STATEMENT OF CHANGES IN FUND BALANCES
July 31, 2022

	CURRENT MONTH	2022 YR-TO-DATE	2022 YR-TO-DATE BUDGET	2021 YR-TO-DATE
REVENUES:[3]				
Property Tax Levy	3,500,000.00	27,236,940.17	24,352,444.38	27,033,915.51
Rmbrs Land Acquisition	3,771.00	122,621.00	0.00	0.00
Groundwater Credits	-	-	0.00	78,400.00
Wetlands Credits	-	-	0.00	50,000.00
Local Government Fund	290,976.74	1,835,824.36	1,923,183.42	1,693,821.53
Income from Operations	45,233.75	478,821.25	520,309.08	482,139.50
Investment Income	35,836.70	88,822.39	39,536.83	22,780.08
Donations, Sponsors, Bequests	-	2,664.22	3,500.00	2,550.00
Government Grants	-	2,227,175.01	2,209,726.71	868,694.14
Miscellaneous	4,856.58	466,307.76	56,973.20	1,430,817.91
Total Revenues	**3,880,674.77**	**32,459,176.16**	**29,105,673.62**	**31,663,118.67**
EXPENDITURES:[3]				
Operations	2,641,893.07	13,708,576.97	16,075,230.21	12,347,225.58
Capital Improvements	538,185.72	2,334,894.19	7,842,302.75	2,671,855.66
Land Acquisition	5,000.00	17,394.16	1,503,331.25	997,892.95
Total Expenditures	**3,185,078.79**	**16,060,865.32**	**25,420,864.21**	**16,016,974.19**
EXCESS OF REVENUES OVER EXPENDITURES	**695,595.98**	**16,398,310.84**	**3,684,809.41**	**15,646,144.48**
Special Covid Relief Fund				
Revenues	**0.00**	**246,374.66**		**0.00**
Expenditures	**0.00**	**246,374.66**		**0.00**
Net Surplus (Deficit)	**0.00**	**0.00**		**0.00**
Golf Course				
Revenues	200,925.15	751,232.06	613,378.63	659,178.79
Operating Expenditures	166,871.33	616,939.24	993,682.02	614,709.53
Expenditures for Resale	11,676.65	52,378.35	0.00	26,798.31
Net Surplus/(Deficit)	**22,377.17**	**81,914.47**	**(380,303.39)**	**17,670.95**
BEGINNING FUNDS CASH BALANCE	**40,224,088.73**	**24,461,836.57**		**20,552,603.34**
Transfer from Columbus Foundation				**0.00**
ENDING FUNDS CASH BALANCE	**40,942,061.88**	**40,942,061.88**		**36,216,418.77**
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	32,923,269.10	32,923,269.10		29,975,057.72
Encumbered	8,018,792.78	8,018,792.78		6,241,361.05
	40,942,061.88	40,942,061.88		36,216,418.77
Encumbrance Reconciliation:				
Beginning (previous period)	8,008,969.40	3,422,816.09		3,439,188.55
Ending (current month)	8,018,792.78	8,018,792.78		6,241,361.05
Net Change in Encumbrances	**9,823.38**	**4,595,976.69**		**2,802,172.50**
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	500,000.00	500,000.00		0.00
Enterprise	-	-		0.00
Enterprise - Interfund Loan				0.00
Total	**500,000.00**	**500,000.00**		**0.00**
OUT (Expenditure)				
Operations	500,000.00	500,000.00		0.00
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
Total	**500,000.00**	**500,000.00**		**0.00**
NET EFFECT OF TRANSFERS	**0.00**	**0.00**		**0.00**

Footnotes:

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

[2]The 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)

[3]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

7/31/2022

CATEGORY[2]	CURRENT MO ACTUAL[3]	YTD ACTUAL[1]	YTD BUDGET	YTD % VAR	ANNUAL BUDGET[1]	% ANN. SPENT
Personnel Services-Distr.	1,637,812	6,855,914	7,883,853	(13.0)%	12,413,473	55.2%
PERS	237,372	1,012,083	1,186,948	(14.7)%	1,877,827	53.9%
Medicare	23,220	96,198	111,931	(14.1)%	176,639	54.5%
Fringe Benefits	267,688	1,852,386	2,144,863	(13.6)%	3,368,304	55.0%
Unemployment	-	(45)	14,583	(100.3)%	25,000	-0.2%
Workers Comp	16,967	80,843	71,488	13.1%	111,267	72.7%
Retirements	8,834	157,615	76,724	105.4%	110,000	143.3%
Subtotal Personnel Expenses	**2,191,894**	**10,054,993**	**11,490,391**	**(12.5)%**	**18,082,510**	**55.6%**
Administration	37,741	1,004,470	1,276,752	(21.3)%	1,779,604	56.4%
Educ/Interpretive Operations	25,260	122,332	205,782	(40.6)%	331,054	37.0%
Natural Resource Managemt	37,167	143,657	208,632	(31.1)%	328,800	43.7%
Park Maintenance	204,216	1,332,345	1,818,098	(26.7)%	2,483,390	53.7%
Promotion	30,122	185,577	181,700	2.1%	312,200	59.4%
Renovations	13,917	83,320	226,308	(63.2)%	379,308	22.0%
Rental Properties	41	140,963	97,354	44.8%	111,390	126.5%
Revenue Operations	6,204	40,249	47,976	(16.1)%	70,185	57.3%
Safety & Law Enforcement	80,058	503,520	330,757	52.2%	394,546	127.6%
Special Facilities	15,274	97,150	191,481	(49.3)%	290,510	33.4%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	**449,999**	**3,653,584**	**4,584,840**	**(20.3)%**	**6,480,987**	**56.4%**
TOTAL OPERATIONS	**2,641,893**	**13,708,577**	**16,075,230**	(14.7)%	**24,563,497**	**55.8%**
Building Construction	1,070	171,235	2,360,363		3,825,363	
Equipment			-			
Facility Improvements		22,750	189,775		237,275	
Miscellaneous			-			
Natural Resource Improvemt	30,003	141,049	813,494		1,458,494	
Planning		37,078	304,685		304,685	
Site Improvements	408,448	1,850,979	3,893,986		6,067,736	
Utility Improvements	98,666	111,803	280,000		560,000	
Administration, Service and Maintenance						
Reimbursements						
TOTAL CAPITAL IMPROVEMT	**538,186**	**2,334,894**	**7,842,303**	**(70.2)%**	**12,453,553**	**18.7%**
LAND ACQUISITION	**5,000**	**17,394**	**1,503,331**	**(98.8)%**	**3,003,331**	**0.6%**
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	**3,185,079**	**16,060,865**	**25,420,864**	**(36.8)%**	**40,020,381**	**40.1%**
SPECIAL COVID RELIEF (FUND 28)	**-**	**246,375**	**-**			
GOLF COURSE BUDGET(FUND 30):	**178,548**	**669,318**	**993,682**	**(32.6)%**	**1,417,012**	**47.2%**
TOTALS - ALL FUNDS	**3,363,627**	**16,976,558**	**26,414,546**	**(35.7)%**	**41,437,393**	**41.0%**

Current Encumbrances	8,018,793

Footnotes:

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

[2]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 2022) and Capital Improvements/Land Acquisition to be understated by the same amount. Exact amounts will be provided throughout the year.

[3]Current month actual expenditures may differ from the disbursement resolution because of accounting adjustments for voided checks and refunds.