

CITY OF CUBA, MISSOURI
REVENUE & EXPENSE REPORT
FOR THE 6 AND 12 MONTH PERIOD ENDING JUNE 30, 2020

General	<u>Budget</u>	<u>6 Month Actual</u>	<u>12 Month Actual</u>
<u>Revenues</u>			
Non Property Taxes	909,000	334,289	832,924
Fines and Forfeitures	30,000	14,366	24,329
Licenses and Permits	22,200	9,941	26,637
Fees and Services	8,300	4,050	8,114
Grant Revenue	55,500	-	1,077
Interest Revenue	150,000	87,042	133,075
Donations & Contributions	200	162	162
Sales Proceeds	-	-	-
Capital Lease Financing	49,700	23,650	50,350
Miscellaneous	77,350	29,758	58,542
Transfers In	2,008,825	600,000	1,800,000
Total	3,311,075	1,103,258	2,935,210
<u>Expenditures</u>			
Administration			
Salaries & Benefits	403,200	194,033	386,215
Contract Labor	66,500	32,591	60,887
Capital Outlay	169,850	59,230	122,871
Refuse Collection	187,200	46,762	171,460
Supplies and Materials	16,000	2,847	5,676
Repairs and Maintenance	6,000	348	3,061
Other Expenses	314,900	195,120	284,648
Total	1,163,650	530,930	1,034,818
City Collector			
Commissions & Taxes	13,000	3,959	13,087
Contract Labor	-	-	-
Capital Outlay	-	-	-
Supplies and Materials	500	-	147
Repairs and Maintenance	-	-	-
Other Expenses	800	150	300
Total	14,300	4,109	13,534
Police Department			
Salaries & Benefits	961,500	439,998	895,711
Contract Labor	14,500	2,753	8,170
Capital Outlay	168,500	71,966	127,583
Supplies & Materials	18,000	12,499	18,233
Repairs and Maintenance	22,000	7,508	19,424
Other Expenses	68,000	36,244	70,736
Total	1,252,500	570,968	1,139,857

Emergency Preparedness

Salaries & Benefits	6,500	3,230	6,460
Contract Labor	800	-	-
Capital Outlay	8,000	-	-
Supplies & Materials	2,000	81	1,697
Repairs and Maintenance	300	-	436
Other Expenses	3,600	1,760	2,622
Total	21,200	5,071	11,215

Mechanic Shop

Salaries & Benefits	59,900	23,377	52,054
Contract Labor	100	4	254
Capital Outlay	81,000	10,153	48,313
Supplies & Materials	10,000	2,360	5,224
Repairs and Maintenance	2,500	36	409
Other Expenses	5,000	1,908	3,929
Total	158,500	37,839	110,183

Animal Control

Salaries & Benefits	80,880	37,542	69,294
Contract Labor	24,000	11,734	23,353
Capital Outlay	500	-	3,400
Supplies & Materials	3,000	1,128	2,180
Repairs and Maintenance	1,000	30	660
Other Expenses	4,445	2,049	3,808
Total	113,825	52,482	102,694

Property Mgmt

Salaries & Benefits	144,400	67,859	131,231
Contract Labor	200	80	138
Capital Outlay	2,500	-	-
Supplies & Materials	2,000	1,081	2,575
Repairs and Maintenance	5,000	3,134	4,652
Other Expenses	13,400	3,382	6,139
Total	167,500	75,535	144,735

Code Enforcement

Salaries & Benefits	51,000	28,686	50,741
Contract Labor	-	-	-
Capital Outlay	-	-	-
Supplies & Materials	-	-	-
Repairs and Maintenance	-	-	-
Other Expenses	-	-	-
Total	51,000	28,686	50,741

Inventory Control

Salaries & Benefits	57,500	29,268	54,058
Contract Labor	7,000	6,111	6,480
Capital Outlay	-	-	-
Supplies & Materials	16,700	6,052	12,005
Repairs and Maintenance	5,000	901	1,388
Other Expenses	23,600	6,226	14,770
Total	109,800	48,557	88,701

