STATEMENT OF CHANGES IN FUND BALANCES
May 31, 2026

	CURRENT MONTH	2026 YR-TO-DATE	2026 YR-TO-DATE BUDGET	2025 YR-TO-DATE
REVENUES:[3]				
Property Tax Levy	3,084,262.15	15,524,102.15	17,176,177.80	17,644,343.69
Rmbrs Land Acquisition	-	-	-	-
Groundwater Credits	-	32,800.00	-	18,760.00
Wetlands Credits	-	-	31,250.00	-
Local Government Fund	317,598.15	1,371,232.28	1,291,059.31	1,278,122.90
Income from Operations	54,838.75	485,770.26	532,726.14	470,468.50
Investment Income	84,633.76	428,242.33	411,038.73	526,391.90
Donations, Sponsors, Bequests	-	910.53	199.30	11,137.00
Government Grants	-	199,732.84	495,588.91	2,717,672.42
Miscellaneous	7,271.02	452,508.22	80,846.31	180,230.46
Total Revenues	**3,548,603.83**	**18,495,298.61**	**20,018,886.50**	**22,847,126.87**
EXPENDITURES:[3]				
Operations	2,803,443.10	12,098,725.41	13,663,050.63	11,978,678.25
Capital Improvements	615,938.91	2,317,173.85	7,187,644.44	2,589,232.21
Land Acquisition	62,390.09	832,306.92	932,500.00	3,211,601.53
Total Expenditures	**3,481,772.10**	**15,248,206.18**	**21,783,195.07**	**17,779,511.99**
EXCESS OF REVENUES OVER EXPENDITURES	**66,831.73**	**3,247,092.43**	**(1,764,308.57)**	**5,067,614.88**
Special Covid Relief Fund				
Revenues	**0.00**	**0.00**		**0.00**
Expenditures	**0.00**	**0.00**		**0.00**
Net Surplus (Deficit)	**0.00**	**0.00**		**0.00**
Golf Course				
Revenues	173,436.08	459,892.00	273,993.60	513,132.48
Operating Expenditures	159,727.17	702,408.23	698,471.71	579,919.02
Expenditures for Resale	15,653.41	46,994.47	0.00	43,733.90
Net Surplus/(Deficit)	**(1,944.50)**	**(289,510.70)**	**(424,478.11)**	**(110,520.44)**
BEGINNING FUNDS CASH BALANCE	**30,382,713.89**	**27,490,019.39**		**27,673,430.28**
Transfer from Columbus Foundation	**135,000.00**	**135,000.00**		
ENDING FUNDS CASH BALANCE	**30,582,601.12**	**30,582,601.12**		**32,630,524.72**
	Notes 1&2			

	CURRENT MONTH	2026 YR-TO-DATE	2026 YR-TO-DATE BUDGET	2025 YR-TO-DATE
ANALYSIS OF ENDING BALANCE:				
Unencumbered Fund Equity	21,783,301.21	21,783,301.21		25,896,884.84
Encumbered	8,799,299.91	8,799,299.91		6,733,639.88
	30,582,601.12	30,582,601.12		32,630,524.72
Encumbrance Reconciliation:				
Beginning (previous period)	9,194,685.71	3,801,640.14		3,082,767.46
Ending (current month)	8,799,299.91	8,799,299.91		6,733,639.88
Net Change in Encumbrances	**(395,385.80)**	**4,997,659.77**		**3,650,872.42**
TRANSFERS:				
IN (Revenue)				
Operations	135,000.00	135,000.00		
Capital Improvements	-	3,000,000.00		2,000,000.00
Enterprise	-	-		-
Enterprise - Interfund Loan				
Total	**135,000.00**	**3,135,000.00**		**2,000,000.00**
OUT (Expenditure)				
Operations	-	3,000,000.00		2,000,000.00
Operations - Interfund Loan				
Capital Improvements	-	-		-
Enterprise	-	-		-
Total	**-**	**3,000,000.00**		**2,000,000.00**
NET EFFECT OF TRANSFERS	**135,000.00**	**135,000.00**		**0.00**

Footnotes:

[1]This report shows the combined performance of the Genl. Operating (27), Special Covid Relief (28), Capital Developmt (29), Golf Course (30) Funds,
[2]The combined Cash Balance for Funds 27,28,29,30, as of January 1, 2025 was $27,490,019.39
(Unenc, $23,688,379.25 + Enc $3,801,640.14 = $27,490,019.39)
[3]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

