

OSAGE BEACH

The  of Lake of the Ozarks
www.OsageBeach.org



June 2023 Monthly Financial Statements

CASH AND INVESTMENTS BY FUND

June 30, 2023

GENERAL FUND

10-100000	CASH AND INVESTMENTS	3,961,685
10-100000	ARPA FUNDS	950,604
10-100004	PAID UNDER PROTEST	11,226
10-100050	SPECIAL POLICE PROJECTS	3,748
N/A	SHOW ME COURT/BONDS ACCT	55,917
10-100141	INCODE COURT BONDS	3,080
	TOTAL GENERAL FUND	4,986,260

CAPITAL IMPROVEMENT TAX FUND

19-100000	CASH AND INVESTMENTS	2,127,630
	TOTAL CIT FUND	2,127,630

TRANSPORTATION FUND

20-100000	CASH AND INVESTMENTS	1,505,176
20-100000	SPECIAL RD DIST PRE PAID	200,000
20-100190	DEPRE. REPLACEMENT - TRANS.	3,877,683
	TOTAL TRANSPORTATION FUND	5,582,859

WATER FUND

30-100000	CASH AND INVESTMENTS-WATER	1,003,422
30-100101	DEPRE. REPLACEMENT - WATER	1,277,992
	TOTAL WATER FUND	2,281,414

SEWER FUND

35-100000	CASH AND INVESTMENTS-SEWER	937,286
35-120040	DEPRE. REPLACEMENT - SEWER	457,408
35-100105	SEWER DEVELOPMENT CHARGE	238,674
35-100101	SEWER TREATMENT PLANT RESERVE	2,476,666
	TOTAL SEWER FUND	4,110,034

AMBULANCE FUND

40-100000	CASH AND INVESTMENTS	43,820
	TOTAL AMBULANCE FUND	43,820

LEE C FINE AIRPORT

45-100000	CASH AND INVESTMENTS	233,254
	TOTAL LEE C FINE FUND	233,254

GRAND GLAIZE AIRPORT

47-100000	CASH AND INVESTMENTS	167,103
	TOTAL GRAND GLAIZE FUND	167,103

TOTAL OF ALL FUNDS PER CITY BOOKS	19,532,374
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BANK INFORMATION

BALANCE PER ALL BANK ACCOUNTS	20,273,425
LESS OUTSTANDING CHECKS	(748,968)
DEPOSITS IN TRANSIT	7,917
TOTAL OF ALL BANK ACCOUNTS	19,532,374

KARRI BELL

CITY TREASURER

CITY OF OSAGE BEACH
SUMMARY FINANCIAL STATEMENTS (UNAUDITED)
AS OF: JUNE 30TH, 2023

FUNDS	REVENUE	EXPENDITURES	COMPARISON OF EXCESS/ (DEFICIENCT) OF REVENUES OVER EXPENDITURES	
10 -General Fund	4,129,199.33	4,127,258.50		1,940.83
19 -Capital Improvement Fund	1,293,501.14	1,852,582.24	(	559,081.10)
20 -Transportation	1,567,307.09	1,839,061.06	(	271,753.97)
30 -Water Fund	2,206,652.07	1,258,086.78		948,565.29
35 -Sewer Fund	2,503,767.40	2,060,622.19		443,145.21
40 -Ambulance Fund	395,213.90	699,116.04	(	303,902.14)
45 -Lee C. Fine Airport Fund	709,962.78	458,914.84		251,047.94
47 -Grand Glaize Airport Fund	188,697.41	199,982.22	(	11,284.81)
61 -TIF - Dierbergs	<u>334,991.43</u>	<u>334,989.29</u>		<u>2.14</u>
ALL FUNDS TOTAL	13,329,292.55	12,830,613.16		498,679.39
*** END OF REPORT ***				

CITY OF OSAGE BEACH
REVENUE SUMMARY
AS OF: JUNE 30TH, 2023

% OF YEAR COMPLETED: 50.00

	ANNUAL BUDGET	CURRENT PERIOD	YEAR-TO-DATE REVENUE	% RECEIVED
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10 -General Fund

Taxes

10-00-400000 Tax -- Sales - Osage	6,300,000.00	490,606.60	2,522,661.00	40.04
TOTAL Taxes	6,300,000.00	490,606.60	2,522,661.00	40.04

Franchise Fees

10-00-410000 Franchise -- Electric	875,000.00	48,322.16	380,100.99	43.44
10-00-410100 Franchise -- Telephon	50,000.00	5,568.37	40,288.06	80.58
10-00-410200 Franchise -- Cable	56,500.00	0.00	28,762.48	50.91
10-00-410300 Franchise -- Natural	35,000.00	0.00	26,956.34	77.02
TOTAL Franchise Fees	1,016,500.00	53,890.53	476,107.87	46.84

Licenses & Permits

10-00-420000 Licenses -- Liquor	41,000.00	4,435.00	37,665.00	91.87
10-00-420100 Licenses - Contractor	30,000.00	1,100.00	9,800.00	32.67
10-00-420200 Licenses -- Business	32,000.00	1,427.50	24,991.00	78.10
10-00-420300 Licenses -- Dog	20.00	9.00	39.00	195.00
10-00-430100 Permits -- Bldg/Inspe	145,000.00	26,456.33	151,070.18	104.19
TOTAL Licenses & Permits	248,020.00	33,427.83	223,565.18	90.14

