



FINANCE DEPARTMENT

47 Hall Street | Powell, OH 43065 | 614.885.5380 | cityofpowell.us

TO: Andrew White, City Manager Council
Members

Date: September 11, 2020

RE: Finance Department Report

Andy and Council Members,

The finance reports for the month of August 2020 are included for your review and approval at the September 15, 2020 City Council meeting. A brief narrative follows to facilitate your review.

As of August 31, 2020 our general fund revenues were \$5,802,498.67 which is 68.95% of the anticipated operating revenue. Income tax collections were \$1,123,590.48 for the month bringing the annual total to \$4,526,568.81 which is 71.5% of our anticipated revenue budget. Comparing collections to the same time last year, income tax collections are \$60,546.04 lower than 2019. As of August 31, 2020 the unencumbered general fund cash balance was \$7,089,167.97 and the unencumbered cash balance for all funds was \$18,709,570.09. General Fund operating revenues exceeds expenses for the year in the amount of \$601,627.17. Expenditures continue to be within the estimated budget through August with most departments being well below the 66.67% anticipated threshold.

Resolution 2020-16 on the agenda for Tuesday's meeting is a routine annual procedure as part of the budget process. It is to approve the amounts and rates determined by the Budget Commission of Delaware County with an estimate by the Delaware County Auditor of each tax necessary to be levied to fulfill the required estimated revenues approved for the 2021 fiscal year. The memo submitted in your packet with the resolution provides details of the rates since 2017. The amounts to be collected are decreasing as our debt decreases, thus decreasing the amount levied.

The committee reviewed results from the 2019 audit. I have included letters in your packet from Julian & Grube, Inc. for the City of Powell audit and the Powell CIC audit. The City's audit was clean with no management recommendations. The Powell CIC audit was clean and includes two management comments. The first comment is in regards to the format of the financial statements that were compiled by Kennedy, Cottrell and Richards, the auditors that prepare our GAAP financials and the City's CAFR. As of 2019, Not-for-profit entities such as the CIC were subject to new accounting standards and disclosure requirements established by FASB (Financial Accounting Standards Board). The new standard requires enhanced disclosures for expenses. The CIC's financial statements were reported by functional classifications (Administrative, Development etc.) but the enhanced disclosures provide details at classifications such as salaries, purchased services, supplies etc. as well. Kennedy, Cottrell and Richards is aware of the management comment and will make appropriate adjustments for the 2020 statements. Secondly, a management comment was made that although the CIC has followed the City's public records policy in the past, they must adopt a policy of their own. I will provide the CIC with a copy of the City's policy for their use in creating and adopting their own version prior to the end of the year.

The committee reviewed renewal rates for the City's property and casualty insurance. The City is a member of the Central Ohio Risk Management Association, a consortium of nine central Ohio municipalities, for property and casualty insurance. The renewal rate, which was finalized yesterday, is \$111,528.00. This rate is significantly lower than the 2019 rate of \$128,123.00 and is lower than rates back to 2017. The City had a large claim that fell off of the claim experience period for rating purposes this year which is the largest contributing factor for the decreased premium rate.

The committee also reviewed some preliminary rates for healthcare insurance renewal. The City is a member of the Central Ohio Health Care Consortium, a group of eleven central Ohio municipalities. The initial rate review came in at a 9.2% increase in premium with no change to the current plan, however, numerous options are being reviewed that may provide an opportunity for reduced rates. There is a follow up COHCC meeting scheduled for September 23, 2020.

Last, but not least, you may recall that we started the process to fill the finance specialist position at the end January 2020. The process ran into the month of March and came to a halt with the COVID-19 situation. I am happy to share with you that we recently resumed the process and were fortunate to hire a great candidate. Chloe Lanka has a degree in Psychology from Miami University in Oxford, Ohio and recently received a second degree in Forensic Accounting from Franklin University in Columbus. She was most recently a Staff Accountant for Advanced Technology Products. We are excited to have Chloe join our team.

Have a great weekend. I look forward to seeing you Tuesday night.

Sincerely,

Karen Sybert

City of Powell Bank Report

Banks: Cap Imp Bonds #1 to US BANK CDARS 1

As Of: 1/1/2020 to 8/31/2020

Include Inactive Bank Accounts: No

Bank	Beginning Bal.	MTD Revenue	YTD Revenue	MTD Expense	YTD Expense	YTD Other	Ending Bal.
Capital Improvement Bonds #1	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00
Change Fund(s)	\$220.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$220.00
CHASE BANK SAVINGS	\$12,040.60	\$0.51	\$19.91	\$0.00	\$0.00	\$0.00	\$12,060.51
CHASE- CD #1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Chase Bank CD #2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FFCB #1	\$500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$500,000.00)	\$0.00
FFCB #2	\$249,350.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$249,350.00)	\$0.00
FFCB #3	\$99,950.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$99,950.00)	\$0.00
FHLB #1	\$400,000.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$400,000.00)	\$0.00
FHLB #2	\$500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$500,000.00)	\$0.00
FHLB #3	\$225,940.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$225,940.50
FHLB #4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FHLB #5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FHLB #6	\$99,804.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$99,804.00)	\$0.00
FHLB #7	\$300,450.00	\$0.00	(\$450.00)	\$0.00	\$0.00	(\$300,000.00)	\$0.00
FHLB #8	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FHLMC #1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500,000.00	\$500,000.00
FHLMC #2	\$500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$500,000.00)	\$0.00
FHLMC #3	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$200,000.00)	\$0.00
FHLMC #4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FHLMC #5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FHLMC #6	\$246,480.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$246,480.00)	\$0.00
FHLMC#7	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FNMA #1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FNMA #2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FNMA #3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FNMA #4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FRMAC #1	\$205,000.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$205,000.00)	\$0.00
5/3 CD #1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$249,000.00	\$249,000.00
5/3 CD #2	\$190,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$190,000.00
5/3 CD #3	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,000.00)	\$249,000.00
5/3 CD #4	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$100,000.00)	\$0.00
5/3 CD #5	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00
5/3 CD #6	\$225,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$225,000.00
5/3 CD #7	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$200,000.00)	\$0.00
5/3 CD #8	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00
5/3 CD #9	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5/3 CD #10	\$245,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$245,000.00
5/3 CD #11	\$245,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$245,000.00

Bank Report

As Of: 1/1/2020 to 8/31/2020

Bank	Beginning Bal.	MTD Revenue	YTD Revenue	MTD Expense	YTD Expense	YTD Other	Ending Bal.
5/3 CD #12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5/3 CD #13	\$125,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$125,000.00
5/3 CD #14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5/3 CD #15	\$245,000.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$245,000.00)	\$0.00
5/3 CD #16	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00
5/3 CD #17	\$110,000.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$110,000.00)	\$0.00
5/3 CD#18	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$200,000.00)	\$0.00
5/3 CD #19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5/3 CD #20	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$200,000.00)	\$0.00
HBCM CD 1	\$246,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$249,000.00
HBCM CD 2	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49,000.00	\$249,000.00
HBCM CD 3	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49,000.00	\$249,000.00
HBCM CD 4	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49,000.00	\$249,000.00
HBCM CD5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$249,000.00	\$249,000.00
HUNTINGTON BANK ACCOUNT	\$0.00	\$2,293.70	\$12,058.63	\$0.00	\$0.00	\$101,000.00	\$113,058.63
INVESTMENT #1	\$500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500,000.00
KBCM CD 1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$225,000.00	\$225,000.00
KBCM CD 2	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$225,000.00
KBMC CD 3	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00
KBCM CD 4	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$100,000.00)	\$0.00
KEY BANK - CHECKING ACCOUNT	\$2,401,921.07	\$1,368,345.36	\$8,194,699.31	\$350,753.02	\$3,557,799.42	(\$6,629,873.53)	\$408,947.43
KEY BANK SAVINGS ACCOUNT	\$10,138.35	\$0.09	\$6.26	\$0.00	\$0.00	\$0.00	\$10,144.61
Fifth Third Money Market- Bond Account	\$291,875.24	\$16.72	\$1,398.11	\$0.00	\$0.00	\$0.00	\$293,273.35
Fifth Third Money Market General Account	\$1,156,363.97	\$4,301.74	\$83,409.55	\$0.00	\$0.00	\$2,361,350.00	\$3,601,123.52
Municipal Bond #1	\$252,610.00	\$0.00	(\$2,610.00)	\$0.00	\$0.00	(\$250,000.00)	\$0.00
Municipal Bond #10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Bond #11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Bond #2	\$509,585.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$509,585.00
Municipal Bond #3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175,000.00	\$175,000.00
Municipal Bond #4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,652.00	\$100,652.00
Municipal Bond #5	\$40,080.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,080.40
Municipal Bond #6	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$302,520.00	\$302,520.00
Municipal Bond #7	\$255,535.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$255,535.00
Municipal Bond #8	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$281,587.60	\$281,587.60
Municipal Bond #9	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,942.00	\$100,942.00
Key Bank Payroll	\$0.00	\$0.00	\$0.00	\$294,224.59	\$2,572,981.23	\$2,540,405.93	(\$32,575.30)
Petty Cash Fund	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
PNC- CD #2	\$106,987.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$106,987.78
PNC SAVINGS	\$11,239.49	\$20.77	\$29.15	\$0.00	\$0.00	\$0.00	\$11,268.64
STAR PLUS	\$1,251,756.34	\$319.20	\$8,075.88	\$0.00	\$0.00	\$0.00	\$1,259,832.22
STAR1- STAR OHIO	\$80,368.23	\$31.36	\$634.55	\$0.00	\$0.00	\$0.00	\$81,002.78
STAR2- STAR OHIO	\$1,506,162.77	\$1,773.12	\$16,470.02	\$0.00	\$0.00	\$3,925,000.00	\$5,447,632.79
STAR Ohio 3- Capital Improvements	\$75,696.97	\$29.54	\$597.67	\$0.00	\$0.00	\$0.00	\$76,294.64
US BANK CDARS 1	\$105,355.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$105,355.99
Grand Total:	\$16,526,011.70	\$1,377,132.11	\$8,314,339.04	\$644,977.61	\$6,130,780.65	\$0.00	\$18,709,570.09

City of Powell

Statement of Cash Position with MTD Totals

From: 1/1/2020 to 8/31/2020

Include Inactive Accounts: No

Funds: 100 to 996

Page Break on Fund: No

Fund	Description	Beginning Balance	Net Revenue MTD	Net Revenue YTD	Net Expenses MTD	Net Expenses YTD	Unexpended Balance	Encumbrance YTD	Ending Balance
100	GENERAL FUND	\$6,487,540.80	\$1,267,572.65	\$5,802,498.67	\$581,594.82	\$5,200,871.50	\$7,089,167.97	\$1,430,668.06	\$5,658,499.91
101	GENERAL FUND RESERVE	\$1,225,000.00	\$0.00	\$70,000.00	\$0.00	\$0.00	\$1,295,000.00	\$0.00	\$1,295,000.00
105	CORMA FUND	\$57,677.68	\$0.00	\$159,101.98	\$125.00	\$11,622.98	\$205,156.68	\$170,133.00	\$35,023.68
110	27TH PAYROLL RESERVE FUND	\$78,669.06	\$0.00	\$17,217.67	\$0.00	\$0.00	\$95,886.73	\$0.00	\$95,886.73
111	COMPENSATED ABSENCES RESERVE FUND	\$26,075.00	\$0.00	\$4,367.00	\$0.00	\$30,442.00	\$0.00	\$0.00	\$0.00
210	MUNICIPAL MOTOR VEHICLE LICENSE FUND	\$18,513.96	\$6,567.00	\$42,092.35	\$0.00	\$0.00	\$60,606.31	\$0.00	\$60,606.31
211	STREET CONSTRUCTION MAINTENANCE & REPAIR FUND	\$2,513,790.62	\$80,993.51	\$543,470.64	\$17,575.70	\$77,642.52	\$2,979,618.74	\$2,519,843.20	\$459,775.54
221	STATE HIGHWAY IMPROVEMENT	\$474,548.97	\$6,011.02	\$46,003.86	\$0.00	\$5,322.72	\$515,230.11	\$9,677.28	\$505,552.83
241	PARKS & RECREATION	\$471,606.30	\$3,750.00	\$483,600.00	\$6,670.33	\$56,028.42	\$899,177.88	\$56,422.58	\$842,755.30
260	CORONAVIRUS RELIEF FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
265	LAW ENFORCEMENT ASSISTANCE FUND	\$9,492.84	\$0.00	\$0.00	\$0.00	\$0.00	\$9,492.84	\$0.00	\$9,492.84
271	LAW ENFORCEMENT FUND	\$17,161.31	\$0.00	\$1,000.00	\$1,990.00	\$5,000.00	\$13,161.31	\$0.00	\$13,161.31
281	DRUG LAW ENFORCEMENT	\$4,512.09	\$0.00	\$25.00	\$0.00	\$0.00	\$4,537.09	\$0.00	\$4,537.09
291	BOARD OF PHARMACY -LAW ENFORCEMENT	\$6,181.76	\$0.00	\$149.00	\$0.00	\$0.00	\$6,330.76	\$0.00	\$6,330.76
295	P&R REC. PROGRAMS	\$356,829.14	\$0.00	\$25,598.00	\$5,224.64	\$61,556.45	\$320,870.69	\$117,863.74	\$203,006.95
296	VETERAN'S MEMORIAL FUND	\$7,399.33	\$0.00	\$100.00	\$0.00	\$16.00	\$7,483.33	\$84.00	\$7,399.33
298	POLICE CANINE SUPPORT FUND	\$35,970.97	\$0.00	\$250.00	\$274.86	\$4,912.39	\$31,308.58	\$4,100.17	\$27,208.41
310	SELDOM SEEN TIF DEBT SERVICE FUND	\$175,531.80	\$29.54	\$150,186.25	\$0.00	\$41,975.00	\$283,743.05	\$126,975.00	\$156,768.05
311	2013 CAPITAL IMPROVEMENTS BOND	\$371,529.52	\$0.00	\$650,269.40	\$0.00	\$27,884.15	\$993,914.77	\$847,495.85	\$146,418.92
315	REFUNDING BONDS, SERIES 2010	\$317,676.47	\$0.00	\$0.00	\$0.00	\$302,423.34	\$15,253.13	\$15,253.13	\$0.00
317	GOLF VILLAGE DEBT SERVICE FUND	\$0.00	\$0.00	\$295,390.63	\$0.00	\$295,390.63	\$0.00	\$1,120,390.63	(\$1,120,390.63)

Statement of Cash Position with MTD Totals

From: 1/1/2020 to 8/31/2020

Fund	Description	Beginning Balance	Net Revenue MTD	Net Revenue YTD	Net Expenses MTD	Net Expenses YTD	Unexpended Balance	Encumbrance YTD	Ending Balance
319	POLICE FACILITY DEBT SERVICE	\$3,848.73	\$0.00	\$196,000.00	\$0.00	\$17,500.00	\$182,348.73	\$177,500.00	\$4,848.73
321	POWELL CIFA DEBT SERVICE	\$0.00	\$0.00	\$33,616.88	\$0.00	\$33,616.88	\$0.00	\$148,616.88	(\$148,616.88)
451	DOWNTOWN TIF PUBLIC IMPROVEMENT	\$1,439,073.73	\$0.00	\$182,894.89	\$0.00	\$19,673.41	\$1,602,295.21	\$157,092.28	\$1,445,202.93
452	DOWNTOWN TIF HOUSING RENOVATION	\$30,742.92	\$0.00	\$1,847.42	\$0.00	\$23.11	\$32,567.23	\$101.89	\$32,465.34
453	SELDOM SEEN TIF PUBLIC IMPROVEMENTS FUND	\$229,515.03	\$0.00	\$128,177.20	\$0.00	\$151,759.26	\$205,932.97	\$940.74	\$204,992.23
455	SAWMILL CORRIDOR COMM IMPR TIF	\$263,549.68	\$0.00	\$233,003.65	\$0.00	\$82,448.19	\$414,105.14	\$122,551.81	\$291,553.33
470	SANITARY SEWER AGREEMENTS	\$0.00	\$0.00	\$64,091.67	\$0.00	\$64,091.67	\$0.00	\$601.12	(\$601.12)
492	VILLAGE DEVELOPMENT FUND	\$72,315.78	\$4,000.00	\$27,091.20	\$0.00	\$0.00	\$99,406.98	\$0.00	\$99,406.98
494	VOTED CAPITAL IMPROVEMENT FUND	\$33,613.68	\$16.72	\$1,398.11	\$0.00	\$0.00	\$35,011.79	\$17,162.83	\$17,848.96
496	OLENTANGY/LIBERTY ST INTERSECTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
497	SELDOM SEEN TIF PARK IMPROVEMENTS FUND	\$857,411.49	\$0.00	\$411.42	\$0.00	\$419,007.08	\$438,815.83	\$438,144.39	\$671.44
910	UNCLAIMED FUNDS FUND	\$1,117.73	\$0.00	\$0.00	\$0.00	\$0.00	\$1,117.73	\$0.00	\$1,117.73
911	FLEXIBLE BENEFITS PLAN FUND	\$0.00	\$192.30	\$1,634.65	\$0.00	\$2,237.45	(\$602.80)	\$262.55	(\$865.35)
912	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
991	BOARD OF BUILDING STANDARDS	\$394.98	\$409.27	\$3,592.34	\$553.99	\$3,578.05	\$409.27	\$0.00	\$409.27
992	ENGINEERING INSPECTIONS FUND	\$862,488.12	\$7,495.60	\$121,890.33	\$28,530.77	\$150,404.51	\$833,973.94	\$23,257.99	\$810,715.95
993	PLUMBING INSPECTION FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
994	ESCROWED DEPOSITS FUND	\$75,087.96	\$0.00	\$1,500.00	\$0.00	\$38,524.36	\$38,063.60	\$0.00	\$38,063.60
996	FINGERPRINT PROCESSING FEES	\$1,144.25	\$94.50	\$8,758.50	\$2,437.50	\$9,718.25	\$184.50	\$1,314.00	(\$1,129.50)
Grand Total:		<u>\$16,526,011.70</u>	<u>\$1,377,132.11</u>	<u>\$9,297,228.71</u>	<u>\$644,977.61</u>	<u>\$7,113,670.32</u>	<u>\$18,709,570.09</u>	<u>\$7,506,453.12</u>	<u>\$11,203,116.97</u>

