

STATEMENT OF CHANGES IN FUND BALANCES  
June 30, 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	7,250,000.00	23,283,915.51	16,819,463.90	16,750,388.58
Rmbrs Land Acquisition	-	-		0.00
Wetlands Credits	-	50,000.00		306,000.00
Local Government Fund	312,791.26	1,404,792.78	1,114,669.04	1,135,986.25
Income from Operations	56,435.00	440,665.00	292,551.15	241,717.75
Investment Income	5,198.17	15,879.94	13,719.98	79,375.78
Donations, Sponsors, Bequests	320.00	1,050.00	6,000.00	5,450.98
Government Grants	-	868,694.14	876,981.03	33,404.79
Miscellaneous	2,570.06	920,246.95	59,727.15	68,878.65
<b>Total Revenues</b>	<b>7,627,314.49</b>	<b>26,985,244.32</b>	<b>19,183,112.25</b>	<b>18,621,202.78</b>
<b>EXPENDITURES:<sup>3</sup></b>				
Operations	1,832,530.55	10,086,864.96	11,711,882.96	9,790,896.39
Capital Improvements	812,267.78	1,753,489.38	5,715,000.00	1,495,079.16
Land Acquisition	1,691.10	993,781.45	488,000.00	1,526,391.06
<b>Total Expenditures</b>	<b>2,646,489.43</b>	<b>12,834,135.79</b>	<b>17,914,882.96</b>	<b>12,812,366.61</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>4,980,825.06</b>	<b>14,151,108.53</b>	<b>1,268,229.29</b>	<b>5,808,836.17</b>
<b>Golf Course</b>				
Revenues	157,897.48	475,238.20	342,716.39	223,655.28
Operating Expenditures	106,509.50	495,758.82	606,654.16	592,133.67
Expenditures for Resale	7,071.72	16,366.65	0.00	20,846.02
Prior Year Expenditure <sup>4</sup>	-	-		0.00
<b>Net Surplus/(Deficit)</b>	<b>44,316.26</b>	<b>(36,887.27)</b>	<b>(263,937.77)</b>	<b>(389,324.41)</b>
<b>BEGINNING FUNDS CASH BALANCE</b>	<b>29,641,683.28</b>	<b>20,552,603.34</b>		<b>11,980,400.08</b>
Transfer from Columbus Foundation				
<b>ENDING FUNDS CASH BALANCE</b>	<b>34,666,824.60</b>	<b>34,666,824.60</b>		<b>17,399,911.84</b>
	Notes 1&2			
<b>ANALYSIS OF ENDING BALANCE:</b>				
Unencumbered Fund Equity	28,513,493.27	28,513,493.27		11,812,534.58
Encumbered	6,153,331.33	6,153,331.33		5,587,377.26
	<u>34,666,824.60</u>	<u>34,666,824.60</u>		<u>17,399,911.84</u>
<b>Encumbrance Reconciliation:</b>				
Beginning (previous period)	6,811,595.86	3,439,188.55		2,595,229.49
Ending (current month)	6,153,331.33	6,153,331.33		5,587,377.26
<b>Net Change in Encumbrances</b>	<b>(658,264.53)</b>	<b>2,714,142.78</b>		<b>2,992,147.77</b>
<b>TRANSFERS:</b>				
<b>IN (Revenue)</b>				
Operations	-	-		
Capital Improvements				1,500,000.00
Enterprise				270,000.00
Enterprise - Interfund Loan	-	-		0.00
<b>Total</b>	-	-		<b>1,770,000.00</b>
<b>OUT (Expenditure)</b>				
Operations				1,770,000.00
Operations - Interfund Loan				
Capital Improvements	-	-		
Enterprise	-	-		
<b>Total</b>	-	-		<b>1,770,000.00</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

