OSAGE BEACH

The of Lake of the Ozarks

www.OsageBeach.org

December 2023
Monthly Financial Statements

Prepared by City Treasurer’s Office 1/4/2024

CASH AND INVESTMENTS BY FUND
December 31, 2023

GENERAL FUND		
10-100000	CASH AND INVESTMENTS	4,265,510
10-100000	ARPA FUNDS	950,604
10-100050	SPECIAL POLICE PROJECTS	6,031
N/A	SHOW ME COURT/BONDS ACCT	26,568
10-100141	INCODE COURT BONDS	4,236
	TOTAL GENERAL FUND	**5,252,949**
CAPITAL IMPROVEMENT TAX FUND		
19-100000	CASH AND INVESTMENTS	2,311,650
	TOTAL CIT FUND	**2,311,650**
TRANSPORTATION FUND		
20-100000	CASH AND INVESTMENTS	2,367,403
20-100000	SPECIAL RD DIST PRE PAID	200,000
20-100190	DEPRE. REPLACEMENT - TRANS.	3,877,683
	TOTAL TRANSPORTATION FUND	**6,445,086**
WATER FUND		
30-100000	CASH AND INVESTMENTS-WATER	1,354,607
30-100101	DEPRE. REPLACEMENT - WATER	1,517,028
	TOTAL WATER FUND	**2,871,635**
SEWER FUND		
35-100000	CASH AND INVESTMENTS-SEWER	550,557
35-120040	DEPRE. REPLACEMENT - SEWER	469,640
35-100105	SEWER DEVELOPMENT CHARGE	632,715
35-100101	SEWER TREATMENT PLANT RESERVE	2,744,221
	TOTAL SEWER FUND	**4,397,133**
AMBULANCE FUND		
40-100000	CASH AND INVESTMENTS	75,687
	TOTAL AMBULANCE FUND	**75,687**
LEE C FINE AIRPORT		
45-100000	CASH AND INVESTMENTS	243,330
	TOTAL LEE C FINE FUND	**243,330**
GRAND GLAIZE AIRPORT		
47-100000	CASH AND INVESTMENTS	108,689
	TOTAL GRAND GLAIZE FUND	**108,689**
	TOTAL OF ALL FUNDS PER CITY BOOKS	**21,706,159**
BANK INFORMATION		
BALANCE PER ALL BANK ACCOUNTS		22,116,566
LESS OUTSTANDING CHECKS		(421,785)
DEPOSITS IN TRANSIT		11,378
	TOTAL OF ALL BANK ACCOUNTS	**21,706,159**

KARRI BELL
CITY TREASURER

CITY OF OSAGE BEACH
SUMMARY FINANCIAL STATEMENTS (UNAUDITED)
AS OF: DECEMBER 31ST, 2023

FUNDS	REVENUE	EXPENDITURES	COMPARISON OF EXCESS/(DEFICIENCT) OF REVENUES OVER EXPENDITURES
10 -General Fund	9,073,294.24	8,713,162.54	360,131.70
19 -Capital Improvement Fund	3,038,932.79	3,413,994.27	(375,061.48)
20 -Transportation	3,989,853.08	3,399,041.75	590,811.33
30 -Water Fund	4,602,538.77	3,071,594.08	1,530,944.69
35 -Sewer Fund	5,473,950.59	4,792,158.99	681,791.60
40 -Ambulance Fund	813,432.37	1,085,741.43	(272,309.06)
45 -Lee C. Fine Airport Fund	1,456,717.41	1,195,574.14	261,143.27
47 -Grand Glaize Airport Fund	419,118.48	485,462.79	(66,344.31)
61 -TIF - Dierbergs	955,308.72	955,305.27	3.45
ALL FUNDS TOTAL	29,823,146.45	27,112,035.26	2,711,111.19

