558.73	13,605,558.73		11,841,939.99
Encumbered	1,908,624.70	1,908,624.70		3,428,306.80
	15,514,183.43	15,514,183.43		15,270,246.79
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	2,523,254.95	2,634,073.29		3,049,105.45
Ending (current month)	1,908,624.70	1,908,624.70		3,428,306.80
<b>Net Change in Encumbrances</b>	<b>(614,630.25)</b>	<b>(725,448.59)</b>		<b>379,201.35</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	7,000.00		59,959.10
Special Park District Forum	-	-		
Capital Improvements	1,000,000.00	1,000,000.00		
Enterprise	-	-		
<b>Total</b>	<b>1,000,000.00</b>	<b>1,007,000.00</b>		<b>59,959.10</b>
<b>OUT (Expenditure)</b>				
Operations	1,000,000.00	1,000,000.00		
Special Park District Forum	0.00	0.00		59,959.10
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>		<b>59,959.10</b>
<b>NET EFFECT OF TRANSFERS</b>	<b>0.00</b>	<b>7,000.00</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

April 30, 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.	531,352	2,271,450	2,450,000	(7.3)%	7,350,000	30.9%
PERS	79,054	339,006	363,667	(6.8)%	1,091,000	31.1%
Medicare	6,548	28,079	35,333	(20.5)%	106,000	26.5%
Fringe Benefits	118,828	480,921	528,333	(9.0)%	1,585,000	30.3%
Unemployment	385	1,623	0	0.0%		0.0%
Workers Comp	0	0	0	0.0%		0.0%
Retirements	311	11,377	0	0.0%		0.0%
<b>Subtotal Personnel Expenses</b>	<b>736,479</b>	<b>3,132,457</b>	<b>3,377,333</b>	<b>(7.3)%</b>	<b>10,132,000</b>	<b>30.9%</b>
Administration	33,723	385,802	504,444	(23.5)%	1,649,470	23.4%
Educ/Interpretive Operations	23,531	56,203	72,563	(22.5)%	252,805	22.2%
Natural Resource Managemt	2,072	13,728	43,860	(68.7)%	130,075	10.6%
Park Maintenance	87,017	297,317	454,793	(34.6)%	1,234,780	11.5%
Promotion	13,132	141,686	493,594	(71.3)%	735,600	19.3%
Renovations			60,000	(100.0)%	180,000	0.0%
Rental Properties	629	230,581	140,270	64.4%	167,960	137.3%
Revenue Operations	4,234	13,097	13,675	(4.2)%	36,900	35.5%
Safety & Law Enforcement	10,657	72,044	119,250	(39.6)%	267,110	27.0%
Special Facilities	7,621	20,365	56,300	(63.8)%	126,300	16.1%
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>182,617</b>	<b>1,230,823</b>	<b>1,958,749</b>	<b>(37.2)%</b>	<b>4,781,000</b>	<b>25.7%</b>
<b>TOTAL OPERATIONS</b>	<b>919,096</b>	<b>4,363,280</b>	<b>5,336,082</b>	<b>(18.2)%</b>	<b>14,913,000</b>	<b>29.3%</b>
Building Construction		372	0	0.0%		0.0%
Equipment			0	0.0%		
Facility Improvements			1,008,333	(100.0)%	3,025,000	0.0%
Miscellaneous			0	0.0%		
Natural Resource Improvemnt		2,625	16,667	(84.3)%	50,000	5.3%
Planning	5,852	80,279	70,000	14.7%	210,000	38.2%
Site Improvements	91,559	205,926	2,096,667	(90.2)%	6,290,000	3.3%
Utility Improvements	2,302	6,893	0	0.0%		0.0%
Administration, Service and Maintenance	1,848	1,848	0	0.0%		0.0%
Reimbursements				0.0%		
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>101,561</b>	<b>297,944</b>	<b>3,191,667</b>	<b>(90.7)%</b>	<b>9,575,000</b>	<b>3.1%</b>
<b>LAND ACQUISITION</b>	<b>416,172</b>	<b>1,286,526</b>	<b>3,300,000</b>	<b>(61.0)%</b>	<b>9,900,000</b>	<b>13.0%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>1,436,829</b>	<b>5,947,750</b>	<b>11,827,749</b>	<b>(49.7)%</b>	<b>34,388,000</b>	<b>17.3%</b>
<b>ENTERPRISE BUDGET(FUND 30):</b>	<b>92,091</b>	<b>303,950</b>	<b>388,167</b>	<b>(21.7)%</b>	<b>1,164,500</b>	<b>26.1%</b>
<b>TOTALS - ALL FUNDS</b>	<b>1,528,920</b>	<b>6,251,700</b>	<b>12,215,916</b>	<b>(48.8)%</b>	<b>35,552,500</b>	<b>17.6%</b>
<b>Prior Year Expenditure</b>	<b>210,807</b>	<b>1,754,615</b>				
<b>GRAND TOTAL</b>	<b>1,739,727</b>	<b>8,006,315</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		789.00
Administration		4,278.28
Educ/Interpretive Operations	50.00	2,264.31
Equipment		11,904.00
Natural Resource Managemt		13.00
Park Maintenance	2,895.00	25,028.81
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	7,100.00	11,317.41
<b>TOTAL OPERATIONS</b>	<b>10,045.00</b>	<b>146,155.33</b>
Building Construction		3,000.00
Facility Improvements	32,107.08	90,030.64
Natural Resource Improvemt	115,581.45	778,893.75
Planning	700.00	108,654.98
Site Improvements	3,456.25	294,586.44
Utility Improvements		
Administration and Maintenance		
<b>TOTAL CAPITAL IMPROVEMENT</b>	<b>151,844.78</b>	<b>1,275,165.81</b>
<b>LAND ACQUISITION</b>	<b>48,917.16</b>	<b>320,345.92</b>
<b>ENTERPRISE BUDGET(FUND 30):</b>		<b>12,947.81</b>
<b>TOTAL - Prior Year Expenditure</b>	<b>210,806.94</b>	<b>1,754,614.87</b>