

**CITY OF BLACKWELL, OKLAHOMA
GENERAL FUND
YEAR TO DATE THROUGH NOVEMBER 30, 2020**

	GENERAL FUND		
	AMENDED BUDGET (thru #5)	YTD ACTUAL	% OF BUDGET
BEGINNING UNENCUMBERED OPERATING CASH BALANCE	\$ 2,315,826	\$ 2,315,826	
REVENUES	\$ 1,989,950	\$ 1,577,489	79.3%
EXPENDITURES	\$ (5,222,906)	\$ (2,225,475)	42.6%
REVENUES OVER (UNDER) EXPENDITURES	\$ (3,232,956)	\$ (647,986)	
BPT CONTRIBUTIONS	\$ 267,000	\$ 128,618	48.2%
TRANSFERS IN FROM OTHER FUNDS	\$ 2,895,456	\$ 1,214,747	42.0%
TRANSFERS OUT TO OTHER FUNDS	\$ -	\$ -	
OTHER ADJUSTMENTS (accruals impacting GF but not through pooled cash)	\$ -	\$ 14,182	
NET OTHER	\$ 3,162,456	\$ 1,357,547	
INCREASE (DECREASE) TO BEGINNING CASH BALANCE	\$ (70,500)	\$ 709,561	
ENDING CASH BALANCE	\$ 2,245,326	\$ 3,025,387	
ENCUMBRANCES OS	\$ -	\$ -	
ENDING OPERATING CASH BALANCE - UNENCUMBERED	\$ 2,245,326	\$ 3,025,387	
ENDING BALANCE AS A PERCENTAGE OF ANNUAL REVENUES	43.58%	58.72%	

The end of November represents 41.7% of the fiscal year. This % is a basic measure of where the Fund should be year to date compared to budget.

This represents the amount by which fund expenditures are in excess of revenues prior to transfers (subsidies) from other funds and the BPT contributions.

This indicates the Fund has received revenues and transfers from other funds that are more than year-to-date expenditures paid by this amount. In other words, this is the YTD increase in the operating cash balance. This is due primarily to the receipt of \$500k of CARES Act reimbursements actual revenues being higher than

This amount reflects the uncommitted cash operating balance at the end of the month. This amount should never go below \$0.

Amount of unencumbered operating cash balance carried over from the end of the prior year.

Indicates the original budget and amendments, as adopted, plans on spending a little over \$70k more than it will earn, thereby producing little change in the estimated beginning operating cash balance at the end of the fiscal year.

This amount is considered the Fund's percentage of unappropriated (budget) and unexpended (actual) operating cash balance reserves. Should try to keep this amount between 10% and 30% of annual revenues.