*** END OF REPORT ***

REVENUE SUMMARY
AS OF: DECEMBER 31ST, 2023

% OF YEAR COMPLETED:100.00

	ANNUAL BUDGET	CURRENT PERIOD	YEAR-TO-DATE REVENUE	% RECEIVED
10 -General Fund				
Taxes				
10-00-400000 Tax -- Sales - Osage	6,300,000.00	525,670.63	5,955,588.91	94.53
TOTAL Taxes	6,300,000.00	525,670.63	5,955,588.91	94.53
Franchise Fees				
10-00-410000 Franchise -- Electric	875,000.00	56,669.89	882,060.04	100.81
10-00-410100 Franchise -- Telephon	50,000.00	(227.71)	69,995.17	139.99
10-00-410200 Franchise -- Cable	56,500.00	14,063.05	57,323.62	101.46
10-00-410300 Franchise -- Natural	35,000.00	0.00	41,407.39	118.31
TOTAL Franchise Fees	1,016,500.00	70,505.23	1,050,786.22	103.37
Licenses & Permits				
10-00-420000 Licenses -- Liquor	41,000.00	0.00	40,045.00	97.67
10-00-420100 Licenses - Contractor	30,000.00	6,200.00	27,400.00	91.33
10-00-420200 Licenses -- Business	32,000.00	217.50	30,046.00	93.89
10-00-420300 Licenses -- Dog	20.00	3.00	63.00	315.00
10-00-430100 Permits -- Bldg/Inspe	145,000.00	25,699.00	394,791.36	272.27
TOTAL Licenses & Permits	248,020.00	32,119.50	492,345.36	198.51
Grants & Reimbursements				
10-00-440000 Grants -- Crime Preve	17,950.00	0.00	19,906.01	110.90
10-00-440155 Community & Park Dona	6,000.00	250.00	7,350.00	122.50
10-00-440185 ARPA Funds	127,704.00	101,113.03	101,113.03	79.18
TOTAL Grants & Reimbursements	151,654.00	101,363.03	128,369.04	84.65
Fees				
10-00-450100 Fees -- Municipal Cou	75,000.00	10,103.82	80,449.37	107.27
10-00-450200 Fees -- CVC Collectio	100.00	0.00	7.77	7.77
10-00-450250 DWI PD Reimbursement	2,000.00	75.00	947.50	47.38
10-00-450300 Fees -- Rezoning/Towe	1,000.00	0.00	400.00	40.00
10-00-450400 Fees -- Misc, Copies,	12,000.00	133.70	15,422.13	128.52
10-00-450450 Fees -- Park	45,000.00	0.00	15,357.27	34.13
10-00-450451 Fees -- Park Concessi	60,000.00	0.00	19,808.00	33.01
10-00-450500 Fees -- Board of Adju	500.00	0.00	1,684.12	336.82
10-00-450600 Fees -- Police Report	2,000.00	102.10	1,208.70	60.44
10-00-450700 Fees -- PD Training	1,100.00	168.00	1,288.00	117.09
10-00-450800 Police Department Ser	142,000.00	52,614.25	142,505.12	100.36
10-00-460060 Admin Fee Component U	11,200.00	261.76	8,927.96	79.71
TOTAL Fees	351,900.00	63,458.63	288,005.94	81.84
Other Income				
10-00-490000 Interest Earned	60,000.00	25,944.07	230,676.29	384.46
10-00-490900 Easy Pay Transfer	0.00	200.00	(25.00)	0.00
10-00-600000 Sale of Used Equipmen	28,200.00	63.00	51,261.67	181.78
10-00-600002 Administrative Reimbu	679,000.00	35,750.03	630,000.00	92.78
10-00-600003 Credit Card Fees	0.00	158.00	586.00	0.00
10-00-600004 TIF -- Developer	70,000.00	5,380.75	106,198.45	151.71

REVENUE SUMMARY

AS OF: DECEMBER 31ST, 2023

% OF YEAR COMPLETED:100.00

	ANNUAL BUDGET	CURRENT PERIOD	YEAR-TO-DATE REVENUE	% RECEIVED
10-00-600005 Insurance -- Settleme	0.00	0.00	38,946.00	0.00
10-00-600006 Rental of Public Pro	79,000.00	5,737.67	79,518.36	100.66
10-00-600100 Sale of History Books	50.00	0.00	37.00	74.00
TOTAL Other Income	916,250.00	73,233.52	1,137,198.77	124.11
Transfers in From Other				
10-00-620019 Transfer from CIT Fun	326,000.00	0.00	21,000.00	6.44
TOTAL Transfers in From Other	326,000.00	0.00	21,000.00	6.44
TOTAL 10 -General Fund	9,310,324.00	866,350.54	9,073,294.24	97.45
19 -Capital Improvement Fund				
Taxes				
19-00-400000 Tax -- Sales - Osage	3,150,000.00	248,852.39	2,925,347.76	92.87
TOTAL Taxes	3,150,000.00	248,852.39	2,925,347.76	92.87
Other Income				
19-00-490000 Interest Earned	7,000.00	9,774.46	113,585.03	1,622.64
TOTAL Other Income	7,000.00	9,774.46	113,585.03	1,622.64
TOTAL 19 -Capital Improvement Fund	3,157,000.00	258,626.85	3,038,932.79	96.26
20 -Transportation				
Taxes				
20-00-400000 Tax -- Sales - Osage	3,150,000.00	248,856.69	2,925,551.66	92.87
20-00-400100 Tax -- MO Fuel Share	139,000.00	14,912.13	165,287.80	118.91
20-00-400200 Tax -- MO Vehicle Lic	70,000.00	4,774.11	71,385.78	101.98
20-00-400300 Camden Co. 25% of Rd	74,000.00	0.00	75,957.90	102.65
TOTAL Taxes	3,433,000.00	268,542.93	3,238,183.14	94.33
Licenses & Permits				
Grants & Reimbursements				
20-00-440115 Special Road District	551,861.00	200,000.00	418,022.07	75.75
20-00-440180 Grants & Reimbursemen	1,539,898.00	0.00	23,632.63	1.53
TOTAL Grants & Reimbursements	2,091,759.00	200,000.00	441,654.70	21.11
Fees				
20-00-450400 Fees -- Misc, Copies,	1,000.00	0.00	858.15	85.82
TOTAL Fees	1,000.00	0.00	858.15	85.82
Utility Revenue				
Other Income				
20-00-490000 Interest Earned	50,000.00	24,558.28	272,307.78	544.62
20-00-600000 Sale of Used Equipmen	35,900.00	0.00	18,838.33	52.47

