

STATEMENT OF CHANGES IN FUND BALANCES  
August 31, 2022

	CURRENT MONTH	2022 YR-TO-DATE	2022 YR-TO-DATE BUDGET	2021 YR-TO-DATE
<b>REVENUES:<sup>3</sup></b>				
Property Tax Levy	2,747,156.06	29,984,096.23	28,042,435.93	29,615,373.23
Rmbrs Land Acquisition	-	122,621.00	0.00	0.00
Groundwater Credits	-	-	0.00	78,400.00
Wetlands Credits	-	-	0.00	50,000.00
Local Government Fund	218,049.23	2,053,873.59	2,084,613.12	1,904,792.22
Income from Operations	65,982.50	544,803.75	576,167.91	540,222.00
Investment Income	57,016.01	145,838.40	42,881.62	24,288.84
Donations, Sponsors, Bequests	-	2,664.22	4,000.00	2,580.00
Government Grants	-	2,227,175.01	2,969,726.71	868,694.14
Miscellaneous	4,739.79	471,047.55	87,411.54	1,490,145.87
<b>Total Revenues</b>	<b>3,092,943.59</b>	<b>35,552,119.75</b>	<b>33,807,236.83</b>	<b>34,574,496.30</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	2,055,416.75	15,763,993.72	18,512,468.09	14,204,167.85
Capital Improvements	453,725.75	2,788,619.94	9,756,052.75	3,406,885.79
Land Acquisition	12,421.78	29,815.94	1,503,331.25	1,030,972.95
<b>Total Expenditures</b>	<b>2,521,564.28</b>	<b>18,582,429.60</b>	<b>29,771,852.09</b>	<b>18,642,026.59</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>571,379.31</b>	<b>16,969,690.15</b>	<b>4,035,384.74</b>	<b>15,932,469.71</b>
<b>Special Covid Relief Fund</b>				
Revenues	0.00	246,374.66		0.00
Expenditures	0.00	246,374.66		0.00
<b>Net Surplus (Deficit)</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
<b>Golf Course</b>				
Revenues	178,391.77	929,623.83	777,977.66	812,155.13
Operating Expenditures	90,077.28	707,016.52	1,124,443.98	718,841.84
Expenditures for Resale	10,135.01	62,513.36	0.00	35,849.94
<b>Net Surplus/(Deficit)</b>	<b>78,179.48</b>	<b>160,093.95</b>	<b>(346,466.32)</b>	<b>57,463.35</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>40,942,061.88</b>	<b>24,461,836.57</b>		<b>20,552,603.34</b>
<b>Transfer from Columbus Foundation</b>				<b>0.00</b>
<b>ENDING FUNDS CASH BALANCE</b>	<b>41,591,620.67</b>	<b>41,591,620.67</b>		<b>36,542,536.40</b>
	Notes 1&2			
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	33,684,646.39	33,684,646.39		29,724,003.71
Encumbered	7,906,974.28	7,906,974.28		6,818,532.69
	41,591,620.67	41,591,620.67		36,542,536.40
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	8,018,792.78	3,422,816.09		3,439,188.55
Ending (current month)	7,906,974.28	7,906,974.28		6,818,532.69
<b>Net Change in Encumbrances</b>	<b>(111,818.50)</b>	<b>4,484,158.19</b>		<b>3,379,344.14</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	-		
Capital Improvements	100,000.00	600,000.00		500,000.00
Enterprise	-	-		0.00
Enterprise - Interfund Loan				0.00
<b>Total</b>	<b>100,000.00</b>	<b>600,000.00</b>		<b>500,000.00</b>
<b>OUT (Expenditure)</b>				
Operations	100,000.00	600,000.00		500,000.00
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	<b>100,000.00</b>	<b>600,000.00</b>		<b>500,000.00</b>
<b>NET EFFECT OF TRANSFERS</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</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, 2022 was \$24,461,836.57

