# City of Cuba Revised Financial Statement

## Revenue & Expense Report for the 6 month period ending June 30, 2019

| | Annual Budget | 6 Month Actual | 12 Month Actual |
|---|---|---|---|
| **GENERAL FUND:** | | | |
| **Revenues** | | | |
| NonProperty Taxes | $ 810,190 | $ 375,536 | $ 804,509 |
| Fines and forfeitures | 31,000 | 14,235 | 28,060 |
| Licenses and permits | 23,680 | 10,032 | 17,691 |
| Fees and Services | 9,300 | 4,545 | 9,020 |
| Grant Revenue | 43,110 | 20,687 | 42,505 |
| Interest Revenue | 155,597 | 80,881 | 155,552 |
| Donations & contributions | - | - | - |
| Sales Proceeds | 15,400 | - | - |
| Capital Lease Financing | 32,610 | 32,608 | 32,608 |
| Miscellaneous | 68,650 | 25,791 | 51,701 |
| Transfers In | 1,975,255 | 850,000 | 1,750,000 |
| **Total** | $ 3,164,792 | $ 1,414,314 | $ 2,891,645 |
| **Expenditures** | | | |
| **Administration** | | | |
| Salaries & Benefits | $ 475,395 | $ 276,697 | $ 464,208 |
| Contract Labor | 42,000 | $ 15,253 | 41,895 |
| Capital Outlay | 286,110 | $ 197,526 | 283,836 |
| Refuse Collection | 218,250 | $ 93,523 | 218,221 |
| Supplies and Materials | 12,600 | $ 7,838 | 12,533 |
| Repairs & Maintenance | 6,150 | $ 3,460 | 8,079 |
| Other Expenses | 279,910 | $ 88,273 | 268,833 |
| **Total** | $ 1,320,415 | $ 682,570 | $ 1,297,606 |
| **City Collector** | | | |
| Commissions & Taxes | $ 10,995 | $ 7,333 | $ 10,986 |
| Contract Labor | - | - | - |
| Capital Outlay | - | - | - |
| Supplies and Materials | 500 | 358 | 358 |
| Repairs & Maintenance | - | - | - |
| Other Expenses | 1,000 | 322 | 472 |
| **Total** | $ 12,495 | $ 8,013 | $ 11,816 |
| **Police Department** | | | |
| Salaries & Benefits | $ 925,130 | $ 417,675 | $ 817,406 |
| Contract Labor | 5,610 | 3,524 | 5,605 |
| Capital Outlay | 83,510 | 19,280 | 77,727 |
| Supplies and Materials | 11,900 | 7,522 | 11,899 |
| Repairs & Maintenance | 34,900 | 26,967 | 34,867 |
| Other Expenses | 70,490 | 39,053 | 69,680 |
| **Total** | $ 1,131,540 | $ 514,021 | $ 1,017,184 |
| **Fire Department** | | | |
| Salaries & Benefits | $ - | $ - | $ - |
| Contract Labor | 65 | - | 65 |
| Capital Outlay | - | - | - |
| Supplies and Materials | 623 | - | 623 |
| Repairs & Maintenance | - | - | - |
| Other Expenses | 6,079 | 1,629 | 5,061 |
| **Total** | $ 6,767 | $ 1,629 | $ 5,749 |
| **Emergency Preparedness** | | | |
| Salaries & Benefits | $ 5,900 | $ 2,907 | $ 5,813 |
| Contract Labor | 800 | - | - |
| Capital Outlay | 6,000 | - | 939 |
| Supplies and Materials | 900 | 664 | 815 |
| Repairs & Maintenance | 300 | - | - |
| Other Expenses | 6,855 | 1,890 | 7,684 |
| **Total** | $ 20,755 | $ 5,461 | $ 15,251 |
| **Real Estate** | | | |
| Salaries & Benefits | $ - | $ - | $ - |
| Contract Labor | - | - | - |
| Capital Outlay | - | - | 103,268 |
