



April 1, 2021

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

Here are operating results through February 2021 CA-wide, and for the departments of Sport and Fitness, Community Services, and Open Space and Facility Services, for the April 8, 2021 Board work session.

The comprehensive report of actual results from May 1, 2020 through January 31, 2021 as compared to the FY 2021 budget and the same period last year, as well as estimated results (as of January) for the full fiscal year (FY 2021) is posted on the CA website at: <https://www.columbiaassociation.org/wp-content/uploads/2020/12/Columbia-Assn.-FY21-Q2-Financial-Report-ALL.pdf>.

Departmental narrative reports are posted at: <https://www.columbiaassociation.org/wp-content/uploads/2021/03/Pres-ltr-and-Dept-Narratives-ALL.pdf>.

Financial statements as of January 31, 2021 are also posted on the website at: <https://www.columbiaassociation.org/wp-content/uploads/2021/03/FY21-Q3-Fin-Statement-Jan-2021-and-2020.pdf>.

Columbia Association, Inc.
Organization-Wide Summary
Statement of Activities
May 1, 2021 through February 28, 2021
\$000's

Description	Year to Date FY2021-ACTUAL	MAY FY2021	JUN FY2021	JUL FY2021	AUG FY2021	SEP FY2021	OCT FY2021	NOV FY2021	DEC FY2021	JAN FY2021	FEB FY2021
Income:											
Annual Charge	43,513	0	(2)	43,560	(139)	9	158	(58)	(7)	(7)	(1)
Tuition and Enrollment	106	0	0	0	0	25	16	6	28	23	8
Direct Memberships	1,860	26	152	253	208	206	220	214	202	189	190
Fees Income	3,451	133	247	366	425	437	482	324	311	420	306
Rental Income	1,201	48	89	144	156	177	206	92	124	95	70
Net Sales	78	(3)	16	15	8	18	16	4	2	2	0
Gain (Loss) on Fixed Asset Disposals	(64)	4	1	(8)	(2)	0	(10)	(12)	(20)	(27)	10
Other Income	205	8	7	3	12	18	19	67	26	40	5
Membership Allocations	5,427	49	389	660	563	617	706	665	613	591	574
Total Income	55,777	265	899	44,993	1,231	1,507	1,813	1,302	1,279	1,326	1,162
Expenses:											
Salary, Wages and Contract Labor	12,674	565	820	1,095	1,082	1,433	1,660	1,391	1,598	1,551	1,479
Annual Performance Incentives	0	0	0	0	0	0	0	0	0	0	0
Payroll Taxes	985	45	71	95	87	116	111	97	108	144	111
Employee Benefits	2,154	209	214	219	214	245	226	212	206	196	213
Operating Supplies/Expenses	869	65	68	91	95	96	102	78	79	121	74
Technology Supplies/Expenses	1,024	200	85	152	89	43	47	93	133	96	86
Collection and Treasury Expenses	380	5	13	36	44	69	55	43	37	37	41
Fees	2,517	129	257	193	357	265	259	212	279	318	248
Comm. Assoc. Annual Charge Share Grant	3,105	298	291	190	872	0	0	727	0	727	0
Temporary Funding and Grants Expense	45	0	0	45	0	0	0	0	0	0	0
Rentals	1,634	192	73	223	164	155	147	254	84	243	99
Utilities	1,246	75	115	113	146	144	140	116	111	154	132
Insurance and Taxes	1,171	120	118	112	112	113	149	112	110	112	113
Repairs and Maintenance	2,210	99	136	224	197	251	296	207	299	304	197
Depreciation	9,795	974	976	1,014	981	1,008	998	950	952	959	983
Interest Expense Allocation	995	70	82	64	122	109	106	107	104	126	105
Alloc. of Customer and Member Services	0	0	0	0	0	0	0	0	0	0	0
Alloc. of Department's Admin.	0	0	0	0	0	0	0	0	0	0	0
Alloc. of Branding, Mrktg., Digital & Creative Prod.	0	0	0	0	0	0	0	0	0	0	0
Total Operating Expenses	40,804	3,046	3,319	3,866	4,562	4,047	4,296	4,599	4,100	5,088	3,881
Increase/(Decrease) in Net Assets from Operations	14,973	(2,781)	(2,420)	41,127	(3,331)	(2,540)	(2,483)	(3,297)	(2,821)	(3,762)	(2,719)
Alloc. of Admin. Serv. Expenses	0	0	0	0	0	0	0	0	0	0	0
Non-Operating Exp./Contingencies	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease) in Net Assets	14,973	(2,781)	(2,420)	41,127	(3,331)	(2,540)	(2,483)	(3,297)	(2,821)	(3,762)	(2,719)

