

STATEMENT OF CHANGES IN FUND BALANCES
April 30, 2021

	CURRENT MONTH	2021 YR-TO-DATE	2021 YR-TO-DATE BUDGET	2020 YR-TO-DATE
REVENUES:³				
Property Tax Levy	176,016.76	16,033,915.51	15,317,380.95	15,622,443.88
Rmbrs Land Acquisition	-	-		0.00
Wetlands Credits	-	-		0.00
Local Government Fund	175,894.25	849,502.48	718,748.27	777,992.72
Income from Operations	241,255.00	324,520.00	220,071.62	294,134.75
Investment Income	1,386.33	9,912.00	9,146.64	68,671.03
Donations, Sponsors, Bequests	210.00	760.00	4,000.00	4,987.98
Government Grants	-	868,694.14	876,909.90	33,404.79
Miscellaneous	12,360.00	86,978.14	31,838.77	67,512.63
Total Revenues	607,122.34	18,174,282.27	17,178,096.15	16,869,147.78
EXPENDITURES:³				
Operations	1,816,502.08	6,775,313.96	7,781,274.24	6,867,636.49
Capital Improvements	162,071.72	809,245.45	3,810,000.00	902,122.33
Land Acquisition	780.00	492,180.35	488,000.00	10,320.31
Total Expenditures	1,979,353.80	8,076,739.76	12,079,274.24	7,780,079.13
EXCESS OF REVENUES OVER EXPENDITURES	(1,372,231.46)	10,097,542.51	5,098,821.91	9,089,068.65
Golf Course				
Revenues	125,357.86	175,439.89	105,356.93	69,432.45
Operating Expenditures	103,638.86	310,509.61	376,552.05	410,115.60
Expenditures for Resale	4,343.33	5,184.87	0.00	15,538.44
Prior Year Expenditure ⁴	-	-		0.00
Net Surplus/(Deficit)	17,375.67	(140,254.59)	(271,195.12)	(356,221.59)
BEGINNING FUNDS CASH BALANCE	31,864,747.05	20,552,603.34		11,980,400.08
Transfer from Columbus Foundation				
ENDING FUNDS CASH BALANCE	30,509,891.26	30,509,891.26		20,713,247.14
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	25,335,726.12	25,335,726.12		14,583,643.42
Encumbered	5,174,165.14	5,174,165.14		6,129,603.72
	<u>30,509,891.26</u>	<u>30,509,891.26</u>		<u>20,713,247.14</u>
Encumbrance Reconciliation:				
Beginning (previous period)	5,450,922.58	3,439,188.55		2,595,229.49
Ending (current month)	5,174,165.14	5,174,165.14		6,129,603.72
Net Change in Encumbrances	(276,757.44)	1,734,976.59		3,534,374.23
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements				0.00
Enterprise				220,000.00
Enterprise - Interfund Loan	-	-		0.00
Total	-	-		220,000.00
OUT (Expenditure)				
Operations				220,000.00
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
Total	-	-		220,000.00
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

4/30/2021

CATEGORY ²	CURRENT MO ACTUAL ³	YTD ACTUAL ¹	YTD BUDGET	YTD % VAR	ANNUAL BUDGET ¹	% ANN. SPENT
Personnel Services-Distr.	797,830	3,180,999	3,444,104	(7.6)%	11,956,993	26.6%
PERS	120,197	464,755	519,166	(10.5)%	1,783,419	26.1%
Medicare	10,917	43,168	48,690	(11.3)%	168,748	25.6%
Fringe Benefits	237,904	957,353	1,049,003	(8.7)%	3,109,616	30.8%
Unemployment	(550)	2,355	8,333		25,000	9.4%
Workers Comp	7,710	30,699	30,711	(0.0)%	107,335	28.6%
Retirements	9,590	18,517	83,776	(77.9)%	127,500	14.5%
Subtotal Personnel Expenses	1,183,598	4,697,846	5,183,783	(9.4)%	17,278,611	27.2%
Administration	275,043	690,821	837,964	(17.6)%	1,579,620	43.7%
Educ/Interpretive Operations	7,361	24,347	98,487	(75.3)%	314,530	7.7%
Natural Resource Managemt	5,569	57,447	51,765	11.0%	239,544	24.0%
Park Maintenance	270,569	820,710	904,411	(9.3)%	2,298,133	35.7%
Promotion	2,028	107,283	143,686	(25.3)%	346,410	31.0%
Renovations	12,835	47,503	140,000	(66.1)%	437,458	10.9%
Rental Properties	37	94,844	134,391	(29.4)%	213,190	44.5%
Revenue Operations	7,714	17,011	27,668	(38.5)%	64,935	26.2%
Safety & Law Enforcement	44,765	177,815	134,216	32.5%	306,237	58.1%
Special Facilities	6,983	39,686	124,903	(68.2)%	371,771	10.7%
Capital Support						
Reimbursements						
Subtotal Operating Expenses	632,904	2,077,468	2,597,492	(20.0)%	6,171,828	33.7%
TOTAL OPERATIONS	1,816,502	6,775,314	7,781,274	(12.9)%	23,450,439	28.9%
Building Construction	61,774	99,311	1,700,000		5,242,297	
Facility Improvements	26,356	63,285	26,667		80,000	
Natural Resource Improvemt	19,518	47,365	333,333		1,765,975	
Planning	15,978	124,077	-		540,959	
Site Improvements	38,446	474,400	1,493,333		5,788,308	
Utility Improvements		75	256,667		770,000	
Administration, Service and Maintenance		733				
Reimbursements						
TOTAL CAPITAL IMPROVEMT	162,072	809,245	3,810,000	(78.8)%	14,187,539	5.7%
LAND ACQUISITION	780	492,180	488,000	0.9%	3,488,000	14.1%
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	1,979,354	8,076,740	12,079,274	(33.1)%	41,125,978	19.6%
GOLF COURSE BUDGET(FUND 30):	107,982	315,694	376,552	(16.2)%	1,202,915	26.2%
TOTALS - ALL FUNDS	2,087,336	8,392,434	12,455,826	(32.6)%	42,328,893	19.8%

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.