FINANCIAL STATEMENT

AS OF: NOVEMBER 30TH, 2020

001-GENERAL FUND

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
RESERVES/PERMIT/LICENSE	17,260.00	1,181.50	7,244.33	41.97	0.00	10,015.67
AMBULANCE	400,000.00	38,703.71	207,640.87	51.91	0.00	192,359.13
PARK & RECREATION	22,500.00	0.00	10,134.63	45.04	0.00	12,365.37
ANIMAL CONTROL	0.00	0.00	420.00	0.00	0.00	(420.00)
FIRE RUNS	5,000.00	300.00	30,800.00	616.00	0.00	(25,800.00)
INTEREST EARNED	1,750.00	117.74	957.92	54.74	0.00	792.08
LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00
POLICE	1,580.00	71.88	809.55	51.24	0.00	770.45
LEASES & RENTALS	5,500.00	35.00	2,729.00	49.62	0.00	2,771.00
MISCELLANEOUS INCOME	67,360.00	5,572.36	574,102.87	852.29	0.00	(506,742.87)
OPERATING TRANSFERS	9,000.00	802.63	5,607.02	62.30	0.00	3,392.98
CITY TAXES	71,000.00	7,759.20	27,887.52	39.28	0.00	43,112.48
COUNTY TAXES	104,000.00	9,699.58	53,826.39	51.76	0.00	50,173.61
SALES TAX	1,285,000.00	123,609.06	655,329.15	51.00	0.00	629,670.85
BPT TRANSFERS	267,000.00	25,389.95	128,617.80	48.17	0.00	138,382.20
OPERATING TRANSFERS	<u>2,895,456.00</u>	<u>240,829.08</u>	<u>1,214,747.12</u>	<u>41.95</u>	<u>0.00</u>	<u>1,680,708.88</u>
*** TOTAL REVENUES ***	5,152,406.00	454,071.69	2,920,854.17	56.69	(2,057.27)	2,231,551.83
EXPENDITURE SUMMARY						
01-ADMINISTRATION	416,691.00	26,777.94	132,114.35	31.90	805.59	283,771.06
03-AIRPORT	14,830.00	525.04	3,306.48	22.30	0.00	11,523.52
05-AMBULANCE	702,565.30	54,201.44	272,239.46	38.75	0.00	430,325.84
07-CODE ENFORCEMENT	194,475.00	21,922.72	85,493.08	43.96	0.00	108,981.92
09-CITY COUNCIL	342,991.00	9,908.17	115,943.54	33.73	20,332.50	206,714.96
13-COURT	88,969.00	6,960.90	36,844.77	41.41	0.00	52,124.23
15-EMERGENCY PREPAREDNESS	114,405.00	12,117.00	49,580.69	43.94	692.50	64,131.81
17-ENGINEER	0.00	0.00	0.00	0.00	0.00	0.00
19-FIRE DEPARTMENT	674,336.00	68,560.99	288,245.76	43.23	3,240.82	382,849.42
21-FLEET MAINTENANCE	124,944.00	7,387.74	49,526.62	39.66	24.79	75,392.59
23-GENERAL GOVERNMENT	92,278.00	6,547.34	42,831.63	51.26	4,473.96	44,972.41
24-INFORMATION TECHNOLOGY	66,000.00	4,147.50	23,439.00	35.51	0.00	42,561.00
27-LIBRARY	202,788.00	17,803.48	112,139.05	55.19	(211.54)	90,860.49
29-PARKS	68,649.00	4,171.64	49,736.49	72.45	0.00	18,912.51
31-POLICE-ANIMAL CONTROL	92,470.00	8,414.95	42,421.89	45.82	(50.00)	50,098.11
33-POLICE-COMMUNICATIONS	246,189.00	16,350.74	88,440.14	35.98	139.00	157,609.86
35-POLICE-DARE	0.00	0.00	0.00	0.00	0.00	0.00
37-POLICE-PATROL	1,233,363.00	106,390.77	544,282.95	44.57	5,485.88	683,594.17
39-POOLS	52,036.00	1,212.92	54,985.16	91.67	(7,281.84)	4,332.68
41-RECREATION	0.00	0.00	0.00	0.00	0.00	0.00
43-STREET DEPARTMENT	494,927.00	35,618.21	233,904.05	46.70	(2,773.96)	263,796.91
99-TRANSFERS OUT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
*** TOTAL EXPENDITURES ***	5,222,906.30	409,019.49	2,225,475.11	43.09	824.03	2,972,553.49

**CITY OF BLACKWELL, OKLAHOMA
BLACKWELL MUNICIPAL AUTHORITY
OPERATING FUND
YEAR TO DATE THROUGH NOVEMBER 30, 2020**

The end of November represents 41.7% of the fiscal year. This % is a basic measure of where the Fund should be year to date compared to budget.

% OF BUDGET

BMA FUND
YEAR-TO-DATE ACTUAL
AMENDED BUDGET (thru \$)

Amount of unencumbered operating cash balance carried over from the end of the prior year.

BEGINNING UNENCUMBERED OPERATING CASH BALANCE	\$ 822,859	\$ 822,859	
REVENUES	\$ 11,769,624	\$ 5,652,863	48.0%
EXPENDITURES	\$ (9,292,668)	\$ (4,750,600)	51.1%
REVENUES OVER (UNDER) EXPENDITURES	\$ 2,476,956	\$ 902,263	
BPT CONTRIBUTIONS	\$ 320,000	\$ 236,096	73.8%
TRANSFERS IN	-	-	-
LOAN PROCEEDS 2015 CONSTR ACCT	-	-	-
TRANSFERS OUT	\$ (2,796,956)	\$ (932,319)	33.3%
OTHER ADJUSTMENTS (accruals impacting BMA but not through pooled cash)	-	\$ (191,760)	
NET OTHER	\$ (2,476,956)	\$ (887,983)	

This represents the amount by which BMA fund revenues exceed expenditures prior to transfers to other funds, and the receipt of BPT contributions.

