

STATEMENT OF CHANGES IN FUND BALANCES
January 31, 2021

	CURRENT MONTH	2021 YR-TO-DATE	2021 YR-TO-DATE BUDGET	2020 YR-TO-DATE
REVENUES:³				
Property Tax Levy	6,500,000.00	6,500,000.00	3,200,000.00	6,500,000.00
Rmbrs Land Acquisition	-	-		0.00
Wetlands Credits	-	-		0.00
Local Government Fund	216,004.26	216,004.26	186,547.26	204,633.82
Income from Operations	19,925.00	19,925.00	43,755.15	45,465.00
Investment Income	5,778.52	5,778.52	2,286.66	20,389.66
Donations, Sponsors, Bequests	500.00	500.00	1,000.00	1,639.47
Government Grants	840,787.88	840,787.88	0.00	1,437.00
Miscellaneous	43,922.87	43,922.87	5,443.28	12,960.58
Total Revenues	7,626,918.53	7,626,918.53	3,439,032.35	6,786,525.53
EXPENDITURES:³				
Operations	1,575,756.48	1,575,756.48	1,874,956.87	2,040,235.76
Capital Improvements	13,606.44	13,606.44	952,500.00	305,356.98
Land Acquisition	473,970.59	473,970.59	488,000.00	626.02
Total Expenditures	2,063,333.51	2,063,333.51	3,315,456.87	2,346,218.76
EXCESS OF REVENUES OVER EXPENDITURES	5,563,585.02	5,563,585.02	123,575.48	4,440,306.77
Golf Course				
Revenues	3,738.39	3,738.39	16,784.20	26,466.85
Operating Expenditures	66,075.35	66,075.35	86,120.60	96,994.56
Expenditures for Resale	-	0.00	0.00	175.45
Prior Year Expenditure ⁴	-	-		0.00
Net Surplus/(Deficit)	(62,336.96)	(62,336.96)	(69,336.40)	(70,703.16)
BEGINNING FUNDS CASH BALANCE	20,552,603.34	20,552,603.34		11,980,400.08
Transfer from Columbus Foundation				
ENDING FUNDS CASH BALANCE	26,053,851.40	26,053,851.40		16,350,003.69
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	21,307,441.01	21,307,441.01		11,737,578.06
Encumbered	4,746,410.39	4,746,410.39		4,612,425.63
	<u>26,053,851.40</u>	<u>26,053,851.40</u>		<u>16,350,003.69</u>
Encumbrance Reconciliation:				
Beginning (previous period)	3,439,188.55	3,439,188.55		2,595,229.49
Ending (current month)	4,746,410.39	4,746,410.39		4,612,425.63
Net Change in Encumbrances	1,307,221.84	1,307,221.84		2,017,196.14
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements				0.00
Enterprise				0.00
Enterprise - Interfund Loan	-	-		0.00
Total	-	-		0.00
OUT (Expenditure)				
Operations				0.00
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
Total	-	-		0.00
NET EFFECT OF TRANSFERS	0.00	0.00		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, 2021 was \$20,552,603.34

(Unenc, \$17,113,414.79 + Enc \$3,439,188.55 = \$20,552,603.34)

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

1/31/2021

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	794,012	794,012	844,922	(6.0)%	11,956,993	6.6%
PERS	114,403	114,403	129,221	(11.5)%	1,783,419	6.4%
Medicare	10,787	10,787	12,123	(11.0)%	168,748	6.4%
Fringe Benefits	241,790	241,790	262,464	(7.9)%	3,109,616	7.8%
Unemployment	299	299	2,083		25,000	1.2%
Workers Comp	7,984	7,984	7,630	4.6%	107,335	7.4%
Retirements	5,532	5,532	28,091	(80.3)%	127,500	4.3%
Subtotal Personnel Expenses	1,174,808	1,174,808	1,286,535	(8.7)%	17,278,611	6.8%
Administration	86,786	86,786	115,882	(25.1)%	1,579,620	5.5%
Educ/Interpretive Operations	5,390	5,390	22,248	(75.8)%	314,530	1.7%
Natural Resource Managemt	13,668	13,668	10,018	36.4%	239,544	5.7%
Park Maintenance	114,658	114,658	177,963	(35.6)%	2,298,133	5.0%
Promotion	51,847	51,847	52,210	(0.7)%	346,410	15.0%
Renovations	12,563	12,563	35,000	(64.1)%	437,458	2.9%
Rental Properties	92,778	92,778	119,453	(22.3)%	213,190	43.5%
Revenue Operations	1,987	1,987	6,427	(69.1)%	64,935	3.1%
Safety & Law Enforcement	11,918	11,918	14,883	(19.9)%	306,237	3.9%
Special Facilities	9,354	9,354	34,337	(72.8)%	371,771	2.5%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	400,949	400,949	588,422	(31.9)%	6,171,828	6.5%
TOTAL OPERATIONS	1,575,756	1,575,756	1,874,957	(16.0)%	23,450,439	6.7%
Building Construction	3,824	3,824	425,000		5,242,297	
Facility Improvements			6,667		80,000	
Natural Resource Improvemt			83,333		1,765,975	
Planning	9,783	9,783	-		540,959	
Site Improvements			373,333		5,788,308	
Utility Improvements			64,167		770,000	
Administration, Service and Maintenance						
Reimbursements						
TOTAL CAPITAL IMPROVEMT	13,606	13,606	952,500	(98.6)%	14,187,539	0.1%
LAND ACQUISITION	473,971	473,971	488,000	(2.9)%	3,488,000	13.6%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	2,063,334	2,063,334	3,315,457	(37.8)%	41,125,978	5.0%
GOLF COURSE BUDGET(FUND 30):	66,075	66,075	86,121	(23.3)%	1,202,915	5.5%
TOTALS - ALL FUNDS	2,129,409	2,129,409	3,401,577	(37.4)%	42,328,893	5.0%

Footnotes:

¹The 2021 Budget has been amended to include carry-over purchase orders from 2020 in the amount of \$3,439,188.55.

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 2021) 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.