REVENUE SUMMARY

AS OF: DECEMBER 31ST, 2023

% OF YEAR COMPLETED:100.00

	ANNUAL BUDGET	CURRENT PERIOD	YEAR-TO-DATE REVENUE	% RECEIVED
20-00-600005 Insurance -- Settleme	15,000.00	118.50	16,476.10	109.84
20-00-600009 Scrap Metal Recycle	500.00	0.00	1,534.88	306.98
TOTAL Other Income	101,400.00	24,676.78	309,157.09	304.89
Transfers in From Other				
TOTAL 20 -Transportation	5,627,159.00	493,219.71	3,989,853.08	70.90
30 -Water Fund				
Licenses & Permits				
30-00-430101 Site Development	3,000.00	162.60	8,530.95	284.37
TOTAL Licenses & Permits	3,000.00	162.60	8,530.95	284.37
Grants & Reimbursements				
30-00-440200 Grant Revenue	20,976.00	0.00	16,975.76	80.93
TOTAL Grants & Reimbursements	20,976.00	0.00	16,975.76	80.93
Fees				
30-00-450400 Fees -- Misc, Copies,	500.00	25.00	1,064.15	212.83
TOTAL Fees	500.00	25.00	1,064.15	212.83
Utility Revenue				
30-00-470001 Water Collection	2,100,000.00	165,108.67	2,113,652.63	100.65
30-00-470010 Water Tap Fee	8,000.00	1,049.49	25,322.31	316.53
30-00-470100 Late Penalty	4,500.00	382.33	4,731.11	105.14
30-00-470200 Reconnection Fees	4,000.00	500.00	9,310.23	232.76
30-00-470500 Water Impact Fees	75,000.00	7,408.88	335,978.28	447.97
TOTAL Utility Revenue	2,191,500.00	174,449.37	2,488,994.56	113.57
Other Income				
30-00-490000 Interest Earned	24,000.00	11,643.83	97,710.20	407.13
30-00-490150 Interest Subsidy DNR	60,000.00	3,980.11	48,238.45	80.40
30-00-600000 Sale of Used Equipmen	10,000.00	0.00	13,878.33	138.78
30-00-600003 Credit Card Fees	0.00	47.32	375.88	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	1,000.00	0.00	3,315.23	331.52
TOTAL Other Income	95,400.00	15,671.26	186,973.35	195.99
Transfers in From Other				
30-00-620019 Transfer from CIT Fun	1,900,000.00	158,333.37	1,900,000.00	100.00
TOTAL Transfers in From Other	1,900,000.00	158,333.37	1,900,000.00	100.00
TOTAL 30 -Water Fund	4,211,376.00	348,641.60	4,602,538.77	109.29

