

Notes to February 2014 Financial Reports

Cash Balance Reports

Parks and Recreation Fund 204 (Tax supported fund)

- ❖ Items of note
 - No large revenue was received in February. We anticipate receiving our first tax draw in May.
- ❖ Summary
 - The balance of the GF at the end of February was \$1,891,510.90, nearly \$290,000 less than at the end of January.
 - February 2014 expenses were higher than in February 2013, however, we have had to purchase more salt due to snow than in 2013.

Parks Non-reverting Fund 211 (Fees and Charges supported fund)

- ❖ Items of note
 - Teams & Leagues received the 4th quarter payment from BCSC as well as the bulk of youth baseball registrations.
- ❖ Summary
 - February 2014 expenses were lower (roughly \$17,000) than February 2013.
 - February 2014 revenue is up roughly \$19,000 over February 2013.

2014 General Fund (204) Budget Report by Area and Category of Expense

❖ Items of Note by Category

- **Category 01 – Personal Services** – 16.05% of the Personal Services budget has been expended thus far in 2014. This is higher than 2013 (11.84%) as there was a third pay period in January this year (and only 2 in 2013).
- **Category 02 - Supplies** – 19.49% of the Supplies budget has been expended year to date. This is higher than the 10.31% spent through February last year.
- **Category 03 – Other Services and Charges** – 15.57% of the Other Services and Charges budget has been expended year to date which is higher than 2013 (9.56%).
- **Category 04 - Capital Outlays**– There is no capital budget within the Parks & Rec General Fund in 2014.
- **Revenue** – Revenue for the general fund is lower (approx. \$3,000) than last year at this time.

❖ Summary

- Expenses to date are running ahead of last year at this point, however, the vast majority of the increase is directly related to the third pay period in January this year.

2014 Non-reverting Fund (211) Revenue & Expense Month/YTD Summary

❖ Items of Note by Cost Center

- **Gymnastics Center** – Revenue was down (\$5,000) over February 2013. Expenses were also down (\$3,200) for the month compared to last year. The weather has caused several cancellations of events at CGC this year.
- **Wellness** – Wellness revenue was down roughly \$4,000 over February 2013 but expenses were down approximately \$1,600.
- **Hamilton Center** – Hamilton Center had a very slight increase in revenue over February 2013 (roughly \$1,700) and a slight increase in expenses (roughly \$750) compared to February 2013.
- **Teams and Leagues** – Teams and Leagues had a large increase in revenue (roughly \$23,000) and a decrease in expenses (\$17,300) over February 2013.
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❖ Summary

- Revenues for 2014 are running ahead of 2013 to date (\$22,756). Expenses for 2014 are running behind 2013 (\$2,331). The Non-reverting balance is solidly in the black (\$229,033.82) for the year.

Columbus Parks and Recreation Department					
2014 Cash Balance Fund 204 - Park and Recreation General Fund					
	Balance Begin of Month	Revenue Month to Date	Disbursed Month to Date	Month Balance	Current Balance
January	2,502,299.89	2,882.00	323,974.34	-321,092.34	2,181,207.55
February	2,181,207.55	2,105.12	291,801.77	-289,696.65	1,891,510.90
March	1,891,510.90	0.00	0.00	0.00	1,891,510.90
April	1,891,510.90	0.00	0.00	0.00	1,891,510.90
May	1,891,510.90	0.00	0.00	0.00	1,891,510.90
June	1,891,510.90	0.00	0.00	0.00	1,891,510.90
July	1,891,510.90	0.00	0.00	0.00	1,891,510.90
August	1,891,510.90	0.00	0.00	0.00	1,891,510.90
September	1,891,510.90	0.00	0.00	0.00	1,891,510.90
October	1,891,510.90	0.00	0.00	0.00	1,891,510.90
November	1,891,510.90	0.00	0.00	0.00	1,891,510.90
December	1,891,510.90	0.00	0.00	0.00	1,891,510.90
Total YTD		4,987.12	615,776.11	-610,788.99	

