

STATEMENT OF CHANGES IN FUND BALANCES  
August 31, 2021

	CURRENT MONTH	2021 YR-TO-DATE	2021 YR-TO-DATE BUDGET	2020 YR-TO-DATE
<b>REVENUES:<sup>3</sup></b>				
Property Tax Levy	2,581,457.72	29,615,373.23	29,568,478.04	25,213,388.58
Rmbrs Land Acquisition	-	-		0.00
Groundwater Credits	-	78,400.00		0.00
Wetlands Credits	-	50,000.00		306,000.00
Local Government Fund	210,970.69	1,904,792.22	1,541,104.50	1,639,637.35
Income from Operations	58,082.50	540,222.00	378,931.84	237,564.75
Investment Income	1,508.76	24,288.84	18,293.32	84,852.53
Donations, Sponsors, Bequests	30.00	2,580.00	8,000.00	5,500.98
Government Grants	-	868,694.14	889,715.77	34,404.79
Miscellaneous	59,327.96	1,490,145.87	84,975.36	94,452.69
<b>Total Revenues</b>	<b>2,911,377.63</b>	<b>34,574,496.30</b>	<b>32,489,498.83</b>	<b>27,615,801.67</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	1,856,942.27	14,204,167.85	16,391,066.21	13,355,169.56
Capital Improvements	735,030.13	3,406,885.79	7,620,000.00	2,206,894.99
Land Acquisition	33,080.00	1,030,972.95	488,000.00	1,532,393.41
<b>Total Expenditures</b>	<b>2,625,052.40</b>	<b>18,642,026.59</b>	<b>24,499,066.21</b>	<b>17,094,457.96</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>286,325.23</b>	<b>15,932,469.71</b>	<b>7,990,432.62</b>	<b>10,521,343.71</b>
<b>Golf Course</b>				
Revenues	152,976.34	812,155.13	645,769.49	481,637.19
Operating Expenditures	104,132.31	718,841.84	832,225.66	802,234.88
Expenditures for Resale	9,051.63	35,849.94	0.00	30,076.49
<b>Net Surplus/(Deficit)</b>	<b>39,792.40</b>	<b>57,463.35</b>	<b>(186,456.17)</b>	<b>(350,674.18)</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>36,216,418.77</b>	<b>20,552,603.34</b>		<b>11,980,400.08</b>
Transfer from Columbus Foundation				
<b>ENDING FUNDS CASH BALANCE</b>	<b>36,542,536.40</b>	<b>36,542,536.40</b>		<b>22,151,069.61</b>
	Notes 1&2			
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	29,724,003.71	29,724,003.71		17,458,197.41
Encumbered	6,818,532.69	6,818,532.69		4,692,872.20
	<u>36,542,536.40</u>	<u>36,542,536.40</u>		<u>22,151,069.61</u>
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	6,241,361.05	3,439,188.55		2,595,229.49
Ending (current month)	6,818,532.69	6,818,532.69		4,692,872.20
<b>Net Change in Encumbrances</b>	<b>577,171.64</b>	<b>3,379,344.14</b>		<b>2,097,642.71</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	-		
Capital Improvements	500,000.00	500,000.00		1,500,000.00
Enterprise	-	-		270,000.00
Enterprise - Interfund Loan	-	-		0.00
<b>Total</b>	<b>500,000.00</b>	<b>500,000.00</b>		<b>1,770,000.00</b>
<b>OUT (Expenditure)</b>				
Operations	500,000.00	500,000.00		1,770,000.00
Operations - Interfund Loan	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	<b>500,000.00</b>	<b>500,000.00</b>		<b>1,770,000.00</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), Capital Developmt (29), Golf Course (30) Funds,

<sup>2</sup>The combined Cash Balance for Funds 27,29,30, as of January 1, 2021 was \$20,552,603.34

(Unenc, \$17,113,414.79 + Enc \$3,439,188.55 = \$20,552,603.34)