| Supplies and Materials | - | - | - |
| Repairs & Maintenance | - | - | - |
| Other Expenses | - | - | - |
| **Total** | $ - | $ - | $ 103,268 |
| **Mechanic Shop** | | | |
| Salaries & Benefits | $ 55,910 | $ 21,566 | $ 49,492 |
| Contract Labor | 30 | - | 22 |
| Capital Outlay | 75,000 | 2,000 | 2,554 |
| Supplies and Materials | 10,100 | 6,037 | 10,067 |
| Repairs & Maintenance | 900 | 121 | 816 |
| Other Expenses | 5,920 | 2,698 | 5,102 |
| **Total** | $ 147,860 | $ 32,422 | $ 68,053 |
| **Animal Control** | | | |
| Salaries & Benefits | $ 70,580 | $ 31,528 | $ 64,235 |
| Contract Labor | 26,780 | 14,438 | 26,767 |
| Capital Outlay | 20,500 | - | 20,000 |
| Supplies and Materials | 1,150 | 723 | 1,072 |
| Repairs & Maintenance | 1,000 | 47 | 70 |
| Other Expenses | 4,970 | 2,425 | 4,584 |
| **Total** | $ 124,980 | $ 49,161 | $ 116,729 |
| **Property Management** | | | |
| Salaries & Benefits | $ 138,270 | $ 66,149 | $ 137,759 |
| Contract Labor | 200 | 70 | 105 |
| Capital Outlay | 1,000 | 720 | 720 |
| Supplies and Materials | 2,550 | 2,077 | 2,530 |
| Repairs & Maintenance | 5,000 | 1,337 | 3,080 |
| Other Expenses | 7,500 | 2,733 | 6,613 |
| **Total** | $ 154,520 | $ 73,086 | $ 150,808 |
| **Code Enforcement** | | | |
| Salaries & Benefits | $ 22,390 | $ 1,319 | $ 22,063 |
| Contract Labor | - | - | - |
| Capital Outlay | - | - | - |
| Supplies and Materials | 120 | 116 | 116 |
| Repairs & Maintenance | - | - | - |
| Other Expenses | 25 | 25 | 25 |
| **Total** | $ 22,535 | $ 1,459 | $ 22,203 |
| **Inventory Control** | | | |
| Salaries & Benefits | $ 31,820 | $ 10,614 | $ 31,403 |
| Contract Labor | 400 | 128 | 381 |
| Capital Outlay | 1,000 | - | - |
| Supplies and Materials | 18,100 | 8,443 | 18,093 |
| Repairs & Maintenance | 6,500 | 6,306 | 6,418 |
| Other Expenses | 28,275 | 8,840 | 13,311 |
| **Total** | $ 86,095 | $ 34,330 | $ 69,605 |
| **Municipal Court** | | | |
| Salaries & Benefits | $ 54,060 | $ 26,576 | $ 53,320 |
| Contract Labor | 1,000 | - | 842 |
| Capital Outlay | 600 | - | - |
| Supplies and Materials | 1,650 | 849 | 1,626 |
| Repairs & Maintenance | 500 | - | - |
| Other Expenses | 11,000 | 2,953 | 4,972 |
| **Total** | $ 68,810 | $ 30,379 | $ 60,758 |
| **Grounds and Mainentance** | | | |
| Salaries & Benefits | $ 67,070 | $ 32,029 | $ 66,829 |
| Contract Labor | 150 | 140 | 140 |
| Capital Outlay | 19,600 | 19,200 | 19,551 |
| Supplies and Materials | 4,150 | 1,684 | 4,135 |
| Repairs & Maintenance | 2,400 | 536 | 2,393 |
| Other Expenses | 5,500 | 2,940 | 5,054 |
| **Total** | $ 98,870 | $ 56,530 | $ 98,103 |
| Net Change in Fund Balance | $ (30,850) | $ (74,747) | $ (42,219) |
| Beginning Fund Balance | 145,345 | 145,345 | 145,345 |
| Ending Fund Balance | $ 114,495 | $ 70,599 | $ 103,126 |
| **SPECIAL REVENUE FUNDS:** | | | |