Columbus Parks and Recreation Department					
2014 Cash Balance Fund 211 - Park and Recreation Non-Reverting Fund					
	Balance Begin of Month	Revenue Month to Date	Disbursed Month to Date	Month Balance	Current Balance
January	568,327.24	267,479.65	113,019.77	154,459.88	722,787.12
February	722,787.12	182,042.49	107,298.05	74,744.44	797,531.56
March	797,531.56	0.00	0.00	0.00	797,531.56
April	797,531.56	0.00	0.00	0.00	797,531.56
May	797,531.56	0.00	0.00	0.00	797,531.56
June	797,531.56	0.00	0.00	0.00	797,531.56
July	797,531.56	0.00	0.00	0.00	797,531.56
August	797,531.56	0.00	0.00	0.00	797,531.56
September	797,531.56	0.00	0.00	0.00	797,531.56
October	797,531.56	0.00	0.00	0.00	797,531.56
November	797,531.56	0.00	0.00	0.00	797,531.56
December	797,531.56	0.00	0.00	0.00	797,531.56
Total YTD		449,522.14	220,317.82	229,204.32	

Columbus Parks and Recreation Department					
2014 Cash Balance Fund 114 - Commons Capital Non-Reverting Fund					
	Balance Begin of Month	Revenue Month to Date	Disbursed Month to Date	Month Balance	Current Balance
January	980,881.04	25,982.99	89,643.19	-63,660.20	917,220.84
February	917,220.84	177,035.73	58,462.74	118,572.99	1,035,793.83
March	1,035,793.83	0.00	0.00	0.00	1,035,793.83
April	1,035,793.83	0.00	0.00	0.00	1,035,793.83
May	1,035,793.83	0.00	0.00	0.00	1,035,793.83
June	1,035,793.83	0.00	0.00	0.00	1,035,793.83
July	1,035,793.83	0.00	0.00	0.00	1,035,793.83
August	1,035,793.83	0.00	0.00	0.00	1,035,793.83
September	1,035,793.83	0.00	0.00	0.00	1,035,793.83
October	1,035,793.83	0.00	0.00	0.00	1,035,793.83
November	1,035,793.83	0.00	0.00	0.00	1,035,793.83
December	1,035,793.83	0.00	0.00	0.00	1,035,793.83
Total YTD		203,018.72	148,105.93	54,912.79	

