

STATEMENT OF CHANGES IN FUND BALANCES
October 31, 2021

	CURRENT MONTH	2021 YR-TO-DATE	2021 YR-TO-DATE BUDGET	2020 YR-TO-DATE
REVENUES:³				
Property Tax Levy	2,094.06	29,795,462.80	29,731,541.78	29,475,110.87
Rmbrs Land Acquisition	-	-		300.00
Groundwater Credits	-	78,400.00		0.00
Wetlands Credits	-	50,000.00		306,000.00
Local Government Fund	234,037.89	2,389,404.43	1,873,550.48	2,091,725.38
Income from Operations	32,675.00	605,572.00	416,276.73	305,469.25
Investment Income	1,291.64	26,871.42	22,866.66	87,714.15
Donations, Sponsors, Bequests	307.86	3,062.86	10,000.00	5,800.98
Government Grants	-	898,442.18	1,668,298.46	238,712.53
Miscellaneous	8,644.48	1,503,264.39	96,693.28	96,190.90
Total Revenues	279,050.93	35,350,480.08	33,819,227.39	32,607,024.06
EXPENDITURES:³				
Operations	1,577,563.34	17,387,819.14	19,741,808.92	16,509,975.15
Capital Improvements	415,241.23	4,293,105.17	9,525,000.00	3,271,332.36
Land Acquisition	2,975,503.05	4,020,970.00	3,477,624.19	1,551,374.92
Total Expenditures	4,968,307.62	25,701,894.31	32,744,433.11	21,332,682.43
EXCESS OF REVENUES OVER EXPENDITURES	(4,689,256.69)	9,648,585.77	1,074,794.28	11,274,341.63
Golf Course				
Revenues	102,214.50	1,049,277.65	817,354.84	688,523.14
Operating Expenditures	76,350.68	885,761.03	1,012,153.50	972,596.87
Expenditures for Resale	4,437.99	50,660.44	0.00	38,242.68
Net Surplus/(Deficit)	21,425.83	112,856.18	(194,798.66)	(322,316.41)
BEGINNING FUNDS CASH BALANCE	34,981,876.15	20,552,603.34		11,980,400.08
Transfer from Columbus Foundation				
ENDING FUNDS CASH BALANCE	30,314,045.29	30,314,045.29		22,932,425.30
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	23,462,458.26	23,462,458.26		19,445,117.05
Encumbered	6,851,587.03	6,851,587.03		3,487,308.25
	30,314,045.29	30,314,045.29		22,932,425.30
Encumbrance Reconciliation:				
Beginning (previous period)	10,103,849.82	3,439,188.55		2,595,229.49
Ending (current month)	6,851,587.03	6,851,587.03		3,487,308.25
Net Change in Encumbrances	(3,252,262.79)	3,412,398.48		892,078.76
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	50,000.00	4,550,000.00		1,500,000.00
Enterprise				270,000.00
Enterprise - Interfund Loan	-	-		0.00
Total	50,000.00	4,550,000.00		1,770,000.00
OUT (Expenditure)				
Operations	50,000.00	4,550,000.00		1,770,000.00
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
Total	50,000.00	4,550,000.00		1,770,000.00
NET EFFECT OF TRANSFERS	0.00	0.00		0.00

Footnotes:

¹This report shows the combined performance of the Genl. Operating (27), Capital Developmt (29), Golf Course (30) Funds,

⁴The 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)

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

CATEGORY ²	10/31/2021					
	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	798,817	8,953,464	9,919,580	(9.7)%	11,956,993	74.9%
PERS	120,424	1,322,590	1,474,285	(10.3)%	1,783,419	74.2%
Medicare	11,071	123,211	139,823	(11.9)%	168,748	73.0%
Fringe Benefits	236,418	2,413,306	2,591,446	(6.9)%	3,109,616	77.6%
Unemployment	-	2,411	20,833	(88.4)%	25,000	9.6%
Workers Comp	8,588	94,897	88,618	7.1%	107,335	88.4%
Retirements	19,205	96,386	117,925	(18.3)%	127,500	75.6%
Subtotal Personnel Expenses	1,194,523	13,006,266	14,352,510	(9.4)%	17,278,611	75.3%
Administration	48,349	1,186,298	1,446,459	(18.0)%	1,579,620	75.1%
Educ/Interpretive Operations	21,468	129,086	289,157	(55.4)%	314,530	41.0%
Natural Resource Managemt	16,424	152,273	184,585	(17.5)%	239,544	63.6%
Park Maintenance	167,842	1,758,708	1,970,891	(10.8)%	2,298,133	76.5%
Promotion	8,757	261,210	331,731	(21.3)%	346,410	75.4%
Renovations	95,272	267,112	350,000	(23.7)%	437,458	61.1%
Rental Properties	39	107,067	212,823	(49.7)%	213,190	50.2%
Revenue Operations	3,887	40,034	54,394	(26.4)%	64,935	61.7%
Safety & Law Enforcement	11,276	369,888	242,598	52.5%	306,237	120.8%
Special Facilities	9,727	109,878	306,661	(64.2)%	371,771	29.6%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	383,041	4,381,553	5,389,299	(18.7)%	6,171,828	71.0%
TOTAL OPERATIONS	1,577,563	17,387,819	19,741,809	(11.9)%	23,450,439	74.1%
Building Construction	94,897	300,366	4,250,000		5,242,297	
Facility Improvements	8,168	101,454	66,667		80,000	
Natural Resource Improvemt	-	253,585	833,333		1,765,975	
Planning	18,718	341,649	-		540,959	
Site Improvements	293,459	3,130,218	3,733,333		5,788,308	
Utility Improvements	-	164,682	641,667		770,000	
Administration, Service and Maintenance	-	1,150				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	415,241	4,293,105	9,525,000	(54.9)%	14,187,539	30.3%
LAND ACQUISITION	2,975,503	4,020,970	3,477,624	15.6%	3,488,000	115.3%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	4,968,308	25,701,894	32,744,433	(21.5)%	41,125,978	62.5%
GOLF COURSE BUDGET(FUND 30):	80,789	936,421	1,012,154	(7.5)%	1,202,915	77.8%
TOTALS - ALL FUNDS	5,049,096	26,638,316	33,756,587	(21.1)%	42,328,893	62.9%

Footnotes:

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

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 2021) 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.