City of Powell

Statement of Cash Position

From: 1/1/2020 to 8/31/2020

Funds: 100 to 996

Include Inactive Accounts: No

Fund	Description	Beginning Balance	Net Revenue YTD	Net Expenses YTD	Increases, Other YTD	Decreases, Other YTD	Unexpended Balance	Encumbrance YTD	Ending Balance
100	GENERAL FUND	\$6,487,540.80	\$5,709,363.88	\$4,763,286.83	\$93,134.79	\$437,584.67	\$7,089,167.97	\$1,430,668.06	\$5,658,499.91
101	GENERAL FUND RESERVE	\$1,225,000.00	\$0.00	\$0.00	\$70,000.00	\$0.00	\$1,295,000.00	\$0.00	\$1,295,000.00
105	CORMA FUND	\$57,677.68	\$9,101.98	\$11,622.98	\$150,000.00	\$0.00	\$205,156.68	\$170,133.00	\$35,023.68
110	27TH PAYROLL RESERVE	\$78,669.06	\$0.00	\$0.00	\$17,217.67	\$0.00	\$95,886.73	\$0.00	\$95,886.73
111	COMPENSATED ABSENCE	\$26,075.00	\$0.00	\$0.00	\$4,367.00	\$30,442.00	\$0.00	\$0.00	\$0.00
210	MUNICIPAL MOTOR VEHIC	\$18,513.96	\$42,092.35	\$0.00	\$0.00	\$0.00	\$60,606.31	\$0.00	\$60,606.31
211	STREET CONSTRUCTION	\$2,513,790.62	\$543,470.64	\$77,642.52	\$0.00	\$0.00	\$2,979,618.74	\$2,519,843.20	\$459,775.54
221	STATE HIGHWAY IMPROV	\$474,548.97	\$46,003.86	\$5,322.72	\$0.00	\$0.00	\$515,230.11	\$9,677.28	\$505,552.83
241	PARKS & RECREATION	\$471,606.30	\$483,600.00	\$56,028.42	\$0.00	\$0.00	\$899,177.88	\$56,422.58	\$842,755.30
260	CORONAVIRUS RELIEF F	\$0.00	\$0.00	\$0.00	\$207,380.09	\$207,380.09	\$0.00	\$0.00	\$0.00
265	LAW ENFORCEMENT ASSI	\$9,492.84	\$0.00	\$0.00	\$0.00	\$0.00	\$9,492.84	\$0.00	\$9,492.84
271	LAW ENFORCEMENT FUN	\$17,161.31	\$1,000.00	\$5,000.00	\$0.00	\$0.00	\$13,161.31	\$0.00	\$13,161.31
281	DRUG LAW ENFORCEMEN	\$4,512.09	\$25.00	\$0.00	\$0.00	\$0.00	\$4,537.09	\$0.00	\$4,537.09
291	BOARD OF PHARMACY-LA	\$6,181.76	\$149.00	\$0.00	\$0.00	\$0.00	\$6,330.76	\$0.00	\$6,330.76
295	P&R REC. PROGRAMS	\$356,829.14	\$25,598.00	\$61,556.45	\$0.00	\$0.00	\$320,870.69	\$117,863.74	\$203,006.95
296	VETERAN'S MEMORIAL FU	\$7,399.33	\$100.00	\$16.00	\$0.00	\$0.00	\$7,483.33	\$84.00	\$7,399.33
298	POLICE CANINE SUPPORT	\$35,970.97	\$250.00	\$4,912.39	\$0.00	\$0.00	\$31,308.58	\$4,100.17	\$27,208.41
310	SELDOM SEEN TIF DEBT S	\$175,531.80	\$186.25	\$41,975.00	\$150,000.00	\$0.00	\$283,743.05	\$126,975.00	\$156,768.05
311	2013 CAPITAL IMPROVEM	\$371,529.52	\$348,099.19	\$27,884.15	\$302,170.21	\$0.00	\$993,914.77	\$847,495.85	\$146,418.92
315	REFUNDING BONDS, SERI	\$317,676.47	\$0.00	\$253.13	\$0.00	\$302,170.21	\$15,253.13	\$15,253.13	\$0.00
317	GOLF VILLAGE DEBT SER	\$0.00	\$295,390.63	\$295,390.63	\$0.00	\$0.00	\$0.00	\$1,120,390.63	(\$1,120,390.63)
319	POLICE FACILITY DEBT SE	\$3,848.73	\$0.00	\$17,500.00	\$196,000.00	\$0.00	\$182,348.73	\$177,500.00	\$4,848.73
321	POWELL CIFA DEBT SERVI	\$0.00	\$33,616.88	\$33,616.88	\$0.00	\$0.00	\$0.00	\$148,616.88	(\$148,616.88)
451	DOWNTOWN TIF PUBLIC I	\$1,439,073.73	\$182,894.89	\$19,673.41	\$0.00	\$0.00	\$1,602,295.21	\$157,092.28	\$1,445,202.93
452	DOWNTOWN TIF HOUSING	\$30,742.92	\$1,847.42	\$23.11	\$0.00	\$0.00	\$32,567.23	\$101.89	\$32,465.34
453	SELDOM SEEN TIF PUBLIC	\$229,515.03	\$128,177.20	\$1,759.26	\$0.00	\$150,000.00	\$205,932.97	\$940.74	\$204,992.23
455	SAWMILL CORRIDOR COM	\$263,549.68	\$233,003.65	\$82,448.19	\$0.00	\$0.00	\$414,105.14	\$122,551.81	\$291,553.33
470	SANITARY SEWER AGREE	\$0.00	\$64,091.67	\$1,398.88	\$0.00	\$62,692.79	\$0.00	\$601.12	(\$601.12)
492	VILLAGE DEVELOPMENT F	\$72,315.78	\$27,091.20	\$0.00	\$0.00	\$0.00	\$99,406.98	\$0.00	\$99,406.98
494	VOTED CAPITAL IMPROVE	\$33,613.68	\$1,398.11	\$0.00	\$0.00	\$0.00	\$35,011.79	\$17,162.83	\$17,848.96
496	OLENTANGY/LIBERTY ST I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
497	SELDOM SEEN TIF PARK I	\$857,411.49	\$411.42	\$419,007.08	\$0.00	\$0.00	\$438,815.83	\$438,144.39	\$671.44
910	UNCLAIMED FUNDS FUND	\$1,117.73	\$0.00	\$0.00	\$0.00	\$0.00	\$1,117.73	\$0.00	\$1,117.73
911	FLEXIBLE BENEFITS PLAN	\$0.00	\$1,634.65	\$2,237.45	\$0.00	\$0.00	(\$602.80)	\$262.55	(\$865.35)
912	HEALTH REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
991	BOARD OF BUILDING STA	\$394.98	\$3,592.34	\$3,578.05	\$0.00	\$0.00	\$409.27	\$0.00	\$409.27
992	ENGINEERING INSPECTIO	\$862,488.12	\$121,890.33	\$150,404.51	\$0.00	\$0.00	\$833,973.94	\$23,257.99	\$810,715.95
993	PLUMBING INSPECTION F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement of Cash Position

From: 1/1/2020 to 8/31/2020

Fund	Description	Beginning Balance	Net Revenue YTD	Net Expenses YTD	Increases, Other YTD	Decreases, Other YTD	Unexpended Balance	Encumbrance YTD	Ending Balance
994	ESCROWED DEPOSITS FU	\$75,087.96	\$1,500.00	\$38,524.36	\$0.00	\$0.00	\$38,063.60	\$0.00	\$38,063.60
996	FINGERPRINT PROCESSIN	\$1,144.25	\$8,758.50	\$9,718.25	\$0.00	\$0.00	\$184.50	\$1,314.00	(\$1,129.50)
Grand Total:		<u>\$16,526,011.70</u>	<u>\$8,314,339.04</u>	<u>\$6,130,780.65</u>	<u>\$1,190,269.76</u>	<u>\$1,190,269.76</u>	<u>\$18,709,570.09</u>	<u>\$7,506,453.12</u>	<u>\$11,203,116.97</u>

City of Powell Revenue Report

Accounts: 100-000-1010-00 to 996-110-5560-10

As Of: 1/1/2020 to 8/31/2020

Include Inactive Accounts: No

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
100	GENERAL FUND			Target Percent:	66.67%	
100-000-4110-00	GENERAL PROPERTY TAX-REAL ESTA	\$685,221.35	\$0.00	\$336,180.02	\$349,041.33	49.06%
100-000-4130-00	MUNICIPAL INCOME TAX	\$6,335,000.00	\$1,123,590.48	\$4,526,568.81	\$1,808,431.19	71.45%
100-000-4130-01	MUNI INCOME TAX-ELECTRIC LIGHT C	\$5,200.00	\$0.00	\$90.52	\$5,109.48	1.74%
100-000-4130-02	SELF COLLECTED MUNICIPAL INCOME	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-000-4130-03	STATE OF OHIO - MUNI NET PROFIT TA	\$0.00	\$33,474.51	\$49,209.49	(\$49,209.49)	N/A
100-000-4199-00	REAL ESTATE SURPLUS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-000-4211-00	LOCAL GOVERNMENT-COUNTY	\$191,513.40	\$18,595.25	\$114,775.78	\$76,737.62	59.93%
100-000-4212-00	LOCAL GOVERNMENT-STATE	\$45,279.00	\$5,065.06	\$28,295.14	\$16,983.86	62.49%
100-000-4222-00	CIGARETTE TAX	\$100.00	\$0.00	\$150.00	(\$50.00)	150.00%
100-000-4224-00	LIQUOR/BEER PERMITS	\$24,500.00	\$17,147.90	\$19,494.30	\$5,005.70	79.57%
100-000-4231-00	HOMESTEAD/ROLLBACK-STATE	\$86,492.86	\$0.00	\$42,761.98	\$43,730.88	49.44%
100-000-4231-01	PUBLIC UTILITY REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-000-4320-00	SIDEWALK REPAIRS	\$4,000.00	\$0.00	\$1,944.83	\$2,055.17	48.62%
100-000-4413-00	MISCELLANEOUS GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-000-4512-00	ALARM REGISTRATION/VIOLATIONS	\$2,000.00	\$685.00	\$1,535.00	\$465.00	76.75%
100-000-4513-00	PARKING VIOLATIONS	\$200.00	\$0.00	\$40.00	\$160.00	20.00%
100-000-4514-00	PEDDLER'S REGISTRATION	\$3,000.00	\$0.00	\$878.00	\$2,122.00	29.27%
100-000-4522-00	VENDING MACHINE REVENUE	\$1,500.00	\$134.87	\$238.44	\$1,261.56	15.90%
100-000-4541-00	RENTAL INCOME	\$5,250.00	\$0.00	\$515.00	\$4,735.00	9.81%
100-000-4541-83	COMMUNITY MEETING ROOM RENTAL	\$5,000.00	\$0.00	\$2,280.00	\$2,720.00	45.60%
100-000-4550-00	ASSEMBLAGE/PARADE PERMITS	\$660.00	\$0.00	\$55.00	\$605.00	8.33%
100-000-4590-85	POLICE REPORTS	\$0.00	\$0.00	\$1.00	(\$1.00)	N/A
100-000-4590-86	FINGERPRINTS-POLICE	\$12,500.00	\$50.50	\$5,173.50	\$7,326.50	41.39%
100-000-4612-00	DELAWARE MUNI COURT FINES	\$0.00	\$44.00	\$1,219.49	(\$1,219.49)	N/A
100-000-4621-00	ADDITIONAL BLDG. FEE	\$11,250.00	\$1,250.00	\$8,250.00	\$3,000.00	73.33%
100-000-4621-01	RESIDENTIAL BUILDING FEES	\$160,000.00	\$18,210.38	\$121,405.90	\$38,594.10	75.88%
100-000-4621-02	CITY COMMERCIAL BLDG PERMIT FEE	\$180,675.00	\$7,571.71	\$73,958.78	\$106,716.22	40.93%
100-000-4621-03	LIBERTY TWP COMMERCIAL BLDG PER	\$0.00	\$0.00	\$5,314.64	(\$5,314.64)	N/A
100-000-4621-04	PLUMBING INSP-CITY SHARE	\$0.00	\$118.25	\$1,677.88	(\$1,677.88)	N/A
100-000-4621-05	EXEMPT PLUMBING PERMITS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-000-4621-06	STORMWATER OPERATION PLAN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-000-4621-07	REINSPECTION FEES	\$10,500.00	\$1,150.00	\$8,375.00	\$2,125.00	79.76%
100-000-4621-87	CONTRACTOR REGISTRATION/RENEW	\$36,120.00	\$1,020.00	\$17,940.00	\$18,180.00	49.67%
100-000-4622-05	ENGINEERING PLAN REVIEW FEES	\$50,562.00	\$1,650.00	\$27,931.50	\$22,630.50	55.24%
100-000-4622-06	GRADING/SIDEWALK/DRIVEWAY INSPE	\$4,500.00	\$1,375.00	\$6,750.00	(\$2,250.00)	150.00%
100-000-4622-07	PLAN REVIEW FEES	\$18,582.00	\$550.00	\$5,044.80	\$13,537.20	27.15%
100-000-4623-00	ZONING PERMITS/FEES	\$21,000.00	\$3,029.00	\$20,254.00	\$746.00	96.45%
100-000-4625-00	FRANCHISE FEES	\$120,000.00	\$23,142.32	\$89,001.86	\$30,998.14	74.17%

Revenue Report
As Of: 1/1/2020 to 8/31/2020

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
100-000-4701-00	INTEREST (NET)	\$190,000.00	\$7,503.59	\$136,091.74	\$53,908.26	71.63%
100-000-4810-00	SALE OF ASSETS	\$7,500.00	\$0.00	\$1,394.48	\$6,105.52	18.59%
100-000-4810-01	SALE OF ASSETS - SOLAR REC'S	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
100-000-4820-00	DONATIONS/CONTRIBUTIONS	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
100-000-4890-00	MISCELLANEOUS	\$75,000.00	\$1,748.91	\$4,834.35	\$70,165.65	6.45%
100-000-4890-02	REIMBURSEMENTS	\$0.00	\$465.92	\$9,859.23	(\$9,859.23)	N/A
100-000-4890-04	BWC PREMIUM REFUND	\$0.00	\$0.00	\$39,873.42	(\$39,873.42)	N/A
100-000-4890-05	BOND/NOTE PREMIUM	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-000-4931-00	TRANSFER IN FROM OTHER FUNDS	\$131.10	\$0.00	\$30,442.00	(\$30,310.90)	23220.44%
100-000-4931-01	TRANSFER IN- INTEREST ON ADVANC	\$40,000.00	\$0.00	\$22,151.74	\$17,848.26	55.38%
100-000-4940-01	ADVANCE FROM PARKS & REC FUND	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-000-4940-02	ADVANCE FROM TIF FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-000-4940-04	ADVANCE FROM CAPITAL PROJECTS F	\$80,200.00	\$0.00	\$40,541.05	\$39,658.95	50.55%
100-000-4940-05	ADVANCE FROM DEBT SERVICE FUND	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100 Total:		<u>\$8,415,936.71</u>	<u>\$1,267,572.65</u>	<u>\$5,802,498.67</u>	<u>\$2,613,438.04</u>	<u>68.95%</u>
101	GENERAL FUND RESERVE			Target Percent:	66.67%	
101-000-4932-00	TRANSFER FROM GENERAL FUND	\$0.00	\$0.00	\$70,000.00	(\$70,000.00)	N/A
101 Total:		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$70,000.00</u>	<u>(\$70,000.00)</u>	<u>N/A</u>
105	CORMA FUND			Target Percent:	66.67%	
105-000-4890-10	REIMB. INSURANCE CLAIMS	\$15,000.00	\$0.00	\$9,101.98	\$5,898.02	60.68%
105-000-4890-11	REIMBURSEMENT FOR DISCONTINUED	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00%
105-000-4931-00	TRANSFER IN	\$150,000.00	\$0.00	\$150,000.00	\$0.00	100.00%
105 Total:		<u>\$175,000.00</u>	<u>\$0.00</u>	<u>\$159,101.98</u>	<u>\$15,898.02</u>	<u>90.92%</u>
110	27TH PAYROLL RESERVE FUND			Target Percent:	66.67%	
110-000-4932-00	PRORATED PORTION OF 27TH PAYRO	\$17,217.67	\$0.00	\$17,217.67	\$0.00	100.00%
110 Total:		<u>\$17,217.67</u>	<u>\$0.00</u>	<u>\$17,217.67</u>	<u>\$0.00</u>	<u>100.00%</u>
111	COMPENSATED ABSENCES RESERVE FUND			Target Percent:	66.67%	
111-000-4932-00	PRORATED PORTION OF ESTIMATED C	\$4,367.00	\$0.00	\$4,367.00	\$0.00	100.00%
111 Total:		<u>\$4,367.00</u>	<u>\$0.00</u>	<u>\$4,367.00</u>	<u>\$0.00</u>	<u>100.00%</u>
210	MUNICIPAL MOTOR VEHICLE LICENSE FUND			Target Percent:	66.67%	
210-000-4140-00	\$5.00 MOTOR VEHICLE LICENSE TAX	\$92,000.00	\$6,567.00	\$42,092.35	\$49,907.65	45.75%
210 Total:		<u>\$92,000.00</u>	<u>\$6,567.00</u>	<u>\$42,092.35</u>	<u>\$49,907.65</u>	<u>45.75%</u>
211	STREET CONSTRUCTION MAINTENANCE & REPAIR FUND			Target Percent:	66.67%	
211-000-4140-00	PERMISSIVE AUTO TAX	\$87,875.00	\$9,111.71	\$58,403.04	\$29,471.96	66.46%
211-000-4225-00	GAS TAX	\$656,750.00	\$54,096.86	\$400,837.55	\$255,912.45	61.03%
211-000-4226-00	AUTO LICENSE TAX	\$75,387.50	\$7,848.44	\$49,760.36	\$25,627.14	66.01%
211-000-4701-00	INTEREST (NET)	\$22,000.00	\$1,437.50	\$25,970.69	(\$3,970.69)	118.05%
211-000-4890-00	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	N/A

Revenue Report
As Of: 1/1/2020 to 8/31/2020

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
211-000-4910-00	SAWMILL PARKWAY RESURFACING PR	\$1,133,800.00	\$8,499.00	\$8,499.00	\$1,125,301.00	0.75%
211-000-4931-00	TRANSFER FROM MOTOR LICENSE FU	\$100,000.00	\$0.00	\$0.00	\$100,000.00	0.00%
211 Total:		\$2,075,812.50	\$80,993.51	\$543,470.64	\$1,532,341.86	26.18%
221	STATE HIGHWAY IMPROVEMENT			Target Percent:	66.67%	
221-000-4140-00	PERMISSIVE AUTO TAX	\$7,125.00	\$738.79	\$4,735.39	\$2,389.61	66.46%
221-000-4225-00	GASOLINE TAX	\$53,250.00	\$4,386.23	\$32,500.34	\$20,749.66	61.03%
221-000-4226-00	AUTO LICENSE TAX	\$6,112.50	\$636.36	\$4,034.62	\$2,077.88	66.01%
221-000-4701-00	INTEREST (NET)	\$6,500.00	\$249.64	\$4,733.51	\$1,766.49	72.82%
221 Total:		\$72,987.50	\$6,011.02	\$46,003.86	\$26,983.64	63.03%
241	PARKS & RECREATION			Target Percent:	66.67%	
241-000-4523-00	RECREATION FEES	\$18,750.00	\$3,750.00	\$483,600.00	(\$464,850.00)	2579.20%
241 Total:		\$18,750.00	\$3,750.00	\$483,600.00	(\$464,850.00)	2579.20%
260	CORONAVIIRUS RELIEF FUND			Target Percent:	66.67%	
260-000-4429-00	CORONAVIRUS RELIEF FUND	\$207,380.09	\$0.00	\$0.00	\$207,380.09	0.00%
260 Total:		\$207,380.09	\$0.00	\$0.00	\$207,380.09	0.00%
265	LAW ENFORCEMENT ASSISTANCE FUND			Target Percent:	66.67%	
265-000-4440-00	REIMBURSEMENT	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
265 Total:		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
271	LAW ENFORCEMENT FUND			Target Percent:	66.67%	
271-011-4440-00	LEAP SEIZURE FUNDS	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
271-012-4440-00	DELAWARE COUNTY SEIZURE FUNDS	\$100.00	\$0.00	\$1,000.00	(\$900.00)	1000.00%
271-013-4440-00	STATE ATTORNEY GENERAL SEIZURE	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
271-014-4440-00	POWELL POLICE SEIZURE FUNDS	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
271-015-4440-00	DEPT OF JUSTICE SEIZURE FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
271-016-4440-00	DEPT OF TREASURERY SEIZURE FUN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
271 Total:		\$400.00	\$0.00	\$1,000.00	(\$600.00)	250.00%
281	DRUG LAW ENFORCEMENT			Target Percent:	66.67%	
281-000-4612-00	DELAWARE MUNI COURT FINES	\$175.00	\$0.00	\$25.00	\$150.00	14.29%
281 Total:		\$175.00	\$0.00	\$25.00	\$150.00	14.29%
291	BOARD OF PHARMACY-LAW ENFORCEMENT			Target Percent:	66.67%	
291-000-4612-00	DELAWARE MUNI COURT FINES	\$100.00	\$0.00	\$149.00	(\$49.00)	149.00%
291 Total:		\$100.00	\$0.00	\$149.00	(\$49.00)	149.00%
295	P&R REC. PROGRAMS			Target Percent:	66.67%	
295-000-4522-00	SALE OF MERCHANDISE	\$0.00	\$0.00	\$0.00	\$0.00	N/A
295-000-4523-00	RECREATION FEES	\$160,000.00	\$0.00	\$18,418.00	\$141,582.00	11.51%
295-000-4820-00	DONATIONS & CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
295-000-4820-01	DONATIONS- POWELL FESTIVAL/SPECI	\$110,000.00	\$0.00	\$7,005.00	\$102,995.00	6.37%