6/30/2021

CATEGORY <sup>2</sup>	CURRENT MO	6/30/2021	YTD	YTD	YTD	ANNUAL	% ANN.
	ACTUAL <sup>3</sup>	ACTUAL <sup>1</sup>	BUDGET	% VAR	BUDGET <sup>1</sup>	SPENT	
Personnel Services-Distr.	893,748	4,901,107	5,540,097	(11.5)%	11,956,993	41.0%	
PERS	133,630	722,689	828,534	(12.8)%	1,783,419	40.5%	
Medicare	12,186	66,576	78,245	(14.9)%	168,748	39.5%	
Fringe Benefits	249,216	1,446,005	1,573,362	(8.1)%	3,109,616	46.5%	
Unemployment	(1,629)	739	12,500		25,000	3.0%	
Workers Comp	9,505	47,666	49,133	(3.0)%	107,335	44.4%	
Retirements	2,736	22,683	99,157	(77.1)%	127,500	17.8%	
<b>Subtotal Personnel Expenses</b>	<b>1,299,392</b>	<b>7,207,466</b>	<b>8,181,028</b>	<b>(11.9)%</b>	<b>17,278,611</b>	<b>41.7%</b>	
Administration	69,825	806,685	995,205	(18.9)%	1,579,620	51.1%	
Educ/Interpretive Operations	17,362	48,063	152,363	(68.5)%	314,530	15.3%	
Natural Resource Managemt	22,221	85,020	118,850	(28.5)%	239,544	35.5%	
Park Maintenance	175,824	1,146,271	1,285,051	(10.8)%	2,298,133	49.9%	
Promotion	48,687	163,565	169,674	(3.6)%	346,410	47.2%	
Renovations	16,543	91,558	210,000	(56.4)%	437,458	20.9%	
Rental Properties	75,473	170,354	201,847	(15.6)%	213,190	79.9%	
Revenue Operations	4,125	24,763	37,374	(33.7)%	64,935	38.1%	
Safety & Law Enforcement	90,151	280,860	173,678	61.7%	306,237	91.7%	
Special Facilities	12,929	62,261	186,814	(66.7)%	371,771	16.7%	
Capital Support							
Reimbursements							
<b>Subtotal Operating Expenses</b>	<b>533,139</b>	<b>2,879,399</b>	<b>3,530,855</b>	<b>(18.5)%</b>	<b>6,171,828</b>	<b>46.7%</b>	
<b>TOTAL OPERATIONS</b>	<b>1,832,531</b>	<b>10,086,865</b>	<b>11,711,883</b>	<b>(13.9)%</b>	<b>23,450,439</b>	<b>43.0%</b>	
Building Construction	12,616	149,575	2,550,000		5,242,297		
Facility Improvements		63,285	40,000		80,000		
Natural Resource Improvemt	12,218	74,481	500,000		1,765,975		
Planning	8,974	141,551	-		540,959		
Site Improvements	628,252	1,173,582	2,240,000		5,788,308		
Utility Improvements	150,207	150,282	385,000		770,000		
Administration, Service and Maintenance		733					
Reimbursements							
<b>TOTAL CAPITAL IMPROVEMT</b>	<b>812,268</b>	<b>1,753,489</b>	<b>5,715,000</b>	<b>(69.3)%</b>	<b>14,187,539</b>	<b>12.4%</b>	
<b>LAND ACQUISITION</b>	<b>1,691</b>	<b>993,781</b>	<b>488,000</b>	<b>103.6%</b>	<b>3,488,000</b>	<b>28.5%</b>	
<b>TOTAL EXPENDITURES FROM GENERAL &amp; DEVELOPMT FUNDS</b>	<b>2,646,489</b>	<b>12,834,136</b>	<b>17,914,883</b>	<b>(28.4)%</b>	<b>41,125,978</b>	<b>31.2%</b>	
<b>GOLF COURSE BUDGET(FUND 30):</b>	<b>113,581</b>	<b>512,125</b>	<b>606,654</b>	<b>(15.6)%</b>	<b>1,202,915</b>	<b>42.6%</b>	
<b>TOTALS - ALL FUNDS</b>	<b>2,760,071</b>	<b>13,346,261</b>	<b>18,521,537</b>	<b>(27.9)%</b>	<b>42,328,893</b>	<b>31.5%</b>	

## 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.