



October 15, 2020

TO: Columbia Association Board of Directors
Milton W. Matthews, President/CEO

FROM: Susan Krabbe, Vice President and CFO

CC: Lynn Schwartz, Director of Finance/Treasurer
Members of the Senior Leadership Team

SUBJECT: Status Report on the Fiscal Year 2021 Operating Budget

Attached are the operating results through September 2020 CA-wide, and for the departments of Sport & Fitness, Community Services, and Open Space and Facility Services, which I presented via sharing my screen at the October 8 work session. These statements were not completed in time to distribute in advance of that work session. No further updates are available as we are still in the month of October.

The actual results through July 31, 2020 as compared to the FY 2021 budget and the same period last year, as well as our updated estimated results for the full fiscal year (FY 2021) are posted on the CA website at:

<https://www.columbiaassociation.org/wp-content/uploads/2020/09/FY21-First-Quarter-for-posting.pdf>

The second quarter financial report covering the period from May 1, 2020 through October 31, 2020 will be distributed to the CA Board and Audit Committee, posted on CA's website during the week of November 30, 2020, and presented and discussed at the December 8, 2020 Audit Committee meeting.

Columbia Association, Inc.
 Organization Summary
 Statement of Activities
 May 1, 2020 through September 30, 2020
 \$000's

Description	ANNUAL FY2021-ACTUAL	MAY FY2021	JUN FY2021	JUL FY2021	AUG FY2021	SEP FY2021
Income:						
Annual Charge	43,428	0	-2	43,560	-139	9
Tuition and Enrollment	25	0	0	0	0	25
Direct Memberships	845	26	152	253	208	206
Fees Income	1,593	133	247	366	425	422
Rental Income	614	48	89	144	156	177
Net Sales	54	-3	16	15	8	18
Gain (Loss) on Fixed Asset Disposals	-5	4	1	-8	-2	0
Other Income	48	8	7	3	12	18
Membership Allocations	2,278	49	389	660	563	617
Total Income	48,880	265	899	44,993	1,231	1,492
Expenses:						
Salary, Wages and Contract Labor	4,987	565	820	1,095	1,082	1,425
Annual Performance Incentives	0	0	0	0	0	0
Payroll Taxes	413	45	71	95	87	115
Employee Benefits	1,101	209	214	219	214	245
Operating Supplies/Expenses	413	65	68	91	95	94
Technology Supplies/Expenses	548	200	85	152	89	22
Collection and Treasury Expenses	167	5	13	36	44	69
Fees	1,201	129	257	193	357	265
Comm. Assoc. Annual Charge Share Grant	1,651	298	291	190	872	0
Temporary Funding and Grants Expense	45	0	0	45	0	0
Rentals	807	192	73	223	164	155
Utilities	593	75	115	113	146	144
Insurance and Taxes	575	120	118	112	112	113
Repairs and Maintenance	907	99	136	224	197	251
Depreciation	4,953	974	976	1,014	981	1,008
Interest Expense Allocation	447	70	82	64	122	109
Alloc. of Customer and Member Services	0	0	0	0	0	0
Alloc. of Department's Admin.	0	0	0	0	0	0
Alloc. of Branding and Media Production	0	0	0	0	0	0
Total Operating Expenses	18,808	3,046	3,319	3,866	4,562	4,015
Increase/(Decrease) in Net Assets from Operations	30,072	-2,781	-2,420	41,127	-3,331	-2,523
Alloc. of Admin. Serv. Expenses	0	0	0	0	0	0
Non-Operating Exp./Contingencies	0	0	0	0	0	0
Increase/(Decrease) in Net Assets	30,072	-2,781	-2,420	41,127	-3,331	-2,523

Columbia Association, Inc.
Department of Sport and Fitness
Statement of Activities
May 1, 2020 through September 30, 2020
\$000's

Description	ANNUAL FY2021-ACTUAL	MAY FY2021	JUN FY2021	JUL FY2021	AUG FY2021	SEP FY2021
Income:						
Annual Charge	0	0	0	0	0	0
Tuition and Enrollment	0	0	0	0	0	0
Direct Memberships	844	25	151	254	208	206
Fees Income	1456	124	224	320	388	400
Rental Income	561	37	78	134	147	165
Net Sales	54	-3	16	15	8	18
Gain (Loss) on Fixed Asset Disposals	-11	0	0	-9	-2	0
Other Income	11	0	0	0	5	6
Membership Allocations	2277	49	387	661	563	617
Total Income	5,192	232	856	1,375	1,317	1,412
Expenses:						
Salary, Wages and Contract Labor	2241	155	298	586	548	654
Annual Performance Incentives	0	0	0	0	0	0
Payroll Taxes	188	13	26	53	44	52
Employee Benefits	359	67	70	74	72	76
Operating Supplies/Expenses	202	35	35	45	43	44
Technology Supplies/Expenses	8	0	0	0	3	5
Collection and Treasury Expenses	47	0	4	10	14	19
Fees	142	20	96	11	4	11
Comm. Assoc. Annual Charge Share Grant	0	0	0	0	0	0
Temporary Funding and Grants Expense	0	0	0	0	0	0
Rentals	470	129	66	94	98	83
Utilities	401	44	69	77	106	105
Insurance and Taxes	342	74	70	66	66	66
Repairs and Maintenance	615	68	109	130	153	155
Depreciation	2727	541	542	547	546	551
Interest Expense Allocation	234	36	43	33	64	58
Alloc. of Customer and Member Services	365	36	51	85	85	108
Alloc. of Department's Admin.	0	0	0	0	0	0
Alloc. of Branding and Media Production	207	32	37	47	45	46
Total Operating Expenses	8,548	1,250	1,516	1,858	1,891	2,033
Increase/(Decrease) in Net Assets from Operations	-3,356	-1,018	-660	-483	-574	-621
Alloc. of Admin. Serv. Expenses	420	19	69	111	107	114
Non-Operating Exp./Contingencies	0	0	0	0	0	0
Increase/(Decrease) in Net Assets	-3,776	-1,037	-729	-594	-681	-735