| ***Street Fund*** | | | |
| **Revenues** | | | |
| NonProperty Taxes | $ 130,000 | $ 54,537 | $ 122,402 |
| Fines and forfeitures | - | - | - |
| Licenses and permits | - | - | - |
| Fees and Services | - | - | - |
| Grant Revenue | - | - | - |
| Interest Revenue | - | - | - |
| Sales Proceeds | - | - | - |
| Miscellaneous | 3,150 | 1,638 | 3,104 |
| Transfers In | 179,150 | 25,000 | 75,000 |
| **Total** | $ 312,300 | $ 81,175 | $ 200,506 |
| **Expenditures** | | | |
| Salaries & Benefits | $ 193,850 | $ 101,928 | $ 193,488 |
| Contract Labor | 300 | - | - |
| Capital Outlay | 1,000 | 720 | 720 |
| Supplies and Materials | 6,900 | 3,559 | 6,895 |
| Repairs & Maintenance | 900 | 854 | 854 |
| Debt Service | - | - | - |
| Other Expenses | 12,575 | 5,883 | 11,786 |
| **Total** | $ 215,525 | $ 112,944 | $ 213,744 |
| Net Change in Fund Balance | $ 96,775 | $ (31,770) | $ (13,238) |
| Beginning Fund Balance | 49,929 | 49,929 | 49,929 |
| Ending Fund Balance | $ 146,704 | $ 18,159 | $ 36,691 |
| ***Transportation Trust Fund*** | | | |
| **Revenues** | | | |
| NonProperty Taxes | $ 380,000 | $ 164,762 | $ 373,372 |
| Fees and Services | - | - | - |
| Interest Revenue | 100 | - | - |
| Miscellaneous | - | - | - |
| Transfers In | - | - | - |
| **Total** | $ 380,100 | $ 164,762 | $ 373,372 |
| **Expenditures** | | | |
| Salaries & Benefits | $ 101,150 | $ 47,883 | $ 101,133 |
| Contract Labor | - | - | - |
| Capital Outlay | 186,300 | 23,570 | 185,535 |
| Supplies and Materials | - | - | - |
| Repairs & Maintenance | 35,000 | 25,236 | 35,007 |
| Debt Service | - | - | - |
| Other Expenses | - | - | - |
| **Total** | $ 322,450 | $ 96,689 | $ 321,674 |
| Net Change in Fund Balance | $ 57,650 | $ 68,073 | $ 51,698 |
| Beginning Fund Balance | 659,684 | 659,684 | 659,684 |
| Ending Fund Balance | $ 717,334 | $ 727,757 | $ 711,382 |
| ***Pool Fund*** | | | |
| **Revenues** | | | |
| Fees and Services | $ 28,000 | $ 15,721 | $ 25,119 |
| Grant Revenue | - | - | - |
| Interest Revenue | - | - | - |
| Donations & contributions | - | - | - |
| Miscellaneous | 2,000 | 301 | 401 |
| Transfers In | 68,000 | - | 30,200 |
| **Total** | $ 98,000 | $ 16,022 | $ 55,720 |
| **Expenditures** | | | |
| Salaries & Benefits | $ 29,100 | $ 9,318 | $ 28,503 |
| Contract Labor | 500 | 315 | 485 |
| Capital Outlay | 15,000 | - | - |
| Supplies and Materials | 5,100 | 1,755 | 5,025 |
| Repairs & Maintenance | 5,300 | 5,228 | 5,228 |
| Debt Service | - | - | - |
| Other Expenses | 8,500 | 4,455 | 7,067 |
| **Total** | $ 63,500 | $ 21,071 | $ 46,308 |
| Net Change in Fund Balance | $ 34,500 | $ (5,049) | $ 9,412 |
| Beginning Fund Balance | 461 | 461 | 461 |
| Ending Fund Balance | $ 34,961 | $ (4,587) | $ 9,873 |
| ***Parks & Recreation Fund*** | | | |
| **Revenues** | | | |
