



Account	Name	Prior Year Balance	Current Year Balance	Variance Favorable / (Unfavorable)
Fund: 01 - General Fund				
Assets				
01-0000-1005	CASH - US BANK 152310876072	326,330.71	-829,235.92	-1,155,566.63
01-0000-1006	CASH US BANK MUNI 152310876155	16,806.50	17,926.50	1,120.00
01-0000-1007	Cash - US Bank 152322417733	194,662.01	130,535.33	-64,126.68
01-0000-1015	CASH CLEARING	0.00	-4,526.28	-4,526.28
01-0000-1022	CASH - MONEY MARKET #53253365	521,381.87	3,929,279.29	3,407,897.42
01-0000-1023	CASH - ICS	502,721.47	503,214.99	493.52
01-0000-1024	Cash - Show Me Court Bank Acct	3,913.89	1,000.00	-2,913.89
01-0000-1025	HEALTH REIMB ACCT US BANK76080	5,297.40	5,297.40	0.00
01-0000-1026	CASH LICENSE/FEE PROTEST 76098	61,448.91	71,838.38	10,389.47
01-0000-1062	INVESTMENTS-US TREASURER NOTES	4,929,999.38	1,609,999.38	-3,320,000.00
01-0000-1063	Unrealized Gain/Loss on Investments	21,122.86	36,369.64	15,246.78
01-0000-1065	PREMIUM/DISCOUNT AMORTIZATION	7,236.13	5,219.58	-2,016.55
01-0000-1101	Real Estate & Personal Prop Tax Rec	136,896.16	13,087.07	-123,809.09
01-0000-1103	GRANT RECEIVABLE	41,369.70	41,369.70	0.00
01-0000-1104	Rec - BL Gross Receipts	147,362.94	43,981.50	-103,381.44
01-0000-1105	PARKS ACTIVE RECEIVABLE	5,547.28	11,232.31	5,685.03
01-0000-1106	Rec - BL Square Feet	70,740.79	11,420.89	-59,319.90
01-0000-1107	Rec - BL Antennae	16,000.00	0.00	-16,000.00
01-0000-1108	Receivables - Other	7,800.73	100.00	-7,700.73
01-0000-1109	Rec - BL Misc	0.00	7.00	7.00
01-0000-1120	Intergov Revenue Rec	58,149.62	58,149.62	0.00
01-0000-1121	Tax Revenue Rec	635,171.64	635,171.64	0.00
01-0000-1123	Court Rec - IMDS	1.00	1.00	0.00
01-0000-1124	Court Rec - SMC	1.00	1.00	0.00
01-0000-1130	ACCRUED INTEREST RECEIVABLE	22,978.02	5,740.15	-17,237.87
01-0000-1210	Due From/To Road Fund	-2,043.20	-2,043.20	0.00
01-0000-1212	Due From / To Storm Water Parks Fund	76,343.08	626,343.08	550,000.00
01-0000-1297	Created by posting	243,815.00	243,815.00	0.00
01-0000-1400	Prepaid Property & Liability Insurance	184,460.04	107,601.69	-76,858.35
01-0000-1401	Prepaid Health Insurance	37,475.00	0.00	-37,475.00
01-0000-1402	Prepaid Workers Comp	23,038.19	63,013.26	39,975.07
01-0000-1403	Prepaid - Other	4,295.30	0.00	-4,295.30
01-4000-1040	Petty Cash - Admin	200.00	200.00	0.00
01-5000-1040	Petty Cash - Public Works	250.00	250.00	0.00
01-6000-1040	Petty Cash - Public Safety	210.00	210.00	0.00
01-8000-1040	Petty Cash - Parks General	250.00	250.00	0.00
01-8001-1040	Petty Cash - Parks Programs	200.00	200.00	0.00
01-8002-1040	Petty Cash_Aquatic Facility	800.00	800.00	0.00
01-8003-1040	Petty Cash_Community Center	100.00	100.00	0.00
01-8004-1040	Petty Cash_ Athletic Complex	100.00	100.00	0.00
Total Assets:		8,302,433.42	7,338,020.00	-964,413.42
Liability				
01-0000-2010	ACCOUNTS PAYABLE	96,254.24	0.00	96,254.24
01-0000-2171	FICA TAXES PAYABLE	15,006.09	15,006.09	0.00
01-0000-2172	FEDERAL W/H TAXES PAYABLE	-114.16	-114.16	0.00
01-0000-2173	STATE W/H TAXES PAYABLE	34.00	34.00	0.00
01-0000-2174	ST LOUIS CITY W/H TAX PAYABLE	0.00	86.39	-86.39
01-0000-2175	HEALTH INSURANCE	1,278.45	-2,618.26	3,896.71
01-0000-2177	Deferred Compensation	-50.00	-50.00	0.00
01-0000-2178	ST Disability and Dep Life	0.00	3.44	-3.44

