

Columbia Association

Financial Report

DECEMBER

2021

QUARTER ENDED ON
OCTOBER 31, 2021

Columbia Association
Table of Contents

Guide to the Financial Report 1

Organization Summary 9

Department of Sport and Fitness

 Department of Sport and Fitness Summary 15

 Sport and Fitness Administration 17

 Aquatics Summary..... 19

 Outdoor Pools 21

 Swim Center..... 23

 Fitness Clubs Summary 25

 Athletic Club..... 27

 Columbia Gym..... 29

 Supreme Sports Club 31

 Golf Club Summary..... 33

 Fairway Hills Golf Club..... 35

 Hobbit’s Glen Golf Club..... 37

 Haven on the Lake 39

 Ice Rink 41

 Indoor/Outdoor Tennis Clubs 43

 Member Advantage..... 45

 SkatePark/SportsPark Summary 47

 SkatePark 49

 SportsPark 51

Department of Community Services

 Department of Community Services Summary 53

 Community Services Administration..... 55

 Art Center 57

 Columbia Maryland Archives..... 59

General Note: Because dollars are rounded to the nearest thousand, small rounding differences may occur.

Columbia Association
Table of Contents

Building Leases to Non-Profits..... 61
 Grants – City Wide 63
 Horse Center 65
 Multicultural Programs 67
 Lakefront Festival..... 69
 Volunteer Center and Columbia Community Exchange..... 71
 Youth Services Summary 73
 Camps 75
 School Age Services 77
 Youth and Teen Center at the Barn 79

Department of Open Space and Facility Services

Department of Open Space and Facility Services Summary 81
 Open Space and Facility Services Administration..... 83
 Open Space Maintenance and Services 85
 Landscape Services..... 87
 Watershed Management and Improvements 89
 Capital Improvements 91
 Construction Management..... 93

Department of Communications and Marketing

Department of Communications and Marketing Summary 95
 Communications and Marketing Administration..... 97
 Division of Customer Care 99
 Division of Marketing..... 101
 Division of Communications 103
 Division of Design and Production..... 105

General Note: Because dollars are rounded to the nearest thousand, small rounding differences may occur.

Columbia Association
Table of Contents

Office of the President

Office of the President Summary 107
President’s Office 109
General Counsel..... 111
Audit and Advisory Services 113
Planning and Community Affairs 115

Department of Administrative Services

Department of Administrative Services Summary 117
Human Resources 119
Information Technology 121
Accounting/Payroll 123
Purchasing..... 125
Annual Charge 127

Board of Directors..... 129

Village Community Associations 133

Capital..... 137

Other Reports..... 150

General Note: Because dollars are rounded to the nearest thousand, small rounding differences may occur.

Columbia Association **Guide to Using the Quarterly Financial Report**

The Columbia Association (CA) operates on a fiscal year (FY) that begins May 1 and ends April 30. Financial results are reported to the CA Board of Directors and the community on a quarterly basis. The first quarter covers the period from May 1 through July 31; the second quarter covers May 1 through October 31; the third quarter covers May 1 through January 31; and the fourth quarter report covers the entire fiscal year. The following pages provide a guide to reading CA's quarterly Financial Report.

Format The first column on the numeric pages identifies the income and expense categories. A definition of each category in this column is included at the end of this guide. The first column is followed by three sets of four columns. The first set compares the actual results for the period to date to the budget for the same period. For example, the first set of columns for the third quarter Financial Report compares the actual results through January to the budgeted results through January. The second set compares the actual results for the current period to the previous year's actual results for the same period. For example, the second set of columns for the third quarter Financial Report compares the actual results through January of the current fiscal year to the actual results through January of the prior fiscal year. The third set compares the updated estimate for the fiscal year to that year's budget.

The sections of the Financial Report are described as follows by tab heading:

Organization Summary

- Summary of the approved budget for the fiscal year and any Board-approved adjustments
- Graphs that show a high-level summary of the sources and uses of CA's funds
- Summary of cash flows
- Graphs that compare major components of income and expenses to the budget and the prior year
- Organization-wide summary of the actual financial results as compared to budget and the prior year, as well as a comparison of the estimate for the entire fiscal year to the budget, as described above in "**Format.**"

The next eight sections, beginning with Department of Sport and Fitness through Village Community

Associations contain department financial results compared to budget and the prior year, as described above in "**Format.**" After the department summary, there is a page for each budget center's financial results with explanations of line-item budget variances over \$25,000 and 25 percent. This requirement does not apply to totals or subtotals.

Tabs are as follows:

Department of Sport and Fitness;

Department of Community Services;

Department of Open Space and Facility Services;

Department of Communications and Marketing;

Office of the President (includes General Counsel, Audit and Advisory Services, and Planning and Community Affairs);

Department of Administrative Services (consists of Human Resources, Information Technology, Accounting, Payroll, Purchasing and the Annual Charge Divisions);

Board of Directors (contains the costs incurred by the Board members, as well as CA's expenses that support the Board's activities);

Columbia Association **Guide to Using the Quarterly Financial Report**

Village Community Associations.

Capital - Contains several reports regarding capital projects and expenditures, beginning with a summary by category. This is followed by:

- A listing of all of the capital projects that are open (not completed and/or closed), the financial status and estimated completion dates.
- A report of the capital projects that have been completed and are being closed for the quarter. Once a project is completed and available for use, it is transferred to the fixed asset system and depreciation expense begins to be charged for that project.
- Status of capital projects over one year old, which provides additional information on these projects.

Other Reports – This section includes the following information:

- Various Membership Count and Membership Revenue charts and graphs
- Membership Revenue Allocation Schedule
- Payments to vendors in excess of \$75,000
- Purchases approved with allowable exceptions to the Purchasing Policy, as well as the total paid to minority business enterprises and local businesses year-to-date
- Turnover Report that presents total voluntary and involuntary departures for each quarter, as well as the number of severance agreements and the dollar value of those agreements.
- Fees Expenses Report that provides detail regarding the most significant types of expenditures included in this expense category.

Columbia Association **Guide to Using the Quarterly Financial Report**

DEFINITIONS

Following is a brief description of the different categories, each income and expense line item and other definitions in the Financial Report:

Income Categories

Annual Charge

This category includes revenue generated from the annual charge and quarterly charges (for new construction and improvements) on all commercial, industrial and residential properties subject to the CA annual charge. The maximum annual charge is \$0.75 per \$100 of assessed value. Since FY07 and projected for the FY22 budget, the annual charge is based on \$0.68 per \$100 of assessed value. For purposes of calculating CA's annual charge, CA's net assessed value is 50 percent of the State's assessed phased-in value with a 3.5 percent annual cap in FY22.

Tuition and Enrollment

This category includes income from school or camp programs such as Nature and Kidsports Camps, School Age Services, Teen Center programs and Columbia Art Center classes.

Direct Memberships

This category contains income from memberships to CA's recreational facilities that include one facility; such as, 1Fit and 7Day Golf (includes access to Hobbit's Glen and Fairway Hills).

Fees Income

This category is comprised mainly of income from daily admission and guest passes to various CA facilities and programs. Fees for tournaments, leagues, driving range use and lessons are also included, as well as late payment fees, resident payments for rain gardens and reimbursements for median mowing in Open Space and registration and late fees for School Age Services

Rental Income

Income from renting CA facilities or equipment, such as the Family Life Center, TurnHouse Restaurant, PIVOT Physical Therapy, golf carts and ice/roller skates, is included in this category.

Net Sales

The majority of this category is comprised of merchandise sales at CA facilities, such as the pro shops at the golf clubs, tennis clubs, athletic clubs, etc., net of the cost of that merchandise. It also includes snack bar sales net of the cost of those items.

Gain (Loss) on Fixed Asset Disposals

This category is comprised of gains and losses on disposal of fixed assets.

Columbia Association **Guide to Using the Quarterly Financial Report**

Other Income

This category is comprised of interest earned on invested funds, and other miscellaneous income such as sponsorships, vending machine and video game revenue.

Membership Allocations

This category includes income from the four membership types that are allocated to multiple recreational facilities: Play, CA Fit&Play, 5Day Golf&Play and Golf Fit&Play. (See the Allocation Formulas section).

Operating Expense Categories

Personnel Expenses

This category includes compensation paid to CA employees, as well as CA's portion of Social Security, Medicare, federal and state unemployment taxes for CA team members. It includes benefits paid on behalf of employees, such as workers' compensation, retirement plan contributions, and medical, life, and disability insurance. It also includes the costs paid for independent contractors and temporary labor agencies to supplement CA's workforce when necessary. This category excludes annual performance incentives.

Annual Performance Incentives

This category includes compensation paid to team members for annual performance incentives based on the team member significantly exceeding performance goals.

Operating Supplies/Expenses

This category includes office and copier supplies, as well as printing, education and training, postage, subscriptions, etc. The type of items contained in the operating supplies/expense line can vary from department to department depending on the type of program or service each provides. For example, operating supplies/expense for Sport and Fitness would include athletic supplies, awards and trophies, and chemicals for pools, whereas Community Services would include clay, arts and crafts supplies, and camp equipment.

Technology Supplies/Expenses

This category includes the cost of cloud-based software subscriptions, such as the human resources information system, and services, such as the voice over internet protocol phone service; as well as hardware and software supplies.

Collection and Treasury Expenses

Credit card processing fees, bank fees, trustee fees and bad debt expense are included in this category.

Fees Expenses

CA's fees are comprised of legal, covenant enforcement, audit, and consulting fees.

Comm. Assoc. Annual Charge Share Grant

This category reflects the total CA annual charge share grant provided to each of Columbia's 10 village community associations.

Columbia Association **Guide to Using the Quarterly Financial Report**

Temporary Funding and Grants Expense

This category includes grants, as well as temporary financial assistance provided to other non-profit organizations.

Rentals

Rentals expense includes the expenses related to renting equipment or facilities (for example, CA's headquarters lease).

Utilities

This line item includes gas, electricity, and water and sewer expenses.

Insurance and Taxes

The costs of CA's insurance policies and payments made from its general liability self-insurance fund are reported in this category. CA's insurance policies include cyber, property, auto, boiler and machinery, directors' and officers' coverage and excess general liability. Personal property taxes and real property taxes are also included on this line.

Repairs and Maintenance

This line item includes parts, supplies, materials and labor to repair or maintain CA's fixed assets including buildings, vehicles and recreational equipment.

Depreciation

When CA builds a facility or purchases equipment (capital expenditure), it has acquired an asset that will be used to provide services for many years. The value of the asset is its acquisition cost. The number of years an asset is expected to be in service is known as the "economic useful life." Depreciation expense is the accounting method that allocates the cost of the capital expenditure to the Statement of Activities over its estimated economic useful life. The acquisition cost of an asset divided by its economic useful life determines the annual depreciation expense. CA's accounting policy is to use a half-year convention (six months' worth of depreciation in the first year the asset is placed in service and in the final year of the asset's economic useful life).

Interest Expense Allocation

This line item is comprised of interest expense on CA's short-and long-term debt, including term loans, credit line and leases. Also included is the amortization of debt issuance costs. (See the definition of debt service.)

Allocation of Customer Care

This category allocates expenses from the Customer Care to the Sport and Fitness and Community Services facilities. (See the Communications and Marketing Department allocation section.)

Allocation of Department's Admin.

This category is used within the Departments of Sports and Fitness, Community Services and Open Space and Facility Services to allocate administrative expense to each budget center within each department.

Columbia Association **Guide to Using the Quarterly Financial Report**

Allocation of Marketing, Comm., Design & Production

All other Communications and Marketing expenses besides Customer Care are allocated to each CA budget center based on that budget center's percentage of CA's total operating costs (all CA operating costs excluding Office of the President, Department of Administrative Services with the exception of annual charge, Department of Communications and Marketing, and departments' administrative costs). On the Organization Summary page, all allocated expenses are included in the appropriate operating expense categories.

Other Terms

Increase/(Decrease) in Net Assets from Operations

This line reflects the excess (deficiency) of income over expenses before the administrative expenses allocation and non-operating expenses/contingencies.

Allocation of Administrative Services Expenses Non-Operating Expenses/Contingencies

Each budget center (except the Communications and Marketing Department and the Office of the President) receives a portion of the administrative expenses from the Department of Administrative Services to show its total net cost. On the "Organization Summary" page, the expenses are included in the appropriate Operating Expense category.

Expenses that are not related to CA's normal operations (unusual in nature and infrequent), such as repurchasing existing debt, expenses recognized in connection with discontinued operations, and reserves for potential increases in insurance premiums, as well as unexpected initiatives undertaken by the Board of Directors, are reported in this category.

Increase/(Decrease) in Net Assets

This line represents the excess (deficiency) of total income over total expenses. This is comparable to a for-profit organization's net income; however, because CA is a not-for-profit organization, it cannot distribute its excess income. If total income exceeds total expenses, then CA's net assets will increase. If total expenses exceed total income, then CA's net assets will decrease. (See the definition of net assets.)

Other Definitions

Assets

Assets are the resources and expenditures that provide a future economic benefit to CA.

Capital – Category I

Capital projects approved by the Board of Directors that are focused on meeting the Board's strategic goals and providing improved quality of life venues for Columbia residents. They are specifically identified and approved by the Board in the budget process and have generally been focused on watershed and environmental projects.

Capital – Category II

Capital projects that are phased, non-recurring or considered to be major re-investments in facilities, as well as projects that are \$200,000 or greater and exceed the allocated amount for the program or facility requesting the project. They are specifically identified and approved by the Board in the budget process.

Columbia Association **Guide to Using the Quarterly Financial Report**

Capital – Category III

Capital projects that are for periodic maintenance and/or upgrades to facilities. The amount approved by the Board in the budget process is the total capital parameter less the amounts for both Categories I and II.

Cash Flow

Cash flow represents cash received from or disbursed to support the organization's business activities. Cash flows are generated from, or used in, operations, financing and investing activities.

Debt Service

CA's annual principal and interest payments on long-term debt during the fiscal year. (See the interest expense definition.)

Estimate

The estimate for the fiscal year is an updated forecast of financial results for each budget center, summing ultimately to an organization-wide estimate, based on actual results to date.

Fixed Assets

Long-term capital assets that are physically used by CA to carry out its operations. CA's fixed asset categories are buildings, recreational facilities, land improvements, furniture, equipment and other.

FTE

FTEs (full-time equivalents) are calculated based on the total number of hours worked in a year divided by 2,080 (the total number of hours one full-time person works in a given year).

Half-Year Convention

A half-year convention is used by CA to determine the first and last year's depreciation expense for a fixed asset. It charges a half-year's worth of depreciation to all fixed assets in the first and last years of their estimated useful lives and a full year of depreciation for all other years.

Net Assets (Deficit)

Net assets represent CA's interest in its assets after deducting liabilities. Net deficit represents the excess of expenses over revenues that had accumulated from CA's inception. (See Increase [Decrease] in Net Assets.)

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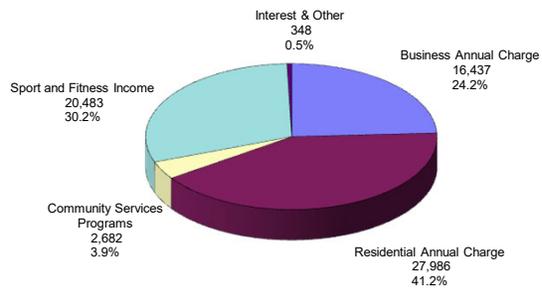
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**Columbia Association
Summary of Funds, Expenditures and Annual Borrowings**

**FY 22 Current Estimate
As of October 31, 2021
(\$000's)**

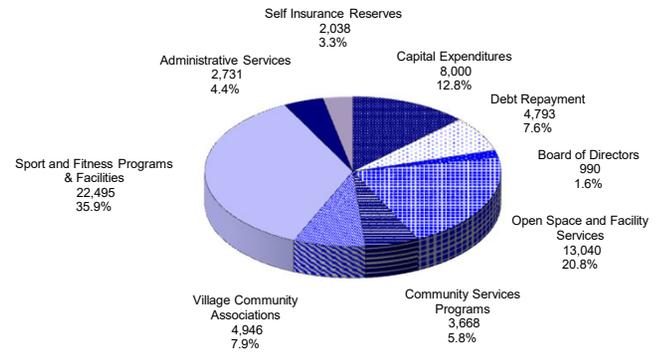
WHERE THE MONEY COMES FROM

\$67,936



WHERE THE MONEY IS USED

\$62,701



This data representation is not in accordance with generally accepted accounting principles.

Columbia Association, Inc.

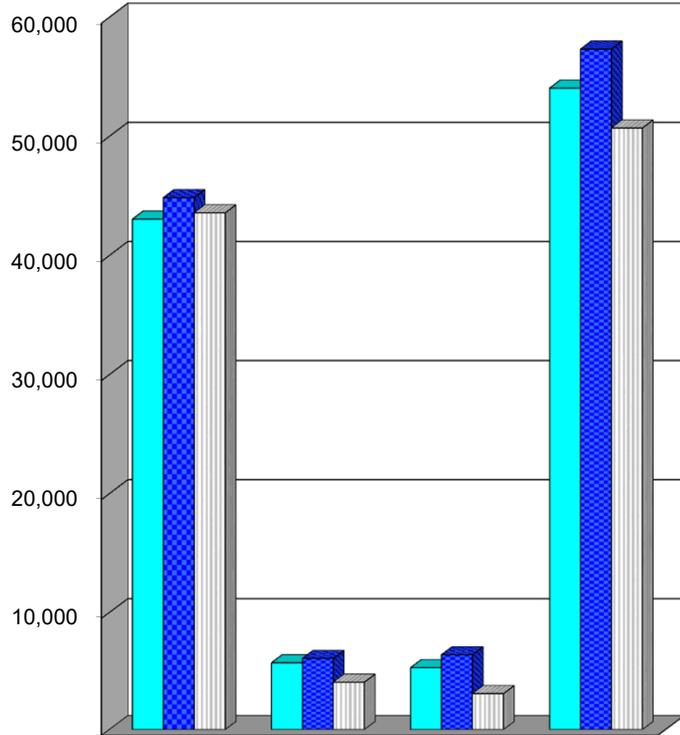
For the Period Ended October 31, 2021
Summary of Cash Flows
Sources and Uses of Cash
(\$000's)

	Three Years Actual			Current Year Actual vs Budget		
	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Current Estimate	Variance Amount
Total Income	\$ 72,994	\$ 70,208	\$ 54,602	\$ 63,640	\$ 67,936	\$ 4,296
Total Expenses	(69,158)	(68,498)	(51,739)	(63,510)	(61,161)	2,349
Net Income	3,836	1,710	2,863	130	6,775	6,645
Add Back: Depreciation (1)	10,847	11,380	11,877	13,250	12,291	(959)
Net Adjustments (2)	(322)	2,411	2,178	2,194	1,000	(1,194)
Cash Generated from Operations/Investment Activities	14,361	15,501	16,918	15,574	20,066	4,492
Cash Required:						
Net Sales (Purchases) of Investments Held by Trustees	\$ -	\$ 2,926	\$ (1,062)	\$ (2,020)	\$ (2,038)	\$ (18)
General Cash Reserves	-	-	(3,000)	-	-	-
Emergency Cash Reserves	-	-	(2,000)	-	-	-
Long Term Debt / Capital Leases	(1,893)	(1,999)	(3,156)	(4,793)	(4,793)	-
Capital Projects (3)	(17,533)	(15,212)	(6,121)	(8,000)	(8,000)	-
New Financing Proceeds - Net	-	-	10,118	-	-	-
Subtotal - Cash Required	(19,426)	(14,285)	(5,221)	(14,813)	(14,831)	(18)
Cash generated /(borrowings)	\$ (5,065)	\$ 1,216	\$ 11,697	\$ 761	\$ 5,235	\$ 4,474

Notes:

1. Depreciation is added back, because it is a non-cash expense.
2. Net Adjustments represent the year-to-year changes in current assets and current liabilities, eg., accounts receivable, prepaid expenses, deferred revenue, etc.
3. Budgeted capital projects are the capital projects scheduled to be funded during the year, including projects carried forward from previous years.

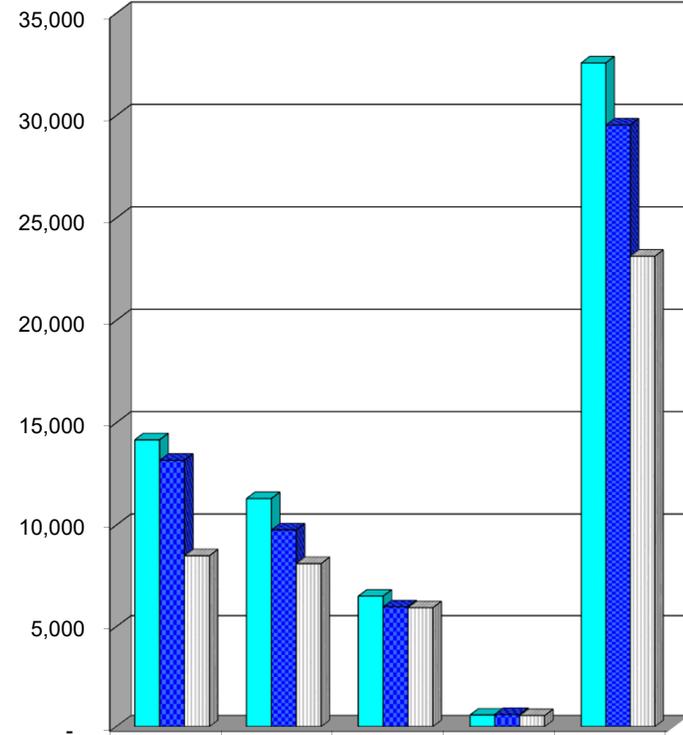
**Columbia Association
Comparative Analysis of Income
October 31, 2021**



	Annual Charge	Membership	Other income	Total
■ Year-to-Date-Budget	43,051	5,710	5,293	54,054
■ Current Year Actual	44,853	6,078	6,396	57,327
□ Last Year Actual	43,586	4,048	3,069	50,703

■ Year-to-Date-Budget ■ Current Year Actual □ Last Year Actual

**Columbia Association
Comparative Analysis of Expenses
October 31, 2021**



	Personnel costs	Other expenses	Depreciation	Interest	Total
■ Year-to-Date-Budget	14,168	11,301	6,527	582	32,578
■ Current Year Actual	13,169	9,767	5,996	611	29,543
□ Last Year Actual	8,506	8,125	5,951	553	23,135

■ Year-to-Date-Budget ■ Current Year Actual □ Last Year Actual

Second Quarter Financial Report
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge	43,051	44,853	1,802	4%	43,586	44,853	1,267	3%	42,451	44,423	1,972	5%
Tuition and Enrollment	1,099	594	(505)	-46%	40	594	554	1385%	2,295	1,706	(589)	-26%
Direct Memberships	1,427	1,227	(200)	-14%	1,065	1,227	162	15%	2,854	2,472	(382)	-13%
Fees Income	3,221	3,831	610	19%	2,090	3,831	1,741	83%	5,898	6,470	572	10%
Rental Income	904	1,053	149	16%	819	1,053	234	29%	1,670	2,339	669	40%
Net Sales	59	81	22	37%	69	81	12	17%	76	93	17	22%
Gain (Loss) on Fixed Asset Disposals	(99)	(96)	3	3%	(16)	(96)	(80)	-500%	(396)	(471)	(75)	-19%
Other Income	109	933	824	756%	67	933	866	1293%	226	1,021	795	352%
Membership Allocations	4,283	4,851	568	13%	2,983	4,851	1,868	63%	8,566	9,883	1,317	15%
Total Income	54,054	57,327	3,273	6%	50,703	57,327	6,624	13%	63,640	67,936	4,296	7%
Expenses:												
Personnel Expenses	14,168	13,169	(999)	-7%	8,506	13,169	4,663	55%	27,025	26,563	(462)	-2%
Operating Supplies/Expenses	1,544	1,027	(517)	-33%	518	1,027	509	98%	2,955	2,967	12	0%
Technology Supplies/Expenses	839	693	(146)	-17%	616	693	77	13%	1,667	1,603	(64)	-4%
Collection and Treasury Expenses	515	240	(275)	-53%	222	240	18	8%	922	749	(173)	-19%
Fees	1,829	2,358	529	29%	1,460	2,358	898	62%	3,508	4,140	632	18%
Comm. Assoc. Annual Charge Share Grant	1,621	1,658	37	2%	1,650	1,658	8	0%	3,242	3,279	37	1%
Temporary Funding and Grants Expense			45	-100%			(45)	-100%				
Rentals	1,081	1,111	30	3%	955	1,111	156	16%	2,239	2,394	155	7%
Utilities	970	951	(19)	-2%	732	951	219	30%	1,890	1,881	(9)	0%
Insurance and Taxes	881	738	(143)	-16%	724	738	14	2%	1,763	1,630	(133)	-8%
Repairs and Maintenance	2,021	1,815	(206)	-10%	1,203	1,815	612	51%	3,885	3,856	(29)	-1%
Depreciation	6,527	5,996	(531)	-8%	5,951	5,996	45	1%	13,250	12,291	(959)	-7%
Interest Expense Allocation	582	611	29	5%	553	611	58	10%	1,164	1,172	8	1%
Alloc. of Customer Care												
Alloc. of Department's Admin.												
Alloc. of Marketing,Comm.,Design & Production												
Total Operating Expenses	32,578	30,367	(2,211)	-7%	23,135	30,367	7,232	31%	63,510	62,525	(985)	-2%
Increase/(Decrease) in												
Net Assets from Operations	21,476	26,960	5,484	26%	27,568	26,960	(608)	-2%	130	5,411	5,281	4062%
Alloc. of Admin. Serv. Expenses												
Non-Operating Exp./Contingencies		(824)	(824)	-100%		(824)	(824)	-100%		(1,364)	(1,364)	-100%
Increase/(Decrease) in Net Assets	21,476	27,784	6,308	29%	27,568	27,784	216	1%	130	6,775	6,645	5112%

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DEPARTMENT OF SPORT & FITNESS
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22	FY 22	Variance	Variance	FY 21	FY 22	Variance	Variance	FY 22	FY 22	Variance	Variance
	Budget	Actual	Amount	%	Actual	Actual	Amount	%	Budget	Estimate	Amount	%
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships	1,427	1,227	(200)	-14%	1,065	1,227	162	15%	2,854	2,472	(382)	-13%
Fees Income	3,066	3,632	566	18%	1,917	3,632	1,715	89%	5,582	6,097	515	9%
Rental Income	818	957	139	17%	749	957	208	28%	1,498	2,109	611	41%
Net Sales	57	77	20	35%	69	77	8	12%	72	87	15	21%
Gain (Loss) on Fixed Asset Disposals	(45)	(65)	(20)	-44%	(12)	(65)	(53)	-442%	(92)	(171)	(79)	-86%
Other Income		6	6	100%	11	6	(5)	-45%		6	6	100%
Membership Allocations	4,283	4,851	568	13%	2,983	4,851	1,868	63%	8,566	9,883	1,317	15%
Total Income	9,606	10,685	1,079	11%	6,782	10,685	3,903	58%	18,480	20,483	2,003	11%
Expenses:												
Personnel Expenses	6,828	6,601	(227)	-3%	3,641	6,601	2,960	81%	12,132	12,104	(28)	0%
Operating Supplies/Expenses	655	522	(133)	-20%	242	522	280	116%	1,179	1,000	(179)	-15%
Technology Supplies/Expenses	20	48	28	140%	9	48	39	433%	27	57	30	111%
Collection and Treasury Expenses	75	92	17	23%	60	92	32	53%	151	167	16	11%
Fees	238	357	119	50%	151	357	206	136%	396	576	180	45%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	607	578	(29)	-5%	557	578	21	4%	1,209	1,180	(29)	-2%
Utilities	760	718	(42)	-6%	502	718	216	43%	1,471	1,417	(54)	-4%
Insurance and Taxes	537	420	(117)	-22%	444	420	(24)	-5%	1,074	956	(118)	-11%
Repairs and Maintenance	1,150	1,032	(118)	-10%	779	1,032	253	32%	2,151	1,984	(167)	-8%
Depreciation	3,438	3,232	(206)	-6%	3,279	3,232	(47)	-1%	6,884	6,460	(424)	-6%
Interest Expense Allocation	305	310	5	2%	290	310	20	7%	610	594	(16)	-3%
Alloc. of Customer Care	441	402	(39)	-9%	473	402	(71)	-15%	869	866	(3)	0%
Alloc. of Department's Admin.												
Alloc. of Marketing, Comm., Design & Production	692	484	(208)	-30%	274	484	210	77%	1,353	1,290	(63)	-5%
Total Operating Expenses	15,746	14,796	(950)	-6%	10,701	14,796	4,095	38%	29,506	28,651	(855)	-3%
Increase/(Decrease) in												
Net Assets from Operations	(6,140)	(4,111)	2,029	33%	(3,919)	(4,111)	(192)	-5%	(11,026)	(8,168)	2,858	26%
Alloc. of Admin. Serv. Expenses	779	869	90	12%	547	869	322	59%	1,499	1,668	169	11%
Non-Operating Exp./Contingencies		(824)	(824)	-100%		(824)	(824)	-100%		(1,364)	(1,364)	-100%
Increase/(Decrease) in Net Assets	(6,919)	(4,156)	2,763	40%	(4,466)	(4,156)	310	7%	(12,525)	(8,472)	4,053	32%

SPORT AND FITNESS ADMINISTRATION

Alloc. of Department's Admin.	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	(32)	-10%
This Year's Actual vs. Last Year's Actual	(94)	-35%
Current Estimate vs. Budget	(12)	-2%

The variance in Personnel Expenses versus the prior year in the second quarter is primarily due to pay reductions, staffing and scheduling changes required because of COVID-19 in FY21.