Revenue Report
As Of: 1/1/2020 to 8/31/2020

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
295-000-4820-02	FESTIVAL SALES	\$35,000.00	\$0.00	\$0.00	\$35,000.00	0.00%
295-000-4890-00	REFUNDS AND REIMBURSEMENTS	\$0.00	\$0.00	\$175.00	(\$175.00)	N/A
295-000-4890-04	BWC PREMIUM REFUND	\$0.00	\$0.00	\$0.00	\$0.00	N/A
295-000-4931-00	TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
295 Total:		\$305,000.00	\$0.00	\$25,598.00	\$279,402.00	8.39%
296	VETERAN'S MEMORIAL FUND			Target Percent:	66.67%	
296-000-4522-00	BRICK SALE	\$300.00	\$0.00	\$100.00	\$200.00	33.33%
296-000-4820-00	CONTRIBUTIONS/DONATION	\$0.00	\$0.00	\$0.00	\$0.00	N/A
296 Total:		\$300.00	\$0.00	\$100.00	\$200.00	33.33%
298	POLICE CANINE SUPPORT FUND			Target Percent:	66.67%	
298-000-4820-00	CONTRIBUTIONS/DONATION	\$5,000.00	\$0.00	\$250.00	\$4,750.00	5.00%
298-000-4890-02	REIMBURSEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
298 Total:		\$5,000.00	\$0.00	\$250.00	\$4,750.00	5.00%
310	SELDOM SEEN TIF DEBT SERVICE FUND			Target Percent:	66.67%	
310-000-4701-00	INTEREST	\$0.00	\$29.54	\$186.25	(\$186.25)	N/A
310-000-4702-00	BOND PREMIUM	\$0.00	\$0.00	\$0.00	\$0.00	N/A
310-000-4910-00	BOND/NOTE PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
310-000-4931-00	TRANSFERS IN	\$150,000.00	\$0.00	\$150,000.00	\$0.00	100.00%
310 Total:		\$150,000.00	\$29.54	\$150,186.25	(\$186.25)	100.12%
311	2013 CAPITAL IMPROVEMENTS BOND			Target Percent:	66.67%	
311-000-4110-00	REAL ESTATE TAX	\$595,071.95	\$0.00	\$308,815.14	\$286,256.81	51.90%
311-000-4231-00	HOMESTEAD AND ROLLBACK	\$78,086.37	\$0.00	\$39,284.05	\$38,802.32	50.31%
311-000-4911-00	NOTE PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
311-000-4931-00	TRANSFERS IN	\$302,170.21	\$0.00	\$302,170.21	\$0.00	100.00%
311 Total:		\$975,328.53	\$0.00	\$650,269.40	\$325,059.13	66.67%
315	REFUNDING BONDS, SERIES 2010			Target Percent:	66.67%	
315-000-4110-00	GENERAL PROPERTY TAXES-REAL ES	\$0.00	\$0.00	\$0.00	\$0.00	N/A
315-000-4231-00	HOMESTEAD/ROLLBACK	\$0.00	\$0.00	\$0.00	\$0.00	N/A
315-000-4940-00	ADVANCE FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	N/A
315 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
317	GOLF VILLAGE DEBT SERVICE FUND			Target Percent:	66.67%	
317-000-4390-00	G.V. DEVELOPMENT CHARGES	\$1,415,781.26	\$0.00	\$295,390.63	\$1,120,390.63	20.86%
317-000-4910-00	SALE OF BONDS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
317 Total:		\$1,415,781.26	\$0.00	\$295,390.63	\$1,120,390.63	20.86%
319	POLICE FACILITY DEBT SERVICE			Target Percent:	66.67%	
319-000-4910-00	SALE OF BONDS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
319-000-4931-00	TRANSFER FROM GENERAL FUND	\$196,000.00	\$0.00	\$196,000.00	\$0.00	100.00%
319 Total:		\$196,000.00	\$0.00	\$196,000.00	\$0.00	100.00%

Revenue Report
As Of: 1/1/2020 to 8/31/2020

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
321	POWELL CIFA DEBT SERVICE			Target Percent:	66.67%	
321-000-4390-00	DEVELOPMENT CHARGES	\$182,233.76	\$0.00	\$33,616.88	\$148,616.88	18.45%
321 Total:		\$182,233.76	\$0.00	\$33,616.88	\$148,616.88	18.45%
451	DOWNTOWN TIF PUBLIC IMPROVEMENT			Target Percent:	66.67%	
451-000-4110-00	PROPERTY TAXES (SERVICE PAYMEN	\$400,000.00	\$0.00	\$174,467.97	\$225,532.03	43.62%
451-000-4231-00	ROLLBACK/HOMESTEAD-STATE	\$18,000.00	\$0.00	\$8,426.92	\$9,573.08	46.82%
451-000-4940-00	ADVANCE FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	N/A
451 Total:		\$418,000.00	\$0.00	\$182,894.89	\$235,105.11	43.75%
452	DOWNTOWN TIF HOUSING RENOVATION			Target Percent:	66.67%	
452-000-4110-00	PROPERTY TAXES (SERVICE PAYMEN	\$4,000.00	\$0.00	\$1,762.30	\$2,237.70	44.06%
452-000-4231-00	ROLLBACK/HOMESTEAD-STATE	\$185.00	\$0.00	\$85.12	\$99.88	46.01%
452 Total:		\$4,185.00	\$0.00	\$1,847.42	\$2,337.58	44.14%
453	SELDOM SEEN TIF PUBLIC IMPROVEMENTS FUND			Target Percent:	66.67%	
453-000-4110-00	PROPERTY TAXES (SERVICE PAYMEN	\$225,000.00	\$0.00	\$128,177.20	\$96,822.80	56.97%
453-000-4231-00	ROLLBACK/HOMESTEAD- STATE	\$0.00	\$0.00	\$0.00	\$0.00	N/A
453-000-4701-00	INTEREST (NET)	\$0.00	\$0.00	\$0.00	\$0.00	N/A
453-000-4702-00	NOTE PREMIUM	\$0.00	\$0.00	\$0.00	\$0.00	N/A
453-000-4911-00	NOTE PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
453-000-4940-00	ADVANCE FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	N/A
453 Total:		\$225,000.00	\$0.00	\$128,177.20	\$96,822.80	56.97%
455	SAWMILL CORRIDOR COMM IMPR TIF			Target Percent:	66.67%	
455-000-4110-00	PROPERTY TAXES (SERVICE PAYMEN	\$460,000.00	\$0.00	\$233,003.65	\$226,996.35	50.65%
455-000-4940-00	ADVANCE FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	N/A
455 Total:		\$460,000.00	\$0.00	\$233,003.65	\$226,996.35	50.65%
470	SANITARY SEWER AGREEMENTS			Target Percent:	66.67%	
470-000-4500-00	DEVELOPER CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
470-000-4600-00	ASSESSMENTS	\$124,200.00	\$0.00	\$64,091.67	\$60,108.33	51.60%
470-000-4940-00	ADVANCE FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	N/A
470 Total:		\$124,200.00	\$0.00	\$64,091.67	\$60,108.33	51.60%
492	VILLAGE DEVELOPMENT FUND			Target Percent:	66.67%	
492-000-4529-00	DEVELOPMENT FEES	\$57,758.00	\$4,000.00	\$27,091.20	\$30,666.80	46.90%
492 Total:		\$57,758.00	\$4,000.00	\$27,091.20	\$30,666.80	46.90%
494	VOTED CAPITAL IMPROVEMENT FUND			Target Percent:	66.67%	
494-000-4701-00	INTEREST (NET)	\$111.92	\$16.72	\$1,398.11	(\$1,286.19)	1249.20%
494-000-4890-00	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
494-000-4910-00	BOND PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
494-000-4911-00	NOTE PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
494-000-4940-00	ADVANCE FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	N/A

Revenue Report
As Of: 1/1/2020 to 8/31/2020

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
494 Total:		\$111.92	\$16.72	\$1,398.11	(\$1,286.19)	1249.20%
496	OLENTANGY/LIBERTY ST INTERSECTION			Target Percent:	66.67%	
496-000-4529-00	DEVELOPMENT FEES	\$0.00	\$0.00	\$0.00	\$0.00	N/A
496 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
497	SELDOM SEEN TIF PARK IMPROVEMENTS FUND			Target Percent:	66.67%	
497-000-4701-00	INTEREST (NET)	\$4,458.22	\$0.00	\$411.42	\$4,046.80	9.23%
497-000-4702-00	NOTE PREMIUM	\$0.00	\$0.00	\$0.00	\$0.00	N/A
497-000-4890-00	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
497-000-4910-00	BOND PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
497-000-4911-00	NOTE PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
497-000-4931-00	TRANSFER FROM VILLAGE DEVELOPM	\$0.00	\$0.00	\$0.00	\$0.00	N/A
497-000-4931-01	TRANSFER FROM PARK DEVELOPMEN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
497-000-4931-02	TRANSFER FROM SELDOM SEEN TIF P	\$0.00	\$0.00	\$0.00	\$0.00	N/A
497-000-4940-00	ADVANCE FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	N/A
497 Total:		\$4,458.22	\$0.00	\$411.42	\$4,046.80	9.23%
910	UNCLAIMED FUNDS FUND			Target Percent:	66.67%	
910-000-4890-00	UNCASHED CITY CHECKS	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
910 Total:		\$200.00	\$0.00	\$0.00	\$200.00	0.00%
911	FLEXIBLE BENEFITS PLAN FUND			Target Percent:	66.67%	
911-000-4510-00	MEDICAL FSA DEDUCTIONS	\$2,500.00	\$192.30	\$1,634.65	\$865.35	65.39%
911-000-4510-10	CHILD CARE FSA DEDUCTIONS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
911 Total:		\$2,500.00	\$192.30	\$1,634.65	\$865.35	65.39%
912	HEALTH REIMBURSEMENT ACCOUNT			Target Percent:	66.67%	
912-000-4510-00	HRA CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
912 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
991	BOARD OF BUILDING STANDARDS			Target Percent:	66.67%	
991-000-4290-00	STATE 3%-CITY COMM.BLDG. FEES	\$4,000.00	\$227.15	\$2,218.78	\$1,781.22	55.47%
991-000-4290-01	STATE 3%-TWP.COMM.BLDG.FEES	\$0.00	\$0.00	\$159.44	(\$159.44)	N/A
991-000-4290-02	STATE 1%-CITY RES.BLDG.	\$1,500.00	\$182.12	\$1,214.12	\$285.88	80.94%
991 Total:		\$5,500.00	\$409.27	\$3,592.34	\$1,907.66	65.32%
992	ENGINEERING INSPECTIONS FUND			Target Percent:	66.67%	
992-000-4544-00	DEVELOPERS' DEPOSITS	\$200,000.00	\$7,495.60	\$121,890.33	\$78,109.67	60.95%
992-000-4701-00	INTEREST (NET)	\$0.00	\$0.00	\$0.00	\$0.00	N/A
992 Total:		\$200,000.00	\$7,495.60	\$121,890.33	\$78,109.67	60.95%
993	PLUMBING INSPECTION FUND			Target Percent:	66.67%	
993-000-4622-00	20% TWP PLUMBING INSP	\$0.00	\$0.00	\$0.00	\$0.00	N/A
993 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A

Revenue Report
As Of: 1/1/2020 to 8/31/2020

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
994	ESCROWED DEPOSITS FUND			Target Percent:	66.67%	
994-000-4544-01	MEETING ROOM DEPOSITS	\$5,500.00	\$0.00	\$1,500.00	\$4,000.00	27.27%
994 Total:		\$5,500.00	\$0.00	\$1,500.00	\$4,000.00	27.27%
996	FINGERPRINT PROCESSING FEES			Target Percent:	66.67%	
996-000-4590-86	FINGERPRINTS	\$15,000.00	\$94.50	\$8,758.50	\$6,241.50	58.39%
996 Total:		\$15,000.00	\$94.50	\$8,758.50	\$6,241.50	58.39%
Grand Total:		\$15,834,183.16	\$1,377,132.11	\$9,297,228.71	\$6,536,954.45	58.72%
					Target Percent:	66.67%

City of Powell

Statement of Cash from Revenue and Expense

From: 1/1/2020 to 8/31/2020

Funds: 100 to 996

Include Inactive Accounts: No

Fund	Description	Beginning Balance	Net Revenue YTD	Net Expense YTD	Unexpended Balance	Encumbrance YTD	Ending Balance	Message
100	GENERAL FUND	\$6,487,540.80	\$5,802,498.67	\$5,200,871.50	\$7,089,167.97	\$1,430,668.06	\$5,658,499.91	
101	GENERAL FUND RESERVE	\$1,225,000.00	\$70,000.00	\$0.00	\$1,295,000.00	\$0.00	\$1,295,000.00	
105	CORMA FUND	\$57,677.68	\$159,101.98	\$11,622.98	\$205,156.68	\$170,133.00	\$35,023.68	
110	27TH PAYROLL RESERVE FUND	\$78,669.06	\$17,217.67	\$0.00	\$95,886.73	\$0.00	\$95,886.73	
111	COMPENSATED ABSENCES RESERVE FUND	\$26,075.00	\$4,367.00	\$30,442.00	\$0.00	\$0.00	\$0.00	
210	MUNICIPAL MOTOR VEHICLE LICENSE FUND	\$18,513.96	\$42,092.35	\$0.00	\$60,606.31	\$0.00	\$60,606.31	
211	STREET CONSTRUCTION MAINTENANCE & REPAIR FUND	\$2,513,790.62	\$543,470.64	\$77,642.52	\$2,979,618.74	\$2,519,843.20	\$459,775.54	
221	STATE HIGHWAY IMPROVEMENT	\$474,548.97	\$46,003.86	\$5,322.72	\$515,230.11	\$9,677.28	\$505,552.83	
241	PARKS & RECREATION	\$471,606.30	\$483,600.00	\$56,028.42	\$899,177.88	\$56,422.58	\$842,755.30	
260	CORONAVIRUS RELIEF FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
265	LAW ENFORCEMENT ASSISTANCE FUND	\$9,492.84	\$0.00	\$0.00	\$9,492.84	\$0.00	\$9,492.84	
271	LAW ENFORCEMENT FUND	\$17,161.31	\$1,000.00	\$5,000.00	\$13,161.31	\$0.00	\$13,161.31	
281	DRUG LAW ENFORCEMENT	\$4,512.09	\$25.00	\$0.00	\$4,537.09	\$0.00	\$4,537.09	
291	BOARD OF PHARMACY-LAW ENFORCEMENT	\$6,181.76	\$149.00	\$0.00	\$6,330.76	\$0.00	\$6,330.76	
295	P&R REC. PROGRAMS	\$356,829.14	\$25,598.00	\$61,556.45	\$320,870.69	\$117,863.74	\$203,006.95	
296	VETERAN'S MEMORIAL FUND	\$7,399.33	\$100.00	\$16.00	\$7,483.33	\$84.00	\$7,399.33	
298	POLICE CANINE SUPPORT FUND	\$35,970.97	\$250.00	\$4,912.39	\$31,308.58	\$4,100.17	\$27,208.41	
310	SELDOM SEEN TIF DEBT SERVICE FUND	\$175,531.80	\$150,186.25	\$41,975.00	\$283,743.05	\$126,975.00	\$156,768.05	
311	2013 CAPITAL IMPROVEMENTS BOND	\$371,529.52	\$650,269.40	\$27,884.15	\$993,914.77	\$847,495.85	\$146,418.92	
315	REFUNDING BONDS, SERIES 2010	\$317,676.47	\$0.00	\$302,423.34	\$15,253.13	\$15,253.13	\$0.00	
317	GOLF VILLAGE DEBT SERVICE FUND	\$0.00	\$295,390.63	\$295,390.63	\$0.00	\$1,120,390.63	(\$1,120,390.63)	
319	POLICE FACILITY DEBT SERVICE	\$3,848.73	\$196,000.00	\$17,500.00	\$182,348.73	\$177,500.00	\$4,848.73	
321	POWELL CIFA DEBT SERVICE	\$0.00	\$33,616.88	\$33,616.88	\$0.00	\$148,616.88	(\$148,616.88)	
451	DOWNTOWN TIF PUBLIC IMPROVEMENT	\$1,439,073.73	\$182,894.89	\$19,673.41	\$1,602,295.21	\$157,092.28	\$1,445,202.93	
452	DOWNTOWN TIF HOUSING RENOVATION	\$30,742.92	\$1,847.42	\$23.11	\$32,567.23	\$101.89	\$32,465.34	
453	SELDOM SEEN TIF PUBLIC IMPROVEMENTS FUND	\$229,515.03	\$128,177.20	\$151,759.26	\$205,932.97	\$940.74	\$204,992.23	
455	SAWMILL CORRIDOR COMM IMPR TIF	\$263,549.68	\$233,003.65	\$82,448.19	\$414,105.14	\$122,551.81	\$291,553.33	
470	SANITARY SEWER AGREEMENTS	\$0.00	\$64,091.67	\$64,091.67	\$0.00	\$601.12	(\$601.12)	

Statement of Cash from Revenue and Expense

From: 1/1/2020 to 8/31/2020

Fund	Description	Beginning Balance	Net Revenue YTD	Net Expense YTD	Unexpended Balance	Encumbrance YTD	Ending Balance	Message
492	VILLAGE DEVELOPMENT FUND	\$72,315.78	\$27,091.20	\$0.00	\$99,406.98	\$0.00	\$99,406.98	
494	VOTED CAPITAL IMPROVEMENT FUND	\$33,613.68	\$1,398.11	\$0.00	\$35,011.79	\$17,162.83	\$17,848.96	
496	OLENTANGY/LIBERTY ST INTERSECTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
497	SELDOM SEEN TIF PARK IMPROVEMENTS FUND	\$857,411.49	\$411.42	\$419,007.08	\$438,815.83	\$438,144.39	\$671.44	
910	UNCLAIMED FUNDS FUND	\$1,117.73	\$0.00	\$0.00	\$1,117.73	\$0.00	\$1,117.73	
911	FLEXIBLE BENEFITS PLAN FUND	\$0.00	\$1,634.65	\$2,237.45	(\$602.80)	\$262.55	(\$865.35)	
912	HEALTH REIMBURSEMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
991	BOARD OF BUILDING STANDARDS	\$394.98	\$3,592.34	\$3,578.05	\$409.27	\$0.00	\$409.27	
992	ENGINEERING INSPECTIONS FUND	\$862,488.12	\$121,890.33	\$150,404.51	\$833,973.94	\$23,257.99	\$810,715.95	
993	PLUMBING INSPECTION FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
994	ESCROWED DEPOSITS FUND	\$75,087.96	\$1,500.00	\$38,524.36	\$38,063.60	\$0.00	\$38,063.60	
996	FINGERPRINT PROCESSING FEES	\$1,144.25	\$8,758.50	\$9,718.25	\$184.50	\$1,314.00	(\$1,129.50)	
Grand Total:		\$16,526,011.70	\$9,297,228.71	\$7,113,670.32	\$18,709,570.09	\$7,506,453.12	\$11,203,116.97	

City of Powell Expense Report

Accounts: 100-110-5190-00 to 996-110-5560-10

As Of: 1/1/2020 to 8/31/2020

Include Inactive Accounts: No

Include Pre-Encumbrances: No

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
100	GENERAL FUND					Target Percent:	66.67%	
POLICE DEPARTMENT								
100-110-5190-00	POLICE SALARIES/WAGES	\$2,030,060.00	\$141,650.48	\$1,262,766.55	\$767,293.45	\$0.00	\$767,293.45	62.20%
100-110-5190-01	OTHER EARNINGS	\$30,000.00	\$2,321.50	\$20,625.05	\$9,374.95	\$0.00	\$9,374.95	68.75%
100-110-5190-11	OVERTIME	\$99,600.00	\$9,467.54	\$41,253.88	\$58,346.12	\$0.00	\$58,346.12	41.42%
100-110-5211-00	P.E.R.S.	\$14,010.00	\$0.00	\$7,769.54	\$6,240.46	\$0.00	\$6,240.46	55.46%
100-110-5213-00	MEDICARE TAX	\$31,320.00	\$2,145.58	\$18,605.13	\$12,714.87	\$0.00	\$12,714.87	59.40%
100-110-5215-00	POLICE PENSION	\$401,625.00	\$0.00	\$211,102.62	\$190,522.38	\$0.00	\$190,522.38	52.56%
100-110-5221-00	HEALTH INSURANCE	\$436,049.63	\$27,281.61	\$260,702.01	\$175,347.62	\$114,046.23	\$61,301.39	85.94%
100-110-5222-00	LIFE INSURANCE	\$10,285.00	\$812.27	\$7,054.78	\$3,230.22	\$2,450.22	\$780.00	92.42%
100-110-5223-00	DENTAL INSURANCE	\$14,650.00	\$1,110.27	\$8,719.30	\$5,930.70	\$3,975.98	\$1,954.72	86.66%
100-110-5225-00	WORKERS COMPENSATIO	\$26,942.07	\$2,272.07	\$16,201.16	\$10,740.91	\$10,740.91	\$0.00	100.00%
100-110-5321-25	CELL PHONES	\$4,738.12	\$586.40	\$2,542.96	\$2,195.16	\$1,695.16	\$500.00	89.45%
100-110-5321-80	INTERNET/DATA ACCESS	\$5,361.62	\$720.18	\$3,249.99	\$2,111.63	\$1,161.63	\$950.00	82.28%
100-110-5325-00	GASOLINE	\$35,551.41	\$2,153.64	\$17,164.34	\$18,387.07	\$13,387.07	\$5,000.00	85.94%
100-110-5331-00	RENTS/LEASES	\$19,357.00	\$436.81	\$8,457.38	\$10,899.62	\$5,976.19	\$4,923.43	74.57%
100-110-5385-00	COMMUNITY RELATIONS/A	\$500.00	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	100.00%
100-110-5410-00	OFFICE SUPPLIES	\$5,798.92	\$39.94	\$2,496.48	\$3,302.44	\$2,227.44	\$1,075.00	81.46%
100-110-5420-19	REFERENCE MATERIALS	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	0.00%
100-110-5440-00	EQUIPMENT MAINTENANC	\$17,009.56	\$612.48	\$8,993.56	\$8,016.00	\$1,106.29	\$6,909.71	59.38%
100-110-5440-16	CRUISER MAINTENANCE	\$16,019.58	\$228.00	\$8,363.46	\$7,656.12	\$5,856.12	\$1,800.00	88.76%
100-110-5442-00	COPIER MAINT. AGREEME	\$2,773.57	\$271.41	\$1,268.97	\$1,504.60	\$1,504.60	\$0.00	100.00%
100-110-5481-00	PRINTING	\$3,318.97	\$275.20	\$2,354.24	\$964.73	\$118.34	\$846.39	74.50%
100-110-5500-00	DUES/SUBSCRIPTIONS	\$1,800.00	\$75.00	\$1,329.00	\$471.00	\$295.00	\$176.00	90.22%
100-110-5510-00	TRAVEL/SEMINARS/MILEA	\$31,325.00	\$1,090.00	\$6,291.63	\$25,033.37	\$8,301.49	\$16,731.88	46.59%
100-110-5519-00	SUPPLIES	\$4,590.12	\$0.00	\$415.25	\$4,174.87	\$2,074.87	\$2,100.00	54.25%
100-110-5520-00	UNIFORMS/GEAR	\$28,794.29	\$3,257.80	\$19,477.89	\$9,316.40	\$316.40	\$9,000.00	68.74%
100-110-5560-10	FINGERPRINT PROCESSIN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-110-5560-11	LAB TEST FEES	\$1,200.00	\$0.00	\$37.00	\$1,163.00	\$663.00	\$500.00	58.33%
100-110-5582-00	ACCREDITATION PROCESS	\$6,000.00	\$0.00	\$4,150.00	\$1,850.00	\$0.00	\$1,850.00	69.17%
100-110-5680-00	MISCELLANEOUS EQUIPME	\$20,664.85	\$228.32	\$5,353.18	\$15,311.67	\$8,320.53	\$6,991.14	66.17%
100-110-5681-00	POLICE VEHICLES/CRUISE	\$188,278.87	\$31,004.00	\$92,047.17	\$96,231.70	\$35,820.00	\$60,411.70	67.91%
POLICE DEPARTMENT Totals:		\$3,487,923.58	\$228,040.50	\$2,038,792.52	\$1,449,131.06	\$220,537.47	\$1,228,593.59	64.78%
PARKS & RECREATION								
100-320-5190-00	PARK MAINT SALARIES/WA	\$319,905.00	\$20,349.20	\$154,734.77	\$165,170.23	\$0.00	\$165,170.23	48.37%
100-320-5190-01	OTHER EARNINGS	\$3,500.00	\$675.00	\$4,830.50	(\$1,330.50)	\$0.00	(\$1,330.50)	138.01%
100-320-5190-11	OVERTIME	\$15,425.00	\$174.36	\$977.21	\$14,447.79	\$0.00	\$14,447.79	6.34%
100-320-5211-00	P.E.R.S.	\$47,440.00	\$0.00	\$18,831.43	\$28,608.57	\$0.00	\$28,608.57	39.70%

