

STATEMENT OF CHANGES IN FUND BALANCES
November 30, 2020

	CURRENT MONTH	2020 YR-TO-DATE	2020 YR-TO-DATE BUDGET	2019 YR-TO-DATE
REVENUES:³				
Property Tax Levy	-	29,475,110.87	28,903,214.52	20,481,092.24
Rmbrs Land Acquisition	-	300.00		78,964.76
Wetlands Credits	-	306,000.00		26,000.00
Local Government Fund	219,600.37	2,311,325.75	2,346,211.23	2,323,727.80
Income from Operations	18,551.13	324,020.38	733,186.37	768,209.02
Investment Income	1,295.25	89,009.40	257,547.79	266,472.17
Donations, Sponsors, Bequests	-	5,800.98	11,550.83	13,999.11
Government Grants	315,330.70	554,043.23	2,774,636.71	1,775,521.06
Miscellaneous	4,115.52	100,306.42	116,137.79	255,700.77
Total Revenues	558,892.97	33,165,917.03	35,142,485.24	25,989,686.93
EXPENDITURES:³				
Operations	1,527,238.66	18,037,213.81	20,757,483.36	18,650,650.34
Capital Improvements	604,799.12	3,876,131.48	10,339,910.04	1,499,748.78
Land Acquisition	-	1,551,374.92	2,291,666.67	2,116,210.78
Prior Year Expenditure ⁴	-	-		1,387,606.13
Total Expenditures	2,132,037.78	23,464,720.21	33,389,060.07	23,654,216.03
EXCESS OF REVENUES OVER EXPENDITURES	(1,573,144.81)	9,701,196.82	1,753,425.17	2,335,470.90
Golf Course				
Revenues	54,580.63	743,103.77	944,610.00	939,773.88
Operating Expenditures	104,238.90	1,076,835.77	1,142,911.02	1,177,021.64
Expenditures for Resale	1,312.25	39,554.93	0.00	63,996.48
Prior Year Expenditure ⁴	-	-		0.00
Net Surplus/(Deficit)	(50,970.52)	(373,286.93)	(198,301.02)	(301,244.24)
BEGINNING FUNDS CASH BALANCE	22,932,425.30	11,980,400.08		11,354,101.68
Transfer from Columbus Foundation	250,000.00	250,000.00		
ENDING FUNDS CASH BALANCE	21,558,309.97	21,558,309.97		13,388,328.34
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	17,729,171.11	17,729,171.11		10,532,830.99
Encumbered	3,829,138.86	3,829,138.86		2,855,497.35
	21,558,309.97	21,558,309.97		13,388,328.34
Encumbrance Reconciliation:				
Beginning (previous period)	3,487,308.25	2,595,229.49		1,771,670.47
Ending (current month)	3,829,138.86	3,829,138.86		2,855,497.35
Net Change in Encumbrances	341,830.61	1,233,909.37		1,083,826.88
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements	850,000.00	2,350,000.00		600,000.00
Enterprise	-	270,000.00		290,000.00
Enterprise - Interfund Loan	-	-		0.00
Total	850,000.00	2,620,000.00		890,000.00
OUT (Expenditure)				
Operations	600,000.00	2,370,000.00		890,000.00
Operations - Interfund Loan	-	-		
Capital Improvements	-	-		
Enterprise	-	-		
Total	600,000.00	2,370,000.00		890,000.00
NET EFFECT OF TRANSFERS	250,000.00	250,000.00		0.00

Footnotes:

¹This report shows the combined performance of the Genl. Operating (27), Capital Developmt (29), Golf Course (30) Funds,

²The combined Cash Balance for Funds 27,29,30, as of January 1, 2020 was \$11,980,400.08

(Unenc, \$9,385,170.59 + Enc \$2,595,229.49 = \$11,980,400.08)

³Interfund transfers are offset in Revenues and Expenditures, because the funds activities are consolidated. Revenues and Expenditures are a total of funds 27 and 29.