Columbia Association, Inc.
 Department of Communications and Marketing
 Statement of Activities
 May 1, 2020 through February 28, 2021
 \$000's

Description	ANNUAL FY2021-ACTUAL	MAY FY2021	JUN FY2021	JUL FY2021	AUG FY2021	SEP FY2021	OCT FY2021	NOV FY2021	DEC FY2021	JAN FY2021	FEB FY2021
Income:											
Annual Charge	0	0	0	0	0	0	0	0	0	0	0
Tuition and Enrollment	0	0	0	0	0	0	0	0	0	0	0
Direct Memberships	0	1	1	(2)	0	0	0	0	0	0	0
Fees Income	201	0	23	27	15	19	31	21	21	22	22
Rental Income	0	0	0	0	0	0	0	0	0	0	0
Net Sales	4	0	0	0	0	1	1	1	0	0	1
Gain (Loss) on Fixed Asset Disposals	0	0	0	0	0	0	0	0	0	0	0
Other Income	0	0	0	0	0	0	0	0	0	0	0
Membership Allocations	0	0	1	(1)	0	0	0	0	0	0	0
Total Income	205	1	25	24	15	20	32	22	21	22	23
Expenses:											
Salary, Wages and Contract Labor	835	37	45	55	67	93	117	102	116	105	98
Annual Performance Incentives	0	0	0	0	0	0	0	0	0	0	0
Payroll Taxes	64	3	4	5	5	7	8	7	8	10	7
Employee Benefits	148	15	15	15	14	17	15	14	14	14	15
Operating Supplies/Expenses	163	5	17	21	30	11	26	13	18	15	7
Technology Supplies/Expenses	38	9	1	1	1	1	1	3	1	19	1
Collection and Treasury Expenses	210	1	5	21	26	36	35	18	22	22	24
Fees	75	8	27	8	13	1	0	0	16	1	1
Comm. Assoc. Annual Charge Share Grant	0	0	0	0	0	0	0	0	0	0	0
Temporary Funding and Grants Expense	0	0	0	0	0	0	0	0	0	0	0
Rentals	173	17	1	34	17	18	15	37	(3)	37	0
Utilities	10	1	1	1	1	1	1	1	1	1	1
Insurance and Taxes	0	0	0	0	0	0	0	0	0	0	0
Repairs and Maintenance	12	0	0	0	2	0	0	10	0	0	0
Depreciation	42	5	5	5	5	5	5	3	3	3	3
Interest Expense Allocation	0	0	0	0	0	0	0	0	0	0	0
Alloc. of Customer and Member Services	(754)	(36)	(51)	(85)	(85)	(110)	(110)	(81)	(60)	(78)	(58)
Alloc. of Department's Admin.	0	0	0	0	0	0	0	0	0	0	0
Alloc. of Branding, Mrktg., Digital & Creative Prod.	(1,021)	(64)	(70)	(82)	(97)	(79)	(113)	(129)	(136)	(150)	(101)
Total Operating Expenses	(5)	1	0	(1)	(1)	1	0	(2)	0	(1)	(2)
Increase/(Decrease) in Net Assets from Operations	210	0	25	25	16	19	32	24	21	23	25
Alloc. of Admin. Serv. Expenses	0	0	0	0	0	0	0	0	0	0	0
Non-Operating Exp./Contingencies	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease) in Net Assets	210	0	25	25	16	19	32	24	21	23	25

Columbia Association, Inc.
 Department of Community Services
 Statement of Activities
 May 1, 2020 through February 28, 2021
 \$000's