Municipal Court

Salaries & Benefits	59,700	28,289	56,940
Contract Labor	-	-	-
Capital Outlay	-	-	-
Supplies & Materials	1,500	594	1,622
Repairs and Maintenance	500	-	-
Other Expenses	8,200	3,424	4,982
Total	69,900	32,307	63,544

Grounds and Maintenance

Salaries & Benefits	114,800	38,737	70,482
Contract Labor	200	138	160
Capital Outlay	6,000	-	4,745
Supplies & Materials	4,000	3,862	4,614
Repairs and Maintenance	3,000	2,604	4,721
Other Expenses	6,600	2,753	5,187
Total	134,600	48,094	89,909

Net Change in Fund Balance	54,300	(331,322)	85,279
<u>Beginning Fund Balance</u>	<u>1,096,400</u>	<u>1,096,400</u>	<u>1,096,400</u>
Ending Fund Balance	1,150,700	765,078	1,181,679

	<u>Budget</u>	<u>6 Month Actual</u>	<u>12 Month Actual</u>
SPECIAL REVENUE FUNDS			
<i>Street Fund</i>			
<u>Revenues</u>			
Non Property Taxes	135,000	59,680	120,571
Fines and forfeitures	-	-	-
Licenses and permits	-	-	-
Fees and Services	-	-	-
Grant Revenue	-	-	-
Interest Revenue	-	-	-
Sales Proceeds	-	-	-
Miscellaneous	2,000	-	3,354
Transfers In	104,450	30,000	104,000
Total	241,450	89,680	227,925
<u>Expenditures</u>			
Salaries & Benefits	206,700	103,143	206,138
Contract Labor	-	-	-
Capital Outlay	2,500	870	870
Supplies and Materials	13,000	2,764	4,266
Repairs and Maintenance	7,500	2,805	6,195
Debt Service	-	-	-
Other Expenses	11,750	5,472	10,257
Total	241,450	115,054	227,726
Net Change in Fund Balance	-	(25,374)	199
Beginning Fund Balance	45,509	45,509	45,509
<u>Ending Fund Balance</u>	45,509	20,135	45,708
<i>Transportation Trust Fund</i>			
<u>Revenues</u>			
NonProperty Taxes	380,000	161,247	386,876
Fees and Services	-	-	-
Interest Revenue	-	-	-
Miscellaneous	-	-	-
Transfers In	-	-	-
Total	380,000	161,247	386,876
<u>Expenditures</u>			
Salaries & Benefits	107,800	57,812	107,025
Contract Labor	-	-	-
Capital Outlay	416,500	212,120	231,443
Supplies and Materials	-	-	-
Repairs and Maintenance	60,000	17,589	24,750
Debt Service	-	-	-
Other Expenses	-	-	-
Total	584,300	287,521	363,218
Net Change in Fund Balance	(204,300)	(126,274)	23,659
<u>Beginning Fund Balance</u>	745,664	745,664	745,664
<u>Ending Fund Balance</u>	541,364	619,390	769,323

Pool Fund**Revenues**

Fees and Services	23,500	9,869	9,869
Grant Revenue	-	-	-
Interest Revenue	-	-	-
Donations & contributions	-	-	-
Miscellaneous	200	200	200
Transfers In	68,500	-	30,000
Total	92,200	10,069	40,069

Expenditures

Salaries & Benefits	54,500	22,172	22,172
Contract Labor	1,500	644	644
Capital Outlay	15,000	10,896	10,896
Supplies and Materials	7,200	2,141	2,141
Repairs and Maintenance	6,000	262	262
Debt Service	-	-	-
Other Expenses	8,000	2,137	3,074
Total	92,200	38,252	39,189

Net Change in Fund Balance	-	(28,183)	880
<u>Beginning Fund Balance</u>	<u>5,525</u>	<u>5,525</u>	<u>5,525</u>
Ending Fund Balance	5,525	(22,658)	6,405

Park and Recreation Fund**Revenues**

NonProperty Taxes	187,000	80,520	193,214
Fees and Services	10,025	3,170	5,195
Grant Revenue	-	-	-
Interest Revenue	-	-	-
Donations & contributions	-	-	-
Miscellaneous	3,205	3,201	3,201
Transfers In	-	-	-
Total	200,230	86,890	201,609

