

**Village of Marvin  
North Carolina  
FINANCE OFFICER REPORT**

**DATE:** March 26, 2020  
**TO:** Mayor and Council  
**FROM:** Christina Amos  
**SUBJECT:** February 2020 Treasury Report

**Summary**

The February 2020 Budget-to-Actual Report reflects the general operations of the Village. Highlights are included in the "Comments" column of the report, and details for each account are shown in the transparency reports presented after the summary report.

**Budget Amendments**

- There were no Budget Amendments in February.

**Budget Reallocations**

Section 4 of the 2019-2020 Budget Ordinance (OR-2019-05-01) authorizes the Budget Officer to use appropriations contained in contingencies as needed, except to increase the Salaries and Related Expenditures schedule.

**Notes**

See attached memo for explanation of the Village's commercial checking account structure as requested from Village Council March 10 Budget Work Session.

**Bank Accounts**

<b>Bank Balances</b>	<b>February 29, 2020</b>
Checking (acct 7089)	\$796,901.88
Checking (acct 4849)	\$52,000.00
Savings (acct 2779)	\$2,315,872.28
<b>Total Cash in Bank</b>	<b>\$3,164,774.16</b>

\*\*Cash in Bank includes the following amounts (total \$175,785) not available for current operations:

- \$33,023 received from developers as Performance Surety Bonds.
- \$142,762 received from developers as Fees in Lieu.

Village of Marvin General Fund								
Profit & Loss Budget vs Actual (Summary Level)								
Year to Date Ending February 29, 2020								
	Year to Date Actual July thru Dec 2019	Monthly Actual Jan 2020	Monthly Actual Feb 2020	Year to Date Actual thru February 2020	Total Annual Budget (Adjusted for Amendments and Reallocations)	YTD Over (Under) Budget	% of Budget	Comments - See Transparency Report for Details of Current Month
<b>Revenues</b>								
Ad Valorem	\$ 534,470	\$ 56,565	\$ 11,101	602,137	604,525	(2,388)	99.61%	
Unrestricted Intergovernmental	\$ 257,664	17,791	17,626	293,081	500,000	(206,919)	58.62%	Monthly, Quarterly and Annual collections
Restricted Intergovernmental	\$ 141,345	-	-	141,345	142,101	(756)	99.47%	Powell Bill funds collected Sept/Dec
Permits and Fees	\$ 27,534	775	775	29,084	10,000	19,084	290.84%	Unexpected development fees received
Sales and Services	\$ 12,312	250	5,820	18,383	18,740	(357)	98.09%	
Investment Earnings	\$ 6,389	1,075	1,006	8,470	2,000	6,470	423.5%	
Misc Revenue	\$ 987	50	1,005	2,042	0	2,042	100.0%	
<b>Total Revenues</b>	<b>980,700</b>	<b>76,507</b>	<b>37,334</b>	<b>1,094,541</b>	<b>1,277,366</b>	<b>(182,825)</b>	<b>85.69%</b>	
<b>Expenditures</b>								
General Government	\$ 257,401	38,282	39,505	335,188	554,547	(219,359)	60.44%	
Planning & Zoning	\$ 56,767	14,470	14,779	86,016	158,707	(72,691)	54.2%	
Public Safety	\$ 57,200	27,463	2,772	87,435	132,090	(44,655.18)	66.19%	
Transportation	\$ 1,298	2,721	544	4,564	164,277	(159,713)	2.78%	
Culture and Recreation	\$ 54,513	5,876	16,819	77,209	222,405	(145,196)	34.72%	
Contingency	\$ -	-	-	-	45,340	(45,340)	0.0%	
<b>Total Expenditures</b>	<b>427,178</b>	<b>88,813</b>	<b>74,420</b>	<b>590,411</b>	<b>1,277,366</b>	<b>(686,955)</b>	<b>46.22%</b>	
<b>Net Revenue Over/Under Expenditures</b>	<b>\$ 553,522</b>	<b>\$ (12,306)</b>	<b>\$ (37,086)</b>	<b>\$ 504,130</b>	<b>\$ -</b>	<b>\$ 504,130</b>		
<b>Capital Projects</b>	<b>Year to Date Actual July thru Dec 2019</b>	<b>Monthly Actual January 2020</b>	<b>Monthly Actual Feb 2020</b>	<b>Cumulative through February 29, 2020</b>	<b>Total Capital Projects Budget</b>			
3900 Fund Balance Appropriated	\$ 1,200,625			1,200,625	1,200,625		100.0%	Village Hall, Loop Extension, Tullamore Trail & Parking, Farmers' Market (does not include roads which were closed out in FY18-19)
Transfers In - Capital Projects	\$ -	-	11,000	11,000	11,000			
90000 Cumulative Expenses	\$ (197,320)			(197,320)	(1,211,625)		16.29%	November 2019 - AMT expenses for curb & gutter and pavement condition index.
<b>Net Balance Left to Spend</b>	<b>1,003,305</b>	<b>-</b>	<b>11,000</b>	<b>1,014,305</b>	<b>-</b>		<b>100.0%</b>	