Grants & Reimbursements

10-00-440000 Grants -- Crime Preve	17,950.00	0.00	4,562.50	25.42
10-00-440150 Grants -- Park	0.00	0.00	5,000.00	0.00
10-00-440155 Community & Park Dona	6,000.00	0.00	7,100.00	118.33
10-00-440185 ARPA Funds	127,704.00	0.00	0.00	0.00
TOTAL Grants & Reimbursements	151,654.00	0.00	16,662.50	10.99

Fees

10-00-450100 Fees -- Municipal Cou	75,000.00	950.00	11,266.10	15.02
10-00-450200 Fees -- CVC Collectio	100.00	0.74	3.70	3.70
10-00-450250 DWI PD Reimbursement	2,000.00	35.50	383.50	19.18
10-00-450300 Fees -- Rezoning/Towe	1,000.00	0.00	400.00	40.00
10-00-450400 Fees -- Misc, Copies,	12,000.00	630.25	3,028.85	25.24
10-00-450450 Fees -- Park	45,000.00	550.00	15,934.00	35.41
10-00-450451 Fees -- Park Concessi	60,000.00	9,902.50	15,176.50	25.29
10-00-450500 Fees -- Board of Adju	500.00	0.00	330.00	66.00
10-00-450600 Fees -- Police Report	2,000.00	48.00	702.60	35.13
10-00-450700 Fees -- PD Training	1,100.00	4.00	208.00	18.91
10-00-450800 Police Department Ser	142,000.00	1,100.00	83,390.87	58.73
10-00-460060 Admin Fee Component U	11,200.00	5,374.83	6,610.30	59.02
TOTAL Fees	351,900.00	17,495.82	137,434.42	39.05

Other Income

10-00-490000 Interest Earned	60,000.00	12,808.19	100,668.99	167.78
10-00-490900 Easy Pay Transfer	0.00	75.90	205.00	0.00
10-00-600000 Sale of Used Equipmen	28,200.00	0.00	25,459.87	90.28
10-00-600002 Administrative Reimbu	679,000.00	56,583.33	339,499.98	50.00
10-00-600003 Credit Card Fees	0.00	124.10	124.10	0.00

CITY OF OSAGE BEACH
REVENUE SUMMARY
AS OF: JUNE 30TH, 2023

% OF YEAR COMPLETED: 50.00

	ANNUAL BUDGET	CURRENT PERIOD	YEAR-TO-DATE REVENUE	% RECEIVED
10-00-600004 TIF -- Developer	70,000.00	28,254.22	82,916.72	118.45
10-00-600005 Insurance -- Settleme	0.00	115.00	115.00	0.00
10-00-600006 Rental of Public Pro	79,000.00	2,798.41	41,179.40	52.13
10-00-600100 Sale of History Books	50.00	0.00	9.28	18.56
TOTAL Other Income	916,250.00	100,607.35	589,768.34	64.37
<u>Transfers in From Other</u>				
10-00-620019 Transfer from CIT Fun	326,000.00	27,166.67	163,000.02	50.00
TOTAL Transfers in From Other	326,000.00	27,166.67	163,000.02	50.00
TOTAL 10 -General Fund	9,310,324.00	723,194.80	4,129,199.33	44.35
<u>19 -Capital Improvement Fund</u>				
<u>Taxes</u>				
19-00-400000 Tax -- Sales - Osage	3,150,000.00	242,144.07	1,241,652.97	39.42
TOTAL Taxes	3,150,000.00	242,144.07	1,241,652.97	39.42
<u>Other Income</u>				
19-00-490000 Interest Earned	7,000.00	5,520.30	51,848.17	740.69
TOTAL Other Income	7,000.00	5,520.30	51,848.17	740.69
TOTAL 19 -Capital Improvement Fund	3,157,000.00	247,664.37	1,293,501.14	40.97
<u>20 -Transportation</u>				
<u>Taxes</u>				
20-00-400000 Tax -- Sales - Osage	3,150,000.00	242,178.37	1,241,777.26	39.42
20-00-400100 Tax -- MO Fuel Share	139,000.00	13,520.62	77,902.43	56.04
20-00-400200 Tax -- MO Vehicle Lic	70,000.00	5,773.30	35,286.87	50.41
20-00-400300 Camden Co. 25% of Rd	74,000.00	0.00	0.00	0.00
TOTAL Taxes	3,433,000.00	261,472.29	1,354,966.56	39.47
<u>Licenses & Permits</u>				
<u>Grants & Reimbursements</u>				
20-00-440115 Special Road District	551,861.00	0.00	75,920.07	13.76
20-00-440180 Grants & Reimbursemen	1,539,898.00	0.00	3,975.76	0.26
TOTAL Grants & Reimbursements	2,091,759.00	0.00	79,895.83	3.82
<u>Fees</u>				
20-00-450400 Fees -- Misc, Copies,	1,000.00	8.15	658.15	65.82
TOTAL Fees	1,000.00	8.15	658.15	65.82
<u>Utility Revenue</u>				