Expenditures

Salaries & Benefits			
Contract Labor	23,000	22,382	24,131
Capital Outlay	127,200	28,921	37,948
Supplies and Materials	8,000	3,035	5,647
Repairs and Maintenance	6,000	1,885	2,104
Debt Service	-	-	-
Other Expenses	18,000	1,392	20,373
Transfer Out	53,500	-	10,000
Total	235,700	57,615	100,204

Net Change in Fund Balance	(35,470)	29,275	101,406
<u>Beginning Fund Balance</u>	<u>206,609</u>	<u>206,609</u>	<u>206,609</u>
Ending Fund Balance	171,139	235,884	308,015

Airport Fund**Revenues**

Fees and Services	100,000	43,688	74,099
Grant Revenue	343,000	-	-
Interest Revenue	-	-	-
Donations & contributions	-	-	-
Sales proceeds	-	-	-
Miscellaneous	200	200	232
Transfers In	-	-	18,000
Total	443,200	43,888	92,330

Expenditures

Salaries & Benefits			
Contract Labor	27,000	16,364	28,725
Capital Outlay	381,000	-	-
Supplies and Materials	15,200	1,899	4,886
Repairs and Maintenance	10,000	2,480	5,259
Debt Service	-	-	-
Other Expenses	66,000	21,359	54,764
Total	499,200	42,102	93,633

Net Change in Fund Balance	(56,000)	1,786	(1,303)
<u>Beginning Fund Balance</u>	<u>38,758</u>	<u>38,758</u>	<u>38,758</u>
Ending Fund Balance	(17,242)	40,544	37,455

Convention and Visitors Center**Revenues**

NonProperty Taxes	52,000	41,184	61,427
Fines and Forfeitures	-	-	-
Licenses and permits	-	-	-
Fees and services	5,000	-	492
Grant Revenue	11,153	6,402	9,444
Interest Income	-	-	-
Miscellaneous	-	-	-
Transfers In	-	-	-
Total	68,153	47,586	71,363

Expenditures

Salaries & Benefits	35,541	13,493	21,085
Contract Labor	18,000	10,401	12,722
Capital Outlay	-	-	-
Refuse Collection	-	-	-
Supplies and Materials	1,950	137	201
Repairs and Maintenance	-	-	-
Debt Service	-	-	-
Other Expenses	32,050	15,181	21,560
Total	87,541	39,211	55,567

Net Change in Fund Balance	(19,388)	8,374	15,796
<u>Beginning Fund Balance</u>	<u>31,578</u>	<u>31,578</u>	<u>31,578</u>
Ending Fund Balance	12,190	39,952	47,374

Capital Improvement Tax Fund**Revenues**

NonProperty Taxes	380,000	161,247	386,876
Fines and Forfeitures	-	-	-
Licenses and permits	-	-	-
Fees and services	-	-	-
Grant Revenue	-	-	-
Interest Income	-	-	-
Miscellaneous	-	-	-
Transfers In	-	-	-
Total	380,000	161,247	386,876

Expenditures

Salaries & Benefits	-	-	-
Contract Labor	-	-	-
Capital Outlay	-	-	-
Other Expenses	-	-	-
Transfers Out	634,000	6,000	112,000
Total	634,000	6,000	112,000

Net Change in Fund Balance	(254,000)	155,247	274,876
<u>Beginning Fund Balance</u>	<u>969,686</u>	<u>969,686</u>	<u>969,686</u>
Ending Fund Balance	715,686	1,124,933	1,244,562

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

Current user charges	7,111,685	3,912,913	5,775,588
Penalty Revenue	30,000	22,674	34,258
Interest Revenue	-	-	-
Patronage Rebates	105	104	104
Discounts Earned	12,000	(6,121)	(4,099)
Grant Revenue	-	-	-
Miscellaneous	17,600	16,915	35,390
Transfers In	-	-	-
Total	7,171,390	3,946,485	5,841,241