**Columbus Parks and Recreation Department
2014 General Fund Budget Report
by Category of Expense**

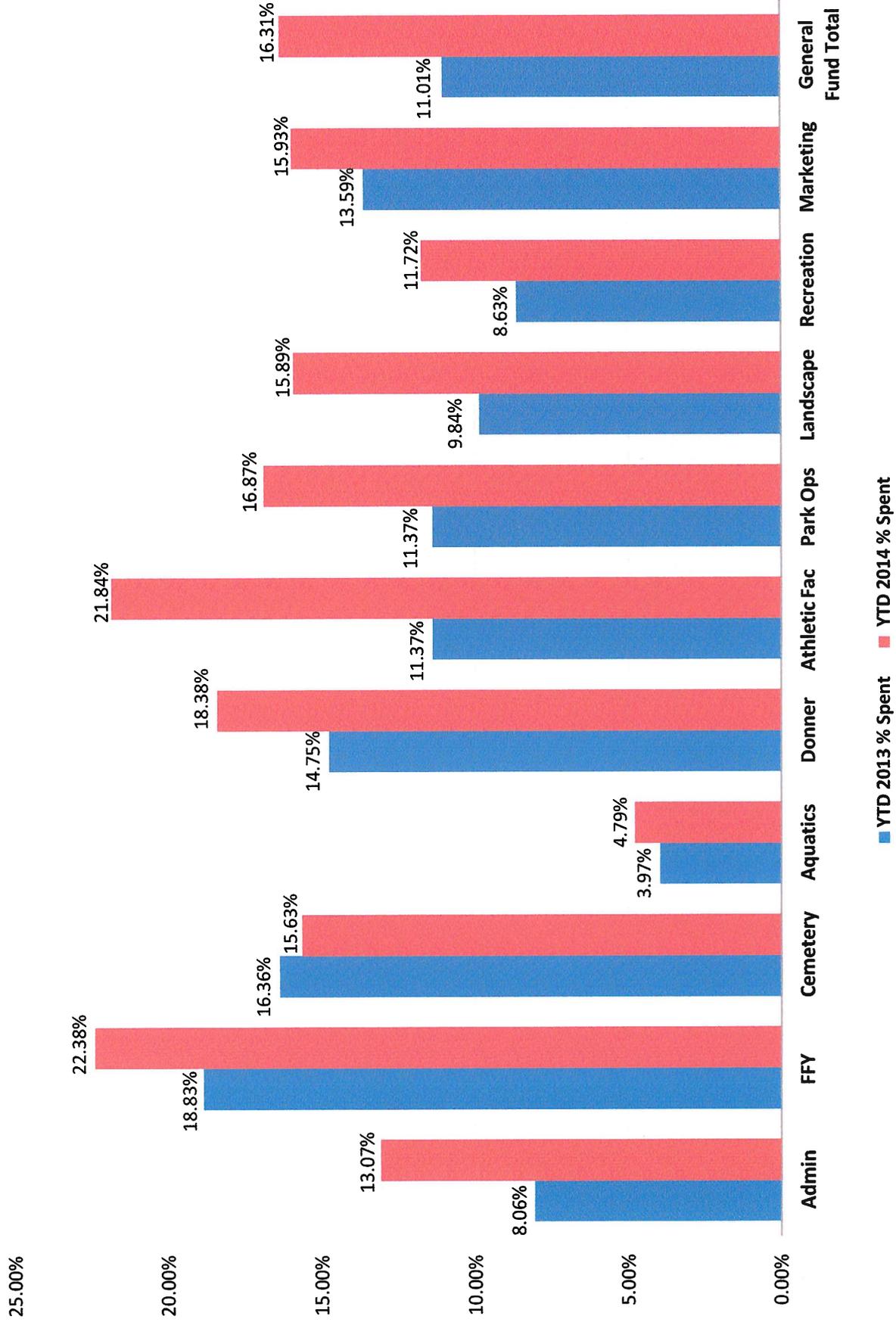
	2013				2014			
	<u>Adjusted Budget</u>	<u>February</u>	<u>YTD</u>	<u>% Spent</u>	<u>Budget</u>	<u>February</u>	<u>YTD</u>	<u>% Spent</u>
Admin 01	527,094.38	34,905.45	68,536.83	13.00%	529,531.00	30,704.65	80,733.81	15.25%
Admin 02	10,289.96	466.17	2,057.13	19.99%	8,869.00	285.75	285.75	3.22%
Admin 03	401,442.00	3,213.67	5,471.15	1.36%	233,502.00	17,439.71	19,862.27	8.51%
Admin 04	4,697.20	0.00	0.00	0.00%	-	0.00	0.00	0.00%
Admin Total	943,523.54	38,585.29	76,065.11	8.06%	771,902.00	48,430.11	100,881.83	13.07%
Admin Revenue	25,000.00	1,430.60	1,430.60	5.72%	25,000.00	223.69	223.69	0.89%
FFY 01	283,179.24	20,002.34	39,238.21	13.86%	288,766.00	21,954.50	54,023.81	18.71%
FFY 02	12,818.00	866.76	2,404.64	18.76%	13,222.00	873.32	2,186.93	16.54%
FFY 03	150,847.40	20,651.42	42,499.30	28.17%	138,576.00	26,013.60	42,393.81	30.59%
FFY 04	-	0.00	0.00		-	0.00	0.00	
FFY Total	446,844.64	41,520.52	84,142.15	18.83%	440,564.00	48,841.42	98,604.55	22.38%
FFY Revenue	0.00	0.00	0.00		0.00	0.00	0.00	
Cemetery 01	54,675.57	4,828.18	9,564.33	17.49%	55,449.00	3,888.25	9,247.64	16.68%
Cemetery 02	1,505.00	0.00	0.00	0.00%	1,505.00	0.00	0.00	0.00%
Cemetery 03	2,526.00	27.26	40.93	1.62%	2,526.00	28.15	46.52	1.84%
Cemetery 04	-	0.00	0.00		-	0.00	0.00	
Cemetery Total	58,706.57	4,855.44	9,605.26	16.36%	59,480.00	3,916.40	9,294.16	15.63%
Cemetery Revenue	0.00	0.00	0.00		0.00	0.00	0.00	
Aquatics 01	184,592.31	4,960.82	9,921.64	5.37%	208,571.00	5,578.81	13,479.06	6.46%
Aquatics 02	67,321.00	68.20	68.20	0.10%	69,321.00	0.00	0.00	0.00%
Aquatics 03	21,330.00	804.10	850.10	3.99%	17,403.00	361.63	659.38	3.79%
Aquatics 04	-	0.00	0.00		-	0.00	0.00	
Aquatics Total	273,243.31	5,833.12	10,839.94	3.97%	295,295.00	5,940.44	14,138.44	4.79%
Aquatics Revenue	135,000.00	2,503.00	6,571.00	4.87%	135,000.00	1,839.00	4,721.00	3.50%
Donner 01	93,836.55	6,253.67	12,507.34	13.33%	95,662.00	7,172.23	17,764.44	18.57%
Donner 02	4,165.00	88.82	466.16	11.19%	4,165.00	202.17	329.33	7.91%
Donner 03	99,326.00	8,090.89	16,132.47	16.24%	78,524.00	9,297.93	14,680.30	18.70%
Donner 04	-	0.00	0.00		-	0.00	0.00	
Donner Total	197,327.55	14,433.38	29,105.97	14.75%	178,351.00	16,672.33	32,774.07	18.38%
Athletic Fac 01	421,976.51	26,589.41	52,427.87	12.42%	412,767.00	29,691.91	70,176.81	17.00%
Athletic Fac 02	104,267.00	13,551.67	14,822.53	14.22%	104,267.00	17,190.27	42,212.90	40.49%
Athletic Fac 03	23,412.00	670.66	959.77	4.10%	23,412.00	5,000.76	5,650.86	24.14%
Athletic Fac 04	50,000.00	0.00	0.00		-	0.00	0.00	
Athletic Fac Total	599,655.51	40,811.74	68,210.17	11.37%	540,446.00	51,882.94	118,040.57	21.84%

