

STATEMENT OF CHANGES IN FUND BALANCES  
December 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	-	29,848,692.33	29,718,530.41	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	243,999.53	2,866,098.89	2,779,006.41	2,536,837.38
Income from Operations	36,742.46	728,547.59	626,185.00	338,201.34
Investment Income	3,653.14	32,070.70	27,440.00	96,903.87
Donations, Sponsors, Bequests	378.00	3,490.86	12,000.00	8,021.22
Government Grants	588,210.69	1,486,652.87	3,679,500.00	1,807,832.54
Miscellaneous	1,997.00	1,539,067.91	138,260.00	152,349.95
<b>Total Revenues</b>	<b>874,980.82</b>	<b>36,633,021.15</b>	<b>36,980,921.82</b>	<b>34,721,557.17</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	2,130,949.87	21,003,661.96	23,450,439.00	19,953,063.14
Capital Improvements	2,119,719.27	7,741,594.37	13,187,539.00	4,441,714.00
Land Acquisition	452.80	4,025,347.55	3,488,000.00	1,559,674.42
<b>Total Expenditures</b>	<b>4,251,121.94</b>	<b>32,770,603.88</b>	<b>40,125,978.00</b>	<b>25,954,451.56</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(3,376,141.12)</b>	<b>3,862,417.27</b>	<b>(3,145,056.18)</b>	<b>8,767,105.61</b>
<b>Special Covid Relief Fund</b>				
Revenues	219,087.68	219,087.68		145,620.30
Expenditures	219,087.68	219,087.68		145,620.30
<b>Net Surplus (Deficit)</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
<b>Golf Course</b>				
Revenues	38,756.49	1,147,772.51	835,150.00	755,660.94
Operating Expenditures	94,585.24	1,046,289.22	1,202,915.00	1,160,683.36
Expenditures for Resale	1,853.57	54,667.33	0.00	39,879.93
<b>Net Surplus/(Deficit)</b>	<b>(57,682.32)</b>	<b>46,815.96</b>	<b>(367,765.00)</b>	<b>(444,902.35)</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>27,895,660.01</b>	<b>20,552,603.34</b>		<b>11,980,400.08</b>
<b>Transfer from Columbus Foundation</b>				<b>250,000.00</b>
<b>ENDING FUNDS CASH BALANCE</b>	<b>24,461,836.57</b>	<b>24,461,836.57</b>		<b>20,552,603.34</b>
	Notes 1&2			
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	21,039,020.48	21,039,020.48		17,113,414.79
Encumbered	3,422,816.09	3,422,816.09		3,439,188.55
	24,461,836.57	24,461,836.57		20,552,603.34
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	5,606,479.63	3,439,188.55		2,595,229.49
Ending (current month)	3,422,816.09	3,422,816.09		3,439,188.55
<b>Net Change in Encumbrances</b>	<b>(2,183,663.54)</b>	<b>(16,372.46)</b>		<b>843,959.06</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	-		
Capital Improvements	2,400,000.00	7,000,000.00		6,250,000.00
Enterprise	100,000.00	100,000.00		480,000.00
Enterprise - Interfund Loan				0.00
<b>Total</b>	<b>2,500,000.00</b>	<b>7,100,000.00</b>		<b>6,730,000.00</b>
<b>OUT (Expenditure)</b>				
Operations	2,500,000.00	7,100,000.00		6,480,000.00
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	<b>2,500,000.00</b>	<b>7,100,000.00</b>		<b>6,480,000.00</b>
<b>NET EFFECT OF TRANSFERS</b>	<b>0.00</b>	<b>0.00</b>		<b>250,000.00</b>

**Footnotes:**

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

<sup>2</sup>The combined Cash Balance for Funds 27,28,29,30, 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

CATEGORY <sup>2</sup>	12/31/2021					
	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.	1,281,673	11,055,899	11,956,993	(7.5)%	11,956,993	92.5%
PERS	182,278	1,627,670	1,783,419	(8.7)%	1,783,419	91.3%
Medicare	17,809	152,205	168,748	(9.8)%	168,748	90.2%
Fringe Benefits	242,519	2,897,269	3,109,616	(6.8)%	3,109,616	93.2%
Unemployment	-	2,411	25,000	(90.4)%	25,000	9.6%
Workers Comp	12,552	115,895	107,335	8.0%	107,335	108.0%
Retirements	13,263	114,087	127,500	(10.5)%	127,500	89.5%
<b>Subtotal Personnel Expenses</b>	<b>1,750,094</b>	<b>15,965,436</b>	<b>17,278,611</b>	<b>(7.6)%</b>	<b>17,278,611</b>	<b>92.4%</b>
Administration	63,752	1,299,165	1,579,620	(17.8)%	1,579,620	82.2%
Educ/Interpretive Operations	17,865	163,191	314,530	(48.1)%	314,530	51.9%
Natural Resource Managemt	28,688	200,901	239,544	(16.1)%	239,544	83.9%
Park Maintenance	152,550	2,057,393	2,298,133	(10.5)%	2,298,133	89.5%
Promotion	3,451	266,059	346,410	(23.2)%	346,410	76.8%
Renovations	66,294	364,071	437,458	(16.8)%	437,458	83.2%
Rental Properties	77	81,312	213,190	(61.9)%	213,190	38.1%
Revenue Operations	3,805	46,767	64,935	(28.0)%	64,935	72.0%
Safety & Law Enforcement	30,161	420,903	306,237	37.4%	306,237	137.4%
Special Facilities	14,214	138,464	371,771	(62.8)%	371,771	37.2%
Capital Support						
Reimbursements						
<b>Subtotal Operating Expenses</b>	<b>380,856</b>	<b>5,038,226</b>	<b>6,171,828</b>	<b>(18.4)%</b>	<b>6,171,828</b>	<b>81.6%</b>
<b>TOTAL OPERATIONS</b>	<b>2,130,950</b>	<b>21,003,662</b>	<b>23,450,439</b>	<b>(10.4)%</b>	<b>23,450,439</b>	<b>89.6%</b>
Building Construction	287,958	673,121	4,242,297		4,242,297	
Equipment						
Facility Improvements		115,347	80,000		80,000	
Miscellaneous						
Natural Resource Improvemnt	423,498	884,034	1,765,975		1,765,975	
Planning		406,629	540,959		540,959	
Site Improvements	1,408,263	5,496,318	5,788,308		5,788,308	
Utility Improvements	-	164,682	770,000		770,000	
Administration, Service and Maintenance		1,464				
Reimbursements						
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>2,119,719</b>	<b>7,741,594</b>	<b>13,187,539</b>	<b>(41.3)%</b>	<b>13,187,539</b>	<b>58.7%</b>
<b>LAND ACQUISITION</b>	<b>453</b>	<b>4,025,348</b>	<b>3,488,000</b>	<b>15.4%</b>	<b>3,488,000</b>	<b>115.4%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>4,251,122</b>	<b>32,770,604</b>	<b>40,125,978</b>	<b>(18.3)%</b>	<b>40,125,978</b>	<b>81.7%</b>
<b>SPECIAL COVID RELIEF (FUND 28)</b>	<b>219,088</b>	<b>219,088</b>				
<b>GOLF COURSE BUDGET(FUND 30):</b>	<b>96,439</b>	<b>1,100,957</b>	<b>1,202,915</b>	<b>(8.5)%</b>	<b>1,202,915</b>	<b>91.5%</b>
<b>TOTALS - ALL FUNDS</b>	<b>4,566,648</b>	<b>34,090,648</b>	<b>41,328,893</b>	<b>(17.5)%</b>	<b>41,328,893</b>	<b>82.5%</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.