% OF YEAR COMPLETED:100.00

	ANNUAL BUDGET	CURRENT PERIOD	YEAR-TO-DATE REVENUE	% RECEIVED
35 -Sewer Fund				
Licenses & Permits				
35-00-430101 Site Development	11,000.00	158.20	20,372.38	185.20
TOTAL Licenses & Permits	11,000.00	158.20	20,372.38	185.20
Grants & Reimbursements				
35-00-440200 Grant Revenue	14,000.00	0.00	3,975.76	28.40
TOTAL Grants & Reimbursements	14,000.00	0.00	3,975.76	28.40
Fees				
35-00-450400 Fees -- Misc, Copies,	800.00	53.00	4,367.14	545.89
TOTAL Fees	800.00	53.00	4,367.14	545.89
Utility Revenue				
35-00-470000 Sewage Collection	2,700,000.00	223,091.95	2,851,818.80	105.62
35-00-470100 Late Penalty	6,500.00	463.80	7,456.97	114.72
35-00-470200 Reconnection Fees	1,000.00	748.56	3,750.25	375.03
35-00-470300 Plant Capacity Fee	50,000.00	1,720.00	307,020.00	614.04
35-00-470350 Sewer Development Cha	200,000.00	7,893.00	616,042.00	308.02
TOTAL Utility Revenue	2,957,500.00	233,917.31	3,786,088.02	128.02
Other Income				
35-00-490000 Interest Earned	18,000.00	6,630.11	71,991.56	399.95
35-00-490005 Interest Treatment Pl	32,000.00	11,398.25	114,970.28	359.28
35-00-490150 Interest Subsidy SRF	29,000.00	2,188.95	27,600.43	95.17
35-00-600000 Sale of Used Equipmen	185,000.00	0.00	39,218.34	21.20
35-00-600003 Credit Card Fees	0.00	47.32	375.91	0.00
35-00-600005 Insurance -- Settleme	0.00	(1,430.10)	(1,292.60)	0.00
35-00-600008 Royalties -- Service	400.00	0.00	380.26	95.07
35-00-600009 Scrap Metal Recycle	500.00	247.50	5,903.11	1,180.62
TOTAL Other Income	264,900.00	19,082.03	259,147.29	97.83
Transfers in From Other				
35-00-620010 Transfer from General	950,604.00	0.00	0.00	0.00
35-00-620019 Transfer from CIT Fun	1,400,000.00	116,666.63	1,400,000.00	100.00
TOTAL Transfers in From Other	2,350,604.00	116,666.63	1,400,000.00	59.56
TOTAL 35 -Sewer Fund	5,598,804.00	369,877.17	5,473,950.59	97.77
40 -Ambulance Fund				
Grants & Reimbursements				
Fees				
40-00-450400 Fees -- Misc, Copies,	50.00	0.00	1,079.50	2,159.00
TOTAL Fees	50.00	0.00	1,079.50	2,159.00

% OF YEAR COMPLETED:100.00

	ANNUAL BUDGET	CURRENT PERIOD	YEAR-TO-DATE REVENUE	% RECEIVED
User Fees				
40-00-480000 Ambulance Fees	345,000.00	33,781.69	375,630.69	108.88
40-00-480001 GEMT Reimbursement	24,300.00	(736.13)	25,112.18	103.34
TOTAL User Fees	369,300.00	33,045.56	400,742.87	108.51
Other Income				
40-00-600000 Sale of Used Equipmen	20,500.00	0.00	31,610.00	154.20
TOTAL Other Income	20,500.00	0.00	31,610.00	154.20
Transfers in From Other				
40-00-620010 Transfer from General	380,000.00	31,666.63	380,000.00	100.00
TOTAL Transfers in From Other	380,000.00	31,666.63	380,000.00	100.00
TOTAL 40 -Ambulance Fund	769,850.00	64,712.19	813,432.37	105.66
45 -Lee C. Fine Airport Fund				
Grants & Reimbursements				
45-00-440200 Grant Revenue	517,950.00	0.00	226,977.00	43.82
TOTAL Grants & Reimbursements	517,950.00	0.00	226,977.00	43.82
Fees				
45-00-450400 Fees -- Misc, Copies,	4,000.00	85.00	1,570.00	39.25
TOTAL Fees	4,000.00	85.00	1,570.00	39.25
Utility Revenue				
User Fees				
45-00-480700 Aviation Fuel	140,000.00	2,732.29	127,286.01	90.92
45-00-480800 Jet-A Fuel/Propane	1,000,000.00	22,634.79	826,941.91	82.69
45-00-480801 Tax -- Jet Fuel	67,000.00	968.66	37,008.00	55.24
45-00-480810 Hangar Rental	115,600.00	9,657.00	115,884.00	100.25
45-00-480830 Parking Leases	15,000.00	2,125.00	17,450.00	116.33
45-00-480840 Tie Down Fees	13,000.00	745.00	12,730.05	97.92
45-00-480850 Miscellaneous Merchan	800.00	0.00	372.25	46.53
TOTAL User Fees	1,351,400.00	38,862.74	1,137,672.22	84.18
Other Income				
45-00-600000 Sale of Used Equipmen	3,000.00	94.50	15,394.50	513.15
45-00-600005 Insurance -- Settleme	0.00	0.00	50,103.69	0.00
TOTAL Other Income	3,000.00	94.50	65,498.19	2,183.27
Transfers in From Other				
45-00-620020 Transfer from Transpo	25,000.00	25,000.00	25,000.00	100.00
TOTAL Transfers in From Other	25,000.00	25,000.00	25,000.00	100.00
TOTAL 45 -Lee C. Fine Airport Fund	1,901,350.00	64,042.24	1,456,717.41	76.61