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 03/20/20  
 Accrual Basis

Village of Marvin  
 Transparency Report Revenue  
 February 2020

Type	Date	Memo	Amount
<b>3001T · Ad Valorem Total</b>			
<b>3001 · Ad Valorem</b>			
<b>3002 · Prior Years Taxes</b>			
Deposit	02/03/2020	Deposit	9.97
Total 3002 · Prior Years Taxes			9.97
<b>3005 · Current Year Taxes</b>			
Deposit	02/03/2020	Deposit	1,961.90
Deposit	02/10/2020	Deposit	373.07
Deposit	02/12/2020	Deposit	234.30
Deposit	02/13/2020	Deposit	229.00
Deposit	02/18/2020	Deposit	463.18
Deposit	02/20/2020	Deposit	340.20
Deposit	02/24/2020	Deposit	664.43
Deposit	02/26/2020	Deposit	291.60
Deposit	02/27/2020	Deposit	260.45
General J...	02/29/2020	February 2020 CC receipts	854.10
Total 3005 · Current Year Taxes			5,672.23
Total 3001 · Ad Valorem			5,682.20
<b>3200 · Motor Vehicle Tax</b>			
<b>3200a · Motor Vehicle Tax &amp; Fee Amt</b>			
Deposit	02/24/2020	NCVTS Jan 2020	5,351.66
Total 3200a · Motor Vehicle Tax & Fee Amt			5,351.66
<b>3200b · Motor Vehicle Int Only Amt</b>			
Deposit	02/24/2020	NCVTS Jan 2020	50.47
Total 3200b · Motor Vehicle Int Only Amt			50.47
<b>3200c · Motor Vehicle Refunds</b>			
Deposit	02/24/2020	NCVTS Pending Refunds	-22.80
Total 3200c · Motor Vehicle Refunds			-22.80
<b>3200d · Motor Vehicle Gap Tax Receipts</b>			
Deposit	02/18/2020	Deposit	11.52
Total 3200d · Motor Vehicle Gap Tax Receipts			11.52
<b>3201 · Collection and Distrib Fee</b>			
Deposit	02/24/2020	NCVTS Jan 2020	-177.23
Total 3201 · Collection and Distrib Fee			-177.23
Total 3200 · Motor Vehicle Tax			5,213.62
<b>3706 · Late Fee/Penalty Delinquent Tax</b>			
Deposit	02/03/2020	Deposit	46.08
Deposit	02/10/2020	Deposit	5.29
Deposit	02/12/2020	Deposit	8.20
Deposit	02/13/2020	Deposit	8.02
Deposit	02/18/2020	Deposit	19.66
Deposit	02/20/2020	Deposit	11.90
Deposit	02/24/2020	Deposit	31.00
Deposit	02/26/2020	Deposit	10.20
Deposit	02/27/2020	Deposit	7.16
General J...	02/29/2020	February 2020 CC receipts	49.08
Total 3706 · Late Fee/Penalty Delinquent Tax			196.59

**Village of Marvin  
Transparency Report Expenditures**

Accrual Basis

February 2020

Type	Date	Name	Memo	Amount
<b>4400 · Gifts</b>				
<b>4402 · Miscellaneous Gifts</b>				
Credit Car...	02/25/2020	Teleflora	Get well plant for Board member spouse	58.48
Total 4402 · Miscellaneous Gifts				58.48
Total 4400 · Gifts				58.48
<b>4700 · Occupancy</b>				
<b>4702 · Occupancy - Electricity</b>				
Check	02/18/2020	Union Power Cooperative	5369518001 - Village Hall	124.97
Total 4702 · Occupancy - Electricity				124.97
<b>4704 · Occupancy - Gas heat</b>				
Check	02/19/2020	Piedmont Natural Gas	monthly billing	92.54
Total 4704 · Occupancy - Gas heat				92.54
<b>4705 · Occupancy - Lawn Service</b>				