CITY OF OSAGE BEACH
REVENUE SUMMARY
AS OF: JUNE 30TH, 2023

% OF YEAR COMPLETED: 50.00

	ANNUAL BUDGET	CURRENT PERIOD	YEAR-TO-DATE REVENUE	% RECEIVED
<u>Other Income</u>				
20-00-490000 Interest Earned	50,000.00	15,341.83	119,428.97	238.86
20-00-600000 Sale of Used Equipmen	35,900.00	0.00	4,235.00	11.80
20-00-600005 Insurance -- Settleme	15,000.00	162.50	6,629.56	44.20
20-00-600009 Scrap Metal Recycle	<u>500.00</u>	<u>472.80</u>	<u>1,493.02</u>	<u>298.60</u>
TOTAL Other Income	101,400.00	15,977.13	131,786.55	129.97
 <u>Transfers in From Other</u>				
TOTAL 20 -Transportation	5,627,159.00	277,457.57	1,567,307.09	27.85
 <u>30 -Water Fund</u>				
<u>Licenses & Permits</u>				
30-00-430101 Site Development	<u>3,000.00</u>	<u>658.47</u>	<u>6,809.47</u>	<u>226.98</u>
TOTAL Licenses & Permits	3,000.00	658.47	6,809.47	226.98
 <u>Grants & Reimbursements</u>				
30-00-440200 Grant Revenue	<u>20,976.00</u>	<u>13,000.00</u>	<u>16,975.76</u>	<u>80.93</u>
TOTAL Grants & Reimbursements	20,976.00	13,000.00	16,975.76	80.93
 <u>Fees</u>				
30-00-450400 Fees -- Misc, Copies,	<u>500.00</u>	<u>33.15</u>	<u>612.65</u>	<u>122.53</u>
TOTAL Fees	500.00	33.15	612.65	122.53
 <u>Utility Revenue</u>				
30-00-470001 Water Collection	2,100,000.00	196,491.90	989,968.83	47.14
30-00-470010 Water Tap Fee	8,000.00	1,742.34	11,234.67	140.43
30-00-470100 Late Penalty	4,500.00	314.71	2,193.42	48.74
30-00-470200 Reconnection Fees	4,000.00	750.00	4,536.72	113.42
30-00-470500 Water Impact Fees	<u>75,000.00</u>	<u>31,570.38</u>	<u>133,356.89</u>	<u>177.81</u>
TOTAL Utility Revenue	2,191,500.00	230,869.33	1,141,290.53	52.08
 <u>Other Income</u>				
30-00-490000 Interest Earned	24,000.00	5,232.82	34,370.52	143.21
30-00-490150 Interest Subsidy DNR	60,000.00	4,059.64	24,357.84	40.60
30-00-600000 Sale of Used Equipmen	10,000.00	0.00	5,375.00	53.75
30-00-600003 Credit Card Fees	0.00	89.83	89.83	0.00
30-00-600005 Insurance -- Settleme	0.00	0.00	23,075.00	0.00
30-00-600008 Royalties -- Service	400.00	0.00	380.26	95.07
30-00-600009 Scrap Metal Recycle	<u>1,000.00</u>	<u>0.00</u>	<u>3,315.23</u>	<u>331.52</u>
TOTAL Other Income	95,400.00	9,382.29	90,963.68	95.35
 <u>Transfers in From Other</u>				
30-00-620019 Transfer from CIT Fun	<u>1,900,000.00</u>	<u>158,333.33</u>	<u>949,999.98</u>	<u>50.00</u>
TOTAL Transfers in From Other	1,900,000.00	158,333.33	949,999.98	50.00
TOTAL 30 -Water Fund	4,211,376.00	412,276.57	2,206,652.07	52.40

CITY OF OSAGE BEACH
REVENUE SUMMARY
AS OF: JUNE 30TH, 2023

% OF YEAR COMPLETED: 50.00

	ANNUAL BUDGET	CURRENT PERIOD	YEAR-TO-DATE REVENUE	% RECEIVED
<u>35 -Sewer Fund</u>				
<u>Licenses & Permits</u>				
35-00-430101 Site Development	<u>11,000.00</u>	<u>993.82</u>	<u>15,630.12</u>	<u>142.09</u>
TOTAL Licenses & Permits	11,000.00	993.82	15,630.12	142.09
<u>Grants & Reimbursements</u>				
35-00-440200 Grant Revenue	<u>14,000.00</u>	<u>0.00</u>	<u>3,975.76</u>	<u>28.40</u>
TOTAL Grants & Reimbursements	14,000.00	0.00	3,975.76	28.40
<u>Fees</u>				
35-00-450400 Fees -- Misc, Copies,	<u>800.00</u>	<u>858.14</u>	<u>2,687.64</u>	<u>335.96</u>
TOTAL Fees	800.00	858.14	2,687.64	335.96
<u>Utility Revenue</u>				
35-00-470000 Sewage Collection	2,700,000.00	258,656.36	1,326,967.86	49.15
35-00-470100 Late Penalty	6,500.00	393.38	3,332.67	51.27
35-00-470200 Reconnection Fees	1,000.00	0.00	1,183.90	118.39
35-00-470300 Plant Capacity Fee	50,000.00	15,480.00	107,500.00	215.00
35-00-470350 Sewer Development Cha	<u>200,000.00</u>	<u>44,693.00</u>	<u>233,114.00</u>	<u>116.56</u>
TOTAL Utility Revenue	2,957,500.00	319,222.74	1,672,098.43	56.54
<u>Other Income</u>				
35-00-490000 Interest Earned	18,000.00	3,923.58	32,264.30	179.25
35-00-490005 Interest Treatment Pl	32,000.00	6,143.16	46,935.77	146.67
35-00-490150 Interest Subsidy SRF	29,000.00	2,411.13	14,466.78	49.89
35-00-600000 Sale of Used Equipmen	185,000.00	0.00	9,865.00	5.33
35-00-600003 Credit Card Fees	0.00	89.83	89.83	0.00
35-00-600008 Royalties -- Service	400.00	0.00	380.26	95.07
35-00-600009 Scrap Metal Recycle	<u>500.00</u>	<u>4,442.48</u>	<u>5,373.49</u>	<u>1,074.70</u>
TOTAL Other Income	264,900.00	17,010.18	109,375.43	41.29
<u>Transfers in From Other</u>				
35-00-620010 Transfer from General	950,604.00	0.00	0.00	0.00
35-00-620019 Transfer from CIT Fun	<u>1,400,000.00</u>	<u>116,666.67</u>	<u>700,000.02</u>	<u>50.00</u>
TOTAL Transfers in From Other	2,350,604.00	116,666.67	700,000.02	29.78
TOTAL 35 -Sewer Fund	5,598,804.00	454,751.55	2,503,767.40	44.72
<u>40 -Ambulance Fund</u>				
<u>Grants & Reimbursements</u>				
<u>Fees</u>				
40-00-450400 Fees -- Misc, Copies,	<u>50.00</u>	<u>0.00</u>	<u>8.08</u>	<u>16.16</u>
TOTAL Fees	50.00	0.00	8.08	16.16