This indicates the Fund has earned revenue, and received BPT contributions, in excess of incurred expenses and transfers out to other funds year-to-date by this amount. In other words, this is a YTD increase in the operating cash balance for the 5 months of activity in the books.

INCREASE (DECREASE) TO BEGINNING CASH BALANCE	\$ -	\$ 14,280	
ENDING CASH BALANCE	\$ 822,859	\$ 837,139	
ENCUMBRANCES OUTSTANDING	-	-	
ENDING OPERATING CASH BALANCE - UNENCUMBERED	\$ 822,859	\$ 837,139	

Indicates the original budget, as adopted, plans on breaking even, with estimated expenditures equal to estimated revenues, thereby producing no change in the estimated beginning operating cash balance at the end of the fiscal year.

This amount reflects the uncommitted cash operating balance at the end of the month. This amount should never go below \$0. In addition, the BMA has a \$552,000 CD that it could use to bolster its operating cash balance.

ENDING BALANCE AS A PERCENTAGE OF ANNUAL REVENUES	6.81%	6.92%
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This amount is considered the Fund's unappropriated (budget) and unexpended (actual) operating cash balance reserves. Should try to keep this amount between 10% and 30% of annual revenues. If we include the BMA's \$552,000 CD in this calculation, the %'s would be 11.4% and 11.5%, respectively.

FINANCIAL STATEMENT

AS OF: NOVEMBER 30TH, 2020

801-UTILITY AUTHORITY FUND

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUS SUMMARY						
RESERVES/PERMIT/LICENSE	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST EARNED	1,000.00	38.07	367.13	36.71	0.00	632.87
MISCELLANEOUS INCOME	75,000.00	4,328.69	161,109.11	214.81	0.00	(86,109.11)
OPERATING TRANSFERS	7,600.00	2,092.85	10,471.52	137.78	0.00	(2,871.52)
SALES TAX	894,000.00	76,593.92	396,702.33	44.37	0.00	497,297.67
BPT TRANSFERS	320,000.00	12,694.97	236,095.85	73.78	0.00	83,904.15
OPERATING TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE COLLECTED	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE FROM UTILITIES	<u>10,792,024.00</u>	<u>823,340.90</u>	<u>5,084,213.30</u>	<u>47.11</u>	<u>0.00</u>	<u>5,707,810.70</u>
*** TOTAL REVENUES ***	12,089,624.00	919,089.40	5,888,959.24	48.71	(554.56)	6,200,664.76

EXPENDITURE SUMMARY

02-ADMINISTRATION	321,196.00	21,995.76	104,633.64	32.59	37.22	216,525.14
04-AUTHORITY EXPENSES	1,270,300.00	104,098.21	564,503.03	42.28	(27,483.08)	733,280.05
06-CODE ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0.00
08-ELECTRIC DEPARTMENT	904,248.00	93,709.49	548,498.81	66.61	53,841.35	301,907.84
10-EMERGENCY PREPAREDNESS	0.00	0.00	0.00	0.00	0.00	0.00
12-ENGINEER	0.00	0.00	0.00	0.00	0.00	0.00
13-SOFTWARE MAINT	0.00	0.00	0.00	0.00	0.00	0.00
14-FLEET MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
16-O M P A	3,739,900.00	266,132.86	1,864,417.96	49.89	1,600.00	1,873,882.04
18-WASTE WATER TREATMENT	0.00	0.00	0.00	0.00	0.00	0.00
20-REFUSE DISPOSAL	492,000.00	40,837.39	204,186.95	41.50	0.00	287,813.05
22-SEWER OPERATIONS	1,342,740.00	92,664.21	554,197.34	41.43	2,135.25	786,407.41
24-UTILITY OFFICE	262,317.00	16,468.62	101,446.04	40.35	4,390.78	156,480.18
26-WAREHOUSE	4,900.00	0.00	0.00	0.00	0.00	4,900.00
28-WATER MAINTENANCE	1,900.00	0.00	0.00	0.00	0.00	1,900.00
30-WATER OPERATIONS	953,167.00	39,882.47	575,637.34	69.03	82,357.94	295,171.72
32-2002 WINTER STORM	0.00	0.00	0.00	0.00	0.00	0.00
34-VEOLIA WATER	0.00	0.00	0.00	0.00	0.00	0.00
36-WATER & SEWER EXPANSIO	0.00	0.00	0.00	0.00	0.00	0.00
99 - TRANSFERS OUT	<u>2,796,956.00</u>	<u>233,079.67</u>	<u>1,165,398.35</u>	<u>41.67</u>	<u>0.00</u>	<u>1,631,557.65</u>
*** TOTAL EXPENDITURES ***	12,089,624.00	908,868.68	5,682,919.46	47.97	425.35	6,289,825.08