The variance in Depreciation Expense Estimate versus Budget at year end is due to a delay in the estimated in-service date. The in-service date is now expected to be in FY23.

The variance in Allocation of Department's Admin. versus the prior year in the second quarter is formula driven. See the FY22 budget document, Allocation Formulas section, for a detailed explanation of the formula.

SPORT AND FITNESS ADMINISTRATION
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income												
Expenses:												
Personnel Expenses	282	313	31	11%	213	313	100	47%	568	586	18	3%
Operating Supplies/Expenses	15	9	(6)	-40%	17	9	(8)	-47%	28	22	(6)	-21%
Technology Supplies/Expenses												
Collection and Treasury Expenses												
Fees	5	5			5	5			9	30	21	233%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	19	27	8	42%	25	27	2	8%	38	56	18	47%
Utilities	1	1			1	1			2	3	1	50%
Insurance and Taxes	4	4			3	4	1	33%	8	8		
Repairs and Maintenance					1		(1)	-100%	1	1		
Depreciation									40		(40)	-100%
Interest Expense Allocation												
Alloc. of Customer Care												
Alloc. of Department's Admin.	(327)	(359)	(32)	-10%	(265)	(359)	(94)	-35%	(694)	(706)	(12)	-2%
Alloc. of Marketing, Comm., Design & Production												
Total Operating Expenses												
Increase/(Decrease) in Net Assets from Operations												
Alloc. of Admin. Serv. Expenses												
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets												

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AQUATICS SUMMARY
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income	867	956	89	10%	248	956	708	285%	1,266	1,355	89	7%
Rental Income	98	30	(68)	-69%		30	30	100%	113	45	(68)	-60%
Net Sales		1	1	100%	(1)	1	2	200%		1	1	100%
Gain (Loss) on Fixed Asset Disposals	(17)	(8)	9	53%	(9)	(8)	1	11%	(34)	(31)	3	9%
Other Income												
Membership Allocations	729	1,355	626	86%	217	1,355	1,138	524%	1,459	2,415	956	66%
Total Income	1,677	2,334	657	39%	455	2,334	1,879	413%	2,804	3,785	981	35%
Expenses:												
Personnel Expenses	2,441	2,240	(201)	-8%	567	2,240	1,673	295%	3,368	3,333	(35)	-1%
Operating Supplies/Expenses	282	274	(8)	-3%	41	274	233	568%	442	468	26	6%
Technology Supplies/Expenses	12	11	(1)	-8%	5	11	6	120%	12	11	(1)	-8%
Collection and Treasury Expenses	10	25	15	150%	10	25	15	150%	20	35	15	75%
Fees	66	46	(20)	-30%	10	46	36	360%	104	86	(18)	-17%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	24	21	(3)	-13%	5	21	16	320%	41	39	(2)	-5%
Utilities	204	216	12	6%	119	216	97	82%	330	360	30	9%
Insurance and Taxes	44	39	(5)	-11%	44	39	(5)	-11%	87	83	(4)	-5%
Repairs and Maintenance	165	171	6	4%	49	171	122	249%	263	274	11	4%
Depreciation	708	656	(52)	-7%	658	656	(2)	0%	1,359	1,280	(79)	-6%
Interest Expense Allocation	66	69	3	5%	63	69	6	10%	132	133	1	1%
Alloc. of Customer Care	80	94	14	18%	37	94	57	154%	139	172	33	24%
Alloc. of Department's Admin.	89	96	7	8%	43	96	53	123%	153	161	8	5%
Alloc. of Marketing, Comm., Design & Production	190	144	(46)	-24%	44	144	100	227%	304	308	4	1%
Total Operating Expenses	4,381	4,102	(279)	-6%	1,695	4,102	2,407	142%	6,754	6,743	(11)	0%
Increase/(Decrease) in Net Assets from Operations	(2,704)	(1,768)	936	35%	(1,240)	(1,768)	(528)	-43%	(3,950)	(2,958)	992	25%
Alloc. of Admin. Serv. Expenses	136	187	51	38%	37	187	150	405%	227	305	78	34%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(2,840)	(1,955)	885	31%	(1,277)	(1,955)	(678)	-53%	(4,177)	(3,263)	914	22%

OUTDOOR POOLS

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	619	27%
This Year's Actual vs. Last Year's Actual	(756)	-85%
Current Estimate vs. Budget	714	23%

The variance in Fees Income versus the prior year in the second quarter is primarily due to the COVID-19 pandemic closure and not opening Outdoor Pools for the summer of FY21.

The variances in Rental Income versus Budget in the second quarter and at year end are primarily due to the COVID-19 group restrictions and limited large group pool time because of the tight scheduling at 16 outdoor pools. Additionally, many day cares, camps and other groups that normally rent at the outdoor pools did not rent this year for various reasons due to the COVID-19 pandemic.

The variances in Membership Allocations Income for all three comparisons are due to the increased sale of Play and Fit&Play memberships and more visits with the lifting of many COVID restrictions.

The variances in Personal Expenses, Operating Supplies/Expenses, Fees, Utilities and Repair and Maintenance expenses versus the prior year in the second quarter are primarily due to the COVID-19 pandemic closure and not opening Outdoor Pools for the summer of FY21.

The variances in Allocation of Customer Care, Department's Admin., and Allocation of Marketing, Comm., Design & Creative Production versus the prior year in the second quarter and Allocation of Administrative Services Expenses in all three comparisons are formula driven. See the FY22 budget document, Allocation Formulas section, for a detailed explanation of the formulas.

OUTDOOR POOLS
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income	530	552	22	4%	1	552	551	55100%	530	552	22	4%
Rental Income	91	21	(70)	-77%		21	21	100%	91	21	(70)	-77%
Net Sales		1	1	100%		1	1	100%		1	1	100%
Gain (Loss) on Fixed Asset Disposals	(12)		12	100%	(6)		6	100%	(24)	(20)	4	17%
Other Income												
Membership Allocations	523	1,074	551	105%	77	1,074	997	1295%	1,047	1,922	875	84%
Total Income	1,132	1,648	516	46%	72	1,648	1,576	2189%	1,644	2,476	832	51%
Expenses:												
Personnel Expenses	2,008	1,879	(129)	-6%	343	1,879	1,536	448%	2,433	2,433		
Operating Supplies/Expenses	221	248	27	12%	27	248	221	819%	329	367	38	12%
Technology Supplies/Expenses	12	10	(2)	-17%	5	10	5	100%	12	10	(2)	-17%
Collection and Treasury Expenses	9	24	15	167%	9	24	15	167%	18	33	15	83%
Fees	57	36	(21)	-37%	7	36	29	414%	86	65	(21)	-24%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	16	16			5	16	11	220%	31	30	(1)	-3%
Utilities	133	131	(2)	-2%	47	131	84	179%	174	181	7	4%
Insurance and Taxes	31	28	(3)	-10%	33	28	(5)	-15%	63	60	(3)	-5%
Repairs and Maintenance	127	137	10	8%	23	137	114	496%	194	209	15	8%
Depreciation	389	361	(28)	-7%	363	361	(2)	-1%	774	741	(33)	-4%
Interest Expense Allocation	37	38	1	3%	35	38	3	9%	73	72	(1)	-1%
Alloc. of Customer Care	52	66	14	27%	6	66	60	1000%	80	111	31	39%
Alloc. of Department's Admin.	67	73	6	9%	24	73	49	204%	101	109	8	8%
Alloc. of Marketing,Comm.,Design & Production	142	111	(31)	-22%	25	111	86	344%	204	202	(2)	-1%
Total Operating Expenses	3,301	3,158	(143)	-4%	952	3,158	2,206	232%	4,572	4,623	51	1%
Increase/(Decrease) in Net Assets from Operations	(2,169)	(1,510)	659	30%	(880)	(1,510)	(630)	-72%	(2,928)	(2,147)	781	27%
Alloc. of Admin. Serv. Expenses	92	132	40	43%	6	132	126	2100%	133	200	67	50%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(2,261)	(1,642)	619	27%	(886)	(1,642)	(756)	-85%	(3,061)	(2,347)	714	23%

SWIM CENTER

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	264	46%
This Year's Actual vs. Last Year's Actual	75	19%
Current Estimate vs. Budget	203	18%

The variance in Fees Income versus the prior year in the second quarter is primarily due to the COVID-19 pandemic closure in FY21 and a return to normal operations for Clippers and Swim Lessons in FY22.

The variances in Membership Allocations Income versus Budget and the prior year in the second quarter are primarily due to the closure of the indoor facilities until June 20, 2020 due to the COVID-19 pandemic and an increase in membership sales after the lifting of COVID-19 restrictions.

The variance in Personnel Expenses versus the prior year in the second quarter is primarily due to the closure of the indoor facilities until June 20, 2020 due to the COVID-19 pandemic.

The variance in Operating Supply/Expenses versus budget in the second quarter is primarily a timing variance due to the ongoing global supply chain issue which is causing a delay in the delivery of purchases.

SWIM CENTER
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income	337	404	67	20%	247	404	157	64%	736	803	67	9%
Rental Income	6	8	2	33%	1	8	7	700%	22	24	2	9%
Net Sales					(1)		1	100%				
Gain (Loss) on Fixed Asset Disposals	(5)	(8)	(3)	-60%	(4)	(8)	(4)	-100%	(10)	(11)	(1)	-10%
Other Income												
Membership Allocations	206	280	74	36%	140	280	140	100%	412	493	81	20%
Total Income	544	684	140	26%	383	684	301	79%	1,160	1,309	149	13%
Expenses:												
Personnel Expenses	433	361	(72)	-17%	224	361	137	61%	935	900	(35)	-4%
Operating Supplies/Expenses	60	26	(34)	-57%	15	26	11	73%	113	100	(13)	-12%
Technology Supplies/Expenses		1	1	100%		1	1	100%		1	1	100%
Collection and Treasury Expenses	1		(1)	-100%					2	1	(1)	-50%
Fees	10	10			3	10	7	233%	18	21	3	17%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	8	5	(3)	-38%		5	5	100%	11	9	(2)	-18%
Utilities	72	85	13	18%	72	85	13	18%	156	179	23	15%
Insurance and Taxes	12	11	(1)	-8%	10	11	1	10%	25	23	(2)	-8%
Repairs and Maintenance	38	34	(4)	-11%	26	34	8	31%	69	65	(4)	-6%
Depreciation	318	294	(24)	-8%	295	294	(1)	0%	585	540	(45)	-8%
Interest Expense Allocation	29	32	3	10%	28	32	4	14%	59	61	2	3%
Alloc. of Customer Care	27	29	2	7%	31	29	(2)	-6%	59	61	2	3%
Alloc. of Department's Admin.	23	23			19	23	4	21%	52	52		
Alloc. of Marketing, Comm., Design & Production	48	33	(15)	-31%	19	33	14	74%	101	106	5	5%
Total Operating Expenses	1,079	944	(135)	-13%	742	944	202	27%	2,185	2,119	(66)	-3%
Increase/(Decrease) in Net Assets from Operations	(535)	(260)	275	51%	(359)	(260)	99	28%	(1,025)	(810)	215	21%
Alloc. of Admin. Serv. Expenses	44	55	11	25%	31	55	24	77%	94	106	12	13%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(579)	(315)	264	46%	(390)	(315)	75	19%	(1,119)	(916)	203	18%

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FITNESS CLUBS SUMMARY
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships	1,163	987	(176)	-15%	662	987	325	49%	2,326	1,954	(372)	-16%
Fees Income	453	402	(51)	-11%	117	402	285	244%	1,170	1,072	(98)	-8%
Rental Income	94	95	1	1%	38	95	57	150%	236	236		
Net Sales	(1)	1	2	200%		1	1	100%	4	6	2	50%
Gain (Loss) on Fixed Asset Disposals	(13)	(40)	(27)	-208%	(2)	(40)	(38)	-1900%	(27)	(100)	(73)	-270%
Other Income												
Membership Allocations	2,971	2,587	(384)	-13%	2,133	2,587	454	21%	5,943	5,924	(19)	0%
Total Income	4,667	4,032	(635)	-14%	2,948	4,032	1,084	37%	9,652	9,092	(560)	-6%
Expenses:												
Personnel Expenses	2,480	2,241	(239)	-10%	1,337	2,241	904	68%	5,105	4,772	(333)	-7%
Operating Supplies/Expenses	174	76	(98)	-56%	68	76	8	12%	385	213	(172)	-45%
Technology Supplies/Expenses	5	7	2	40%		7	7	100%	10	12	2	20%
Collection and Treasury Expenses	15	13	(2)	-13%	3	13	10	333%	30	28	(2)	-7%
Fees	101	119	18	18%	94	119	25	27%	133	152	19	14%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	11	7	(4)	-36%	13	7	(6)	-46%	21	14	(7)	-33%
Utilities	378	324	(54)	-14%	239	324	85	36%	777	702	(75)	-10%
Insurance and Taxes	234	207	(27)	-12%	191	207	16	8%	467	438	(29)	-6%
Repairs and Maintenance	582	451	(131)	-23%	382	451	69	18%	1,170	1,010	(160)	-14%
Depreciation	1,325	1,237	(88)	-7%	1,284	1,237	(47)	-4%	2,622	2,521	(101)	-4%
Interest Expense Allocation	106	100	(6)	-6%	101	100	(1)	-1%	212	191	(21)	-10%
Alloc. of Customer Care	231	165	(66)	-29%	221	165	(56)	-25%	483	429	(54)	-11%
Alloc. of Department's Admin.	124	128	4	3%	101	128	27	27%	289	276	(13)	-4%
Alloc. of Marketing, Comm., Design & Production	263	181	(82)	-31%	104	181	77	74%	558	552	(6)	-1%
Total Operating Expenses	6,029	5,256	(773)	-13%	4,138	5,256	1,118	27%	12,262	11,310	(952)	-8%
Increase/(Decrease) in												
Net Assets from Operations	(1,362)	(1,224)	138	10%	(1,190)	(1,224)	(34)	-3%	(2,610)	(2,218)	392	15%
Alloc. of Admin. Serv. Expenses	375	326	(49)	-13%	236	326	90	38%	776	737	(39)	-5%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(1,737)	(1,550)	187	11%	(1,426)	(1,550)	(124)	-9%	(3,386)	(2,955)	431	13%

ATHLETIC CLUB

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	(106)	-16%
This Year's Actual vs. Last Year's Actual	(187)	-33%
Current Estimate vs. Budget	(75)	-6%

The variance in Direct Memberships versus the prior year in the second quarter is primarily due to members returning with COVID-19 restrictions lifted and increased new membership sales.

The variance in Fees Income versus the prior year in the second quarter is primarily due to an increase in fee-based programs such as individual and small group training with COVID-19 restrictions lifted.

The variances in Gain (Loss) on Fixed Asset Disposals in all three comparisons are due to a going green project in FY22 that was not budgeted.

The variance in Personnel Expenses versus the prior year in the second quarter is primarily due to the closure of the indoor facilities until June 20, 2020 caused by the COVID-19 pandemic.

The variances in Operating Supplies/Expenses versus Budget in the second quarter and at year end are primarily due to reduced consumption of amenities like towels and coffee/tea.

The variance in Utilities versus the prior year in the second quarter is primarily due to the closure of the indoor facilities until June 20, 2020 due to the COVID-19 pandemic.

The variance in Alloc. of Marketing, Comm., Design & Production versus the prior year in the second quarter is formula driven. See the FY22 budget document, Allocation Formulas section, for a detailed explanation of the formula.

ATHLETIC CLUB
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships	305	260	(45)	-15%	172	260	88	51%	611	514	(97)	-16%
Fees Income	120	125	5	4%	48	125	77	160%	311	300	(11)	-4%
Rental Income	19	17	(2)	-11%	11	17	6	55%	37	35	(2)	-5%
Net Sales												
Gain (Loss) on Fixed Asset Disposals	(4)	(27)	(23)	-575%		(27)	(27)	-100%	(9)	(35)	(26)	-289%
Other Income												
Membership Allocations	796	654	(142)	-18%	585	654	69	12%	1,592	1,511	(81)	-5%
Total Income	1,236	1,029	(207)	-17%	816	1,029	213	26%	2,542	2,325	(217)	-9%
Expenses:												
Personnel Expenses	682	722	40	6%	407	722	315	77%	1,400	1,469	69	5%
Operating Supplies/Expenses	50	18	(32)	-64%	21	18	(3)	-14%	113	52	(61)	-54%
Technology Supplies/Expenses	2	2				2	2	100%	3	4	1	33%
Collection and Treasury Expenses	4	4			1	4	3	300%	9	9		
Fees	34	42	8	24%	32	42	10	31%	42	52	10	24%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	3		(3)	-100%	4		(4)	-100%	7		(7)	-100%
Utilities	117	97	(20)	-17%	67	97	30	45%	229	192	(37)	-16%
Insurance and Taxes	77	77			70	77	7	10%	153	153		
Repairs and Maintenance	126	115	(11)	-9%	94	115	21	22%	256	239	(17)	-7%
Depreciation	465	437	(28)	-6%	449	437	(12)	-3%	916	864	(52)	-6%
Interest Expense Allocation	47	40	(7)	-15%	45	40	(5)	-11%	95	76	(19)	-20%
Alloc. of Customer Care	61	43	(18)	-30%	61	43	(18)	-30%	129	111	(18)	-14%
Alloc. of Department's Admin.	37	41	4	11%	32	41	9	28%	85	85		
Alloc. of Marketing, Comm., Design & Production	78	59	(19)	-24%	33	59	26	79%	164	168	4	2%
Total Operating Expenses	1,783	1,697	(86)	-5%	1,316	1,697	381	29%	3,601	3,474	(127)	-4%
Increase/(Decrease) in Net Assets from Operations	(547)	(668)	(121)	-22%	(500)	(668)	(168)	-34%	(1,059)	(1,149)	(90)	-8%
Alloc. of Admin. Serv. Expenses	99	84	(15)	-15%	65	84	19	29%	204	189	(15)	-7%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(646)	(752)	(106)	-16%	(565)	(752)	(187)	-33%	(1,263)	(1,338)	(75)	-6%

COLUMBIA GYM

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	74	69%
This Year's Actual vs. Last Year's Actual	85	71%
Current Estimate vs. Budget	143	97%

The variance in Direct Memberships versus the prior year in the second quarter is primarily due to members returning with COVID-19 restrictions lifted and increased new membership sales.

The variance in Fees Income versus the prior year in the second quarter is primarily due to an increase in fee-based programs such as individual and small group training with COVID-19 restrictions lifted.

The variance in Gain (Loss) on Fixed Asset Disposals versus Budget at year end is due to an ongoing HVAC project with related disposals that were not included in the budget.

The variance in Personnel Expenses versus the prior year in the second quarter is primarily related to the closure of the indoor facilities until June 20, 2020 due to the COVID-19 pandemic.

The variances in Operating Supplies/Expenses versus Budget in the second quarter and at year end are primarily due to timing as a result of supply chain issues and reduced consumption of amenities like towels and coffee/tea.

The variance in Utilities expense versus Budget in the second quarter is primarily due to lower utilities usage than was anticipated based on previous years' utility usage.

The variance in Repairs and Maintenance expense versus Budget in the second quarter is primarily due to the diligent monitoring of all necessary repairs while still keeping everything in good repair as members increasingly come back into the facility.

The variances in Allocation of Customer Care, Allocation of Marketing, Comm., Design & Production and Allocation of Administrative Services Expenses are formula driven. See the FY22 budget document, Allocation Formulas section, for a detailed explanation of the formulas.

COLUMBIA GYM
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships	404	345	(59)	-15%	229	345	116	51%	809	681	(128)	-16%
Fees Income	213	161	(52)	-24%	36	161	125	347%	518	455	(63)	-12%
Rental Income	32	25	(7)	-22%	11	25	14	127%	64	56	(8)	-13%
Net Sales												
Gain (Loss) on Fixed Asset Disposals	(5)		5	100%	(2)		2	100%	(9)	(47)	(38)	-422%
Other Income												
Membership Allocations	1,104	930	(174)	-16%	798	930	132	17%	2,208	2,103	(105)	-5%
Total Income	1,748	1,461	(287)	-16%	1,072	1,461	389	36%	3,590	3,248	(342)	-10%
Expenses:												
Personnel Expenses	839	695	(144)	-17%	463	695	232	50%	1,700	1,469	(231)	-14%
Operating Supplies/Expenses	61	31	(30)	-49%	23	31	8	35%	124	86	(38)	-31%
Technology Supplies/Expenses	2	2				2	2	100%	3	4	1	33%
Collection and Treasury Expenses	5	4	(1)	-20%	1	4	3	300%	10	9	(1)	-10%
Fees	31	36	5	16%	30	36	6	20%	37	42	5	14%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	2	3	1	50%	3	3			4	5	1	25%
Utilities	113	81	(32)	-28%	68	81	13	19%	225	190	(35)	-16%
Insurance and Taxes	62	53	(9)	-15%	50	53	3	6%	123	113	(10)	-8%
Repairs and Maintenance	150	111	(39)	-26%	96	111	15	16%	300	240	(60)	-20%
Depreciation	241	207	(34)	-14%	222	207	(15)	-7%	479	429	(50)	-10%
Interest Expense Allocation	14	15	1	7%	14	15	1	7%	29	30	1	3%
Alloc. of Customer Care	87	60	(27)	-31%	81	60	(21)	-26%	181	155	(26)	-14%
Alloc. of Department's Admin.	35	33	(2)	-6%	27	33	6	22%	80	72	(8)	-10%
Alloc. of Marketing, Comm., Design & Production	74	47	(27)	-36%	27	47	20	74%	154	144	(10)	-6%
Total Operating Expenses	1,716	1,378	(338)	-20%	1,105	1,378	273	25%	3,449	2,988	(461)	-13%
Increase/(Decrease) in Net Assets from Operations	32	83	51	159%	(33)	83	116	352%	141	260	119	84%
Alloc. of Admin. Serv. Expenses	140	117	(23)	-16%	86	117	31	36%	288	264	(24)	-8%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(108)	(34)	74	69%	(119)	(34)	85	71%	(147)	(4)	143	97%

SUPREME SPORTS CLUB

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	223	23%
This Year's Actual vs. Last Year's Actual	(25)	-3%
Current Estimate vs. Budget	361	18%

The variances in Direct Memberships and in Membership Allocations versus the prior year in the second quarter are primarily due to members returning as COVID-19 restrictions were lifted and increased new membership sales.

The variance in Fees Income versus the prior year in the second quarter is primarily due to an increase in fee-based programs such as individual and small group training with COVID-19 restrictions lifted.

The variance in Rental Income versus the prior year in the second quarter is primarily due to an increase in facility rental and birthday party bookings with COVID-19 restrictions lifted.

The variance in Personnel Expenses versus the prior year in the second quarter is primarily due to the closure of the indoor facilities until June 20, 2020 due to the COVID-19 pandemic.

The variances in Operating Supplies/Expenses versus Budget in the second quarter and at year end are primarily due to timing as a result of supply chain issues and reduced consumption of amenities like towels and coffee/tea.

The variance in Utilities versus the prior year in the second quarter is primarily due to the closure of the indoor facilities until June 20, 2020 due to the COVID-19 pandemic.

The variance in Repairs and Maintenance versus Budget in the second quarter is primarily a result of timing related to the janitorial contract and construction vendors.

The variances in Allocation of Marketing, Comm., Design & Production Expenses versus Budget in the second quarter and versus the prior year are formula driven. See the FY22 budget document, Allocation Formulas section, for a detailed explanation of the formulas.

The variance in Allocation of Administrative Services Expenses versus the prior year in the second quarter is formula driven. See the FY22 budget document, Allocation Formulas section, for a detailed explanation of the formula.

SUPREME SPORTS CLUB
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships	453	382	(71)	-16%	260	382	122	47%	906	759	(147)	-16%
Fees Income	120	116	(4)	-3%	34	116	82	241%	341	317	(24)	-7%
Rental Income	43	53	10	23%	16	53	37	231%	135	145	10	7%
Net Sales	(1)	1	2	200%		1	1	100%	4	5	1	25%
Gain (Loss) on Fixed Asset Disposals	(5)	(13)	(8)	-160%		(13)	(13)	-100%	(9)	(18)	(9)	-100%
Other Income												
Membership Allocations	1,071	1,004	(67)	-6%	750	1,004	254	34%	2,143	2,310	167	8%
Total Income	1,681	1,543	(138)	-8%	1,060	1,543	483	46%	3,520	3,518	(2)	0%
Expenses:												
Personnel Expenses	959	824	(135)	-14%	466	824	358	77%	2,005	1,834	(171)	-9%
Operating Supplies/Expenses	63	27	(36)	-57%	24	27	3	13%	148	75	(73)	-49%
Technology Supplies/Expenses	2	3	1	50%		3	3	100%	3	4	1	33%
Collection and Treasury Expenses	5	5			1	5	4	400%	11	10	(1)	-9%
Fees	37	41	4	11%	32	41	9	28%	55	58	3	5%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	5	4	(1)	-20%	6	4	(2)	-33%	10	9	(1)	-10%
Utilities	149	147	(2)	-1%	103	147	44	43%	322	320	(2)	-1%
Insurance and Taxes	95	77	(18)	-19%	71	77	6	8%	191	172	(19)	-10%
Repairs and Maintenance	307	225	(82)	-27%	192	225	33	17%	614	532	(82)	-13%
Depreciation	619	593	(26)	-4%	612	593	(19)	-3%	1,227	1,227		
Interest Expense Allocation	44	45	1	2%	42	45	3	7%	88	86	(2)	-2%
Alloc. of Customer Care	83	62	(21)	-25%	79	62	(17)	-22%	174	162	(12)	-7%
Alloc. of Department's Admin.	53	53			42	53	11	26%	124	119	(5)	-4%
Alloc. of Marketing,Comm.,Design & Production	111	75	(36)	-32%	43	75	32	74%	239	240	1	0%
Total Operating Expenses	2,532	2,181	(351)	-14%	1,713	2,181	468	27%	5,211	4,848	(363)	-7%
Increase/(Decrease) in Net Assets from Operations	(851)	(638)	213	25%	(653)	(638)	15	2%	(1,691)	(1,330)	361	21%
Alloc. of Admin. Serv. Expenses	135	125	(10)	-7%	85	125	40	47%	284	284		
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(986)	(763)	223	23%	(738)	(763)	(25)	-3%	(1,975)	(1,614)	361	18%

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GOLF CLUB SUMMARY
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships	264	240	(24)	-9%	190	240	50	26%	528	519	(9)	-2%
Fees Income	945	1,166	221	23%	1,039	1,166	127	12%	1,190	1,484	294	25%
Rental Income	370	453	83	22%	436	453	17	4%	471	605	134	28%
Net Sales	53	67	14	26%	67	67			54	57	3	6%
Gain (Loss) on Fixed Asset Disposals	(10)	(2)	8	80%		(2)	(2)	-100%	(19)	(9)	10	53%
Other Income												
Membership Allocations	424	683	259	61%	461	683	222	48%	849	1,144	295	35%
Total Income	2,046	2,607	561	27%	2,193	2,607	414	19%	3,073	3,800	727	24%
Expenses:												
Personnel Expenses	923	1,191	268	29%	851	1,191	340	40%	1,711	2,016	305	18%
Operating Supplies/Expenses	129	129			84	129	45	54%	234	229	(5)	-2%
Technology Supplies/Expenses	3	30	27	900%	4	30	26	650%	5	32	27	540%
Collection and Treasury Expenses	27	25	(2)	-7%	37	25	(12)	-32%	54	52	(2)	-4%
Fees	36	42	6	17%	22	42	20	91%	70	78	8	11%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	18	26	8	44%	2	26	24	1200%	37	38	1	3%
Utilities	60	61	1	2%	59	61	2	3%	121	122	1	1%
Insurance and Taxes	129	109	(20)	-16%	107	109	2	2%	258	238	(20)	-8%
Repairs and Maintenance	253	304	51	20%	241	304	63	26%	448	491	43	10%
Depreciation	648	618	(30)	-5%	624	618	(6)	-1%	1,251	1,218	(33)	-3%
Interest Expense Allocation	59	61	2	3%	56	61	5	9%	117	117		
Alloc. of Customer Care	82	86	4	5%	144	86	(58)	-40%	130	142	12	9%
Alloc. of Department's Admin.	54	72	18	33%	58	72	14	24%	116	130	14	12%
Alloc. of Marketing, Comm., Design & Production	114	101	(13)	-11%	60	101	41	68%	225	248	23	10%
Total Operating Expenses	2,535	2,855	320	13%	2,349	2,855	506	22%	4,777	5,151	374	8%
Increase/(Decrease) in Net Assets from Operations	(489)	(248)	241	49%	(156)	(248)	(92)	-59%	(1,704)	(1,351)	353	21%
Alloc. of Admin. Serv. Expenses	171	216	45	26%	179	216	37	21%	257	316	59	23%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(660)	(464)	196	30%	(335)	(464)	(129)	-39%	(1,961)	(1,667)	294	15%

FAIRWAY HILLS GOLF CLUB

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	274	166%
This Year's Actual vs. Last Year's Actual	(12)	-10%
Current Estimate vs. Budget	374	47%

The variances in Fees Income versus Budget in the second quarter and at year end are primarily due to the continued above anticipated golf participation resulting from the COVID-19 pandemic.

