

City of Greendale
Balance Sheet
As of June 30, 2022

	Total
ASSETS	
Current Assets	
Bank Accounts	
101 Operating Acct(811)	200,665.15
102 2021 Bond Funds Account	387,814.44
105.01 Court JIS Account (4869)	973.52
106.01 Capt. Imp. Checking Acct. (674)	48,137.47
107.01 Park/Strmwtr Checking (682)	22,966.35
109 Debt Service Fund (144)	1,206.60
113 Midwest Banking Centre Money Ma	19,361.09
114 Public Safety Funds- Simmons	16,696.86
115 Midwest Bank CD 3204	161,145.51
116 Midwest Bank CD 6842	26,595.33
Total Bank Accounts	\$ 885,562.32
Other Current Assets	
1250 Prepaid Expenses	-83.83
130 Long Term CDS	
130.01 Midwest BankCentre CD 8540	26,221.11
130.02 Midwest BankCentre CD 8557	26,221.11
130.03 Midwest BankCentre CD 3612	63,323.42
130.06 Simmons Bank CD 3134	26,830.74
Total 130 Long Term CDS	\$ 142,596.38
160 Petty Cash	44.02
2-110 Due from General Fund	-51,380.00
3-108 Due to General Fund	2,196.00
Total Other Current Assets	\$ 93,372.57
Total Current Assets	\$ 978,934.89
TOTAL ASSETS	\$ 978,934.89
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
200 Due to Capital Improvements	-51,380.00
201 Due to Park Stormwater	2,196.00
205 Due To Court Bond Escrow	250.00
Total Other Current Liabilities	-\$ 48,934.00
Total Current Liabilities	-\$ 48,934.00
Total Liabilities	-\$ 48,934.00
Equity	
3000 Opening Bal Equity	32,622.97
390.01 Fund Balance General Fund	-40,929.76
390.02 Fund Balance - Capital Improvem	-0.29
390.03 Fund Balance Stormwater	50,588.25
3900 Retained Earnings	587,174.00
Net Income	398,413.72
Total Equity	\$ 1,027,868.89
TOTAL LIABILITIES AND EQUITY	\$ 978,934.89

City of Greendale
Budget vs. Actuals: FY_2021_2022 - FY22 P&L
 October 2021 - June 2022