**Columbus Parks and Recreation Department
2014 General Fund Budget Report
by Category of Expense**

	2013			
	<u>Adjusted Budget</u>	<u>February</u>	<u>YTD</u>	<u>% Spent</u>
Park Ops 01	747,614.04	46,375.96	89,490.29	11.97%
Park Ops 02	173,958.00	6,560.95	20,998.91	12.07%
Park Ops 03	189,632.14	7,998.20	15,884.86	8.38%
Park Ops 04	-	0.00	0.00	
Park Ops Total	1,111,204.18	60,935.11	126,374.06	11.37%
Landscape 01	278,077.28	14,802.08	33,813.26	12.16%
Landscape 02	18,731.00	44.90	44.90	0.24%
Landscape 03	51,240.00	0.00	379.35	0.74%
Landscape 04	-	0.00	0.00	
Landscape Total	348,048.28	14,846.98	34,237.51	9.84%
Recreation 01	80,849.00	3,820.31	7,767.56	9.61%
Recreation 02	3,953.00	47.86	62.80	1.59%
Recreation 03	7,595.00	121.63	144.05	1.90%
Recreation 04	-	0.00	0.00	
Recreation Total	92,397.00	3,989.80	7,974.41	8.63%
Marketing 01	59,420.00	4,213.13	8,449.16	0.00%
Marketing 02	-	0.00	0.00	0.00%
Marketing 03	3,125.00	0.00	53.49	0.00%
Marketing 04	0.00	0.00	0.00	0.00%
Marketing Total	62,545.00	4,213.13	8,502.65	13.59%
Department 01	2,731,314.88	162,538.22	323,267.33	11.84%
Department 02	397,007.96	21,695.33	40,925.27	10.31%
Department 03	950,475.54	45,790.96	90,864.63	9.56%
Department 04	54,697.20	0.00	0.00	0.00%
Department Total	4,133,495.58	230,024.51	455,057.23	11.01%
Department Revenue	160,000.00	3,933.60	8,001.60	5.00%