The variance in Rental Income versus Budget at year end is associated with the continued above anticipated golf participation resulting from the COVID-19 pandemic.

The variances in Membership Allocations for all three comparisons are due to an increase in membership sales and to a greater than anticipated participation in golf following the reopening of the facility in mid-May of 2020.

The variance in Personnel Expenses versus the prior year in the second quarter is primarily due to the COVID-19 pandemic closure, phased reopening of facilities and modified operation of programs and hiring of new personnel.

The variance in Repairs and Maintenance versus Budget in the second quarter is primarily a result of a budgeting error in which the budget for fertilizer, pesticide, and plant material for Hobbit's Glen was placed at Fairway Hills. There will be a corresponding variance in repairs and maintenance expense at Hobbit's Glen.

The variances in the Allocation of Customer Care and Allocation of Administrative Services are formula driven. See the FY22 Budget document, Allocation Formulas section, for a detailed explanation of the formulas.

FAIRWAY HILLS GOLF CLUB
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships	26	25	(1)	-4%	19	25	6	32%	53	53		
Fees Income	649	822	173	27%	726	822	96	13%	772	1,012	240	31%
Rental Income	209	233	24	11%	247	233	(14)	-6%	250	325	75	30%
Net Sales	36	59	23	64%	45	59	14	31%	35	53	18	51%
Gain (Loss) on Fixed Asset Disposals	(5)	(2)	3	60%		(2)	(2)	-100%	(10)	(5)	5	50%
Other Income												
Membership Allocations	67	95	28	42%	64	95	31	48%	135	173	38	28%
Total Income	982	1,232	250	25%	1,101	1,232	131	12%	1,235	1,611	376	30%
Expenses:												
Personnel Expenses	449	490	41	9%	369	490	121	33%	798	834	36	5%
Operating Supplies/Expenses	58	36	(22)	-38%	35	36	1	3%	101	81	(20)	-20%
Technology Supplies/Expenses	1	12	11	1100%		12	12	100%	3	13	10	333%
Collection and Treasury Expenses	15	26	11	73%	21	26	5	24%	30	41	11	37%
Fees	11	15	4	36%	7	15	8	114%	23	27	4	17%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	6	3	(3)	-50%	(11)	3	14	127%	12	9	(3)	-25%
Utilities	28	26	(2)	-7%	24	26	2	8%	56	54	(2)	-4%
Insurance and Taxes	46	39	(7)	-15%	39	39			92	85	(7)	-8%
Repairs and Maintenance	145	92	(53)	-37%	92	92			241	198	(43)	-18%
Depreciation	182	167	(15)	-8%	186	167	(19)	-10%	356	334	(22)	-6%
Interest Expense Allocation	14	14			14	14			28	27	(1)	-4%
Alloc. of Customer Care	37	39	2	5%	68	39	(29)	-43%	48	54	6	13%
Alloc. of Department's Admin.	23	26	3	13%	22	26	4	18%	47	49	2	4%
Alloc. of Marketing,Comm.,Design & Production	49	36	(13)	-27%	23	36	13	57%	92	93	1	1%
Total Operating Expenses	1,064	1,021	(43)	-4%	889	1,021	132	15%	1,927	1,899	(28)	-1%
Increase/(Decrease) in												
Net Assets from Operations	(82)	211	293	357%	212	211	(1)	0%	(692)	(288)	404	58%
Alloc. of Admin. Serv. Expenses	83	102	19	23%	91	102	11	12%	105	135	30	29%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(165)	109	274	166%	121	109	(12)	-10%	(797)	(423)	374	47%

HOBBIT'S GLEN GOLF CLUB

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	(78)	-16%
This Year's Actual vs. Last Year's Actual	(116)	-25%
Current Estimate vs. Budget	(80)	-7%

The variance in Direct Memberships versus the prior year in the second quarter is primarily due to members returning as COVID-19 restrictions lifted and increased membership sales.

The variance in Rental Income versus Budget in the second quarter and at year end is associated with the continued above anticipated golf participation resulting from the COVID-19 pandemic.

The variances in Membership Allocations for all three comparisons are due to increased membership sales and a greater than anticipated participation in golf following the reopening of the facility in mid-May 2020.

The variance in Personnel Expenses versus the prior year is due to the COVID-19 closure until mid-May 2020, followed by a phased reopening of facilities and modified operations and programs.

The variances in Personnel Expenses versus Budget in the second quarter and at year end are due to greater than anticipated usage, which has required an increase in staffing to support the demand and maintain the course.

The variance in Operating Supplies/Expenses versus the prior year in the second quarter is primarily due to the COVID-19 closure until mid-May 2020 followed by a phased reopening of facilities and modified operations and programs and increased demand in FY22.

The variance in Repairs and Maintenance Expense versus the prior year in the second quarter is primarily due to the COVID-19 closure until mid-May 2020 followed by a phased reopening of facilities, modified operations and programs and increased demand in FY22.

The variances in Repairs and Maintenance Expense versus Budget in the second quarter and at year end are primarily due to greater than anticipated usage and a budgeting error in which the budget for fertilizer, pesticide and plant material was placed at Fairway Hills. There will be a corresponding favorable variance for those line items at Fairway Hills.

The variances in the Allocation of Customer Care, the Allocation of Marketing, Comm., Design and Production and the Allocation of Admin. Services Expenses are formula driven. See the FY22 Budget document, Allocation Formulas section, for a detailed explanation of the formulas.

HOBBIT'S GLEN GOLF CLUB
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships	237	216	(21)	-9%	171	216	45	26%	475	466	(9)	-2%
Fees Income	296	344	48	16%	313	344	31	10%	418	473	55	13%
Rental Income	161	220	59	37%	189	220	31	16%	221	280	59	27%
Net Sales	17	8	(9)	-53%	21	8	(13)	-62%	19	4	(15)	-79%
Gain (Loss) on Fixed Asset Disposals	(5)	(1)	4	80%		(1)	(1)	-100%	(9)	(4)	5	56%
Other Income												
Membership Allocations	357	587	230	64%	397	587	190	48%	714	971	257	36%
Total Income	1,063	1,374	311	29%	1,091	1,374	283	26%	1,838	2,190	352	19%
Expenses:												
Personnel Expenses	474	701	227	48%	482	701	219	45%	912	1,183	271	30%
Operating Supplies/Expenses	71	93	22	31%	49	93	44	90%	133	148	15	11%
Technology Supplies/Expenses	1	18	17	1700%	4	18	14	350%	3	19	16	533%
Collection and Treasury Expenses	12	(1)	(13)	-108%	16	(1)	(17)	-106%	24	11	(13)	-54%
Fees	25	27	2	8%	15	27	12	80%	47	51	4	9%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	12	23	11	92%	13	23	10	77%	25	29	4	16%
Utilities	32	36	4	13%	36	36			65	69	4	6%
Insurance and Taxes	83	70	(13)	-16%	68	70	2	3%	166	153	(13)	-8%
Repairs and Maintenance	108	212	104	96%	149	212	63	42%	207	293	86	42%
Depreciation	467	451	(16)	-3%	438	451	13	3%	895	883	(12)	-1%
Interest Expense Allocation	44	47	3	7%	42	47	5	12%	89	89		
Alloc. of Customer Care	45	47	2	4%	76	47	(29)	-38%	82	88	6	7%
Alloc. of Department's Admin.	31	46	15	48%	36	46	10	28%	69	82	13	19%
Alloc. of Marketing, Comm., Design & Production	66	65	(1)	-2%	37	65	28	76%	133	155	22	17%
Total Operating Expenses	1,471	1,835	364	25%	1,461	1,835	374	26%	2,850	3,253	403	14%
Increase/(Decrease) in												
Net Assets from Operations	(408)	(461)	(53)	-13%	(370)	(461)	(91)	-25%	(1,012)	(1,063)	(51)	-5%
Alloc. of Admin. Serv. Expenses	88	113	25	28%	88	113	25	28%	152	181	29	19%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(496)	(574)	(78)	-16%	(458)	(574)	(116)	-25%	(1,164)	(1,244)	(80)	-7%

HAVEN ON THE LAKE

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	918	97%
This Year's Actual vs. Last Year's Actual	865	97%
Current Estimate vs. Budget	2,002	100%

Haven on the Lake ceased operations as of April 30, 2021. A sublease agreement for the rental of the space formerly occupied by Haven on the Lake was executed on May 25, 2021 with the approval of the landlord. The term of the sublease is through August 28, 2025. The sublease income for the term of the agreement was netted against the rental expense and other anticipated operating expenses for the remainder of the primary lease, which expires August 31, 2025, and accrued as a liability as of April 30, 2021.

We will continue to report Haven income and expenses in the quarterly financial reports. However, there will be an entry on the Non-Operating Exp./Contingencies row to zero out the bottom line results for the period, because the net loss will be charged against and reduce the accrual on the balance sheet referred to above.

The FY22 Budget was prepared and approved by the CA Board before the decision to accrue all operating expenses was finalized.

HAVEN ON THE LAKE
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships					213		(213)	-100%				
Fees Income	(12)	(1)	11	92%	14	(1)	(15)	-107%	(11)	(11)		-100%
Rental Income		89	89	100%		89	89	100%	475	475		100%
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations					92		(92)	-100%				
Total Income	(12)	88	100	833%	319	88	(231)	-72%	464	464		100%
Expenses:												
Personnel Expenses	(5)		5	100%	236		(236)	-100%	2	2		100%
Operating Supplies/Expenses	3		(3)	-100%	12		(12)	-100%	3	3		100%
Technology Supplies/Expenses									2	2		100%
Collection and Treasury Expenses												
Fees	4	107	103	2575%	12	107	95	792%		110	110	100%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	531	497	(34)	-6%	508	497	(11)	-2%	1,063	1,027	(36)	-3%
Utilities		1	1	100%	1	1				1	1	100%
Insurance and Taxes	14	6	(8)	-57%	9	6	(3)	-33%	28	20	(8)	-29%
Repairs and Maintenance	31	13	(18)	-58%	37	13	(24)	-65%	59	7	(52)	-88%
Depreciation	280	268	(12)	-4%	271	268	(3)	-1%	672	536	(136)	-20%
Interest Expense Allocation	18	19	1	6%	17	19	2	12%	36	36		
Alloc. of Customer Care	(1)		1	100%	24		(24)	-100%				
Alloc. of Department's Admin.	20	24	4	20%	30	24	(6)	-20%	49	47	(2)	-4%
Alloc. of Marketing, Comm., Design & Production	42		(42)	-100%	31		(31)	-100%	95		(95)	-100%
Total Operating Expenses	937	935	(2)	0%	1,188	935	(253)	-21%	2,002	1,791	(211)	-11%
Increase/(Decrease) in Net Assets from Operations	(949)	(847)	102	11%	(869)	(847)	22	3%	(2,002)	(1,327)	675	34%
Alloc. of Admin. Serv. Expenses	(1)	7	8	800%	26	7	(19)	-73%	37	37		100%
Non-Operating Exp./Contingencies		(824)	(824)	-100%		(824)	(824)	-100%	(1,364)	(1,364)		-100%
Increase/(Decrease) in Net Assets	(948)	(30)	918	97%	(895)	(30)	865	97%	(2,002)	2,002		100%

ICE RINK

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	158	62%
This Year's Actual vs. Last Year's Actual	22	19%
Current Estimate vs. Budget	143	67%

The variances in Fees Income for all three comparisons are primarily due to increased participation in Learn to Skate lessons with higher demand relating to COVID-19 restrictions being lifted.

The variance in Membership Allocations versus the prior year in the second quarter is primarily due to the increased sale of Play and Fit&Play memberships with the lifting of many COVID-19 restrictions.

The variance in Personnel Expenses versus the prior year in the second quarter is due to increased programming and facility operations and staffing returning closer to pre-pandemic levels.

The variance in Fees Expense versus Budget at year end is primarily due to an increase in instructors expenses resulting from a larger than anticipated Learn to Skate lesson program participation after COVID-19 restrictions were lifted.

The variance in Repairs and Maintenance Expense versus Budget in the second quarter is primarily a result of less than anticipated repair costs for the HVAC systems and compressors year to date. We do expect an increased amount of these expenses in the second half of FY22.

ICE RINK
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income	50	110	60	120%	(3)	110	113	3767%	272	351	79	29%
Rental Income	230	260	30	13%	274	260	(14)	-5%	651	713	62	10%
Net Sales	2	3	1	50%		3	3	100%	9	10	1	11%
Gain (Loss) on Fixed Asset Disposals	(2)		2	100%					(6)	(4)	2	33%
Other Income												
Membership Allocations	39	40	1	3%	14	40	26	186%	78	67	(11)	-14%
Total Income	319	413	94	29%	285	413	128	45%	1,004	1,137	133	13%
Expenses:												
Personnel Expenses	181	162	(19)	-10%	106	162	56	53%	371	350	(21)	-6%
Operating Supplies/Expenses	15	3	(12)	100%	5	3	(2)	-40%	25	10	(15)	-60%
Technology Supplies/Expenses												
Collection and Treasury Expenses	5	2	(3)	-60%	1	2	1	100%	9	7	(2)	-22%
Fees	10	26	16	160%	2	26	24	1200%	53	98	45	85%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	1		(1)	-100%	1		(1)	-100%	3	2	(1)	-33%
Utilities	55	55			47	55	8	17%	125	126	1	1%
Insurance and Taxes	42	31	(11)	-26%	24	31	7	29%	83	73	(10)	-12%
Repairs and Maintenance	59	30	(29)	-49%	37	30	(7)	-19%	98	82	(16)	-16%
Depreciation	122	116	(6)	-5%	122	116	(6)	-5%	243	235	(8)	-3%
Interest Expense Allocation	14	15	1	7%	13	15	2	15%	28	28		
Alloc. of Customer Care	5	6	1	20%	1	6	5	500%	18	21	3	17%
Alloc. of Department's Admin.	12	12			10	12	2	20%	28	28		
Alloc. of Marketing,Comm.,Design & Production	25	17	(8)	-32%	10	17	7	70%	54	57	3	6%
Total Operating Expenses	546	475	(71)	-13%	379	475	96	25%	1,138	1,117	(21)	-2%
Increase/(Decrease) in												
Net Assets from Operations	(227)	(62)	165	73%	(94)	(62)	32	34%	(134)	20	154	115%
Alloc. of Admin. Serv. Expenses	26	33	7	27%	23	33	10	43%	81	92	11	14%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(253)	(95)	158	62%	(117)	(95)	22	19%	(215)	(72)	143	67%

INDOOR/OUTDOOR TENNIS CLUBS

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	354	91%
This Year's Actual vs. Last Year's Actual	298	90%
Current Estimate vs. Budget	214	37%

The variances in Fees Income versus Budget and the prior year in the second quarter are due to the significant increase in demand and participation in all instructional programming, lessons and league play and due to the COVID-19 related restrictions in place in the prior year.

The variances in Membership Allocations Income for all three comparisons are due to the increased sale of Play and Fit&Play memberships and increased visits with the lifting of many COVID-19 restrictions.

The variance in Personnel Expenses versus the prior year in the second quarter is primarily due to the increase in all instructional programming, lessons, league play and club operations and hours returning closer to pre-pandemic levels.

The variances in Insurance and Taxes for all three comparisons are primarily due to reversing an over-accrual of real property taxes that were estimated and accrued in FY19, FY20 and FY21 for Long Reach Tennis Club. The actual amount of tax due that was billed in FY22 was less than anticipated.

The variance in Repairs and Maintenance Expense versus the prior year in the second quarter is primarily due to club operations and hours in line with pre-pandemic levels and HVAC repairs required at Long Reach Tennis Club in FY22.

The variance in Allocation of Administrative Services Expenses versus the prior year in the second quarter is formula driven. See FY22 budget document, Allocation Formulas section, for a detailed explanation of the formulas.

INDOOR/OUTDOOR TENNIS CLUBS
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income	698	912	214	31%	454	912	458	101%	1,609	1,751	142	9%
Rental Income												
Net Sales	3	(4)	(7)	-233%	3	(4)	(7)	-233%	5	5		
Gain (Loss) on Fixed Asset Disposals	(2)	(9)	(7)	-350%		(9)	(9)	-100%	(4)	(10)	(6)	-150%
Other Income		6	6	100%	11	6	(5)	-45%		6	6	100%
Membership Allocations	89	144	55	62%	52	144	92	177%	179	253	74	41%
Total Income	788	1,049	261	33%	520	1,049	529	102%	1,789	2,005	216	12%
Expenses:												
Personnel Expenses	442	381	(61)	-14%	276	381	105	38%	889	924	35	4%
Operating Supplies/Expenses	33	26	(7)	-21%	13	26	13	100%	60	50	(10)	-17%
Technology Supplies/Expenses												
Collection and Treasury Expenses	18	23	5	28%	9	23	14	156%	36	41	5	14%
Fees	8	7	(1)	-13%	4	7	3	75%	14	14		
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	2		(2)	-100%	1		(1)	-100%	4	2	(2)	-50%
Utilities	54	54			31	54	23	74%	101	93	(8)	-8%
Insurance and Taxes	64	19	(45)	-70%	61	19	(42)	-69%	129	83	(46)	-36%
Repairs and Maintenance	46	59	13	28%	30	59	29	97%	90	103	13	14%
Depreciation	294	283	(11)	-4%	265	283	18	7%	574	556	(18)	-3%
Interest Expense Allocation	39	43	4	10%	37	43	6	16%	77	81	4	5%
Alloc. of Customer Care	40	44	4	10%	41	44	3	7%	92	94	2	2%
Alloc. of Department's Admin.	23	24	1	4%	20	24	4	20%	52	54	2	4%
Alloc. of Marketing, Comm., Design & Production	49	34	(15)	-31%	21	34	13	62%	101	108	7	7%
Total Operating Expenses	1,112	997	(115)	-10%	809	997	188	23%	2,219	2,203	(16)	-1%
Increase/(Decrease) in												
Net Assets from Operations	(324)	52	376	116%	(289)	52	341	118%	(430)	(198)	232	54%
Alloc. of Admin. Serv. Expenses	63	85	22	35%	42	85	43	102%	144	162	18	13%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(387)	(33)	354	91%	(331)	(33)	298	90%	(574)	(360)	214	37%

MEMBER ADVANTAGE

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	4	100%
This Year's Actual vs. Last Year's Actual	4	100%
Current Estimate vs. Budget	4	100%

No line-item variance over 25 percent and \$25,000.

MEMBER ADVANTAGE
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales		5	5	100%		5	5	100%		5	5	100%
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income		5	5	100%		5	5	100%		5	5	100%
Expenses:												
Personnel Expenses												
Operating Supplies/Expenses												
Technology Supplies/Expenses												
Collection and Treasury Expenses												
Fees												
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals												
Utilities												
Insurance and Taxes												
Repairs and Maintenance												
Depreciation												
Interest Expense Allocation												
Alloc. of Customer Care												
Alloc. of Department's Admin.												
Alloc. of Marketing,Comm.,Design & Production												
Total Operating Expenses												
Increase/(Decrease) in												
Net Assets from Operations		5	5	100%		5	5	100%		5	5	100%
Alloc. of Admin. Serv. Expenses		1	1	100%		1	1	100%		1	1	100%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets		4	4	100%		4	4	100%		4	4	100%

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SKATEPARK/SPORTSPARK SUMMARY

For the Period Ended October 31, 2021

(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income	66	87	21	32%	47	87	40	85%	75	95	20	27%
Rental Income	26	31	5	19%	1	31	30	3000%	27	35	8	30%
Net Sales	1	3	2	200%		3	3	100%	1	3	2	200%
Gain (Loss) on Fixed Asset Disposals	(2)	(5)	(3)	-150%		(5)	(5)	-100%	(3)	(17)	(14)	-467%
Other Income												
Membership Allocations	29	43	14	48%	14	43	29	207%	58	80	22	38%
Total Income	120	159	39	33%	62	159	97	156%	158	196	38	24%
Expenses:												
Personnel Expenses	83	73	(10)	-12%	55	73	18	33%	119	119		
Operating Supplies/Expenses	4	4			2	4	2	100%	5	6	1	20%
Technology Supplies/Expenses												
Collection and Treasury Expenses	1	3	2	200%	1	3	2	200%	2	4	2	100%
Fees	7	5	(2)	100%	3	5	2	67%	12	10	(2)	-17%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	1		(1)	-100%	1		(1)	-100%	2	1	(1)	-50%
Utilities	8	6	(2)	-25%	4	6	2	50%	15	10	(5)	-33%
Insurance and Taxes	7	6	(1)	-14%	6	6			14	13	(1)	-7%
Repairs and Maintenance	14	5	(9)	-64%	2	5	3	150%	22	17	(5)	-23%
Depreciation	61	54	(7)	-11%	55	54	(1)	-2%	123	114	(9)	-7%
Interest Expense Allocation	4	4			4	4			8	7	(1)	-13%
Alloc. of Customer Care	5	5			5	5			7	8	1	14%
Alloc. of Department's Admin.	4	4			4	4			8	8		
Alloc. of Marketing,Comm.,Design & Production	9	6	(3)	-33%	4	6	2	50%	16	16		
Total Operating Expenses	208	175	(33)	-16%	146	175	29	20%	353	333	(20)	-6%
Increase/(Decrease) in Net Assets from Operations	(88)	(16)	72	82%	(84)	(16)	68	81%	(195)	(137)	58	30%
Alloc. of Admin. Serv. Expenses	10	13	3	30%	5	13	8	160%	13	17	4	31%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(98)	(29)	69	70%	(89)	(29)	60	67%	(208)	(154)	54	26%

SKATEPARK

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	11	138%
This Year's Actual vs. Last Year's Actual	4	400%
Current Estimate vs. Budget	18	95%

No line-item variance over 25 percent and \$25,000.

SKATEPARK
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income	3	6	3	100%	1	6	5	500%	4	7	3	75%
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals	(1)		1	100%					(1)		1	100%
Other Income												
Membership Allocations	1	1			1	1			2	3	1	50%
Total Income	3	7	4	133%	2	7	5	250%	5	10	5	100%
Expenses:												
Personnel Expenses	4		(4)	-100%					6		(6)	-100%
Operating Supplies/Expenses												
Technology Supplies/Expenses												
Collection and Treasury Expenses												
Fees												
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals												
Utilities												
Insurance and Taxes		1	1	100%		1	1	100%	1	1		
Repairs and Maintenance												
Depreciation	6	3	(3)	-50%	3	3			14	8	(6)	-43%
Interest Expense Allocation									1	1		
Alloc. of Customer Care												
Alloc. of Department's Admin.									1		(1)	-100%
Alloc. of Marketing, Comm., Design & Production	1		(1)	-100%					1		(1)	-100%
Total Operating Expenses	11	4	(7)	-64%	3	4	1	33%	24	10	(14)	-58%
Increase/(Decrease) in												
Net Assets from Operations	(8)	3	11	138%	(1)	3	4	400%	(19)		19	100%
Alloc. of Admin. Serv. Expenses										1	1	100%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(8)	3	11	138%	(1)	3	4	400%	(19)	(1)	18	95%

SPORTSPARK

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	58	65%
This Year's Actual vs. Last Year's Actual	52	63%
Current Estimate vs. Budget	39	21%

The variance in Fees Income versus the prior year in the second quarter is primarily due to the COVID-19 pandemic closure until June 20, 2020 combined with significant demand for outdoor family activities such as mini golf and batting cages in FY22.

The variance in Rental Income versus the prior year in the second quarter is primarily due to the COVID-19 pandemic closure until June 20, 2020 combined with significant demand in FY22 for outdoor corporate events (up to 250 participants), smaller gatherings (35 to 75 participants), and for covered pavilions that allow for catered events with activities such as mini golf and batting cages.

The variance in Membership Allocation versus the prior year in the second quarter is primarily due to the COVID-19 pandemic closure until June 20, 2020 combined with increased Play membership sales and significant demand for outdoor family activities such as mini golf and batting cages in FY22.