Description	ANNUAL FY2021-ACTUAL	MAY FY2021	JUN FY2021	JUL FY2021	AUG FY2021	SEP FY2021	OCT FY2021	NOV FY2021	DEC FY2021	JAN FY2021	FEB FY2021
Income:											
Annual Charge	0	0	0	0	0	0	0	0	0	0	0
Tuition and Enrollment	106	0	0	0	0	25	16	6	28	23	8
Direct Memberships	0	0	0	0	0	0	0	0	0	0	0
Fees Income	14	0	0	0	0	0	1	0	0	13	0
Rental Income	38	4	4	4	4	4	4	4	3	3	4
Net Sales	1	0	0	0	0	0	0	0	1	0	0
Gain (Loss) on Fixed Asset Disposals	0	0	0	0	0	0	0	0	0	0	0
Other Income	67	0	0	0	0	5	10	10	0	42	0
Membership Allocations	0	0	0	0	0	0	0	0	0	0	0
Total Income	226	4	4	4	4	34	31	20	32	81	12
Expenses:											
Salary, Wages and Contract Labor	681	46	46	28	40	80	92	78	89	102	80
Annual Performance Incentives	0	0	0	0	0	0	0	0	0	0	0
Payroll Taxes	56	4	4	2	3	12	6	5	5	9	6
Employee Benefits	204	22	22	22	22	36	17	16	16	16	15
Operating Supplies/Expenses	6	1	0	0	1	1	1	1	0	1	0
Technology Supplies/Expenses	5	0	0	5	0	0	0	0	0	0	0
Collection and Treasury Expenses	8	1	0	0	0	0	0	2	1	2	2
Fees	23	0	2	10	2	3	1	0	2	2	1
Comm. Assoc. Annual Charge Share Grant	0	0	0	0	0	0	0	0	0	0	0
Temporary Funding and Grants Expense	45	0	0	45	0	0	0	0	0	0	0
Rentals	122	12	1	23	12	13	11	26	(2)	26	0
Utilities	53	5	5	4	6	5	5	5	5	6	7
Insurance and Taxes	30	3	3	3	3	3	3	3	3	3	3
Repairs and Maintenance	50	0	1	10	4	5	4	6	3	10	7
Depreciation	172	18	18	18	18	18	18	16	16	16	16
Interest Expense Allocation	21	2	2	1	3	2	2	2	2	3	2
Alloc. of Customer and Member Services	6	0	0	0	0	2	1	0	1	2	0
Alloc. of Department's Admin.	0	0	0	0	0	0	0	0	0	0	0
Alloc. of Branding, Mrktg., Digital & Creative Prod.	38	2	2	4	2	4	4	5	5	6	4
Total Operating Expenses	1,520	116	106	175	116	184	165	165	146	204	143
Increase/(Decrease) in Net Assets from Operations	(1,294)	(112)	(102)	(171)	(112)	(150)	(134)	(145)	(114)	(123)	(131)
Alloc. of Admin. Serv. Expenses	263	20	18	30	20	31	29	28	26	35	26
Non-Operating Exp./Contingencies	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease) in Net Assets	(1,557)	(132)	(120)	(201)	(132)	(181)	(163)	(173)	(140)	(158)	(157)

Columbia Association, Inc.
 Department of Open Space and Facility Services
 Statement of Activities
 May 1, 2020 through February 28, 2021
 \$000's

Description	ANNUAL FY2021-ACTUAL	MAY FY2021	JUN FY2021	JUL FY2021	AUG FY2021	SEP FY2021	OCT FY2021	NOV FY2021	DEC FY2021	JAN FY2021	FEB FY2021
Income:											
Annual Charge	0	0	0	0	0	0	0	0	0	0	0
Tuition and Enrollment	0	0	0	0	0	0	0	0	0	0	0
Direct Memberships	0	0	0	0	0	0	0	0	0	0	0
Fees Income	158	9	0	18	22	3	4	13	12	76	1
Rental Income	89	7	7	6	5	9	13	9	8	17	8
Net Sales	0	0	0	0	0	0	0	0	0	0	0
Gain (Loss) on Fixed Asset Disposals	5	4	1	7	0	0	0	0	0	(7)	0
Other Income	51	0	0	0	0	0	0	50	0	0	1
Membership Allocations	0	0	0	0	0	0	0	0	0	0	0
Total Income	303	20	8	31	27	12	17	72	20	86	10
Expenses:											
Salary, Wages and Contract Labor	2,537	142	218	181	182	278	334	256	339	296	311
Annual Performance Incentives	0	0	0	0	0	0	0	0	0	0	0
Payroll Taxes	200	11	18	14	18	21	23	18	24	29	24
Employee Benefits	580	56	58	58	59	61	65	58	57	51	57
Operating Supplies/Expenses	211	20	13	19	13	29	35	15	22	27	18
Technology Supplies/Expenses	19	0	0	0	3	5	1	7	3	0	0
Collection and Treasury Expenses	0	0	0	0	0	0	0	0	0	0	0
Fees	1,123	59	67	80	280	172	108	73	69	186	29
Comm. Assoc. Annual Charge Share Grant	0	0	0	0	0	0	0	0	0	0	0
Temporary Funding and Grants Expense	0	0	0	0	0	0	0	0	0	0	0
Rentals	66	2	3	9	5	6	8	12	6	8	7
Utilities	85	9	7	8	10	9	9	8	7	8	10
Insurance and Taxes	229	23	24	23	23	23	23	23	21	23	23
Repairs and Maintenance	714	31	18	73	32	69	108	73	101	145	64
Depreciation	3,150	305	305	339	305	327	316	305	305	310	333
Interest Expense Allocation	352	25	29	22	43	38	37	38	36	45	39
Alloc. of Customer and Member Services	0	0	0	0	0	0	0	0	0	0	0
Alloc. of Department's Admin.	0	0	0	0	0	0	0	0	0	0	0
Alloc. of Branding, Mrktg., Digital & Creative Prod.	297	19	20	22	25	26	36	31	44	42	32
Total Operating Expenses	9,563	702	780	848	998	1,064	1,103	917	1,034	1,170	947
Increase/(Decrease) in Net Assets from Operations	(9,260)	(682)	(772)	(817)	(971)	(1,052)	(1,086)	(845)	(1,014)	(1,084)	(937)
Alloc. of Admin. Serv. Expenses	1,435	105	117	127	150	160	166	138	155	175	142
Non-Operating Exp./Contingencies	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease) in Net Assets	(10,695)	(787)	(889)	(944)	(1,121)	(1,212)	(1,252)	(983)	(1,169)	(1,259)	(1,079)

