

STATEMENT OF CHANGES IN FUND BALANCES  
December 31, 2020

	CURRENT MONTH	2020 YR-TO-DATE	2020 YR-TO-DATE BUDGET	2019 YR-TO-DATE
<b>REVENUES:<sup>3</sup></b>				
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	225,511.63	2,536,837.38	2,570,762.52	2,541,167.16
Income from Operations	14,180.96	338,201.34	777,000.00	830,045.98
Investment Income	7,894.47	96,903.87	284,000.00	285,931.69
Donations, Sponsors, Bequests	2,220.24	8,021.22	12,000.00	19,999.11
Government Grants	1,253,789.31	1,807,832.54	2,821,915.00	2,021,361.05
Miscellaneous	52,043.53	152,349.95	117,450.00	259,140.15
<b>Total Revenues</b>	<b>1,555,640.14</b>	<b>34,721,557.17</b>	<b>35,486,342.04</b>	<b>26,543,702.14</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	1,915,849.33	19,953,063.14	23,192,875.94	20,196,197.24
Capital Improvements	565,582.52	4,441,714.00	11,279,901.86	1,613,658.54
Land Acquisition	8,299.50	1,559,674.42	2,500,000.00	2,124,460.96
Prior Year Expenditure <sup>4</sup>	-	-		1,592,615.28
<b>Total Expenditures</b>	<b>2,489,731.35</b>	<b>25,954,451.56</b>	<b>36,972,777.80</b>	<b>25,526,932.02</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(934,091.21)</b>	<b>8,767,105.61</b>	<b>(1,486,435.76)</b>	<b>1,016,770.12</b>
<b>Golf Course</b>				
Revenues	12,557.17	755,660.94	961,120.00	957,999.69
Operating Expenditures	83,847.59	1,160,683.36	1,264,264.98	1,283,260.17
Expenditures for Resale	325.00	39,879.93	0.00	65,211.24
Prior Year Expenditure <sup>4</sup>	-	-		0.00
<b>Net Surplus/(Deficit)</b>	<b>(71,615.42)</b>	<b>(444,902.35)</b>	<b>(303,144.98)</b>	<b>(390,471.72)</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>21,558,309.97</b>	<b>11,980,400.08</b>		<b>11,354,101.68</b>
Transfer from Columbus Foundation		<b>250,000.00</b>		
<b>ENDING FUNDS CASH BALANCE</b>	<b>20,552,603.34</b>	<b>20,552,603.34</b>		<b>11,980,400.08</b>
	Notes 1&2			
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	17,113,414.79	17,113,414.79		9,385,170.59
Encumbered	3,439,188.55	3,439,188.55		2,595,229.49
	20,552,603.34	20,552,603.34		11,980,400.08
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	3,829,138.86	2,595,229.49		1,771,670.47
Ending (current month)	3,439,188.55	3,439,188.55		2,595,229.49
<b>Net Change in Encumbrances</b>	<b>(389,950.31)</b>	<b>843,959.06</b>		<b>823,559.02</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	-		
Capital Improvements	3,900,000.00	6,250,000.00		3,886,300.00
Enterprise	210,000.00	480,000.00		463,550.00
Enterprise - Interfund Loan	-	-		0.00
<b>Total</b>	<b>4,110,000.00</b>	<b>6,730,000.00</b>		<b>4,349,850.00</b>
<b>OUT (Expenditure)</b>				
Operations	4,110,000.00	6,480,000.00		4,349,850.00
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	<b>4,110,000.00</b>	<b>6,480,000.00</b>		<b>4,349,850.00</b>
<b>NET EFFECT OF TRANSFERS</b>	<b>0.00</b>	<b>250,000.00</b>		<b>0.00</b>

**Footnotes:**

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

<sup>2</sup>The 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)

