



Balance Sheet

Account Summary

As Of 12/31/2020

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	1,858,447.36	1,532,116.65
01-0000-1006	CASH US BANK MUNI 152310876155	16,806.50	13,595.00	-3,211.50
01-0000-1007	Cash - US Bank 152322417733	194,662.01	266,934.72	72,272.71
01-0000-1015	CASH CLEARING	0.00	-5,547.28	-5,547.28
01-0000-1022	CASH - MONEY MARKET #53253365	521,381.87	3,757,703.96	3,236,322.09
01-0000-1023	CASH - ICS	502,721.47	503,240.09	518.62
01-0000-1024	Cash - Show Me Court Bank Acct	3,913.89	899.95	-3,013.94
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	85,566.84	24,117.93
01-0000-1062	INVESTMENTS-US TREASURER NOTES	4,929,999.38	1,297,999.38	-3,632,000.00
01-0000-1063	Unrealized Gain/Loss on Investments	13,886.86	20,913.72	7,026.86
01-0000-1065	PREMIUM/DISCOUNT AMORTIZATION	7,236.13	2,199.95	-5,036.18
01-0000-1101	Real Estate & Personal Prop Tax Rec	136,896.16	48,551.66	-88,344.50
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	38,772.15	33,224.87
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	280.21	-7,520.52
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	5,089.36	-17,888.66
01-0000-1205	Interfund Rec from Cap Fund	0.00	6,800.00	6,800.00
01-0000-1212	Interfund Rec from SW Parks Fund	196,554.35	0.00	-196,554.35
01-0000-1400	Prepaid Property & Liability Insurance	184,460.04	202,435.00	17,974.96
01-0000-1401	Prepaid Health Insurance	37,475.00	0.00	-37,475.00
01-0000-1402	Prepaid Workers Comp	23,038.19	18,903.95	-4,134.24
01-0000-1403	Prepaid - Other	4,295.30	730.59	-3,564.71
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:		8,173,636.89	8,921,019.36	747,382.47
Liability				
01-0000-2010	ACCOUNTS PAYABLE	96,254.24	57,575.49	38,678.75
01-0000-2171	FICA TAXES PAYABLE	15,006.09	209.30	14,796.79
01-0000-2172	FEDERAL W/H TAXES PAYABLE	-114.16	-114.16	0.00
01-0000-2173	STATE W/H TAXES PAYABLE	34.00	1.50	32.50
01-0000-2175	HEALTH INSURANCE	1,278.45	4,172.01	-2,893.56
01-0000-2176	Dental Insurance Liability	0.00	8,915.46	-8,915.46
01-0000-2177	Deferred Compensation	-50.00	-50.00	0.00
01-0000-2178	ST Disability and Dep Life	0.00	-4,473.85	4,473.85
01-0000-2179	PENSION PAYABLE	2,321.63	-8.40	2,330.03
01-0000-2181	EMPLOYEE MEDICAL REIMBURSEMENT	787.80	-2,271.45	3,059.25

Balance Sheet

As Of 12/31/2020

Account	Name	Prior Year Balance	Current Year Balance	Variance Favorable / (Unfavorable)
01-0000-2183	VOLUNTARY LIFE INSURANCE	-43.91	-69.46	25.55
01-0000-2184	VOLUNTARY CANCER INSURANCE	-23.60	-120.29	96.69
01-0000-2185	VOLUNTARY ACCIDENT INSURANCE	23.60	-22.52	46.12
01-0000-2186	HEALTH REIMBURSEMENT ACCOUNT	5,297.00	5,297.00	0.00
01-0000-2187	VISION VBA	-190.49	-250.21	59.72
01-0000-2201	DUE FROM/TO BRIDGE	-0.48	0.00	-0.48
01-0000-2203	Interfund Pay to Escrow Fund	75.00	0.00	75.00
01-0000-2205	Interfund Pay to Cap Fund	134,925.75	0.00	134,925.75
01-0000-2210	Interfund Pay from County Rd Fund	2,534.94	0.00	2,534.94
01-0000-2500	ACCRUED SALARIES	44,748.02	2,167.84	42,580.18
01-0000-2501	ACRRUED COMPENSATED ABSENCES	-1,999.91	-1,999.91	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	9,112.72	38,004.04
01-0000-2546	LICENSE/FEE PROTEST 76098	63,865.67	87,983.60	-24,117.93
01-0000-2560	Bail Bonds Liability - IMDS	15,750.00	13,595.00	2,155.00
01-0000-2562	PARK DEPOSIT LIABILITY	4,315.30	4,105.30	210.00
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	610.00	6,315.00
01-0000-2571	Chapter 353 App Fee	0.00	2,500.00	-2,500.00
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	299.46	3,320.14
01-0000-3101	WOMEN'S SHELTER FEE	883.16	789.16	94.00
01-0000-3102	PEACE OFFICER TRAINING FUND	3,432.07	3,385.07	47.00
01-0000-3103	MOTORCYCLE FUND	5.00	5.00	0.00
	Total Liability:	1,316,370.66	248,259.87	1,068,110.79
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	6,805,916.41	6,737,392.02	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:	6,925,790.62	6,857,266.23	0.00
Total Revenue		70,732,274.07	8,556,620.82	-62,175,653.25
Total Expense		70,373,841.86	6,741,127.56	63,632,714.30
Revenues Over/(Under) Expenses		358,432.21	1,815,493.26	1,457,061.05
	Total Equity and Current Surplus (Deficit):	7,284,222.83	8,672,759.49	1,388,536.66
	Total Liabilities, Equity and Current Surplus (Deficit):	8,600,593.49	8,921,019.36	320,425.87