Bill	02/29/2020	RK Preferred Cutting LLC	Lawn service at Village Hall	188.00
Total 4705 · Occupancy - Lawn Service				188.00
<b>4706 · Occupancy - Maintenance/Repairs</b>				
Bill	02/01/2020	Active Waste	Qtrly charge: 2/1/20 - 4/30/20	75.00
Total 4706 · Occupancy - Maintenance/Repairs				75.00
<b>4708 · Occupancy - Office Cleaning</b>				
Bill	02/29/2020	Maid Brigade-Charlotte NC	Office cleaning Feb 2020	216.00
Total 4708 · Occupancy - Office Cleaning				216.00
<b>4710 · Occupancy - Town Hall Rent</b>				
Check	02/01/2020	T.R. Lawing Realty, Inc.	monthly rent on town hall	915.00
Total 4710 · Occupancy - Town Hall Rent				915.00
Total 4700 · Occupancy				1,611.51
<b>4800 · Office Expenditures</b>				
<b>4803 · Office Exp - Bank Fees</b>				
Check	02/12/2020	Fifth Third Bank	Service charge February 2020	57.65
Check	02/29/2020	Heartland Payment Systems	monthly CC fees	45.00
Total 4803 · Office Exp - Bank Fees				102.65
<b>4804 · Office Exp - Copier Rental</b>				
Deposit	02/03/2020		Refund of copier (MPC4503-old) lease overpayment (1/9/20, 2/9/20)	-367.98
Bill	02/14/2020	RICOH USA, INC	Monthly copier rental	146.15
Total 4804 · Office Exp - Copier Rental				-221.83
<b>4805 · Office Exp - Meals</b>				
Credit Car...	02/27/2020	Subway	Council meeting lunch	53.39
Total 4805 · Office Exp - Meals				53.39
<b>4806 · Office Exp - Mileage</b>				
General Jo...	02/25/2020		B. Blackwell mileage (Jan/Feb 2020)	34.03
General Jo...	02/26/2020		R. Ammanamanchi mileage (February 2020)	69.60
Total 4806 · Office Exp - Mileage				103.63
<b>4807 · Office Exp - Per Copy Costs</b>				
Bill	02/01/2020	RICOH USA, INC (Per Copy Cost)	Base copy charges - Feb 2020	137.00
Total 4807 · Office Exp - Per Copy Costs				137.00
<b>4808 · Office Exp - Postage</b>				
Check	02/06/2020	FP Mailing Solutions	refill postage machine	200.00
Total 4808 · Office Exp - Postage				200.00
<b>4810 · Office Exp - Supplies</b>				
Bill	02/01/2020	Crystal Springs	office water cooler	29.82
Bill	02/04/2020	Office Depot	office supplies; Inv 438645412001	119.17
Bill	02/04/2020	Office Depot	office supplies; Inv 438638541001	156.76
General Jo...	02/25/2020		B. Blackwell expense reimbursement (Jan/Feb 2020)	25.33
Bill	02/25/2020	Office Depot	office supplies; Inv 447886384001	19.18
Bill	02/25/2020	Office Depot	office supplies; Inv 447890891001	196.17
Total 4810 · Office Exp - Supplies				546.43
<b>4811 · Office Exp - Telephone/DSL</b>				
Check	02/12/2020	Windstream	Village Hall phone and internet	168.63
Bill	02/16/2020	AT&T Mobility	2/17/20 - 3/16/20 monthly bill	672.29
Total 4811 · Office Exp - Telephone/DSL				840.92
<b>4812 · Office Exp - Website Host/Email</b>				
<b>4812a · Website Fees</b>				
Bill	02/11/2020	VC3, Inc.	Monthly website hosting	145.00
Total 4812a · Website Fees				145.00