	2014			
	<u>Budget</u>	<u>February</u>	<u>YTD</u>	<u>% Spent</u>
Park Ops 01	663,273.00	45,729.80	112,155.95	16.91%
Park Ops 02	160,422.00	16,594.69	25,450.09	15.86%
Park Ops 03	144,065.00	16,802.50	25,701.09	17.84%
Park Ops 04	-	0.00	0.00	
Park Ops Total	967,760.00	79,126.99	163,307.13	16.87%
Landscape 01	286,358.00	21,375.34	52,233.89	18.24%
Landscape 02	18,731.00	4,110.92	4,393.35	23.45%
Landscape 03	51,240.00	0.00	0.00	0.00%
Landscape 04	-	0.00	0.00	
Landscape Total	356,329.00	25,486.26	56,627.24	15.89%
Recreation 01	88,335.00	4,544.37	11,558.03	13.08%
Recreation 02	4,689.00	15.55	205.54	4.38%
Recreation 03	8,195.00	79.44	103.01	1.26%
Recreation 04	-	0.00	0.00	
Recreation Total	101,219.00	4,639.36	11,866.58	11.72%
Marketing 01	61,178.00	6,865.52	10,241.54	16.74%
Marketing 02	-	0.00	0.00	0.00%
Marketing 03	3,125.00	0.00	0.00	0.00%
Marketing 04	0.00	0.00	0.00	0.00%
Marketing Total	64,303.00	6,865.52	10,241.54	15.93%
Department 01	2,689,890.00	177,505.38	431,614.98	16.05%
Department 02	385,191.00	39,272.67	75,063.89	19.49%
Department 03	700,568.00	75,023.72	109,097.24	15.57%
Department 04	0.00	0.00	0.00	0.00%
Department Total	3,775,649.00	291,801.77	615,776.11	16.31%
Department Revenue	160,000.00	2,062.69	4,944.69	3.09%

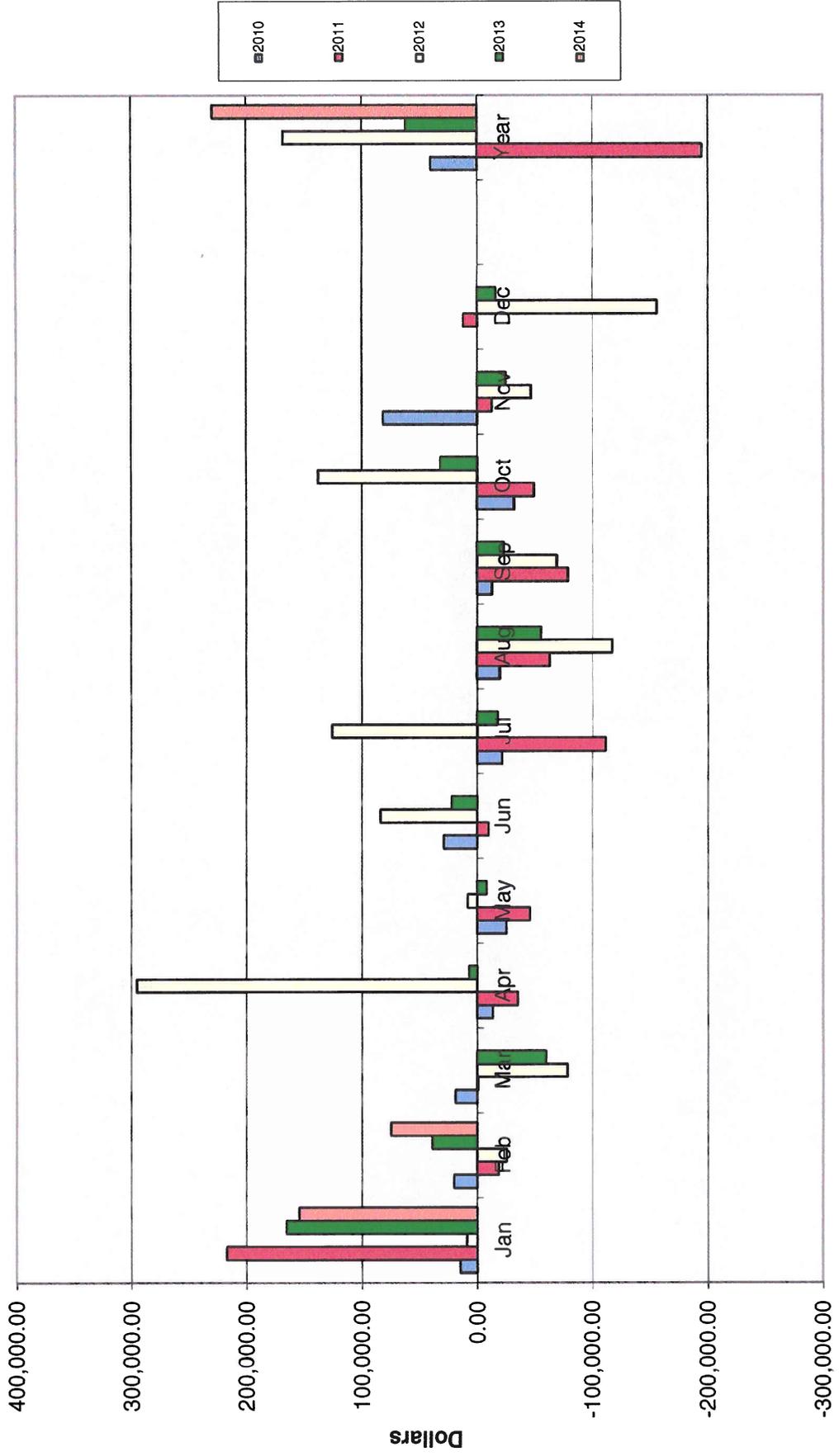
% of General Fund Budget Spent YTD by Department