5/31/2026

CATEGORY[2]	CURRENT MO ACTUAL[3]	YTD ACTUAL[1]	YTD BUDGET	YTD % VAR	ANNUAL BUDGET[1]	% ANN. SPENT
Personnel Services-Distr.	1,671,737	5,953,325	6,629,452	(10.2)%	15,759,323	37.8%
PERS	251,687	885,034	987,037	(10.3)%	2,369,432	37.4%
Medicare	23,757	83,521	94,580	(11.7)%	227,784	36.7%
Fringe Benefits	365,479	1,660,910	1,947,440	(14.7)%	4,341,545	38.3%
Unemployment	-	-	2,083	(100.0)%	5,000	0.0%
Workers Comp	15,287	54,257	59,191	(8.3)%	141,384	38.4%
Retirements	19,807	44,149	65,979	(33.1)%	143,000	30.9%
Subtotal Personnel Expenses	**2,347,754**	**8,681,197**	**9,785,763**	**(11.3)%**	**22,987,468**	**37.8%**
Administration	96,691	773,778	1,029,060	(24.8)%	1,958,176	39.5%
Educ/Interpretive Operations	33,703	124,887	141,942	(12.0)%	392,350	31.8%
Natural Resource Managemt	17,101	153,000	229,150	(33.2)%	362,302	42.2%
Park Maintenance	190,494	1,468,610	1,626,210	(9.7)%	3,307,728	44.4%
Promotion	5,484	111,848	170,466	(34.4)%	334,675	33.4%
Renovations	38,605	178,288	220,075	(19.0)%	502,992	35.4%
Rental Properties	112	69,559	83,871	(17.1)%	151,868	45.8%
Revenue Operations	6,697	66,366	59,201	12.1%	119,962	55.3%
Safety & Law Enforcement	49,757	362,450	219,011	65.5%	503,710	72.0%
Special Facilities	17,045	108,742	98,302	10.6%	221,950	49.0%
Capital Support	-	-				
Reimbursements	-	-				
Subtotal Operating Expenses	**455,689**	**3,417,528**	**3,877,288**	**(11.9)%**	**7,855,713**	**43.5%**
TOTAL OPERATIONS	**2,803,443**	**12,098,725**	**13,663,051**	(11.4)%	**30,843,181**	**39.2%**
Building Construction	31,825	219,933	364,825		493,158	
Equipment	-	-				
Facility Improvements	8,670	58,013	94,626		205,459	
Miscellaneous	-	-				
Natural Resource Improvemt	57,395	57,895	1,037,627		1,770,294	
Planning	8,505	91,140	93,377		93,377	
Site Improvements	509,543	1,799,147	5,434,187		9,353,604	
Utility Improvements	-	91,045	163,003		168,836	
Administration, Service and Maintenance						
Reimbursements						
TOTAL CAPITAL IMPROVEMT	**615,939**	**2,317,174**	**7,187,644**	**(67.8)%**	**12,084,728**	**19.2%**
LAND ACQUISITION	**62,390**	**832,307**	**932,500**	**(10.7)%**	**2,240,000**	**37.2%**
TOTAL EXPENDITURES FROM GENERAL & DEVELOPMT FUNDS	**3,481,772**	**15,248,206**	**21,783,195**	**(30.0)%**	**45,167,909**	**33.8%**
SPECIAL COVID RELIEF (FUND 28)	**-**		**-**			
GOLF COURSE BUDGET(FUND 30):	**175,381**	**749,403**	**698,472**	**7.3%**	**1,685,500**	**44.5%**
TOTALS - ALL FUNDS	**3,657,153**	**15,997,609**	**22,481,667**	**(28.8)%**	**46,853,409**	**34.1%**

Current Encumbrances	8,799,300

Footnotes:

[1]The 2026 Budget has been amended to include carry-over purchase orders from 2025 in the amount of $3,801,640.14 and any supplemental appropriations or transfers of appropriations approved by the Board of Park Commissioners.

[2]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 2026) and Capital Improvements/Land Acquisition to be understated by the same amount. Exact amounts will be provided throughout the year.

[3]Current month actual expenditures may differ from the disbursement resolution because of accounting adjustments for voided checks and refunds.