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

<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

8/31/2022

CATEGORY <sup>2</sup>	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.	1,024,920	7,880,834	9,252,798	(14.8)%	12,413,473	63.5%
PERS	152,079	1,164,162	1,392,358	(16.4)%	1,877,827	62.0%
Medicare	14,354	110,552	131,736	(16.1)%	176,639	62.6%
Fringe Benefits	260,682	2,113,067	2,399,349	(11.9)%	3,368,304	62.7%
Unemployment	-	(45)	16,667	(100.3)%	25,000	-0.2%
Workers Comp	9,741	90,584	83,028	9.1%	111,267	81.4%
Retirements	5,576	163,192	95,279	71.3%	110,000	148.4%
<b>Subtotal Personnel Expenses</b>	<b>1,467,351</b>	<b>11,522,344</b>	<b>13,371,215</b>	<b>(13.8)%</b>	<b>18,082,510</b>	<b>63.7%</b>
Administration	222,743	1,227,213	1,532,723	(19.9)%	1,779,604	69.0%
Educ/Interpretive Operations	21,706	144,038	232,811	(38.1)%	331,054	43.5%
Natural Resource Managemt	5,938	149,595	218,539	(31.5)%	328,800	45.5%
Park Maintenance	234,597	1,566,942	1,982,433	(21.0)%	2,483,390	63.1%
Promotion	1,904	187,481	207,200	(9.5)%	312,200	60.1%
Renovations	9,356	92,676	256,333	(63.8)%	379,308	24.4%
Rental Properties	-	140,963	110,617	27.4%	111,390	126.5%
Revenue Operations	4,061	44,311	53,004	(16.4)%	70,185	63.1%
Safety & Law Enforcement	75,278	578,799	343,331	68.6%	394,546	146.7%
Special Facilities	12,483	109,633	204,262	(46.3)%	290,510	37.7%
Capital Support						
Reimbursements						
<b>Subtotal Operating Expenses</b>	<b>588,066</b>	<b>4,241,649</b>	<b>5,141,253</b>	<b>(17.5)%</b>	<b>6,480,987</b>	<b>65.4%</b>
<b>TOTAL OPERATIONS</b>	<b>2,055,417</b>	<b>15,763,994</b>	<b>18,512,468</b>	<b>(14.8)%</b>	<b>24,563,497</b>	<b>64.2%</b>
Building Construction	13,095	184,329	3,092,863		3,825,363	
Equipment			-			
Facility Improvements	22,903	45,653	189,775		237,275	
Miscellaneous			-			
Natural Resource Improvemnt	54,621	195,670	813,494		1,458,494	
Planning	114,695	151,773	304,685		304,685	
Site Improvements	247,273	2,098,252	4,935,236		6,067,736	
Utility Improvements	1,140	112,943	420,000		560,000	
Administration, Service and Maintenance						
Reimbursements						
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>453,726</b>	<b>2,788,620</b>	<b>9,756,053</b>	<b>(71.4)%</b>	<b>12,453,553</b>	<b>22.4%</b>
<b>LAND ACQUISITION</b>	<b>12,422</b>	<b>29,816</b>	<b>1,503,331</b>	<b>(98.0)%</b>	<b>3,003,331</b>	<b>1.0%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>2,521,564</b>	<b>18,582,430</b>	<b>29,771,852</b>	<b>(37.6)%</b>	<b>40,020,381</b>	<b>46.4%</b>
<b>SPECIAL COVID RELIEF (FUND 28)</b>	<b>-</b>	<b>246,375</b>	<b>-</b>			
<b>GOLF COURSE BUDGET(FUND 30):</b>	<b>100,212</b>	<b>769,530</b>	<b>1,124,444</b>	<b>(31.6)%</b>	<b>1,417,012</b>	<b>54.3%</b>
<b>TOTALS - ALL FUNDS</b>	<b>2,621,777</b>	<b>19,598,334</b>	<b>30,896,296</b>	<b>(36.6)%</b>	<b>41,437,393</b>	<b>47.3%</b>

## Footnotes:

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

<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 2022) 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.