

STATEMENT OF CHANGES IN FUND BALANCES
May 31, 2021

	CURRENT MONTH	2021 YR-TO-DATE	2021 YR-TO-DATE BUDGET	2020 YR-TO-DATE
REVENUES:³				
Property Tax Levy	-	16,033,915.51	15,494,363.90	15,842,513.41
Rmbrs Land Acquisition	-	-		0.00
Wetlands Credits	50,000.00	50,000.00		306,000.00
Local Government Fund	242,499.04	1,092,001.52	914,358.00	942,730.21
Income from Operations	59,710.00	384,230.00	250,188.64	239,970.25
Investment Income	769.77	10,681.77	11,433.31	73,709.71
Donations, Sponsors, Bequests	(30.00)	730.00	5,000.00	5,175.98
Government Grants	-	868,694.14	876,909.90	33,404.79
Miscellaneous	830,698.75	917,676.89	56,339.49	68,340.63
Total Revenues	1,183,647.56	19,357,929.83	17,608,593.24	17,511,844.98
EXPENDITURES:³				
Operations	1,479,020.45	8,254,334.41	9,697,304.97	8,246,119.63
Capital Improvements	131,976.15	941,221.60	4,762,500.00	1,261,855.90
Land Acquisition	499,910.00	992,090.35	488,000.00	1,519,867.06
Total Expenditures	2,110,906.60	10,187,646.36	14,947,804.97	11,027,842.59
EXCESS OF REVENUES OVER EXPENDITURES	(927,259.04)	9,170,283.47	2,660,788.27	6,484,002.39
Golf Course				
Revenues	141,900.83	317,340.72	205,066.99	103,520.37
Operating Expenditures	78,739.71	389,249.32	507,208.86	489,257.21
Expenditures for Resale	4,110.06	9,294.93	0.00	16,459.36
Prior Year Expenditure ⁴	-	-		0.00
Net Surplus/(Deficit)	59,051.06	(81,203.53)	(302,141.87)	(402,196.20)
BEGINNING FUNDS CASH BALANCE	30,509,891.26	20,552,603.34		11,980,400.08
Transfer from Columbus Foundation				
ENDING FUNDS CASH BALANCE	29,641,683.28	29,641,683.28		18,062,206.27
	Notes 1&2			
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	22,830,087.42	22,830,087.42		12,127,138.23
Encumbered	6,811,595.86	6,811,595.86		5,935,068.04
	<u>29,641,683.28</u>	<u>29,641,683.28</u>		<u>18,062,206.27</u>
Encumbrance Reconciliation:				
Beginning (previous period)	5,174,165.14	3,439,188.55		2,595,229.49
Ending (current month)	6,811,595.86	6,811,595.86		5,935,068.04
Net Change in Encumbrances	1,637,430.72	3,372,407.31		3,339,838.55
TRANSFERS:				
IN (Revenue)				
Operations	-	-		
Capital Improvements				1,500,000.00
Enterprise				270,000.00
Enterprise - Interfund Loan	-	-		0.00
Total	-	-		1,770,000.00
OUT (Expenditure)				
Operations				1,770,000.00
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
Total	-	-		1,770,000.00
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

5/31/2021

CATEGORY ²	CURRENT MO	5/31/2021	YTD	YTD	YTD	ANNUAL	% ANN.
	ACTUAL ³	ACTUAL ¹	BUDGET	% VAR	BUDGET ¹	SPENT	
Personnel Services-Distr.	826,360	4,007,359	4,487,075	(10.7)%	11,956,993	33.5%	
PERS	124,303	589,059	672,874	(12.5)%	1,783,419	33.0%	
Medicare	11,222	54,390	63,295	(14.1)%	168,748	32.2%	
Fringe Benefits	239,436	1,196,789	1,311,182	(8.7)%	3,109,616	38.5%	
Unemployment	13	2,369	10,417		25,000	9.5%	
Workers Comp	7,462	38,161	39,816	(4.2)%	107,335	35.6%	
Retirements	1,431	19,948	90,148	(77.9)%	127,500	15.6%	
Subtotal Personnel Expenses	1,210,229	5,908,074	6,674,808	(11.5)%	17,278,611	34.2%	
Administration	46,040	736,861	921,298	(20.0)%	1,579,620	46.6%	
Educ/Interpretive Operations	6,353	30,701	127,456	(75.9)%	314,530	9.8%	
Natural Resource Managemt	5,352	62,799	61,429	2.2%	239,544	26.2%	
Park Maintenance	149,737	970,446	1,091,492	(11.1)%	2,298,133	42.2%	
Promotion	7,595	114,878	164,936	(30.4)%	346,410	33.2%	
Renovations	27,512	75,015	175,000	(57.1)%	437,458	17.1%	
Rental Properties	37	94,881	140,129	(32.3)%	213,190	44.5%	
Revenue Operations	3,626	20,637	33,512	(38.4)%	64,935	31.8%	
Safety & Law Enforcement	12,894	190,709	152,343	25.2%	306,237	62.3%	
Special Facilities	9,646	49,332	154,901	(68.2)%	371,771	13.3%	
Capital Support							
Reimbursements							
Subtotal Operating Expenses	268,792	2,346,260	3,022,497	(22.4)%	6,171,828	38.0%	
TOTAL OPERATIONS	1,479,020	8,254,334	9,697,305	(14.9)%	23,450,439	35.2%	
Building Construction	37,648	136,959	2,125,000		5,242,297		
Facility Improvements	-	63,285	33,333		80,000		
Natural Resource Improvemt	14,898	62,263	416,667		1,765,975		
Planning	8,500	132,577	-		540,959		
Site Improvements	70,930	545,330	1,866,667		5,788,308		
Utility Improvements	-	75	320,833		770,000		
Administration, Service and Maintenance		733					
Reimbursements							
TOTAL CAPITAL IMPROVEMT	131,976	941,222	4,762,500	(80.2)%	14,187,539	6.6%	
LAND ACQUISITION	499,910	992,090	488,000	103.3%	3,488,000	28.4%	
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	2,110,907	10,187,646	14,947,805	(31.8)%	41,125,978	24.8%	
GOLF COURSE BUDGET(FUND 30):	82,850	398,544	507,209	(21.4)%	1,202,915	33.1%	
TOTALS - ALL FUNDS	2,193,756	10,586,191	15,455,014	(31.5)%	42,328,893	25.0%	

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.