| NonProperty Taxes | $ 187,000 | $ 82,290 | $ 186,444 |
| Fees and Services | 9,450 | 4,010 | 8,350 |
| Grant Revenue | - | - | - |
| Interest Revenue | - | - | - |
| Donations & contributions | - | - | - |
| Miscellaneous | - | - | - |
| Transfers In | 3,000 | - | 3,000 |
| **Total** | $ 199,450 | $ 86,300 | $ 197,794 |
| **Expenditures** | | | |
| Salaries & Benefits | $ - | $ - | $ - |
| Contract Labor | 2,200 | 937 | 2,135 |
| Capital Outlay | 74,800 | 15,904 | 74,605 |
| Supplies and Materials | 6,000 | 3,293 | 5,159 |
| Repairs & Maintenance | 3,600 | 3,346 | 3,501 |
| Debt Service | - | - | - |
| Other Expenses | 22,800 | 16,123 | 23,204 |
| Transfers Out | 49,700 | - | - |
| **Total** | $ 159,100 | $ 39,603 | $ 108,603 |
| Net Change in Fund Balance | $ 40,350 | $ 46,696 | $ 89,191 |
| Beginning Fund Balance | 104,288 | 104,288 | 104,288 |
| Ending Fund Balance | $ 144,638 | $ 150,984 | $ 193,479 |
| ***Airport Fund*** | | | |
| **Revenues** | | | |
| Fees and Services | $ 91,000 | $ 39,422 | $ 90,878 |
| Grant Revenue | 7,500 | - | 7,194 |
| Interest Revenue | - | - | - |
| Donations & contributions | - | - | - |
| Sales Proceeds | - | - | - |
| Miscellaneous | 22,400 | 20,650 | 22,345 |
| Transfers In | 37,500 | - | - |
| **Total** | $ 158,400 | $ 60,072 | $ 120,417 |
| **Expenditures** | | | |
| Salaries & Benefits | $ - | $ - | $ - |
| Contract Labor | 24,800 | 12,360 | 24,738 |
| Capital Outlay | 10,000 | (170) | 7,824 |
| Supplies and Materials | 19,000 | 12,656 | 18,957 |
| Repairs & Maintenance | - | - | - |
| Debt Service | - | - | - |
| Other Expenses | 66,700 | 41,507 | 65,651 |
| **Total** | $ 120,500 | $ 66,353 | $ 117,170 |
| Net Change in Fund Balance | $ 37,900 | $ (6,281) | $ 3,247 |
| Beginning Fund Balance | 34,344 | 34,344 | 34,344 |
| Ending Fund Balance | $ 72,244 | $ 28,064 | $ 37,591 |
| ***Convention & Visitors Fund*** | | | |
| **Revenues** | | | |
| NonProperty Taxes | $ 53,600 | $ 25,995 | $ 53,601 |
| Fines and forfeitures | - | - | - |
| Licenses and permits | - | - | - |
| Fees and Services | 900 | 809 | 824 |
| Grant Revenue | 13,600 | 13,555 | 13,555 |
| Interest Revenue | - | - | - |
| Miscellaneous | - | - | - |
| Transfers In | - | - | - |
| **Total** | $ 68,100 | $ 40,359 | $ 67,980 |
| **Expenditures** | | | |
| Salaries & Benefits | $ 23,741 | $ 10,938 | $ 23,589 |
| Contract Labor | 21,450 | 8,030 | 21,344 |
| Capital Outlay | - | - | - |
| Refuse Collection | - | - | - |
| Supplies and Materials | 2,300 | 1,325 | 2,242 |
| Repairs & Maintenance | - | - | - |
| Debt Service | - | - | - |
| Other Expenses | 47,950 | 40,282 | 47,951 |
| **Total** | $ 95,441 | $ 60,575 | $ 95,127 |
| Net Change in Fund Balance | $ (27,341) | $ (20,216) | $ (27,147) |
| Beginning Fund Balance | 65,147 | 65,147 | 65,147 |