CITY OF OSAGE BEACH
REVENUE SUMMARY
AS OF: JUNE 30TH, 2023

% OF YEAR COMPLETED: 50.00

	ANNUAL BUDGET	CURRENT PERIOD	YEAR-TO-DATE REVENUE	% RECEIVED
<u>User Fees</u>				
40-00-480000 Ambulance Fees	345,000.00	19,253.25	179,357.49	51.99
40-00-480001 GEMT Reimbursement	<u>24,300.00</u>	<u>0.00</u>	<u>25,848.31</u>	<u>106.37</u>
TOTAL User Fees	369,300.00	19,253.25	205,205.80	55.57
 <u>Other Income</u>				
40-00-600000 Sale of Used Equipmen	<u>20,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL Other Income	20,500.00	0.00	0.00	0.00
 <u>Transfers in From Other</u>				
40-00-620010 Transfer from General	<u>380,000.00</u>	<u>31,666.67</u>	<u>190,000.02</u>	<u>50.00</u>
TOTAL Transfers in From Other	380,000.00	31,666.67	190,000.02	50.00
TOTAL 40 -Ambulance Fund	769,850.00	50,919.92	395,213.90	51.34
 <u>45 -Lee C. Fine Airport Fund</u>				
<u>Grants & Reimbursements</u>				
45-00-440200 Grant Revenue	<u>517,950.00</u>	<u>0.00</u>	<u>226,977.00</u>	<u>43.82</u>
TOTAL Grants & Reimbursements	517,950.00	0.00	226,977.00	43.82
 <u>Fees</u>				
45-00-450400 Fees -- Misc, Copies,	<u>4,000.00</u>	<u>0.00</u>	<u>705.00</u>	<u>17.63</u>
TOTAL Fees	4,000.00	0.00	705.00	17.63
 <u>Utility Revenue</u>				
<u>User Fees</u>				
45-00-480700 Aviation Fuel	140,000.00	19,015.10	51,303.16	36.65
45-00-480800 Jet-A Fuel/Propane	1,000,000.00	79,777.51	296,030.87	29.60
45-00-480801 Tax -- Jet Fuel	67,000.00	3,554.13	12,909.71	19.27
45-00-480810 Hangar Rental	115,600.00	9,657.00	57,942.00	50.12
45-00-480830 Parking Leases	15,000.00	2,050.00	7,900.00	52.67
45-00-480840 Tie Down Fees	13,000.00	2,035.00	6,020.00	46.31
45-00-480850 Miscellaneous Merchan	<u>800.00</u>	<u>19.00</u>	<u>71.35</u>	<u>8.92</u>
TOTAL User Fees	1,351,400.00	116,107.74	432,177.09	31.98
 <u>Other Income</u>				
45-00-600000 Sale of Used Equipmen	3,000.00	0.00	0.00	0.00
45-00-600005 Insurance -- Settleme	<u>0.00</u>	<u>0.00</u>	<u>50,103.69</u>	<u>0.00</u>
TOTAL Other Income	3,000.00	0.00	50,103.69	1,670.12
 <u>Transfers in From Other</u>				
TOTAL 45 -Lee C. Fine Airport Fund	1,876,350.00	116,107.74	709,962.78	37.84