Columbus Parks and Recreation Department
Park Non-Reverting Fund
2014 Revenue and Expense Month and YTD Summary Report
Without The Commons and Golf

Cost Center	2013		2014	
	February	YTD	February	YTD
Marketing Revenue	2,351.54	5,065.54	1,390.90	4,364.27
Marketing Expense	953.49	953.49	902.49	1,780.98
Marketing Balance	1,398.05	4,112.05	488.41	2,583.29
Administration Revenue	44,628.11	75,580.78	49,997.19	82,971.40
Administration Expense	23,790.44	35,279.44	27,866.13	46,123.46
Administration Balance	20,837.67	40,301.34	22,131.06	36,847.94
Gymnastics Revenue	20,475.27	43,127.31	15,403.71	29,285.31
Gymnastics Expense	9,623.04	16,724.87	6,431.03	13,470.22
Gymnastics Balance	10,852.23	26,402.44	8,972.68	15,815.09
Hamilton Center Revenue	46,205.36	95,752.68	47,984.82	96,769.83
Hamilton Center Expense	41,635.08	75,957.13	42,401.04	87,709.57
Hamilton Center Balance	4,570.28	19,795.55	5,583.78	9,060.26
Wellness Revenue	17,599.05	45,844.60	13,908.20	36,468.90
Wellness Expense	13,680.59	26,264.99	12,057.91	22,202.18
Wellness Balance	3,918.46	19,579.61	1,850.29	14,266.72
Special Events Revenue	306.15	406.15	150.00	150.00
Special Events Expense	79.24	188.27	115.19	310.74
Special Events Balance	226.91	217.88	34.81	-160.74
Teams & Leagues Revenue	30,079.50	155,898.40	52,796.17	197,776.83
Teams & Leagues Expense	34,557.85	67,007.20	17,201.50	48,168.44
Teams & Leagues Balance	-4,478.35	88,891.20	35,594.67	149,608.39
Sport Camps Revenue	0.00	0.00	0.00	0.00
Sport Camps Expense	0.00	0.00	0.00	0.00
Sport Camps Balance	0.00	0.00	0.00	0.00
Recreation & Arts Revenue	1,181.00	4,920.00	283.00	1,565.10
Recreation & Arts Expense	144.58	273.35	322.76	552.23
Recreation & Arts Balance	1,036.42	4,646.65	-39.76	1,012.87
Total Fund Revenue	162,825.98	426,595.46	181,913.99	449,351.64
Total Fund Expense	124,464.31	222,648.74	107,298.05	220,317.82
Total Fund Balance	38,361.67	203,946.72	74,615.94	229,033.82