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

COMPARISON OF ACTUAL AND BUDGETED EXPENSES

12/31/2020

CATEGORY <sup>2</sup>	CURRENT MO	YTD	YTD	YTD	ANNUAL	% ANN.
	ACTUAL <sup>3</sup>	ACTUAL <sup>1</sup>	BUDGET	% VAR	BUDGET <sup>1</sup>	SPENT
Personnel Services-Distr.	1,032,558	10,583,011	11,561,501	(8.5)%	11,561,501	91.5%
PERS	157,184	1,577,404	1,734,568	(9.1)%	1,734,568	90.9%
Medicare	14,081	144,603	166,929	(13.4)%	166,929	86.6%
Fringe Benefits	239,804	2,711,331	2,943,808	(7.9)%	2,943,808	92.1%
Unemployment	(1,626)	14,054	21,000		21,000	66.9%
Workers Comp	9,340	115,485	137,294	(15.9)%	137,294	84.1%
Retirements	-	37,456	105,000	(64.3)%	105,000	35.7%
<b>Subtotal Personnel Expenses</b>	<b>1,451,341</b>	<b>15,183,344</b>	<b>16,670,100</b>	<b>(8.9)%</b>	<b>16,670,100</b>	<b>91.1%</b>
Administration	115,133	1,296,511	1,553,264	(16.5)%	1,553,264	83.5%
Educ/Interpretive Operations	16,095	170,178	323,255	(47.4)%	323,255	52.6%
Natural Resource Managemt	43,888	167,664	230,877	(27.4)%	230,877	72.6%
Park Maintenance	191,055	1,876,274	2,446,219	(23.3)%	2,446,219	76.7%
Promotion	10,613	247,183	553,833	(55.4)%	553,833	44.6%
Renovations	54,202	392,006	454,037	(13.7)%	454,037	86.3%
Rental Properties	-	152,172	218,380	(30.3)%	218,380	69.7%
Revenue Operations	2,720	38,270	60,245	(36.5)%	60,245	63.5%
Safety & Law Enforcement	18,848	305,625	319,226	(4.3)%	319,226	95.7%
Special Facilities	11,955	123,834	363,440	(65.9)%	363,440	34.1%
Capital Support						
Reimbursements						
<b>Subtotal Operating Expenses</b>	<b>464,508</b>	<b>4,769,719</b>	<b>6,522,776</b>	<b>(26.9)%</b>	<b>6,522,776</b>	<b>73.1%</b>
<b>TOTAL OPERATIONS</b>	<b>1,915,849</b>	<b>19,953,063</b>	<b>23,192,876</b>	<b>(14.0)%</b>	<b>23,192,876</b>	<b>86.0%</b>
Building Construction	26,802	292,961				
Facility Improvements	3,382	140,430				
Natural Resource Improvemt	200,000	266,605				
Planning	32,331	597,719				
Site Improvements	303,068	3,092,980				
Utility Improvements	-	49,710				
Administration, Service and Maintenance		1,309				
Reimbursements						
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>565,583</b>	<b>4,441,714</b>	<b>11,279,902</b>	<b>(60.6)%</b>	<b>11,279,902</b>	<b>39.4%</b>
<b>LAND ACQUISITION</b>	<b>8,300</b>	<b>1,559,674</b>	<b>2,500,000</b>	<b>(37.6)%</b>	<b>2,500,000</b>	<b>62.4%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>2,489,731</b>	<b>25,954,452</b>	<b>36,972,778</b>	<b>(29.8)%</b>	<b>36,972,778</b>	<b>70.2%</b>
<b>GOLF COURSE BUDGET(FUND 30):</b>	<b>84,173</b>	<b>1,200,563</b>	<b>1,264,265</b>	<b>(5.0)%</b>	<b>1,264,265</b>	<b>95.0%</b>
<b>TOTALS - ALL FUNDS</b>	<b>2,573,904</b>	<b>27,155,015</b>	<b>38,237,043</b>	<b>(29.0)%</b>	<b>38,237,043</b>	<b>71.0%</b>

## Footnotes:

<sup>1</sup>The 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.

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

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