CITY OF OSAGE BEACH
REVENUE SUMMARY
AS OF: JUNE 30TH, 2023

% OF YEAR COMPLETED: 50.00

	ANNUAL BUDGET	CURRENT PERIOD	YEAR-TO-DATE REVENUE	% RECEIVED
<u>47 -Grand Glaize Airport Fund</u>				
<u>Grants & Reimbursements</u>				
47-00-440200 Grant Revenue	833,666.00	0.00	0.00	0.00
TOTAL Grants & Reimbursements	833,666.00	0.00	0.00	0.00
<u>Fees</u>				
47-00-450400 Fees -- Misc, Copies,	170.00	0.00	170.00	100.00
TOTAL Fees	170.00	0.00	170.00	100.00
<u>Utility Revenue</u>				
<u>User Fees</u>				
47-00-480700 Aviation Fuel	130,000.00	13,803.50	38,855.01	29.89
47-00-480800 Jet-A Fuel/Propane	40,000.00	3,248.83	16,995.54	42.49
47-00-480801 Tax -- Jet Fuel	2,600.00	181.57	766.63	29.49
47-00-480810 Hangar Rental	68,000.00	5,526.00	33,424.00	49.15
47-00-480830 Parking Leases	4,800.00	575.00	2,675.00	55.73
47-00-480840 Tie Down Fees	2,100.00	195.00	680.00	32.38
47-00-480850 Miscellaneous Merchan	450.00	34.50	131.25	29.17
TOTAL User Fees	247,950.00	23,564.40	93,527.43	37.72
<u>Other Income</u>				
47-00-600000 Sale of Used Equipmen	5,000.00	0.00	0.00	0.00
TOTAL Other Income	5,000.00	0.00	0.00	0.00
<u>Transfers in From Other</u>				
47-00-620020 Transfer from Transpo	190,000.00	15,833.33	94,999.98	50.00
TOTAL Transfers in From Other	190,000.00	15,833.33	94,999.98	50.00
TOTAL 47 -Grand Glaize Airport Fun	1,276,786.00	39,397.73	188,697.41	14.78
<u>61 -TIF - Dierbergs</u>				
<u>Taxes</u>				
61-00-400000 Tax -- Sales - Osage	350,000.00	21,195.98	123,949.82	35.41
61-00-400003 Tax -- Sales - Camden	240,000.00	15,899.71	92,965.24	38.74
61-00-400004 Tax -- PILOTS	95,000.00	0.00	0.00	0.00
61-00-400006 Tax -- TDD	320,000.00	21,048.95	118,076.37	36.90
TOTAL Taxes	1,005,000.00	58,144.64	334,991.43	33.33
TOTAL 61 -TIF - Dierbergs	1,005,000.00	58,144.64	334,991.43	33.33
GRAND TOTAL REVENUES	32,832,649.00	2,379,914.89	13,329,292.55	40.60
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CITY OF OSAGE BEACH
EXPENSES REPORT
AS OF: JUNE 30TH, 2023

% OF YEAR COMPLETED: 50.00

	ANNUAL BUDGET	CURRENT PERIOD	YEAR-TO-DATE EXPENSE	% EXPENDED
10 -General Fund				
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<u>Mayor & Board</u>				
Personnel	43,005.00	2,849.76	18,207.43	42.34
Operations & Maintenance	<u>29,495.00</u>	<u>4,084.63</u>	<u>11,859.07</u>	<u>40.21</u>
TOTAL Mayor & Board	72,500.00	6,934.39	30,066.50	41.47
<u>Collector</u>				
Personnel	<u>2,368.00</u>	<u>676.05</u>	<u>1,218.35</u>	<u>51.45</u>
TOTAL Collector	2,368.00	676.05	1,218.35	51.45
<u>City Administrator</u>				
Personnel	392,699.00	29,539.18	188,774.29	48.07
Operations & Maintenance	13,430.00	2,112.89	5,681.22	42.30
Operating Capital	<u>200.00</u>	<u>0.00</u>	<u>189.77</u>	<u>94.89</u>
TOTAL City Administrator	406,329.00	31,652.07	194,645.28	47.90
<u>City Clerk</u>				
Personnel	123,820.00	7,592.45	58,218.39	47.02
Operations & Maintenance	<u>36,870.00</u>	<u>3,924.49</u>	<u>14,182.72</u>	<u>38.47</u>
TOTAL City Clerk	160,690.00	11,516.94	72,401.11	45.06
<u>City Treasurer</u>				
Personnel	355,065.00	25,238.09	172,496.48	48.58
Operations & Maintenance	8,045.00	2,574.88	6,100.78	75.83
Operating Capital	<u>300.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL City Treasurer	363,410.00	27,812.97	178,597.26	49.14
<u>Municipal Court</u>				
Personnel	68,324.00	5,258.25	33,058.79	48.39
Operations & Maintenance	<u>24,303.00</u>	<u>5,334.05</u>	<u>10,943.74</u>	<u>45.03</u>
TOTAL Municipal Court	92,627.00	10,592.30	44,002.53	47.51
<u>City Attorney</u>				
Personnel	223,090.00	13,504.82	70,787.70	31.73
Operations & Maintenance	11,400.00	995.01	23,331.87	204.67
Operating Capital	<u>0.00</u>	<u>0.00</u>	<u>187.74</u>	<u>0.00</u>
TOTAL City Attorney	234,490.00	14,499.83	94,307.31	40.22
<u>Building Inspection</u>				
Personnel	320,628.00	24,787.58	158,285.57	49.37
Operations & Maintenance	31,265.00	1,835.90	7,211.32	23.07
Operating Capital	<u>40,042.00</u>	<u>0.00</u>	<u>788.99</u>	<u>1.97</u>
TOTAL Building Inspection	391,935.00	26,623.48	166,285.88	42.43
<u>Building Maintenance</u>				
Personnel	28,750.00	2,003.76	13,551.26	47.13
Operations & Maintenance	176,409.00	13,951.75	58,781.06	33.32