**Village of Marvin**  
**Transparency Report Expenditures**

Accrual Basis

February 2020

Type	Date	Name	Memo	Amount
<b>4812d · Email Hosting</b>				
Credit Car...	02/02/2020	Microsoft online	Email for Planning Board and Tax Collector - 4 licenses	16.00
Credit Car...	02/02/2020	Microsoft online	Email - 4 licenses	8.00
Credit Car...	02/02/2020	Microsoft online	Office 365 Enterprise E3 (1 license)	3.22
Credit Car...	02/02/2020	Microsoft online	Sharepoint for Council, Staff - 8 licenses	29.94
Total 4812d · Email Hosting				57.16
<b>4812e · Mailchimp</b>				
Credit Car...	02/19/2020	Mail Chimp	Monthly subscription for e-blast account	24.99
Total 4812e · Mailchimp				24.99
Total 4812 · Office Exp - Website Host/Email				227.15
Total 4800 · Office Expenditures				1,989.34
<b>5000 · Professional Services</b>				
<b>5010 · Website Re-design</b>				
Bill	02/03/2020	Granite Sky Creative Group	Website Re-Design: Payment 1 of 6	2,258.17
Total 5010 · Website Re-design				2,258.17
<b>5001 · Prof Fees - Attorney</b>				
<b>50010 · Retainer</b>				
Bill	02/29/2020	Spencer & Spencer, PA	Feb 2020 Retainer	750.00
Total 50010 · Retainer				750.00
<b>50011 · On Call Services</b>				
Bill	02/29/2020	Spencer & Spencer, PA	Feb 2020 Time Entries plus expenses	6,927.04
Total 50011 · On Call Services				6,927.04
Total 5001 · Prof Fees - Attorney				7,677.04
<b>5005 · Prof Fees - Tax Bills</b>				
Bill	02/07/2020	NC Dept of Natural & Cultural Reso...	Microfilm PB Minutes	16.00
Total 5005 · Prof Fees - Tax Bills				16.00
Total 5000 · Professional Services				9,951.21
<b>5500 · Public Safety</b>				
<b>5501 · Other Public Safety</b>				
Bill	02/01/2020	Sunbelt Rentals	Light tower rental 1/24/20 thru 2/20/20 (Acct #645956)	440.30
Bill	02/05/2020	Joshua R. Dye	Traffic Direction: 2/3/20 - 2/5/20	90.00
Bill	02/05/2020	Tex R. Huffman III	Traffic Direction: 2/3/20 - 2/5/20	180.00
Bill	02/05/2020	Joseph L. Sailer	Traffic Direction: 2/3/20 - 2/5/20	90.00
Bill	02/05/2020	Logan C. Starnes	Traffic Direction: 2/3/20 - 2/5/20	90.00
Credit Car...	02/12/2020	QT	Fuel for light tower	11.24
Bill	02/14/2020	Tex R. Huffman III	Traffic Direction: 2/10/20 - 2/14/20	180.00
Bill	02/14/2020	Joseph P Kropp	Traffic Direction: 2/10/20 - 2/14/20	90.00
Bill	02/14/2020	David Michael Ludlow	Traffic Direction: 2/10/20 - 2/14/20	90.00
Bill	02/14/2020	Joseph L. Sailer	Traffic Direction: 2/10/20 - 2/14/20	255.00
Bill	02/14/2020	Logan C. Starnes	Traffic Direction: 2/10/20 - 2/14/20	90.00
Bill	02/14/2020	Alexander D Xavier	Traffic Direction: 2/10/20 - 2/14/20	180.00
Bill	02/19/2020	Joshua R. Dye	Traffic Direction: 2/19/20	90.00
Bill	02/19/2020	Christopher Hicks	Traffic Direction: 2/19/20	90.00
Credit Car...	02/27/2020	QT	Diesel for light tower	10.65
Bill	02/28/2020	Caleb A. Barnette	Traffic Direction: 2/24/20 - 2/28/20	30.00
Bill	02/28/2020	Christopher Hicks	Traffic Direction: 2/24/20 - 2/28/20	90.00
Bill	02/28/2020	Tex R. Huffman III	Traffic Direction: 2/24/20 - 2/28/20	90.00
Bill	02/28/2020	Joseph P Kropp	Traffic Direction: 2/24/20 - 2/28/20	247.50
Bill	02/28/2020	David Michael Ludlow	Traffic Direction: 2/24/20 - 2/28/20	67.50
Bill	02/28/2020	Michael Joseph Privette	Traffic Direction: 2/24/20 - 2/28/20	180.00
Bill	02/28/2020	Joseph L. Sailer	Traffic Direction: 2/24/20 - 2/28/20	90.00
Total 5501 · Other Public Safety				2,772.19
Total 5500 · Public Safety				2,772.19
<b>6000 · Salaries &amp; Related Expenditures</b>				
<b>6001 · Gross Wages</b>				
<b>6002 · Tax Collector</b>				
Paycheck	02/14/2020	Schneeberger, Nancy A.	Direct Deposit	531.25
Paycheck	02/28/2020	Schneeberger, Nancy A.	Direct Deposit	510.00
Total 6002 · Tax Collector				1,041.25
<b>6003 · Village Administrator</b>				
Paycheck	02/14/2020	Alphin, Christina	Direct Deposit	3,862.50
Paycheck	02/28/2020	Alphin, Christina	Direct Deposit	2,703.75
Paycheck	02/28/2020	Alphin, Christina	Direct Deposit	1,158.75
Total 6003 · Village Administrator				7,725.00
<b>6004 · Clerk</b>				
Paycheck	02/14/2020	Blackwell, Barbara R.	Direct Deposit	2,210.21
Paycheck	02/28/2020	Blackwell, Barbara R.	Direct Deposit	2,210.21
Total 6004 · Clerk				4,420.42
<b>6005 · Finance Officer</b>				
Paycheck	02/14/2020	Robertson, Christine A	Direct Deposit	195.44