| Ending Fund Balance | $ 37,806 | $ 44,931 | $ 38,000 |
| ***Capital Improvement Tax Fund*** | | | |
| **Revenues** | | | |
| NonProperty Taxes | $ 383,000 | $ 164,758 | $ 373,366 |
| Fees and Services | - | - | - |
| Grant Revenue | - | - | - |
| Interest Revenue | - | - | - |
| Miscellaneous | - | - | - |
| Transfers In | - | - | - |
| **Total** | $ 383,000 | $ 164,758 | $ 373,366 |
| **Expenditures** | | | |
| Salaries & Benefits | $ - | $ - | $ - |
| Contract Labor | - | - | - |
| Capital Outlay | - | - | - |
| Other Expenses | - | - | - |
| Transfers Out | 574,500 | - | 58,000 |
| **Total** | $ 574,500 | $ - | $ 58,000 |
| Net Change in Fund Balance | (191,500) | 164,758 | 315,366 |
| Beginning Fund Balance | 618,312 | 618,312 | 618,312 |
| Ending Fund Balance | $ 426,812 | $ 783,070 | $ 933,678 |
| **PROPRIETARY FUNDS:** | | | |
| ***Electric Fund*** | | | |
| **Revenues** | | | |
| Current user charges | $ 7,150,000 | $ 2,934,405 | $ 6,239,389 |
| Penalty Revenue | 55,800 | 31,172 | 55,765 |
| Interest Revenue | - | - | - |
| Patronage Rebates | 100 | - | - |
| Discounts earned | - | - | - |
| Grant Revenue | - | - | - |
| Miscellaneous | 16,500 | 5,135 | 9,803 |
| Transfers In | - | - | - |
| **Total** | $ 7,222,400 | $ 2,970,712 | $ 6,304,958 |
| **Expenditures** | | | |
| Salaries & Benefits | $ 366,600 | $ 195,647 | $ 367,352 |
| Contracted services | 20,400 | 223 | 5,507 |
| Cost of utilities | 4,113,000 | 2,240,922 | 4,110,687 |
| Materials and supplies | 80,700 | 66,887 | 80,686 |
| Depreciation Expense | 165,600 | 82,783 | 165,564 |
| Interest Expense | - | - | - |
| Other expenses | 81,175 | 49,329 | (1,554) |
| Gains/(Losses) on disposals | - | - | - |
| Operating Transfers out | 1,585,660 | 875,000 | 1,696,200 |
| **Total** | $ 6,413,135 | $ 3,510,791 | $ 6,424,441 |
| Net Income | $ 809,265 | $ (540,079) | $ (119,483) |
| Beginning Net Position | 4,148,371 | 4,148,371 | 4,148,371 |
| Ending Net Position | $ 4,957,636 | $ 3,608,292 | $ 4,028,887 |
| ***Waterworks Fund*** | | | |
| **Revenues** | | | |
| Current user charges | $ 1,582,350 | $ 670,713 | $ 1,375,366 |
| Penalty Revenue | 12,250 | 6,136 | 9,936 |
| Interest Revenue | 12,000 | 285 | 4,881 |
| Patronage Rebates | - | - | - |
| Discounts earned | - | - | - |
| Grant Revenue | 5,000 | - | 5,000 |
| Miscellaneous | 30,200 | 18,502 | 25,033 |
| Operating transfers in | 204,000 | - | - |
| **Total** | $ 1,845,800 | $ 695,636 | $ 1,420,215 |
| **Expenditures** | | | |
| **Water Department** | | | |
| Salaries & Benefits | $ 116,570 | $ 55,946 | $ 116,227 |
| Contracted services | 211,700 | 24,727 | 104,401 |
| Cost of utilities | - | - | - |
| Materials and supplies | 45,600 | 40,021 | 45,424 |
| Depreciation Expense | 195,000 | 89,920 | 179,840 |
| Interest Expense | - | - | - |