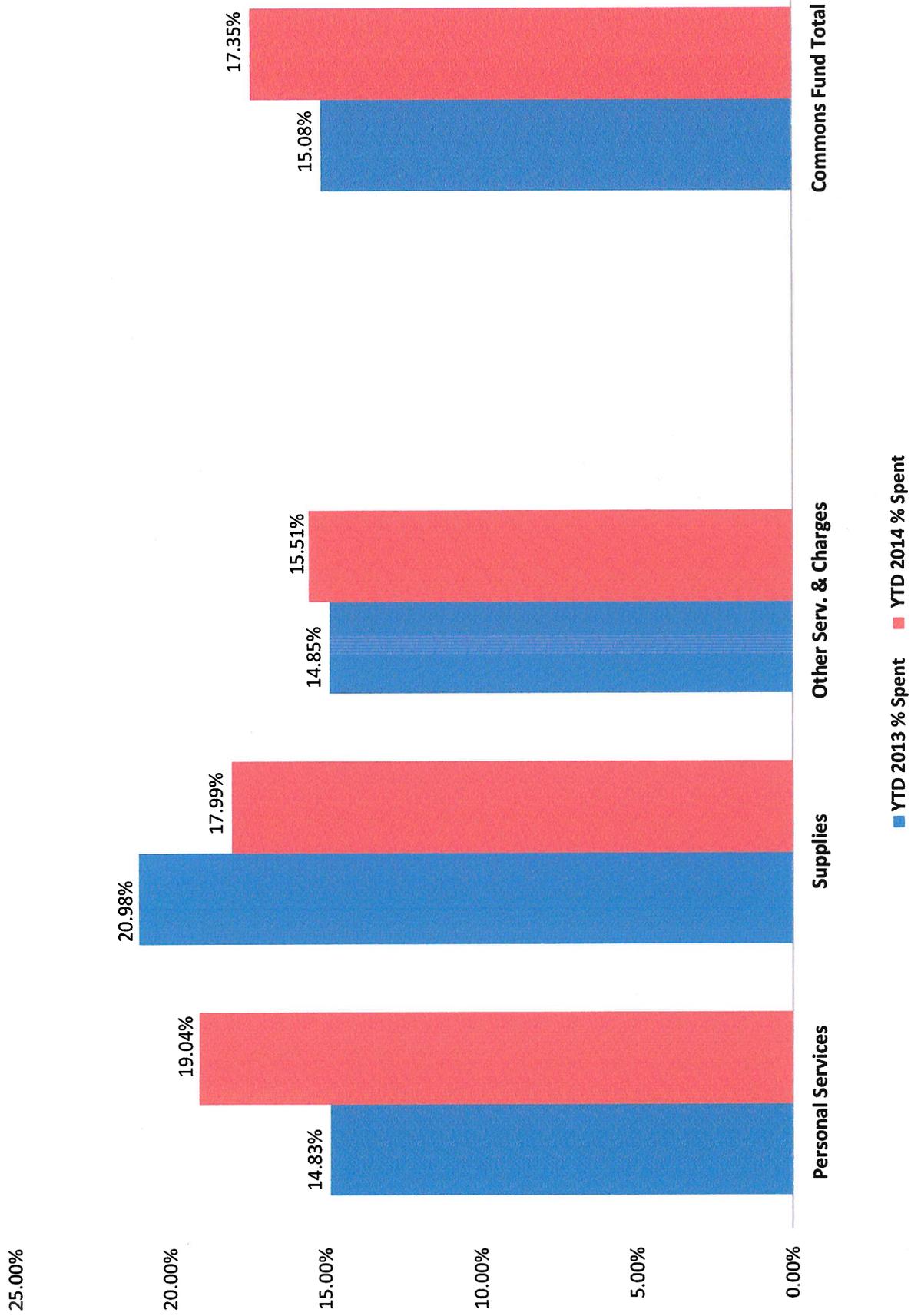
Non-Reverting Fund Cash Balance by Month 2010 - 2014