Columbia Association, Inc.
 Department of Community Services
 Statement of Activities
 May 1, 2020 through September 30, 2020
 \$000's

Description	ANNUAL FY2021-ACTUAL	MAY FY2021	JUN FY2021	JUL FY2021	AUG FY2021	SEP FY2021
Income:						
Annual Charge	0	0	0	0	0	0
Tuition and Enrollment	25	0	0	0	0	25
Direct Memberships	0	0	0	0	0	0
Fees Income	-2	0	0	0	0	-2
Rental Income	20	4	4	4	4	4
Net Sales	0	0	0	0	0	0
Gain (Loss) on Fixed Asset Disposals	0	0	0	0	0	0
Other Income	5	0	0	0	0	5
Membership Allocations	0	0	0	0	0	0
Total Income	48	4	4	4	4	32
Expenses:						
Salary, Wages and Contract Labor	240	46	46	28	40	80
Annual Performance Incentives	0	0	0	0	0	0
Payroll Taxes	25	4	4	2	3	12
Employee Benefits	124	22	22	22	22	36
Operating Supplies/Expenses	3	1	0	0	1	1
Technology Supplies/Expenses	5	0	0	5	0	0
Collection and Treasury Expenses	1	1	0	0	0	0
Fees	17	0	2	10	2	3
Comm. Assoc. Annual Charge Share Grant	0	0	0	0	0	0
Temporary Funding and Grants Expense	45	0	0	45	0	0
Rentals	61	12	1	23	12	13
Utilities	25	5	5	4	6	5
Insurance and Taxes	15	3	3	3	3	3
Repairs and Maintenance	20	0	1	10	4	5
Depreciation	90	18	18	18	18	18
Interest Expense Allocation	10	2	2	1	3	2
Alloc. of Customer and Member Services	2	0	0	0	0	2
Alloc. of Department's Admin.	0	0	0	0	0	0
Alloc. of Branding and Media Production	14	2	2	4	2	4
Total Operating Expenses	697	116	106	175	116	184
Increase/(Decrease) in Net Assets from Operations	-649	-112	-102	-171	-112	-152
Alloc. of Admin. Serv. Expenses	118	20	18	30	20	31
Non-Operating Exp./Contingencies	0	0	0	0	0	0
Increase/(Decrease) in Net Assets	-767	-132	-120	-201	-132	-183

Columbia Association, Inc.
Department of Open Space and Facility Services
Statement of Activities
May 1, 2020 through September 30, 2020
\$000's

Description	ANNUAL FY2021-ACTUAL	MAY FY2021	JUN FY2021	JUL FY2021	AUG FY2021	SEP FY2021
Income:						
Annual Charge	0	0	0	0	0	0
Tuition and Enrollment	0	0	0	0	0	0
Direct Memberships	0	0	0	0	0	0
Fees Income	52	9	0	18	22	3
Rental Income	34	7	7	6	5	9
Net Sales	0	0	0	0	0	0
Gain (Loss) on Fixed Asset Disposals	12	4	1	7	0	0
Other Income	0	0	0	0	0	0
Membership Allocations	0	0	0	0	0	0
Total Income	98	20	8	31	27	12
Expenses:						
Salary, Wages and Contract Labor	993	142	218	181	182	270
Annual Performance Incentives	0	0	0	0	0	0
Payroll Taxes	81	11	18	14	18	20
Employee Benefits	292	56	58	58	59	61
Operating Supplies/Expenses	94	20	13	19	13	29
Technology Supplies/Expenses	8	0	0	0	3	5
Collection and Treasury Expenses	0	0	0	0	0	0
Fees	658	59	67	80	280	172
Comm. Assoc. Annual Charge Share Grant	0	0	0	0	0	0
Temporary Funding and Grants Expense	0	0	0	0	0	0
Rentals	25	2	3	9	5	6
Utilities	43	9	7	8	10	9
Insurance and Taxes	116	23	24	23	23	23
Repairs and Maintenance	223	31	18	73	32	69
Depreciation	1581	305	305	339	305	327
Interest Expense Allocation	157	25	29	22	43	38
Alloc. of Customer and Member Services	0	0	0	0	0	0
Alloc. of Department's Admin.	0	0	0	0	0	0
Alloc. of Branding and Media Production	112	19	20	22	25	26
Total Operating Expenses	4,383	702	780	848	998	1,055
Increase/(Decrease) in Net Assets from Operations	-4,285	-682	-772	-817	-971	-1,043
Alloc. of Admin. Serv. Expenses	657	105	117	127	150	158
Non-Operating Exp./Contingencies	0	0	0	0	0	0
Increase/(Decrease) in Net Assets	-4,942	-787	-889	-944	-1,121	-1,201