Balance Sheet

As Of 12/31/2020

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	953,286.86	311,026.40
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	Interfund Rec from Gen Fund	134,925.75	0.00	-134,925.75
05-0000-1210	Interfund Rec from County Rd Fund	176,605.04	0.00	-176,605.04
	Total Assets:	1,099,085.78	1,098,581.39	-504.39
Liability				
05-0000-2010	ACCOUNTS PAYABLE	344,050.21	17,522.29	326,527.92
05-0000-2201	Interfund Pay to Gen Fund	0.00	6,800.00	-6,800.00
	Total Liability:	344,050.21	24,322.29	319,727.92
Equity				
05-0000-3400	FUND BALANCE - CAP IMPR SALETX	883,235.09	755,035.57	0.00
	Total Beginning Equity:	883,235.09	755,035.57	0.00
	Total Revenue	10,156,767.90	963,075.73	-9,193,692.17
	Total Expense	10,382,109.45	643,852.20	9,738,257.25
	Revenues Over/(Under) Expenses	-225,341.55	319,223.53	544,565.08
	Total Equity and Current Surplus (Deficit):	657,893.54	1,074,259.10	416,365.56
	Total Liabilities, Equity and Current Surplus (Deficit):	1,001,943.75	1,098,581.39	96,637.64

Balance Sheet

As Of 12/31/2020

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	377,783.55	-418,928.08
10-0000-1121	COUNTY ROAD - TAXES RECEIVABLE	258,229.45	92,257.33	-165,972.12
10-0000-1201	Interfund Rec from Gen Fund	2,534.94	0.00	-2,534.94
10-0000-1205	Interfund Rec from Cap Fund	-176,605.04	0.00	176,605.04
	Total Assets:	880,870.98	470,040.88	-410,830.10
Liability				
10-0000-2010	ACCOUNTS PAYABLE	158,813.37	7,521.15	151,292.22
10-0000-2530	DEFERRED REVENUE	77,145.56	18,410.18	58,735.38
	Total Liability:	235,958.93	25,931.33	210,027.60
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	311,868.66	-2,962,937.65
	Total Expense	2,916,417.77	512,671.16	2,403,746.61
	Revenues Over/(Under) Expenses	358,388.54	-200,802.50	-559,191.04
	Total Equity and Current Surplus (Deficit):	1,033,728.65	444,109.55	-589,619.10
	Total Liabilities, Equity and Current Surplus (Deficit):	1,269,687.58	470,040.88	-799,646.70

Balance Sheet

As Of 12/31/2020

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	-17,877.56	-321,889.54
12-0000-1015	Series 2016 LRF	209.05	2.12	-206.93
12-0000-1062	Investments	1,977,000.00	1,572,000.00	-405,000.00
12-0000-1063	Unrealized Gain/Loss on Investments	-9,086.32	43,095.11	52,181.43
12-0000-1065	Premium/Discount Amortization	12,278.85	12,076.56	-202.29
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	8,379.51	-115.14
12-0000-1201	Interfund Rec from Gen Fund	-196,554.35	0.00	196,554.35
	Total Assets:	<u>2,407,915.30</u>	<u>1,847,653.41</u>	<u>-560,261.89</u>
Liability				
12-0000-2010	ACCOUNTS PAYABLE	115,411.54	12,463.75	102,947.79
	Total Liability:	<u>115,411.54</u>	<u>12,463.75</u>	<u>102,947.79</u>
Equity				
12-0000-3400	FUND BALANCE	2,589,129.11	2,292,503.76	0.00
	Total Beginning Equity:	<u>2,589,129.11</u>	<u>2,292,503.76</u>	<u>0.00</u>
	Total Revenue	11,072,983.87	1,204,963.39	-9,868,020.48
	Total Expense	14,109,100.05	1,662,277.49	12,446,822.56
	Revenues Over/(Under) Expenses	<u>-3,036,116.18</u>	<u>-457,314.10</u>	<u>2,578,802.08</u>
	Total Equity and Current Surplus (Deficit):	<u>-446,987.07</u>	<u>1,835,189.66</u>	<u>2,282,176.73</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>-331,575.53</u>	<u>1,847,653.41</u>	<u>2,179,228.94</u>