Monthly sales tax comparison

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2021 Budget	Variance +/- from Budget	Variance +/- from prior year	3 year monthly average %
July	240,004	277,354	224,768	273,781	218,574	55,207	49,013	0.0854
August	268,943	234,961	267,986	279,986	227,340	52,646	12,000	0.0888
September	261,890	227,758	266,490	280,157	222,701	57,456	13,667	0.0870
October	271,283	243,402	216,777	233,103	215,433	17,670	16,326	0.0842
November	239,272	205,903	241,877	255,313	202,353	52,960	13,436	0.0790
December	280,979	273,964	223,666	230,279	229,319	960	6,613	0.0896
January	250,046	221,568	227,730		205,973			0.0805
February	226,656	239,761	249,494		210,853			0.0824
March	222,243	208,689	253,147		201,478			0.0787
April	211,049	240,935	212,061		195,577			0.0764
May	240,546	241,988	251,375		216,154			0.0844
June	241,352	228,338	257,853		214,279			0.0837
Totals	2,954,263	2,844,621	2,893,224	1,552,619	2,560,033	236,899	111,055	

Changed from .04 to .05 in November 2017

Monthly budget amounts determined by historical average of last 3 fiscal years

CITY OF BLACKWELL
 SCHEDULE OF CASH ACCOUNTS
 NOVEMBER 30, 2020

	Pooled	City Clerk Petty Cash	HRA/FSA	Blackwell Public Library	Tourism*	Recreation Sales Tax	Utility Reserve	TOTAL CASH 11/30/2020	TOTAL CASH 10/31/2020
001-10101	CITY CLAIM POOL CASH	3,025,387.15	1,632.70	30,267.92	42,457.09			3,099,744.86	3,034,684.87
124-10101	CDBG CLAIM ON POOLED CASH	9,321.36						9,321.36	9,321.00
126-10101	LAW ENF/MILEAG CLAIM POOL CASH	45,036.79						45,036.79	45,036.79
127-10101	MOTEL TAX CLAIM POOL CASH	84,871.28			69,363.27			154,234.55	146,146.07
128-10101	E-911 CLAIM POOL CASH	192,971.67						192,971.67	190,821.47
130-10101	ALCOHOL EDUCATION & PREVENTION	9,376.78						9,376.78	9,201.93
131-10101	ENV. CLN UP CLAIM POOL CASH	61,776.88						61,776.88	61,774.47
134-10101	MUN. COURT CLAIM POOL CASH	13,684.53						13,684.53	13,712.40
137-10101	FF GRANT CLAIM POOL CASH	8,166.51						8,166.51	8,166.19
138-10101	STEVE LEVALLY CLAIM POOL CASH	9,945.30						9,945.30	9,944.91
141-10101	BFA HOSP FUND POOLED CASH	78,342.48						78,342.48	59,062.40
212-10101	REC SALES TAX CLAIM POOL CASH	188,574.71			475,219.36			663,794.07	662,134.02
300-10101	BPT ALLOC POOL CASH	3,278,140.53						3,278,140.53	3,346,965.24
702-10101	POLICE STATE \$ POOLED CASH	30,698.51						30,698.51	30,697.31
801-10101	BMA CLAIM POOL CASH	837,139.04						837,139.04	921,895.34
802-10101	SEWER IMP CLAIM POOL CASH	621,344.84						621,344.84	621,320.56
805-10101	WATER IMP CLAIM POOL CASH	119,723.15						119,723.15	119,718.47
811-10101	METER DEPOSIT CLAIM POOL CASH	71,365.17						71,365.17	69,591.78
831-10101	'99 SALES TX CLAIM POOL CASH	-						-	-
841-10101	UTILITY RESV. CLAIM POOLCASH	984,668.57					203,161.78	1,187,830.35	1,187,775.18
	TOTAL CASH	9,670,535.25	1,632.70	30,267.92	42,457.09	475,219.36	203,161.78	10,492,637.37	10,547,970.40

