

STATEMENT OF CHANGES IN FUND BALANCES
March 31, 2021

	CURRENT MONTH	2021 YR-TO-DATE	2021 YR-TO-DATE BUDGET	2020 YR-TO-DATE
REVENUES:³				
Property Tax Levy	4,642,898.75	15,857,898.75	15,317,380.95	15,622,443.88
Rmbrs Land Acquisition	-	-		0.00
Wetlands Credits	-	-		0.00
Local Government Fund	208,611.03	673,608.23	577,556.14	632,717.71
Income from Operations	43,375.00	83,265.00	192,275.20	304,411.25
Investment Income	1,530.87	8,525.67	6,859.98	53,120.31
Donations, Sponsors, Bequests	50.00	550.00	3,000.00	4,942.98
Government Grants	27,906.26	868,694.14	31,909.90	33,404.79
Miscellaneous	4,329.67	74,618.14	14,372.21	21,312.39
Total Revenues	4,928,701.58	17,567,159.93	16,143,354.38	16,672,353.31
EXPENDITURES:³				
Operations	1,836,635.72	4,958,811.88	5,787,908.85	5,303,986.64
Capital Improvements	485,988.73	647,173.73	2,857,500.00	489,361.16
Land Acquisition	10,469.76	491,400.35	488,000.00	7,886.02
Total Expenditures	2,333,094.21	6,097,385.96	9,133,408.85	5,801,233.82
EXCESS OF REVENUES OVER EXPENDITURES	2,595,607.37	11,469,773.97	7,009,945.53	10,871,119.49
Golf Course				
Revenues	36,079.35	50,082.03	52,037.58	57,649.58
Operating Expenditures	81,300.38	206,870.75	258,546.52	265,207.39
Expenditures for Resale	-	841.54	0.00	12,411.29
Prior Year Expenditure ⁴	-	-		0.00
Net Surplus/(Deficit)	(45,221.03)	(157,630.26)	(206,508.94)	(219,969.10)
BEGINNING FUNDS CASH BALANCE	29,314,360.71	20,552,603.34		11,980,400.08
Transfer from Columbus Foundation				
ENDING FUNDS CASH BALANCE	31,864,747.05	31,864,747.05		22,631,550.47
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	26,413,824.47	26,413,824.47		17,647,793.04
Encumbered	5,450,922.58	5,450,922.58		4,983,757.43
	<u>31,864,747.05</u>	<u>31,864,747.05</u>		<u>22,631,550.47</u>
Encumbrance Reconciliation:				
Beginning (previous period)	4,556,157.18	3,439,188.55		2,595,229.49
Ending (current month)	5,450,922.58	5,450,922.58		4,983,757.43
Net Change in Encumbrances	894,765.40	2,011,734.03		2,388,527.94
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements				0.00
Enterprise				70,000.00
Enterprise - Interfund Loan	-	-		0.00
Total	-	-		70,000.00
OUT (Expenditure)				
Operations				70,000.00
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
Total	-	-		70,000.00
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

3/31/2021

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	829,458	2,383,169	2,586,281	(7.9)%	11,956,993	19.9%
PERS	114,749	344,558	389,411	(11.5)%	1,783,419	19.3%
Medicare	11,237	32,252	36,576	(11.8)%	168,748	19.1%
Fringe Benefits	240,048	719,449	786,823	(8.6)%	3,109,616	23.1%
Unemployment	919	2,905	6,250		25,000	11.6%
Workers Comp	7,908	22,988	23,111	(0.5)%	107,335	21.4%
Retirements	3,188	8,927	74,026	(87.9)%	127,500	7.0%
Subtotal Personnel Expenses	1,207,507	3,514,248	3,902,478	(9.9)%	17,278,611	20.3%
Administration	302,255	415,778	555,504	(25.2)%	1,579,620	26.3%
Educ/Interpretive Operations	5,063	16,986	75,641	(77.5)%	314,530	5.4%
Natural Resource Managemt	23,330	51,878	36,410	42.5%	239,544	21.7%
Park Maintenance	201,471	550,141	673,062	(18.3)%	2,298,133	23.9%
Promotion	51,823	105,255	84,010	25.3%	346,410	30.4%
Renovations	12,415	34,668	105,000	(67.0)%	437,458	7.9%
Rental Properties	(999)	94,807	126,542	(25.1)%	213,190	44.5%
Revenue Operations	4,207	9,298	18,437	(49.6)%	64,935	14.3%
Safety & Law Enforcement	16,706	133,050	115,211	15.5%	306,237	43.4%
Special Facilities	12,857	32,703	95,615	(65.8)%	371,771	8.8%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	629,128	1,444,564	1,885,431	(23.4)%	6,171,828	23.4%
TOTAL OPERATIONS	1,836,636	4,958,812	5,787,909	(14.3)%	23,450,439	21.1%
Building Construction	7,450	37,537	1,275,000		5,242,297	
Facility Improvements	28,506	36,929	20,000		80,000	
Natural Resource Improvemnt	25,671	27,847	250,000		1,765,975	
Planning	73,713	108,100	-		540,959	
Site Improvements	349,841	435,954	1,120,000		5,788,308	
Utility Improvements	75	75	192,500		770,000	
Administration, Service and Maintenance	733	733				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	485,989	647,174	2,857,500	(77.4)%	14,187,539	4.6%
LAND ACQUISITION	10,470	491,400	488,000	0.7%	3,488,000	14.1%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	2,333,094	6,097,386	9,133,409	(33.2)%	41,125,978	14.8%
GOLF COURSE BUDGET(FUND 30):	81,300	207,712	258,547	(19.7)%	1,202,915	17.3%
TOTALS - ALL FUNDS	2,414,395	6,305,098	9,391,955	(32.9)%	42,328,893	14.9%

Current Encumbrances

5,450,923

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.