	Total				Comments
	Actual	Budget	over Budget	% of Budget	
Income					
406 Mo Conserv Grant Revenue	15,243.75	10,000.00	5,243.75	152.44%	Grant amount increased - See proposed budget amendment
408 Solid waste billing revenue	47,848.74	61,000.00	-13,151.26	78.44%	
410 Taxes - Operating Fund			0.00		
410.10 Sales Tax - County Pool	71,864.68	88,000.00	-16,135.32	81.66%	
410.20 Sales Tax - Vehicle	4,688.47	6,000.00	-1,311.53	78.14%	
410.30 Real Estate Tax	32,659.69	28,000.00	4,659.69	116.64%	
410.50 Use Tax	3,458.11	20,000.00	-16,541.89	17.29%	Receipts are significantly down from FY21 - See proposed budget amendment
410.70 Utility Tax			0.00		
410.71 Electric	12,826.05	17,000.00	-4,173.95	75.45%	
410.72 Gas	51.13	15,000.00	-14,948.87	0.34%	Received annually, usually in August
410.73 Water	6,012.11	5,200.00	812.11	115.62%	
410.74 Telephone	5,491.00	10,000.00	-4,509.00	54.91%	Receipts are significantly down from FY21 - See proposed budget amendment
410.75 Cablevision Franchise	4,835.20	500.00	4,335.20	967.04%	Budget significantly reduced to proposed legislation, however, receipts have not yet decreased - See proposed budget amendment
410.76 Utility Tax - Other	826.36	2,300.00	-1,473.64	35.93%	Timing
Total 410.70 Utility Tax	\$ 30,041.85	\$ 50,000.00	-\$ 19,958.15	60.08%	
410.81 Road & Bridge	6,788.31	6,200.00	588.31	109.49%	Receipts are significantly higher than FY21
410.82 Fuel Tax	14,233.73	15,640.00	-1,406.27	91.01%	Receipts are significantly higher than FY21
410.83 Cigarette Tax	881.81	1,200.00	-318.19	73.48%	
410.95 Miscellaneous Tax	522.72		522.72		
Total 410 Taxes - Operating Fund	\$ 165,139.37	\$ 215,040.00	-\$ 49,900.63	76.79%	
412 Community Dev. Block Grant		20,000.00	-20,000.00	0.00%	Timing; funds not yet received
420 Licenses			0.00		
420.10 Merchants	750.00	750.00	0.00	100.00%	
420.20 Motor Vehicle Fees/fee increase	4,975.54	4,600.00	375.54	108.16%	Receipts are significantly higher than FY21
420.30 Motor Vehicle - Stickers	98.00	150.00	-52.00	65.33%	
420.40 Solicitor License		20.00	-20.00	0.00%	Timing; usually received in early Summer
420.50 Animal	280.00	300.00	-20.00	93.33%	
420.60 Landlord registration	150.00	4,000.00	-3,850.00	3.75%	Timing; usually received in early Summer
Total 420 Licenses	\$ 6,253.54	\$ 9,820.00	-\$ 3,566.46	63.68%	
430 Permits			0.00		
430.10 Building	1,430.00	1,000.00	430.00	143.00%	Increased activity in FY22
430.30 Occupancy	235.00	500.00	-265.00	47.00%	Timing; usually received in early Summer
430.40 Garage sale	2.00	3.00	-1.00	66.67%	
430.50 Roof Permits	175.00	100.00	75.00	175.00%	Increased activity in FY22
430.70 Dumpster Permits	70.00		70.00		
Total 430 Permits	\$ 1,912.00	\$ 1,603.00	\$ 309.00	119.28%	
450 Court			0.00		
450.10 Fine/Costs	1,024.74	2,500.00	-1,475.26	40.99%	
450.110 CONTRA ACCT - Crime Victims Comp (CVC)	-28.89		-28.89		
450.120 CONTRA ACCT - POST	-4.00		-4.00		
450.120 CONTRA ACCT - Police Training Funds	-2.00		-2.00		
450.120 CONTRA ACCT - Judicial Training Funds	-1.00		-1.00		
450.170 CONTRA ACCT - Court Automation	-55.00		-55.00		
Total 450.10 Fine/Costs	933.85	\$ 2,500.00	-\$ 1,566.15	37.35%	
Total 450 Court	\$ 933.85	\$ 2,500.00	-\$ 1,566.15	37.35%	First receipt of the fiscal year was early March 2022, no court activity April - June
460 Miscellaneous			0.00		
460.2 NATIONAL NIGHT OUT		1,000.00	-1,000.00	0.00%	Timing, event is held in summer 2022
Total 460 Miscellaneous	\$ 0.00	\$ 1,000.00	-\$ 1,000.00	0.00%	
460.05 Miscellaneous/Ad Hoc Revenue	635.83	65,983.00	-65,347.17	0.96%	Awaiting receipt of additional ARPA funds
470.2 Forced Cut Reimbursement		125.00	-125.00	0.00%	
480 Interest			0.00		
480.10 Operating Fund Accounts	36.87	50.00	-13.13	73.74%	
480.9 Special Fund Accounts			0.00		
480.91 Interest - Capital Improvement	17.32	12.00	5.32	144.33%	
480.92 Interest Stormwater fund	7.72	12.00	-4.28	64.33%	
480.93 Construction Fund Interest	0.00	60.00	-60.00	0.00%	No interest being received on construction funds account
480.94 Interest - Debt Svc Fund	0.18		0.18		
480.95 CD interest	383.47	2,000.00	-1,616.53	19.17%	Interest rates down in FY22
480.96 Money Mkt acct interest	7.24	12.00	-4.76	60.33%	
Total 480.9 Special Fund Accounts	\$ 415.93	\$ 2,096.00	-\$ 1,680.07	19.84%	
Total 480 Interest	\$ 452.80	\$ 2,146.00	-\$ 1,693.20	21.10%	
490 Special Funds			0.00		
490.10 Capital Improvement Sales Tax	30,169.67	40,000.00	-9,830.33	75.42%	
490.20 Stormwater Sales Tax	4,713.00	7,000.00	-2,287.00	67.33%	
490.3 Sewer Lateral Tax	16,187.13	16,650.00	-462.87	97.22%	Offset by expenses
490.4 Public Safety Tax	28,624.46	32,000.00	-3,375.54	89.45%	
490.6 Construction Bond Issuance	417,307.68	345,000.00	72,307.68	120.96%	Offset by issuance costs and expenditures
Total 490 Special Funds	\$ 497,001.94	\$ 440,650.00	\$ 56,351.94	112.79%	
Total Income	\$ 735,421.82	\$ 829,867.00	-\$ 94,445.18	88.62%	
Gross Profit	\$ 735,421.82	\$ 829,867.00	-\$ 94,445.18	88.62%	
Expenses					
500 Administration					
501 Payroll					
501.1 City Officers	6,900.00	12,000.00	-5,100.00	57.50%	
501.2 Clerks	16,768.75	29,640.00	-12,871.25	56.57%	
501.4 Code Enf Officer Salary	8,378.00	10,080.00	-1,702.00	83.12%	
501.5 City Admin salary	27,537.50	32,500.00	-4,962.50	84.73%	
Total 501 Payroll	\$ 59,584.25	\$ 84,220.00	-\$ 24,635.75	70.75%	
502 Payroll Expenses		6,740.00	-6,740.00	0.00%	