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Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
100-320-5213-00	MEDICARE	\$4,915.00	\$296.11	\$2,244.84	\$2,670.16	\$0.00	\$2,670.16	45.67%
100-320-5221-00	HEALTH INSURANCE	\$111,550.00	\$9,952.32	\$55,857.26	\$55,692.74	\$21,001.02	\$34,691.72	68.90%
100-320-5222-00	LIFE INSURANCE	\$2,005.00	\$183.11	\$1,065.11	\$939.89	\$485.89	\$454.00	77.36%
100-320-5223-00	DENTAL INSURANCE	\$3,720.00	\$378.51	\$1,804.04	\$1,915.96	\$1,044.10	\$871.86	76.56%
100-320-5225-00	WORKERS COMPENSATIO	\$4,103.19	\$283.19	\$2,019.55	\$2,083.64	\$2,083.64	\$0.00	100.00%
100-320-5311-00	ELECTRICITY	\$15,507.03	\$719.41	\$9,384.31	\$6,122.72	\$5,480.59	\$642.13	95.86%
100-320-5312-00	WATER/SEWER SERVICE	\$28,880.32	\$2,773.18	\$14,358.26	\$14,522.06	\$14,512.22	\$9.84	99.97%
100-320-5321-00	CELL PHONES	\$309.88	\$0.00	\$309.88	\$0.00	\$0.00	\$0.00	100.00%
100-320-5321-25	PARKS CELL PHONE	\$552.16	\$125.28	\$249.80	\$302.36	\$302.36	\$0.00	100.00%
100-320-5321-80	INTERNET/DATA ACCESS	\$540.18	\$80.02	\$361.11	\$179.07	\$179.07	\$0.00	100.00%
100-320-5411-00	JANITORIAL SUPPLIES	\$10,138.58	\$623.43	\$3,917.44	\$6,221.14	\$3,721.14	\$2,500.00	75.34%
100-320-5420-00	VENDING MACHINE EXPEN	\$500.00	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	100.00%
100-320-5431-90	UTILITY REPAIRS	\$5,566.64	\$0.00	\$566.64	\$5,000.00	\$2,786.00	\$2,214.00	60.23%
100-320-5432-00	PARK MAINTENANCE	\$34,605.05	\$1,425.13	\$8,564.76	\$26,040.29	\$13,338.50	\$12,701.79	63.29%
100-320-5432-10	TURF MAINTENANCE/FERTI	\$30,325.00	\$1,958.57	\$14,166.60	\$16,158.40	\$9,048.90	\$7,109.50	76.56%
100-320-5432-20	POND MAINTENANCE	\$8,000.00	\$0.00	\$3,500.00	\$4,500.00	\$3,400.00	\$1,100.00	86.25%
100-320-5432-25	IRRIGATION SYSTEM MAIN	\$1,000.00	\$0.00	\$86.80	\$913.20	\$913.20	\$0.00	100.00%
100-320-5432-30	SPLASH PAD MAINTENANC	\$8,000.00	\$0.00	\$325.00	\$7,675.00	\$4,000.00	\$3,675.00	54.06%
100-320-5432-40	CEMETERY MAINTENANCE	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$800.00	\$3,200.00	20.00%
100-320-5432-48	WEED/BRUSH/PEST CONT	\$2,000.00	\$0.00	\$743.75	\$1,256.25	\$256.25	\$1,000.00	50.00%
100-320-5440-00	EQUIPMENT MAINTENANC	\$6,073.26	\$83.26	\$1,266.06	\$4,807.20	\$2,557.20	\$2,250.00	62.95%
100-320-5440-01	PLAYGROUND MAINTENAN	\$10,000.00	\$0.00	\$3,625.00	\$6,375.00	\$1,625.00	\$4,750.00	52.50%
100-320-5460-00	BUILDING MAINTENANCE	\$7,013.72	\$165.36	\$2,860.94	\$4,152.78	\$2,552.78	\$1,600.00	77.19%
100-320-5470-01	TREE TRIMMING/REMOVAL	\$32,675.00	\$8,720.00	\$20,395.00	\$12,280.00	\$6,000.00	\$6,280.00	80.78%
100-320-5470-02	DOWNTOWN PLANTINGS	\$8,000.00	\$0.00	\$5,537.46	\$2,462.54	\$1,712.54	\$750.00	90.63%
100-320-5470-03	PARK TREES	\$6,000.00	\$0.00	\$5,934.00	\$66.00	\$66.00	\$0.00	100.00%
100-320-5482-00	ADVERTISING	\$2,500.00	\$0.00	\$1,667.88	\$832.12	\$130.00	\$702.12	71.92%
100-320-5510-00	TRAINING/SEMINARS/MILE	\$5,968.07	\$345.00	\$1,423.73	\$4,544.34	\$1,786.76	\$2,757.58	53.79%
100-320-5520-00	UNIFORMS	\$4,900.00	\$0.00	\$178.11	\$4,721.89	\$1,521.89	\$3,200.00	34.69%
100-320-5531-00	CONTRACTED SERVICES	\$15,000.00	\$381.25	\$643.75	\$14,356.25	\$9,356.25	\$5,000.00	66.67%
100-320-5540-00	WETLANDS MONITORING	\$20,340.00	\$2,768.00	\$13,198.00	\$7,142.00	\$6,855.00	\$287.00	98.59%
100-320-5550-00	ATHLETIC FIELD MAINTENA	\$12,500.00	\$0.00	\$2,652.67	\$9,847.33	\$5,347.33	\$4,500.00	64.00%
100-320-5670-01	PLAYGROUND EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-320-5681-07	MOWERS	\$22,000.00	\$995.61	\$18,202.20	\$3,797.80	\$954.80	\$2,843.00	87.08%
100-320-5681-08	CEMETARY MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-320-5681-09	SPECIALIZED VEHICLES	\$18,269.28	\$0.00	\$18,269.28	\$0.00	\$0.00	\$0.00	100.00%
100-320-5681-10	POND/FOUNTAIN IMPROVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-320-5682-00	PARK EQUIPMENT	\$25,000.00	\$49.30	\$49.30	\$24,950.70	\$2,450.70	\$22,500.00	10.00%
100-320-5683-00	PARK MAINTENANCE EQUI	\$18,149.00	\$0.00	\$18,149.00	\$0.00	\$0.00	\$0.00	100.00%
PARKS & RECREATION Totals:		\$876,876.36	\$53,504.60	\$412,951.44	\$463,924.92	\$126,769.13	\$337,155.79	61.55%
DEVELOPMENT DEPARTMENT								
100-410-5190-00	DEV SALARIES/WAGES	\$208,250.00	\$9,814.74	\$139,654.76	\$68,595.24	\$0.00	\$68,595.24	67.06%
100-410-5211-00	P.E.R.S.	\$29,160.00	\$0.00	\$15,726.59	\$13,433.41	\$0.00	\$13,433.41	53.93%
100-410-5213-00	MEDICARE	\$3,020.00	\$139.19	\$1,964.50	\$1,055.50	\$0.00	\$1,055.50	65.05%
100-410-5221-00	HEALTH INSURANCE	\$20,385.00	\$671.33	\$12,020.31	\$8,364.69	\$7,163.30	\$1,201.39	94.11%
100-410-5222-00	LIFE INSURANCE	\$950.00	(\$79.65)	\$594.31	\$355.69	\$312.69	\$43.00	95.47%

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Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
100-410-5223-00	DENTAL INSURANCE	\$1,200.00	(\$100.97)	\$636.35	\$563.65	\$557.29	\$6.36	99.47%
100-410-5225-00	WORKERS COMPENSATIO	\$2,640.80	\$235.80	\$1,681.58	\$959.22	\$959.22	\$0.00	100.00%
100-410-5321-25	CELL PHONES	\$1,200.00	\$0.00	\$650.00	\$550.00	\$0.00	\$550.00	54.17%
100-410-5321-80	INTERNET/DATA ACCESS	\$640.18	\$80.02	\$361.11	\$279.07	\$179.07	\$100.00	84.38%
100-410-5420-19	REFERENCE MATERIALS	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
100-410-5440-00	EQUIPMENT MAINTENANC	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	0.00%
100-410-5450-90	GIS MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-410-5482-02	LEGAL ADS	\$500.00	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	100.00%
100-410-5500-00	DUES/SUBSCRIPTIONS	\$3,000.00	\$0.00	\$533.00	\$2,467.00	\$0.00	\$2,467.00	17.77%
100-410-5510-00	TRAVEL/SEMINARS/MILEA	\$6,000.00	\$41.98	\$1,829.74	\$4,170.26	\$401.00	\$3,769.26	37.18%
100-410-5531-00	CONTRACTED SERVICES	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
100-410-5533-03	ARCHITECTURE ADVISOR	\$10,000.00	\$0.00	\$2,100.97	\$7,899.03	\$7,899.03	\$0.00	100.00%
100-410-5540-08	R.O.W. ACQ. PRE-COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-410-5553-00	COURT REPORTER	\$2,000.00	\$0.00	\$450.00	\$1,550.00	\$1,550.00	\$0.00	100.00%
100-410-5554-00	ECONOMIC DEV. ACTIVITY	\$7,600.00	\$0.00	\$1,800.00	\$5,800.00	\$1,800.00	\$4,000.00	47.37%
100-410-5690-04	GIS UPGRADE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
DEVELOPMENT DEPARTMENT Totals:		\$302,245.98	\$10,802.44	\$180,003.22	\$122,242.76	\$21,321.60	\$100,921.16	66.61%
BUILDING DEPARTMENT								
100-490-5190-00	BUILDING SALARIES/WAGE	\$282,583.00	\$22,076.80	\$186,653.25	\$95,929.75	\$0.00	\$95,929.75	66.05%
100-490-5190-11	OVERTIME	\$900.00	\$0.00	\$646.28	\$253.72	\$0.00	\$253.72	71.81%
100-490-5211-00	P.E.R.S.	\$39,565.00	\$0.00	\$23,131.13	\$16,433.87	\$0.00	\$16,433.87	58.46%
100-490-5213-00	MEDICARE	\$4,100.00	\$308.08	\$2,616.26	\$1,483.74	\$0.00	\$1,483.74	63.81%
100-490-5221-00	HEALTH INSURANCE	\$95,415.00	\$3,963.34	\$41,214.80	\$54,200.20	\$15,761.30	\$38,438.90	59.71%
100-490-5222-00	LIFE INSURANCE	\$1,825.00	\$146.40	\$1,294.56	\$530.44	\$443.44	\$87.00	95.23%
100-490-5223-00	DENTAL INSURANCE	\$3,475.00	\$285.32	\$2,286.57	\$1,188.43	\$1,185.27	\$3.16	99.91%
100-490-5225-00	WORKERS COMPENSATIO	\$3,541.30	\$356.30	\$2,540.93	\$1,000.37	\$1,000.37	\$0.00	100.00%
100-490-5321-25	CELLULAR PHONES	\$2,756.00	\$315.84	\$1,410.11	\$1,345.89	\$1,345.89	\$0.00	100.00%
100-490-5321-80	INTERNET/DATA ACCESS	\$1,820.54	\$320.08	\$1,327.80	\$492.74	\$267.74	\$225.00	87.64%
100-490-5322-75	DELIVERY SERVICES	\$1,540.00	\$29.10	\$145.47	\$1,394.53	\$654.53	\$740.00	51.95%
100-490-5325-00	GASOLINE	\$1,275.13	\$32.64	\$374.12	\$901.01	\$701.01	\$200.00	84.32%
100-490-5420-17	MAINTENANCE SUPPLIES	\$1,000.00	\$0.00	\$21.98	\$978.02	\$78.02	\$900.00	10.00%
100-490-5420-19	REFERENCE MATERIALS	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
100-490-5420-30	SAFETY EQUIPMENT	\$920.00	\$0.00	\$17.97	\$902.03	\$82.03	\$820.00	10.87%
100-490-5440-00	VEHICLE MAINTENANCE	\$1,335.06	\$0.00	\$135.06	\$1,200.00	\$0.00	\$1,200.00	10.12%
100-490-5442-00	COPIER MAINT. AGREEME	\$631.44	\$82.08	\$365.73	\$265.71	\$190.71	\$75.00	88.12%
100-490-5450-31	COMPUTER SOFTWARE SU	\$9,500.00	\$0.00	\$0.00	\$9,500.00	\$9,500.00	\$0.00	100.00%
100-490-5481-00	PRINTING	\$300.00	\$0.00	\$123.00	\$177.00	\$0.00	\$177.00	41.00%
100-490-5500-00	DUES/SUBSCRIPTIONS	\$1,370.00	\$0.00	\$395.00	\$975.00	\$195.00	\$780.00	43.07%
100-490-5510-00	TRAVEL/SEMINARS/MILEA	\$3,500.00	\$0.00	\$955.10	\$2,544.90	\$850.00	\$1,694.90	51.57%
100-490-5532-00	OTHER CONTRACTUAL SE	\$57,193.75	\$0.00	\$8,096.25	\$49,097.50	\$44,097.50	\$5,000.00	91.26%
100-490-5533-00	PLAN REVIEW SERVICES	\$24,315.00	\$180.00	\$1,530.00	\$22,785.00	\$18,785.00	\$4,000.00	83.55%
100-490-5680-01	OFFICE FURNITURE/EQUIP	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	0.00%
BUILDING DEPARTMENT Totals:		\$543,861.22	\$28,095.98	\$275,281.37	\$268,579.85	\$95,137.81	\$173,442.04	68.11%
ENGINEERING DEPARTMENT								
100-610-5190-00	ENGINEERING SALARIES/W	\$230,905.00	\$13,174.40	\$110,401.37	\$120,503.63	\$0.00	\$120,503.63	47.81%
100-610-5190-11	OVERTIME	\$3,845.00	\$956.80	\$1,970.95	\$1,874.05	\$0.00	\$1,874.05	51.26%

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Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
100-610-5211-00	P.E.R.S.	\$32,865.00	\$0.00	\$13,384.42	\$19,480.58	\$0.00	\$19,480.58	40.73%
100-610-5213-00	MEDICARE	\$3,405.00	\$199.71	\$1,582.04	\$1,822.96	\$0.00	\$1,822.96	46.46%
100-610-5221-00	HEALTH INSURANCE	\$76,195.00	\$3,304.96	\$32,317.36	\$43,877.64	\$13,164.66	\$30,712.98	59.69%
100-610-5222-00	LIFE INSURANCE	\$1,375.00	\$77.61	\$655.77	\$719.23	\$233.23	\$486.00	64.65%
100-610-5223-00	DENTAL INSURANCE	\$2,605.00	\$142.66	\$1,143.28	\$1,461.72	\$592.64	\$869.08	66.64%
100-610-5225-00	WORKERS COMPENSATIO	\$2,890.45	\$240.45	\$1,714.05	\$1,176.40	\$1,176.40	\$0.00	100.00%
100-610-5321-25	CELL PHONES	\$600.00	\$50.00	\$50.00	\$550.00	\$0.00	\$550.00	8.33%
100-610-5321-80	INTERNET/DATA ACCESS	\$1,180.36	\$160.04	\$722.22	\$458.14	\$358.14	\$100.00	91.53%
100-610-5420-19	REFERENCE MATERIALS	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	0.00%
100-610-5420-50	FIELD SUPPLIES/TOOLS	\$459.99	\$0.00	\$80.98	\$379.01	\$0.00	\$379.01	17.60%
100-610-5481-00	PRINTING/SCANNING	\$200.00	\$0.00	\$61.00	\$139.00	\$0.00	\$139.00	30.50%
100-610-5482-00	ADVERTISING	\$4,942.08	\$0.00	\$4,135.20	\$806.88	\$806.88	\$0.00	100.00%
100-610-5500-00	DUES/SUBSCRIPTIONS	\$5,143.50	\$0.00	\$3,662.20	\$1,481.30	\$0.00	\$1,481.30	71.20%
100-610-5510-00	TRAVEL/SEMINARS/MILEA	\$2,636.00	\$102.35	\$521.71	\$2,114.29	\$136.00	\$1,978.29	24.95%
100-610-5531-00	CONTRACT ENGINEER	\$37,635.83	\$0.00	\$2,653.03	\$34,982.80	\$22,982.80	\$12,000.00	68.12%
100-610-5531-03	ENGINEERING PLAN REVIE	\$12,253.94	\$0.00	\$1,253.94	\$11,000.00	\$0.00	\$11,000.00	10.23%
100-610-5565-04	NPDES CONTRACT SERVIC	\$49,195.00	\$350.00	\$5,384.39	\$43,810.61	\$38,210.61	\$5,600.00	88.62%
100-610-5680-01	OFFICE FURNITURE/EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
ENGINEERING DEPARTMENT Totals:		\$468,632.15	\$18,758.98	\$181,693.91	\$286,938.24	\$77,661.36	\$209,276.88	55.34%
PUBLIC SERVICE DEPARTMENT								
100-620-5190-00	PUB SERV SALARIES/WAG	\$371,595.00	\$19,260.80	\$164,406.88	\$207,188.12	\$0.00	\$207,188.12	44.24%
100-620-5190-01	OTHER EARNINGS	\$4,000.00	\$181.00	\$2,944.00	\$1,056.00	\$0.00	\$1,056.00	73.60%
100-620-5190-11	OVERTIME	\$27,875.00	\$1,215.00	\$4,218.61	\$23,656.39	\$0.00	\$23,656.39	15.13%
100-620-5211-00	P.E.R.S.	\$56,210.00	\$0.00	\$21,036.16	\$35,173.84	\$0.00	\$35,173.84	37.42%
100-620-5213-00	MEDICARE	\$5,825.00	\$275.44	\$2,289.82	\$3,535.18	\$0.00	\$3,535.18	39.31%
100-620-5221-00	HEALTH INSURANCE	\$127,915.00	\$6,616.76	\$65,154.15	\$62,760.85	\$26,357.52	\$36,403.33	71.54%
100-620-5222-00	LIFE INSURANCE	\$2,535.00	\$164.38	\$1,477.37	\$1,057.63	\$495.63	\$562.00	77.83%
100-620-5223-00	DENTAL INSURANCE	\$4,670.00	\$311.46	\$2,495.44	\$2,174.56	\$1,302.08	\$872.48	81.32%
100-620-5225-00	WORKERS COMPENSATIO	\$4,860.63	\$325.63	\$2,322.21	\$2,538.42	\$2,538.42	\$0.00	100.00%
100-620-5240-00	UNEMPLOYMENT CLAIM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-620-5311-45	ELEC.-STREET/TRAFFIC LI	\$24,781.15	\$1,730.75	\$13,799.94	\$10,981.21	\$9,447.92	\$1,533.29	93.81%
100-620-5321-25	CELL PHONES	\$5,614.00	\$745.64	\$3,200.16	\$2,413.84	\$2,412.84	\$1.00	99.98%
100-620-5321-80	INTERNET/DATA ACCESS	\$2,948.63	\$258.11	\$1,912.99	\$1,035.64	\$1,035.64	\$0.00	100.00%
100-620-5325-00	GASOLINE	\$20,253.40	\$820.92	\$8,326.01	\$11,927.39	\$11,927.39	\$0.00	100.00%
100-620-5420-30	SAFETY EQUIPMENT	\$1,750.00	\$18.98	\$265.93	\$1,484.07	\$1,190.77	\$293.30	83.24%
100-620-5420-47	SHOP SUPPLIES	\$5,000.00	\$115.09	\$1,249.68	\$3,750.32	\$2,850.32	\$900.00	82.00%
100-620-5420-50	FIELD SUPPLIES	\$5,036.99	\$33.99	\$698.74	\$4,338.25	\$2,588.25	\$1,750.00	65.26%
100-620-5431-10	STREET SWEEPING	\$17,000.00	\$0.00	\$1,500.00	\$15,500.00	\$11,070.00	\$4,430.00	73.94%
100-620-5431-49	VILLAGESCAPE REPAIRS	\$4,039.23	\$2,145.98	\$2,766.56	\$1,272.67	\$1,202.67	\$70.00	98.27%
100-620-5431-50	SNOW & ICE REMOVAL	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
100-620-5431-51	STREET LIGHT REPAIRS	\$11,336.77	\$428.58	\$3,192.99	\$8,143.78	\$3,830.78	\$4,313.00	61.96%
100-620-5431-52	DRAINAGE REPAIRS/IMPR	\$32,137.00	\$5,983.41	\$20,943.95	\$11,193.05	\$5,447.69	\$5,447.36	83.05%
100-620-5431-53	MAILBOX REPAIR & REPLA	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	0.00%
100-620-5431-54	SUBDIVISION SIGNS/GUAR	\$11,700.00	\$0.00	\$7,987.38	\$3,712.62	\$2,172.23	\$1,540.39	86.83%
100-620-5431-55	STORM DAMAGE CLEAN-U	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
100-620-5431-57	SIDEWALK CONSULT/REPA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A