Balance Sheet

As Of 05/31/2020

Account	Name	Prior Year Balance	Current Year Balance	Variance Favorable / (Unfavorable)
01-0000-2179	PENSION PAYABLE	2,321.63	2,097.81	223.82
01-0000-2181	EMPLOYEE MEDICAL REIMBURSEMENT	787.80	787.80	0.00
01-0000-2183	VOLUNTARY LIFE INSURANCE	-43.91	-43.81	-0.10
01-0000-2184	VOLUNTARY CANCER INSURANCE	-23.60	-23.60	0.00
01-0000-2185	VOLUNTARY ACCIDENT INSURANCE	23.60	23.60	0.00
01-0000-2186	HEALTH REIMBURSEMENT ACCOUNT	5,297.00	5,297.00	0.00
01-0000-2187	VISION VBA	-190.49	-224.69	34.20
01-0000-2201	DUE FROM/TO BRIDGE	146,503.25	146,503.25	0.00
01-0000-2203	DUE FROM/TO ESCROW	75.00	75.00	0.00
01-0000-2205	DUE FROM/TO CAPITAL IMPVMT TAX	112,025.75	108,225.75	3,800.00
01-0000-2210	DUE FROM/TO COUNTY ROAD	491.74	451.32	40.42
01-0000-2500	ACCRUED SALARIES	44,748.02	1,999.91	42,748.11
01-0000-2501	ACRRUED COMPENSATED ABSENCES	156,676.71	156,676.71	0.00
01-0000-2510	Unearned Rev - BL Square Feet	278,703.72	11,420.89	267,282.83
01-0000-2511	Unearned Rev - BL Misc	5,371.20	0.00	5,371.20
01-0000-2512	Unearned Rev - BL Antenna	76,000.00	0.00	76,000.00
01-0000-2513	Unearned Rev - BL Gross Sales	508,405.39	43,981.50	464,423.89
01-0000-2520	ROBERT C JONES MEMORIAL	514.56	514.56	0.00
01-0000-2530	DEFERRED REVENUE	47,116.76	13,086.83	34,029.93
01-0000-2546	LICENSE/FEE PROTEST 76098	63,865.67	74,255.14	-10,389.47
01-0000-2560	Bail Bonds Liability - IMDS	15,750.00	16,870.00	-1,120.00
01-0000-2562	PARK DEPOSIT LIABILITY	4,315.30	4,255.30	60.00
01-0000-2564	Bail Bond Liability - Show Me Court	600.00	1,000.00	-400.00
01-0000-2570	Reimbursed Project Studies	6,925.00	0.00	6,925.00
01-0000-2592	BUILDINGS LOAN ESCROW BALANCE	-0.35	-0.35	0.00
01-0000-2670	SALES TAX - 1% REPAYABLE	0.10	0.10	0.00
01-0000-2671	SALES TAX - 1/4% REPAYABLE	-0.49	-0.49	0.00
01-0000-3100	CRIME PREVENTION FUND	3,619.60	377.89	3,241.71
01-0000-3101	WOMEN'S SHELTER FEE	883.16	812.66	70.50
01-0000-3102	PEACE OFFICER TRAINING FUND	3,432.07	3,397.07	35.00
01-0000-3103	MOTORCYCLE FUND	5.00	5.00	0.00
	Total Liability:	1,596,607.81	604,169.65	992,438.16
Equity				
01-0000-3110	FUND BALANCE PD TRAIN RESERVED	6,268.52	6,268.52	0.00
01-0000-3131	FUND BALANCE DRUG FORFEITURE	1,657.49	1,657.49	0.00
01-0000-3140	FUND BAL- LANDSCAPING MEMORIAL	2,577.79	2,577.79	0.00
01-0000-3150	FUND BALANCE - POOL CONCESSION	68,604.14	68,604.14	0.00
01-0000-3170	FUND BALANCE - OVERLOOK	-579.00	-579.00	0.00
01-0000-3180	FUND BALANCE - ATHLETIC FIELDS	41,350.00	41,350.00	0.00
01-0000-3190	FUND BALANCE - SWIM/DIVE TEAM	0.30	0.30	0.00
01-0000-3400	FUND BALANCE - UNRESERVED	6,604,181.26	6,585,951.40	0.00
01-0000-3440	FUND BALANCE	-5.00	-5.00	0.00
01-0000-3450	FUND BALANCE	-0.03	-0.03	0.00
	Total Beginning Equity:	6,724,055.47	6,705,825.61	0.00
Total Revenue		70,758,113.00	3,324,341.06	-67,433,771.94
Total Expense		70,349,386.26	3,296,316.32	67,053,069.94
Revenues Over/(Under) Expenses		408,726.74	28,024.74	-380,702.00
	Total Equity and Current Surplus (Deficit):	7,132,782.21	6,733,850.35	-398,931.86
	Total Liabilities, Equity and Current Surplus (Deficit):	8,729,390.02	7,338,020.00	-1,391,370.02