SPORTSPARK
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income	63	81	18	29%	46	81	35	76%	71	88	17	24%
Rental Income	26	31	5	19%	1	31	30	3000%	27	35	8	30%
Net Sales	1	3	2	200%		3	3	100%	1	3	2	200%
Gain (Loss) on Fixed Asset Disposals	(1)	(5)	(4)	-400%		(5)	(5)	-100%	(2)	(17)	(15)	-750%
Other Income												
Membership Allocations	28	42	14	50%	14	42	28	200%	56	77	21	38%
Total Income	117	152	35	30%	61	152	91	149%	153	186	33	22%
Expenses:												
Personnel Expenses	79	73	(6)	-8%	55	73	18	33%	113	119	6	5%
Operating Supplies/Expenses	4	4			1	4	3	300%	5	6	1	20%
Technology Supplies/Expenses												
Collection and Treasury Expenses	1	3	2	200%	1	3	2	200%	2	4	2	100%
Fees	7	5	(2)	100%	3	5	2	67%	12	10	(2)	-17%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	1		(1)	-100%	1		(1)	-100%	2	1	(1)	-50%
Utilities	8	5	(3)	-38%	4	5	1	25%	15	10	(5)	-33%
Insurance and Taxes	6	5	(1)	-17%	5	5			13	12	(1)	-8%
Repairs and Maintenance	14	5	(9)	-64%	2	5	3	150%	22	17	(5)	-23%
Depreciation	55	52	(3)	-5%	52	52			110	106	(4)	-4%
Interest Expense Allocation	3	3			3	3			7	6	(1)	-14%
Alloc. of Customer Care	5	5			5	5			6	7	1	17%
Alloc. of Department's Admin.	4	4			3	4	1	33%	8	8		
Alloc. of Marketing, Comm., Design & Production	9	6	(3)	-33%	4	6	2	50%	15	15		
Total Operating Expenses	196	170	(26)	-13%	139	170	31	22%	330	321	(9)	-3%
Increase/(Decrease) in Net Assets from Operations	(79)	(18)	61	77%	(78)	(18)	60	77%	(177)	(135)	42	24%
Alloc. of Admin. Serv. Expenses	10	13	3	30%	5	13	8	160%	13	16	3	23%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(89)	(31)	58	65%	(83)	(31)	52	63%	(190)	(151)	39	21%

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DEPARTMENT OF COMMUNITY SERVICES

For the Period Ended October 31, 2021

(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment	1,099	594	(505)	-46%	40	594	554	1385%	2,295	1,706	(589)	-26%
Direct Memberships												
Fees Income	12	43	31	258%	1	43	42	4200%	29	50	21	72%
Rental Income	21	31	10	48%	23	31	8	35%	43	59	16	37%
Net Sales	1	2	1	100%	(1)	2	3	300%	2	4	2	100%
Gain (Loss) on Fixed Asset Disposals												
Other Income		863	863	100%	14	863	849	6064%		863	863	100%
Membership Allocations												
Total Income	1,133	1,533	400	35%	77	1,533	1,456	1891%	2,369	2,682	313	13%
Expenses:												
Personnel Expenses	1,187	870	(317)	-27%	502	870	368	73%	2,460	1,992	(468)	-19%
Operating Supplies/Expenses	64	43	(21)	-33%	4	43	39	975%	116	300	184	159%
Technology Supplies/Expenses	3	6	3	100%	5	6	1	20%	5	8	3	60%
Collection and Treasury Expenses	5	7	2	40%	1	7	6	600%	10	12	2	20%
Fees	67	87	20	30%	18	87	69	383%	94	113	19	20%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense					45		(45)	-100%				
Rentals	45	33	(12)	-27%	71	33	(38)	-54%	163	150	(13)	-8%
Utilities	34	32	(2)	-6%	30	32	2	7%	63	61	(2)	-3%
Insurance and Taxes	31	24	(7)	-23%	18	24	6	33%	62	55	(7)	-11%
Repairs and Maintenance	36	76	40	111%	23	76	53	230%	63	145	82	130%
Depreciation	101	101			106	101	(5)	-5%	203	206	3	1%
Interest Expense Allocation	13	14	1	8%	12	14	2	17%	25	27	2	8%
Alloc. of Customer Care	56	27	(29)	-52%	3	27	24	800%	119	87	(32)	-27%
Alloc. of Department's Admin.												
Alloc. of Marketing, Comm., Design & Production	67	41	(26)	-39%	19	41	22	116%	145	158	13	9%
Total Operating Expenses	1,709	1,361	(348)	-20%	857	1,361	504	59%	3,528	3,314	(214)	-6%
Increase/(Decrease) in												
Net Assets from Operations	(576)	172	748	130%	(780)	172	952	122%	(1,159)	(632)	527	45%
Alloc. of Admin. Serv. Expenses	287	232	(55)	-19%	147	232	85	58%	582	560	(22)	-4%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(863)	(60)	803	93%	(927)	(60)	867	94%	(1,741)	(1,192)	549	32%

COMMUNITY SERVICES ADMINISTRATION

Alloc. of Department's Admin.	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	9	4%
This Year's Actual vs. Last Year's Actual	(38)	-23%
Current Estimate vs. Budget	96	23%

The variances in Personnel Expenses versus the prior year in the second quarter and Budget at year end are primarily due to staffing changes related to COVID-19 in FY21 and organizational changes made during the second quarter of FY22.

COMMUNITY SERVICES ADMINISTRATION

For the Period Ended October 31, 2021

(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income												
Expenses:												
Personnel Expenses	195	187	(8)	-4%	146	187	41	28%	390	288	(102)	-26%
Operating Supplies/Expenses	4		(4)	-100%					8	4	(4)	-50%
Technology Supplies/Expenses												
Collection and Treasury Expenses												
Fees	3	1	(2)	-67%		1	1	100%	6	4	(2)	-33%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	10	12	2	20%	18	12	(6)	-33%	19	28	9	47%
Utilities	1	1			1	1			1	1		
Insurance and Taxes												
Repairs and Maintenance		3	3	100%	1	3	2	200%		3	3	100%
Depreciation												
Interest Expense Allocation												
Alloc. of Customer Care												
Alloc. of Department's Admin.	(213)	(204)	9	4%	(166)	(204)	(38)	-23%	(424)	(328)	96	23%
Alloc. of Marketing, Comm., Design & Production												
Total Operating Expenses												
Increase/(Decrease) in Net Assets from Operations												
Alloc. of Admin. Serv. Expenses												
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets												

ART CENTER

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	(9)	-6%
This Year's Actual vs. Last Year's Actual	(35)	-30%
Current Estimate vs. Budget		0%

The variance in Personnel Expenses versus the prior year in the second quarter is primarily due to the closure of the indoor facilities until June 20, 2020 due to the COVID-19 pandemic.

ART CENTER
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment	34	14	(20)	-59%	1	14	13	1300%	66	46	(20)	-30%
Direct Memberships												
Fees Income	2	5	3	150%		5	5	100%	4	7	3	75%
Rental Income	2	3	1	50%		3	3	100%	3	5	2	67%
Net Sales		2	2	100%	(2)	2	4	200%	2	3	1	50%
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income	38	24	(14)	-37%	(1)	24	25	2500%	75	61	(14)	-19%
Expenses:												
Personnel Expenses	91	81	(10)	-11%	49	81	32	65%	186	176	(10)	-5%
Operating Supplies/Expenses	4	4			1	4	3	300%	8	8		
Technology Supplies/Expenses												
Collection and Treasury Expenses		1	1	100%		1	1	100%		1	1	100%
Fees		1	1	100%		1	1	100%	1	1		
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals												
Utilities	9	9			8	9	1	13%	17	17		
Insurance and Taxes	6	4	(2)	-33%	4	4			11	9	(2)	-18%
Repairs and Maintenance	11	14	3	27%	5	14	9	180%	19	21	2	11%
Depreciation	6	6			10	6	(4)	-40%	11	12	1	9%
Interest Expense Allocation	1	1			1	1			2	2		
Alloc. of Customer Care	2	1	(1)	-50%		1	1	100%	4	3	(1)	-25%
Alloc. of Department's Admin.	20	25	5	25%	20	25	5	25%	38	34	(4)	-11%
Alloc. of Marketing, Comm., Design & Production	6	5	(1)	-17%	2	5	3	150%	13	14	1	8%
Total Operating Expenses	156	152	(4)	-3%	100	152	52	52%	310	298	(12)	-4%
Increase/(Decrease) in												
Net Assets from Operations	(118)	(128)	(10)	-8%	(101)	(128)	(27)	-27%	(235)	(237)	(2)	-1%
Alloc. of Admin. Serv. Expenses	24	23	(1)	-4%	15	23	8	53%	47	45	(2)	-4%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(142)	(151)	(9)	-6%	(116)	(151)	(35)	-30%	(282)	(282)		

COLUMBIA MARYLAND ARCHIVES

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	22	23%
This Year's Actual vs. Last Year's Actual	(7)	-11%
Current Estimate vs. Budget	20	11%

No line-item variance over 25 percent and \$25,000.

COLUMBIA MARYLAND ARCHIVES
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales					1		(1)	-100%	1	1		
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income					1		(1)	-100%	1	1		
Expenses:												
Personnel Expenses	57	38	(19)	-33%	29	38	9	31%	114	95	(19)	-17%
Operating Supplies/Expenses	3	1	(2)	-67%		1	1	100%	5	4	(1)	-20%
Technology Supplies/Expenses	3	6	3	100%	5	6	1	20%	5	8	3	60%
Collection and Treasury Expenses												
Fees												
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	5	7	2	40%	11	7	(4)	-36%	9	14	5	56%
Utilities												
Insurance and Taxes	1		(1)	-100%					1	1		
Repairs and Maintenance												
Depreciation												
Interest Expense Allocation												
Alloc. of Customer Care												
Alloc. of Department's Admin.	10	9	(1)	-10%	11	9	(2)	-18%	20	15	(5)	-25%
Alloc. of Marketing, Comm., Design & Production	3	2	(1)	-33%	1	2	1	100%	7	7		
Total Operating Expenses	82	63	(19)	-23%	57	63	6	11%	161	144	(17)	-11%
Increase/(Decrease) in												
Net Assets from Operations	(82)	(63)	19	23%	(56)	(63)	(7)	-13%	(160)	(143)	17	11%
Alloc. of Admin. Serv. Expenses	12	9	(3)	-25%	9	9			25	22	(3)	-12%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(94)	(72)	22	23%	(65)	(72)	(7)	-11%	(185)	(165)	20	11%

BUILDING LEASES TO NON-PROFITS

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	(3)	-13%
This Year's Actual vs. Last Year's Actual	1	4%
Current Estimate vs. Budget	8	17%

No line-item variance over 25 percent and \$25,000.

BUILDING LEASES TO NON-PROFITS
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income	14	23	9	64%	14	23	9	64%	28	44	16	57%
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income	14	23	9	64%	14	23	9	64%	28	44	16	57%
Expenses:												
Personnel Expenses												
Operating Supplies/Expenses		1	1	100%		1	1	100%		1	1	100%
Technology Supplies/Expenses												
Collection and Treasury Expenses												
Fees		2	2	100%		2	2	100%		2	2	100%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals												
Utilities		1	1	100%	1	1			1	1		
Insurance and Taxes					2		(2)	-100%	1	1		
Repairs and Maintenance	3	6	3	100%	2	6	4	200%	7	9	2	29%
Depreciation	20	20			20	20			39	39		
Interest Expense Allocation	4	4			3	4	1	33%	7	7		
Alloc. of Customer Care												
Alloc. of Department's Admin.	4	8	4	100%	7	8	1	14%	8	10	2	25%
Alloc. of Marketing, Comm., Design & Production	1	1			1	1			3	3		
Total Operating Expenses	32	43	11	34%	36	43	7	19%	66	73	7	11%
Increase/(Decrease) in												
Net Assets from Operations	(18)	(20)	(2)	-11%	(22)	(20)	2	9%	(38)	(29)	9	24%
Alloc. of Admin. Serv. Expenses	5	6	1	20%	5	6	1	20%	10	11	1	10%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(23)	(26)	(3)	-13%	(27)	(26)	1	4%	(48)	(40)	8	17%

GRANTS – CITY WIDE

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget		0%
This Year's Actual vs. Last Year's Actual	62	100%
Current Estimate vs. Budget		0%

The variance in Temporary Funding and Grants Expense versus last year in the second quarter is due to a grant provided to the Inner Arbor Trust for property and liability insurance coverage in FY21.

GRANTS – CITY WIDE
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income												
Expenses:												
Personnel Expenses												
Operating Supplies/Expenses												
Technology Supplies/Expenses												
Collection and Treasury Expenses												
Fees												
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense					45		(45)	-100%				
Rentals												
Utilities												
Insurance and Taxes												
Repairs and Maintenance												
Depreciation												
Interest Expense Allocation												
Alloc. of Customer Care												
Alloc. of Department's Admin.					8		(8)	-100%				
Alloc. of Marketing, Comm., Design & Production					1		(1)	-100%				
Total Operating Expenses					54		(54)	-100%				
Increase/(Decrease) in Net Assets from Operations					(54)		54	100%				
Alloc. of Admin. Serv. Expenses					8		(8)	-100%				
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets					(62)		62	100%				

HORSE CENTER

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	(49)	-38%
This Year's Actual vs. Last Year's Actual	(77)	-75%
Current Estimate vs. Budget	(102)	-39%

The variances in Repairs and Maintenance in all three comparisons are due to structural repair work below grade in the barn areas.

HORSE CENTER
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income	5	5			8	5	(3)	-38%	9	9		
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income	5	5			8	5	(3)	-38%	9	9		
Expenses:												
Personnel Expenses												
Operating Supplies/Expenses	2	1	(1)	-50%		1	1	100%	3	2	(1)	-33%
Technology Supplies/Expenses												
Collection and Treasury Expenses												
Fees												
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals												
Utilities												
Insurance and Taxes	10	10				10	10	100%	20	20		
Repairs and Maintenance	7	39	32	457%	1	39	38	3800%	14	88	74	529%
Depreciation	71	71			67	71	4	6%	143	145	2	1%
Interest Expense Allocation	7	8	1	14%	7	8	1	14%	14	16	2	14%
Alloc. of Customer Care												
Alloc. of Department's Admin.	15	26	11	73%	19	26	7	37%	29	36	7	24%
Alloc. of Marketing, Comm., Design & Production	5	5			2	5	3	150%	10	15	5	50%
Total Operating Expenses	117	160	43	37%	96	160	64	67%	233	322	89	38%
Increase/(Decrease) in												
Net Assets from Operations	(112)	(155)	(43)	-38%	(88)	(155)	(67)	-76%	(224)	(313)	(89)	-40%
Alloc. of Admin. Serv. Expenses	18	24	6	33%	14	24	10	71%	35	48	13	37%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(130)	(179)	(49)	-38%	(102)	(179)	(77)	-75%	(259)	(361)	(102)	-39%

MULTICULTURAL PROGRAMS

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	47	62%
This Year's Actual vs. Last Year's Actual	(3)	-12%
Current Estimate vs. Budget	99	64%

The variances in Personnel Expenses versus Budget in the second quarter and at year end are primarily due to later than anticipated re-staffing of the program after personnel reductions in FY21 due to COVID-19.

MULTICULTURAL PROGRAMS
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income												
Expenses:												
Personnel Expenses	54	14	(40)	-74%	11	14	3	27%	109	24	(85)	-78%
Operating Supplies/Expenses	1	1				1	1	100%	2	2		
Technology Supplies/Expenses												
Collection and Treasury Expenses												
Fees		1	1	100%		1	1	100%		1	1	100%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals		5	5	100%	7	5	(2)	-29%		14	14	100%
Utilities												
Insurance and Taxes												
Repairs and Maintenance												
Depreciation												
Interest Expense Allocation												
Alloc. of Customer Care												
Alloc. of Department's Admin.	8	3	(5)	-63%	5	3	(2)	-40%	17	5	(12)	-71%
Alloc. of Marketing, Comm., Design & Production	3	1	(2)	-67%		1	1	100%	6	2	(4)	-67%
Total Operating Expenses	66	25	(41)	-62%	23	25	2	9%	134	48	(86)	-64%
Increase/(Decrease) in												
Net Assets from Operations	(66)	(25)	41	62%	(23)	(25)	(2)	-9%	(134)	(48)	86	64%
Alloc. of Admin. Serv. Expenses	10	4	(6)	-60%	3	4	1	33%	20	7	(13)	-65%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(76)	(29)	47	62%	(26)	(29)	(3)	-12%	(154)	(55)	99	64%

LAKEFRONT FESTIVAL

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	(11)	-12%
This Year's Actual vs. Last Year's Actual	(87)	-621%
Current Estimate vs. Budget	(11)	-9%

The variance in Fees versus the prior year in the second quarter is due to the lifting of COVID-19 restrictions on events and gatherings allowing the resumption of the Lakefront Festival in the summer of FY22.

LAKEFRONT FESTIVAL
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income												
Expenses:												
Personnel Expenses												
Operating Supplies/Expenses	5		(5)	-100%					10	5	(5)	-50%
Technology Supplies/Expenses												
Collection and Treasury Expenses												
Fees	60	78	18	30%	10	78	68	680%	75	93	18	24%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals												
Utilities												
Insurance and Taxes												
Repairs and Maintenance												
Depreciation									1	1		
Interest Expense Allocation												
Alloc. of Customer Care												
Alloc. of Department's Admin.	10	7	(3)	-30%	2	7	5	250%	13	9	(4)	-31%
Alloc. of Marketing, Comm., Design & Production	3	3				3	3	100%	4	4		
Total Operating Expenses	78	88	10	13%	12	88	76	633%	103	112	9	9%
Increase/(Decrease) in												
Net Assets from Operations	(78)	(88)	(10)	-13%	(12)	(88)	(76)	-633%	(103)	(112)	(9)	-9%
Alloc. of Admin. Serv. Expenses	12	13	1	8%	2	13	11	550%	15	17	2	13%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(90)	(101)	(11)	-12%	(14)	(101)	(87)	-621%	(118)	(129)	(11)	-9%

VOLUNTEER CENTER AND COLUMBIA COMMUNITY EXCHANGE

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget		0%
This Year's Actual vs. Last Year's Actual	33	100%
Current Estimate vs. Budget		0%

No line-item variance over 25 percent and \$25,000.

VOLUNTEER CENTER AND COLUMBIA COMMUNITY EXCHANGE

For the Period Ended October 31, 2021

(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income												
Expenses:												
Personnel Expenses					15		(15)	-100%				
Operating Supplies/Expenses												
Technology Supplies/Expenses												
Collection and Treasury Expenses												
Fees												
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals					7		(7)	-100%				
Utilities												
Insurance and Taxes												
Repairs and Maintenance												
Depreciation												
Interest Expense Allocation												
Alloc. of Customer Care												
Alloc. of Department's Admin.					6		(6)	-100%				
Alloc. of Marketing, Comm., Design & Production					1		(1)	-100%				
Total Operating Expenses					29		(29)	-100%				
Increase/(Decrease) in												
Net Assets from Operations					(29)		29	100%				
Alloc. of Admin. Serv. Expenses					4		(4)	-100%				
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets					(33)		33	100%				

**INTENTIONALLY
BLANK**

YOUTH SERVICES SUMMARY
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment	1,065	580	(485)	-46%	39	580	541	1387%	2,229	1,660	(569)	-26%
Direct Memberships												
Fees Income	10	37	27	270%	1	37	36	3600%	25	42	17	68%
Rental Income	1		(1)	-100%					3	2	(1)	-33%
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income		863	863	100%	14	863	849	6064%		863	863	100%
Membership Allocations												
Total Income	1,076	1,480	404	38%	54	1,480	1,426	2641%	2,257	2,567	310	14%
Expenses:												
Personnel Expenses	791	551	(240)	-30%	252	551	299	119%	1,661	1,409	(252)	-15%
Operating Supplies/Expenses	46	35	(11)	-24%	2	35	33	1650%	81	275	194	240%
Technology Supplies/Expenses												
Collection and Treasury Expenses	5	6	1	20%	1	6	5	500%	10	11	1	10%
Fees	4	5	1	25%	8	5	(3)	-38%	12	13	1	8%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	30	9	(21)	-70%	28	9	(19)	-68%	134	94	(40)	-30%
Utilities	24	22	(2)	-8%	21	22	1	5%	43	40	(3)	-7%
Insurance and Taxes	14	10	(4)	-29%	12	10	(2)	-17%	29	24	(5)	-17%
Repairs and Maintenance	14	15	1	7%	13	15	2	15%	24	24		
Depreciation	5	4	(1)	-20%	9	4	(5)	-56%	9	9		
Interest Expense Allocation	1	1			1	1			1	2	1	100%
Alloc. of Customer Care	54	26	(28)	-52%	3	26	23	767%	115	84	(31)	-27%
Alloc. of Department's Admin.	143	126	(17)	-12%	89	126	37	42%	298	219	(79)	-27%
Alloc. of Marketing, Comm., Design & Production	45	25	(20)	-44%	10	25	15	150%	103	113	10	10%
Total Operating Expenses	1,176	835	(341)	-29%	449	835	386	86%	2,520	2,317	(203)	-8%
Increase/(Decrease) in												
Net Assets from Operations	(100)	645	745	745%	(395)	645	1,040	263%	(263)	250	513	195%
Alloc. of Admin. Serv. Expenses	207	153	(54)	-26%	86	153	67	78%	430	410	(20)	-5%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(307)	492	799	260%	(481)	492	973	202%	(693)	(160)	533	77%

CAMPS

	Variance Amount	Variance %
Increase/(Decrease) in Net Assets		
Year-to-Date Actual vs. Budget	(36)	-38%
This Year's Actual vs. Last Year's Actual	151	164%
Current Estimate vs. Budget	(39)	-43%

The variances in Tuition and Enrollment versus Budget in the second quarter and at year end are due to fewer camps being offered and fewer participants than originally anticipated when the budget was prepared, due to COVID-19. The variance in Tuition and Enrollment versus the prior year in the second quarter is a result of the cancellation of camps in FY21 due to the COVID-19 pandemic.

The variances in Personnel Expenses versus the Budget in the second quarter and at year end are primarily due to fewer camps being offered than anticipated in FY22. The variance in Personnel Expenses versus the prior year in the second quarter is a result of the cancellation of all camps in FY21 due to the COVID-19 pandemic.

CAMPS
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment	289	182	(107)	-37%		182	182	100%	289	182	(107)	-37%
Direct Memberships												
Fees Income		8	8	100%	1	8	7	700%		8	8	100%
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income	289	190	(99)	-34%	1	190	189	18900%	289	190	(99)	-34%
Expenses:												
Personnel Expenses	108	74	(34)	-31%	23	74	51	222%	108	74	(34)	-31%
Operating Supplies/Expenses	6	6				6	6	100%	6	6		
Technology Supplies/Expenses												
Collection and Treasury Expenses		2	2	100%		2	2	100%		2	2	100%
Fees		3	3	100%	7	3	(4)	-57%		3	3	100%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	5		(5)	-100%	11		(11)	-100%	6	1	(5)	-83%
Utilities	3	3			4	3	(1)	-25%	3	3		
Insurance and Taxes					3		(3)	-100%	1	1		
Repairs and Maintenance	6	2	(4)	-67%	9	2	(7)	-78%	7	4	(3)	-43%
Depreciation	1	1			7	1	(6)	-86%	1	1		
Interest Expense Allocation									1	1		
Alloc. of Customer Care	14	8	(6)	-43%		8	8	100%	14	8	(6)	-43%
Alloc. of Department's Admin.	20	12	(8)	-40%	15	12	(3)	-20%	20	13	(7)	-35%
Alloc. of Marketing, Comm., Design & Production	6	3	(3)	-50%	2	3	1	50%	6	4	(2)	-33%
Total Operating Expenses	169	114	(55)	-33%	81	114	33	41%	173	121	(52)	-30%
Increase/(Decrease) in Net Assets from Operations	120	76	(44)	-37%	(80)	76	156	195%	116	69	(47)	-41%
Alloc. of Admin. Serv. Expenses	25	17	(8)	-32%	12	17	5	42%	26	18	(8)	-31%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	95	59	(36)	-38%	(92)	59	151	164%	90	51	(39)	-43%

SCHOOL AGE SERVICES

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	848	288%
This Year's Actual vs. Last Year's Actual	872	274%
Current Estimate vs. Budget	574	102%

The variance in Tuition and Enrollment Income versus Budget in the second quarter is due to lower enrollment in the Before and After School Care program for three months in FY22 as a result of the decision to do hybrid learning by the Howard County Public Schools System (HCPSS) and the lower than anticipated registration for the full-day childcare program. The variance in Tuition and Enrollment Income versus the prior year in the second quarter is primarily due to HCPSS being closed in FY21 due to the COVID-19 pandemic.

The variance in Fees Income versus the prior year in the second quarter is a result of the program not operating in FY21 due to virtual learning at HCPSS.

The variances in Other Income for all three comparisons are due to grants received from the Maryland State Department of Education (MSDE) to support the School Age Services program in FY22.

The variance in Personnel Expenses versus Budget in the second quarter is related to fewer staff hours needed in the Before and After School Care program in the schools due to lower enrollment because of hybrid learning. The variance in Personnel Expenses versus the prior year in the second quarter is primarily due to pay reductions, staffing and scheduling changes required because of COVID-19 in FY21.

The variance in Operating Supplies/Expenses versus the prior year in the second quarter is due to dramatically reduced usage during FY21. The variance in Budget at year end is due to anticipated increased supply purchases resulting from the MSDE grant that will allow us to enhance the programs. This will include items such as utility carts, storage solutions, playground toys and audio/visual equipment.

The variance in Rentals expense versus Budget at year end is due to lower than anticipated rental costs for transportation and school building space since the program did not return to full operations during the first half of FY22.

The variances in the Allocation of Customer Care, Allocation of Department's Admin., and Allocation of Admin. Services Expenses are formula driven. See the FY22 Budget document, Allocation Formulas section, for a detailed explanation of the formulas.

SCHOOL AGE SERVICES

For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment	776	398	(378)	-49%	39	398	359	921%	1,940	1,478	(462)	-24%
Direct Memberships												
Fees Income	10	30	20	200%		30	30	100%	25	35	10	40%
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income		863	863	100%	14	863	849	6064%		863	863	100%
Membership Allocations												
Total Income	786	1,291	505	64%	53	1,291	1,238	2336%	1,965	2,376	411	21%
Expenses:												
Personnel Expenses	628	425	(203)	-32%	195	425	230	118%	1,443	1,227	(216)	-15%
Operating Supplies/Expenses	40	28	(12)	-30%	2	28	26	1300%	74	268	194	262%
Technology Supplies/Expenses												
Collection and Treasury Expenses	5	4	(1)	-20%	1	4	3	300%	10	9	(1)	-10%
Fees	3	1	(2)	-67%	1	1			12	9	(3)	-25%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	26	9	(17)	-65%	17	9	(8)	-47%	128	93	(35)	-27%
Utilities	11	8	(3)	-27%	11	8	(3)	-27%	20	17	(3)	-15%
Insurance and Taxes	12	8	(4)	-33%	7	8	1	14%	23	19	(4)	-17%
Repairs and Maintenance	1		(1)	-100%					1	1		
Depreciation					2		(2)	-100%				
Interest Expense Allocation												
Alloc. of Customer Care	40	18	(22)	-55%	3	18	15	500%	101	76	(25)	-25%
Alloc. of Department's Admin.	111	98	(13)	-12%	61	98	37	61%	254	185	(69)	-27%
Alloc. of Marketing, Comm., Design & Production	36	18	(18)	-50%	7	18	11	157%	88	100	12	14%
Total Operating Expenses	913	617	(296)	-32%	307	617	310	101%	2,154	2,004	(150)	-7%
Increase/(Decrease) in Net Assets from Operations	(127)	674	801	631%	(254)	674	928	365%	(189)	372	561	297%
Alloc. of Admin. Serv. Expenses	167	120	(47)	-28%	64	120	56	88%	376	363	(13)	-3%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(294)	554	848	288%	(318)	554	872	274%	(565)	9	574	102%

YOUTH AND TEEN CENTER AT THE BARN

	Variance Amount	Variance %
Increase/(Decrease) in Net Assets		
Year-to-Date Actual vs. Budget	(9)	-8%
This Year's Actual vs. Last Year's Actual	(45)	-63%
Current Estimate vs. Budget	(2)	-1%

No line-item variance over 25 percent and \$25,000.