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Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
100-620-5432-48	WEED/BRUSH/PEST CONT	\$2,019.79	\$0.00	\$59.37	\$1,960.42	\$1,210.42	\$750.00	62.87%
100-620-5440-00	VEHICLE/EQUIP. MAINTENA	\$31,849.39	\$243.91	\$9,119.65	\$22,729.74	\$10,439.74	\$12,290.00	61.41%
100-620-5440-10	RADIO SYSTEMS REPAIRS	\$2,215.35	\$194.15	\$409.50	\$1,805.85	\$805.85	\$1,000.00	54.86%
100-620-5467-46	SERVICE BAYS-BLDG.MAIN	\$5,324.68	\$0.00	\$324.68	\$5,000.00	\$2,800.00	\$2,200.00	58.68%
100-620-5470-75	MOSQUITO CONTROL	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$250.00	\$750.00	25.00%
100-620-5500-00	DUES/SUBSCRIPTIONS	\$500.00	\$0.00	\$35.00	\$465.00	\$450.00	\$15.00	97.00%
100-620-5501-44	CERTIFICATION/CDL	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	0.00%
100-620-5510-00	TRAVEL/SEMINARS/MILEA	\$5,230.00	\$0.00	\$360.00	\$4,870.00	\$1,385.00	\$3,485.00	33.37%
100-620-5520-00	UNIFORMS	\$7,334.92	\$116.85	\$1,414.88	\$5,920.04	\$3,270.04	\$2,650.00	63.87%
100-620-5531-00	CONTRACT ENGINEER	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	0.00%
100-620-5546-00	CONTRACTED ZONING CO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-620-5560-07	OUPS REFERRALS	\$2,654.40	\$0.00	\$1,154.40	\$1,500.00	\$1,500.00	\$0.00	100.00%
100-620-5681-01	SPECIALIZED VEHICLES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-620-5681-02	VEHICLES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-620-5681-03	SPECIALIZED EQUIPMENT	\$110,000.00	\$78,302.11	\$78,302.11	\$31,697.89	\$21,383.00	\$10,314.89	90.62%
100-620-5681-04	SNOW PLOW	\$135,000.00	\$0.00	\$0.00	\$135,000.00	\$132,712.00	\$2,288.00	98.31%
PUBLIC SERVICE DEPARTMENT Totals:		\$1,065,511.33	\$119,488.94	\$423,368.56	\$642,142.77	\$262,374.20	\$379,768.57	64.36%
ADMINISTRATION DEPARTMENT								
100-710-5190-00	ADMIN SALARIES/WAGES	\$262,420.00	\$13,756.80	\$189,234.02	\$73,185.98	\$5,000.00	\$68,185.98	74.02%
100-710-5190-11	OVERTIME	\$750.00	\$0.00	\$312.18	\$437.82	\$0.00	\$437.82	41.62%
100-710-5211-00	P.E.R.S.	\$30,685.00	\$0.00	\$17,425.06	\$13,259.94	\$0.00	\$13,259.94	56.79%
100-710-5213-00	MEDICARE	\$3,180.00	\$266.40	\$2,747.71	\$432.29	\$0.00	\$432.29	86.41%
100-710-5221-00	HEALTH INSURANCE	\$37,960.00	\$2,590.63	\$27,524.97	\$10,435.03	\$10,326.72	\$108.31	99.71%
100-710-5222-00	LIFE INSURANCE	\$880.00	\$70.43	\$709.63	\$170.37	\$170.37	\$0.00	100.00%
100-710-5223-00	DENTAL INSURANCE	\$1,195.00	\$142.66	\$1,034.61	\$160.39	\$159.03	\$1.36	99.89%
100-710-5225-00	WORKERS COMPENSATIO	\$2,738.23	\$218.23	\$1,556.30	\$1,181.93	\$1,181.93	\$0.00	100.00%
100-710-5321-25	ADMIN CELL PHONE	\$350.00	\$50.00	\$250.00	\$100.00	\$0.00	\$100.00	71.43%
100-710-5321-80	CELL PHONES	\$402.00	\$0.00	\$209.90	\$192.10	\$192.10	\$0.00	100.00%
100-710-5415-00	COPY SUPPLIES	\$1,800.00	\$0.00	\$835.20	\$964.80	\$964.80	\$0.00	100.00%
100-710-5415-01	COPIER COSTS	\$9,061.52	\$788.51	\$5,023.46	\$4,038.06	\$4,038.06	\$0.00	100.00%
100-710-5481-00	PRINTING	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
100-710-5500-00	DUES/SUBSCRIPTIONS	\$3,000.00	\$0.00	\$700.00	\$2,300.00	\$1,900.00	\$400.00	86.67%
100-710-5510-00	TRAVEL/SEMINARS/MILEA	\$2,750.00	\$4,886.38	\$5,094.24	(\$2,344.24)	\$0.00	(\$2,344.24)	185.25%
100-710-5540-00	CONSULTING SERVICES	\$20,250.00	\$0.00	\$0.00	\$20,250.00	\$10,250.00	\$10,000.00	50.62%
100-710-5545-00	CONTRACT TEMP SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
ADMINISTRATION DEPARTMENT Totals:		\$378,421.75	\$22,770.04	\$252,657.28	\$125,764.47	\$34,183.01	\$91,581.46	75.80%
CITY CLERK & COUNCIL								
100-715-5190-00	COUNCIL SALARIES/WAGE	\$161,250.00	\$12,269.86	\$99,331.87	\$61,918.13	\$0.00	\$61,918.13	61.60%
100-715-5211-00	P.E.R.S.	\$22,025.00	\$0.00	\$11,150.21	\$10,874.79	\$0.00	\$10,874.79	50.63%
100-715-5212-00	SOCIAL SECURITY	\$550.00	\$65.70	\$525.60	\$24.40	\$0.00	\$24.40	95.56%
100-715-5213-00	MEDICARE	\$2,340.00	\$175.51	\$1,420.49	\$919.51	\$0.00	\$919.51	60.70%
100-715-5221-00	HEALTH INSURANCE	\$10,190.00	\$651.00	\$7,060.24	\$3,129.76	\$2,586.52	\$543.24	94.67%
100-715-5222-00	LIFE INSURANCE	\$470.00	\$37.47	\$337.23	\$132.77	\$118.77	\$14.00	97.02%
100-715-5223-00	DENTAL INSURANCE	\$330.00	\$26.14	\$208.87	\$121.13	\$116.81	\$4.32	98.69%
100-715-5225-00	WORKERS COMPENSATIO	\$2,051.85	\$181.85	\$1,295.19	\$756.66	\$756.66	\$0.00	100.00%
100-715-5420-81	AWARDS	\$436.90	\$0.00	\$193.95	\$242.95	\$242.95	\$0.00	100.00%

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Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
100-715-5450-76	RECORDS MAINTENANCE	\$19,050.00	\$0.00	\$18,191.74	\$858.26	\$858.26	\$0.00	100.00%
100-715-5481-00	PRINTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-715-5501-00	DUES/SUBSCRIPTIONS	\$13,050.00	\$0.00	\$6,612.24	\$6,437.76	\$6,188.76	\$249.00	98.09%
100-715-5510-00	TRAVEL/MEETINGS	\$2,460.00	\$0.00	\$1,373.98	\$1,086.02	\$1,086.02	\$0.00	100.00%
100-715-5554-01	CODIFICATION	\$6,500.00	\$0.00	\$2,320.99	\$4,179.01	\$4,179.01	\$0.00	100.00%
100-715-5555-00	RECORDS STORAGE	\$5,692.06	\$226.88	\$3,767.24	\$1,924.82	\$1,924.82	\$0.00	100.00%
100-715-5560-00	CONTRACTED SERVICES	\$10,400.00	\$0.00	\$0.00	\$10,400.00	\$10,400.00	\$0.00	100.00%
100-715-5680-00	FURNITURE	\$250.00	\$0.00	\$249.99	\$0.01	\$0.00	\$0.01	100.00%
CITY CLERK & COUNCIL Totals:		\$257,045.81	\$13,634.41	\$154,039.83	\$103,005.98	\$28,458.58	\$74,547.40	71.00%
PUBLIC INFORMATION								
100-720-5190-00	PUBLIC INFO SALARIES/WA	\$81,625.00	\$6,248.00	\$53,054.80	\$28,570.20	\$0.00	\$28,570.20	65.00%
100-720-5211-00	P.E.R.S.	\$11,430.00	\$0.00	\$6,552.95	\$4,877.05	\$0.00	\$4,877.05	57.33%
100-720-5213-00	MEDICARE	\$1,185.00	\$87.08	\$740.82	\$444.18	\$0.00	\$444.18	62.52%
100-720-5221-00	HEALTH INSURANCE	\$27,715.00	\$1,938.73	\$18,242.40	\$9,472.60	\$7,737.56	\$1,735.04	93.74%
100-720-5222-00	LIFE INSURANCE	\$475.00	\$37.88	\$340.92	\$134.08	\$115.08	\$19.00	96.00%
100-720-5223-00	DENTAL INSURANCE	\$870.00	\$71.33	\$571.64	\$298.36	\$296.32	\$2.04	99.77%
100-720-5225-00	WORKERS COMPENSATIO	\$1,001.85	\$81.85	\$584.89	\$416.96	\$416.96	\$0.00	100.00%
100-720-5321-25	CELL PHONE	\$600.00	\$50.00	\$400.00	\$200.00	\$0.00	\$200.00	66.67%
100-720-5321-80	INTERNET/DATA ACCESS	\$540.18	\$80.02	\$361.11	\$179.07	\$179.07	\$0.00	100.00%
100-720-5381-00	SPECIAL EVENTS	\$370.00	\$0.00	\$203.19	\$166.81	\$166.81	\$0.00	100.00%
100-720-5416-00	PROMOTIONAL SUPPLIES	\$1,655.00	\$0.00	\$1,338.07	\$316.93	\$316.93	\$0.00	100.00%
100-720-5481-00	PRINTING/PHOTO DEV	\$10,200.00	\$1,650.00	\$3,780.40	\$6,419.60	\$6,388.60	\$31.00	99.70%
100-720-5482-00	ADVERTISING	\$4,720.08	\$239.24	\$1,996.93	\$2,723.15	\$1,223.15	\$1,500.00	68.22%
100-720-5484-00	SIGNAGE MATERIALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-720-5484-10	DOWNTOWN BANNERS	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	100.00%
100-720-5500-00	DUES/SUBSCRIPTIONS	\$1,686.49	\$159.92	\$1,030.27	\$656.22	\$525.15	\$131.07	92.23%
100-720-5510-00	TRAVEL/SEMINARS/MILEA	\$2,500.00	\$0.00	\$175.78	\$2,324.22	\$0.00	\$2,324.22	7.03%
100-720-5540-00	CONSULTING SERVICES	\$22,000.00	\$0.00	\$5,012.50	\$16,987.50	\$13,975.00	\$3,012.50	86.31%
100-720-5550-00	WEBSITE MAINTENANCE	\$5,163.88	\$80.29	\$730.18	\$4,433.70	\$3,833.70	\$600.00	88.38%
PUBLIC INFORMATION Totals:		\$175,737.48	\$10,724.34	\$95,116.85	\$80,620.63	\$37,174.33	\$43,446.30	75.28%
FINANCE ADMINISTRATION								
100-725-5190-00	FINANCE SALARIES/WAGE	\$272,505.00	\$14,270.80	\$114,448.27	\$158,056.73	\$0.00	\$158,056.73	42.00%
100-725-5190-11	OVERTIME	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
100-725-5211-00	P.E.R.S.	\$37,875.00	\$0.00	\$13,901.11	\$23,973.89	\$0.00	\$23,973.89	36.70%
100-725-5213-00	MEDICARE	\$3,925.00	\$198.99	\$1,594.09	\$2,330.91	\$0.00	\$2,330.91	40.61%
100-725-5221-00	HEALTH INSURANCE	\$69,245.00	\$2,725.98	\$28,130.49	\$41,114.51	\$10,848.68	\$30,265.83	56.29%
100-725-5222-00	LIFE INSURANCE	\$1,390.00	\$74.94	\$676.51	\$713.49	\$397.49	\$316.00	77.27%
100-725-5223-00	DENTAL INSURANCE	\$2,605.00	\$142.66	\$1,143.28	\$1,461.72	\$592.64	\$869.08	66.64%
100-725-5225-00	WORKERS COMPENSATIO	\$3,397.02	\$287.02	\$2,046.87	\$1,350.15	\$1,350.15	\$0.00	100.00%
100-725-5321-25	CELL PHONES	\$1,200.00	\$50.00	\$400.00	\$800.00	\$0.00	\$800.00	33.33%
100-725-5351-00	POSTAGE METER	\$879.06	\$0.00	\$477.18	\$401.88	\$401.88	\$0.00	100.00%
100-725-5420-19	REFERENCE MATERIALS	\$236.00	\$36.00	\$72.00	\$164.00	\$36.00	\$128.00	45.76%
100-725-5440-00	EQUIPMENT MAINTENANC	\$326.21	\$27.29	\$139.13	\$187.08	\$187.08	\$0.00	100.00%
100-725-5450-76	SSI MAINT. AGREEMENT	\$12,125.00	\$0.00	\$0.00	\$12,125.00	\$12,125.00	\$0.00	100.00%
100-725-5481-00	PRINTING	\$4,482.63	\$0.00	\$682.63	\$3,800.00	\$1,700.00	\$2,100.00	53.15%
100-725-5500-00	DUES/SUBSCRIPTIONS	\$3,650.00	\$190.00	\$340.00	\$3,310.00	\$1,180.00	\$2,130.00	41.64%

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Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
100-725-5510-00	TRAVEL/SEMINARS/MILEA	\$5,000.00	\$0.00	\$100.00	\$4,900.00	\$300.00	\$4,600.00	8.00%
100-725-5560-00	CONTRACTED SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-725-5560-75	GAAP CONVERSION	\$15,250.00	\$5,625.00	\$13,125.00	\$2,125.00	\$2,125.00	\$0.00	100.00%
100-725-5560-80	STATE AUDIT SERVICES	\$61,292.50	\$7,200.00	\$14,400.00	\$46,892.50	\$41,992.50	\$4,900.00	92.01%
100-725-5560-90	INCOME TAX COLLECTION	\$215,034.35	\$35,987.76	\$150,077.14	\$64,957.21	\$54,957.21	\$10,000.00	95.35%
100-725-5560-94	CREDIT CARD FEES	\$7,758.82	\$423.91	\$4,786.40	\$2,972.42	\$2,972.42	\$0.00	100.00%
100-725-5560-95	BANK FEES	\$5,840.33	\$489.92	\$4,020.88	\$1,819.45	\$1,319.45	\$500.00	91.44%
100-725-5560-96	CO.AUDITOR/TREASURER	\$10,650.00	\$0.00	\$4,604.42	\$6,045.58	\$5,695.58	\$350.00	96.71%
100-725-5560-97	ASSET AUCTION FEES	\$1,210.00	\$0.00	\$126.05	\$1,083.95	\$1,083.95	\$0.00	100.00%
100-725-5570-00	ISSUANCE COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-725-5591-00	REFUNDED FEES/PERMITS	\$5,000.00	\$0.00	\$891.00	\$4,109.00	\$0.00	\$4,109.00	17.82%
100-725-5591-01	REIMBURSED EXPENSES	\$12,500.00	\$27.14	\$111.41	\$12,388.59	\$918.59	\$11,470.00	8.24%
100-725-5680-09	OFFICE EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
FINANCE ADMINISTRATION Totals:		\$754,376.92	\$67,757.41	\$356,293.86	\$398,083.06	\$140,183.62	\$257,899.44	65.81%
LANDS & BLDGS-VILLAGE GREEN								
100-730-5311-00	ELECTRICITY	\$37,024.65	\$2,393.57	\$18,860.95	\$18,163.70	\$15,806.43	\$2,357.27	93.63%
100-730-5312-00	WATER/SEWER	\$3,720.00	\$366.37	\$2,199.11	\$1,520.89	\$1,290.89	\$230.00	93.82%
100-730-5313-00	NATURAL GAS	\$8,109.95	\$177.13	\$4,210.26	\$3,899.69	\$3,322.87	\$576.82	92.89%
100-730-5321-00	TELEPHONE	\$9,458.49	\$297.10	\$6,980.85	\$2,477.64	\$2,477.64	\$0.00	100.00%
100-730-5411-00	JANITORIAL SUPPLIES	\$10,600.00	\$53.58	\$610.86	\$9,989.14	\$2,389.14	\$7,600.00	28.30%
100-730-5432-48	WEED/BRUSH/PEST CONT	\$1,000.00	\$0.00	\$161.00	\$839.00	\$339.00	\$500.00	50.00%
100-730-5440-00	EQUIPMENT MAINTENANC	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
100-730-5440-54	PHONE MAINT.AGREEMEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-730-5460-00	BUILDING MAINTENANCE	\$15,816.97	\$0.00	\$3,555.59	\$12,261.38	\$12,049.88	\$211.50	98.66%
100-730-5467-52	OFFICE CLEANING	\$21,520.00	\$0.00	\$7,800.00	\$13,720.00	\$7,720.00	\$6,000.00	72.12%
100-730-5470-00	GROUND MAINTENANCE	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$500.00	\$500.00	50.00%
100-730-5550-76	SOFTWARE MAINTENANCE	\$590.00	\$0.00	\$590.00	\$0.00	\$0.00	\$0.00	100.00%
100-730-5581-00	PROPERTY TAXES/ASSESS	\$12,000.00	\$0.00	\$9,174.32	\$2,825.68	\$265.68	\$2,560.00	78.67%
100-730-5605-01	IRRIGATION SYSTEM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-730-5619-00	BUILDING IMPROVEMENTS	\$47,610.00	\$0.00	\$8,581.00	\$39,029.00	\$6,754.00	\$32,275.00	32.21%
LANDS & BLDGS-VILLAGE GREEN Totals:		\$169,450.06	\$3,287.75	\$62,723.94	\$106,726.12	\$52,915.53	\$53,810.59	68.24%
LANDS & BLDGS-MEETING ROOMS								
100-731-5352-00	WATER COOLER RENTAL	\$1,057.70	\$0.00	\$143.05	\$914.65	\$914.65	\$0.00	100.00%
100-731-5411-00	JANITORIAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-731-5460-00	BUILDING MAINTENANCE	\$6,065.91	\$0.00	\$576.04	\$5,489.87	\$4,039.87	\$1,450.00	76.10%
100-731-5467-52	OFFICE CLEANING	\$520.00	\$0.00	\$520.00	\$0.00	\$0.00	\$0.00	100.00%
100-731-5610-01	REPLACE CARPETING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-731-5680-03	COMMUNITY MTG RM EQUI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-731-5680-04	REPLACE TABLES/CHAIRS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-731-5680-05	TABLE RACKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-731-5680-06	CEILING TILES & FRONT D	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
LANDS & BLDGS-MEETING ROOMS Totals:		\$7,643.61	\$0.00	\$1,239.09	\$6,404.52	\$4,954.52	\$1,450.00	81.03%
DEPARTMENT: 732								
100-732-5460-00	BUILDING MAINTENANCE S	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	100.00%
100-732-5619-00	BUILDING IMPROVEMENTS	\$2,000.00	\$0.00	\$386.44	\$1,613.56	\$1,613.56	\$0.00	100.00%
DEPARTMENT: 732 Totals:		\$3,000.00	\$0.00	\$386.44	\$2,613.56	\$2,613.56	\$0.00	100.00%