| Other expenses | 20,600 | 10,681 | 21,410 |
| Gains/(Losses) on disposals | - | - | - |
| Operating transfers out | - | - | - |
| **Total** | $ 589,470 | $ 221,294 | $ 467,302 |
| **Treatment Plant** | | | |
| Salaries & Benefits | $ 65,810 | $ 31,920 | $ 64,538 |
| Contracted services | 163,300 | 88,756 | 161,382 |
| Cost of utilities | - | - | - |
| Materials and supplies | 8,550 | 6,258 | 8,520 |
| Depreciation expense | 130,000 | 56,986 | 113,972 |
| Interest Expense | 34,600 | 17,016 | 34,504 |
| Other expenses | 74,750 | 36,724 | 65,379 |
| Gains/(Losses) on disposals | - | - | - |
| Operating transfers out | - | - | - |
| **Total** | $ 477,010 | $ 237,660 | $ 448,296 |
| **Sewer Department** | | | |
| Salaries & Benefits | $ 100,320 | $ 49,985 | $ 100,030 |
| Contracted services | 18,000 | 17,729 | 17,846 |
| Cost of utilities | - | - | - |
| Materials and supplies | 39,100 | 34,430 | 39,160 |
| Depreciation expense | 45,000 | 19,900 | 39,799 |
| Interest Expense | - | - | - |
| Other expenses | 16,900 | 9,918 | 14,534 |
| Gains/(Losses) on disposals | - | - | - |
| Operating transfers out | - | - | - |
| **Total** | $ 219,320 | $ 131,962 | $ 211,369 |
| Net Income | $ 560,000 | $ 104,719 | $ 293,248 |
| Beginning Net Position | 5,552,424 | 5,552,424 | 5,552,424 |
| Ending Net Position | $ 6,112,424 | $ 5,657,143 | $ 5,845,672 |
| ***Natural Gas Fund*** | | | |
| **Revenues** | | | |
| Current user charges | $ 1,860,500 | $ 1,014,601 | $ 1,851,388 |
| Penalty Revenue | 8,000 | 6,531 | 7,934 |
| Interest Revenue | - | - | - |
| Patronage Rebates | - | - | - |
| Discounts earned | - | - | - |
| Grant Revenue | - | - | - |
| Miscellaneous | 1,500 | 981 | 1,494 |
| Operating transfers in | - | - | - |
| **Total** | $ 1,870,000 | $ 1,022,113 | $ 1,860,816 |
| **Expenditures** | | | |
| Salaries & Benefits | $ 195,240 | $ 95,378 | $ 194,630 |
| Contracted services | 57,900 | 26,670 | 57,798 |
| Cost of utilities | 1,273,100 | 926,537 | 1,273,067 |
| Materials and supplies | 22,000 | 17,479 | 21,945 |
| Depreciation expense | 95,000 | 45,039 | 90,079 |
| Interest Expense | - | - | - |
| Other expenses | 21,900 | 9,602 | 223,642 |
| Gains/(Losses) on disposals | - | - | - |
| Operating transfers out | 257,045 | - | 104,000 |
| **Total** | $ 1,922,185 | $ 1,120,706 | $ 1,965,160 |
| Net Income | (52,185) | (98,593) | (104,344) |
| Beginning Net Position | 3,445,703 | 3,445,703 | 3,445,703 |
| Ending Net Position | $ 3,393,518 | $ 3,347,110 | $ 3,341,359 |

**CITY OF CUBA, MISSOURI**
**STATEMENT OF DEBT**
**CALENDAR 06/2019, FISCAL 12/2019**

| ACCOUNT | 06/2019 |
|---|---|
| LONG-TERM DEBT: | |
| ENTERPRISE FUNDS | |
| DNR LOAN PAYABLE | $ 1,692,000 |
| GENERAL FUND | |
| SPECIAL REVENUE FUNDS | |
| TOTAL INDEBTEDNESS: | $ 1,692,000 |