

STATEMENT OF CHANGES IN FUND BALANCES
November 30, 2021

	CURRENT MONTH	2021 YR-TO-DATE	2021 YR-TO-DATE BUDGET	2020 YR-TO-DATE
REVENUES:³				
Property Tax Levy	53,229.53	29,848,692.33	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	232,694.93	2,622,099.36	1,992,977.36	2,311,325.75
Income from Operations	86,233.13	691,805.13	432,989.40	324,020.38
Investment Income	1,546.14	28,417.56	25,153.33	89,009.40
Donations, Sponsors, Bequests	50.00	3,112.86	11,000.00	5,800.98
Government Grants	-	898,442.18	3,668,298.46	554,043.23
Miscellaneous	33,806.52	1,537,070.91	103,566.69	100,306.42
Total Revenues	407,560.25	35,758,040.33	35,965,527.02	33,165,917.03
EXPENDITURES:³				
Operations	1,484,892.95	18,872,712.09	21,284,928.39	18,037,213.81
Capital Improvements	1,328,769.93	5,621,875.10	10,477,500.00	3,876,131.48
Land Acquisition	3,924.75	4,024,894.75	3,480,748.55	1,551,374.92
Total Expenditures	2,817,587.63	28,519,481.94	35,243,176.94	23,464,720.21
EXCESS OF REVENUES OVER EXPENDITURES	(2,410,027.38)	7,238,558.39	722,350.08	9,701,196.82
Golf Course				
Revenues	59,738.37	1,109,016.02	826,873.61	743,103.77
Operating Expenditures	65,942.95	951,703.98	1,091,248.91	1,076,835.77
Expenditures for Resale	2,153.32	52,813.76	0.00	39,554.93
Net Surplus/(Deficit)	(8,357.90)	104,498.28	(264,375.30)	(373,286.93)
BEGINNING FUNDS CASH BALANCE	30,314,045.29	20,552,603.34		11,980,400.08
Transfer from Columbus Foundation				250,000.00
ENDING FUNDS CASH BALANCE	27,895,660.01	27,895,660.01		21,558,309.97
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	22,289,180.38	22,289,180.38		17,729,171.11
Encumbered	5,606,479.63	5,606,479.63		3,826,138.86
	27,895,660.01	27,895,660.01		21,558,309.97
Encumbrance Reconciliation:				
Beginning (previous period)	6,851,587.03	3,439,188.55		2,595,229.49
Ending (current month)	5,606,479.63	5,606,479.63		3,829,138.86
Net Change in Encumbrances	(1,245,107.40)	2,167,291.08		1,233,909.37
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	50,000.00	4,600,000.00		2,350,000.00
Enterprise				270,000.00
Enterprise - Interfund Loan	-	-		0.00
Total	50,000.00	4,600,000.00		2,620,000.00
OUT (Expenditure)				
Operations	50,000.00	4,600,000.00		2,370,000.00
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
Total	50,000.00	4,600,000.00		2,370,000.00
NET EFFECT OF TRANSFERS	0.00	0.00		250,000.00

Footnotes:

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

²The 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

11/30/2021

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	820,762	9,774,226	10,760,512	(9.2)%	11,956,993	81.7%
PERS	122,802	1,445,392	1,600,339	(9.7)%	1,783,419	81.0%
Medicare	11,185	134,396	151,846	(11.5)%	168,748	79.6%
Fringe Benefits	241,444	2,654,750	2,850,559	(6.9)%	3,109,616	85.4%
Unemployment	-	2,411	22,917	(89.5)%	25,000	9.6%
Workers Comp	8,446	103,343	96,159	7.5%	107,335	96.3%
Retirements	4,437	100,824	126,206	(20.1)%	127,500	79.1%
Subtotal Personnel Expenses	1,209,076	14,215,342	15,608,538	(8.9)%	17,278,611	82.3%
Administration	49,115	1,235,413	1,488,244	(17.0)%	1,579,620	78.2%
Educ/Interpretive Operations	16,241	145,326	300,416	(51.6)%	314,530	46.2%
Natural Resource Managemt	19,941	172,214	203,050	(15.2)%	239,544	71.9%
Park Maintenance	146,135	1,904,843	2,086,089	(8.7)%	2,298,133	82.9%
Promotion	1,398	262,608	340,168	(22.8)%	346,410	75.8%
Renovations	30,664	297,776	385,000	(22.7)%	437,458	68.1%
Rental Properties	(25,832)	81,235	213,005	(61.9)%	213,190	38.1%
Revenue Operations	2,929	42,963	59,873	(28.2)%	64,935	66.2%
Safety & Law Enforcement	20,853	390,741	263,713	48.2%	306,237	127.6%
Special Facilities	14,372	124,250	336,833	(63.1)%	371,771	33.4%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	275,817	4,657,370	5,676,390	(18.0)%	6,171,828	75.5%
TOTAL OPERATIONS	1,484,893	18,872,712	21,284,928	(11.3)%	23,450,439	80.5%
Building Construction	84,797	385,163	4,675,000		5,242,297	
Facility Improvements	13,892	115,347	73,333		80,000	
Natural Resource Improvemt	206,951	460,536	916,667		1,765,975	
Planning	64,980	406,629	-		540,959	
Site Improvements	957,837	4,088,055	4,106,667		5,788,308	
Utility Improvements	-	164,682	705,833		770,000	
Administration, Service and Maintenance	314	1,464				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	1,328,770	5,621,875	10,477,500	(46.3)%	14,187,539	39.6%
LAND ACQUISITION	3,925	4,024,895	3,480,749	15.6%	3,488,000	115.4%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	2,817,588	28,519,482	35,243,177	(19.1)%	41,125,978	69.3%
GOLF COURSE BUDGET(FUND 30):	68,096	1,004,518	1,091,249	(7.9)%	1,202,915	83.5%
TOTALS - ALL FUNDS	2,885,684	29,524,000	36,334,426	(18.7)%	42,328,893	69.7%

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.