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Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
LANDS & BLDGS-VILLAGE PARK DR								
100-735-5311-00	ELECTRICITY	\$3,949.17	\$244.00	\$2,107.58	\$1,841.59	\$1,506.00	\$335.59	91.50%
100-735-5312-00	WATER/SEWER SERVICE	\$1,225.28	\$225.60	\$605.76	\$619.52	\$619.40	\$0.12	99.99%
100-735-5313-00	NATURAL GAS	\$1,770.46	\$34.84	\$780.65	\$989.81	\$765.16	\$224.65	87.31%
100-735-5321-00	TELEPHONE	\$927.28	\$9.95	\$546.24	\$381.04	\$381.04	\$0.00	100.00%
100-735-5411-00	JANITORIAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-735-5432-48	WEED/BRUSH/PEST CONT	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
100-735-5440-00	EQUIPMENT MAINTENANC	\$1,693.34	\$16.01	\$529.76	\$1,163.58	\$963.58	\$200.00	88.19%
100-735-5440-54	PHONE MAINT.AGREEMEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-735-5450-00	RENTALS	\$7,000.00	\$258.00	\$1,806.00	\$5,194.00	\$3,194.00	\$2,000.00	71.43%
100-735-5460-00	BUILDING MAINTENANCE	\$10,967.98	\$0.00	\$1,906.94	\$9,061.04	\$5,561.04	\$3,500.00	68.09%
100-735-5467-52	OFFICE CLEANING	\$5,320.00	\$0.00	\$2,800.00	\$2,520.00	\$1,520.00	\$1,000.00	81.20%
100-735-5470-00	GROUPS MAINTENANCE	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$250.00	\$750.00	25.00%
100-735-5619-00	BUILDING IMPROVEMENTS	\$17,600.00	\$0.00	\$0.00	\$17,600.00	\$7,600.00	\$10,000.00	43.18%
LANDS & BLDGS-VILLAGE PARK DR Totals:		\$52,453.51	\$788.40	\$11,082.93	\$41,370.58	\$22,360.22	\$19,010.36	63.76%
LANDS & BLDGS-OLD FIRE STATION								
100-736-5311-00	ELECTRICITY	\$1,327.71	\$0.00	\$0.00	\$1,327.71	\$427.71	\$900.00	32.21%
100-736-5312-00	WATER/SEWER SERVICE	\$570.00	\$0.00	\$0.00	\$570.00	\$0.00	\$570.00	0.00%
100-736-5313-00	NATURAL GAS	\$885.00	\$0.00	\$0.00	\$885.00	\$0.00	\$885.00	0.00%
100-736-5321-00	TELEPHONE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-736-5432-48	PEST CONTROL	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
100-736-5460-00	BUILDING MAINTENANCE	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$1,000.00	\$1,000.00	50.00%
100-736-5470-00	GROUND MAINTENANCE	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
100-736-5619-00	BUILDING IMPROVEMENTS	\$7,500.00	\$0.00	\$0.00	\$7,500.00	\$500.00	\$7,000.00	6.67%
LANDS & BLDGS-OLD FIRE STATION Totals:		\$13,782.71	\$0.00	\$0.00	\$13,782.71	\$1,927.71	\$11,855.00	13.99%
LANDS & BLDGS-S LIBERTY ST								
100-737-5311-00	ELECTRICITY	\$2,027.68	\$43.72	\$1,204.97	\$822.71	\$822.71	\$0.00	100.00%
100-737-5313-00	NATURAL GAS	\$2,148.17	\$33.40	\$1,053.88	\$1,094.29	\$766.60	\$327.69	84.75%
100-737-5432-48	PEST CONTROL	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
100-737-5460-00	BUILDING MAINTENANCE	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	100.00%
100-737-5619-00	BUILDING IMPROVEMENTS	\$11,325.00	\$0.00	\$0.00	\$11,325.00	\$3,825.00	\$7,500.00	33.77%
LANDS & BLDGS-S LIBERTY ST Totals:		\$17,500.85	\$77.12	\$2,258.85	\$15,242.00	\$6,914.31	\$8,327.69	52.42%
INFORMATION TECHNOLOGY								
100-740-5321-80	INTERNET/DATA ACCESS	\$12,767.73	\$1,011.30	\$7,690.40	\$5,077.33	\$4,957.33	\$120.00	99.06%
100-740-5412-00	COMPUTER SUPPLIES	\$4,079.75	\$91.22	\$900.79	\$3,178.96	\$478.96	\$2,700.00	33.82%
100-740-5450-00	COMPUTER MAINTENANCE	\$60,000.00	\$0.00	\$57,000.00	\$3,000.00	\$0.00	\$3,000.00	95.00%
100-740-5500-25	SOFTWARE/SUBSCRIPTIO	\$30,120.00	\$639.88	\$3,046.66	\$27,073.34	\$11,110.47	\$15,962.87	47.00%
100-740-5510-00	TRAINING EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-740-5540-00	CONSULTING SERVICES	\$7,900.00	\$350.00	\$3,751.70	\$4,148.30	\$1,998.30	\$2,150.00	72.78%
100-740-5560-30	WEBSITE RE-DESIGN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-740-5680-02	COPIERS	\$1,300.00	\$0.00	\$0.00	\$1,300.00	\$0.00	\$1,300.00	0.00%
100-740-5682-10	POLICE DEPT.PROJECTS	\$18,500.00	\$995.00	\$10,068.66	\$8,431.34	\$1,425.00	\$7,006.34	62.13%
100-740-5690-00	MISCELLANEOUS EQUIPME	\$3,100.00	\$0.00	\$780.00	\$2,320.00	\$2,200.00	\$120.00	96.13%
100-740-5690-02	SOFTWARE	\$17,435.00	\$0.00	\$11,460.00	\$5,975.00	\$1,200.00	\$4,775.00	72.61%
100-740-5691-00	PRINTERS/SCANNERS	\$500.00	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	100.00%
100-740-5692-00	SERVER/NETWORK COMP	\$24,000.00	\$0.00	\$10,705.28	\$13,294.72	\$0.00	\$13,294.72	44.61%

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Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
100-740-5693-00	COMPUTERS	\$15,800.00	\$0.00	\$559.48	\$15,240.52	\$250.00	\$14,990.52	5.12%
100-740-5693-01	LAPTOPS AND PORTABLE	\$5,066.94	\$0.00	\$3,232.60	\$1,834.34	\$1,000.00	\$834.34	83.53%
100-740-5694-00	CAMERA MONITORING	\$7,212.91	\$0.00	\$2,212.91	\$5,000.00	\$2,500.00	\$2,500.00	65.34%
100-740-5695-00	DIGITAL DOCUMENT SYST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-740-5696-00	ASSETS MANAGEMENT PR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-740-5697-00	WIFI EQUIPMENT	\$5,638.00	\$0.00	\$638.00	\$5,000.00	\$2,000.00	\$3,000.00	46.79%
100-740-5698-00	PHONE SYSTEM UPGRADE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
100-740-5699-00	AUDIO/VISUAL EQUIPMENT	\$8,200.00	\$0.00	\$0.00	\$8,200.00	\$0.00	\$8,200.00	0.00%
INFORMATION TECHNOLOGY Totals:		\$221,620.33	\$3,087.40	\$112,046.48	\$109,573.85	\$29,620.06	\$79,953.79	63.92%
LEGAL DEPARTMENT								
100-750-5551-00	LEGAL SERVICES	\$262,380.88	\$0.00	\$127,358.85	\$135,022.03	\$34,522.03	\$100,500.00	61.70%
100-750-5552-00	PROSECUTOR	\$28,050.00	\$0.00	\$8,750.00	\$19,300.00	\$12,500.00	\$6,800.00	75.76%
LEGAL DEPARTMENT Totals:		\$290,430.88	\$0.00	\$136,108.85	\$154,322.03	\$47,022.03	\$107,300.00	63.05%
OTHER CHARGES								
100-790-5322-00	POSTAGE	\$7,250.00	\$0.00	\$776.35	\$6,473.65	\$3,980.00	\$2,493.65	65.60%
100-790-5410-00	OFFICE SUPPLIES	\$10,731.28	\$342.52	\$5,042.83	\$5,688.45	\$5,688.45	\$0.00	100.00%
100-790-5501-00	MEMBERSHIPS	\$330.00	\$0.00	\$179.00	\$151.00	\$150.00	\$1.00	99.70%
100-790-5510-75	PERSONNEL/HR TRAINING	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$180.00	\$820.00	18.00%
100-790-5520-00	WELLNESS PROGRAM	\$10,429.11	\$0.00	\$2,159.11	\$8,270.00	\$8,270.00	\$0.00	100.00%
100-790-5554-02	ELECTION EXPENSES	\$5,000.00	\$0.00	\$4,713.43	\$286.57	\$286.57	\$0.00	100.00%
100-790-5560-59	PERSONNEL ADMIN FEES	\$4,075.00	\$108.99	\$802.59	\$3,272.41	\$2,347.41	\$925.00	77.30%
100-790-5560-60	DOT COMPLIANCE PROGR	\$3,250.00	\$0.00	\$0.00	\$3,250.00	\$1,760.00	\$1,490.00	54.15%
100-790-5560-78	EMPLOYEE SCREENING	\$38,502.00	\$325.00	\$36,394.50	\$2,107.50	\$1,658.75	\$448.75	98.83%
100-790-5560-79	HEALTH DEPT. APPORTION	\$20,400.00	\$0.00	\$10,182.17	\$10,217.83	\$10,217.83	\$0.00	100.00%
100-790-5570-00	LIBERTY TOWNSHIP AGRE	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	100.00%
100-790-5585-00	SPECIAL PROJECTS	\$150,000.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00	\$0.00	100.00%
100-790-5594-00	EMERGENCY MGMT COMM	\$8,000.00	\$0.00	\$6,991.43	\$1,008.57	\$0.00	\$1,008.57	87.39%
100-790-5930-10	INTERNAL CONTINGENCY	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	0.00%
OTHER CHARGES Totals:		\$287,967.39	\$776.51	\$67,241.41	\$220,725.98	\$188,539.01	\$32,186.97	88.82%
TRANSFERS								
100-910-5910-00	TRANSFER TO DEBT SERVI	\$196,000.00	\$0.00	\$196,000.00	\$0.00	\$0.00	\$0.00	100.00%
100-910-5910-02	TRANSFER- OTHER	\$21,584.67	\$0.00	\$21,584.67	\$0.00	\$0.00	\$0.00	100.00%
100-910-5910-07	TRANSFER TO CORMA FUN	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	100.00%
100-910-5910-08	TRANSFER TO CIC	\$40,000.00	\$0.00	\$0.00	\$40,000.00	\$30,000.00	\$10,000.00	75.00%
TRANSFERS Totals:		\$407,584.67	\$0.00	\$367,584.67	\$40,000.00	\$30,000.00	\$10,000.00	97.55%
ADVANCES								
100-920-5810-05	ADVANCE TO DEBT SERVI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
ADVANCES Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
CONTINGENCIES								
100-930-5930-00	CONTINGENCIES	\$75,000.00	\$0.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	0.00%
CONTINGENCIES Totals:		\$75,000.00	\$0.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	0.00%
DEPARTMENT: 940								
100-940-5900-00	ADD TO RESTRICTED RES	\$70,000.00	\$0.00	\$70,000.00	\$0.00	\$0.00	\$0.00	100.00%
DEPARTMENT: 940 Totals:		\$70,000.00	\$0.00	\$70,000.00	\$0.00	\$0.00	\$0.00	100.00%
100 Total:		\$9,927,066.59	\$581,594.82	\$5,200,871.50	\$4,726,195.09	\$1,430,668.06	\$3,295,527.03	66.80%

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Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
105	CORMA FUND					Target Percent:	66.67%	
OTHER CHARGES								
105-790-5420-60	INS ADMIN EXPENSES	\$325.00	\$0.00	\$0.00	\$325.00	\$0.00	\$325.00	0.00%
105-790-5435-00	INS CLAIMS (REPAIR)	\$6,000.00	\$125.00	\$5,908.98	\$91.02	\$0.00	\$91.02	98.48%
105-790-5435-01	INS CLAIMS (REPL. NON-CA	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
105-790-5500-00	MEMBERSHIPS/SUBSCRIPT	\$500.00	\$0.00	\$0.00	\$500.00	\$450.00	\$50.00	90.00%
105-790-5555-00	PROPERTY/LIABILITY INSU	\$147,779.00	\$0.00	\$3,482.00	\$144,297.00	\$143,747.00	\$550.00	99.63%
105-790-5676-00	INS CLAIMS (REPL CAPITAL	\$28,168.00	\$0.00	\$2,232.00	\$25,936.00	\$25,936.00	\$0.00	100.00%
	OTHER CHARGES Totals:	\$183,772.00	\$125.00	\$11,622.98	\$172,149.02	\$170,133.00	\$2,016.02	98.90%
105 Total:		\$183,772.00	\$125.00	\$11,622.98	\$172,149.02	\$170,133.00	\$2,016.02	98.90%
110	27TH PAYROLL RESERVE FUND					Target Percent:	66.67%	
TRANSFERS								
110-910-5910-00	TRANSFER TO GENERAL F	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
110 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
111	COMPENSATED ABSENCES RESERVE FUND					Target Percent:	66.67%	
TRANSFERS								
111-910-5910-00	TRANSFER TO GENERAL F	\$30,442.00	\$0.00	\$30,442.00	\$0.00	\$0.00	\$0.00	100.00%
	TRANSFERS Totals:	\$30,442.00	\$0.00	\$30,442.00	\$0.00	\$0.00	\$0.00	100.00%
111 Total:		\$30,442.00	\$0.00	\$30,442.00	\$0.00	\$0.00	\$0.00	100.00%
210	MUNICIPAL MOTOR VEHICLE LICENSE FUND					Target Percent:	66.67%	
STREET MAINTENANCE & REPAIR								
210-621-5910-03	TRANSFER TO STREET MAI	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	0.00%
	STREET MAINTENANCE & REPAIR Totals:	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	0.00%
210 Total:		\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	0.00%
211	STREET CONSTRUCTION MAINTENANCE & REPAIR FUND					Target Percent:	66.67%	
STREET MAINTENANCE & REPAIR								
211-621-5431-00	STREET MAINTENANCE PR	\$1,462,687.39	\$3,263.96	\$8,503.29	\$1,454,184.10	\$1,109,220.90	\$344,963.20	76.42%
211-621-5431-01	STREET REPAIR SAWMILL	\$1,288,740.00	\$14,165.00	\$14,165.00	\$1,274,575.00	\$1,229,152.53	\$45,422.47	96.48%
211-621-5431-02	STREET REPAIR SELDOM S	\$487,580.00	\$0.00	\$0.00	\$487,580.00	\$107,324.00	\$380,256.00	22.01%
	STREET MAINTENANCE & REPAIR Totals:	\$3,239,007.39	\$17,428.96	\$22,668.29	\$3,216,339.10	\$2,445,697.43	\$770,641.67	76.21%
SNOW & ICE REMOVAL								
211-630-5431-50	SNOW AND ICE REMOVAL	\$138,998.03	\$0.00	\$43,437.02	\$95,561.01	\$41,811.01	\$53,750.00	61.33%
	SNOW & ICE REMOVAL Totals:	\$138,998.03	\$0.00	\$43,437.02	\$95,561.01	\$41,811.01	\$53,750.00	61.33%
TRAFFIC SIGNS & SIGNALS								
211-650-5431-75	TRAFFIC SIGNS & SIGNALS	\$45,871.97	\$146.74	\$11,537.21	\$34,334.76	\$32,334.76	\$2,000.00	95.64%
211-650-5431-85	GUARDRAILS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
211-650-5560-01	SIB LOAN CLOSING COSTS	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	0.00%
211-650-5720-01	SIB LOAN INTEREST COST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TRAFFIC SIGNS & SIGNALS Totals:	\$51,871.97	\$146.74	\$11,537.21	\$40,334.76	\$32,334.76	\$8,000.00	84.58%

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Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
DEPARTMENT: 700								
211-700-5570-00	ISSUANCE COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	DEPARTMENT: 700 Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
211 Total:		\$3,429,877.39	\$17,575.70	\$77,642.52	\$3,352,234.87	\$2,519,843.20	\$832,391.67	75.73%
221	STATE HIGHWAY IMPROVEMENT					Target Percent:	66.67%	
STREET MAINTENANCE & REPAIR								
221-621-5431-00	STREET MAINTENANCE &	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	STREET MAINTENANCE & REPAIR Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
STORM SEWERS & DRAINS								
221-640-5431-60	STORM SEWERS & DRAINS	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
	STORM SEWERS & DRAINS Totals:	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
TRAFFIC SIGNS & SIGNALS								
221-650-5431-75	TRAFFIC SIGNS & SIGNALS	\$15,500.00	\$0.00	\$5,322.72	\$10,177.28	\$9,677.28	\$500.00	96.77%
	TRAFFIC SIGNS & SIGNALS Totals:	\$15,500.00	\$0.00	\$5,322.72	\$10,177.28	\$9,677.28	\$500.00	96.77%
CAPITAL EXPENDITURES								
221-800-5650-00	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL EXPENDITURES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
221 Total:		\$20,500.00	\$0.00	\$5,322.72	\$15,177.28	\$9,677.28	\$5,500.00	73.17%
241	PARKS & RECREATION					Target Percent:	66.67%	
PARKS & RECREATION								
241-320-5540-00	ROW/LAND ACQUISITION	\$3,200.00	\$0.00	\$3,200.00	\$0.00	\$0.00	\$0.00	100.00%
241-320-5670-00	PARK IMPROVEMENTS	\$114,800.00	\$6,470.00	\$51,839.76	\$62,960.24	\$54,411.24	\$8,549.00	92.55%
241-320-5683-05	DOG WASTE STATIONS	\$3,000.00	\$200.33	\$988.66	\$2,011.34	\$2,011.34	\$0.00	100.00%
241-320-5683-06	PARK SECURITY LIGHTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	PARKS & RECREATION Totals:	\$121,000.00	\$6,670.33	\$56,028.42	\$64,971.58	\$56,422.58	\$8,549.00	92.93%
TRANSFERS								
241-910-5910-00	TRANSFER TO SELDOM SE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
241 Total:		\$121,000.00	\$6,670.33	\$56,028.42	\$64,971.58	\$56,422.58	\$8,549.00	92.93%
260	CORONAVIIRUS RELIEF FUND					Target Percent:	66.67%	
PUBLIC SERVICE DEPARTMENT								
260-620-5190-00	CORONAVIRUS RELIEF FU	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	0.00%
260-620-5211-00	CORONAVIRUS RELIEF FU	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	0.00%
	PUBLIC SERVICE DEPARTMENT Totals:	\$26,000.00	\$0.00	\$0.00	\$26,000.00	\$0.00	\$26,000.00	0.00%
ADMINISTRATION DEPARTMENT								
260-710-5415-00	CORONAVIRUS RELIEF FU	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
260-710-5690-00	CORONAVIRUS RELIEF FU	\$176,380.09	\$0.00	\$0.00	\$176,380.09	\$0.00	\$176,380.09	0.00%
	ADMINISTRATION DEPARTMENT Totals:	\$181,380.09	\$0.00	\$0.00	\$181,380.09	\$0.00	\$181,380.09	0.00%
260 Total:		\$207,380.09	\$0.00	\$0.00	\$207,380.09	\$0.00	\$207,380.09	0.00%
265	LAW ENFORCEMENT ASSISTANCE FUND					Target Percent:	66.67%	

POLICE DEPARTMENT

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Expense Report
As Of: 1/1/2020 to 8/31/2020