CITY OF OSAGE BEACH
EXPENSES REPORT
AS OF: JUNE 30TH, 2023

% OF YEAR COMPLETED: 50.00

	ANNUAL BUDGET	CURRENT PERIOD	YEAR-TO-DATE EXPENSE	% EXPENDED
Operating Capital	<u>617,629.00</u>	<u>10,431.10</u>	<u>87,220.51</u>	<u>14.12</u>
TOTAL Building Maintenance	822,788.00	26,386.61	159,552.83	19.39
<u>Parks</u>				
Personnel	377,721.00	27,199.00	140,073.68	37.08
Operations & Maintenance	205,880.00	9,769.67	63,370.33	30.78
Operating Capital	84,863.00	0.00	0.00	0.00
Capital Expansion	<u>1,290,328.00</u>	<u>35,986.42</u>	<u>170,526.88</u>	<u>13.22</u>
TOTAL Parks	1,958,792.00	72,955.09	373,970.89	19.09
<u>Human Resources</u>				
Personnel	126,305.00	9,145.75	55,383.30	43.85
Operations & Maintenance	<u>77,650.00</u>	<u>3,238.94</u>	<u>29,967.36</u>	<u>38.59</u>
TOTAL Human Resources	203,955.00	12,384.69	85,350.66	41.85
<u>Overhead</u>				
Personnel	96,000.00	87,464.84	87,464.84	91.11
Operations & Maintenance	288,020.00	59,801.55	103,372.42	35.89
Operating Capital	<u>28,001.00</u>	<u>21,939.00</u>	<u>21,939.00</u>	<u>78.35</u>
TOTAL Overhead	412,021.00	169,205.39	212,776.26	51.64
<u>Police</u>				
Personnel	2,334,768.00	164,555.18	1,031,316.51	44.17
Operations & Maintenance	266,466.00	12,088.50	106,238.69	39.87
Operating Capital	<u>218,111.00</u>	<u>47,725.00</u>	<u>149,134.57</u>	<u>68.38</u>
TOTAL Police	2,819,345.00	224,368.68	1,286,689.77	45.64
<u>911 Center</u>				
Personnel	547,374.00	32,611.72	193,734.00	35.39
Operations & Maintenance	209,801.00	40,747.77	77,560.08	36.97
Operating Capital	<u>99,708.00</u>	<u>0.00</u>	<u>7,246.25</u>	<u>7.27</u>
TOTAL 911 Center	856,883.00	73,359.49	278,540.33	32.51
<u>Planning</u>				
Personnel	151,496.00	11,686.47	74,652.33	49.28
Operations & Maintenance	<u>3,450.00</u>	<u>58.45</u>	<u>485.85</u>	<u>14.08</u>
TOTAL Planning	154,946.00	11,744.92	75,138.18	48.49
<u>Engineering</u>				
Personnel	70,535.00	0.00	0.00	0.00
Operations & Maintenance	<u>300,430.00</u>	<u>45,873.15</u>	<u>117,632.50</u>	<u>39.15</u>
TOTAL Engineering	370,965.00	45,873.15	117,632.50	31.71
<u>Information Technology</u>				
Personnel	102,991.00	7,918.02	50,487.01	49.02
Operations & Maintenance	441,869.00	27,771.12	256,502.16	58.05
Operating Capital	<u>78,084.00</u>	<u>0.00</u>	<u>22,673.03</u>	<u>29.04</u>
TOTAL Information Technology	622,944.00	35,689.14	329,662.20	52.92

CITY OF OSAGE BEACH
EXPENSES REPORT
AS OF: JUNE 30TH, 2023

% OF YEAR COMPLETED: 50.00

	ANNUAL BUDGET	CURRENT PERIOD	YEAR-TO-DATE EXPENSE	% EXPENDED
<u>Emergency Management</u>				
Operations & Maintenance	8,400.00	0.00	1,135.00	13.51
TOTAL Emergency Management	8,400.00	0.00	1,135.00	13.51
 <u>Economic Development</u>				
Personnel	63,578.00	4,127.59	30,965.46	48.70
Operations & Maintenance	345,741.00	30,285.24	176,571.15	51.07
Operating Capital	309.00	0.00	308.99	100.00
Capital Expansion	25,000.00	0.00	27,440.04	109.76
TOTAL Economic Development	434,628.00	34,412.83	235,285.64	54.13
 <u>Transfer to Other Funds</u>				
Transfers to Other Funds	1,330,904.00	31,666.67	190,000.02	14.28
TOTAL Transfer to Other Funds	1,330,904.00	31,666.67	190,000.02	14.28
TOTAL 10 -General Fund	11,720,920.00	868,354.69	4,127,258.50	35.21
 19 -Capital Improvement Fund =====				
<u>Transfers</u>				
Operations & Maintenance	90,900.00	6,124.05	39,582.22	43.54
Transfers to Other Funds	3,626,000.00	302,166.67	1,813,000.02	50.00
TOTAL Transfers	3,716,900.00	308,290.72	1,852,582.24	49.84
TOTAL 19 -Capital Improvement Fund	3,716,900.00	308,290.72	1,852,582.24	49.84
 20 -Transportation =====				
Personnel	667,587.00	78,067.10	299,906.90	44.92
Operations & Maintenance	2,052,781.00	510,746.25	786,614.75	38.32
Operating Capital	576,897.00	5,586.75	29,384.15	5.09
Capital Expansion	3,298,045.00	165,970.29	628,155.28	19.05
Transfers to Other Funds	190,000.00	15,833.33	94,999.98	50.00
TOTAL	6,785,310.00	776,203.72	1,839,061.06	27.10
TOTAL 20 -Transportation	6,785,310.00	776,203.72	1,839,061.06	27.10
 30 -Water Fund =====				
Personnel	530,708.00	54,918.30	258,757.90	48.76
Operations & Maintenance	1,551,040.00	58,160.54	357,412.64	23.04