COMPARISON OF ACTUAL AND BUDGETED EXPENSES

11/30/2020

CATEGORY ²	CURRENT MO	YTD	YTD	YTD	ANNUAL	% ANN.
	ACTUAL ³	ACTUAL ¹	BUDGET	% VAR	BUDGET ¹	SPENT
Personnel Services-Distr.	782,845	9,550,453	10,681,300	(10.6)%	11,561,501	82.6%
PERS	118,042	1,420,220	1,603,294	(11.4)%	1,734,568	81.9%
Medicare	10,561	130,522	154,392	(15.5)%	166,929	78.2%
Fringe Benefits	240,148	2,471,527	2,698,585	(8.4)%	2,943,808	84.0%
Unemployment	(7,764)	15,680	-		21,000	74.7%
Workers Comp	8,090	106,145	127,894	(17.0)%	137,294	77.3%
Retirements	25	37,456	98,832	(62.1)%	105,000	35.7%
Subtotal Personnel Expenses	1,151,947	13,732,003	15,364,297	(10.6)%	16,670,100	82.4%
Administration	(3,216)	1,181,378	1,399,179	(15.6)%	1,553,264	76.1%
Educ/Interpretive Operations	19,145	154,083	264,156	(41.7)%	323,255	47.7%
Natural Resource Managemt	9,824	123,776	169,105	(26.8)%	230,877	53.6%
Park Maintenance	263,911	1,685,220	1,904,695	(11.5)%	2,446,219	68.9%
Promotion	26,804	236,570	409,486	(42.2)%	553,833	42.7%
Renovations	27,186	337,804	416,201	(18.8)%	454,037	74.4%
Rental Properties	74	152,172	216,452	(29.7)%	218,380	69.7%
Revenue Operations	1,784	35,550	47,124	(24.6)%	60,245	59.0%
Safety & Law Enforcement	21,293	286,778	230,043	24.7%	319,226	89.8%
Special Facilities	8,486	111,880	336,748	(66.8)%	363,440	30.8%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	375,291	4,305,211	5,393,187	(20.2)%	6,522,776	66.0%
TOTAL OPERATIONS	1,527,239	18,037,214	20,757,483	(13.1)%	23,192,876	77.8%
Building Construction	62,969	266,159				
Facility Improvements	2,663	137,048				
Natural Resource Improvemt		66,605				
Planning	62,258	565,388				
Site Improvements	476,770	2,789,912				
Utility Improvements	-	49,710				
Administration, Service and Maintenance	139	1,309				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	604,799	3,876,131	10,339,910	(62.5)%	11,279,902	34.4%
LAND ACQUISITION	-	1,551,375	2,291,667	(32.3)%	2,500,000	62.1%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	2,132,038	23,464,720	33,389,060	(29.7)%	36,972,778	63.5%
GOLF COURSE BUDGET(FUND 30):	105,551	1,116,391	1,142,911	(2.3)%	1,264,265	88.3%
TOTALS - ALL FUNDS	2,237,589	24,581,111	34,531,971	(28.8)%	38,237,043	64.3%

Footnotes:

¹The 2020 Budget has been amended to include carry-over purchase orders from 2019 in the amount of \$2,595,229.49. Beginning in 2020, prior year expenditure reporting will no longer be used as the current year budget has been amended to include prior year purchase orders.

²Expenditures are reported by category in this report. Each category appears under only one fund, e.g. "Administration" appears only under "Operating Expenses," which is Fund 27 and "Site Improvements" appears only under "Capital Improvements.", which is Fund 29. However, in a small number of instances, purchases have been made from each fund under a category listed under the other fund. The net effect of these purchases causes Operations Expenses to be overstated by a small amount (est. to be less than \$500 for 2019) and Capital Improvements/Land Acquisition to be understated by the same amount. Exact amounts will be provided throughout the year.

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