

STATEMENT OF CHANGES IN FUND BALANCES  
February 28, 2021

	CURRENT MONTH	2021 YR-TO-DATE	2021 YR-TO-DATE BUDGET	2020 YR-TO-DATE
<b>REVENUES:<sup>3</sup></b>				
Property Tax Levy	4,715,000.00	11,215,000.00	10,000,000.00	10,000,000.00
Rmbrs Land Acquisition	-	-		0.00
Wetlands Credits	-	-		0.00
Local Government Fund	248,992.94	464,997.20	413,423.74	450,719.84
Income from Operations	19,965.00	39,890.00	104,628.11	289,922.25
Investment Income	1,216.28	6,994.80	4,573.32	34,652.99
Donations, Sponsors, Bequests	-	500.00	2,000.00	4,503.01
Government Grants	-	840,787.88	0.00	1,437.00
Miscellaneous	26,365.60	70,288.47	6,876.10	13,482.77
<b>Total Revenues</b>	<b>5,011,539.82</b>	<b>12,638,458.35</b>	<b>10,531,501.27</b>	<b>10,794,717.86</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	1,546,419.68	3,122,176.16	3,762,918.77	3,434,266.98
Capital Improvements	147,578.56	161,185.00	1,905,000.00	423,116.49
Land Acquisition	6,960.00	480,930.59	488,000.00	1,886.02
<b>Total Expenditures</b>	<b>1,700,958.24</b>	<b>3,764,291.75</b>	<b>6,155,918.77</b>	<b>3,859,269.49</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>3,310,581.58</b>	<b>8,874,166.60</b>	<b>4,375,582.50</b>	<b>6,935,448.37</b>
<b>Golf Course</b>				
Revenues	10,264.29	14,002.68	31,526.53	49,277.58
Operating Expenditures	59,495.02	125,570.37	162,396.99	167,363.69
Expenditures for Resale	841.54	841.54	0.00	1,108.19
Prior Year Expenditure <sup>4</sup>	-	-		0.00
<b>Net Surplus/(Deficit)</b>	<b>(50,072.27)</b>	<b>(112,409.23)</b>	<b>(130,870.46)</b>	<b>(119,194.30)</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>26,053,851.40</b>	<b>20,552,603.34</b>		<b>11,980,400.08</b>
Transfer from Columbus Foundation				
<b>ENDING FUNDS CASH BALANCE</b>	<b>29,314,360.71</b>	<b>29,314,360.71</b>		<b>18,796,654.15</b>
	Notes 1&2			
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	24,758,203.53	24,758,203.53		13,713,831.56
Encumbered	4,556,157.18	4,556,157.18		5,082,822.59
	29,314,360.71	29,314,360.71		18,796,654.15
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	4,746,410.39	3,439,188.55		2,595,229.49
Ending (current month)	4,556,157.18	4,556,157.18		4,612,425.63
<b>Net Change in Encumbrances</b>	<b>(190,253.21)</b>	<b>1,116,968.63</b>		<b>2,017,196.14</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	-		
Capital Improvements				0.00
Enterprise				0.00
Enterprise - Interfund Loan	-	-		0.00
<b>Total</b>	-	-		<b>0.00</b>
<b>OUT (Expenditure)</b>				
Operations				0.00
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	-	-		<b>0.00</b>
<b>NET EFFECT OF TRANSFERS</b>	<b>0.00</b>	<b>0.00</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, 2021 was \$20,552,603.34

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

<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

2/28/2021

CATEGORY <sup>2</sup>	CURRENT MO ACTUAL <sup>3</sup>	YTD ACTUAL <sup>1</sup>	YTD BUDGET	YTD % VAR	ANNUAL BUDGET <sup>1</sup>	% ANN. SPENT
Personnel Services-Distr.	759,698	1,553,710	1,689,458	(8.0)%	11,956,993	13.0%
PERS	115,406	229,809	257,462	(10.7)%	1,783,419	12.9%
Medicare	10,228	21,015	24,149	(13.0)%	168,748	12.5%
Fringe Benefits	237,610	479,401	524,643	(8.6)%	3,109,616	15.4%
Unemployment	1,688	1,986	4,167		25,000	7.9%
Workers Comp	7,096	15,080	15,271	(1.2)%	107,335	14.0%
Retirements	207	5,739	54,934	(89.6)%	127,500	4.5%
<b>Subtotal Personnel Expenses</b>	<b>1,131,933</b>	<b>2,306,741</b>	<b>2,570,084</b>	<b>(10.2)%</b>	<b>17,278,611</b>	<b>13.4%</b>
Administration	26,737	113,523	216,619	(47.6)%	1,579,620	7.2%
Educ/Interpretive Operations	6,533	11,923	56,673	(79.0)%	314,530	3.8%
Natural Resource Managemt	14,880	28,548	20,923	36.4%	239,544	11.9%
Park Maintenance	234,011	348,670	470,279	(25.9)%	2,298,133	15.2%
Promotion	1,586	53,432	81,260	(34.2)%	346,410	15.4%
Renovations	9,690	22,253	70,000	(68.2)%	437,458	5.1%
Rental Properties	3,028	95,806	125,115	(23.4)%	213,190	44.9%
Revenue Operations	3,104	5,091	11,844	(57.0)%	64,935	7.8%
Safety & Law Enforcement	104,426	116,344	71,471	62.8%	306,237	38.0%
Special Facilities	10,492	19,846	68,651	(71.1)%	371,771	5.3%
Capital Support						
Reimbursements						
<b>Subtotal Operating Expenses</b>	<b>414,487</b>	<b>815,435</b>	<b>1,192,835</b>	<b>(31.6)%</b>	<b>6,171,828</b>	<b>13.2%</b>
<b>TOTAL OPERATIONS</b>	<b>1,546,420</b>	<b>3,122,176</b>	<b>3,762,919</b>	<b>(17.0)%</b>	<b>23,450,439</b>	<b>13.3%</b>
Building Construction	26,263	30,087	850,000		5,242,297	
Facility Improvements	8,423	8,423	13,333		80,000	
Natural Resource Improvemt	2,175	2,175	166,667		1,765,975	
Planning	24,605	34,387	-		540,959	
Site Improvements	86,112	86,112	746,667		5,788,308	
Utility Improvements			128,333		770,000	
Administration, Service and Maintenance						
Reimbursements						
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>147,579</b>	<b>161,185</b>	<b>1,905,000</b>	<b>(91.5)%</b>	<b>14,187,539</b>	<b>1.1%</b>
<b>LAND ACQUISITION</b>	<b>6,960</b>	<b>480,931</b>	<b>488,000</b>	<b>(1.4)%</b>	<b>3,488,000</b>	<b>13.8%</b>
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>1,700,958</b>	<b>3,764,292</b>	<b>6,155,919</b>	<b>(38.9)%</b>	<b>41,125,978</b>	<b>9.2%</b>
<b>GOLF COURSE BUDGET(FUND 30):</b>	<b>60,337</b>	<b>126,412</b>	<b>162,397</b>	<b>(22.2)%</b>	<b>1,202,915</b>	<b>10.5%</b>
<b>TOTALS - ALL FUNDS</b>	<b>1,761,295</b>	<b>3,890,704</b>	<b>6,318,316</b>	<b>(38.4)%</b>	<b>42,328,893</b>	<b>9.2%</b>

Current Encumbrances

4,556,157

Footnotes:

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

<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 2021) 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.