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
265-110-5510-00	TRAINING EDUCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	POLICE DEPARTMENT Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
265 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
271	LAW ENFORCEMENT FUND					Target Percent:	66.67%	
LAW ENFORCEMENT								
271-111-5598-00	LAW ENFORCEMENT EXPE	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	100.00%
271-111-5690-00	LAW ENFORCEMENT EXPE	\$2,500.00	\$1,990.00	\$2,500.00	\$0.00	\$0.00	\$0.00	100.00%
	LAW ENFORCEMENT Totals:	\$5,000.00	\$1,990.00	\$5,000.00	\$0.00	\$0.00	\$0.00	100.00%
271 Total:		\$5,000.00	\$1,990.00	\$5,000.00	\$0.00	\$0.00	\$0.00	100.00%
281	DRUG LAW ENFORCEMENT					Target Percent:	66.67%	
LAW ENFORCEMENT								
281-111-5596-00	D.U.I. EXPENDITURES	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
	LAW ENFORCEMENT Totals:	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
281 Total:		\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
291	BOARD OF PHARMACY-LAW ENFORCEMENT					Target Percent:	66.67%	
BOARD OF PHARMACY								
291-112-5597-00	BOARD OF PHARMACY EX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
291-112-5694-00	EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	BOARD OF PHARMACY Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
291 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
295	P&R REC. PROGRAMS					Target Percent:	66.67%	
PARKS & RECREATION								
295-320-5190-00	P&R SALARIES/WAGES	\$43,140.00	\$1,130.80	\$9,602.14	\$33,537.86	\$0.00	\$33,537.86	22.26%
295-320-5190-11	OVERTIME	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	0.00%
295-320-5211-00	P.E.R.S.	\$6,390.00	\$0.00	\$1,186.04	\$5,203.96	\$0.00	\$5,203.96	18.56%
295-320-5213-00	MEDICARE	\$665.00	\$16.10	\$136.86	\$528.14	\$0.00	\$528.14	20.58%
295-320-5221-00	HEALTH INSURANCE	\$2,550.00	\$162.75	\$1,765.06	\$784.94	\$646.90	\$138.04	94.59%
295-320-5222-00	LIFE INSURANCE	\$110.00	\$8.64	\$77.77	\$32.23	\$30.23	\$2.00	98.18%
295-320-5223-00	DENTAL INSURANCE	\$85.00	\$6.28	\$49.94	\$35.06	\$31.42	\$3.64	95.72%
295-320-5225-00	WORKERS COMPENSATIO	\$571.47	\$41.47	\$296.29	\$275.18	\$275.18	\$0.00	100.00%
295-320-5321-00	CELL PHONES	\$259.68	\$0.00	\$259.68	\$0.00	\$0.00	\$0.00	100.00%
295-320-5321-25	PARK PROGRAM CELL PHO	\$542.32	\$105.28	\$209.76	\$332.56	\$332.56	\$0.00	100.00%
295-320-5322-00	POSTAGE	\$5,210.00	\$0.00	\$2,389.00	\$2,821.00	\$2,821.00	\$0.00	100.00%
295-320-5331-00	RENTALS	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$3,500.00	\$2,500.00	58.33%
295-320-5420-00	OPERATING SUPPLIES & M	\$32,537.27	\$6.82	\$1,140.85	\$31,396.42	\$4,646.42	\$26,750.00	17.79%
295-320-5420-01	NONCAP EQUIPMENT FOR	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$1,000.00	\$1,000.00	50.00%
295-320-5481-00	PRINTING/BROCHURES	\$29,179.00	\$0.00	\$14,172.00	\$15,007.00	\$12,007.00	\$3,000.00	89.72%
295-320-5482-01	ADVERTISING/PROMOTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
295-320-5500-00	DUES/SUBSCRIPTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
295-320-5510-00	TRAINING	\$2,500.00	\$0.00	\$209.78	\$2,290.22	\$1,825.00	\$465.22	81.39%
295-320-5520-00	UNIFORMS	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$1,000.00	\$500.00	66.67%

Expense Report
As Of: 1/1/2020 to 8/31/2020

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
295-320-5550-76	SOFTWARE MAINTENANCE	\$5,800.00	\$0.00	\$5,060.00	\$740.00	\$740.00	\$0.00	100.00%
295-320-5560-40	CONTRACTED INSTRUCTO	\$60,000.00	\$621.50	\$6,095.30	\$53,904.70	\$43,904.70	\$10,000.00	83.33%
295-320-5591-00	REFUNDS	\$10,000.00	\$375.00	\$8,919.00	\$1,081.00	\$0.00	\$1,081.00	89.19%
295-320-5599-00	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
295-320-5680-00	EQUIPMENT FOR PROGRA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	PARKS & RECREATION Totals:	\$211,539.74	\$2,474.64	\$51,569.47	\$159,970.27	\$72,760.41	\$87,209.86	58.77%
Powell Festival								
295-350-5385-00	POWELL FESTIVAL	\$125,000.00	\$0.00	\$6,823.00	\$118,177.00	\$41,863.25	\$76,313.75	38.95%
295-350-5390-00	SPECIAL EVENTS	\$16,154.06	\$2,750.00	\$3,063.98	\$13,090.08	\$3,240.08	\$9,850.00	39.02%
295-350-5591-00	POWELL FESTIVAL REFUN	\$1,000.00	\$0.00	\$100.00	\$900.00	\$0.00	\$900.00	10.00%
	Powell Festival Totals:	\$142,154.06	\$2,750.00	\$9,986.98	\$132,167.08	\$45,103.33	\$87,063.75	38.75%
295 Total:		\$353,693.80	\$5,224.64	\$61,556.45	\$292,137.35	\$117,863.74	\$174,273.61	50.73%
296	VETERAN'S MEMORIAL FUND					Target Percent:	66.67%	
PUBLIC INFORMATION								
296-720-5420-00	FIELD SUPPLIES	\$100.00	\$0.00	\$16.00	\$84.00	\$84.00	\$0.00	100.00%
296-720-5431-00	CONTRACTUAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	PUBLIC INFORMATION Totals:	\$100.00	\$0.00	\$16.00	\$84.00	\$84.00	\$0.00	100.00%
CAPITAL EXPENDITURES								
296-800-5510-00	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL EXPENDITURES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
296 Total:		\$100.00	\$0.00	\$16.00	\$84.00	\$84.00	\$0.00	100.00%
298	POLICE CANINE SUPPORT FUND					Target Percent:	66.67%	
POLICE DEPARTMENT								
298-110-5420-00	OPERATING EXPENSES	\$11,017.56	\$274.86	\$4,912.39	\$6,105.17	\$4,100.17	\$2,005.00	81.80%
	POLICE DEPARTMENT Totals:	\$11,017.56	\$274.86	\$4,912.39	\$6,105.17	\$4,100.17	\$2,005.00	81.80%
298 Total:		\$11,017.56	\$274.86	\$4,912.39	\$6,105.17	\$4,100.17	\$2,005.00	81.80%
310	SELDOM SEEN TIF DEBT SERVICE FUND					Target Percent:	66.67%	
DEBT SERVICE								
310-850-5560-85	ISSUANCE COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
310-850-5710-01	PRINCIPAL - SELDOM SEEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
310-850-5710-02	PRINCIPAL - NOTES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
310-850-5710-08	PRINCIPAL DEBT 2019 SERI	\$85,000.00	\$0.00	\$0.00	\$85,000.00	\$85,000.00	\$0.00	100.00%
310-850-5720-01	INTEREST - SELDOM SEEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
310-850-5720-02	INTEREST - NOTES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
310-850-5720-08	SELDOM SEEN - INTEREST	\$83,950.00	\$0.00	\$41,975.00	\$41,975.00	\$41,975.00	\$0.00	100.00%
	DEBT SERVICE Totals:	\$168,950.00	\$0.00	\$41,975.00	\$126,975.00	\$126,975.00	\$0.00	100.00%
310 Total:		\$168,950.00	\$0.00	\$41,975.00	\$126,975.00	\$126,975.00	\$0.00	100.00%
311	2013 CAPITAL IMPROVEMENTS BOND					Target Percent:	66.67%	
DEBT SERVICE								
311-850-5560-85	COST OF ISSUANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
311-850-5560-96	AUDITOR/TREASURER FEE	\$13,000.00	\$0.00	\$4,194.15	\$8,805.85	\$8,805.85	\$0.00	100.00%

Expense Report
As Of: 1/1/2020 to 8/31/2020

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
311-850-5710-01	PRINCIPAL - 2013 CAPITAL I	\$815,000.00	\$0.00	\$0.00	\$815,000.00	\$815,000.00	\$0.00	100.00%
311-850-5710-02	PRINCIPAL - NOTES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
311-850-5720-01	INTEREST - 2013 CAPITAL I	\$10,300.00	\$0.00	\$5,150.00	\$5,150.00	\$5,150.00	\$0.00	100.00%
311-850-5720-02	INTEREST - NOTES	\$37,080.00	\$0.00	\$18,540.00	\$18,540.00	\$18,540.00	\$0.00	100.00%
	DEBT SERVICE Totals:	\$875,380.00	\$0.00	\$27,884.15	\$847,495.85	\$847,495.85	\$0.00	100.00%
311 Total:		\$875,380.00	\$0.00	\$27,884.15	\$847,495.85	\$847,495.85	\$0.00	100.00%
315	REFUNDING BONDS, SERIES 2010					Target Percent:	66.67%	
DEBT SERVICE								
315-850-5560-96	AUDITOR'S FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
315-850-5710-06	PRINCIPAL	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	100.00%
315-850-5720-06	INTEREST	\$506.26	\$0.00	\$253.13	\$253.13	\$253.13	\$0.00	100.00%
	DEBT SERVICE Totals:	\$15,506.26	\$0.00	\$253.13	\$15,253.13	\$15,253.13	\$0.00	100.00%
TRANSFERS								
315-910-5910-00	TRANSFER TO DEBT SERVI	\$302,170.21	\$0.00	\$302,170.21	\$0.00	\$0.00	\$0.00	100.00%
	TRANSFERS Totals:	\$302,170.21	\$0.00	\$302,170.21	\$0.00	\$0.00	\$0.00	100.00%
ADVANCES								
315-920-5810-00	REPAY ADVANCE TO GENE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	ADVANCES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
315 Total:		\$317,676.47	\$0.00	\$302,423.34	\$15,253.13	\$15,253.13	\$0.00	100.00%
317	GOLF VILLAGE DEBT SERVICE FUND					Target Percent:	66.67%	
DEBT SERVICE								
317-850-5560-85	ISSUANCE COST-GOLF VL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
317-850-5710-05	PRINCIPAL-2002 G.V.BOND	\$360,000.00	\$0.00	\$0.00	\$360,000.00	\$360,000.00	\$0.00	100.00%
317-850-5710-09	PRINCIPAL-2008 G.V.BOND	\$315,000.00	\$0.00	\$0.00	\$315,000.00	\$315,000.00	\$0.00	100.00%
317-850-5710-10	PRINCIPAL - 2012 G.V. BON	\$150,000.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00	\$0.00	100.00%
317-850-5720-05	INTEREST-2002 G.V.BONDS	\$265,243.76	\$0.00	\$132,621.88	\$132,621.88	\$132,621.88	\$0.00	100.00%
317-850-5720-09	INTEREST-2008 G.V. BOND	\$151,800.00	\$0.00	\$75,900.00	\$75,900.00	\$75,900.00	\$0.00	100.00%
317-850-5720-10	INTEREST - 2012 G.V. BON	\$173,737.50	\$0.00	\$86,868.75	\$86,868.75	\$86,868.75	\$0.00	100.00%
	DEBT SERVICE Totals:	\$1,415,781.26	\$0.00	\$295,390.63	\$1,120,390.63	\$1,120,390.63	\$0.00	100.00%
317 Total:		\$1,415,781.26	\$0.00	\$295,390.63	\$1,120,390.63	\$1,120,390.63	\$0.00	100.00%
319	POLICE FACILITY DEBT SERVICE					Target Percent:	66.67%	
DEBT SERVICE								
319-850-5560-85	ISSUANCE COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
319-850-5710-10	PRINCIPAL-2006 POLICE FA	\$160,000.00	\$0.00	\$0.00	\$160,000.00	\$160,000.00	\$0.00	100.00%
319-850-5720-10	INTEREST-2006 POLICE FA	\$35,000.00	\$0.00	\$17,500.00	\$17,500.00	\$17,500.00	\$0.00	100.00%
	DEBT SERVICE Totals:	\$195,000.00	\$0.00	\$17,500.00	\$177,500.00	\$177,500.00	\$0.00	100.00%
319 Total:		\$195,000.00	\$0.00	\$17,500.00	\$177,500.00	\$177,500.00	\$0.00	100.00%
321	POWELL CIFA DEBT SERVICE					Target Percent:	66.67%	
DEBT SERVICE								
321-850-5710-00	PRINCIPAL	\$115,000.00	\$0.00	\$0.00	\$115,000.00	\$115,000.00	\$0.00	100.00%
321-850-5720-00	INTEREST	\$67,233.76	\$0.00	\$33,616.88	\$33,616.88	\$33,616.88	\$0.00	100.00%

Expense Report
As Of: 1/1/2020 to 8/31/2020

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
	DEBT SERVICE Totals:	\$182,233.76	\$0.00	\$33,616.88	\$148,616.88	\$148,616.88	\$0.00	100.00%
321 Total:		\$182,233.76	\$0.00	\$33,616.88	\$148,616.88	\$148,616.88	\$0.00	100.00%
451	DOWNTOWN TIF PUBLIC IMPROVEMENT					Target Percent:	66.67%	
CAPITAL EXPENDITURES								
451-800-5531-04	CONTRACTED ENGINEERI	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	100.00%
451-800-5531-05	CONTRACTED SURVEYING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
451-800-5540-02	TIF STUDY SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
451-800-5540-09	TRAFFIC RELATED PROJE	\$5,028.50	\$0.00	\$0.00	\$5,028.50	\$5,028.50	\$0.00	100.00%
451-800-5540-10	STREETSCAPES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
451-800-5600-00	DOWNTOWN PROJECTS	\$206,240.00	\$0.00	\$3,614.53	\$202,625.47	\$147,581.02	\$55,044.45	73.31%
451-800-5600-01	PAVER REPAIRS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
451-800-5600-02	FOUR CORNERS PROJECT	\$14,741.64	\$0.00	\$13,771.47	\$970.17	\$970.17	\$0.00	100.00%
451-800-5601-02	LAND OR R.O.W. ACQUISITI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL EXPENDITURES Totals:	\$227,010.14	\$0.00	\$17,386.00	\$209,624.14	\$154,579.69	\$55,044.45	75.75%
ADVANCE REPAYMENTS								
451-820-5820-01	REPAY ADVANCE FROM G	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	ADVANCE REPAYMENTS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
DEBT SERVICE								
451-850-5560-96	AUDITOR & TREASURER F	\$5,650.00	\$0.00	\$2,287.41	\$3,362.59	\$2,512.59	\$850.00	84.96%
	DEBT SERVICE Totals:	\$5,650.00	\$0.00	\$2,287.41	\$3,362.59	\$2,512.59	\$850.00	84.96%
451 Total:		\$232,660.14	\$0.00	\$19,673.41	\$212,986.73	\$157,092.28	\$55,894.45	75.98%
452	DOWNTOWN TIF HOUSING RENOVATION					Target Percent:	66.67%	
DEBT SERVICE								
452-850-5560-96	AUDITOR & TREASURER F	\$125.00	\$0.00	\$23.11	\$101.89	\$101.89	\$0.00	100.00%
	DEBT SERVICE Totals:	\$125.00	\$0.00	\$23.11	\$101.89	\$101.89	\$0.00	100.00%
452 Total:		\$125.00	\$0.00	\$23.11	\$101.89	\$101.89	\$0.00	100.00%
453	SELDOM SEEN TIF PUBLIC IMPROVEMENTS FUND					Target Percent:	66.67%	
OTHER CHARGES								
453-790-5300-00	OPERATING EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	OTHER CHARGES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
DEBT SERVICE								
453-850-5560-85	COST OF ISSUANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
453-850-5560-96	AUDITOR & TREASURER F	\$2,700.00	\$0.00	\$1,759.26	\$940.74	\$940.74	\$0.00	100.00%
453-850-5600-00	SELDOM SEEN TIF CAPITA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
453-850-5600-01	TRAFFIC SIGNALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	DEBT SERVICE Totals:	\$2,700.00	\$0.00	\$1,759.26	\$940.74	\$940.74	\$0.00	100.00%
TRANSFERS								
453-910-5910-00	TRANSFER TO DEBT SERVI	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	100.00%
453-910-5910-01	TRANSFER TO CAPITAL OU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TRANSFERS Totals:	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	100.00%
ADVANCES								
453-920-5810-00	REPAY ADVANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A

Expense Report
As Of: 1/1/2020 to 8/31/2020

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
	ADVANCES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
453 Total:		\$152,700.00	\$0.00	\$151,759.26	\$940.74	\$940.74	\$0.00	100.00%
455	SAWMILL CORRIDOR COMM IMPR TIF					Target Percent:	66.67%	
OTHER CHARGES								
455-790-5300-00	OPERATING EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	OTHER CHARGES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
DEBT SERVICE								
455-850-5560-96	AUDITOR & TREASURER F	\$5,500.00	\$0.00	\$2,515.77	\$2,984.23	\$2,484.23	\$500.00	90.91%
455-850-5600-00	COMM TIF CAPITAL IMPRO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
455-850-5600-01	TRAFFIC SIGNALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
455-850-5600-02	SPECTRUM- CAPITAL OUTL	\$200,000.00	\$0.00	\$79,932.42	\$120,067.58	\$120,067.58	\$0.00	100.00%
	DEBT SERVICE Totals:	\$205,500.00	\$0.00	\$82,448.19	\$123,051.81	\$122,551.81	\$500.00	99.76%
ADVANCES								
455-920-5810-00	REPAY ADVANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	ADVANCES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
455 Total:		\$205,500.00	\$0.00	\$82,448.19	\$123,051.81	\$122,551.81	\$500.00	99.76%
470	SANITARY SEWER AGREEMENTS					Target Percent:	66.67%	
OTHER CHARGES								
470-790-5300-00	AUDITOR & TREASURER F	\$4,000.00	\$0.00	\$1,398.88	\$2,601.12	\$601.12	\$2,000.00	50.00%
	OTHER CHARGES Totals:	\$4,000.00	\$0.00	\$1,398.88	\$2,601.12	\$601.12	\$2,000.00	50.00%
DEBT SERVICE								
470-850-5600-00	VERONA- CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
470-850-5600-01	TRAFFIC SIGNALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	DEBT SERVICE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
TRANSFERS								
470-910-5910-00	TRANSFER TO GENERAL F	\$40,000.00	\$0.00	\$22,151.74	\$17,848.26	\$0.00	\$17,848.26	55.38%
	TRANSFERS Totals:	\$40,000.00	\$0.00	\$22,151.74	\$17,848.26	\$0.00	\$17,848.26	55.38%
ADVANCES								
470-920-5810-00	REPAY ADVANCE	\$80,200.00	\$0.00	\$40,541.05	\$39,658.95	\$0.00	\$39,658.95	50.55%
	ADVANCES Totals:	\$80,200.00	\$0.00	\$40,541.05	\$39,658.95	\$0.00	\$39,658.95	50.55%
470 Total:		\$124,200.00	\$0.00	\$64,091.67	\$60,108.33	\$601.12	\$59,507.21	52.09%
492	VILLAGE DEVELOPMENT FUND					Target Percent:	66.67%	
STREET MAINTENANCE & REPAIR								
492-621-5532-00	CONSULTING/INSPECTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	STREET MAINTENANCE & REPAIR Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
CAPITAL EXPENDITURES								
492-800-5591-00	REFUNDED FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
492-800-5610-00	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
492-800-5645-02	CONSTR-VLG GRN NORTH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL EXPENDITURES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
TRANSFERS								
492-910-5910-00	TRANSFER TO SELDOM SE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A

