

**CITY OF BLACKWELL, OKLAHOMA  
GENERAL FUND  
YEAR TO DATE THROUGH JANUARY 31, 2021**

	GENERAL FUND		% OF BUDGET
	AMENDED BUDGET (thru #6)	YTD ACTUAL	
BEGINNING UNENCUMBERED OPERATING CASH BALANCE	\$ 2,315,826	\$ 2,315,826	
REVENUES	\$ 1,989,950	\$ 2,033,835	102.2%
EXPENDITURES	\$ (5,222,906)	\$ (3,169,345)	60.7%
REVENUES OVER (UNDER) EXPENDITURES	\$ (3,232,956)	\$ (1,135,510)	
BPT CONTRIBUTIONS	\$ 267,000	\$ 183,377	68.7%
TRANSFERS IN FROM OTHER FUNDS	\$ 2,895,456	\$ 1,703,385	58.8%
TRANSFERS OUT TO OTHER FUNDS	\$ -	\$ -	-
OTHER ADJUSTMENTS (accruals impacting GF but not through pooled cash)	\$ -	\$ 18,641	
NET OTHER	\$ 3,162,456	\$ 1,905,403	
INCREASE (DECREASE) TO BEGINNING CASH BALANCE	\$ (70,500)	\$ 769,893	
ENDING CASH BALANCE	\$ 2,245,326	\$ 3,085,719	
ENCUMBRANCES OS	\$ -	\$ -	
ENDING OPERATING CASH BALANCE - UNENCUMBERED	\$ 2,245,326	\$ 3,085,719	
ENDING BALANCE AS A PERCENTAGE OF ANNUAL REVENUES	43.58%	59.89%	

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

The end of January represents 58.33% 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 projected.

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.

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

FINANCIAL STATEMENT

AS OF: JANUARY 31ST, 2021

001-GENERAL FUND

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
<b>REVENUE SUMMARY</b>						
RESERVES/PERMIT/LICENSE	17,260.00	1,206.60	9,724.73	56.34	0.00	7,535.27
AMBULANCE	400,000.00	38,873.21	293,074.15	73.27	0.00	106,925.85
PARK & RECREATION	22,500.00	0.00	10,134.63	45.04	0.00	12,365.37
ANIMAL CONTROL	0.00	0.00	1,590.00	0.00	0.00	( 1,590.00)
FIRE RUNS	5,000.00	0.00	30,800.00	616.00	0.00	( 25,800.00)
INTEREST EARNED	1,750.00	133.98	1,231.23	70.36	0.00	518.77
LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00
POLICE	1,580.00	51.41	920.50	58.26	0.00	659.50
LEASES & RENTALS	5,500.00	1,705.00	4,464.00	81.16	0.00	1,036.00
MISCELLANEOUS INCOME	67,360.00	14,704.67	658,242.51	977.20	0.00	( 590,882.51)
OPERATING TRANSFERS	9,000.00	1,119.73	8,163.58	90.71	0.00	836.42
CITY TAXES	71,000.00	6,569.33	35,679.50	50.25	0.00	35,320.50
COUNTY TAXES	104,000.00	8,823.88	72,120.07	69.35	0.00	31,879.93
SALES TAX	1,285,000.00	135,542.32	907,689.67	70.64	0.00	377,310.33
BPT TRANSFERS	267,000.00	27,688.26	183,377.29	68.68	0.00	83,622.71
OPERATING TRANSFERS	<u>2,895,456.00</u>	<u>242,159.19</u>	<u>1,703,385.26</u>	<u>58.83</u>	<u>0.00</u>	<u>1,192,070.74</u>

\*\*\* TOTAL REVENUES \*\*\*  
 5,152,406.00      478,577.58      3,920,597.12      76.09      ( 2,386.09)      1,231,808.88  
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EXPENDITURE SUMMARY