REVENUE SUMMARY

AS OF: DECEMBER 31ST, 2023

% OF YEAR COMPLETED:100.00

	ANNUAL BUDGET	CURRENT PERIOD	YEAR-TO-DATE REVENUE	% RECEIVED
47 -Grand Glaize Airport Fund				
Grants & Reimbursements				
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
Fees				
47-00-450400 Fees -- Misc, Copies,	170.00	85.00	340.00	200.00
TOTAL Fees	170.00	85.00	340.00	200.00
Utility Revenue				
User Fees				
47-00-480700 Aviation Fuel	130,000.00	5,543.62	106,870.54	82.21
47-00-480800 Jet-A Fuel/Propane	40,000.00	1,047.60	29,015.59	72.54
47-00-480801 Tax -- Jet Fuel	2,600.00	46.00	1,366.75	52.57
47-00-480810 Hangar Rental	68,000.00	5,760.00	67,484.00	99.24
47-00-480830 Parking Leases	4,800.00	100.00	4,725.00	98.44
47-00-480840 Tie Down Fees	2,100.00	10.00	1,220.00	58.10
47-00-480850 Miscellaneous Merchan	450.00	25.00	456.10	101.36
TOTAL User Fees	247,950.00	12,532.22	211,137.98	85.15
Other Income				
47-00-600000 Sale of Used Equipmen	5,000.00	40.50	17,640.50	352.81
TOTAL Other Income	5,000.00	40.50	17,640.50	352.81
Transfers in From Other				
47-00-620020 Transfer from Transpo	190,000.00	15,833.37	190,000.00	100.00
TOTAL Transfers in From Other	190,000.00	15,833.37	190,000.00	100.00
TOTAL 47 -Grand Glaize Airport Fun	1,276,786.00	28,491.09	419,118.48	32.83
61 -TIF - Dierbergs				
Taxes				
61-00-400000 Tax -- Sales - Osage	350,000.00	18,810.73	314,784.11	89.94
61-00-400003 Tax -- Sales - Camden	240,000.00	14,105.47	236,086.75	98.37
61-00-400004 Tax -- PILOTS	95,000.00	0.00	92,611.53	97.49
61-00-400006 Tax -- TDD	320,000.00	19,015.53	311,826.33	97.45
TOTAL Taxes	1,005,000.00	51,931.73	955,308.72	95.06
TOTAL 61 -TIF - Dierbergs	1,005,000.00	51,931.73	955,308.72	95.06
GRAND TOTAL REVENUES	32,857,649.00	2,545,893.12	29,823,146.45	90.76

EXPENSES REPORT

AS OF: DECEMBER 31ST, 2023

% OF YEAR COMPLETED:100.00

	ANNUAL BUDGET	CURRENT PERIOD	YEAR-TO-DATE EXPENSE	% EXPENDED
10 -General Fund				
Mayor & Board				
Personnel	43,005.00	2,307.01	37,561.29	87.34
Operations & Maintenance	29,495.00	307.61	17,359.50	58.86
TOTAL Mayor & Board	72,500.00	2,614.62	54,920.79	75.75
Collector				
Personnel	2,368.00	348.25	2,108.90	89.06
TOTAL Collector	2,368.00	348.25	2,108.90	89.06
City Administrator				
Personnel	392,699.00	33,311.92	378,888.10	96.48
Operations & Maintenance	13,430.00	310.60	10,894.73	81.12
Operating Capital	200.00	0.00	189.77	94.89
TOTAL City Administrator	406,329.00	33,622.52	389,972.60	95.97
City Clerk				
Personnel	123,820.00	11,251.77	117,893.58	95.21
Operations & Maintenance	36,870.00	6,746.26	26,095.51	70.78
TOTAL City Clerk	160,690.00	17,998.03	143,989.09	89.61
City Treasurer				
Personnel	355,065.00	30,624.07	346,034.69	97.46
Operations & Maintenance	8,045.00	102.90	7,171.59	89.14
Operating Capital	300.00	0.00	0.00	0.00
TOTAL City Treasurer	363,410.00	30,726.97	353,206.28	97.19
Municipal Court				
Personnel	68,324.00	6,548.64	66,317.65	97.06
Operations & Maintenance	24,303.00	0.00	16,328.49	67.19
TOTAL Municipal Court	92,627.00	6,548.64	82,646.14	89.22
City Attorney				
Personnel	202,868.00	14,404.45	159,631.44	78.69
Operations & Maintenance	31,622.00	0.00	24,865.35	78.63
Operating Capital	0.00	0.00	187.74	0.00
TOTAL City Attorney	234,490.00	14,404.45	184,684.53	78.76
Building Inspection				
Personnel	320,628.00	27,943.25	317,487.80	99.02
Operations & Maintenance	31,265.00	481.14	12,316.38	39.39
Operating Capital	40,042.00	0.00	40,055.99	100.03
TOTAL Building Inspection	391,935.00	28,424.39	369,860.17	94.37
Building Maintenance				
Personnel	28,750.00	2,051.96	26,253.04	91.31
Operations & Maintenance	176,409.00	6,972.95	150,981.06	85.59