YOUTH AND TEEN CENTER AT THE BARN

For the Period Ended October 31, 2021

(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income	1		(1)	-100%					3	2	(1)	-33%
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income	1		(1)	-100%					3	2	(1)	-33%
Expenses:												
Personnel Expenses	55	52	(3)	-5%	34	52	18	53%	110	108	(2)	-2%
Operating Supplies/Expenses		1	1	100%		1	1	100%	1	1		
Technology Supplies/Expenses												
Collection and Treasury Expenses												
Fees		1	1	100%	1	1			1	1		
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals												
Utilities	10	10			6	10	4	67%	20	20		
Insurance and Taxes	2	2			2	2			5	4	(1)	-20%
Repairs and Maintenance	8	12	4	50%	5	12	7	140%	16	20	4	25%
Depreciation	4	4			1	4	3	300%	8	8		
Interest Expense Allocation		1	1	100%		1	1	100%		1	1	100%
Alloc. of Customer Care												
Alloc. of Department's Admin.	12	16	4	33%	13	16	3	23%	24	22	(2)	-8%
Alloc. of Marketing, Comm., Design & Production	4	3	(1)	-25%	1	3	2	200%	8	9	1	13%
Total Operating Expenses	95	102	7	7%	63	102	39	62%	193	194	1	1%
Increase/(Decrease) in												
Net Assets from Operations	(94)	(102)	(8)	-9%	(63)	(102)	(39)	-62%	(190)	(192)	(2)	-1%
Alloc. of Admin. Serv. Expenses	14	15	1	7%	9	15	6	67%	29	29		
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(108)	(117)	(9)	-8%	(72)	(117)	(45)	-63%	(219)	(221)	(2)	-1%

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DEPARTMENT OF OPEN SPACE & FACILITY SERVICES

For the Period Ended October 31, 2021

(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income	79	59	(20)	-25%	58	59	1	2%	159	162	3	2%
Rental Income	64	65	1	2%	47	65	18	38%	129	130	1	1%
Net Sales												
Gain (Loss) on Fixed Asset Disposals	(39)	(17)	22	56%	12	(17)	(29)	-242%	(258)	(245)	13	5%
Other Income	52	5	(47)	-90%		5	5	100%	105	57	(48)	-46%
Membership Allocations												
Total Income	156	112	(44)	-28%	117	112	(5)	-4%	135	104	(31)	-23%
Expenses:												
Personnel Expenses	2,505	2,373	(132)	-5%	1,796	2,373	577	32%	5,042	5,133	91	2%
Operating Supplies/Expenses	239	230	(9)	-4%	128	230	102	80%	485	490	5	1%
Technology Supplies/Expenses	12	12			9	12	3	33%	24	26	2	8%
Collection and Treasury Expenses		1	1	100%		1	1	100%		1	1	100%
Fees	927	1,159	232	25%	767	1,159	392	51%	1,824	1,924	100	5%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	96	58	(38)	-40%	32	58	26	81%	201	176	(25)	-12%
Utilities	44	50	6	14%	52	50	(2)	-4%	87	94	7	8%
Insurance and Taxes	165	153	(12)	-7%	139	153	14	10%	330	323	(7)	-2%
Repairs and Maintenance	729	567	(162)	-22%	331	567	236	71%	1,459	1,441	(18)	-1%
Depreciation	2,207	2,015	(192)	-9%	1,898	2,015	117	6%	4,563	4,217	(346)	-8%
Interest Expense Allocation	204	223	19	9%	194	223	29	15%	408	428	20	5%
Alloc. of Customer Care												
Alloc. of Department's Admin.												
Alloc. of Marketing, Comm., Design & Production	335	245	(90)	-27%	147	245	98	67%	716	753	37	5%
Total Operating Expenses	7,463	7,086	(377)	-5%	5,493	7,086	1,593	29%	15,139	15,006	(133)	-1%
Increase/(Decrease) in Net Assets from Operations	(7,307)	(6,974)	333	5%	(5,376)	(6,974)	(1,598)	-30%	(15,004)	(14,902)	102	1%
Alloc. of Admin. Serv. Expenses	1,120	1,063	(57)	-5%	824	1,063	239	29%	2,271	2,251	(20)	-1%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(8,427)	(8,037)	390	5%	(6,200)	(8,037)	(1,837)	-30%	(17,275)	(17,153)	122	1%

OPEN SPACE AND FACILITY SERVICES ADMINISTRATION

Alloc. of Department's Admin.	Variance	
	Amount	Variance %
Year-to-Date Actual vs. Budget	15	7%
This Year's Actual vs. Last Year's Actual	(85)	-83%
Current Estimate vs. Budget	15	4%

The variance in Personnel Expenses versus the prior year is due to reduced staffing and salary reductions in FY21 because of COVID-19.

The variance in Fees versus the prior year is due to a new FY22 operating initiative, a climate change vulnerability assessment.

The variance in Allocation of Department's Admin. versus the prior year is formula driven. See the FY22 budget document, Allocation Formulas section, for a detailed explanation of the formula.

OPEN SPACE AND FACILITY SERVICES ADMINISTRATION
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income												
Expenses:												
Personnel Expenses	146	136	(10)	-7%	87	136	49	56%	291	286	(5)	-2%
Operating Supplies/Expenses	7	2	(5)	-71%	7	2	(5)	-71%	15	11	(4)	-27%
Technology Supplies/Expenses												
Collection and Treasury Expenses												
Fees	36	42	6	17%	1	42	41	4100%	41	38	(3)	-7%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	9	4	(5)	-56%	4	4			17	14	(3)	-18%
Utilities									1	1		
Insurance and Taxes	5	4	(1)	-20%	4	4			9	9		
Repairs and Maintenance												
Depreciation												
Interest Expense Allocation												
Alloc. of Customer Care												
Alloc. of Department's Admin.	(203)	(188)	15	7%	(103)	(188)	(85)	-83%	(374)	(359)	15	4%
Alloc. of Marketing,Comm.,Design & Production												
Total Operating Expenses												
Increase/(Decrease) in Net Assets from Operations												
Alloc. of Admin. Serv. Expenses												
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets												

OPEN SPACE MAINTENANCE AND SERVICES

Increase/(Decrease) in Net Assets	Variance	
	Amount	Variance %
Year-to-Date Actual vs. Budget	214	3%
This Year's Actual vs. Last Year's Actual	(1,424)	-29%
Current Estimate vs. Budget	79	1%

The variance in Gain (Loss) on Fixed Asset Disposals versus the prior year is due to the timing of vehicle trade-ins and the write-off of the roof being replaced on the maintenance building.

Personnel Expenses are considerably more than the prior year through the second quarter as a result of reduced staffing and scheduled hours in FY21 due to COVID-19.

The variance in Operating Supplies/Expenses versus the prior year through the second quarter is the result of reduced usage in FY21 due to COVID-19.

The variance in Fees versus Budget in the second quarter is primarily due to the timing of work. Fees expenses are expected to be just slightly over budget at year end. The variance in Fees versus the prior year in the second quarter is the result of limiting tree work and other services wherever possible in FY21 due to COVID-19.

The variance in Rentals versus Budget in the second quarter is primarily due to an overestimation of Maintenance Facility charges for repairs. Building rent for the Maintenance Facility is an allocation of the overhead costs of the building, and it varies throughout the year.

The variance in Repairs and Maintenance versus the prior year in the second quarter is due to deferred work in open space in FY21 because of COVID-19.

The variances in Allocation of Department's Admin., Allocation of Marketing, Comm., Design & Production and Alloc. of Admin. Services are formula driven. See the FY22 Budget document, Allocation Formulas section, for a detailed explanation of the formulas.

OPEN SPACE MAINTENANCE AND SERVICES

For the Period Ended October 31, 2021

(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Current Year vs Prior Year				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income	79	55	(24)	-30%	55	55			159	159		
Rental Income	64	65	1	2%	47	65	18	38%	129	130	1	1%
Net Sales												
Gain (Loss) on Fixed Asset Disposals	(39)	(17)	22	56%	12	(17)	(29)	-242%	(258)	(245)	13	5%
Other Income		5	5	100%		5	5	100%		5	5	100%
Membership Allocations												
Total Income	104	108	4	4%	114	108	(6)	-5%	30	49	19	63%
Expenses:												
Personnel Expenses	1,379	1,318	(61)	-4%	971	1,318	347	36%	2,784	2,895	111	4%
Operating Supplies/Expenses	139	148	9	6%	91	148	57	63%	282	291	9	3%
Technology Supplies/Expenses	5	7	2	40%	4	7	3	75%	9	13	4	44%
Collection and Treasury Expenses		1	1	100%		1	1	100%		1	1	100%
Fees	736	969	233	32%	636	969	333	52%	1,472	1,580	108	7%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	71	39	(32)	-45%	25	39	14	56%	142	121	(21)	-15%
Utilities	38	39	1	3%	43	39	(4)	-9%	76	77	1	1%
Insurance and Taxes	124	112	(12)	-10%	101	112	11	11%	248	240	(8)	-3%
Repairs and Maintenance	505	431	(74)	-15%	249	431	182	73%	1,010	1,061	51	5%
Depreciation	2,207	2,015	(192)	-9%	1,897	2,015	118	6%	4,562	4,217	(345)	-8%
Interest Expense Allocation	204	223	19	9%	194	223	29	15%	408	428	20	5%
Alloc. of Customer Care												
Alloc. of Department's Admin.	158	149	(9)	-6%	83	149	66	80%	293	282	(11)	-4%
Alloc. of Marketing, Comm., Design & Production	262	194	(68)	-26%	118	194	76	64%	560	588	28	5%
Total Operating Expenses	5,828	5,645	(183)	-3%	4,412	5,645	1,233	28%	11,846	11,794	(52)	0%
Increase/(Decrease) in Net Assets from Operations	(5,724)	(5,537)	187	3%	(4,298)	(5,537)	(1,239)	-29%	(11,816)	(11,745)	71	1%
Alloc. of Admin. Serv. Expenses	874	847	(27)	-3%	662	847	185	28%	1,777	1,769	(8)	0%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(6,598)	(6,384)	214	3%	(4,960)	(6,384)	(1,424)	-29%	(13,593)	(13,514)	79	1%

LANDSCAPE SERVICES

Increase/(Decrease) in Net Assets	Variance	
	Amount	Variance %
Year-to-Date Actual vs. Budget	83	14%
This Year's Actual vs. Last Year's Actual	(116)	-29%
Current Estimate vs. Budget	4	0%

The variance in Fees versus the prior year in the second quarter is due to contracted landscape services deferred in FY21 because of COVID-19.

LANDSCAPE SERVICES
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date #NAME?				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income												
Expenses:												
Personnel Expenses	268	222	(46)	-17%	202	222	20	10%	535	518	(17)	-3%
Operating Supplies/Expenses	17	7	(10)	-59%	2	7	5	250%	35	34	(1)	-3%
Technology Supplies/Expenses												
Collection and Treasury Expenses												
Fees	115	126	11	10%	75	126	51	68%	230	241	11	5%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	1		(1)	-100%					3	2	(1)	-33%
Utilities	1	3	2	200%	3	3			3	4	1	33%
Insurance and Taxes	5	5			5	5			10	10		
Repairs and Maintenance	74	55	(19)	-26%	42	55	13	31%	149	149		
Depreciation												
Interest Expense Allocation												
Alloc. of Customer Care												
Alloc. of Department's Admin.	14	12	(2)	-14%	7	12	5	71%	26	25	(1)	-4%
Alloc. of Marketing,Comm.,Design & Production	23	16	(7)	-30%	9	16	7	78%	49	54	5	10%
Total Operating Expenses	518	446	(72)	-14%	345	446	101	29%	1,040	1,037	(3)	0%
Increase/(Decrease) in Net Assets from Operations	(518)	(446)	72	14%	(345)	(446)	(101)	-29%	(1,040)	(1,037)	3	0%
Alloc. of Admin. Serv. Expenses	78	67	(11)	-14%	52	67	15	29%	156	155	(1)	-1%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(596)	(513)	83	14%	(397)	(513)	(116)	-29%	(1,196)	(1,192)	4	0%

WATERSHED MANAGEMENT AND IMPROVEMENTS

Increase/(Decrease) in Net Assets	Variance	
	Amount	Variance %
Year-to-Date Actual vs. Budget	43	25%
This Year's Actual vs. Last Year's Actual	(27)	-27%
Current Estimate vs. Budget	40	11%

The variances in Other Income versus Budget in the second quarter and at year end are due to reduced interest in rain gardens because of large price increases. This has a corresponding impact on Repairs and Maintenance expense related to rain gardens, which is also less than budget year to date and estimated to be below budget at year end.

WATERSHED MANAGEMENT AND IMPROVEMENTS

For the Period Ended October 31, 2021

(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income		4	4	100%	3	4	1	33%		4	4	100%
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income	52		(52)	-100%					105	53	(52)	-50%
Membership Allocations												
Total Income	52	4	(48)	-92%	3	4	1	33%	105	57	(48)	-46%
Expenses:												
Personnel Expenses	94	72	(22)	-23%	49	72	23	47%	190	168	(22)	-12%
Operating Supplies/Expenses	7	9	2	29%		9	9	100%	17	19	2	12%
Technology Supplies/Expenses												
Collection and Treasury Expenses												
Fees	20	12	(8)	-40%	36	12	(24)	-67%	40	33	(7)	-18%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	2	1	(1)	-50%	1	1			4	3	(1)	-25%
Utilities		1	1	100%		1	1	100%	1	1		
Insurance and Taxes												
Repairs and Maintenance	57	13	(44)	-77%		13	13	100%	115	71	(44)	-38%
Depreciation												
Interest Expense Allocation												
Alloc. of Customer Care												
Alloc. of Department's Admin.	5	3	(2)	-40%	2	3	1	50%	10	7	(3)	-30%
Alloc. of Marketing, Comm., Design & Production	9	4	(5)	-56%	2	4	2	100%	19	17	(2)	-11%
Total Operating Expenses	194	115	(79)	-41%	90	115	25	28%	396	319	(77)	-19%
Increase/(Decrease) in Net Assets from Operations	(142)	(111)	31	22%	(87)	(111)	(24)	-28%	(291)	(262)	29	10%
Alloc. of Admin. Serv. Expenses	29	17	(12)	-41%	14	17	3	21%	59	48	(11)	-19%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(171)	(128)	43	25%	(101)	(128)	(27)	-27%	(350)	(310)	40	11%

CAPITAL IMPROVEMENTS

Increase/(Decrease) in Net Assets	Variance	
	Amount	Variance %
Year-to-Date Actual vs. Budget	(7)	-1%
This Year's Actual vs. Last Year's Actual	(244)	-79%
Current Estimate vs. Budget	(13)	-1%

The variance in Personnel Expenses versus the prior year in the second quarter is due to reduced staffing in FY21 because of COVID-19.

The variances in Operating Supplies/Expenses and Repairs and Maintenance versus the prior year in the second quarter are due to work in open space deferred from FY21 to FY22 due to COVID-19.

The variance in Allocation of Admin. Services versus the prior year in the second quarter is formula driven. See the FY22 budget document, Allocation Formulas section, for a detailed explanation of the formula.

CAPITAL IMPROVEMENTS
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income												
Expenses:												
Personnel Expenses	244	270	26	11%	141	270	129	91%	489	515	26	5%
Operating Supplies/Expenses	49	56	7	14%	23	56	33	143%	99	106	7	7%
Technology Supplies/Expenses	2		(2)	-100%	2		(2)	-100%	5	2	(3)	-60%
Collection and Treasury Expenses												
Fees	12	7	(5)	-42%	17	7	(10)	-59%	25	19	(6)	-24%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	11	13	2	18%	2	13	11	550%	31	33	2	6%
Utilities	1	6	5	500%	5	6	1	20%	2	7	5	250%
Insurance and Taxes	31	32	1	3%	28	32	4	14%	63	64	1	2%
Repairs and Maintenance	89	67	(22)	-25%	37	67	30	81%	178	155	(23)	-13%
Depreciation												
Interest Expense Allocation												
Alloc. of Customer Care												
Alloc. of Department's Admin.	13	12	(1)	-8%	5	12	7	140%	24	23	(1)	-4%
Alloc. of Marketing, Comm., Design & Production	21	16	(5)	-24%	7	16	9	129%	45	48	3	7%
Total Operating Expenses	473	479	6	1%	267	479	212	79%	961	972	11	1%
Increase/(Decrease) in Net Assets from Operations	(473)	(479)	(6)	-1%	(267)	(479)	(212)	-79%	(961)	(972)	(11)	-1%
Alloc. of Admin. Serv. Expenses	71	72	1	1%	40	72	32	80%	144	146	2	1%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(544)	(551)	(7)	-1%	(307)	(551)	(244)	-79%	(1,105)	(1,118)	(13)	-1%

CONSTRUCTION MANAGEMENT

Increase/(Decrease) in Net Assets	Variance	
	Amount	Variance %
Year-to-Date Actual vs. Budget	50	10%
This Year's Actual vs. Last Year's Actual	(26)	-6%
Current Estimate vs. Budget	19	2%

No line-item variance over 25 percent and \$25,000.

CONSTRUCTION MANAGEMENT
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income												
Expenses:												
Personnel Expenses	374	355	(19)	-5%	347	355	8	2%	754	751	(3)	0%
Operating Supplies/Expenses	18	9	(9)	-50%	5	9	4	80%	36	30	(6)	-17%
Technology Supplies/Expenses	5	5			2	5	3	150%	11	10	(1)	-9%
Collection and Treasury Expenses												
Fees	8	4	(4)	-50%	2	4	2	100%	17	14	(3)	-18%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	2	1	(1)	-50%	1	1			4	3	(1)	-25%
Utilities	2	2			1	2	1	100%	5	4	(1)	-20%
Insurance and Taxes												
Repairs and Maintenance	3	1	(2)	-67%	3	1	(2)	-67%	7	5	(2)	-29%
Depreciation	1		(1)	-100%	1		(1)	-100%	1		(1)	-100%
Interest Expense Allocation												
Alloc. of Customer Care												
Alloc. of Department's Admin.	12	11	(1)	-8%	7	11	4	57%	22	21	(1)	-5%
Alloc. of Marketing, Comm., Design & Production	20	14	(6)	-30%	10	14	4	40%	43	45	2	5%
Total Operating Expenses	445	402	(43)	-10%	379	402	23	6%	900	883	(17)	-2%
Increase/(Decrease) in Net Assets from Operations	(445)	(402)	43	10%	(379)	(402)	(23)	-6%	(900)	(883)	17	2%
Alloc. of Admin. Serv. Expenses	67	60	(7)	-10%	57	60	3	5%	135	133	(2)	-1%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(512)	(462)	50	10%	(436)	(462)	(26)	-6%	(1,035)	(1,016)	19	2%

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DEPARTMENT OF COMMUNICATIONS AND MARKETING

For the Period Ended October 31, 2021

(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income	64	96	32	50%	115	96	(19)	-17%	128	160	32	25%
Rental Income												
Net Sales	1	2	1	100%	2	2			2	3	1	50%
Gain (Loss) on Fixed Asset Disposals	(1)		1	100%					(2)	(1)	1	50%
Other Income												
Membership Allocations												
Total Income	64	98	34	100%	117	98	(19)	-16%	128	162	34	27%
Expenses:												
Personnel Expenses	736	788	52	7%	536	788	252	47%	1,508	1,617	109	7%
Operating Supplies/Expenses	501	158	(343)	-68%	109	158	49	45%	1,002	1,007	5	0%
Technology Supplies/Expenses	27	8	(19)	-70%	13	8	(5)	-38%	54	35	(19)	-35%
Collection and Treasury Expenses	198	97	(101)	-51%	123	97	(26)	-21%	387	286	(101)	-26%
Fees	88	22	(66)	-75%	57	22	(35)	-61%	175	32	(143)	-82%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	114	147	33	29%	102	147	45	44%	228	295	67	29%
Utilities	5	5			5	5			10	10		
Insurance and Taxes	3	3			3	3			6	6		
Repairs and Maintenance	2	31	29	1450%	2	31	29	1450%	5	74	69	1380%
Depreciation	39	21	(18)	-46%	29	21	(8)	-28%	76	50	(26)	-34%
Interest Expense Allocation	2	2			2	2			3	3		
Alloc. of Customer Care	(497)	(429)	68	14%	(477)	(429)	48	10%	(988)	(952)	36	4%
Alloc. of Department's Admin.												
Alloc. of Marketing, Comm., Design & Production	(1,218)	(853)	365	30%	(505)	(853)	(348)	-69%	(2,466)	(2,463)	3	0%
Total Operating Expenses												
Increase/(Decrease) in Net Assets from Operations	64	98	34	100%	117	98	(19)	-16%	128	162	34	27%
Alloc. of Admin. Serv. Expenses												
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	64	98	34	100%	117	98	(19)	-16%	128	162	34	27%

COMMUNICATIONS AND MARKETING ADMINISTRATION

Alloc. of Department's Admin.	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	(18)	-15%
This Year's Actual vs. Last Year's Actual	66	32%
Current Estimate vs. Budget	(95)	-39%

The variances in Personnel Expenses versus the prior year in the second quarter and versus Budget at year end are due to finalizing of the department staffing, in which one team member from a different division has been added to this division in FY22. The Personnel Expenses for the Department as a whole are largely in line with budget expectations.

The variances in the Allocation of Department's Admin. versus the prior year in the second quarter and Budget at year end are formula driven. See the FY22 budget document, Allocation Formulas section, for a detailed explanation of the formula.

COMMUNICATIONS AND MARKETING ADMINISTRATION

For the Period Ended October 31, 2021

(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income												
Expenses:												
Personnel Expenses	91	99	8	9%	146	99	(47)	-32%	183	257	74	40%
Operating Supplies/Expenses	13	9	(4)	-31%	6	9	3	50%	28	24	(4)	-14%
Technology Supplies/Expenses												
Collection and Treasury Expenses												
Fees	10	13	3	30%	35	13	(22)	-63%	20	23	3	15%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	5	12	7	140%	7	12	5	71%	9	28	19	211%
Utilities												
Insurance and Taxes												
Repairs and Maintenance	2	6	4	200%	2	6	4	200%	5	8	3	60%
Depreciation					9		(9)	-100%				
Interest Expense Allocation									1	1		
Alloc. of Customer Care												
Alloc. of Department's Admin.	(121)	(139)	(18)	-15%	(205)	(139)	66	32%	(246)	(341)	(95)	-39%
Alloc. of Marketing, Comm., Design & Production												
Total Operating Expenses												
Increase/(Decrease) in Net Assets from Operations												
Alloc. of Admin. Serv. Expenses												
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets												

DIVISION OF CUSTOMER CARE

Alloc. of Customer Care	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	67	14%
This Year's Actual vs. Last Year's Actual	48	10%
Current Estimate vs. Budget	35	4%

The variances in Fees Income versus Budget in the second quarter and at year end are due to monthly fees charged to frozen membership accounts. "Freeze" fees are not expected to be as significant in the second half of the year, but we do expect to return to our normal practice of charging late fees on delinquent accounts.

The variances in Collection and Treasury Expenses in all three comparisons are primarily due to less than expected membership bad debt expense due to a significant number of memberships remaining in freeze status through the second quarter of FY22.

The variances in Rentals expense versus the prior year in the second quarter and Budget at year end are due to the fact that the headquarters rent is allocated based on division headcount as a percentage of total headcount in the building. As a result of remote work and, in some cases, reduced overall staffing in other departments, this division is receiving a greater allocation of rent expense than was anticipated in the budget.

The variances in the Allocation of Dept. Admin versus the prior year in the second quarter and the Budget at year end are formula driven. See the FY22 budget document, Allocation Formulas section, for a detailed explanation of the formula.

DIVISION OF CUSTOMER CARE
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income	64	96	32	50%	115	96	(19)	-17%	128	160	32	25%
Rental Income												
Net Sales	1	2	1	100%	2	2			2	3	1	50%
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income	65	98	33	51%	117	98	(19)	-16%	130	163	33	25%
Expenses:												
Personnel Expenses	187	197	10	5%	199	197	(2)	-1%	379	388	9	2%
Operating Supplies/Expenses	8	6	(2)	-25%	3	6	3	100%	17	15	(2)	-12%
Technology Supplies/Expenses												
Collection and Treasury Expenses	198	97	(101)	-51%	123	97	(26)	-21%	387	286	(101)	-26%
Fees												
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	62	78	16	26%	48	78	30	63%	123	154	31	25%
Utilities	5	3	(2)	-40%	3	3			10	8	(2)	-20%
Insurance and Taxes												
Repairs and Maintenance												
Depreciation	1	1			1	1			1	1		
Interest Expense Allocation												
Alloc. of Customer Care	(496)	(429)	67	14%	(477)	(429)	48	10%	(987)	(952)	35	4%
Alloc. of Department's Admin.	35	47	12	34%	100	47	(53)	-53%	70	100	30	43%
Alloc. of Marketing,Comm.,Design & Production												
Total Operating Expenses												
Increase/(Decrease) in Net Assets from Operations	65	98	33	100%	117	98	(19)	-16%	130	163	33	25%
Alloc. of Admin. Serv. Expenses												
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	65	98	33	100%	117	98	(19)	-16%	130	163	33	25%

DIVISION OF MARKETING

Alloc. of Marketing, Comm., Design & Production	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	496	61%
This Year's Actual vs. Last Year's Actual	(160)	-100%
Current Estimate vs. Budget	147	9%

The variance in Personnel Expenses versus Budget through the second quarter is due to a mismatch of budget and actual salaries and wages expenses between this division and the Division of Communications. The variances decrease as FY22 progresses. These expenses exceed the prior year through the second quarter due to FY21 staffing and work schedule reductions related to COVID-19.

The variance in Operating Supplies/Expenses versus Budget in the second quarter is due to reduced spending by a remote workforce and the absence of a dedicated marketing manager. In the second quarter a Senior Marketing Manager was hired, and the estimate at year end reflects increased spending on digital marketing, social media and paid search. These expenses exceed the prior year through the second quarter due to significantly deeper cuts in spending during the height of the pandemic in FY21.

The variances in Fees Expenses versus Budget in the second quarter and at year end are due to reallocation by the new department leader away from advertising services from outside vendors towards a more in-house model.

The variances in Allocation of Department's Admin. and Allocation of Marketing, Comm., Design & Production are formula driven. See the FY22 Budget document, Allocation Formulas section, for a detailed explanation of the formulas.

DIVISION OF MARKETING
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income												
Expenses:												
Personnel Expenses	198	133	(65)	-33%	30	133	103	343%	398	372	(26)	-7%
Operating Supplies/Expenses	462	140	(322)	-70%	75	140	65	87%	921	941	20	2%
Technology Supplies/Expenses												
Collection and Treasury Expenses												
Fees	78		(78)	-100%	13		(13)	-100%	155		(155)	-100%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	19	12	(7)	-37%	7	12	5	71%	38	14	(24)	-63%
Utilities												
Insurance and Taxes												
Repairs and Maintenance					1		(1)	-100%				
Depreciation												
Interest Expense Allocation	1	1			1	1			3	3		
Alloc. of Customer Care												
Alloc. of Department's Admin.	58	34	(24)	-41%	33	34	1	3%	116	154	38	33%
Alloc. of Marketing, Comm., Design & Production	(816)	(320)	496	61%	(160)	(320)	(160)	-100%	(1,631)	(1,484)	147	9%
Total Operating Expenses												
Increase/(Decrease) in Net Assets from Operations												
Alloc. of Admin. Serv. Expenses												
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets												

DIVISION OF COMMUNICATIONS

Alloc. of Marketing, Comm., Design & Production	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	(181)	-102%
This Year's Actual vs. Last Year's Actual	(48)	-15%
Current Estimate vs. Budget	(259)	-67%

The variance in Personnel Expenses versus Budget through the second quarter is due to a mismatch of budget and actual salaries and wages expenses between this division and the Division of Marketing. The variances decrease as FY22 progresses. These expenses exceed the prior year through the second quarter due to FY21 staffing and work schedule reductions related to COVID-19.

The variances in Rentals expense and Repairs and Maintenance versus Budget in the second quarter and at year end are due to the fact that when the original FY22 Marketing department budget was allocated to its five new divisions as a result of the re-organization, headquarters rent expense and repairs and maintenance budget dollars were inadvertently omitted from this division's budget.

The variance in Depreciation expense estimate versus Budget at year end is due to the budget dollars being in the Division of Design & Production. The estimate was moved to the correct accounting units and it was reduced due to closing projects under budget as well as not closing projects in FY 21 as expected (1/2 year expected in FY 22 rather than the full year). It was a reallocation necessary due to the FY22 restructuring of this department.

The variances in Allocation of Department's Admin. in all three comparisons and Allocation of Marketing, Comm., Design & Production versus Budget are formula driven. See the FY 22 Budget document, Allocation Formulas section, for a detailed explanation of the formulas.

DIVISION OF COMMUNICATIONS
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals										(1)	(1)	-100%
Other Income												
Membership Allocations												
Total Income										(1)	(1)	-100%
Expenses:												
Personnel Expenses	132	231	99	75%	160	231	71	44%	293	342	49	17%
Operating Supplies/Expenses	5	2	(3)	-60%	22	2	(20)	-91%	10	7	(3)	-30%
Technology Supplies/Expenses	25	5	(20)	-80%	13	5	(8)	-62%	50	30	(20)	-40%
Collection and Treasury Expenses												
Fees		10	10	100%	9	10	1	11%		10	10	100%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals		25	25	100%	18	25	7	39%		70	70	100%
Utilities		2	2	100%	2	2				2	2	100%
Insurance and Taxes	3	2	(1)	-33%	2	2			6	5	(1)	-17%
Repairs and Maintenance		25	25	100%		25	25	100%		65	65	100%
Depreciation		18	18	100%	18	18				46	46	100%
Interest Expense Allocation												
Alloc. of Customer Care												
Alloc. of Department's Admin.	13	39	26	200%	67	39	(28)	-42%	27	68	41	152%
Alloc. of Marketing,Comm.,Design & Production	(178)	(359)	(181)	-102%	(311)	(359)	(48)	-15%	(386)	(645)	(259)	-67%
Total Operating Expenses												
Increase/(Decrease) in Net Assets from Operations										(1)	(1)	-100%
Alloc. of Admin. Serv. Expenses												
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets										(1)	(1)	-100%

DIVISION OF DESIGN & PRODUCTION

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	1	100%
This Year's Actual vs. Last Year's Actual		0%
Current Estimate vs. Budget	2	100%

The variance in Personnel Expense versus the prior year in the second quarter is due primarily to reduced staffing and hours worked in FY21 due to COVID-19.