**Village of Marvin**  
**Transparency Report Expenditures**

Accrual Basis

February 2020

Type	Date	Name	Memo	Amount
Paycheck	02/28/2020	Robertson, Christine A	Direct Deposit	118.97
Total 6005 - Finance Officer				314.41
<b>6006 - Planner</b>				
Paycheck	02/14/2020	Ammanamanchi, Rohit	Direct Deposit	2,218.79
Paycheck	02/28/2020	Ammanamanchi, Rohit	Direct Deposit	2,218.79
Total 6006 - Planner				4,437.58
<b>6031 - Park Mgr / Code Enforcement</b>				
Paycheck	02/14/2020	Durst, Derek R	Direct Deposit	1,188.60
Paycheck	02/28/2020	Durst, Derek R	Direct Deposit	1,109.36
Paycheck	02/28/2020	Durst, Derek R	Direct Deposit	79.24
Total 6031 - Park Mgr / Code Enforcement				2,377.20
<b>6032 - Finance Assistant</b>				
Paycheck	02/14/2020	Rothrock, Julie W.	Direct Deposit	1,017.13
Paycheck	02/28/2020	Rothrock, Julie W.	Direct Deposit	849.75
Total 6032 - Finance Assistant				1,866.88
<b>6711 - Park Maintenance Associates</b>				
Paycheck	02/14/2020	Helms, Willis E.	Direct Deposit	112.01
Paycheck	02/14/2020	Lockwood, Timothy	Direct Deposit	223.51
Paycheck	02/28/2020	Helms, Willis E.	Direct Deposit	108.15
Paycheck	02/28/2020	Lockwood, Timothy	Direct Deposit	209.09
Total 6711 - Park Maintenance Associates				652.76
Total 6001 - Gross Wages				22,835.50
<b>6080 - Fringe Benefits</b>				
<b>6083 - Payroll - Health/Life Insurance</b>				
Check	02/01/2020	Municipal Insurance Trust of NC	Monthly Cost	2,215.00
Check	02/01/2020	Municipal Insurance Trust of NC	Monthly Cost	819.00
Check	02/01/2020	Municipal Insurance Trust of NC	Monthly Cost	819.00
Total 6083 - Payroll - Health/Life Insurance				3,853.00
<b>6084 - Payroll - Retirement Exp</b>				
Paycheck	02/14/2020	Alphin, Christina	Direct Deposit	345.69
Paycheck	02/14/2020	Alphin, Christina	Direct Deposit	193.13
Paycheck	02/14/2020	Ammanamanchi, Rohit	Direct Deposit	198.58
Paycheck	02/14/2020	Blackwell, Barbara R.	Direct Deposit	197.81
Paycheck	02/14/2020	Durst, Derek R	Direct Deposit	106.38
Check	02/14/2020	Prudential Retirement	Monthly 457B contribution	193.13
Paycheck	02/28/2020	Alphin, Christina	Direct Deposit	345.69
Paycheck	02/28/2020	Alphin, Christina	Direct Deposit	193.13
Paycheck	02/28/2020	Ammanamanchi, Rohit	Direct Deposit	198.58
Paycheck	02/28/2020	Blackwell, Barbara R.	Direct Deposit	197.81
Paycheck	02/28/2020	Durst, Derek R	Direct Deposit	106.38
Check	02/28/2020	Prudential Retirement	Monthly 457B match	193.13
Total 6084 - Payroll - Retirement Exp				2,469.44
Total 6080 - Fringe Benefits				6,322.44
<b>6090 - Payroll Tax</b>				
<b>6091 - FICA/941 (Town match)</b>				
Liability Ad...	02/12/2020		Correcting Adjustment	0.01
Liability Ad...	02/12/2020		Correcting Adjustment	-0.01
Paycheck	02/14/2020	Alphin, Christina	Direct Deposit	238.93
Paycheck	02/14/2020	Alphin, Christina	Direct Deposit	55.87
Paycheck	02/14/2020	Ammanamanchi, Rohit	Direct Deposit	130.47
Paycheck	02/14/2020	Ammanamanchi, Rohit	Direct Deposit	30.52
Paycheck	02/14/2020	Blackwell, Barbara R.	Direct Deposit	129.93
Paycheck	02/14/2020	Blackwell, Barbara R.	Direct Deposit	30.38
Paycheck	02/14/2020	Durst, Derek R	Direct Deposit	68.33
Paycheck	02/14/2020	Durst, Derek R	Direct Deposit	15.98
Paycheck	02/14/2020	Helms, Willis E.	Direct Deposit	6.95
Paycheck	02/14/2020	Helms, Willis E.	Direct Deposit	1.63
Paycheck	02/14/2020	Lockwood, Timothy	Direct Deposit	13.86
Paycheck	02/14/2020	Lockwood, Timothy	Direct Deposit	3.24
Paycheck	02/14/2020	Robertson, Christine A	Direct Deposit	12.11
Paycheck	02/14/2020	Robertson, Christine A	Direct Deposit	2.83
Paycheck	02/14/2020	Rothrock, Julie W.	Direct Deposit	63.06
Paycheck	02/14/2020	Rothrock, Julie W.	Direct Deposit	14.75
Paycheck	02/14/2020	Schneeberger, Nancy A.	Direct Deposit	32.94
Paycheck	02/14/2020	Schneeberger, Nancy A.	Direct Deposit	7.70
Paycheck	02/14/2020	Yow, Austin W.	Direct Deposit	25.11
Paycheck	02/14/2020	Yow, Austin W.	Direct Deposit	5.87
Liability Ad...	02/26/2020		Correcting Adjustment	-0.02
Liability Ad...	02/26/2020		Correcting Adjustment	0.01
Paycheck	02/28/2020	Epps, Robert E	Direct Deposit	24.80
Paycheck	02/28/2020	Epps, Robert E	Direct Deposit	5.80
Paycheck	02/28/2020	Lein, Jamie H.	Direct Deposit	24.80
Paycheck	02/28/2020	Lein, Jamie H.	Direct Deposit	5.80
Paycheck	02/28/2020	Marcolese, Robert A.	Direct Deposit	24.80
Paycheck	02/28/2020	Marcolese, Robert A.	Direct Deposit	5.80
Paycheck	02/28/2020	Pollino Jr., Joseph E.	Direct Deposit	31.00
Paycheck	02/28/2020	Pollino Jr., Joseph E.	Direct Deposit	7.25