% OF YEAR COMPLETED:100.00

	ANNUAL BUDGET	CURRENT PERIOD	YEAR-TO-DATE EXPENSE	% EXPENDED
Operating Capital	617,629.00	1,174.90	482,930.34	78.19
TOTAL Building Maintenance	822,788.00	10,199.81	660,164.44	80.24
Parks				
Personnel	377,721.00	21,392.59	279,303.23	73.94
Operations & Maintenance	201,980.00	10,056.10	102,807.14	50.90
Operating Capital	88,763.00	0.00	84,503.00	95.20
Capital Expansion	1,290,328.00	1,076.25	268,906.10	20.84
TOTAL Parks	1,958,792.00	32,524.94	735,519.47	37.55
Human Resources				
Personnel	126,305.00	12,139.73	115,453.18	91.41
Operations & Maintenance	77,650.00	1,969.70	67,413.11	86.82
TOTAL Human Resources	203,955.00	14,109.43	182,866.29	89.66
Overhead				
Personnel	96,000.00	0.00	90,514.53	94.29
Operations & Maintenance	288,020.00	3,043.71	279,865.24	97.17
Operating Capital	28,001.00	0.00	28,001.00	100.00
TOTAL Overhead	412,021.00	3,043.71	398,380.77	96.69
Police				
Personnel	2,334,768.00	243,657.79	2,149,272.59	92.06
Operations & Maintenance	266,466.00	12,871.05	206,677.21	77.56
Operating Capital	269,256.00	0.00	236,718.57	87.92
TOTAL Police	2,870,490.00	256,528.84	2,592,668.37	90.32
911 Center				
Personnel	547,374.00	64,119.41	462,380.92	84.47
Operations & Maintenance	209,801.00	6,945.20	194,866.39	92.88
Operating Capital	99,708.00	337.41	13,562.36	13.60
TOTAL 911 Center	856,883.00	71,402.02	670,809.67	78.28
Planning				
Personnel	151,496.00	10,516.46	142,018.98	93.74
Operations & Maintenance	3,450.00	0.00	2,020.00	58.55
TOTAL Planning	154,946.00	10,516.46	144,038.98	92.96
Engineering				
Personnel	70,535.00	0.00	0.00	0.00
Operations & Maintenance	395,430.00	41,820.74	363,898.86	92.03
TOTAL Engineering	465,965.00	41,820.74	363,898.86	78.10
Information Technology				
Personnel	102,991.00	10,321.68	103,149.37	100.15
Operations & Maintenance	441,869.00	12,324.54	411,071.59	93.03
Operating Capital	78,084.00	0.00	22,673.03	29.04
TOTAL Information Technology	622,944.00	22,646.22	536,893.99	86.19