<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

8/31/2021

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.	946,693	7,314,729	8,158,378	(10.3)%	11,956,993	61.2%
PERS	140,351	1,076,600	1,213,754	(11.3)%	1,783,419	60.4%
Medicare	13,539	100,640	115,085	(12.6)%	168,748	59.6%
Fringe Benefits	244,616	1,931,993	2,097,753	(7.9)%	3,109,616	62.1%
Unemployment	-	2,411	16,667	(85.5)%	25,000	9.6%
Workers Comp	14,667	75,975	72,652	4.6%	107,335	70.8%
Retirements	31,387	68,551	105,100	(34.8)%	127,500	53.8%
<b>Subtotal Personnel Expenses</b>	<b>1,391,253</b>	<b>10,570,900</b>	<b>11,779,389</b>	<b>(10.3)%</b>	<b>17,278,611</b>	<b>61.2%</b>
Administration	229,635	1,078,317	1,330,043	(18.9)%	1,579,620	68.3%
Educ/Interpretive Operations	22,612	88,631	223,625	(60.4)%	314,530	28.2%
Natural Resource Managemt	12,713	107,924	126,964	(15.0)%	239,544	45.1%
Park Maintenance	146,060	1,438,355	1,674,836	(14.1)%	2,298,133	62.6%
Promotion	4,490	192,890	258,682	(25.4)%	346,410	55.7%
Renovations	48,639	157,337	280,000	(43.8)%	437,458	36.0%
Rental Properties	(62,365)	108,026	211,374	(48.9)%	213,190	50.7%
Revenue Operations	3,301	32,416	48,507	(33.2)%	64,935	49.9%
Safety & Law Enforcement	44,180	340,331	212,935	59.8%	306,237	111.1%
Special Facilities	16,424	89,040	244,711	(63.6)%	371,771	24.0%
Capital Support						
Reimbursements						
<b>Subtotal Operating Expenses</b>	<b>465,689</b>	<b>3,633,267</b>	<b>4,611,677</b>	<b>(21.2)%</b>	<b>6,171,828</b>	<b>58.9%</b>
<b>TOTAL OPERATIONS</b>	<b>1,856,942</b>	<b>14,204,168</b>	<b>16,391,066</b>	<b>(13.3)%</b>	<b>23,450,439</b>	<b>60.6%</b>
Building Construction	7,540	204,028	3,400,000		5,242,297	
Facility Improvements	27,704	91,641	53,333		80,000	
Natural Resource Improvemnt	-	95,351	666,667		1,765,975	
Planning	24,875	322,931	-		540,959	
Site Improvements	674,494	2,527,102	2,986,667		5,788,308	
Utility Improvements		164,682	513,333		770,000	
Administration, Service and Maintenance	417	1,150				
Reimbursements						
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>735,030</b>	<b>3,406,886</b>	<b>7,620,000</b>	<b>(55.3)%</b>	<b>14,187,539</b>	<b>24.0%</b>
<b>LAND ACQUISITION</b>	<b>33,080</b>	<b>1,030,973</b>	<b>488,000</b>	<b>111.3%</b>	<b>3,488,000</b>	<b>29.6%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>2,625,052</b>	<b>18,642,027</b>	<b>24,499,066</b>	<b>(23.9)%</b>	<b>41,125,978</b>	<b>45.3%</b>
<b>GOLF COURSE BUDGET(FUND 30):</b>	<b>113,184</b>	<b>754,692</b>	<b>832,226</b>	<b>(9.3)%</b>	<b>1,202,915</b>	<b>62.7%</b>
<b>TOTALS - ALL FUNDS</b>	<b>2,738,236</b>	<b>19,396,718</b>	<b>25,331,292</b>	<b>(23.4)%</b>	<b>42,328,893</b>	<b>45.8%</b>

## Footnotes:

<sup>1</sup>The 2021 Budget has been amended to include carry-over purchase orders from 2020 in the amount of \$3,439,188.55.

<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 2021) 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.