Columbia Association, Inc.
 Department of Sport and Fitness
 Statement of Activities
 May 1, 2020 through February 28, 2021
 \$000's

Description	ANNUAL FY2021-ACTUAL	MAY FY2021	JUN FY2021	JUL FY2021	AUG FY2021	SEP FY2021	OCT FY2021	NOV FY2021	DEC FY2021	JAN FY2021	FEB FY2021
Income:											
Annual Charge	0	0	0	0	0	0	0	0	0	0	0
Tuition and Enrollment	0	0	0	0	0	0	0	0	0	0	0
Direct Memberships	1,859	25	151	254	208	206	220	214	202	189	190
Fees Income	3,073	124	224	320	388	414	446	289	278	308	282
Rental Income	1,075	37	78	134	147	165	189	79	112	76	58
Net Sales	73	(3)	16	15	8	18	15	3	0	2	(1)
Gain (Loss) on Fixed Asset Disposals	(31)	0	0	(9)	(2)	0	0	0	(16)	(4)	0
Other Income	22	0	0	0	5	6	0	0	11	0	0
Membership Allocations	5,426	49	387	661	563	617	706	665	613	591	574
Total Income	11,497	232	856	1,375	1,317	1,426	1,576	1,250	1,200	1,162	1,103
Expenses:											
Salary, Wages and Contract Labor	5,466	155	298	586	548	654	719	615	667	624	600
Annual Performance Incentives	0	0	0	0	0	0	0	0	0	0	0
Payroll Taxes	445	13	26	53	44	52	54	46	49	60	48
Employee Benefits	722	67	70	74	72	76	78	75	69	67	74
Operating Supplies/Expenses	423	35	35	45	43	46	39	47	30	60	43
Technology Supplies/Expenses	32	0	0	0	3	5	1	7	6	3	7
Collection and Treasury Expenses	103	0	4	10	14	19	13	17	8	8	10
Fees	230	20	96	11	4	11	8	28	12	25	15
Comm. Assoc. Annual Charge Share Grant	0	0	0	0	0	0	0	0	0	0	0
Temporary Funding and Grants Expense	0	0	0	0	0	0	0	0	0	0	0
Rentals	947	129	66	94	98	83	86	108	89	102	92
Utilities	866	44	69	77	106	105	100	79	84	102	100
Insurance and Taxes	709	74	70	66	66	66	103	66	66	66	66
Repairs and Maintenance	1,308	68	109	130	153	155	165	107	174	138	109
Depreciation	5,385	541	542	547	546	551	552	526	526	527	527
Interest Expense Allocation	518	36	43	33	64	58	56	56	54	65	53
Alloc. of Customer and Member Services	745	36	51	85	85	108	108	81	59	75	57
Alloc. of Department's Admin.	0	0	0	0	0	0	0	0	0	0	0
Alloc. of Branding, Mrktg., Digital & Creative Prod.	546	32	37	47	45	46	67	62	81	69	60
Total Operating Expenses	18,445	1,250	1,516	1,858	1,891	2,035	2,149	1,920	1,974	1,991	1,861
Increase/(Decrease) in Net Assets from Operations	(6,948)	(1,018)	(660)	(483)	(574)	(609)	(573)	(670)	(774)	(829)	(758)
Alloc. of Admin. Serv. Expenses	930	19	69	111	107	115	127	101	98	94	89
Non-Operating Exp./Contingencies	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease) in Net Assets	(7,878)	(1,037)	(729)	(594)	(681)	(724)	(700)	(771)	(872)	(923)	(847)