EXPENSES REPORT

AS OF: DECEMBER 31ST, 2023

% OF YEAR COMPLETED:100.00

	ANNUAL BUDGET	CURRENT PERIOD	YEAR-TO-DATE EXPENSE	% EXPENDED
Emergency Management				
Operations & Maintenance	8,400.00	0.00	7,314.00	87.07
TOTAL Emergency Management	8,400.00	0.00	7,314.00	87.07
Economic Development				
Personnel	63,578.00	0.00	44,944.08	70.69
Operations & Maintenance	345,741.00	44,701.99	368,534.12	106.59
Operating Capital	309.00	0.00	308.99	100.00
Capital Expansion	45,371.00	28.00	45,432.01	100.13
TOTAL Economic Development	454,999.00	44,729.99	459,219.20	100.93
Transfer to Other Funds				
Transfers to Other Funds	1,330,904.00	31,666.63	380,000.00	28.55
TOTAL Transfer to Other Funds	1,330,904.00	31,666.63	380,000.00	28.55
TOTAL 10 -General Fund	11,887,436.00	673,876.66	8,713,162.54	73.30
19 -Capital Improvement Fund				
Transfers				
Operations & Maintenance	90,900.00	5,752.60	92,994.27	102.30
Transfers to Other Funds	3,626,000.00	275,000.00	3,321,000.00	91.59
TOTAL Transfers	3,716,900.00	280,752.60	3,413,994.27	91.85
TOTAL 19 -Capital Improvement Fund	3,716,900.00	280,752.60	3,413,994.27	91.85
20 -Transportation				
Personnel	667,587.00	38,832.45	522,453.20	78.26
Operations & Maintenance	2,052,781.00	(180,598.26)	1,640,344.83	79.91
Operating Capital	576,897.00	0.00	232,841.62	40.36
Capital Expansion	3,298,045.00	10,256.25	788,402.10	23.91
Transfers to Other Funds	215,000.00	40,833.37	215,000.00	100.00
TOTAL	6,810,310.00	(90,676.19)	3,399,041.75	49.91
TOTAL 20 -Transportation	6,810,310.00	(90,676.19)	3,399,041.75	49.91
30 -Water Fund				
Personnel	530,708.00	44,634.15	482,785.99	90.97
Operations & Maintenance	1,551,040.00	118,126.56	1,167,270.74	75.26

EXPENSES REPORT
AS OF: DECEMBER 31ST, 2023

% OF YEAR COMPLETED:100.00

	ANNUAL BUDGET	CURRENT PERIOD	YEAR-TO-DATE EXPENSE	% EXPENDED
Operating Capital	468,240.00	12,560.68	273,270.30	58.36
Capital Expansion	759,850.00	1,941.99	43,081.93	5.67
Debt Service	1,116,800.00	91,982.16	1,105,185.12	98.96
TOTAL	4,426,638.00	269,245.54	3,071,594.08	69.39
TOTAL 30 -Water Fund	4,426,638.00	269,245.54	3,071,594.08	69.39

35 -Sewer Fund
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	ANNUAL BUDGET	CURRENT PERIOD	YEAR-TO-DATE EXPENSE	% EXPENDED
Personnel	923,554.00	66,946.14	758,286.13	82.11
Operations & Maintenance	3,600,320.00	209,868.45	3,034,568.89	84.29
Operating Capital	564,602.00	649.80	468,446.92	82.97
Capital Expansion	2,754,492.00	1,855.00	198,460.30	7.20
Debt Service	330,300.00	26,958.35	332,396.75	100.63
TOTAL	8,173,268.00	306,277.74	4,792,158.99	58.63
TOTAL 35 -Sewer Fund	8,173,268.00	306,277.74	4,792,158.99	58.63

40 -Ambulance Fund
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	ANNUAL BUDGET	CURRENT PERIOD	YEAR-TO-DATE EXPENSE	% EXPENDED
Personnel	597,041.00	59,622.45	589,154.71	98.68
Operations & Maintenance	160,250.00	9,039.78	148,826.16	92.87
Operating Capital	357,781.00	16,770.50	347,760.56	97.20
TOTAL	1,115,072.00	85,432.73	1,085,741.43	97.37
TOTAL 40 -Ambulance Fund	1,115,072.00	85,432.73	1,085,741.43	97.37

45 -Lee C. Fine Airport Fund
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	ANNUAL BUDGET	CURRENT PERIOD	YEAR-TO-DATE EXPENSE	% EXPENDED
Personnel	308,321.00	27,747.70	257,947.21	83.66
Operations & Maintenance	971,008.00	15,608.92	780,889.91	80.42
Operating Capital	397,269.00	54,999.99	155,240.87	39.08
Capital Expansion	561,000.00	0.00	1,496.15	0.27
TOTAL	2,237,598.00	98,356.61	1,195,574.14	53.43
TOTAL 45 -Lee C. Fine Airport Fund	2,237,598.00	98,356.61	1,195,574.14	53.43

EXPENSES REPORT

AS OF: DECEMBER 31ST, 2023

% OF YEAR COMPLETED:100.00

	ANNUAL BUDGET	CURRENT PERIOD	YEAR-TO-DATE EXPENSE	% EXPENDED
47 -Grand Glaize Airport Fund				
Personnel	189,026.00	20,369.98	183,616.61	97.14
Operations & Maintenance	197,048.00	13,441.57	184,789.38	93.78
Operating Capital	1,049,036.00	0.00	117,056.80	11.16
TOTAL	1,435,110.00	33,811.55	485,462.79	33.83
TOTAL 47 -Grand Glaize Airport Fun	1,435,110.00	33,811.55	485,462.79	33.83
61 -TIF - Dierbergs				
Operations & Maintenance	8,200.00	190.15	8,118.18	99.00
Transfers to Other Funds	1,001,300.00	51,740.18	947,187.09	94.60
TOTAL	1,009,500.00	51,930.33	955,305.27	94.63
TOTAL 61 -TIF - Dierbergs	1,009,500.00	51,930.33	955,305.27	94.63
GRAND TOTAL EXPENDITURES	40,811,832.00	1,709,007.57	27,112,035.26	66.43