Expenditures

Salaries & Benefits	317,290	185,690	352,805
Contracted Services	98,000	66,322	70,719
Cost of utilities	4,800,000	2,036,663	4,008,476
Supplies and materials	32,500	22,788	42,205
Depreciation Expense	124,000	82,782	165,563
Interest Expense	-	-	-
Other expenses	204,600	32,627	74,502
Gains/(Losses) on disposal	-	-	-
Operating Transfers Out	1,470,000	624,000	1,470,000
Total	7,046,390	3,050,870	6,184,270

Net Income	125,000	895,615	(343,028)
<u>Beginning Net Position</u>	<u>3,414,052</u>	<u>3,414,052</u>	<u>3,414,052</u>
Ending Net Position	3,539,052	4,309,667	3,071,024

Waterworks Fund**Revenues**

Current user charges	1,410,000	795,374	1,540,129
Penalty Revenue	12,500	3,266	5,207
Interest Revenue	14,500	(13,368)	(13,313)
Patronage Rebates	-	-	-
Discounts earned	1,000	320	429
Grant Revenue	-	-	-
Miscellaneous	33,150	13,499	35,522
Operating transfers in	280,000	-	-
Total	1,751,150	799,091	1,567,974

Expenditures**Water Department**

Salaries & Benefits	130,550	61,451	122,814
Contracted services	110,600	87,409	7,017
Cost of utilities	-	-	-
Supplies & materials	30,000	19,240	34,506
Depreciation Expense	195,000	89,921	179,842
Interest Expense	-	-	-
Other expenses	28,750	8,137	117,833
Gains/(Losses) on disposals	-	-	-
Operating transfers out	-	-	-
Total	494,900	266,158	462,012

Treatment Plant

Salaries & Benefits	68,300	34,923	68,664
Contracted services	161,600	71,099	116,845
Cost of utilities	-	-	-
Supplies & materials	7,000	3,705	7,156
Depreciation Expense	130,000	56,986	113,972
Interest Expense	26,600	-	13,056
Other expenses	116,100	43,181	80,981
Gains/(Losses) on disposals	-	-	-
Operating transfers out	-	-	-
Total	509,600	209,894	400,676

Sewer Department

Salaries & Benefits	113,050	52,630	104,803
Contracted services	75,500	57,559	131,195
Cost of utilities	-	-	-
Supplies & materials	16,000	6,699	18,776
Depreciation Expense	45,000	19,900	39,800
Interest Expense	-	-	-
Other expenses	20,750	4,974	15,913
Gains/(Losses) on disposals	-	-	-
Operating transfers out	-	-	-
Total	270,300	141,762	310,488

Net Income	476,350	181,277	394,799
<u>Beginning Net Position</u>	<u>5,857,719</u>	<u>5,857,719</u>	<u>5,857,719</u>
Ending Net Position	6,334,069	6,038,996	6,252,518

Natural Gas Fund

Revenues

Current user charges	2,190,000	735,212	1,576,064
Penalty Revenue	10,000	1,143	4,824
Interest Revenue	-	-	-
Patronage Rebates	-	-	-
Discounts earned	1,100	500	1,020
Grant Revenue	-	-	-
Miscellaneous	-	-	753
Operating transfers in	-	-	-
Total	2,201,100	736,855	1,582,661

Expenditures

Salaries & Benefits	170,000	103,679	203,261
Contracted services	40,000	16,864	31,450
Cost of utilities	1,500,000	363,525	761,504
Supplies & materials	10,000	6,728	11,095
Depreciation expense	95,000	45,039	90,078
Interest Expense	-	-	-
Other expenses	43,100	12,725	20,026
Gains/(Losses) on disposals	-	-	-
Operating transfers out	360,275	-	360,000
Total	2,218,375	548,561	1,477,414

Net Income	(17,275)	188,295	105,247
<u>Beginning Net Position</u>	<u>2,911,923</u>	<u>2,911,923</u>	<u>2,911,923</u>
Ending Net Position	2,894,648	3,100,218	3,017,170

STATEMENT OF DEBT

FISCAL 12/2020 - CALENDAR 06/20

LONG TERM DEBT:

ENTERPRISE FUNDS

DNR LOAN PAYABLE 1,509,000

GENERAL FUND

-

SPECIAL REVENUE FUNDS

-

TOTAL 1,509,000

Christine Nash, City Clerk/Comptroller