01-ADMINISTRATION	416,691.00	31,410.65	201,786.35	48.77	1,446.02	213,458.63
03-AIRPORT	14,830.00	1,429.02	5,841.58	41.75	350.00	8,638.42
05-AMBULANCE	702,565.30	52,669.92	397,308.92	56.95	2,776.31	302,480.07
07-CODE ENFORCEMENT	194,475.00	20,222.05	116,800.03	60.06	0.00	77,674.97
09-CITY COUNCIL	342,991.00	13,727.61	176,457.05	62.29	37,203.00	129,330.95
13-COURT	88,969.00	7,154.27	50,968.20	57.29	0.00	38,000.80
15-EMERGENCY PREPAREDNESS	114,405.00	11,041.91	72,764.45	66.21	2,977.44	38,663.11
17-ENGINEER	0.00	0.00	0.00	0.00	0.00	0.00
19-FIRE DEPARTMENT	674,336.00	66,910.91	423,365.53	63.41	4,229.12	246,741.35
21-FLEET MAINTENANCE	124,944.00	11,053.65	71,079.65	57.18	367.22	53,497.13
23-GENERAL GOVERNMENT	92,278.00	9,144.74	63,488.77	73.57	4,400.00	24,389.23
24-INFORMATION TECHNOLOGY	66,000.00	3,845.00	31,451.92	47.65	0.00	34,548.08
27-LIBRARY	202,788.00	21,749.70	152,904.26	74.15	( 2,540.95)	52,424.69
29-PARKS	68,649.00	4,548.52	58,908.22	85.81	0.00	9,740.78
31-POLICE-ANIMAL CONTROL	92,470.00	8,770.78	59,037.06	63.84	( 6.51)	33,439.45
33-POLICE-COMMUNICATIONS	246,189.00	24,009.02	134,371.80	55.41	2,050.00	109,767.20
35-POLICE-DARE	0.00	0.00	0.00	0.00	0.00	0.00
37-POLICE-PATROL	1,233,363.00	97,792.83	767,830.60	62.26	61.99	465,470.41
39-POOLS	52,036.00	599.96	56,556.59	94.69	( 7,281.84)	2,761.25
41-RECREATION	0.00	0.00	0.00	0.00	0.00	0.00
43-STREET DEPARTMENT	494,927.00	45,401.80	328,423.99	65.78	( 2,865.60)	169,368.61
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      431,482.34      3,169,344.97      61.51      1,137.07      2,010,395.13  
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**CITY OF BLACKWELL, OKLAHOMA  
BLACKWELL MUNICIPAL AUTHORITY  
OPERATING FUND  
YEAR TO DATE THROUGH JANUARY 31, 2021**

	<u>BMA FUND</u>		% OF BUDGET
	AMENDED BUDGET (thru #8)	YEAR-TO-DATE ACTUAL	
BEGINNING UNENCUMBERED OPERATING CASH BALANCE	\$ 822,859	\$ 822,859	
REVENUES	\$ 11,769,624	\$ 7,662,330	65.1%
EXPENDITURES	\$ (9,292,668)	\$ (6,057,753)	65.2%
REVENUES OVER (UNDER) EXPENDITURES	\$ 2,476,956	\$ 1,604,577	
BPT CONTRIBUTIONS	\$ 320,000	\$ 263,476	82.3%
TRANSFERS IN	\$ -	\$ -	-
LOAN PROCEEDS 2015 CONSTR ACCT	\$ -	\$ -	-
TRANSFERS OUT	\$ (2,796,956)	\$ (1,631,558)	58.3%
OTHER ADJUSTMENTS (accruals impacting BMA but not through pooled cash)	\$ -	\$ (243,717)	
NET OTHER	\$ (2,476,956)	\$ (1,611,799)	
INCREASE (DECREASE) TO BEGINNING CASH BALANCE	\$ -	\$ (7,222)	
ENDING CASH BALANCE	\$ 822,859	\$ 815,637	
ENCUMBRANCES OUTSTANDING	\$ -	\$ -	
ENDING OPERATING CASH BALANCE - UNENCUMBERED	\$ 822,859	\$ 815,637	
ENDING BALANCE AS A PERCENTAGE OF ANNUAL REVENUES	6.81%	6.75%	

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

The end of January represents 58.33% 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 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 which is less than year-to-date expenditures incurred and transfers out by this amount. In other words, this is a YTD decrease in the operating cash balance for the 7 months of activity in the books.

