

CITY OF CUBA, MISSOURI
REVENUE & EXPENSE REPORT
FOR THE 6 MONTH PERIOD ENDING DECEMBER 31, 2019

General	<u>Budget</u>	<u>6 Months</u>
<u>Revenues</u>		
Non Property Taxes	909,000	334,289
Fines and Forfeitures	30,000	14,366
Licenses and Permits	22,200	9,941
Fees and Services	8,300	4,050
Grant Revenue	55,500	-
Interest Revenue	150,000	87,042
Donations & Contributions	200	162
Sales Proceeds	-	-
Capital Lease Financing	49,700	23,650
Miscellaneous	77,350	29,758
Transfers In	2,008,825	600,000
Total	3,311,075	1,103,258
 <u>Expenditures</u>		
Administration		
Salaries & Benefits	357,500	194,033
Contract Labor	66,500	32,591
Capital Outlay	169,850	59,230
Refuse Collection	187,200	46,762
Supplies and Materials	16,000	2,847
Repairs and Maintenance	6,000	348
Other Expenses	314,900	195,120
Total	1,117,950	530,930
 City Collector		
Commissions & Taxes	13,000	3,959
Contract Labor	-	-
Capital Outlay	-	-
Supplies and Materials	500	-
Repairs and Maintenance	-	-
Other Expenses	800	150
Total	14,300	4,109
 Police Department		
Salaries & Benefits	961,500	439,998
Contract Labor	14,500	2,753
Capital Outlay	168,500	71,966
Supplies & Materials	18,000	12,499
Repairs and Maintenance	22,000	7,508
Other Expenses	68,000	36,244
Total	1,252,500	570,968

Emergency Preparedness

Salaries & Benefits	6,500	3,230
Contract Labor	800	-
Capital Outlay	8,000	-
Supplies & Materials	2,000	81
Repairs and Maintenance	300	-
Other Expenses	3,600	1,760
Total	21,200	5,071

Mechanic Shop

Salaries & Benefits	59,900	23,377
Contract Labor	100	4
Capital Outlay	81,000	10,153
Supplies & Materials	10,000	2,360
Repairs and Maintenance	2,500	36
Other Expenses	5,000	1,908
Total	158,500	37,839

Animal Control

Salaries & Benefits	80,880	37,542
Contract Labor	24,000	11,734
Capital Outlay	500	-
Supplies & Materials	3,000	1,128
Repairs and Maintenance	1,000	30
Other Expenses	4,445	2,049
Total	113,825	52,482

Property Mgmt

Salaries & Benefits	144,400	67,859
Contract Labor	200	80
Capital Outlay	2,500	-
Supplies & Materials	2,000	1,081
Repairs and Maintenance	5,000	3,134
Other Expenses	13,400	3,382
Total	167,500	75,535

Code Enforcement

Salaries & Benefits	51,000	28,686
Contract Labor	-	-
Capital Outlay	-	-
Supplies & Materials	-	-
Repairs and Maintenance	-	-
Other Expenses	-	-
Total	51,000	28,686

Inventory Control

Salaries & Benefits	57,500	29,268
Contract Labor	7,000	6,111
Capital Outlay	-	-
Supplies & Materials	16,700	6,052
Repairs and Maintenance	5,000	901
Other Expenses	23,600	6,226
Total	109,800	48,557

Municipal Court

Salaries & Benefits	59,700	28,289
Contract Labor	-	-
Capital Outlay	-	-
Supplies & Materials	1,500	594
Repairs and Maintenance	500	-
Other Expenses	8,200	3,424
Total	69,900	32,307

Grounds and Maintenance

Salaries & Benefits	114,800	38,737
Contract Labor	200	138
Capital Outlay	6,000	-
Supplies & Materials	4,000	3,862
Repairs and Maintenance	3,000	2,604
Other Expenses	6,600	2,753
Total	134,600	48,094

Net Change in Fund Balance	100,000	(331,322)
<u>Beginning Fund Balance</u>	<u>1,096,400</u>	<u>1,096,400</u>
Ending Fund Balance	1,196,400	765,078