The Commons		2014	February	Year-to-Date	Percent
		Budget	Expenses	Expenses	Spent
Personal Services					
112	Salary Employees	\$ 86,570.00	\$ 6,504.46	\$ 16,261.15	19%
113	Hourly Employees	\$ 201,697.00	\$ 15,870.40	\$ 39,721.42	20%
114	Part Time Employees	\$ 9,637.00	\$ 881.28	\$ 2,253.69	23%
115	Seasonal/Temp Employees	\$ 4,546.00	\$ -	\$ -	0%
117	Overtime	\$ 7,725.00	\$ 239.68	\$ 2,159.35	28%
119	PERF	\$ 42,031.00	\$ 3,211.25	\$ 8,256.15	20%
123	FICA	\$ 23,729.00	\$ 1,740.62	\$ 4,483.68	19%
125	Insurance	\$ 45,456.00	\$ 3,553.29	\$ 7,106.58	16%
	Category Total	\$ 421,391.00	\$ 32,000.98	\$ 80,242.02	19%
Supplies					
211	Office Paper	\$ 200.00	\$ -	\$ -	0%
212	Office Other	\$ 1,500.00	\$ 113.94	\$ 113.94	8%
231	Cleaning Supplies	\$ 10,000.00	\$ 505.44	\$ 5,421.08	54%
234	Building Materials	\$ 5,000.00	\$ 41.25	\$ 99.25	2%
236	Groundskeeping	\$ 3,000.00	\$ -	\$ -	0%
241	HVAC Supplies	\$ 1,000.00	\$ -	\$ -	0%
249	Misc Repair Supplies	\$ 3,000.00	\$ 234.28	\$ 234.28	8%
250	Medical Supplies	\$ 200.00	\$ -	\$ -	0%
261	Misc Supplies Other	\$ 8,750.00	\$ 4.00	\$ 4.00	0%
	Category Total	\$ 32,650.00	\$ 898.91	\$ 5,872.55	18%
Other Services and Charges					
316	Maintenance Agreements	\$ 65,000.00	\$ 1,434.00	\$ 2,034.00	3%
317	Training & Instruction	\$ 1,000.00	\$ -	\$ -	0%
319	Misc Professional	\$ -	\$ -	\$ -	0%
328	Advertising	\$ 2,750.00	\$ 164.00	\$ 328.00	12%
330	Property & Casualty Ins	\$ 7,500.00	\$ -	\$ -	0%
339	Umbrella Insurance	\$ 2,500.00	\$ -	\$ -	0%
340	General Liability Ins	\$ 2,500.00	\$ -	\$ -	0%
341	Public Officials Ins	\$ 1,000.00	\$ -	\$ -	0%
350	Telephone	\$ 1,500.00	\$ -	\$ -	0%
360	Electric Utilities	\$ 150,000.00	\$ 8,859.30	\$ 18,647.70	12%
361	Gas Utilities	\$ 60,000.00	\$ 3,382.97	\$ 7,347.55	12%
362	Water/Sewer Utilities	\$ 25,000.00	\$ 4,843.75	\$ 4,843.75	19%
370	Building Repair Services	\$ 29,000.00	\$ 2,650.44	\$ 2,650.44	9%
371	Equipment Repair	\$ 1,500.00	\$ 50.89	\$ 50.89	3%
375	Misc Repair Other	\$ 8,000.00	\$ -	\$ -	0%
378	Uniform	\$ 6,000.00	\$ 717.00	\$ 1,606.85	27%
399	Misc Services	\$ 36,500.00	\$ 3,460.50	\$ 24,482.18	67%
	Category Total	\$ 399,750.00	\$ 25,562.85	\$ 61,991.36	16%
	Commons Total	\$ 853,791.00	\$ 58,462.74	\$ 148,105.93	17%

	Commons Revenue	2014		February Revenue	Year-to-Date Revenue	Percent Received
		Budget	Revenue			
152	Charges for Services	\$ 12,000.00	\$ 250.00	\$ 1,450.00	12%	
154	Reimbursements - Wages	\$ 5,000.00	\$ -	\$ -	0%	
156	Reimbursements - Insurance, Damage	\$ -	\$ -	\$ -		
157	Reimbursements - Utilities	\$ 32,000.00	\$ 1,338.48	\$ 5,639.76	18%	
166	Other Receipts	\$ -	\$ 206.36	\$ 206.36		
212	Rentals	\$ 113,125.00	\$ 14,440.23	\$ 27,734.01	25%	
214	Reimbursements - Retail Space Leases	\$ 133,655.00	\$ 25,085.59	\$ 31,671.18	24%	
218	Transfer of Funds - EDIT	\$ 540,273.00	\$ 135,068.25	\$ 135,068.25	25%	
222	Sales Tax	\$ 8,000.00	\$ 646.82	\$ 1,249.16	16%	
	Category Total	\$ 844,053.00	\$ 177,035.73	\$ 203,018.72	24%	

% of Commons Fund Budget Spent YTD by Category



% of Commons Revenue Received YTD by Category