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 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 11.6%, respectively.

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.

FINANCIAL STATEMENT

AS OF: JANUARY 31ST, 2021

801-UTILITY AUTHORITY FUND

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
<b>REVENUE SUMMARY</b>						
RESERVES/PERMIT/LICENSE	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST EARNED	1,000.00	36.86	433.54	43.35	0.00	566.46
MISCELLANEOUS INCOME	75,000.00	80,163.84	257,707.24	343.61	0.00	( 182,707.24)
OPERATING TRANSFERS	7,600.00	1,759.58	13,990.68	184.09	0.00	( 6,390.68)
SALES TAX	894,000.00	77,785.76	543,571.80	60.80	0.00	350,428.20
BPT TRANSFERS	320,000.00	13,844.13	263,475.60	82.34	0.00	56,524.40
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>933,557.44</u>	<u>6,846,626.86</u>	<u>63.44</u>	<u>0.00</u>	<u>1,945,397.14</u>
*** TOTAL REVENUES ***	12,089,624.00	1,107,147.61	7,925,805.72	65.56	( 777.63)	4,163,818.28
*****						
<b>EXPENDITURE SUMMARY</b>						
02-ADMINISTRATION	321,196.00	18,590.94	162,907.61	50.75	111.85	158,176.54
04-AUTHORITY EXPENSES	1,270,300.00	106,124.19	777,541.68	59.05	( 27,483.08)	520,241.40
06-CODE ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0.00
08-ELECTRIC DEPARTMENT	904,248.00	165,858.44	883,000.10	100.06	21,752.92	( 505.02)
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	299,689.84	2,433,231.17	65.11	1,710.00	1,304,958.83
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	285,861.73	58.10	0.00	206,138.27
22-SEWER OPERATIONS	1,342,740.00	96,402.86	666,935.82	50.53	11,548.00	664,256.18
24-UTILITY OFFICE	262,317.00	21,146.27	147,907.17	57.17	2,071.70	112,338.13
26-WAREHOUSE	4,900.00	0.00	237.57	4.85	0.00	4,662.43
28-WATER MAINTENANCE	1,900.00	0.00	0.00	0.00	0.00	1,900.00
30-WATER OPERATIONS	953,167.00	57,727.33	700,130.14	92.71	183,525.54	69,511.32
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>1,631,557.69</u>	<u>58.33</u>	<u>0.00</u>	<u>1,165,398.31</u>
*** TOTAL EXPENDITURES ***	12,089,624.00	1,039,456.93	7,689,310.68	65.20	596.66	4,207,076.39
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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	259,286	205,973	53,313	31,556	0.0805
February	226,656	239,761	249,494	276,160	210,853	65,307	26,666	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	2,088,065	2,560,033	355,519	169,277	