	<u>Budget</u>	<u>6 Months</u>
SPECIAL REVENUE FUNDS		
<i>Street Fund</i>		
<u>Revenues</u>		
Non Property Taxes	135,000	59,680
Fines and forfeitures	-	-
Licenses and permits	-	-
Fees and Services	-	-
Grant Revenue	-	-
Interest Revenue	-	-
Sales Proceeds	-	-
Miscellaneous	2,000	-
Transfers In	104,450	30,000
Total	241,450	89,680
<u>Expenditures</u>		
Salaries & Benefits	206,700	103,143
Contract Labor	-	-
Capital Outlay	2,500	870
Supplies and Materials	13,000	2,764
Repairs and Maintenance	7,500	2,805
Debt Service	-	-
Other Expenses	11,750	5,472
Total	241,450	115,054
Net Change in Fund Balance	-	(25,374)
Beginning Fund Balance	<u>45,509</u>	<u>45,509</u>
<u>Ending Fund Balance</u>	45,509	20,135
<i>Transportation Trust Fund</i>		
<u>Revenues</u>		
NonProperty Taxes	380,000	161,247
Fees and Services	-	-
Interest Revenue	-	-
Miscellaneous	-	-
Transfers In	-	-
Total	380,000	161,247
<u>Expenditures</u>		
Salaries & Benefits	107,800	57,812
Contract Labor	-	-
Capital Outlay	416,500	212,120
Supplies and Materials	-	-
Repairs and Maintenance	60,000	17,589
Debt Service	-	-
Other Expenses	-	-
Total	584,300	287,521
Net Change in Fund Balance	(204,300)	(126,274)
<u>Beginning Fund Balance</u>	<u>745,664</u>	<u>745,664</u>
<u>Ending Fund Balance</u>	541,364	619,390

Pool Fund**Revenues**

Fees and Services	23,500	9,869
Grant Revenue	-	-
Interest Revenue	-	-
Donations & contributions	-	-
Miscellaneous	200	200
Transfers In	68,500	-
Total	92,200	10,069

Expenditures

Salaries & Benefits	54,500	22,172
Contract Labor	1,500	644
Capital Outlay	15,000	10,896
Supplies and Materials	7,200	2,141
Repairs and Maintenance	6,000	262
Debt Service	-	-
Other Expenses	8,000	2,137
Total	92,200	38,252

Net Change in Fund Balance	-	(28,183)
<u>Beginning Fund Balance</u>	<u>5,525</u>	<u>5,525</u>
Ending Fund Balance	5,525	(22,658)

Park and Recreation Fund**Revenues**

NonProperty Taxes	187,000	80,520
Fees and Services	10,025	3,170
Grant Revenue	-	-
Interest Revenue	-	-
Donations & contributions	-	-
Miscellaneous	3,205	3,201
Transfers In	-	-
Total	200,230	86,890

Expenditures

Salaries & Benefits		
Contract Labor	23,000	22,382
Capital Outlay	127,200	28,921
Supplies and Materials	8,000	3,035
Repairs and Maintenance	6,000	1,885
Debt Service	-	-
Other Expenses	18,000	1,392
Transfer Out	53,500	-
Total	235,700	57,615

Net Change in Fund Balance	(35,470)	29,275
<u>Beginning Fund Balance</u>	<u>206,609</u>	<u>206,609</u>
Ending Fund Balance	171,139	235,884

Airport Fund**Revenues**

Fees and Services	100,000	43,688
Grant Revenue	343,000	-
Interest Revenue	-	-
Donations & contributions	-	-
Sales proceeds	-	-
Miscellaneous	200	200
Transfers In	-	-
Total	443,200	43,888

Expenditures

Salaries & Benefits		
Contract Labor	27,000	16,364
Capital Outlay	381,000	-
Supplies and Materials	15,200	1,899
Repairs and Maintenance	10,000	2,480
Debt Service	-	-
Other Expenses	66,000	21,359
Total	499,200	42,102

Net Change in Fund Balance	(56,000)	1,786
<u>Beginning Fund Balance</u>	<u>38,758</u>	<u>38,758</u>
Ending Fund Balance	(17,242)	40,544

Convention and Visitors Center**Revenues**

NonProperty Taxes	52,000	41,184
Fines and Forfeitures	-	-
Licenses and permits	-	-
Fees and services	5,000	-
Grant Revenue	11,153	6,402
Interest Income	-	-
Miscellaneous	-	-
Transfers In	-	-
Total	68,153	47,586

Expenditures

Salaries & Benefits	35,541	13,493
Contract Labor	18,000	10,401
Capital Outlay	-	-
Refuse Collection	-	-
Supplies and Materials	1,950	137
Repairs and Maintenance	-	-
Debt Service	-	-
Other Expenses	32,050	15,181
Total	87,541	39,211

Net Change in Fund Balance	(19,388)	8,374
<u>Beginning Fund Balance</u>	<u>31,578</u>	<u>31,578</u>
Ending Fund Balance	12,190	39,952