CITY OF OSAGE BEACH
EXPENSES REPORT
AS OF: JUNE 30TH, 2023

% OF YEAR COMPLETED: 50.00

	ANNUAL BUDGET	CURRENT PERIOD	YEAR-TO-DATE EXPENSE	% EXPENDED
Operating Capital	468,240.00	8,221.79	73,174.21	15.63
Capital Expansion	759,850.00	3,310.19	15,450.02	2.03
Debt Service	<u>1,116,800.00</u>	<u>91,982.19</u>	<u>553,292.01</u>	<u>49.54</u>
TOTAL	4,426,638.00	216,593.01	1,258,086.78	28.42
TOTAL 30 -Water Fund	4,426,638.00	216,593.01	1,258,086.78	28.42
35 -Sewer Fund =====				
Personnel	923,554.00	81,497.28	415,644.79	45.00
Operations & Maintenance	2,371,720.00	215,225.45	1,192,614.27	50.28
Operating Capital	557,602.00	5,586.75	199,523.64	35.78
Capital Expansion	2,754,492.00	37,908.60	86,701.95	3.15
Debt Service	<u>330,300.00</u>	<u>27,689.59</u>	<u>166,137.54</u>	<u>50.30</u>
TOTAL	6,937,668.00	367,907.67	2,060,622.19	29.70
TOTAL 35 -Sewer Fund	6,937,668.00	367,907.67	2,060,622.19	29.70
40 -Ambulance Fund =====				
Personnel	597,041.00	66,476.51	294,393.18	49.31
Operations & Maintenance	160,250.00	10,942.26	73,732.80	46.01
Operating Capital	<u>357,781.00</u>	<u>1,876.16</u>	<u>330,990.06</u>	<u>92.51</u>
TOTAL	1,115,072.00	79,294.93	699,116.04	62.70
TOTAL 40 -Ambulance Fund	1,115,072.00	79,294.93	699,116.04	62.70
45 -Lee C. Fine Airport Fund =====				
Personnel	308,321.00	27,196.71	131,241.97	42.57
Operations & Maintenance	971,008.00	117,271.72	270,155.72	27.82
Operating Capital	397,269.00	0.00	56,021.00	14.10
Capital Expansion	<u>261,000.00</u>	<u>1,496.15</u>	<u>1,496.15</u>	<u>0.57</u>
TOTAL	1,937,598.00	145,964.58	458,914.84	23.68
TOTAL 45 -Lee C. Fine Airport Fund	1,937,598.00	145,964.58	458,914.84	23.68

CITY OF OSAGE BEACH
EXPENSES REPORT
AS OF: JUNE 30TH, 2023

% OF YEAR COMPLETED: 50.00

	ANNUAL BUDGET	CURRENT PERIOD	YEAR-TO-DATE EXPENSE	% EXPENDED
47 -Grand Glaize Airport Fund				
=====				
Personnel	189,026.00	22,168.04	91,977.49	48.66
Operations & Maintenance	197,048.00	20,540.79	74,778.20	37.95
Operating Capital	<u>1,049,036.00</u>	<u>0.00</u>	<u>33,226.53</u>	<u>3.17</u>
TOTAL	1,435,110.00	42,708.83	199,982.22	13.93
TOTAL 47 -Grand Glaize Airport Fun	1,435,110.00	42,708.83	199,982.22	13.93
61 -TIF - Dierbergs				
=====				
Operations & Maintenance	8,200.00	5,210.49	6,180.72	75.37
Transfers to Other Funds	<u>996,800.00</u>	<u>52,931.67</u>	<u>328,808.57</u>	<u>32.99</u>
TOTAL	1,005,000.00	58,142.16	334,989.29	33.33
TOTAL 61 -TIF - Dierbergs	1,005,000.00	58,142.16	334,989.29	33.33
GRAND TOTAL EXPENDITURES	<u>39,080,216.00</u>	<u>2,863,460.31</u>	<u>12,830,613.16</u>	<u>32.83</u>
	=====	=====	=====	=====