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  
JANUARY 31, 2021

	Pooled Cash	City Clerk Petty Cash	HRA/FSA	Blackwell Public Library	Tourism*	Recreation Sales Tax	Utility Reserve	TOTAL CASH 1/31/2021	TOTAL CASH 12/31/2020
001-10101 CITY CLAIM POOL CASH	3,085,718.53	1,503.38	30,767.25	46,984.71				3,164,973.87	3,090,393.32
124-10101 CDBG CLAIM ON POOLED CASH	9,322.15							9,322.15	9,321.76
126-10101 LAW ENF/MILEAG CLAIM POOL CASH	46,109.75							46,109.75	45,671.02
127-10101 MOTEL TAX CLAIM POOL CASH	142,461.60				69,363.27			211,824.87	155,939.98
128-10101 E-911 CLAIM POOL CASH	201,071.47							201,071.47	194,749.17
130-10101 ALCOHOL EDUCATION & PREVENTION	10,152.97							10,152.97	9,634.39
131-10101 ENV. CLN UP CLAIM POOL CASH	61,782.15							61,782.15	61,779.55
134-10101 MUN. COURT CLAIM POOL CASH	15,829.77							15,829.77	14,109.55
137-10101 FF GRANT CLAIM POOL CASH	34,069.49							34,069.49	8,166.86
138-10101 STEVE LEVALLY CLAIM POOL CASH	9,946.15							9,946.15	9,945.73
141-10101 BFA HOSP FUND POOLED CASH	78,451.14							78,451.14	78,314.89
212-10101 REC SALES TAX CLAIM POOL CASH	163,565.61					475,292.22		638,857.83	625,682.56
300-10101 BPT ALLOC POOL CASH	3,113,107.13							3,113,107.13	3,299,182.43
702-10101 POLICE STATE \$ POOLED CASH	30,701.13							30,701.13	30,699.84
801-10101 BMA CLAIM POOL CASH	815,636.47							815,636.47	683,604.47
802-10101 SEWER IMP CLAIM POOL CASH	621,397.80							621,397.80	621,371.70
805-10101 WATER IMP CLAIM POOL CASH	119,733.36							119,733.36	119,728.33
811-10101 METER DEPOSIT CLAIM POOL CASH	74,951.55							74,951.55	74,833.40
831-10101 '99 SALES TX CLAIM POOL CASH	-							-	-
841-10101 UTILITY RESV. CLAIM POOLCASH	984,752.51						203,196.30	1,187,948.81	1,187,890.19
<b>TOTAL CASH</b>	<b>9,618,760.73</b>	<b>1,503.38</b>	<b>30,767.25</b>	<b>46,984.71</b>	<b>69,363.27</b>	<b>475,292.22</b>	<b>203,196.30</b>	<b>10,445,867.86</b>	<b>10,321,019.14</b>

\*\*Add in CD investment (savings) balances 1,921,383.38 1,921,383.38

\*\*Add in 2015 loan proceeds construction fund balance 158,322.89 158,322.89

Grand total 12,525,574.13 12,400,725.41

\* This balance is as of 6-30-2020  
\*\* These balances are as of 12-31-2020

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			19,610.06		(19,610.06)	-
July 2020:						
Revenue BancFirst	173,294.84	252,384.03	250,096.36	303,577.84	-	979,353.07
Revenue CIBC	-	-	-	-	-	-
Interest Income						
Expenses				(37,725.00)		(37,725.00)
July 31, 2020 Balance	707,387.87	883,585.95	358,946.35	1,114,481.13	-	3,064,401.30
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						
Expenses		(33,975.00)	-	(13,401.25)		(47,376.25)
August 31, 2020 Balance	731,383.44	873,606.52	373,343.70	1,206,660.38	-	3,184,994.04
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	-	-	-	(117,313.60)		(117,313.60)
September 30, 2020 Balance	732,903.10	875,124.68	374,226.79	1,095,382.19	-	3,077,636.76
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)	-	(25,160.50)		(30,105.50)
October 31, 2020 Balance	757,741.54	895,010.81	389,137.17	1,179,510.82	-	3,221,400.34
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)	(16,000.00)	(28,577.50)		(157,357.47)
Transfers out to Fund 141	-	-	(13,024.78)	(3,225.00)		(16,249.78)
November 30, 2020 Balance	674,465.50	890,927.16	367,748.34	1,203,649.63	-	3,136,790.63
Revenue BancFirst	1,355.11	1,355.11	813.05	5,962.48		9,485.75
Revenue CIBC	12,180.51	12,180.51	7,308.30	53,594.23		85,263.55
Interest Income - December	20.37	12.22	20.37	89.64		142.60
Expenses	-	-	(15,724.00)	-		(15,724.00)
Transfers out to Fund 141	-	-	-	(70,000.00)		(70,000.00)
December 31, 2020 Balance	688,021.49	904,475.00	360,166.06	1,193,295.98	-	3,145,958.53
Revenue BancFirst	1,397.05	1,397.05	838.24	6,147.03		9,779.37
Revenue CIBC	12,447.08	12,447.08	7,468.24	54,767.14		87,129.54
Interest Income - January	19.56	11.74	19.56	86.07		136.93
Expenses		(112,782.00)	(10,232.00)	-		(123,014.00)
Transfers out to Fund 141			(5,133.24)	(1,750.00)		(6,883.24)
January 31, 2021 Balance	701,885.18	805,548.87	353,126.86	1,252,546.22	-	3,113,107.13