**Village of Marvin**  
**Transparency Report Expenditures**

Accrual Basis

February 2020

Type	Date	Name	Memo	Amount
Paycheck	02/28/2020	Vandenberg, Kimberly B.	Direct Deposit	27.90
Paycheck	02/28/2020	Vandenberg, Kimberly B.	Direct Deposit	6.52
Paycheck	02/28/2020	Alphin, Christina	Direct Deposit	238.92
Paycheck	02/28/2020	Alphin, Christina	Direct Deposit	55.88
Paycheck	02/28/2020	Ammanamanchi, Rohit	Direct Deposit	130.46
Paycheck	02/28/2020	Ammanamanchi, Rohit	Direct Deposit	30.51
Paycheck	02/28/2020	Blackwell, Barbara R.	Direct Deposit	129.94
Paycheck	02/28/2020	Blackwell, Barbara R.	Direct Deposit	30.39
Paycheck	02/28/2020	Durst, Derek R	Direct Deposit	68.33
Paycheck	02/28/2020	Durst, Derek R	Direct Deposit	15.98
Paycheck	02/28/2020	Helms, Willis E.	Direct Deposit	6.70
Paycheck	02/28/2020	Helms, Willis E.	Direct Deposit	1.57
Paycheck	02/28/2020	Lockwood, Timothy	Direct Deposit	12.96
Paycheck	02/28/2020	Lockwood, Timothy	Direct Deposit	3.04
Paycheck	02/28/2020	Robertson, Christine A	Direct Deposit	7.38
Paycheck	02/28/2020	Robertson, Christine A	Direct Deposit	1.73
Paycheck	02/28/2020	Rothrock, Julie W.	Direct Deposit	52.68
Paycheck	02/28/2020	Rothrock, Julie W.	Direct Deposit	12.32
Paycheck	02/28/2020	Schneeberger, Nancy A.	Direct Deposit	31.62
Paycheck	02/28/2020	Schneeberger, Nancy A.	Direct Deposit	7.40
Paycheck	02/28/2020	Yow, Austin W.	Direct Deposit	37.20
Paycheck	02/28/2020	Yow, Austin W.	Direct Deposit	8.70
Total 6091 · FICA/941 (Town match)				1,938.63
Total 6090 · Payroll Tax				1,938.63
<b>6100 · Other Payroll Expenditures</b>				
<b>6102 · Direct Deposit Fees</b>				
Liability Ch...	02/13/2020	QuickBooks Payroll Service	Fee for 10 employee(s) paid	20.00
Liability Ch...	02/13/2020	QuickBooks Payroll Service	Monthly processing fee for Feb 2020	109.00
Liability Ch...	02/13/2020	QuickBooks Payroll Service	No state fee for NC for Feb 2020	0.00
Paycheck	02/14/2020	Alphin, Christina	Direct Deposit	0.00
Paycheck	02/14/2020	Ammanamanchi, Rohit	Direct Deposit	0.00
Paycheck	02/14/2020	Blackwell, Barbara R.	Direct Deposit	0.00
Paycheck	02/14/2020	Durst, Derek R	Direct Deposit	0.00
Paycheck	02/14/2020	Helms, Willis E.	Direct Deposit	0.00
Paycheck	02/14/2020	Lockwood, Timothy	Direct Deposit	0.00
Paycheck	02/14/2020	Robertson, Christine A	Direct Deposit	0.00
Paycheck	02/14/2020	Rothrock, Julie W.	Direct Deposit	0.00
Paycheck	02/14/2020	Schneeberger, Nancy A.	Direct Deposit	0.00
Paycheck	02/14/2020	Yow, Austin W.	Direct Deposit	405.00
Liability Ad...	02/26/2020			-0.01
Liability Ch...	02/27/2020	QuickBooks Payroll Service	Fee for 15 employee(s) paid	30.00
Paycheck	02/28/2020	Alphin, Christina	Direct Deposit	0.00
Paycheck	02/28/2020	Ammanamanchi, Rohit	Direct Deposit	0.00
Paycheck	02/28/2020	Blackwell, Barbara R.	Direct Deposit	0.00
Paycheck	02/28/2020	Durst, Derek R	Direct Deposit	0.00
Paycheck	02/28/2020	Helms, Willis E.	Direct Deposit	0.00
Paycheck	02/28/2020	Lockwood, Timothy	Direct Deposit	0.00
Paycheck	02/28/2020	Robertson, Christine A	Direct Deposit	0.00
Paycheck	02/28/2020	Rothrock, Julie W.	Direct Deposit	0.00
Paycheck	02/28/2020	Schneeberger, Nancy A.	Direct Deposit	0.00
Paycheck	02/28/2020	Yow, Austin W.	Direct Deposit	600.00
Total 6102 · Direct Deposit Fees				1,163.99
<b>6103 · Benefit Serv / Background Check</b>				
Bill	02/29/2020	Qualifying Profiles, Inc.	Background check: Intern	40.00
Total 6103 · Benefit Serv / Background Check				40.00
Total 6100 · Other Payroll Expenditures				1,203.99
Total 6000 · Salaries & Related Expenditures				32,300.56
<b>6050 · Stipends</b>				
<b>6051 · Council</b>				
Paycheck	02/28/2020	Epps, Robert E	Direct Deposit	400.00
Paycheck	02/28/2020	Lein, Jamie H.	Direct Deposit	400.00
Paycheck	02/28/2020	Marcolese, Robert A.	Direct Deposit	400.00
Total 6051 · Council				1,200.00
<b>6052 · Mayor</b>				
Paycheck	02/28/2020	Pollino Jr., Joseph E.	Direct Deposit	500.00
Total 6052 · Mayor				500.00
<b>6053 · Mayor Pro Tem</b>				
Paycheck	02/28/2020	Vandenberg, Kimberly B.	Direct Deposit	450.00
Total 6053 · Mayor Pro Tem				450.00
Total 6050 · Stipends				2,150.00
<b>6300 · Streets &amp; Highways</b>				
<b>6320 · Engineering for Streets</b>				
Bill	02/26/2020	A. Morton Thomas & Associates, Inc.	Engineering - Cost Estimating, Pavement Condition, Other Jan. 1 to Jan. 28, 2020	446.48
Total 6320 · Engineering for Streets				446.48
<b>6340 · Roundabout Maintenance</b>				