The variance in Rentals expense versus Budget at year end is due to the fact that the headquarters rent is allocated based on division headcount as a percentage of total headcount in the building. As a result of remote work and reduced headcount, this division is receiving less rent expense than was anticipated in the budget.

The variance in Depreciation expense versus Budget at year end is due to the budget for the Division of Communications being in the Division of Design & Production. The estimate was moved to the correct accounting units. It was a reallocation required by the FY22 department restructure.

The variances in Allocation of Marketing, Comm., Design & Production are formula driven. See the FY22 Budget document, Allocation Formulas section, for a detailed explanation of the formula.

DIVISION OF DESIGN & PRODUCTION

For the Period Ended October 31, 2021

(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals	(1)		1	100%					(2)		2	100%
Other Income												
Membership Allocations												
Total Income	(1)		1	100%					(2)		2	100%
Expenses:												
Personnel Expenses	128	129	1	1%		129	129	100%	257	258	1	0%
Operating Supplies/Expenses	13	1	(12)	-92%	4	1	(3)	-75%	27	20	(7)	-26%
Technology Supplies/Expenses	2	2				2	2	100%	4	4		
Collection and Treasury Expenses												
Fees												
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	29	20	(9)	-31%	22	20	(2)	-9%	57	28	(29)	-51%
Utilities												
Insurance and Taxes												
Repairs and Maintenance												
Depreciation	38	1	(37)	-97%	1	1			75	3	(72)	-96%
Interest Expense Allocation												
Alloc. of Customer Care												
Alloc. of Department's Admin.	16	19	3	19%	7	19	12	171%	32	17	(15)	-47%
Alloc. of Marketing, Comm., Design & Production	(226)	(172)	54	24%	(34)	(172)	(138)	-406%	(452)	(330)	122	27%
Total Operating Expenses												
Increase/(Decrease) in Net Assets from Operations	(1)		1	100%					(2)		2	100%
Alloc. of Admin. Serv. Expenses												
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(1)		1	100%					(2)		2	100%

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OFFICE OF THE PRESIDENT SUMMARY

For the Period Ended October 31, 2021

(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals		1	1	100%		1	1	100%		1	1	100%
Other Income												
Membership Allocations												
Total Income		1	1	100%		1	1	100%		1	1	100%
Expenses:												
Personnel Expenses	721	588	(133)	-18%	487	588	101	21%	1,471	1,327	(144)	-10%
Operating Supplies/Expenses	19	43	24	126%	22	43	21	95%	41	65	24	59%
Technology Supplies/Expenses												
Collection and Treasury Expenses												
Fees	216	337	121	56%	213	337	124	58%	432	693	261	60%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	43	56	13	30%	32	56	24	75%	86	112	26	30%
Utilities	3	1	(2)	-67%	2	1	(1)	-50%	6	3	(3)	-50%
Insurance and Taxes	8	4	(4)	-50%	6	4	(2)	-33%	15	8	(7)	-47%
Repairs and Maintenance												
Depreciation												
Interest Expense Allocation												
Alloc. of Customer Care												
Alloc. of Department's Admin.												
Alloc. of Marketing, Comm., Design & Production												
Total Operating Expenses	1,010	1,029	19	2%	762	1,029	267	35%	2,051	2,208	157	8%
Increase/(Decrease) in Net Assets from Operations	(1,010)	(1,028)	(18)	-2%	(762)	(1,028)	(266)	-35%	(2,051)	(2,207)	(156)	-8%
Alloc. of Admin. Serv. Expenses												
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(1,010)	(1,028)	(18)	-2%	(762)	(1,028)	(266)	-35%	(2,051)	(2,207)	(156)	-8%

PRESIDENT'S OFFICE

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	(22)	-9%
This Year's Actual vs. Last Year's Actual	(96)	-56%
Current Estimate vs. Budget	(58)	-11%

The variance in Personnel Expenses versus the prior year through the second quarter is due to salary reductions in FY21 related to COVID-19.

PRESIDENT'S OFFICE
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income												
Expenses:												
Personnel Expenses	216	218	2	1%	142	218	76	54%	454	489	35	8%
Operating Supplies/Expenses	12	31	19	158%	17	31	14	82%	24	43	19	79%
Technology Supplies/Expenses												
Collection and Treasury Expenses												
Fees	3		(3)	-100%	2		(2)	-100%	7	3	(4)	-57%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	10	14	4	40%	7	14	7	100%	19	28	9	47%
Utilities									1		(1)	-100%
Insurance and Taxes	4	4			3	4	1	33%	8	8		
Repairs and Maintenance												
Depreciation												
Interest Expense Allocation												
Alloc. of Customer Care												
Alloc. of Department's Admin.												
Alloc. of Marketing, Comm., Design & Production												
Total Operating Expenses	245	267	22	9%	171	267	96	56%	513	571	58	11%
Increase/(Decrease) in Net Assets from Operations	(245)	(267)	(22)	-9%	(171)	(267)	(96)	-56%	(513)	(571)	(58)	-11%
Alloc. of Admin. Serv. Expenses												
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(245)	(267)	(22)	-9%	(171)	(267)	(96)	-56%	(513)	(571)	(58)	-11%

GENERAL COUNSEL

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	(28)	-7%
This Year's Actual vs. Last Year's Actual	(97)	-29%
Current Estimate vs. Budget	(173)	-21%

The variances in Personnel Expenses in all three comparisons are due to the vacant General Counsel position in the first half of FY22.

The variances in Fees Expense in all three comparisons are due to legal fees for a part-time attorney to temporarily fill the in-house General Counsel position as well as other legal needs.

GENERAL COUNSEL
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income												
Expenses:												
Personnel Expenses	193	66	(127)	-66%	137	66	(71)	-52%	389	252	(137)	-35%
Operating Supplies/Expenses	4	11	7	175%	5	11	6	120%	7	14	7	100%
Technology Supplies/Expenses												
Collection and Treasury Expenses												
Fees	188	336	148	79%	179	336	157	88%	376	675	299	80%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	14	20	6	43%	11	20	9	82%	28	42	14	50%
Utilities	2		(2)	-100%	1		(1)	-100%	3	1	(2)	-67%
Insurance and Taxes	4		(4)	-100%	3		(3)	-100%	8		(8)	-100%
Repairs and Maintenance												
Depreciation												
Interest Expense Allocation												
Alloc. of Customer Care												
Alloc. of Department's Admin.												
Alloc. of Marketing, Comm., Design & Production												
Total Operating Expenses	405	433	28	7%	336	433	97	29%	811	984	173	21%
Increase/(Decrease) in												
Net Assets from Operations	(405)	(433)	(28)	-7%	(336)	(433)	(97)	-29%	(811)	(984)	(173)	-21%
Alloc. of Admin. Serv. Expenses												
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(405)	(433)	(28)	-7%	(336)	(433)	(97)	-29%	(811)	(984)	(173)	-21%

OFFICE OF AUDIT AND ADVISORY SERVICES

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	29	13%
This Year's Actual vs. Last Year's Actual	(59)	-46%
Current Estimate vs. Budget	24	6%

The variance in Personnel Expenses versus the prior year through the second quarter is due to salary reductions in FY21 related to COVID-19.

The variances in Fees Expenses versus budget (year to date and current estimate) are due to fewer than anticipated outsourced assurance projects.

OFFICE OF AUDIT AND ADVISORY SERVICES
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income												
Expenses:												
Personnel Expenses	178	172	(6)	-3%	119	172	53	45%	356	359	3	1%
Operating Supplies/Expenses	2	1	(1)	-50%	1	1			5	4	(1)	-20%
Technology Supplies/Expenses												
Collection and Treasury Expenses												
Fees	25		(25)	-100%	1		(1)	-100%	50	15	(35)	-70%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	10	14	4	40%	7	14	7	100%	19	28	9	47%
Utilities	1		(1)	-100%					1	1		
Insurance and Taxes												
Repairs and Maintenance												
Depreciation												
Interest Expense Allocation												
Alloc. of Customer Care												
Alloc. of Department's Admin.												
Alloc. of Marketing, Comm., Design & Production												
Total Operating Expenses	216	187	(29)	-13%	128	187	59	46%	431	407	(24)	-6%
Increase/(Decrease) in												
Net Assets from Operations	(216)	(187)	29	13%	(128)	(187)	(59)	-46%	(431)	(407)	24	6%
Alloc. of Admin. Serv. Expenses												
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(216)	(187)	29	13%	(128)	(187)	(59)	-46%	(431)	(407)	24	6%

PLANNING AND COMMUNITY AFFAIRS

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	6	4%
This Year's Actual vs. Last Year's Actual	(13)	-10%
Current Estimate vs. Budget	51	17%

The variance in Personnel Expenses versus the prior year through the second quarter is due to salary reductions in FY21 related to COVID-19.

The variance in Fees Expense versus the prior year through the second quarter is due to consulting fees for the FY21 planning and visioning project.

PLANNING AND COMMUNITY AFFAIRS

For the Period Ended October 31, 2021

(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals		1	1	100%		1	1	100%		1	1	100%
Other Income												
Membership Allocations												
Total Income		1	1	100%		1	1	100%		1	1	100%
Expenses:												
Personnel Expenses	135	132	(3)	-2%	90	132	42	47%	272	228	(44)	-16%
Operating Supplies/Expenses	1	1			(1)	1	2	200%	5	4	(1)	-20%
Technology Supplies/Expenses												
Collection and Treasury Expenses												
Fees					31		(31)	-100%				
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	10	8	(2)	-20%	7	8	1	14%	19	14	(5)	-26%
Utilities									1	1		
Insurance and Taxes												
Repairs and Maintenance												
Depreciation												
Interest Expense Allocation												
Alloc. of Customer Care												
Alloc. of Department's Admin.												
Alloc. of Marketing, Comm., Design & Production												
Total Operating Expenses	146	141	(5)	-22%	127	141	14	11%	297	247	(50)	-17%
Increase/(Decrease) in Net Assets from Operations	(146)	(140)	6	4%	(127)	(140)	(13)	-10%	(297)	(246)	51	17%
Alloc. of Admin. Serv. Expenses												
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(146)	(140)	6	4%	(127)	(140)	(13)	-10%	(297)	(246)	51	17%

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DEPARTMENT OF ADMINISTRATIVE SERVICES SUMMARY

For the Period Ended October 31, 2021

(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge	43,051	44,853	1,802	4%	43,586	44,853	1,267	3%	42,451	44,423	1,972	5%
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income										42	42	100%
Net Sales												
Gain (Loss) on Fixed Asset Disposals									(1)	(2)	(1)	-100%
Other Income	56	56			33	56	23	70%	121	91	(30)	-25%
Membership Allocations												
Total Income	43,107	44,909	1,802	4%	43,619	44,909	1,290	3%	42,571	44,554	1,983	5%
Expenses:												
Personnel Expenses	2,186	1,948	(238)	-11%	1,541	1,948	407	26%	4,401	4,384	(17)	0%
Operating Supplies/Expenses	59	19	(40)	-68%	8	19	11	138%	118	86	(32)	-27%
Technology Supplies/Expenses	778	620	(158)	-20%	580	620	40	7%	1,556	1,476	(80)	-5%
Collection and Treasury Expenses	237	44	(193)	-81%	37	44	7	19%	374	284	(90)	-24%
Fees	197	332	135	69%	162	332	170	105%	394	638	244	62%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	176	238	62	35%	160	238	78	49%	353	481	128	36%
Utilities	121	140	19	16%	136	140	4	3%	243	284	41	17%
Insurance and Taxes	71	67	(4)	-6%	56	67	11	20%	142	150	8	6%
Repairs and Maintenance	3	18	15	500%	3	18	15	500%	7	21	14	200%
Depreciation	176	103	(73)	-41%	112	103	(9)	-8%	358	275	(83)	-23%
Interest Expense Allocation	18	17	(1)	-6%	17	17			36	33	(3)	-8%
Alloc. of Customer Care												
Alloc. of Department's Admin.												
Alloc. of Marketing,Comm.,Design & Production	10		(10)	-100%					16	15	(1)	-6%
Total Operating Expenses	4,032	3,546	(486)	-12%	2,812	3,546	734	26%	7,998	8,127	129	2%
Increase/(Decrease) in Net Assets from Operations	39,075	41,363	2,288	6%	40,807	41,363	556	1%	34,573	36,427	1,854	5%
Alloc. of Admin. Serv. Expenses	(3,077)	(3,000)	77	3%	(2,196)	(3,000)	(804)	-37%	(5,989)	(6,285)	(296)	-5%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	42,152	44,363	2,211	5%	43,003	44,363	1,360	3%	40,562	42,712	2,150	5%

HUMAN RESOURCES

	Variance	Variance
Increase/(Decrease) in Net Assets	Amount	%
Year-to-Date Actual vs. Budget	(22)	-4%
This Year's Actual vs. Last Year's Actual	(173)	-49%
Current Estimate vs. Budget	(125)	-12%

The variance in Personnel Expenses versus the prior year through the second quarter is due to the pay reductions, staffing and scheduling changes required in FY21 because of COVID-19.

The variance in Rentals Expense between Budget and the year-end estimate is due to the fact that the headquarters lease was extended for two years in FY21 in exchange for reduced rent during the pandemic. The rent expense for the extended period is recognized over the remaining months of the lease and was not anticipated in the budget.

HUMAN RESOURCES
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income												
Expenses:												
Personnel Expenses	451	444	(7)	-2%	288	444	156	54%	910	988	78	9%
Operating Supplies/Expenses	10	9	(1)	-10%		9	9	100%	20	19	(1)	-5%
Technology Supplies/Expenses	1		(1)	-100%					2	1	(1)	-50%
Collection and Treasury Expenses												
Fees	8	24	16	200%	31	24	(7)	-23%	15	31	16	107%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	33	47	14	42%	32	47	15	47%	66	98	32	48%
Utilities	1	2	1	100%	2	2			2	3	1	50%
Insurance and Taxes												
Repairs and Maintenance												
Depreciation												
Interest Expense Allocation												
Alloc. of Customer Care												
Alloc. of Department's Admin.												
Alloc. of Marketing, Comm., Design & Production												
Total Operating Expenses	504	526	22	4%	353	526	173	49%	1,015	1,140	125	12%
Increase/(Decrease) in Net Assets from Operations	(504)	(526)	(22)	-4%	(353)	(526)	(173)	-49%	(1,015)	(1,140)	(125)	-12%
Alloc. of Admin. Serv. Expenses												
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(504)	(526)	(22)	-4%	(353)	(526)	(173)	-49%	(1,015)	(1,140)	(125)	-12%

INFORMATION TECHNOLOGY

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	322	18%
This Year's Actual vs. Last Year's Actual	(188)	-15%
Current Estimate vs. Budget	80	2%

The variances in Operating Supplies/Expenses versus Budget year to date and at year end are due to continuing remote work, which requires fewer miscellaneous office supplies to support this division as well as others.

The variance in Fees expense versus the prior year is due primarily to the implementation of multi-factor authentication in the summer of FY22.

The variance in Rentals expense between Budget and the year-end estimate is due to the fact that the headquarters lease was extended for two years in FY21 in exchange for reduced rent during the pandemic. The rent expense for the extended period is recognized over the remaining months of the lease and was not anticipated in the budget.

The variance in Depreciation versus Budget is due to the change in in-service dates for several projects that were expected to be completed in FY21 and are now set to be completed in FY22.

INFORMATION TECHNOLOGY
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals									(1)	1	100%	
Other Income												
Membership Allocations												
Total Income									(1)	1	100%	
Expenses:												
Personnel Expenses	597	473	(124)	-21%	389	473	84	22%	1,203	1,180	(23)	-2%
Operating Supplies/Expenses	28	1	(27)	100%	2	1	(1)	-50%	57	29	(28)	-49%
Technology Supplies/Expenses	776	620	(156)	-20%	579	620	41	7%	1,553	1,475	(78)	-5%
Collection and Treasury Expenses												
Fees	74	58	(16)	-22%	29	58	29	100%	148	161	13	9%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	48	64	16	33%	41	64	23	56%	95	130	35	37%
Utilities	117	136	19	16%	132	136	4	3%	235	275	40	17%
Insurance and Taxes	6	5	(1)	-17%	5	5			12	11	(1)	-8%
Repairs and Maintenance		16	16	100%		16	16	100%		16	16	100%
Depreciation	121	73	(48)	-40%	81	73	(8)	-10%	241	191	(50)	-21%
Interest Expense Allocation	16	15	(1)	-6%	15	15			32	29	(3)	-9%
Alloc. of Customer Care												
Alloc. of Department's Admin.												
Alloc. of Marketing,Comm.,Design & Production												
Total Operating Expenses	1,783	1,461	(322)	-18%	1,273	1,461	188	15%	3,576	3,497	(79)	-2%
Increase/(Decrease) in Net Assets from Operations	(1,783)	(1,461)	322	18%	(1,273)	(1,461)	(188)	-15%	(3,577)	(3,497)	80	2%
Alloc. of Admin. Serv. Expenses												
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(1,783)	(1,461)	322	18%	(1,273)	(1,461)	(188)	-15%	(3,577)	(3,497)	80	2%

ACCOUNTING/PAYROLL

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	(69)	-5%
This Year's Actual vs. Last Year's Actual	(312)	-30%
Current Estimate vs. Budget	(203)	-8%

The variance in Rental Income versus Budget at year end is due to the sublease of a portion of the second floor of CA's headquarters space, beginning in the third quarter of FY22.

The variance in Other Income versus Budget at year end is primarily due to the continuation of very low rates of return on invested annual charge funds.

The variances in Fees expense in all three comparisons are primarily due to IT consulting services retained by the Vice President and CFO to supplement internal IT resources during FY22.

The variances in Rentals expense in all three comparisons are due to the fact that the headquarters lease was extended for two years in FY21 in exchange for reduced rent during the pandemic. The rent expense for the extended period is recognized over the remaining months of the lease and was not anticipated in the budget.

The variances in Depreciation expense versus Budget year to date and at year end are due to the savings associated with the timing of the spending of FY22 Category III funds and not spending all FY21 Category III funds, respectively.

ACCOUNTING/PAYROLL
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income										42	42	100%
Net Sales												
Gain (Loss) on Fixed Asset Disposals										(2)	(2)	-100%
Other Income	44	21	(23)	-52%	12	21	9	75%	96	44	(52)	-54%
Membership Allocations												
Total Income	44	21	(23)	-52%	12	21	9	75%	96	84	(12)	-13%
Expenses:												
Personnel Expenses	935	850	(85)	-9%	734	850	116	16%	1,881	1,824	(57)	-3%
Operating Supplies/Expenses	19	15	(4)	-21%	7	15	8	114%	39	38	(1)	-3%
Technology Supplies/Expenses					1		(1)	-100%	1		(1)	-100%
Collection and Treasury Expenses	37	44	7	19%	37	44	7	19%	74	84	10	14%
Fees	116	250	134	116%	102	250	148	145%	231	446	215	93%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	81	106	25	31%	72	106	34	47%	163	212	49	30%
Utilities	3	2	(1)	-33%	2	2			6	6		
Insurance and Taxes	65	61	(4)	-6%	51	61	10	20%	129	139	10	8%
Repairs and Maintenance	3	2	(1)	-33%	2	2			7	5	(2)	-29%
Depreciation	55	30	(25)	-45%	31	30	(1)	-3%	117	85	(32)	-27%
Interest Expense Allocation	2	2			2	2			4	4		
Alloc. of Customer Care												
Alloc. of Department's Admin.												
Alloc. of Marketing,Comm.,Design & Production												
Total Operating Expenses	1,316	1,362	46	3%	1,041	1,362	321	31%	2,652	2,843	191	7%
Increase/(Decrease) in Net Assets from Operations	(1,272)	(1,341)	(69)	-5%	(1,029)	(1,341)	(312)	-30%	(2,556)	(2,759)	(203)	-8%
Alloc. of Admin. Serv. Expenses												
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(1,272)	(1,341)	(69)	-5%	(1,029)	(1,341)	(312)	-30%	(2,556)	(2,759)	(203)	-8%

PURCHASING

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	22	10%
This Year's Actual vs. Last Year's Actual	(51)	-35%
Current Estimate vs. Budget	5	1%

The variance in Personnel Expenses versus the prior year through the second quarter is due to salary and staffing reductions in FY21 related to COVID-19.

PURCHASING
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income												
Expenses:												
Personnel Expenses	203	181	(22)	-11%	130	181	51	39%	408	391	(17)	-4%
Operating Supplies/Expenses	1	(5)	(6)	-600%		(5)	(5)	-100%	2		(2)	-100%
Technology Supplies/Expenses												
Collection and Treasury Expenses												
Fees												
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals	14	20	6	43%	14	20	6	43%	28	42	14	50%
Utilities												
Insurance and Taxes												
Repairs and Maintenance					1		(1)	-100%				
Depreciation												
Interest Expense Allocation												
Alloc. of Customer Care												
Alloc. of Department's Admin.												
Alloc. of Marketing, Comm., Design & Production												
Total Operating Expenses	218	196	(22)	-10%	145	196	51	35%	438	433	(5)	-1%
Increase/(Decrease) in Net Assets from Operations	(218)	(196)	22	10%	(145)	(196)	(51)	-35%	(438)	(433)	5	1%
Alloc. of Admin. Serv. Expenses												
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(218)	(196)	22	10%	(145)	(196)	(51)	-35%	(438)	(433)	5	1%

ANNUAL CHARGE

	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	1,802	4%
This Year's Actual vs. Last Year's Actual	1,267	3%
Current Estimate vs. Budget	1,972	5%

The variances in Collection and Treasury Expenses versus Budget through the second quarter and at year end are due to the fact that there was no need to increase the bad debt reserve during the first half of FY22. We estimate that \$200,000 of the \$300,000 budgeted increase in the reserve for FY22 is a reasonable, conservative estimate at this time.

The variances in the Allocation of Admin. Services Expenses versus the prior year in the second quarter and versus Budget at year end are formula driven. See the FY22 Budget document, Allocation Formulas section, for a detailed explanation of the formula.

ANNUAL CHARGE
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge	43,051	44,853	1,802	4%	43,586	44,853	1,267	3%	42,451	44,423	1,972	5%
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income	12	34	22	183%	22	34	12	55%	25	47	22	88%
Membership Allocations												
Total Income	43,063	44,887	1,824	4%	43,608	44,887	1,279	3%	42,476	44,470	1,994	5%
Expenses:												
Personnel Expenses												
Operating Supplies/Expenses												
Technology Supplies/Expenses												
Collection and Treasury Expenses	200		(200)	-100%					300	200	(100)	-33%
Fees												
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals												
Utilities												
Insurance and Taxes												
Repairs and Maintenance												
Depreciation												
Interest Expense Allocation												
Alloc. of Customer Care												
Alloc. of Department's Admin.												
Alloc. of Marketing,Comm.,Design & Production	10		(10)	-100%					16	15	(1)	-6%
Total Operating Expenses	210		(210)	-100%					316	215	(101)	-32%
Increase/(Decrease) in												
Net Assets from Operations	42,853	44,887	2,034	5%	43,608	44,887	1,279	3%	42,160	44,255	2,095	5%
Alloc. of Admin. Serv. Expenses	282	227	(55)	-20%	177	227	50	28%	574	545	(29)	-5%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	42,571	44,660	2,089	5%	43,431	44,660	1,229	3%	41,586	43,710	2,124	5%

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BOARD OF DIRECTORS

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	45	9%
This Year's Actual vs. Last Year's Actual	(146)	-49%
Current Estimate vs. Budget	(145)	-17%

The variance in Allocation of Administrative Services Expenses versus the prior year is formula driven. See the FY22 budget document, Allocation Formulas section, for a detailed explanation of the formula.

BOARD OF DIRECTORS
For the Period Ended October 31, 2021
(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
Income:												
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals												
Other Income												
Membership Allocations												
Total Income												
Expenses:												
Personnel Expenses	5	1	(4)	-80%	2	1	(1)	-50%	10	6	(4)	-40%
Operating Supplies/Expenses	7	5	(2)	-29%		5	5	100%	14	11	(3)	-21%
Technology Supplies/Expenses												
Collection and Treasury Expenses												
Fees	1		(1)	-100%					3	1	(2)	-67%
Comm. Assoc. Annual Charge Share Grant												
Temporary Funding and Grants Expense												
Rentals												
Utilities												
Insurance and Taxes	38	41	3	8%	31	41	10	32%	77	82	5	6%
Repairs and Maintenance									1		(1)	-100%
Depreciation	4	4			4	4			9	8	(1)	-11%
Interest Expense Allocation												
Alloc. of Customer Care												
Alloc. of Department's Admin.												
Alloc. of Marketing, Comm., Design & Production	3	2	(1)	-33%	1	2	1	100%	6	6		
Total Operating Expenses	58	53	(5)	-9%	38	53	15	39%	120	114	(6)	-5%
Increase/(Decrease) in Net Assets from Operations	(58)	(53)	5	9%	(38)	(53)	(15)	-39%	(120)	(114)	6	5%
Alloc. of Admin. Serv. Expenses	431	391	(40)	-9%	260	391	131	50%	733	884	151	21%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(489)	(444)	45	9%	(298)	(444)	(146)	-49%	(853)	(998)	(145)	-17%

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VILLAGE COMMUNITY ASSOCIATIONS

Increase/(Decrease) in Net Assets	Variance Amount	Variance %
Year-to-Date Actual vs. Budget	84	3%
This Year's Actual vs. Last Year's Actual	(54)	-2%
Current Estimate vs. Budget	50	1%

The variances in Fees expense versus Budget and the prior year through the second quarter are due to covenant-related legal expenses being less than expected in the first half of the year. These expenses are expected to increase in the second half of FY22.

The variance in Repairs and Maintenance versus the prior year to date is due to the fact that many non-critical repairs and maintenance projects were deferred from FY21 into FY22 due to expense control efforts during the pandemic.

The variance in Allocation of Marketing, Comm., Design & Production versus Budget year to date is formula driven. See the FY22 budget document, Allocation Formulas section, for a detailed explanation of the formula.