Balance Sheet

As Of 05/31/2020

Account	Name	Prior Year Balance	Current Year Balance	Variance Favorable / (Unfavorable)
Fund: 05 - Capital Project Fund				
Assets				
05-0000-1005	US BANK CAP IMPROVE 76122	642,260.46	381,893.51	-260,366.95
05-0000-1006	US BANK CAP IMP SURPLUS 76452	200.00	200.00	0.00
05-0000-1121	Tax Revenue Rec	145,094.53	145,094.53	0.00
05-0000-1201	DUE FROM/TO GENERAL FUND	134,925.75	131,125.75	-3,800.00
05-0000-1210	Interfund with Road Fund	176,605.04	176,605.04	0.00
	Total Assets:	1,099,085.78	834,918.83	-264,166.95
Liability				
05-0000-2010	ACCOUNTS PAYABLE	344,050.21	0.00	344,050.21
	Total Liability:	344,050.21	0.00	344,050.21
Equity				
05-0000-3400	FUND BALANCE - CAP IMPR SALETX	883,234.09	755,035.57	0.00
	Total Beginning Equity:	883,234.09	755,035.57	0.00
Total Revenue		10,156,768.90	375,839.16	-9,780,929.74
Total Expense		10,382,109.45	295,955.90	10,086,153.55
Revenues Over/(Under) Expenses		-225,340.55	79,883.26	305,223.81
	Total Equity and Current Surplus (Deficit):	657,893.54	834,918.83	177,025.29
	Total Liabilities, Equity and Current Surplus (Deficit):	1,001,943.75	834,918.83	-167,024.92

Balance Sheet

As Of 05/31/2020

Account	Name	Prior Year Balance	Current Year Balance	Variance Favorable / (Unfavorable)
Fund: 10 - County Road Fund				
Assets				
10-0000-1005	CASH US BANK CO ROAD FUND76072	796,711.63	856,875.71	60,164.08
10-0000-1121	COUNTY ROAD - TAXES RECEIVABLE	308,229.45	75,551.78	-232,677.67
10-0000-1201	DUE FROM/TO GENERAL FUND	2,534.94	2,494.52	-40.42
10-0000-1205	Interfund with Capital Fund	-176,605.04	-176,605.04	0.00
	Total Assets:	930,870.98	758,316.97	-172,554.01
Liability				
10-0000-2010	ACCOUNTS PAYABLE	158,813.37	0.00	158,813.37
10-0000-2530	DEFERRED REVENUE	127,145.56	75,898.20	51,247.36
	Total Liability:	285,958.93	75,898.20	210,060.73
Equity				
10-0000-3400	COUNTY ROAD - FUND BALANCE	675,339.11	644,911.05	0.00
10-0000-3450	FUND BALANCE	1.00	1.00	0.00
	Total Beginning Equity:	675,340.11	644,912.05	0.00
Total Revenue		3,274,806.31	58,834.59	-3,215,971.72
Total Expense		2,916,417.77	21,327.87	2,895,089.90
Revenues Over/(Under) Expenses		358,388.54	37,506.72	-320,881.82
	Total Equity and Current Surplus (Deficit):	1,033,728.65	682,418.77	-351,309.88
	Total Liabilities, Equity and Current Surplus (Deficit):	1,319,687.58	758,316.97	-561,370.61

Balance Sheet

As Of 05/31/2020

Account	Name	Prior Year Balance	Current Year Balance	Variance Favorable / (Unfavorable)
Fund: 12 - Storm/Parks Sales Tax				
Assets				
12-0000-1005	CASH US BANK STORM/PARKS 76106	304,011.98	744,860.62	440,848.64
12-0000-1015	Series 2016 LRF	209.05	5.93	-203.12
12-0000-1062	Investments	1,977,000.00	1,572,000.00	-405,000.00
12-0000-1063	Unrealized Gain/Loss on Investments	3,192.68	64,224.32	61,031.64
12-0000-1065	Premium/Discount Amortization	12,278.85	12,872.39	593.54
12-0000-1103	GRANT RECEIVABLE	140,862.00	59,278.23	-81,583.77
12-0000-1121	Tax Revenue Rec	170,699.44	170,699.44	0.00
12-0000-1130	Accrued Interest Receivable	8,494.65	5,522.76	-2,971.89
12-0000-1201	DUE FROM/TO GENERAL FUND	-196,554.35	-746,554.35	-550,000.00
	Total Assets:	2,420,194.30	1,882,909.34	-537,284.96
Liability				
12-0000-2010	ACCOUNTS PAYABLE	115,411.54	0.00	115,411.54
12-0000-2535	Deferred Revenue - Grants	140,862.00	140,862.00	0.00
	Total Liability:	256,273.54	140,862.00	115,411.54
Equity				
12-0000-3400	FUND BALANCE	2,589,129.11	2,163,920.76	0.00
	Total Beginning Equity:	2,589,129.11	2,163,920.76	0.00
	Total Revenue	10,944,400.87	516,393.13	-10,428,007.74
	Total Expense	14,109,100.05	938,266.55	13,170,833.50
	Revenues Over/(Under) Expenses	-3,164,699.18	-421,873.42	2,742,825.76
	Total Equity and Current Surplus (Deficit):	-575,570.07	1,742,047.34	2,317,617.41
	Total Liabilities, Equity and Current Surplus (Deficit):	-319,296.53	1,882,909.34	2,202,205.87