**Village of Marvin  
Transparency Report Expenditures**

Accrual Basis

February 2020

Type	Date	Name	Memo	Amount
Bill	02/29/2020	RK Preferred Cutting LLC	Roundabouts & Future Site	98.00
Total 6340 · Roundabout Maintenance				98.00
Total 6300 · Streets & Highways				544.48
<b>6400 · Training &amp; Travel</b>				
<b>6401 · School Gov't, Conf &amp; Seminars</b>				
Credit Car...	02/06/2020	Centralina Council of Governments	Planner Training Series: June 18, 2020	30.00
Credit Car...	02/07/2020	Marriott	Manager's Conference 2/5 & 2/6/20	376.00
Credit Car...	02/11/2020	School of Government	Essentials of Municipal Gov't for VC member	100.00
General Jo...	02/13/2020		C. Amos per diem reimbursement (February 2020)	97.00
Credit Car...	02/14/2020	NC Main Street Center	March Conference: Administrator & PB Member	370.00
Credit Car...	02/14/2020	NC Main Street Center	March Conference: Planner	185.00
Credit Car...	02/27/2020	NCLM	Municipal Clerk Academy (May 2020)	75.00
Total 6401 · School Gov't, Conf & Seminars				1,233.00
<b>6402 · Travel Expenses</b>				
General Jo...	02/11/2020		R. Ammanamanchi mileage (Dec 2019 and Jan 2020)	71.34
General Jo...	02/13/2020		C. Amos mileage (February 2020)	151.96
General Jo...	02/26/2020		R. Ammanamanchi mileage (February 2020)	35.96
Total 6402 · Travel Expenses				259.26
<b>6404 · Council/Boards Training/Retreat</b>				
Check	02/07/2020	Vandenberg, Kimberly B.	Reimbursement for meals	500.15
Total 6404 · Council/Boards Training/Retreat				500.15
Total 6400 · Training & Travel				1,992.41
<b>6500 · Zoning Expenditures</b>				
<b>4891 · GIS Software Annual Fee</b>				
Credit Car...	02/25/2020	Environmental Systems Research In...	GIS Annual License 5/1/20-4/30/21	400.00
Total 4891 · GIS Software Annual Fee				400.00
<b>6502 · Zoning - Engineering</b>				
<b>60522 · Development Costs</b>				
Bill	02/26/2020	A. Morton Thomas & Associates, Inc.	Engineering - The Preserve Jan. 1 to Jan. 28, 2020	954.40
Bill	02/26/2020	A. Morton Thomas & Associates, Inc.	Engineering - Tullamore Jan. 1 to Jan. 28, 2020	164.01
Bill	02/26/2020	A. Morton Thomas & Associates, Inc.	Engineering - Marvin Gardens- Saussy Burbank Jan. 1 to Jan. 28, 2020	1,624.80
Bill	02/26/2020	A. Morton Thomas & Associates, Inc.	Engineering - CCR Backyard Design Jan. 1 to Jan. 28, 2020	568.68
Bill	02/26/2020	A. Morton Thomas & Associates, Inc.	Engineering - Marvin Gardens- Harris Jan. 1 to Jan. 28, 2020	1,877.02
Total 60522 · Development Costs				5,188.91
<b>60523 · Other</b>				
Bill	02/19/2020	Stantec Consulting Services Inc.	Update Tullamore Maintenance Plan Agreement	2,200.00
Total 60523 · Other				2,200.00
<b>6502 · Zoning - Engineering - Other</b>				
Bill	02/26/2020	A. Morton Thomas & Associates, Inc.	Engineering - VOM Jan. 1 to Jan. 28, 2020	618.82
Total 6502 · Zoning - Engineering - Other				618.82
Total 6502 · Zoning - Engineering				8,007.73
<b>6508 · Zoning - Record Fees/ Vol Annex</b>				
Bill	02/25/2020	Union County Register of Deeds	Revised Tullamore Maintenance Agreement	26.00
Total 6508 · Zoning - Record Fees/ Vol Annex				26.00
<b>6509 · Zoning - Public Hearing Notices</b>				
Bill	02/02/2020	Enquirer-Journal	PH Notice: Tree planting; I-CD Marvin Gardens; CUP 18-12146	77.11
Total 6509 · Zoning - Public Hearing Notices				77.11
Total 6500 · Zoning Expenditures				8,510.84
<b>6700 · Park Operations</b>				
<b>6760 · Greenway, Loop &amp; Park Projects</b>				
<b>6770 · Tullamore Landscaping &amp; Mainten</b>				
Bill	02/29/2020	RK Preferred Cutting LLC	Monthly parking lot maintenance	55.00
Total 6770 · Tullamore Landscaping & Mainten				55.00
Total 6760 · Greenway, Loop & Park Projects				55.00
<b>6709 · Park Expenditures</b>				
<b>6735 · Park Operating Expenses</b>				
<b>6720 · Electricity, Gas &amp; Water</b>				
Check	02/07/2020	Union County Public Works	Water usage 12/19/19 - 1/27/20	13.91
Total 6720 · Electricity, Gas & Water				13.91
<b>6739 · General Repairs</b>				
Credit Car...	02/13/2020	Lowe's Home Centers	lumber for repairs	21.55
Bill	02/29/2020	RK Preferred Cutting LLC	Greenway parking lot: pine straw, gravel	962.00
Total 6739 · General Repairs				983.55
<b>6742 · Small Equipment and Supplies</b>				
Bill	02/01/2020	Active Waste	Qtrly charge: 2/1/20 - 4/30/20	75.00

**Village of Marvin  
Transparency Report Expenditures**

Accrual Basis

February 2020

Type	Date	Name	Memo	Amount
Credit Car...	02/12/2020	Lowe's Home Centers	supplies for door hinge	19.92
Credit Car...	02/18/2020	Lowe's Home Centers	caution tape	34.14
Credit Car...	02/19/2020	Foxhole	Fee for tree disposal	16.00
Credit Car...	02/27/2020	Lowe's Home Centers	gas can, hitch lock	72.17
Total 6742 · Small Equipment and Supplies				217.23
<b>6749 · NC Wildlife Fed Chapter Budget</b>				
Bill	02/27/2020	Mary Sipe	Name tags	20.88
Total 6749 · NC Wildlife Fed Chapter Budget				20.88
<b>6751 · Gas for Vehicles</b>				
Credit Car...	02/12/2020	QT	Gas for vehicles/tools	49.37
Credit Car...	02/19/2020	QT	Gas for park tools	15.40
Total 6751 · Gas for Vehicles				64.77
<b>6735 · Park Operating Expenses - Other</b>				
Check	02/18/2020	Union Power Cooperative	5369518006 - bathroom	100.36
Check	02/18/2020	Union Power Cooperative	5369518008 - barn	49.98
Check	02/18/2020	Union Power Cooperative	5369518010 - shed	33.50
Total 6735 · Park Operating Expenses - Other				183.84
Total 6735 · Park Operating Expenses				1,484.18
Total 6709 · Park Expenditures				1,484.18
Total 6700 · Park Operations				1,539.18
<b>7060 · Transfers Out - Capital Project</b>				
General Jo...	02/28/2020		OR-2019-10-01 Revised / OR-2020-01-01 #4	11,000.00
Total 7060 · Transfers Out - Capital Project				11,000.00
<b>TOTAL</b>				<b>74,420.20</b>