VILLAGE COMMUNITY ASSOCIATIONS

For the Period Ended October 31, 2021

(\$000's)

	Year-to-Date Actual vs Budget				Year-to-Date Actual vs Actual				Current Year Budget vs Estimate			
	FY 22 Budget	FY 22 Actual	Variance Amount	Variance %	FY 21 Actual	FY 22 Actual	Variance Amount	Variance %	FY 22 Budget	FY 22 Estimate	Variance Amount	Variance %
	Income:											
Annual Charge												
Tuition and Enrollment												
Direct Memberships												
Fees Income												
Rental Income												
Net Sales												
Gain (Loss) on Fixed Asset Disposals	(14)	(15)	(1)	-7%	(15)	(15)			(44)	(53)	(9)	-20%
Other Income		5	5	100%	7	5	(2)	-29%		5	5	100%
Membership Allocations												
Total Income	(14)	(10)	4	29%	(8)	(10)	(2)	-25%	(44)	(48)	(4)	-9%
Expenses:												
Personnel Expenses												
Operating Supplies/Expenses		6	6	100%	5	6	1	20%		6	6	100%
Technology Supplies/Expenses												
Collection and Treasury Expenses												
Fees	95	64	(31)	-33%	92	64	(28)	-30%	190	160	(30)	-16%
Comm. Assoc. Annual Charge Share Grant	1,621	1,658	37	2%	1,650	1,658	8	0%	3,242	3,279	37	1%
Temporary Funding and Grants Expense												
Rentals												
Utilities	3	4	1	33%	4	4			11	12	1	9%
Insurance and Taxes	28	26	(2)	-7%	28	26	(2)	-7%	57	51	(6)	-11%
Repairs and Maintenance	100	90	(10)	-10%	64	90	26	41%	200	190	(10)	-5%
Depreciation	561	521	(40)	-7%	524	521	(3)	-1%	1,157	1,075	(82)	-7%
Interest Expense Allocation	40	44	4	10%	38	44	6	16%	81	85	4	5%
Alloc. of Customer Care												
Alloc. of Department's Admin.												
Alloc. of Marketing, Comm., Design & Production	110	82	(28)	-25%	65	82	17	26%	232	241	9	4%
Total Operating Expenses	2,558	2,495	(63)	-2%	2,470	2,495	25	1%	5,170	5,099	(71)	-1%
Increase/(Decrease) in												
Net Assets from Operations	(2,572)	(2,505)	67	3%	(2,478)	(2,505)	(27)	-1%	(5,214)	(5,147)	67	1%
Alloc. of Admin. Serv. Expenses	461	444	(17)	-4%	417	444	27	6%	905	922	17	2%
Non-Operating Exp./Contingencies												
Increase/(Decrease) in Net Assets	(3,033)	(2,949)	84	3%	(2,895)	(2,949)	(54)	-2%	(6,119)	(6,069)	50	1%

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**COLUMBIA ASSOCIATION
CAPITAL BUDGET SUMMARY - \$ in 000's**

	REVISED FINAL BUDGET THROUGH 10/31/2021	EXPENDITURES THROUGH 10/31/2021	YEAR TO DATE COMMITMENTS	REMAINING BALANCE
Capital Projects Approved in FY 2013-2022:				
Category I Projects	\$ 1,094	\$ 173	\$ 182	\$ 739
Category II Projects	18,647	10,652	1,852	6,143
Category III Projects	4,125	1,963	1,397	765
TOTAL	\$ 23,866	\$ 12,788	\$ 3,431	\$ 7,647
<hr/>				
Projects projected to close in the third quarter of FY 2022	\$ 3,627	\$ 2,401	\$ 816	\$ 410
Projects projected to close later in FY 2022	20,239	10,387	2,615	7,237
TOTAL - active projects as of October 31, 2021	\$ 23,866	\$ 12,788	\$ 3,431	\$ 7,647
Projects closed in the second quarter of FY 2022	\$ 1,418	\$ 1,221	\$ -	\$ 197

Category I - Capital projects approved by the Board of Directors that are focused on meeting the Board's strategic goals and providing improved quality of life venues for Columbia residents. Specifically identified and approved by the Board in the budget process.

Category II - Capital projects that are phased, non-recurring or considered to be major re-investments in facilities, as well as projects that are \$200,000 or greater and exceed the allocated amount for the program or facility requesting the project. Specifically identified and approved by the Board in the budget process.

Category III - Capital projects that are for periodic maintenance and/or upgrades to facilities. Amount approved by the Board in the budget process is the total capital parameter less the amounts for both Categories I and II.

Note: Projects are added/deleted to this report throughout the fiscal year.

Columbia Association, Inc.
 Capital Budget - Current Projects
 Category I, II and III Projects - Beginning FY 2013
 (000's)

Capital Projects Category I, II and III Projects	Proj Code	Fiscal Year	Original Approved Budget	Current Approved Budget	Proposed Budget Revisions	Revised Budget	Expend. Through 10/31/2021	Year To Date Commitment	Remain. Balance	Estimated In Service Date
CATEGORY I PROJECTS										
Columbia Wide - Water Quality Improv	** P02-19-2	2019	75	75		75	35	4	35	07/19
Going Green Projects \$200K	GGP-20	2020								
Swim Center Solar Panels	GGP-20-8	2020	65	65		65	1	59	5	03/22
Watershed Improvement Projects	P02-20-1	2020	360	360		360	23		337	04/22
Columbia Wide - Water Quality Improv	** P02-20-2	2020	75	75		75	6		69	04/20
Building Energy Retrofits \$112.5K	BER-21	2021								
Phelps Luck NC LED Upgrade	** BER-21-6	2021	5	5		5	0	4	0	05/21
Going Green Projects \$150K	GGP-21	2021								
Swim Center Solar PV	GGP-21-1	2021	35	35		35		35	0	03/22
Athletic Club Tennis Arena LEDs	** GGP-21-6	2021	50	50		50	44		6	07/21
Watershed Improvement Projects	P02-21-02	2021	100	100		100	4		96	04/22
Building Energy Retrofits \$113K	BER-22									
Ice Rink LED Retrofit	** BER-22-1	2022	35	35		35	32		3	07/21
Linden Hall Ballroom LEDs	** BER-22-2	2022	13	13		13	10	0	3	09/21
Horse Center parking lot LED	BER-22-3	2022	20	20		20	0	15	5	12/21
Going Green Projects: 150K	GGP-22									
Dorsey Hall Pool EV charging station	GGP-22-1	2022	18	24		24	12	10	2	11/21
SportsPark Solar PV	GGP-22-2	2022	52	52		52			52	03/22
Columbia Wide Water Quality Improvements	P02-22-1	2022	35	35		35			35	11/21
Watershed Improvement Projects	P02-22-2	2022	150	150		150	5	55	90	04/22
Subtotal Category I			1,088	1,094	0	1,094	173	182	738	

Columbia Association, Inc.
Capital Budget - Current Projects
Category I, II and III Projects - Beginning FY 2013
(000's)

Capital Projects Category I, II and III Projects	Proj Code	Fiscal Year	Original Approved Budget	Current Approved Budget	Proposed Budget Revisions	Revised Budget	Expend. Through 10/31/2021	Year To Date Commitment	Remain. Balance	Estimated In Service Date
CATEGORY II PROJECTS										
Hickory Ridge Park - Planning, Design	SF7	2014	150	102		102			102	Pending
Hickory Ridge Park, Phase I	P02-15-8	2015	200	200		200			200	Pending
IT - Enterprise Network Enhancements	** A03-16-1	2016	150	150		150	122	15	13	04/22
IT Improvements, Phase I	** A03-17-1	2017	150	150		150	87	7	56	04/22
IT Improvements, Phase I and II	** A03-19-1	2019	100	100		100	66	4	30	04/22
CG - Exterior Work	** Z04-19-2	2019	400	400		400	382	2	16	07/19
WL - Slayton Hse Theater Renovations	** B08-19-3	2019	45	45		45	45		0	02/22
LR - Art Center - HVAC	B08-19-4	2019	300	300		300	3	93	203	11/21
LR-Stonehouse A/E Bldg Renov	B08-19-5	2019	250	250		250	32	191	26	12/23
Columbia Wide - Watershed Stabilization	** P02-19-5	2019	250	250	75	325	290	17	19	10/19
Columbia Gym HVAC	** Z04-20-1	2020	300	300		300	114	101	85	09/20
Columbia Gym- A/E Renovation Planning	Z04-20-2	2020	100	100		100	58	10	32	12/24
S & F - Facilities and Equip. Upgrades	SFF-20	2020	550	550		550			550	06/22
SSC - Locker Rm and Other Renovations & Facility Assessment Work	** Z16-20-1	2020	6,100	6,100		6,100	5,353	14	733	11/19
CA Wide - HVAC Unit Repl - \$300K										
CAW-20 2020										
OM - HVAC Reno. Design	CAW-20-2	2020	45	45		45	42		3	04/23
TC - Oakland Manor HVAC Reno Design	CAW-20-4	2020	40	40		40	17	17	6	04/23
IT Improvements - Phase I and II	A03-20-1	2020	100	100		100			100	04/22
C&M - Website Redevelopment	** M02-20-1	2020	130	130		130	59	0	71	08/19
LR - Art Center - A/E Renovation Planning	B08-20-1	2020	100	100		100	8		92	12/23
Stonehouse Full Building A/E Planning & Construction	B08-20-2	2020	650	650		650	4		646	12/23
Horse Center - Facility Assess. Items	** Z08-20-1	2020	290	290		290	279	7	4	03/20
WL - Slayton House - Theater Renovations	** B08-20-3	2020	470	470		470	306	140	24	03/22
Columbia Wide - Ponds Dredging/Repairs	P02-20-4	2020	550	550	75	625	107	8	510	07/23
Columbia Wide - Watershed Stabilization	** P02-20-5	2020	600	600		600	440	61	99	08/20
Lake Elkhorn Planning & Dredging	** P02-20-11	2020	1,000	1,000		1,000	863	10	128	04/21
Lake Kittamaqundi Planning & Dredging	P02-20-12	2020	60	60		60	9	45	6	04/23
Lakefront Master Plan Design & Implementation	P02-20-13	2020	100	100		100			100	12/21

Columbia Association, Inc.
Capital Budget - Current Projects
Category I, II and III Projects - Beginning FY 2013
(000's)

Capital Projects	Proj	Fiscal	Original	Current	Proposed	Revised	Expend.	Year To	Remain.	Estimated
Category I, II and III Projects	Code	Year	Approved	Approved	Budget	Budget	Through	Date	Balance	In Service
			Budget	Budget	Revisions	Budget	10/31/2021	Commitment		Date
IT Improvements - Phase I and II	A03-21-1	2021	100	100		100			100	04/22
S & F - Facilities and Equip. Upgrades	SFF-21	2021	450	450		450			450	06/22
Columbia Wide - Pathway Renovations	** P02-21-3	2021	450	450		450	428	15	7	04/21
Lake Elkhorn Dam Renovations	P02-21-5	2021	30	30		30	8	21	0	04/22
Wilde Lake Dam Improvements	P02-21-7	2021	30	30		30	8	21	1	04/22
Columbia Wide - Parking Lot Replacements	** P02-21-11	2021	150	150		150	46	61	43	07/21
Equipment and Vehicles	** P02-21-14	2021	500	500		500	304	165	31	04/21
Columbia Wide - Ponds Dredging and Repairs	P02-21-16	2021	100	100		100		5	95	04/22
Columbia Gateway Park Improvements	P02-22-3	2022	50	50		50			50	04/23
Columbia-Wide Boardwalks	P02-22-4	2022	180	180		180		7	173	04/22
Columbia-Wide Bridges	** P02-22-5	2022	250	250		250	157	75	19	04/22
Columbia-Wide Parking Lots	P02-22-6	2022	150	150		150			150	04/22
Columbia-Wide Pathways	** P02-22-7	2022	500	500		500	414	85	1	04/22
Columbia-Wide Tot Lots	** P02-22-8	2022	350	350		350	132	21	197	04/22
Columbia-Wide Watershed Stabilization	P02-22-9	2022	120	120		120	77		43	04/22
Equipment and Vehicles	** P02-22-10	2022	400	400		400	72	253	75	04/22
Lake Elkhorn Dam Improvements	P02-22-11	2022	200	200		200	0		200	05/22
Maintenance Facility Roof Replacement	** P02-22-12	2022	400	400		400	286	97	17	10/21
Wilde Lake Dam Improvements	P02-22-13	2022	200	200		200	0		200	05/22
OB - Community Ctr Roof Replacement	B08-22-1	2022	195	195		195	32	153	10	11/21
S & F - Facilities and Equip. Upgrades	SFF-22	2022	400	400		400			400	06/22
CA Wide - HVAC Unit Repl - \$200K	CAW-22									
Kahler Hall RTU 4-5-6 Replacement	CAW-22-1	2022	90	90		90	1	82	8	02/22
Supreme SC RTU 20 Replacement	CAW-22-2	2022	70	70		70	0	47	23	02/22
Subtotal Category II			18,545	18,497	150	18,647	10,652	1,852	6,143	

Columbia Association, Inc.
Capital Budget - Current Projects
Category I, II and III Projects - Beginning FY 2013
(000's)

Capital Projects Category I, II and III Projects	Proj Code	Fiscal Year	Original Approved Budget	Current Approved Budget	Proposed Budget Revisions	Revised Budget	Expend. Through 10/31/2021	Year To Date Commitment	Remain. Balance	Estimated In Service Date
CATEGORY III PROJECTS										
Fitness Clubs										
AC - Fire alarm panel replacement	Z02-22-3	2022	8	8		8	6		2	12/21
CG - Pool and hot tub plaster, tile, etc.	Z04-21-6	2021	95	95		95		95	0	08/22
SSC - Computer for security system	Z16-22-2	2022	7	7		7		7	0	11/21
SSC - Main Fitness SciFit replacement	Z16-22-4	2022	5	5		5		5	0	01/22
SSC - Clean out sewer line	** Z16-22-5	2022	12	12		12		9	3	10/21
SSC - Replacement ellipticals	Z16-22-6	2022	14	14		14		14	0	03/22
CG - Spare hot tub jet pump	Z04-22-1	2022	3	3		3			3	01/22
CG - Main stairwell stair treads	Z04-22-2	2022	9	9		9		8	1	12/21
CG - Replacement ellipticals	Z04-22-3	2022	76	76		76		76	0	03/22
Golf Courses										
HG - Hole #17 Safety Netting	Z07-21-1	2021	30	30		30	7	2	20	12/22
HG - Fairway mower	Z07-21-7	2021	60	60		60		60	0	12/21
Indoor/Outdoor Tennis										
Tennis_LR Evaporator coils for RTUs	** Z10-21-2	2021	20	20		20	15	4	1	04/21
HG Tennis and Pool restroom sewer line	Z10-22-1	2022	15	15		15	0	13	2	11/21
Aquatics										
Macgill's Common - Water Playground/Bath House Design	Z11-20-7	2020	42	42		42	25	15	2	05/23
Clemens Crossing Water Playground design	Z11-20-8	2020	35	35		35	11	22	2	05/25
Faulkner Ridge Pool bath house improvements	Z11-21-6	2021	45	45		45			45	06/22
Phelps Luck main and wading pool plaster	** Z11-21-8	2021	120	120		120	110	10	0	06/21
Spare outdoor pool pumps	Z11-22-3	2022	14	14		14		14	0	05/22
Huntington Pool tile, skimmers, etc.	Z11-22-4	2022	68	68		68	29	39	0	01/22
HG Pool and Tennis restroom sewer line	Z11-22-5	2022	30	30		30	0	25	5	11/21
Hawthorn Pool diving board and stand	Z11-22-6	2022	14	14		14	6	7	0	12/21
Hobbits Glen Pool guard room	Z11-22-7	2022	9	9		9		4	5	01/22
Huntington Pool hot tub repairs	Z11-22-8	2022	12	12		12			12	01/22

Columbia Association, Inc.
Capital Budget - Current Projects
Category I, II and III Projects - Beginning FY 2013
(000's)

Capital Projects Category I, II and III Projects	Proj Code	Fiscal Year	Original Approved Budget	Current Approved Budget	Proposed Budget Revisions	Revised Budget	Expend. Through 10/31/2021	Year To Date Commitment	Remain. Balance	Estimated In Service Date
SkatePark/SportsPark										
SportsPark - Interior Improvements	Z15-21-1	2021	52	52		52			52	04/22
SportsPark - Playground slide replacement	Z15-22-1	2022	4	4		4		2	2	01/22
Swim Center										
Fire alarm panel	** Z17-21-6	2021	6	6		6	0	4	1	07/21
2 hot water storage tanks	** Z17-22-2	2022	14	14		14	12	1	1	09/21
Main electric distribution panel	** Z17-22-3	2022	25	25		25	23	2	1	09/21
Pump room door	Z17-22-5	2022	6	6		6		3	3	01/22
Village Community Association and Community Services Buildings and Equipment										
KC - Amherst House carpet and LVT	** B08-21-5	2021	35	35		35	31		4	09/21
OB - Community Center roof design	B08-21-18	2021	20	20		20	12	7	1	11/21
LR - Stonehouse restrooms	B08-21-24	2021	48	48		48	0	1	47	03/22
LR - Locust Park Nghbrhd Ctr design work	B08-22-2	2022	8	8		8	5	1	2	04/22
TC - Oakland Manor restroom upgrades	B08-22-5	2022	11	11		11	2	5	3	01/22
WL - Slayton House storm water drain line	** B08-22-7	2022	11	11		11			11	09/21
DS - Linden Hall salon floor replacement	B08-22-8	2022	23	23		23			23	01/22
OM - Other Barn UL kitchen floor	** B08-22-9	2022	6	6		6	5		0	10/21
OM - Other Barn mech. closet sprinklers	B08-22-10	2022	6	6		6		3	2	12/21
RH - Water cooler with bottle filler	B08-22-11	2022	4	4		4		3	0	11/21
KC - Amherst House dry sprinkler-addl funds	** B08-22-12	2022	7	7		7	2		4	09/21
WL - Slayton House electrical upgrade	B08-22-13	2022	55	55		55	1	40	15	03/22
OB - Community Center HVAC coil	B08-22-14	2022	13	13		13	0	11	2	12/21
HC - Kahler Hall lobby half door	B08-22-15	2022	4	4		4		1	3	12/21
WL - Slayton House roof equipment	B08-22-16	2022	15	15		15		13	2	12/21
RH - Claret Hall carpeting	B08-22-17	2022	14	14		14		11	3	02/22
OM - Teen Center sprinklers	B08-22-19	2022	6	6		6			6	12/21
HR - Hawthorn Center patio expansion	B08-22-20	2022	7	7		7			7	12/21
Open Space Facilities, Amenities and Improvements										
HRVC - Planning Funds, Open Space	SB3	2013	14	8		8			8	Pending
Columbia Wide - Parking Lots	** P02-19-13	2019	335	335		335	281	24	30	12/22
Columbia Wide - Bridges	** P02-20-19	2020	400	400		400	328		72	10/20
TC - Sister Cities Monument	P02-20-22	2020	18	18		18	8	10	0	Pending
Columbia Wide - Tot Lots	** P02-21-17	2021	300	480		480	450	27	3	09/20
Columbia Wide - bridge replacements	** P02-21-18	2021	540	745		745	345	384	16	12/20

Columbia Association, Inc.
Capital Budget - Current Projects
Category I, II and III Projects - Beginning FY 2013
(000's)

Capital Projects	Proj	Fiscal	Original	Current	Proposed		Expend.	Year To	Remain.	Estimated
Category I, II and III Projects	Code	Year	Approved	Approved	Budget	Revised	Through	Date	Balance	In Service
			Budget	Budget	Revisions	Budget	10/31/2021	Commitment	Balance	Date
Maintenance Facility roof design	** P02-21-24	2021	15	15		15	13	1	1	10/21
Columbia-wide pathway refurbishments	** P02-21-26	2021	200	200		200	189	8	2	06/21
LR - Construction docs for Bridge 44	P02-21-28	2021	15	15		15	8	5	2	Pending
TC - Lakefront railing	P02-22-14	2022	14	14		14		13	1	12/21
HC - Harpers Farm Road sidewalk	** P02-22-16	2022	24	24		24	20		4	09/21
TC - Lakefront stage electric system	P02-22-17	2022	35	35		35		30	5	11/21
OB - Hopewell basketball court resurface	P02-22-18	2022	40	40		40		40	0	11/21
TC - Lakefront fountain repair	P02-22-19	2022	100	100		100		100	0	12/21
Col-Wide - Tot Lot renovations	P02-22-20	2022	240	240		240			240	04/22
Col-Wide - Pathway renovations	P02-22-21	2022	250	250		250	13	153	84	04/22
CA Wide Contingency 200K										
HQ 2d-floor renovation for sub-tenant	A03-21-3	2021	70	70		70	4	63	3	02/22
Subtotal Category III			<u>3,753</u>	<u>4,125</u>	<u>0</u>	<u>4,125</u>	<u>1,963</u>	<u>1,397</u>	<u>765</u>	
Subtotal Category I, II and III			23,386	23,716	150	23,866	12,788	3,431	7,646	
Total Company Current Projects			<u>23,386</u>	<u>23,716</u>	<u>150</u>	<u>23,866</u>	<u>12,788</u>	<u>3,431</u>	<u>7,646</u>	

Columbia Association, Inc.
Capital Budget - Closed Projects
October 31, 2021
(000's)

<u>Capital Projects</u>	<u>Proj Code</u>	<u>Fiscal Year</u>	<u>Original Approved Budget</u>	<u>Current Approved Budget</u>	<u>Proposed Budget Revisions</u>	<u>Revised Budget</u>	<u>Expend. Through 10/31/21</u>	<u>Remain Balance</u>
Category I, II and III Projects								
Watershed Improvements Projects	P02-19-1	2019	350	350		350	210	140
Sports Park Golf LED Retrofit	GGP-21-2	2021	20	20		20	20	0
Owen Brown Tennis HVAC upgrade	GGP-21-4	2021	12	12		12	12	0
Columbia Wide-Public Tennis/Basketball	P02-20-8	2020	150	150		150	148	2
Columbia Wide - Bridges	P02-21-13	2021	250	250		250	247	3
AC - Security camera upgrade	Z02-22-1	2022	6	6		6	5	1
AC - Tot Lot wood carpet and drainage	Z02-22-2	2022	22	22		22	16	6
SSC - Hot tub plaster	Z16-21-4	2021	14	14		14	14	1
SSC - Lower laundry washer	Z16-22-3	2022	14	14		14	13	1
FH - Golf course pathway repaving	Z06-22-1	2022	10	10		10	10	0
HG - Rough mower rear drive axle	Z07-22-1	2022	4	4		4	4	0
IR- Phase III Finish Upgrades	Z09-20-2	2020	93	93		93	81	12
Horse Center Siding for Building 1 - South Side	Z08-21-1	2021	28	28		28	27	1
Horse Center Siding for Building 1 - North Side	Z08-22-1	2022	24	24		24	22	2
Swim Center Locker room and hallway flooring	Z17-22-1	2022	43	43		43	43	0
Swim Center Upgrade locker room wall panels	Z17-22-4	2022	7	7		7	7	0
OM - Other Barn - Elec. Improv. Phase III	B08-19-43	2019	27	27		27	27	0
OM - Other Barn HVAC replacement	B08-21-7	2021	100	100		100	92	8
KC - Amherst House dry sprinkler	B08-21-19	2021	92	92		92	92	0
TC - Rose Price House sprinkler	B08-21-22	2021	6	6		6	4	2
OM - Other Barn trash enclosure	B08-22-3	2022	12	12		12	8	4
OM - Teen Center printer/scanner	B15-22-1	2022	7	7		7	7	0
OM - Stevens Forest NC doors	B08-22-4	2022	4	4		4	3	1
WL - Bryant Woods NC play area	B08-22-6	2022	60	60		60	49	11
OM - Basket Ring Rd. ditch stabilization	P02-21-27	2021	45	45		45	43	2
TC - Lakefront bench refurbishing	P02-22-15	2022	5	5		5	4	1
SSC - ADA Entrance Ramp Design	Z16-19-3	2019	36	13		13	13	(0)
Total Company Closed Projects			1,441	1,418	0	1,418	1,221	197

THE COLUMBIA ASSOCIATION, INC.
STATUS OF CAPITAL PROJECTS OVER ONE YEAR OLD
SECOND QUARTER FY 2022
October 31, 2021

	FACILITY			PROJECT	YEAR	CURRENT APPROVED/REVISED BUDGET	REMAINING BALANCE	STATUS	ESTIMATED IN SERVICE DATE
1	ADMINISTRATIVE SERVICES								
2	Administrative Services	A03-16-1	**	Enterprise Network Enhancements	2016	\$ 150,000	\$ 13,000	This project is for the design and implementation of a secure and reliable network infrastructure throughout CA	04/22
3	Administrative Services	A03-17-1	**	IT Improvements, Phase I	2017	\$ 150,000	\$ 56,000	This project is for the design and implementation of security and wireless solutions for remaining facilities	04/22
4	Administrative Services	A03-19-1	**	IT Improvements, Phase I and II	2019	\$ 100,000	\$ 30,000	This project is for additional security solutions for the CA data center.	04/22
5	Administrative Services	A03-20-1		IT Improvements - Phase I and II	2020	\$ 100,000	\$ 100,000	These are funds for replacement hardware for CA's network infrastructure. These projects include network security and storage needs for equipment that is reaching the end of support and retirement. These projects have been put on hold at various times over the past several years to address other projects that were determined to have a higher priority.	04/22
6	Administrative Services	A03-21-1		IT Improvements - Phase I and II	2021	\$ 100,000	\$ 100,000	These are funds for replacement hardware for CA's network infrastructure. These projects include network security (Firewalls), additional Meraki gear and storage needs for equipment that is reaching the end of support and retirement. These projects have been put on hold at various times over the past several years to address other projects that were determined to have a higher priority.	04/22
7	Administrative Services	A03-21-3		HQ 2d-floor renovation for sub-tenant	2021	\$ 70,000	\$ 3,000	Finalizing lease agreement and project scope with sublessee	02/22
8	COMMUNICATIONS & MARKETING								
9	Sales & Marketing	M02-20-1	**	C&M - Website Redevelopment	2020	\$ 130,000	\$ 71,000	Significant website redevelopment remains a priority for current C&M leadership.	08/19
10	COMMUNITY SERVICES								
11	Wilde Lake	B08-19-3	**	Slayton House Theater Renovations	2019	\$ 45,000	\$ -	Phase 1 of the project is complete	02/22
12	Long Reach	B08-19-4		Art Center HVAC	2019	\$ 300,000	\$ 203,000	Underway, major portion of the work to be completed this fall	11/21
13	Long Reach	B08-19-5		Stonehouse A/E Building Renovation	2019	\$ 250,000	\$ 26,000	Design continuing	12/23
14	Town Center	CAW-20-2		OM- HVAC Reno. Design	2020	\$ 45,000	\$ 3,000	Design nearly complete. Project delayed until FY23	04/23

THE COLUMBIA ASSOCIATION, INC.
STATUS OF CAPITAL PROJECTS OVER ONE YEAR OLD
SECOND QUARTER FY 2022
October 31, 2021

	FACILITY		PROJECT	YEAR	CURRENT APPROVED/REVISED BUDGET	REMAINING BALANCE	STATUS	ESTIMATED IN SERVICE DATE
15	Town Center	CAW-20-4	TC - Oakland Manor HVAC Reno Design	2020	\$ 40,000	\$ 6,000	Design nearly complete. Project delayed until FY23	04/23
16	Long Reach	B08-20-1	Art Center - A/E Renovation Planning	2020	\$ 100,000	\$ 92,000	Design continuing	12/23
17	Long Reach	B08-20-2	Stonehouse Full Building A/E Planning & Construction	2020	\$ 650,000	\$ 646,000	Design continuing	12/23
18	Wilde Lake	B08-20-3	** Slayton House - Theater Renovations	2020	\$ 470,000	\$ 24,000	Lighting and electrical work to be completed in March 2022.	03/22
19	Long Reach	BER-21-6	** Phelps Luck NC LED Upgrade	2021	\$ 5,000	\$ -	Complete, invoice pending	05/21
20	Kings Contrivance	B08-21-5	** KC - Amherst House carpet and LVT	2021	\$ 35,000	\$ 4,000	Punchlist, almost complete	09/21
21	Owen Brown	B08-21-18	OB - Community Center roof design	2021	\$ 20,000	\$ 1,000	Design complete; roof replacement started in October 2021	11/21
22	Long Reach	B08-21-24	LR - Stonehouse restrooms	2021	\$ 48,000	\$ 47,000	Project is in design	03/22
23	OPEN SPACE AND FACILITY SERVICES							
24	Hickory Ridge	SB3	Hickory Ridge Park, Planning Funds	2013	\$ 8,000	\$ 8,000	The project is currently on hold pending further discussions	Pending
25	Hickory Ridge	SF7	Hickory Ridge Park, Planning and Design	2014	\$ 102,000	\$ 102,000	The project is currently on hold pending further discussions	Pending
26	Hickory Ridge	P02-15-8	Hickory Ridge Park, Phase 1	2015	\$ 200,000	\$ 200,000	The project is currently on hold pending further discussions	Pending
27	Columbia Wide	P02-19-2	** Columbia Wide - Water Quality Improv	2019	\$ 75,000	\$ 35,000	Horse center pond improvements required by Howard County are complete, remaining funds will be used for Stabilization of storm drain outfall at Bright Passage.	07/19
28	Columbia Wide	P02-19-5	** Watershed Stabilization	2019	\$ 325,000	\$ 19,000	Project is completed. Waiting on a few invoices.	10/19
29	Columbia Wide	P02-19-13	** Parking Lots	2019	\$ 335,000	\$ 30,000	Project will close after the Lake Elkhorn lot has been constructed	12/22