CITY OF OSAGE BEACH
UNAUDITED COMBINED BALANCE SHEET ALL FUNDS
JUNE 30, 2023

	GENERAL FUND	CIT FUND	TRANS FUND	SEWER & WATER FUND	AMBULANCE FUND	LEE C FINE AIRPORT FUND	GRAND GL. AIRPORT FUND	GENERAL LONG-TERM DEBT
ASSETS								
Cash and Investments	\$ 3,961,685	\$ 2,127,630	\$ 1,705,176	\$ 1,940,708	\$ 43,820	\$ 233,254	\$ 167,103	\$ -
Receivables	1,322,035	435,212	483,726	493,258	80,247	288,513	1,252	-
RESTRICTED ASSETS								
Cash and Investments	\$ 987,733	227,925	3,877,683	5,436,789	-	200	100	-
Plant, Property, and Equipment, net dep.	-	-	9,919	41,691,015	39,408	11,403,975	938,008	-
Deferred Charges	209,867	-	10,316	45,861	7,518	10,734	8,045	-
TOTAL ASSETS	\$ 6,481,320	\$ 2,790,767	\$ 6,086,820	\$ 49,607,631	\$ 170,993	\$ 11,936,676	\$ 1,114,508	\$ -
LIABILITIES								
Accrued Interest	-	-	-	74,366	-	-	-	-
Accounts Payable	1,462,028	17,577	285,654	205,323	4,440	22,982	7,584	-
Accrued Payroll	123,977	-	13,086	37,952	14,024	4,027	5,354	-
Accrued Compensated Absences	-	-	-	35,797	7,445	3,381	2,454	114,654
Bail Bonds	3,080	-	-	-	-	-	-	-
Revenue Bonds/Loan	-	-	-	3,175,000	-	-	-	-
Unamortized bond premium	-	-	-	25,241	-	-	-	-
TOTAL LIABILITIES	1,589,085	17,577	298,740	3,553,679	25,909	30,390	15,392	114,654
NET ASSETS								
Invested in Capital Assets, net of debt.	-	-	-	38,516,015	39,408	11,403,975	938,008	-
Restricted for debt service	-	227,925	-	985,849	-	-	-	-
Restricted for depreciation/replace	-	-	3,877,683	1,423,707	-	-	-	-
Restricted for Sewer Development	-	-	-	238,674	-	-	-	-
Restricted for Treatment Plant	-	-	-	2,476,666	-	-	-	-
Restricted for construction	506,086	-	1,365,693	98,183	-	55,000	-	-
Unrestricted	4,386,149	2,545,265	544,704	2,314,858	105,676	447,311	161,108	-
TOTAL NET ASSETS	4,892,235	2,773,190	5,788,080	46,053,952	145,084	11,906,286	1,099,116	-
TOTAL LIABILITIES & ASSETS	\$ 6,481,320	\$ 2,790,767	\$ 6,086,820	\$ 49,607,631	\$ 170,993	\$ 11,936,676	\$ 1,114,508	\$ 114,654

CITY OF OSAGE BEACH
 COMBINED STATEMENT OF ACTUAL REVENUE AND EXPENSES
 ALL FUNDS
 PERIOD FROM JANUARY 1, 2023 THRU JUNE 30, 2023

	GENERAL FUND	CIT FUND	TRANS FUND	WATER & SEWER FUND	AMBULANCE FUND	LEE C. FINE AIRPORT FUND	GRAND GL. AIRPORT FUND	TOTAL ALL FUNDS
REVENUE								
Taxes	\$ 2,522,662	\$ 1,241,653	\$ 1,354,966	\$ -	\$ -	\$ -	\$ -	\$ 5,119,281
Franchise Fees	476,108	-	-	-	-	-	-	476,108
Permits & Licenses	223,565	-	-	-	-	-	-	223,566
Grants & Reimb.	16,663	-	79,896	20,952	-	226,977	-	344,488
Fees for Services	137,434	-	658	2,839,129	205,214	482,986	93,697	3,759,118
Other Income	250,268	51,848	131,787	200,339	-	-	-	634,243
TOTAL REVENUE	3,626,700	1,293,501	1,567,307	3,060,420	205,214	709,963	93,697	10,556,804
EXPENDITURES (BY FUNCTION)								
General Government	2,108,955	-	-	-	-	-	-	2,108,955
Public Safety	1,025,301	-	-	-	341,626	-	-	1,366,927
Parks and Recreation	203,444	-	-	-	-	-	-	203,444
Capital Projects	364,274	-	628,155	102,152	330,990	-	33,227	1,458,798
Street & Airport	-	-	987,324	-	-	436,915	155,755	1,579,994
Water & Sewer	-	-	-	2,306,126	-	-	-	2,306,126
Economic Development	235,286	39,582	39,582	-	-	-	-	314,450
Debt Service	-	-	-	719,430	-	-	-	719,430
TOTAL EXPENSES	3,937,259	39,582	1,655,061	3,127,708	672,616	436,915	188,982	10,058,124
OTHER FINANCING SOURCES								
Operating Transfers from Other Funds	502,500	-	-	1,650,000	190,000	-	95,000	2,437,500
Operating Transfers to Other Funds	(190,000)	(1,813,000)	(184,000)	(191,000)	(26,500)	(22,000)	(11,000)	(2,437,500)
EXCESS OF REVENUES OVER (UNDER)	\$ 1,941	\$ (559,081)	\$ (271,754)	\$ 1,391,712	\$ (303,902)	\$ 251,048	\$ (11,285)	\$ 498,679
EXPENDITURES								

We herby certify the above statements to be true and correct to the records on file in the office of the City Clerk of Osage Beach.

 Michael Harmison, Mayor

 Tara Berreth, City Clerk