CITY OF OSAGE BEACH
UNAUDITED COMBINED BALANCE SHEET ALL FUNDS
DECEMBER 31, 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	$ 5,216,113	$ 2,311,650	$ 2,567,403	$ 1,905,164	$ 75,687	$ 243,330	$ 108,689	$ -
Receivables	1,354,656	435,212	483,726	441,121	80,247	282,491	1,278	-
RESTRICTED ASSETS								
Cash and Investments	$ 9,059	227,925	3,877,683	6,349,653	-	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	$ 6,789,695	$ 2,974,787	$ 6,949,047	$ 50,432,814	$ 202,860	$ 11,940,730	$ 1,056,120	$ -
LIABILITIES								
Accrued Interest	-	-	-	74,366	-	-	-	-
Accounts Payable	1,411,057	17,577	285,315	209,479	4,714	16,940	4,255	-
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	4,236	-	-	-	-	-	-	-
Revenue Bonds/Loan	-	-	-	3,175,000	-	-	-	-
Unamortized bond premium	-	-	-	25,241	-	-	-	-
TOTAL LIABILITIES	1,539,270	17,577	298,401	3,557,835	26,183	24,348	12,063	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	1,662,743	-	-	-	-
Restricted for Sewer Development	-			632,715				
Restricted for Treatment Plant	-			2,744,221				
Restricted for construction	336,697	-	-	584,795		-	-	
Unrestricted	4,913,728	2,729,285	2,772,963	1,748,641	137,269	512,407	106,049	-
TOTAL NET ASSETS	5,250,425	2,957,210	6,650,646	46,874,979	176,677	11,916,382	1,044,057	-
TOTAL LIABILITIES & ASSETS	$ 6,789,695	$ 2,974,787	$ 6,949,047	$ 50,432,814	$ 202,860	$ 11,940,730	$ 1,056,120	$ 114,654

CITY OF OSAGE BEACH
COMBINED STATEMENT OF ACTUAL REVENUE AND EXPENSES
ALL FUNDS
PERIOD FROM JANUARY 1, 2023 THRU DECEMBER 31, 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	$ 5,955,589	$ 2,925,348	$ 3,238,183	$ -	$ -	$ -	$ -	$ 12,119,120
Franchise Fees	1,050,786	-	-	-	-	-	-	1,050,786
Permits & Licenses	492,345	-	-	-	-	-	-	492,346
Grants & Reimb.	128,369	-	441,655	20,952	-	226,977	-	817,953
Fees for Services	288,006	-	858	6,309,417	433,433	1,204,740	211,478	8,447,932
Other Income	507,200	113,585	309,157	446,120	-	-	17,641	1,393,704
TOTAL REVENUE	8,422,295	3,038,933	3,989,853	6,776,489	433,433	1,431,717	229,119	24,321,841
EXPENDITURES (BY FUNCTION)								
General Government	3,092,018	-	-	-	-	-	-	3,092,018
Public Safety	3,313,197	-	-	-	690,981	-	-	4,004,178
Parks and Recreation	466,613	-	-	-	-	-	-	466,613
Capital/Projects	1,002,117	-	788,402	241,542	347,761	156,737	117,057	2,653,616
Street & Airport	-	-	2,165,646	-	-	996,837	352,406	3,514,889
Water & Sewer	-	-	-	5,796,628	-	-	-	5,796,628
Economic Development	459,219	92,994	92,994	-	-	-	-	645,207
Debt Service	-	-	-	1,437,582	-	-	-	1,437,582
TOTAL EXPENSES	8,333,163	92,994	3,047,042	7,475,752	1,038,742	1,153,574	469,463	21,610,731
OTHER FINANCING SOURCES								
Operating Transfers from Other Funds	651,000	-	-	3,300,000	380,000	25,000	190,000	4,546,000
Operating Transfers to Other Funds	(380,000)	(3,321,000)	(352,000)	(388,000)	(47,000)	(42,000)	(16,000)	(4,546,000)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ 360,132	$ (375,061)	$ 590,811	$ 2,212,737	$ (272,309)	$ 261,143	$ (66,344)	$ 2,711,109

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