Capital Improvement Tax Fund**Revenues**

NonProperty Taxes	380,000	161,247
Fines and Forfeitures	-	-
Licenses and permits	-	-
Fees and services	-	-
Grant Revenue	-	-
Interest Income	-	-
Miscellaneous	-	-
Transfers In	-	-
Total	380,000	161,247

Expenditures

Salaries & Benefits	-	-
Contract Labor	-	-
Capital Outlay	-	-
Other Expenses	-	-
Transfers Out	634,000	6,000
Total	634,000	6,000

Net Change in Fund Balance	(254,000)	155,247
<u>Beginning Fund Balance</u>	<u>969,686</u>	<u>969,686</u>
Ending Fund Balance	715,686	1,124,933

PROPRIETARY FUNDS:**Electric Funds****Revenues**

Current user charges	7,111,685	3,912,913
Penalty Revenue	30,000	22,674
Interest Revenue	-	-
Patronage Rebates	105	104
Discounts Earned	12,000	(6,121)
Grant Revenue	-	-
Miscellaneous	17,600	16,915
Transfers In	-	-
Total	7,171,390	3,946,485

Expenditures

Salaries & Benefits	317,290	185,690
Contracted Services	98,000	66,322
Cost of utilities	4,800,000	2,036,663
Supplies and materials	32,500	22,788
Depreciation Expense	124,000	82,782
Interest Expense	-	-
Other expenses	204,600	32,627
Gains/(Losses) on disposal	-	-
Operating Transfers Out	1,470,000	624,000
Total	7,046,390	3,050,870

Net Income	125,000	895,615
<u>Beginning Net Position</u>	<u>3,414,052</u>	<u>3,414,052</u>
Ending Net Position	3,539,052	4,309,667

Waterworks Fund**Revenues**

Current user charges	1,410,000	795,374
Penalty Revenue	12,500	3,266
Interest Revenue	14,500	(13,368)
Patronage Rebates	-	-
Discounts earned	1,000	320
Grant Revenue	-	-
Miscellaneous	33,150	13,499
Operating transfers in	280,000	-
Total	1,751,150	799,091

Expenditures**Water Department**

Salaries & Benefits	130,550	61,451
Contracted services	110,600	87,409
Cost of utilities	-	-
Supplies & materials	30,000	19,240
Depreciation Expense	195,000	89,921
Interest Expense	-	-
Other expenses	28,750	8,137
Gains/(Losses) on disposals	-	-
Operating transfers out	-	-
Total	494,900	266,158

Treatment Plant

Salaries & Benefits	68,300	34,923
Contracted services	161,600	71,099
Cost of utilities	-	-
Supplies & materials	7,000	3,705
Depreciation Expense	130,000	56,986
Interest Expense	26,600	-
Other expenses	116,100	43,181
Gains/(Losses) on disposals	-	-
Operating transfers out	-	-
Total	509,600	209,894

Sewer Department

Salaries & Benefits	113,050	52,630
Contracted services	75,500	57,559
Cost of utilities	-	-
Supplies & materials	16,000	6,699
Depreciation Expense	45,000	19,900
Interest Expense	-	-
Other expenses	20,750	4,974
Gains/(Losses) on disposals	-	-
Operating transfers out	-	-
Total	270,300	141,762

Net Income	476,350	181,277
<u>Beginning Net Position</u>	<u>5,857,719</u>	<u>5,857,719</u>
Ending Net Position	6,334,069	6,038,996

Natural Gas Fund**Revenues**

Current user charges	2,190,000	735,212
Penalty Revenue	10,000	1,143
Interest Revenue	-	-
Patronage Rebates	-	-
Discounts earned	1,100	500
Grant Revenue	-	-
Miscellaneous	-	-
Operating transfers in	-	-
Total	2,201,100	736,855

Expenditures

Salaries & Benefits	170,000	103,679
Contracted services	40,000	16,864
Cost of utilities	1,500,000	363,525
Supplies & materials	10,000	6,728
Depreciation expense	95,000	45,039
Interest Expense	-	-
Other expenses	43,100	12,725
Gains/(Losses) on disposals	-	-
Operating transfers out	360,275	-
Total	2,218,375	548,561

Net Income	(17,275)	188,295
<u>Beginning Net Position</u>	<u>2,911,923</u>	<u>2,911,923</u>
Ending Net Position	2,894,648	3,100,218

STATEMENT OF DEBT

FISCAL 06/2019 - CALENDAR 12/19

LONG TERM DEBT:

ENTERPRISE FUNDS

DNR LOAN PAYABLE 1,571,000

GENERAL FUND -SPECIAL REVENUE FUNDS -**TOTAL** 1,571,000