

STATEMENT OF CHANGES IN FUND BALANCES
October 31, 2022

	CURRENT MONTH	2022 YR-TO-DATE	2022 YR-TO-DATE BUDGET	2021 YR-TO-DATE
REVENUES:³				
Property Tax Levy	2,611.99	30,154,059.01	29,962,055.27	29,795,462.80
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	248,896.75	2,570,665.99	2,401,993.86	2,389,404.43
Income from Operations	35,633.50	622,606.75	666,773.50	605,572.00
Investment Income	74,029.87	285,445.78	47,611.25	26,871.42
Donations, Sponsors, Bequests	-	2,664.22	5,000.00	3,062.86
Government Grants	9,883.00	2,503,458.80	4,779,446.20	898,442.18
Miscellaneous	24,476.00	498,513.55	95,340.11	1,503,264.39
Total Revenues	395,531.11	36,760,035.10	37,958,220.19	35,350,480.08
EXPENDITURES:³				
Operations	1,642,975.63	19,152,569.75	21,943,572.59	17,387,819.14
Capital Improvements	674,327.59	3,750,892.67	10,684,803.19	4,293,105.17
Land Acquisition	304.14	38,718.33	2,753,331.00	4,020,970.00
Total Expenditures	2,317,607.36	22,942,180.75	35,381,706.78	25,701,894.31
EXCESS OF REVENUES OVER EXPENDITURES	(1,922,076.25)	13,817,854.35	2,576,513.41	9,648,585.77
Special Covid Relief Fund				
Revenues	209,900.41	594,700.41		0.00
Expenditures	209,900.41	594,700.41		0.00
Net Surplus (Deficit)	0.00	0.00		0.00
Golf Course				
Revenues	115,752.80	1,211,163.78	969,803.04	1,049,277.65
Operating Expenditures	84,018.95	887,632.89	1,299,139.14	885,761.03
Expenditures for Resale	9,125.10	85,553.16	0.00	50,660.44
Net Surplus/(Deficit)	22,608.75	237,977.73	(329,336.10)	112,856.18
BEGINNING FUNDS CASH BALANCE	40,417,136.15	24,461,836.57		20,552,603.34
Transfer from Columbus Foundation				0.00
ENDING FUNDS CASH BALANCE	38,517,668.65	38,517,668.65		30,314,045.29
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	24,234,971.49	24,234,971.49		23,462,458.26
Encumbered	14,282,697.16	14,282,697.16		6,851,587.03
	38,517,668.65	38,517,668.65		30,314,045.29
Encumbrance Reconciliation:				
Beginning (previous period)	10,514,929.56	3,422,816.09		3,439,188.55
Ending (current month)	14,282,697.16	14,282,697.16		6,851,587.03
Net Change in Encumbrances	3,767,767.60	10,859,881.07		3,412,398.48
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	4,400,000.00	8,000,000.00		4,550,000.00
Enterprise	-	-		0.00
Enterprise - Interfund Loan				0.00
Total	4,400,000.00	8,000,000.00		4,550,000.00
OUT (Expenditure)				
Operations	4,400,000.00	8,000,000.00		4,550,000.00
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
Total	4,400,000.00	8,000,000.00		4,550,000.00
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

CATEGORY ²	10/31/2022					
	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	862,865	9,676,569	11,138,009	(13.1)%	12,413,473	78.0%
PERS	127,921	1,431,688	1,677,691	(14.7)%	1,877,827	76.2%
Medicare	12,485	136,029	158,211	(14.0)%	176,639	77.0%
Fringe Benefits	257,858	2,630,932	2,981,707	(11.8)%	3,368,304	78.1%
Unemployment	-	(45)	20,833	(100.2)%	25,000	-0.2%
Workers Comp	8,592	108,056	98,871	9.3%	111,267	97.1%
Retirements	38,898	204,144	104,249	95.8%	110,000	185.6%
Subtotal Personnel Expenses	1,308,619	14,187,372	16,179,571	(12.3)%	18,082,510	78.5%
Administration	41,478	1,304,615	1,621,137	(19.5)%	1,779,604	73.3%
Educ/Interpretive Operations	25,266	195,169	277,683	(29.7)%	331,054	59.0%
Natural Resource Managemt	13,466	186,406	292,592	(36.3)%	328,800	56.7%
Park Maintenance	186,532	1,912,137	2,228,774	(14.2)%	2,483,390	77.0%
Promotion	9,238	248,649	270,200	(8.0)%	312,200	79.6%
Renovations	30,084	171,052	313,808	(45.5)%	379,308	45.1%
Rental Properties	-	139,973	111,325	25.7%	111,390	125.7%
Revenue Operations	7,364	57,121	59,771	(4.4)%	70,185	81.4%
Safety & Law Enforcement	9,600	609,961	326,262	87.0%	394,546	154.6%
Special Facilities	11,328	140,115	262,450	(46.6)%	290,510	48.2%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	334,357	4,965,198	5,764,001	(13.9)%	6,480,987	76.6%
TOTAL OPERATIONS	1,642,976	19,152,570	21,943,573	(12.7)%	24,563,497	78.0%
Building Construction	157,676	366,590	3,142,863		3,975,363	
Equipment			-			
Facility Improvements	-	61,314	237,275		237,275	
Miscellaneous			-			
Natural Resource Improvemnt	41,490	296,177	1,152,994		1,508,494	
Planning	22,032	254,734	304,685		304,685	
Site Improvements	452,942	2,656,764	5,426,986		7,367,736	
Utility Improvements		115,126	420,000		560,000	
Administration, Service and Maintenance	187	187				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	674,328	3,750,893	10,684,803	(64.9)%	13,953,553	26.9%
LAND ACQUISITION	304	38,718	2,753,331	(98.6)%	4,503,331	0.9%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	2,317,607	22,942,181	35,381,707	(35.2)%	43,020,381	53.3%
SPECIAL COVID RELIEF (FUND 28)	209,900	594,700	-			
GOLF COURSE BUDGET(FUND 30):	93,144	973,186	1,299,139	(25.1)%	1,417,012	68.7%
TOTALS - ALL FUNDS	2,620,652	24,510,067	36,680,846	(33.2)%	44,437,393	55.2%

Footnotes:

¹The 2022 Budget has been amended to include carry-over purchase orders from 2021 in the amount of \$3,422,816.09 and any supplemental appropriations or transfers of appropriations approved by the Board of Park Commissioners.

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.