THE COLUMBIA ASSOCIATION, INC.
STATUS OF CAPITAL PROJECTS OVER ONE YEAR OLD
SECOND QUARTER FY 2022
October 31, 2021

	FACILITY			PROJECT	YEAR	CURRENT APPROVED/REVISED BUDGET	REMAINING BALANCE	STATUS	ESTIMATED IN SERVICE DATE
30	Watershed Projects	P02-20-1		Watershed Improvement Projects	2020	\$ 360,000	\$ 337,000	Project will close after the Dorsey Pool bioretention facility is renovated.	04/22
31	Columbia Wide	P02-20-2	**	Columbia Wide - Water Quality Improv	2020	\$ 75,000	\$ 69,000	Stevens Forest Drainage complete. Remaining funds will be used on an upcoming project at Foregate this fall. Waiting on redline for Foregate project	04/20
32	Columbia Wide	P02-20-4		Ponds Dredging/Repairs	2020	\$ 625,000	\$ 510,000	Funding will be used for joint project with the county. (Proud Foot)	07/23
33	Columbia Wide	P02-20-5	**	Watershed Stabilization	2020	\$ 600,000	\$ 99,000	Whitecord and Rustling Leaf is complete. Hickory Limb is complete. Footed Ridge will be completed in FY22	08/20
34	Owen Brown	P02-20-11	**	Lake Elkhorn Planning & Dredging	2020	\$ 1,000,000	\$ 128,000	Completed; invoices pending	04/21
35	Town Center	P02-20-12		Lake Kittamaqundi Planning & Dredging	2020	\$ 60,000	\$ 6,000	Project has been deferred to FY23	04/23
36	Town Center	P02-20-13		Lakefront Master Plan Design & Implementation	2020	\$ 100,000	\$ 100,000	Project is on hold	12/21
37	Columbia Wide	P02-20-19	**	Bridges	2020	\$ 400,000	\$ 72,000	One bridge remaining to be installed	10/20
38	Town Center	P02-20-22		Sister Cities Monument	2020	\$ 18,000	\$ -	Project on hold pending sister cities status.	Pending
39	Watershed Projects	P02-21-02		Watershed Improvement Projects	2021	\$ 100,000	\$ 96,000	Design for phase III of stream stabilization below Wilde Lake Dam	04/22
40	Columbia Wide	P02-21-3	**	Pathway Renovations	2021	\$ 450,000	\$ 7,000	Project will be complete after the installation of directional signage	04/21
41	Owen Brown	P02-21-5		Lake Elkhorn Dam Renovations	2021	\$ 30,000	\$ -	Awaiting final report and scope from CPJ's structural inspection	04/22
42	Wilde Lake	P02-21-7		Wilde Lake Dam Improvements	2021	\$ 30,000	\$ 1,000	Awaiting final report and scope from CPJ's structural inspection	04/22
43	Columbia Wide	P02-21-11	**	Parking Lot Replacements	2021	\$ 150,000	\$ 43,000	Waiting on design from Tim Prigg for The Other Barn ADA parking lot improvements. Project should be completed by the end of Q4FY22	07/21
44	Columbia Wide	P02-21-14	**	Equipment and Vehicles	2021	\$ 500,000	\$ 31,000	Equipment & vehicle purchases are underway	04/21
45	Columbia Wide	P02-21-16		Ponds Dredging and Repairs	2021	\$ 100,000	\$ 95,000	Awaiting possible Howard County Schools acceptance of maintenance responsibility for the Steven's Forest Pond	04/22

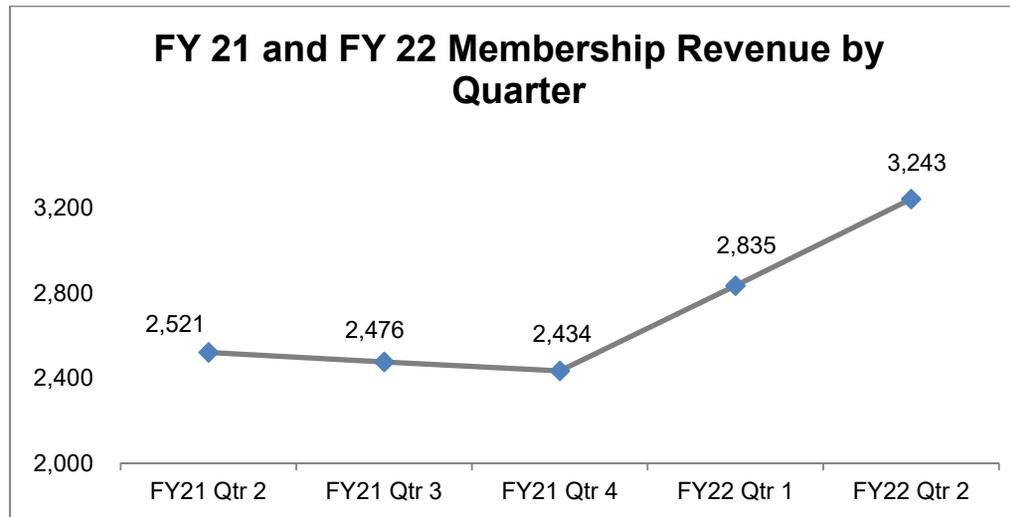
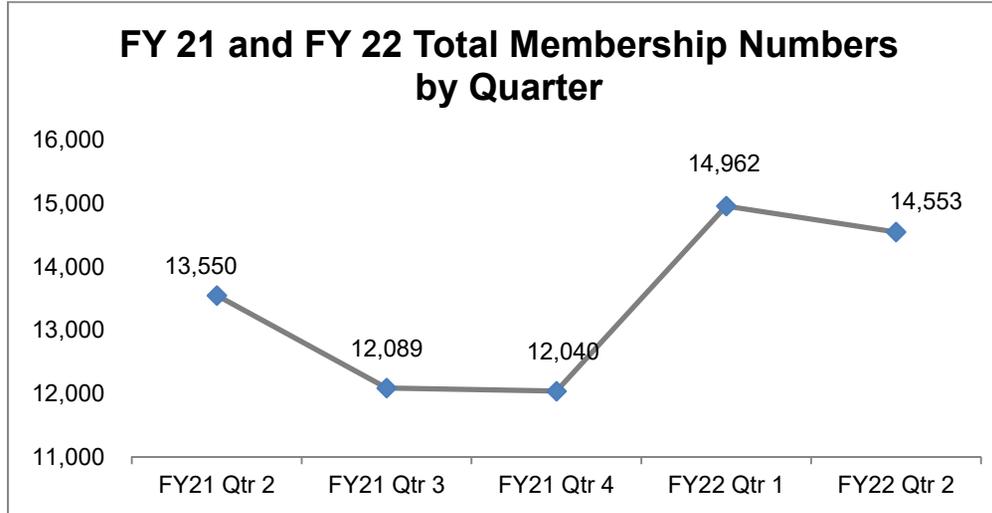
THE COLUMBIA ASSOCIATION, INC.
STATUS OF CAPITAL PROJECTS OVER ONE YEAR OLD
SECOND QUARTER FY 2022
October 31, 2021

	FACILITY			PROJECT	YEAR	CURRENT APPROVED/REVISED BUDGET	REMAINING BALANCE	STATUS	ESTIMATED IN SERVICE DATE
46	Columbia Wide	P02-21-17	**	Tot Lots	2021	\$ 480,000	\$ 3,000	Projects should be completed in Q3FY22	09/20
47	Columbia Wide	P02-21-18	**	Bridge replacements	2021	\$ 745,000	\$ 16,000	All bridges should be installed by the end of Q3FY22	12/20
48	Maintenance Facility	P02-21-24	**	Roof design	2021	\$ 15,000	\$ 1,000	Complete	10/21
49	Columbia Wide	P02-21-26	**	Pathway refurbishments	2021	\$ 200,000	\$ 2,000	Project complete, waiting on final invoicing	06/21
50	Long Reach	P02-21-28		Construction docs for Bridge 44	2021	\$ 15,000	\$ 2,000	Construction will be in FY23	Pending
51	SPORT AND FITNESS								
52	Columbia Gym	Z04-19-2	**	Exterior Work	2019	\$ 400,000	\$ 16,000	complete; keep open for awning	07/19
53	Swim Center	GGP-20-8		Solar Panels	2020	\$ 65,000	\$ 5,000	To be completed in the winter of FY22	03/22
54	Columbia Gym	Z04-20-1	**	HVAC	2020	\$ 300,000	\$ 85,000	Underway in phases	09/20
55	Columbia Gym	Z04-20-2		A/E Renovation Planning	2020	\$ 100,000	\$ 32,000	Preliminary design largely complete; construction deferred until FY25	12/24
56	Sport and Fitness	SFF-20		Facilities and Equip. Upgrades	2020	\$ 550,000	\$ 550,000	On Hold	06/22
57	Supreme Sports Club	Z16-20-1	**	Locker Rm and Other Renovations & Facility Assessment Work	2020	\$ 6,100,000	\$ 733,000	Remaining funds to be used for Phase III construction	11/19
58	Horse Center	Z08-20-1	**	Facility Assess. Items	2020	\$ 290,000	\$ 4,000	Remaining funds to be used for additional improvements	03/20
59	Aquatics	Z11-20-7		MacGill's Common - Water Playground/Bath House Design	2020	\$ 42,000	\$ 2,000	Conceptual design complete; project on hold FY25	05/23
60	Aquatics	Z11-20-8		Clemens Crossing Water Playground design	2020	\$ 35,000	\$ 2,000	Conceptual design complete; project deferred to FY26	05/25
61	Swim Center	GGP-21-1		Solar PV	2021	\$ 35,000	\$ -	Pending	03/22
62	AC Tennis	GGP-21-6	**	Arena LEDs	2021	\$ 50,000	\$ 6,000	Complete, last commissioning	07/21
63	Sport and Fitness	SFF-21		Facilities and Equip. Upgrades	2021	\$ 450,000	\$ 450,000	Project pending	06/22
64	Columbia Gym	Z04-21-6		Pool and hot tub plaster, tile, etc.	2021	\$ 95,000	\$ -	Project on hold until next summer pool shutdown	08/22
65	Hobbits Glen Golf	Z07-21-1		Hole #17 Safety Netting	2021	\$ 30,000	\$ 20,000	Project in design	12/22
66	Hobbits Glen Golf	Z07-21-7		Fairway mower	2021	\$ 60,000	\$ -	Bids pending	12/21

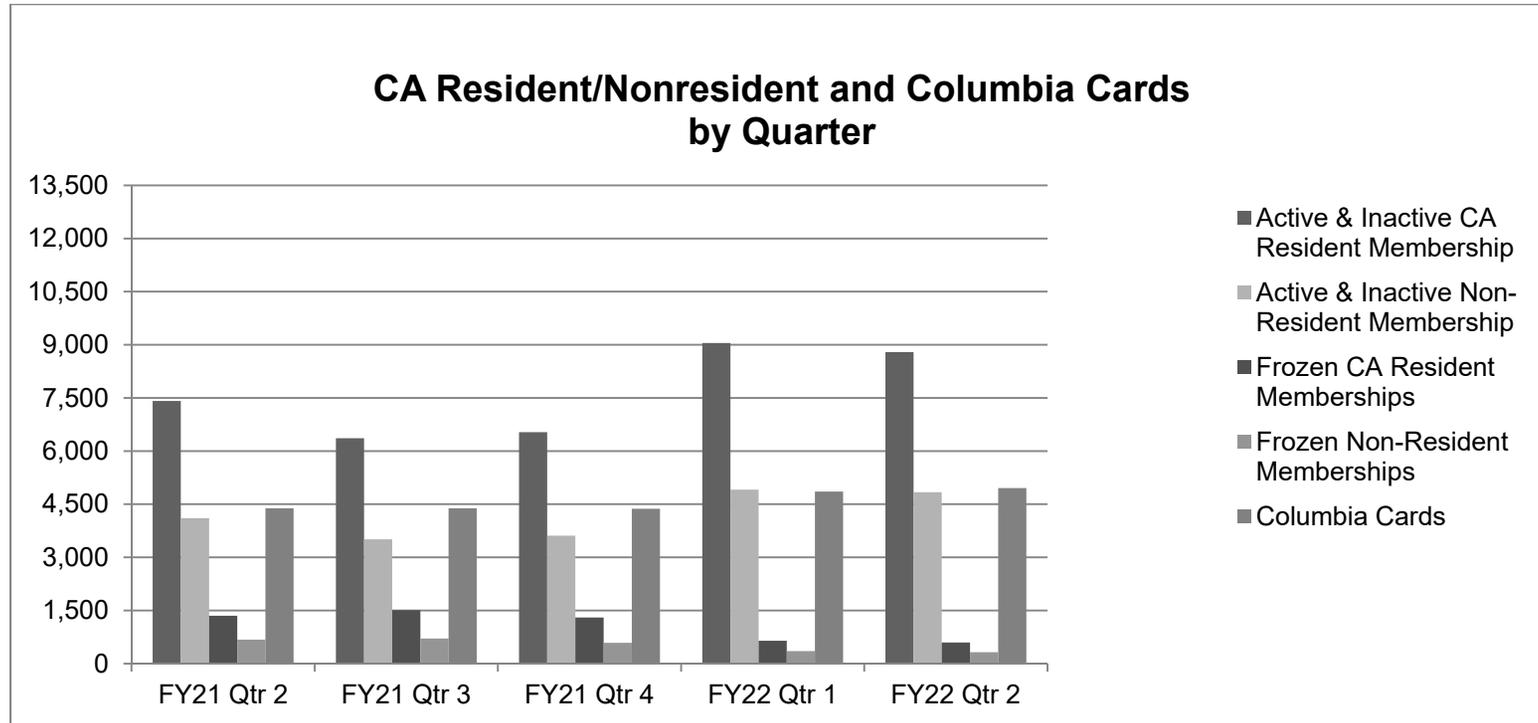
THE COLUMBIA ASSOCIATION, INC.
STATUS OF CAPITAL PROJECTS OVER ONE YEAR OLD
SECOND QUARTER FY 2022
October 31, 2021

	FACILITY			PROJECT	YEAR	CURRENT APPROVED/REVISED BUDGET	REMAINING BALANCE	STATUS	ESTIMATED IN SERVICE DATE
67	LR Tennis	Z10-21-2	**	Tennis_LR Evaporator coils for RTUs	2021	\$ 20,000	\$ 1,000	Complete, invoice pending	04/21
68	Aquatics	Z11-21-6		Faulkner Ridge Pool bath house improvements	2021	\$ 45,000	\$ 45,000	Project on hold until next season	06/22
69	Aquatics	Z11-21-8	**	Phelps Luck main and wading pool plaster	2021	\$ 120,000	\$ -	Complete, invoice pending	06/21
70	Sports Park	Z15-21-1		SportsPark - Interior Improvements	2021	\$ 52,000	\$ 52,000	Getting updated pricing	04/22
71	Swim Center	Z17-21-6	**	Fire alarm panel	2021	\$ 6,000	\$ 1,000	Complete, invoice pending	07/21
72	Total					\$ 18,751,000	\$ 5,441,000		

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All of the Total Membership Numbers shown above include frozen memberships, which were negligible before the COVID-19 pandemic (March 2020). FY 22 Qtr 1 total membership numbers include 999 frozen memberships. FY22 Qtr 2 total membership numbers include 919 frozen memberships.



	Active & Inactive CA Resident Memberships	Active & Inactive Non-Resident Memberships	Subtotal of Active & Inactive Memberships	Frozen CA Resident Memberships	Frozen Non-Resident Memberships	Subtotal of Frozen Memberships	Total Memberships	Columbia Cards
FY21 Qtr 2	7,416	4,105	11,521	1,351	678	2,029	13,550	4,383
FY21 Qtr 3	6,363	3,508	9,871	1,511	707	2,218	12,089	4,386
FY21 Qtr 4	6,535	3,612	10,147	1,304	589	1,893	12,040	4,372
FY22 Qtr 1	9,051	4,912	13,963	646	353	999	14,962	4,859
FY22 Qtr 2	8,794	4,840	13,634	596	323	919	14,553	4,958

Prior to FY 20 Qtr 4 (the COVID-19 pandemic), frozen memberships were not tracked, because there were so few of them.

FY 21 and FY 22 Membership Plan Count Detail

	FY21 Qtr 2	FY21 Qtr 3	FY21 Qtr 4	FY22 Qtr 1	FY22 Qtr 2	FY22 Qtr 1 vs. FY22 Qtr 2 Incr/(Decr) ³	Frozen FY22 Qtr 1	Frozen FY22 Qtr 2	Frozen FY22 Qtr 1 vs. FY22 Qtr 2 Incr/(Decr)
Play	2,809	2,344	2,532	4,445	4,209	(236)	1	1	0
1 Fit- Supreme Sports Club	958	876	916	992	1,073	81	103	97	(6)
1 Fit- Columbia Gym	707	670	711	761	843	82	82	82	0
1 Fit- Athletic Club	749	680	695	750	834	84	98	83	(15)
5 Day Golf & Play	90	108	137	146	147	1	1	1	0
7 Day Golf	114	117	134	128	130	2	1	2	1
Golf Fit & Play	89	86	92	108	113	5	0	0	0
Daily Golf	40	33	32	31	29	(2)	0	0	0
Subtotal: Golf	333	344	395	413	419	6	2	3	1
CA Fit & Play ¹	7,673	6,898	6,791	7,601	7,175	(426)	713	653	(60)
Haven on the Lake ²	321	277	0	0	0	0	0	0	0
Total Memberships	13,550	12,089	12,040	14,962	14,553	(409)	999	919	(80)
Columbia Cards	4,383	4,386	4,372	4,859	4,958	99	0	0	0
Haven Add ons	694	578	0	0	0	0	0	0	0

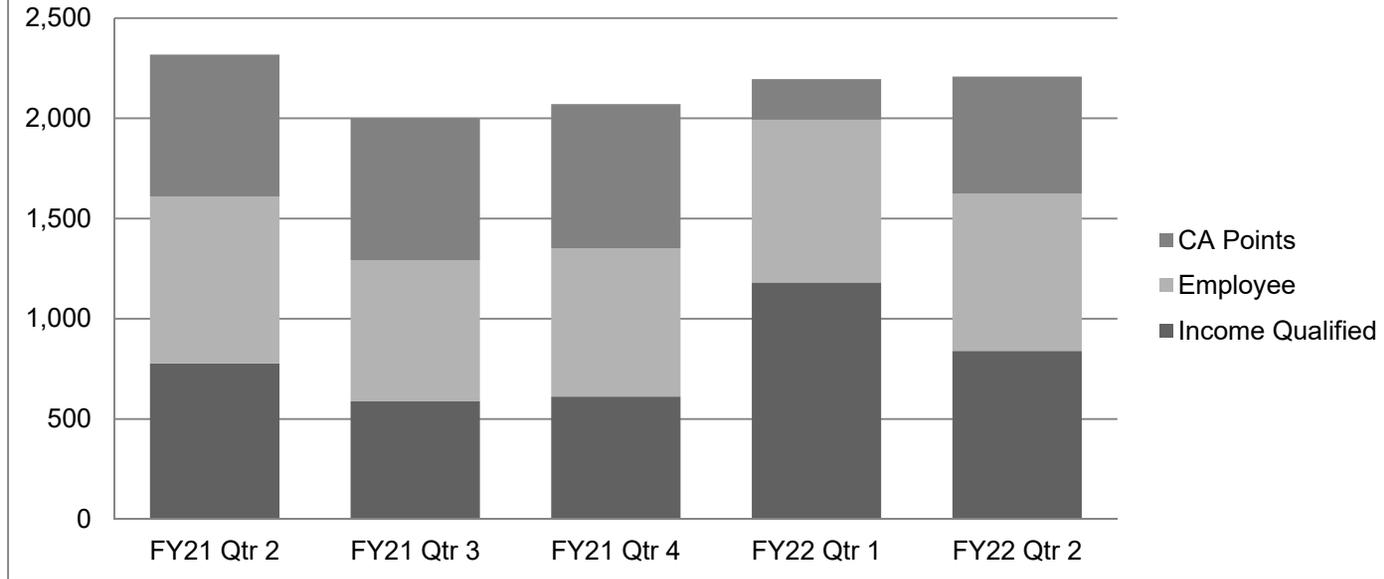
1- Employee memberships are included in CA Fit & Play. See the following page for quarterly counts.

2-Haven on the Lake memberships and Add ons were 210 and 523, respectively, just prior to the facility closing on April 30, 2021.

3- The following memberships were removed due to non-payment:

	FY21 Q2	FY21 Q3	FY21 Q4	FY22 Q1	FY22 Q2
Play	3	147	21	16	65
1 Fit- Supreme Sports Club	61	20	11	14	12
1 Fit- Columbia Gym	29	15	9	8	11
1 Fit- Athletic Club	35	21	10	14	9
5 Day Golf	1	0	0	1	1
7 Day Golf	2	2	1	1	1
Golf Fit & Play	2	0	0	0	0
CA Fit & Play	194	82	36	36	55
Haven	15	14	4	0	0
Total	342	301	92	90	154

CA Points, Employee Memberships and Income Qualified Memberships



	Income Qualified	Employee	CA Points
FY21 Qtr 2	777	832	709
FY21 Qtr 3	588	703	708
FY21 Qtr 4	612	740	719
FY22 Qtr 1	1,181	812	203
FY22 Qtr 2	840	785	583

**Columbia Association
FY22 Membership Revenue Allocation Schedule
Actual Amounts vs Budget as of October 31, 2021**

	PLAY		CA Fit&Play		5Day Golf&Play		Golf, Fit&Play		KidSpace		ALLOCATED REVENUE		
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	TOTAL BUDGET	TOTAL ACTUAL	% Variance
Outdoor Pools	329,496	630,368	189,486	430,986	3,498	11,249	996	1,764			523,476	1,074,367	105.2%
Swim Center	141,498	202,942	63,984	73,534	498	3,657	-	236			205,980	280,369	36.1%
Athletic Club			778,986	637,650			4,992	6,152	11,994	10,044	795,972	653,846	-17.9%
Columbia Gym			1,078,488	909,430			6,996	10,762	18,492	9,347	1,103,976	929,539	-15.8%
Supreme Sports Club			1,040,988	977,174			6,492	9,582	23,988	17,340	1,071,468	1,004,096	-6.3%
Fairway Hills Golf Club			51,486	55,357	4,494	19,526	11,496	20,305			67,476	95,188	41.1%
Hobbit's Glen Golf Club			209,988	224,066	42,492	176,163	104,496	187,190			356,976	587,419	64.6%
Ice Rink	27,990	35,416	10,986	3,829	-	429	-	-			38,976	39,674	1.8%
Indoor/Outdoor Tennis Clubs	57,996	102,849	30,984	37,932	498	2,794	-	-			89,478	143,575	60.5%
SkatePark	996	1,005									996	1,005	0.9%
SportsPark	19,998	31,965	7,980	9,398	-	753	-	-			27,978	42,116	50.5%
Total	577,974	1,004,545	3,463,356	3,359,356	51,480	214,571	135,468	235,991	54,474	36,731	4,282,752	4,851,194	13.3%
	73.8%		-3.0%		316.8%		74.2%		-32.6%		13.3%		

**COLUMBIA ASSOCIATION, INC.
VENDOR REPORT
PAYMENTS IN EXCESS OF \$75,000
October 31, 2021**

The following schedule reflects the cumulative amount paid year to date to individual vendors of \$75,000 or more through October 31, 2021. In a number of instances the cumulative total was the result of several smaller purchases. Any second quarter purchase exceptions are included in the "Purchase Orders Approved with Exceptions" report for the second quarter.

The schedule excludes payments made to governmental authorities (e.g. taxes, permits), and grants approved in the annual budget (e.g. Village Associations, Community Foundation of Howard County, etc.).

VENDOR	CUMULATIVE AMOUNT PAID	DESCRIPTION
All Roads Kubota	79,323	Equipment - tractors
Autlex Electric	188,356	Electrical services - various facilities
B&D Pools, LLC	110,361	Pool cleaning and plaster repairs
BGE	488,940	Utility provider - electricity/natural gas
Bank of America	461,608	Procurement card transactions
Blast It LLC	97,175	Pressure washing services
Carefirst Bluecross Blueshield	1,093,278	Employee health care
Clarabridge, Inc.	113,939	Customer experience management software
Clover Acquisitions, LLC	661,046	Haven on the Lake lease payments
Corelogic	218,958	Payment service used for the Annual Charge
CSI, Software, Inc	94,901	Commercial off-the-shelf membership software
Cushman & Wakefield	103,589	Commercial real estate services
DG Solar Lessee II, LLC	178,495	Solar energy
DLA Piper US LLP	169,444	Legal services
Fidelity Investments	982,571	Quarterly 401(k) plan contributions
FP 6315 Hillside Center, LLC	226,980	Headquarters building lease
Hartman Executive Advisory	127,500	Executive consultants
Highland Turf, Inc	600,149	Lake Elkhorn dredging
Infor (US), Inc	190,142	Software subscription fees

COLUMBIA ASSOCIATION, INC.
PURCHASES APPROVED WITH EXCEPTIONS DURING THE
SECOND QUARTER OF FY22
October 31, 2021

VENDOR	DEPARTMENTS/ CAPITAL PROJECT	EXCEPTION AMOUNT	EXCEPTION JUSTIFICATION
EMERGENCY PURCHASES			
Total Emergency Purchases		-	
OTHER EXCEPTIONS			
Collins Wharf Sod	Golf Maintenance	\$25,000.00	Sod
S Haley & Assoc	Human Resources	\$40,000.00	Diversity, Equity and Inclusion professional services
K 17 Security	Open Space	\$20,000.00	Security Guard services at the Lakefront
ABC Equipment Rental	Construction	\$14,000.00	Rental of ground mats for use in Open Space construction projects
Pump & Power Equipment	Golf Maintenance	\$20,000.00	Rental of large river pump
D & D Products	Open Space	\$15,000.00	Parts to repair Aquatic Weed Harvester
Total Other Exceptions		\$134,000.00	

COLUMBIA ASSOCIATION, INC.
PURCHASES APPROVED WITH EXCEPTIONS DURING THE
SECOND QUARTER OF FY22
October 31, 2021

SUMMARY		
	Number of Purchase Orders	Dollar Amount of Purchase Orders
Purchase Orders Approved by the Board with Exceptions	0	\$0.00
Percentage of Purchase Orders Approved by the Board	0.0%	0.0%
Other Purchase Orders Approved with Exceptions During the Quarter	6	\$134,000
Percentage of Other Purchase Orders Approved During the Quarter	1.8%	2.3%
Total Purchase Orders Approved with Exceptions During the Quarter	6	\$134,000.00
Percentage of Total Purchase Orders Approved During the Quarter	1.8%	2.3%
Total Purchase Orders Approved During the Quarter	329	\$5,936,006.00

Total paid to Minority Business Enterprises through second quarter FY 21 \$753,753 = 7.6%
Total paid to Local Businesses through second quarter FY 21 \$1,403,631 = 14.1%

Turnover Report for the Quarter Ended October 31, 2021

Turnover Report	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total Terminations	FY22 Total Severance Amount
Total Departures	71	237			308	
# Voluntary	68	55			123	
# Involuntary	3	182			185	
# Severance	-	1	-			
\$ Severance	\$ -	\$34,465.38	\$ -		\$ 34,465	\$ 34,465

COLUMBIA ASSOCIATION, INC.
FEES EXPENSE
 October 31, 2021
 (\$000)

	SPORT & FITNESS	COMMUNITY SERVICES	OPEN SPACE & FACILITY SERVICES	COMM. & MARKETING	OFFICE OF THE PRESIDENT LEGAL	PRESIDENT OTHER	ADMIN. SERVICES	BOARD OF DIRECTORS	VILLAGE COMMUNITY ASSNS.	TOTAL ORGANIZATION
Consulting & Professional Services	\$2		\$79		\$321		\$291		\$64	\$757
Security Services Fees	\$18	\$2	\$6							\$26
Mowing and Landscaping Services			\$318							\$318
Tree Removal/Planting			\$604							\$604
Other Fees	\$337	\$6	\$231	\$22		\$16	\$41			\$653
Rounding										-
TOTAL	\$357	\$8	\$1,238	\$22	\$321	\$16	\$332	-	\$64	\$2,358

Fees Expenses represent the cost of outside services pertinent to a particular department's activities, and they range from tree removal to legal costs for that reason.