Add in CD investment (savings) balances**

Add in 2015 loan proceeds construction fund balance*

Grand total

* These balances are as of 6-30-2020

** These balances are as of 9-30-2020

13,069,111.64 13,124,444.67

BPT ALLOCATION FUND
Fund Balances by Allocation
For the Fiscal Year Ended June 30, 2021

	Water (10%)	Streets (10%)	Community Enhancement (6%)	Capital Improv (44%)	Private Proj (0%)	Total
Beginning Balance 7-1-2020	534,093.03	631,201.92	89,239.93	848,628.29	19,610.06	2,122,773.23
Transfer private project to community enhancement July 2020:			19,610.06		(19,610.06)	-
Revenue BancFirst	173,294.84	252,384.03	250,096.36	303,577.84	-	979,353.07
Revenue CIBC	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
Expenses	-	-	-	-	-	-
July 31, 2020 Balance	707,387.87	883,585.95	358,946.35	1,152,206.13	-	3,102,126.30
August 2020:						
Revenue BancFirst	1,256.42	1,256.42	753.86	5,528.25	-	8,794.95
Revenue CIBC	22,739.15	22,739.15	13,643.49	100,052.25	-	159,174.04
Interest Income	-	(33,975.00)	(13,401.25)	-	-	(47,376.25)
Expenses	-	-	-	-	-	-
August 31, 2020 Balance	731,383.44	873,606.52	359,942.45	1,257,786.63	-	3,222,719.04
September 2020:						
Revenue BancFirst	1,290.32	1,290.32	774.19	5,677.39	-	9,032.22
Revenue CIBC	-	-	-	-	-	-
Interest Income - July	92.60	109.44	18.87	147.13	-	368.04
Interest Income - August	74.15	92.62	37.63	120.78	-	325.17
Interest Income - September	62.59	25.79	52.40	90.11	-	230.89
Expenses	-	-	(37,494.20)	-	-	(37,494.20)
September 30, 2020 Balance	732,903.10	875,124.68	323,331.34	1,263,822.04	-	3,195,181.16
Revenue BancFirst	1,255.29	1,255.29	753.20	5,523.26	-	8,787.04
Revenue CIBC	23,564.86	23,564.86	14,138.89	103,685.38	-	164,953.99
Interest Income - October	18.29	10.98	18.29	80.49	-	128.05
Expenses	-	(4,945.00)	(15,315.00)	(1,825.00)	-	(22,085.00)
October 31, 2020 Balance	757,741.54	895,010.81	322,926.72	1,371,286.17	-	3,346,965.24
Revenue BancFirst	1,243.21	1,243.21	745.92	5,470.12	-	8,702.46
Revenue CIBC	11,451.76	11,451.76	6,871.07	50,387.76	-	80,162.35
Interest Income - November	18.96	11.38	18.96	83.43	-	132.73
Expenses	(95,989.97)	(16,790.00)	(23,847.50)	(4,945.00)	-	(141,572.47)
Transfers out to Fund 141	-	-	(13,024.78)	(3,225.00)	-	(16,249.78)
October 31, 2020 Balance	674,465.50	890,927.16	293,690.39	1,419,057.48	-	3,278,140.53