Expense Report
As Of: 1/1/2020 to 8/31/2020

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
	TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
492 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
494	VOTED CAPITAL IMPROVEMENT FUND					Target Percent:	66.67%	
CAPITAL EXPENDITURES								
494-800-5600-01	TRAFFIC SIGNALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
494-800-5600-02	STREET & STORM MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
494-800-5600-03	BIKE PATH IMPROVEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
494-800-5600-04	MURPHY PARKWAY PROJE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
494-800-5600-05	PARK IMPROVEMENTS 1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
494-800-5600-06	PARK IMPROVEMENTS 2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
494-800-5631-00	ENGINEERING & DESIGN S	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
494-800-5640-02	DRAINAGE/CULVERT/STOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
494-800-5670-00	SELDOM SEEN PARK	\$33,725.60	\$0.00	\$0.00	\$33,725.60	\$17,162.83	\$16,562.77	50.89%
	CAPITAL EXPENDITURES Totals:	\$33,725.60	\$0.00	\$0.00	\$33,725.60	\$17,162.83	\$16,562.77	50.89%
ADVANCE REPAYMENTS								
494-820-5820-00	REPAY ADVANCE TO GENE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	ADVANCE REPAYMENTS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
DEBT SERVICE								
494-850-5560-85	COST OF ISSUANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	DEBT SERVICE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
TRANSFERS								
494-910-5910-00	TRANSFER TO DEBT SERVI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
494 Total:		\$33,725.60	\$0.00	\$0.00	\$33,725.60	\$17,162.83	\$16,562.77	50.89%
496	OLENTANGY/LIBERTY ST INTERSECTION					Target Percent:	66.67%	
CAPITAL EXPENDITURES								
496-800-5650-04	STREET IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL EXPENDITURES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
496 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
497	SELDOM SEEN TIF PARK IMPROVEMENTS FUND					Target Percent:	66.67%	
CAPITAL EXPENDITURES								
497-800-5670-00	PARK IMPROVEMENTS	\$861,869.71	\$0.00	\$419,007.08	\$442,862.63	\$438,144.39	\$4,718.24	99.45%
	CAPITAL EXPENDITURES Totals:	\$861,869.71	\$0.00	\$419,007.08	\$442,862.63	\$438,144.39	\$4,718.24	99.45%
DEBT SERVICE								
497-850-5560-85	COST OF ISSUANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	DEBT SERVICE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
TRANSFERS								
497-910-5910-00	TRANSFER TO DEBT SERVI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
ADVANCES								
497-920-5820-00	REPAY ADVANCE TO GENE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	ADVANCES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A

Expense Report
As Of: 1/1/2020 to 8/31/2020

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
497 Total:		\$861,869.71	\$0.00	\$419,007.08	\$442,862.63	\$438,144.39	\$4,718.24	99.45%
910	UNCLAIMED FUNDS FUND					Target Percent:	66.67%	
FINANCE ADMINISTRATION								
910-725-5692-00	UNCASHED CHECK PAYME	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00%
	FINANCE ADMINISTRATION Totals:	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00%
TRANSFERS								
910-910-5910-02	TRANSFERS TO GENERAL	\$131.10	\$0.00	\$0.00	\$131.10	\$0.00	\$131.10	0.00%
	TRANSFERS Totals:	\$131.10	\$0.00	\$0.00	\$131.10	\$0.00	\$131.10	0.00%
910 Total:		\$231.10	\$0.00	\$0.00	\$231.10	\$0.00	\$231.10	0.00%
911	FLEXIBLE BENEFITS PLAN FUND					Target Percent:	66.67%	
FINANCE ADMINISTRATION								
911-725-5526-00	MEDICAL FSA EXPENSES	\$2,500.00	\$0.00	\$2,237.45	\$262.55	\$262.55	\$0.00	100.00%
911-725-5526-01	CHILD CARE FSA EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	FINANCE ADMINISTRATION Totals:	\$2,500.00	\$0.00	\$2,237.45	\$262.55	\$262.55	\$0.00	100.00%
911 Total:		\$2,500.00	\$0.00	\$2,237.45	\$262.55	\$262.55	\$0.00	100.00%
912	HEALTH REIMBURSEMENT ACCOUNT					Target Percent:	66.67%	
FINANCE ADMINISTRATION								
912-725-5526-00	MEDICAL HRA EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	FINANCE ADMINISTRATION Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
TRANSFERS								
912-910-5910-00	TRANSFERS TO GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
912 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
991	BOARD OF BUILDING STANDARDS					Target Percent:	66.67%	
BOARD OF BLDG. STANDARDS								
991-493-5595-00	BOARD OF BLDG STANDAR	\$5,500.00	\$553.99	\$3,578.05	\$1,921.95	\$0.00	\$1,921.95	65.06%
	BOARD OF BLDG. STANDARDS Totals:	\$5,500.00	\$553.99	\$3,578.05	\$1,921.95	\$0.00	\$1,921.95	65.06%
991 Total:		\$5,500.00	\$553.99	\$3,578.05	\$1,921.95	\$0.00	\$1,921.95	65.06%
992	ENGINEERING INSPECTIONS FUND					Target Percent:	66.67%	
ENGINEERING DEPT.								
992-494-5532-00	ENGINEERING SERVICES	\$323,662.50	\$28,530.77	\$150,404.51	\$173,257.99	\$23,257.99	\$150,000.00	53.66%
992-494-5591-00	ENGINEERING INSPECTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	ENGINEERING DEPT. Totals:	\$323,662.50	\$28,530.77	\$150,404.51	\$173,257.99	\$23,257.99	\$150,000.00	53.66%
TRANSFERS								
992-910-5910-02	TRANSFERS TO GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
992 Total:		\$323,662.50	\$28,530.77	\$150,404.51	\$173,257.99	\$23,257.99	\$150,000.00	53.66%
993	PLUMBING INSPECTION FUND					Target Percent:	66.67%	

Expense Report
As Of: 1/1/2020 to 8/31/2020

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
BUILDING DEPARTMENT								
993-490-5565-02	COUNTY SHARE OF PLUMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	BUILDING DEPARTMENT Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
993 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
994	ESCROWED DEPOSITS FUND					Target Percent:	66.67%	
FINANCE ADMINISTRATION								
994-725-5591-00	REFUNDED ROOM DEPOSI	\$39,064.96	\$0.00	\$38,524.36	\$540.60	\$0.00	\$540.60	98.62%
	FINANCE ADMINISTRATION Totals:	\$39,064.96	\$0.00	\$38,524.36	\$540.60	\$0.00	\$540.60	98.62%
994 Total:		\$39,064.96	\$0.00	\$38,524.36	\$540.60	\$0.00	\$540.60	98.62%
996	FINGERPRINT PROCESSING FEES					Target Percent:	66.67%	
POLICE DEPARTMENT								
996-110-5560-10	FINGERPRINT PROCESSIN	\$16,032.25	\$2,437.50	\$9,718.25	\$6,314.00	\$1,314.00	\$5,000.00	68.81%
	POLICE DEPARTMENT Totals:	\$16,032.25	\$2,437.50	\$9,718.25	\$6,314.00	\$1,314.00	\$5,000.00	68.81%
996 Total:		\$16,032.25	\$2,437.50	\$9,718.25	\$6,314.00	\$1,314.00	\$5,000.00	68.81%
Grand Total:		\$19,543,642.18	\$644,977.61	\$7,113,670.32	\$12,429,971.86	\$7,506,453.12	\$4,923,518.74	74.81%
						Target Percent:	66.67%	

CITY OF POWELL TAX RECEIPTS MONTH BY MONTH SUMMARY

<u>Month</u>	<u>2020 Gross</u>	<u>Percent Increase or Decrease</u>	<u>2019 Gross</u>	<u>Percent Increase or Decrease</u>	<u>2018 Gross</u>	<u>Percent Increase or Decrease</u>	<u>2017 Gross</u>	
January	\$ 396,449.30	-6.86%	\$ 425,640.15	-24.47%	\$ 563,556.31	11.23%	\$ 506,650.84	
February	\$ 596,583.92	16.81%	\$ 510,726.05	45.11%	\$ 351,967.86	-7.07%	\$ 378,749.02	
March	\$ 372,251.14	-1.99%	\$ 379,814.52	40.89%	\$ 269,589.60	-7.60%	\$ 291,760.24	
April	\$ 493,023.90	9.63%	\$ 449,695.85	2.19%	\$ 440,066.42	-2.89%	\$ 453,167.62	
May	\$ 613,240.95	-45.80%	\$ 1,131,448.76	17.62%	\$ 961,945.61	0.68%	\$ 955,495.11	
June	\$ 401,117.25	-38.52%	\$ 652,444.94	-10.90%	\$ 732,301.66	3.64%	\$ 706,591.22	
July	\$ 476,245.87	-26.88%	\$ 651,335.49	3.73%	\$ 627,891.04	5.79%	\$ 593,527.20	
August	\$ 1,123,590.48	225.09%	\$ 345,622.09	-6.12%	\$ 368,162.86	-11.47%	\$ 415,879.82	2019 Jan-Aug
September	\$ -	-100.00%	\$ 438,266.63	19.06%	\$ 368,100.01	26.26%	\$ 291,547.05	\$ 4,587,114.85
October	\$ -	-100.00%	\$ 634,455.34	4.97%	\$ 604,394.64	0.40%	\$ 601,995.47	Difference
November	\$ -	-100.00%	\$ 400,035.00	19.16%	\$ 335,722.18	-17.64%	\$ 407,639.41	\$ 60,546.04
December	\$ -	-100.00%	\$ 313,679.42	17.99%	\$ 265,863.67	-15.14%	\$ 313,299.13	
Grand Total	\$4,472,502.81	-29.38%	\$6,333,164.24	7.53%	\$ 5,889,561.86	-0.45%	\$ 5,916,302.13	
Retainer Refund	\$ 54,066.00		\$ 40,387.00		\$ 37,451.00		\$ 35,456.00	
Receipts + Retainer	\$4,526,568.81		\$6,373,551.24		\$ 5,927,012.86		\$ 5,951,758.13	

TAX RECEIPTS YEAR TO DATE SUMMARY

<u>Month</u>	<u>2020 Gross</u>	<u>Percent Increase or Decrease</u>	<u>2019 Gross</u>	<u>Percent Increase or Decrease</u>	<u>2018 Gross</u>	<u>Percent Increase or Decrease</u>	<u>2017 Gross</u>
January	\$ 396,449.30		\$ 425,640.15		\$ 563,556.31		\$ 506,650.84
February	\$ 596,583.92		\$ 510,726.05		\$ 351,967.86		\$ 378,749.02
March	\$ 372,251.14		\$ 379,814.52		\$ 269,589.60		\$ 291,760.24
April	\$ 493,023.90		\$ 449,695.85		\$ 440,066.42		\$ 453,167.62
May	\$ 613,240.95		\$ 1,131,448.76		\$ 961,945.61		\$ 955,495.11
June	\$ 401,117.25		\$ 652,444.94		\$ 732,301.66		\$ 706,591.22
July	\$ 476,245.87		\$ 651,335.49		\$ 627,891.04		\$ 593,527.20
August	\$ 1,123,590.48		\$ 345,622.09		\$ 368,162.86		\$ 415,879.82
September	\$ -		\$ 438,266.63		\$ 368,100.01		\$ 291,547.05
October	\$ -		\$ 634,455.34		\$ 604,394.64		\$ 601,995.47
November	\$ -		\$ 400,035.00		\$ 335,722.18		\$ 407,639.41
December	\$ -		\$ 313,679.42		\$ 265,863.67		\$ 313,299.13
YTD Total	\$4,472,502.81	-29.38%	\$6,333,164.24	7.53%	\$ 5,889,561.86	-0.45%	\$ 5,916,302.13
Estimate	\$6,335,000.00	4.09%	\$6,086,214.00	-0.82%	\$ 6,136,450.00	5.63%	\$ 5,809,472.00
Percent of Estimate	70.60%		104.06%		95.98%		101.84%

<u>Month</u>	<u>September '19 - August'20</u>	<u>Percent Increase or Decrease</u>	<u>September '18 - August'19</u>	<u>Percent Increase or Decrease</u>	<u>September '17 - August'18</u>	<u>Percent Increase or Decrease</u>	<u>September '16 - August'17</u>	<u>Percent Increase or Decrease</u>	<u>September '15 - August'16</u>	<u>Percent Increase or Decrease</u>
September	\$ 438,266.63		\$ 368,100.01		\$ 291,547.05		\$ 337,059.67		\$ 380,751.55	
October	\$ 634,455.34		\$ 604,394.64		\$ 601,995.47		\$ 503,308.23		\$ 263,565.96	
November	\$ 400,035.00		\$ 335,722.18		\$ 407,639.41		\$ 537,270.17		\$ 490,341.09	
December	\$ 313,679.42		\$ 265,863.67		\$ 313,299.13		\$ 360,141.69		\$ 392,364.10	
January	\$ 396,449.30		\$ 425,640.15		\$ 563,556.31		\$ 506,650.84		\$ 328,453.88	
February	\$ 596,583.92		\$ 510,726.05		\$ 351,967.86		\$ 378,749.02		\$ 428,582.37	
March	\$ 372,251.14		\$ 379,814.52		\$ 269,589.60		\$ 291,760.24		\$ 412,558.11	
April	\$ 493,023.90		\$ 449,695.85		\$ 440,066.42		\$ 453,167.62		\$ 424,792.01	
May	\$ 613,240.95		\$ 1,131,448.76		\$ 961,945.61		\$ 955,495.11		\$ 826,643.98	
June	\$ 401,117.25		\$ 652,444.94		\$ 732,301.66		\$ 706,591.22		\$ 694,572.65	
July	\$ 476,245.87		\$ 651,335.49		\$ 627,891.04		\$ 539,527.20		\$ 607,809.50	
August	\$ 1,123,590.48		\$ 345,622.09		\$ 368,162.86		\$ 415,879.82		\$ 399,040.20	
Grand Total	\$ 6,258,939.20	2.26%	\$ 6,120,808.35	3.22%	\$ 5,929,962.42	-0.93%	\$ 5,985,600.83	5.95%	\$ 5,649,475.40	

	<u>August 2020</u>	<u>Year to Date 2020</u>	<u>August 2019</u>	<u>Year to Date 2019</u>	<u>2018</u>	<u>2018</u>	<u>2017</u>	<u>2017</u>	<u>2016</u>	<u>2016</u>
Withholding	\$ 210,277	\$ 1,724,698	\$ 213,128	\$ 1,698,100	\$ 2,288,458	4.51%	\$ 2,189,662	3.28%	\$ 2,120,084	11.77%
Individual	\$ 845,764	\$ 2,504,596	\$ 114,634	\$ 2,634,259	\$ 3,259,723	-4.10%	\$ 3,399,027	1.81%	\$ 3,338,580	2.33%
Net Profit	\$ 67,549	\$ 243,209	\$ 17,861	\$ 214,369	\$ 341,380	4.20%	\$ 327,613	-18.42%	\$ 401,568	69.83%
Totals	\$ 1,123,590	\$ 4,472,503	\$ 345,623	\$ 4,546,728	\$ 5,889,561	-0.45%	\$ 5,916,302	0.96%	\$ 5,860,232	8.61%

Taxes collected from other sources (not included on RITA distribution reports):

	<u>2020</u>	<u>Total YTD Collections</u>	<u>2019</u>	<u>Total YTD Collections</u>	<u>2018</u>	<u>Total YTD Collections</u>	<u>2017</u>	<u>Total YTD Collections</u>	<u>2016</u>	<u>Total YTD Collections</u>
Collections at City Building	\$ -	\$ -	\$ 16,683		\$ 8,868		\$ 11,678		\$ 13,848	
State of Ohio - Municipal										
Net Profits	\$ 33,475	\$ 49,209	\$ 7,100	\$ 4,056	\$ 4,056	\$ 5,902,485	\$ -	\$ 5,927,980	\$ -	\$ 5,874,080
Percent increase or decrease b		-1.41%		-22.57%		-0.43%		0.92%		7.98%

Delinquent Tax collections by year (collected by RITA):

	<u>2020</u>	<u>% of Total</u>	<u>2019</u>	<u>% of Total</u>	<u>2018</u>	<u>% of Total</u>	<u>2017</u>	<u>% of Total</u>	<u>2016</u>	<u>% of Total</u>
		0.00%	\$ 220,315	4.85%	\$ 150,584	2.56%	\$ 109,209	1.85%	\$ 381,489	6.51%



CITY OF POWELL

DELAWARE COUNTY, OHIO

Supplemental Report

**For the Year Ended
December 31, 2019**

**CITY OF POWELL
DELAWARE COUNTY, OHIO**

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**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other
Matters Required by *Government Auditing Standards***

City of Powell
Delaware County
47 Hall Street
Powell, Ohio 43065

To the Members of Council and Mayor:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Powell, Delaware County, Ohio, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City of Powell's basic financial statements and have issued our report thereon dated July 22, 2020, wherein we noted as discussed in Note 21, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods. We also noted as discussed in Note 20, the City of Powell adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the City of Powell's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the City of Powell's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the City of Powell's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

City of Powell
Delaware County
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Required by *Government Auditing Standards*
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Compliance and Other Matters

As part of reasonably assuring whether the City of Powell's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results and does not opine on the effectiveness of the City of Powell's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the City of Powell's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Julian & Grube, Inc.

Julian & Grube, Inc.
July 22, 2020

Management Letter

Powell Community Improvement Corporation
Delaware County
47 Hall Street
Powell, Ohio 43065

To the Board of Trustees:

We have audited the financial statements of the Powell Community Improvement Corporation, Delaware County, Ohio, (a not-for-profit corporation), a blended component unit presented as a nonmajor special revenue fund of the City of Powell, in accordance with *Government Auditing Standards* as of and for the year ended December 31, 2019 have issued our report thereon dated July 22, 2020.

Government Auditing Standards require us to report significant internal control deficiencies and material weaknesses, fraud, and illegal acts (including noncompliance with laws and regulations) and also abuse and noncompliance with contracts and grant agreements that could directly and materially affect the determination of financial amounts. We have issued the required report dated July 22, 2020, for the year ended December 31, 2019.

We are also submitting the following comments for your consideration regarding the Powell Community Improvement Corporation's compliance with applicable laws, regulations, grant agreements, contract provisions, and internal control. These comments reflect matters that do not require inclusion in the report *Government Auditing Standards* requires. Nevertheless, these comments represent matters for which we believe improvements in compliance or internal controls or operational efficiencies might be achieved. Due to the limited nature of our audit, we have not fully assessed the cost-benefit relationship of implementing these recommendations. However, these comments reflect our continuing desire to assist the Powell Community Improvement Corporation. If you have any questions or concerns regarding these comments, please do not hesitate to contact us.

Financial Report Presentation
Financial Accounting Standards Board

- Criteria: Not-for-profit entities are subject to the accounting standards and disclosure requirements established by FASB Accounting Standards Codification (ASC) Topic 958. This accounting standards codification has been amended by several FASB Accounting Standards Updates (ASUs); including 2014-09, "*Revenue from Contracts with Customers*", 2016-14, "*Presentation of Financial Statements of Not-for-Profit Entities*", and 2018-09, "*Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*". FASB ASC Topic 958 requires that the implementation of any required FASB pronouncement should be disclosed in the notes to the financial statements. Additionally, FASB ASU 2016-14 states, in part, not for profit corporations should provide enhanced disclosures about amounts of expenses by both their natural classification and their functional classification. That analysis of expenses is to be provided in one location, which could be on the face of the statement of activities, as a separate statement, or in notes to the financial statements.
- Condition: The Community Improvement Corporation's report did not include reference to new accounting pronouncements implemented by the entity. The Community Improvement Corporation's report also did not include enhanced disclosures regarding functional expenses within the statement of activities or the notes to the financial statements as required by FASB ASU 2016-14. Furthermore, the notes to the financial statements had to be adjusted to properly reflect the Community Improvement Corporation's disclosures in accordance with FASB ASU 2016-14.
- Effect: By not including reference to new accounting pronouncements implemented during the year or the required disclosures in accordance with FASB ASU 2016-14, the Community Improvement Corporation is not providing the most useful information to the users of the financial statements.
- Recommendation: We recommend the Community Improvement Corporation adhere to the financial statement and disclosure requirements established by FASB ASC Topic 958 and FASB ASU 2016-04. We further recommend the Community Improvement Corporation monitor upcoming FASB pronouncements to ensure adherence.

Noncompliance Citation
Ohio Revised Code

- Criteria: Ohio Revised Code Section 149.43(E)(2), in part, requires, the public office shall create and adopt a policy for responding to public records requests. The public records policy may not: (a) limit the number of public records that the public office will make available to a single person, (b) limit the number of public records that it will make available during a fixed period of time, and (c) establish a fixed period of time before it will respond to a request for inspection or copying of public records, unless that period is less than eight hours. The public office shall distribute the public records policy to the employee who is the records custodian or records manager or employee who otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. The public office shall create a poster describing their public records policy and shall post it in a conspicuous place in all public locations of that public office. Additionally, Ohio Revised Code 149.43(B)(2) requires the public office shall have a copy of its current records retention schedule at a location readily available to the public.

Powell Community Improvement Corporation
Delaware County
Management Letter
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- Condition: The Community Improvement Corporations did not have a Board-approved public records policy or records retention schedule.
- Effect: By not adopting a public records policy or approving a records retention schedule, the result could be the Community Improvement Corporation not fulfilling public records requests properly or timely and prematurely disposing essential documents.
- Recommendation: We recommend the Community Improvement Corporation adopt a public records policy which states what records are available, time when records may be viewed and costs for copies to be made. We also recommend a records retention schedule be developed and approved to assist proper disposal of applicable records.

These comments are intended for the information and use of the Board of Trustees and management of the Powell Community Improvement Corporation and are not intended to be and should not be used by anyone other than these specified parties. Accordingly, this communication is not suitable for any other purpose.



Julian & Grube, Inc.
July 22, 2020