10:55 AM  
03/20/20  
Accrual Basis

Village of Marvin  
Transparency Report Revenue  
February 2020

Type	Date	Memo	Amount
<b>3707 · Tax Delinquency Advertising</b>			
Deposit	02/03/2020	Deposit	8.96
Total 3707 · Tax Delinquency Advertising			8.96
Total 3001T · Ad Valorem Total			11,101.37
<b>3300T · Unrestricted Intergovernmental</b>			
<b>3300 · Sales &amp; Use Tax (Local Option)</b>			
Deposit	02/18/2020	Dec 2019 Sales & Use tax	17,625.81
Total 3300 · Sales & Use Tax (Local Option)			17,625.81
Total 3300T · Unrestricted Intergovernmental			17,625.81
<b>3600T · Permits and Fees</b>			
<b>3602 · Permits</b>			
Deposit	02/03/2020	#20-12371 Kavana	200.00
Deposit	02/18/2020	#20-12376	25.00
Deposit	02/18/2020	#20-12378 lot line revision	200.00
Deposit	02/18/2020	#20-12380	25.00
Deposit	02/18/2020	#20-12379 TUP	75.00
Deposit	02/26/2020	#20-12384	25.00
General J...	02/29/2020	February 2020 CC receipts	225.00
Total 3602 · Permits			775.00
Total 3600T · Permits and Fees			775.00
<b>6700T · Sales and Services</b>			
<b>3604 · Reimb. Engineering Fees/Other</b>			
<b>60524 · Billed to Developers</b>			
Invoice	02/06/2020	Engineer Consultation: Marvin Gardens Site Inspections (Oct. 30 - Nov. 26, 2019)	1,870.90
Invoice	02/06/2020	Engineer Consultation: Marvin Gardens Site Inspections (Nov. 27 - Dec. 31, 2019)	1,220.47
Invoice	02/06/2020	Engineer Construction Inspection (Oct. 30-Nov. 26, 2019)	81.24
Invoice	02/06/2020	Engineer Consultation: Bond Reduction Reviews (Oct. 30-Nov. 26, 2019)	652.98
Invoice	02/06/2020	Engineer Consultation: General Inspection on Dec. 2, 2019	324.96
Invoice	02/06/2020	Engineer Consultation: General Inspection on Dec. 10, 2019	324.96
Invoice	02/06/2020	Engineer Consultation: General Inspection on Dec. 18 and Dec. 31, 2019	649.92
Total 60524 · Billed to Developers			5,125.43
Total 3604 · Reimb. Engineering Fees/Other			5,125.43
<b>6708 · Community Garden Plots</b>			
General J...	02/29/2020	February 2020 CC receipts	20.00
Total 6708 · Community Garden Plots			20.00
<b>6706 · Non-Resident Parking</b>			
Deposit	02/18/2020	Sullivan #166-167	50.00
General J...	02/29/2020	February 2020 CC receipts	175.00
Total 6706 · Non-Resident Parking			225.00
<b>6702 · Barn Rentals</b>			
Deposit	02/10/2020	Utesh Angela 6/7/20	300.00
General J...	02/29/2020	February 2020 CC receipts	150.00
Total 6702 · Barn Rentals			450.00
Total 6700T · Sales and Services			5,820.43
<b>3700 · Investment Earnings</b>			
<b>3704 · Interest Income - Savings</b>			

10:55 AM  
03/20/20  
Accrual Basis

Village of Marvin  
Transparency Report Revenue  
February 2020

Type	Date	Memo	Amount
Deposit	02/29/2020	monthly interest	1,006.25
Total 3704 · Interest Income - Savings			1,006.25
Total 3700 · Investment Earnings			1,006.25
<b>3708 · Miscellaneous Revenue</b>			
<b>3703 · Security Alarm Violations</b>			
Deposit	02/10/2020	Firethorne Country Club	1,000.00
Total 3703 · Security Alarm Violations			1,000.00
<b>3701 · Copies etc</b>			
Deposit	02/20/2020	license plate	5.00
Total 3701 · Copies etc			5.00
Total 3708 · Miscellaneous Revenue			1,005.00
<b>TOTAL</b>			<b>37,333.86</b>

## **MEMORANDUM**

Bank fees for the Village of Marvin are composed of the Heartland/credit card service fee (\$45/month), our check scanner machine (\$30/month), and monthly transaction service charges.

Our Fifth Third checking account is a hybrid-type (interest earnings and service fees), which is very common for commercial accounts where there is an earnings credit rate applied to our balances and then costs associated with the actual transactions (checks paid, deposits, etc). When the earnings credit is not enough to cover the costs, we see a service charge. If the costs are less, we don't get paid the surplus earnings credit.

During tax time when we have "high deposit" months, we receive/deposit many checks, and the fees often exceed our earnings credit. In "low deposit" months usually after tax time, we generally have less activity, and combined with higher bank balances due to the recent tax receipts, this results in lower fees charged to the Village.

According to our former Finance Officer, Christine Robertson, we are likely to see this type of fee structure at most banks. The Village has been with Fifth Third Bank (and its predecessor) for quite a long time and Fifth Third has an entire department designated for municipal accounts, which has been helpful to us over the years.

We asked our Fifth Third representative to review the fees and earnings rates associated with our accounts. Fifth Third consequently was able to lower some of our fees permanently for the services we use and by basing them on a lower-activity month (February), assuming no new services are added.

We also receive monthly interest earnings on the savings account at Fifth Third, and while we could move money back and forth between checking and savings to try to minimize fees, we'd earn less interest.