

STATEMENT OF CHANGES IN FUND BALANCES
February 28, 2022

	CURRENT MONTH	2022 YR-TO-DATE	2022 YR-TO-DATE BUDGET	2021 YR-TO-DATE
REVENUES:³				
Property Tax Levy	8,835,000.00	11,715,000.00	10,583,439.27	11,215,000.00
Rmbrs Land Acquisition	-	-	0.00	0.00
Groundwater Credits	-	-	0.00	0.00
Wetlands Credits	-	-	0.00	0.00
Local Government Fund	274,295.61	519,079.00	562,226.53	464,997.20
Income from Operations	36,046.50	84,741.00	152,281.95	39,890.00
Investment Income	3,143.62	10,013.70	12,449.08	6,994.80
Donations, Sponsors, Bequests	-	1,454.77	1,000.00	500.00
Government Grants	2,183,475.15	2,183,625.15	0.00	840,787.88
Miscellaneous	16,438.28	27,515.07	12,702.40	70,288.47
Total Revenues	11,348,399.16	14,541,428.69	11,324,099.23	12,638,458.35
EXPENDITURES:³				
Operations	1,676,095.66	3,407,837.65	4,127,922.33	3,122,176.16
Capital Improvements	202,973.24	506,341.00	4,766,367.45	161,185.00
Land Acquisition	-	942.50	3,331.25	480,930.59
Total Expenditures	1,879,068.90	3,915,121.15	8,897,621.03	3,764,291.75
EXCESS OF REVENUES OVER EXPENDITURES	9,469,330.26	10,626,307.54	2,426,478.20	8,874,166.60
Special Covid Relief Fund				
Revenues	21,286.00	140,417.91		0.00
Expenditures	21,286.00	140,417.91		0.00
Net Surplus (Deficit)	0.00	0.00		0.00
Golf Course				
Revenues	19,420.07	37,251.12	48,365.93	14,002.68
Operating Expenditures	60,899.65	121,702.95	207,596.07	125,570.37
Expenditures for Resale	619.30	2,219.57	0.00	841.54
Net Surplus/(Deficit)	(42,098.88)	(86,671.40)	(159,230.14)	(112,409.23)
BEGINNING FUNDS CASH BALANCE	25,574,241.33	24,461,836.57		20,552,603.34
Transfer from Columbus Foundation				0.00
ENDING FUNDS CASH BALANCE	35,001,472.71	35,001,472.71		29,314,360.71
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	29,617,770.45	29,617,770.45		24,758,203.53
Encumbered	5,383,702.26	5,383,702.26		4,556,157.18
	35,001,472.71	35,001,472.71		29,314,360.71
Encumbrance Reconciliation:				
Beginning (previous period)	5,166,188.10	3,422,816.09		3,439,188.55
Ending (current month)	5,383,702.26	5,383,702.26		4,556,157.18
Net Change in Encumbrances	217,514.16	1,960,886.17		1,116,968.63
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	-	-		0.00
Enterprise	-	-		0.00
Enterprise - Interfund Loan				0.00
Total	-	-		0.00
OUT (Expenditure)				
Operations	-	-		0.00
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
Total	-	-		0.00
NET EFFECT OF TRANSFERS	0.00	0.00		0.00

Footnotes:

¹This report shows the combined performance of the Genl. Operating (27), Special Covid Relief (28), Capital Developmt (29), Golf Course (30) Funds,

²The combined Cash Balance for Funds 27,28,29,30, as of January 1, 2022 was \$24,461,836.57

(Unenc, \$21,039,020.48 + Enc \$3,422,816.09 = \$24,461,836.57)

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

2/28/2022

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	843,208	1,699,530	1,921,931	(11.6)%	12,413,473	13.7%
PERS	125,995	249,317	305,611	(18.4)%	1,877,827	13.3%
Medicare	11,642	23,857	28,448	(16.1)%	176,639	13.5%
Fringe Benefits	262,283	528,687	610,796	(13.4)%	3,368,304	15.7%
Unemployment	-	-	4,167	(100.0)%	25,000	0.0%
Workers Comp	15,099	27,479	21,204	29.6%	111,267	24.7%
Retirements	28,079	94,895	40,741	132.9%	110,000	86.3%
Subtotal Personnel Expenses	1,286,305	2,623,765	2,932,898	(10.5)%	18,082,510	14.5%
Administration	106,130	154,221	253,251	(39.1)%	1,779,604	8.7%
Educ/Interpretive Operations	8,450	20,104	64,779	(69.0)%	331,054	6.1%
Natural Resource Managemt	23,714	30,666	33,451	(8.3)%	328,800	9.3%
Park Maintenance	188,199	312,651	459,140	(31.9)%	2,483,390	12.6%
Promotion	1,567	50,690	63,100	(19.7)%	312,200	16.2%
Renovations	4,019	11,962	81,333	(85.3)%	379,308	3.2%
Rental Properties	77	80,220	58,265	37.7%	111,390	72.0%
Revenue Operations	7,855	11,763	11,738	0.2%	70,185	16.8%
Safety & Law Enforcement	35,906	84,323	98,730	(14.6)%	394,546	21.4%
Special Facilities	13,873	27,472	71,237	(61.4)%	290,510	9.5%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	389,790	784,073	1,195,024	(34.4)%	6,480,987	12.1%
TOTAL OPERATIONS	1,676,096	3,407,838	4,127,922	(17.4)%	24,563,497	13.9%
Building Construction	106,474	106,916	1,627,863		3,825,363	
Equipment			-			
Facility Improvements	-	22,750	94,775		237,275	
Miscellaneous			-			
Natural Resource Improvemnt			168,494		1,458,494	
Planning	452	452	-		304,685	
Site Improvements	82,986	363,162	2,735,236		6,067,736	
Utility Improvements	13,061	13,061	140,000		560,000	
Administration, Service and Maintenance						
Reimbursements						
TOTAL CAPITAL IMPROVEMT	202,973	506,341	4,766,367	(89.4)%	12,453,553	4.1%
LAND ACQUISITION	-	943	3,331	(71.7)%	3,003,331	0.0%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	1,879,069	3,915,121	8,897,621	(56.0)%	40,020,381	9.8%
SPECIAL COVID RELIEF (FUND 28)	21,286	140,418				
GOLF COURSE BUDGET(FUND 30):	61,519	123,923	207,596	(40.3)%	1,417,012	8.7%
TOTALS - ALL FUNDS	1,961,874	4,179,462	9,105,217	(54.1)%	41,437,393	10.1%

Footnotes:

¹The 2022 Budget has been amended to include carry-over purchase orders from 2021 in the amount of \$3,422,816.09

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 2022) 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.