502.40 Employer State Income Tax	-11.04		-11.04		
502.50 Employer - Social Security Tax Expense	3,694.22		3,694.22		
502.60 Employer - Medicare Tax Expense	864.01		864.01		
Total 502 Payroll Expenses	\$ 4,547.19	\$ 6,740.00	-\$ 2,192.81	67.47%	
511 Insurance	-2,600.00	17,600.00	-20,200.00	-14.77%	Timing
513 Travel & Training	175.00	1,000.00	-825.00	17.50%	Timing
520 Office Supplies/Printing	1,774.58	1,500.00	274.58	118.31%	Transactions potentially recorded to incorrect account. Will review
523 Postage	174.00	1,000.00	-826.00	17.40%	Transactions potentially recorded to incorrect account. Will review
525 Dues & Subscriptions	1,439.00	2,200.00	-761.00	65.41%	
530 Bank Charges			0.00		
530.01 Bank Charges Construction F	15.00		15.00		Immaterial
530.02 Bank Fees - Other	5.00		5.00		Immaterial
Total 530 Bank Charges	\$ 20.00	\$ 0.00	\$ 20.00		Immaterial
540 Election Expense	295.13	500.00	-204.87	59.03%	
541 City Hall Utilities/Monthly Exp					
541.1 Gas (Spire)	976.38	1,200.00	-223.62	81.37%	Timing; bill will decrease in summer
541.2 Electric (Ameren)	657.85	1,100.00	-442.15	59.80%	
541.3 Water (MoAm)	101.76	300.00	-198.24	33.92%	
541.4 Sewer (MSD)	292.32	500.00	-207.68	58.46%	
541.5 Alarm	409.50	600.00	-190.50	68.25%	
541.6 Pest Control	700.00	650.00	50.00	107.69%	Timing, no additional expenses expected for FY22
541.7 Cleaning & Supplies	1,695.69	600.00	1,095.69	282.62%	Services were increased from once a month to once a week @ \$220 per month - See proposed budget amendments
541.8 Other		100.00	-100.00	0.00%	
Total 541 City Hall Utilities/Monthly Exp	\$ 4,833.50	\$ 5,050.00	-\$ 216.50	95.71%	
550 Professional Fees			0.00		
550.1 Legal	10,902.50	10,000.00	902.50	109.03%	Timing, no additional expenses expected for FY22
550.2 Accounting	7,900.00	7,500.00	400.00	105.33%	Timing, no additional expenses expected for FY22
550.4 Payroll Services	2,247.30	2,750.00	-502.70	81.72%	
550.5 Codification of Ordinances	1,676.64	1,600.00	76.64	104.79%	
550.7 Solid Waste Billing fees	2,930.08	3,900.00	-969.92	75.13%	
550.8 Web site Design and Maintenance	20.00	1,750.00	-1,730.00	1.14%	
Total 550 Professional Fees	\$ 25,676.52	\$ 27,500.00	-\$ 1,823.48	93.37%	
555 Printing & Advertising	44.72	500.00	-455.28	8.94%	
565 Repairs & Maintenance					
565.1 Equipment	5,681.13	1,500.00	4,181.13	378.74%	Includes equipment and electric for new TV in Board Room, electricity for security camera, and installation of a city-wide camera
565.2 Other	1,038.72		1,038.72		Includes repairs of motion light at City Hall, Gate @ Atwater and Flood Light
Total 565 Repairs & Maintenance	\$ 6,719.85	\$ 1,500.00	\$ 5,219.85	447.99%	
566 Equipment Leases	780.44	1,500.00	-719.56	52.03%	
575 Utilities- 2210					
575.5 Telephone	1,022.46	1,300.00	-277.54	78.65%	
575.6 Internet	809.91	960.00	-150.09	84.37%	
575.7 MO One Call Utilities	30.00		30.00		
Total 575 Utilities- 2210	\$ 1,862.37	\$ 2,260.00	-\$ 397.63	82.41%	
599 Miscellaneous					
599.1 NNO EXPENSE		1,500.00	-1,500.00	0.00%	Timing, event is held in summer 2022
599.3 Social Events	440.86	500.00	-59.14	88.17%	Timing, no additional expenses expected for FY22
599.4 Emergency Management	291.47	1,000.00	-708.53	29.15%	
599.5 Miscellaneous - Other	300.00	600.00	-300.00	50.00%	
Total 599 Miscellaneous	\$ 1,032.33	\$ 3,600.00	-\$ 2,567.67	28.68%	
Total 500 Administration	\$ 106,358.88	\$ 156,670.00	-\$ 50,311.12	67.89%	
700 Public Works					
751 Contract Services					
751.11 Storm Damage - Trees	-7,000.00	1,000.00	-8,000.00	-700.00%	Refund received for FY21 expenses
751.12 Emergency Clean-up Services	50.00	200.00	-150.00	25.00%	
751.14 City Property Lawn & Maint.	3,051.80	1,600.00	1,451.80	190.74%	Increase in service rates
751.3 Solid Waste Collection	56,580.23	73,200.00	-16,619.77	77.30%	
751.4 Street Lighting	4,992.40	6,720.00	-1,727.60	74.29%	
751.5 Pest/Mosquito Control	0.00	300.00	-300.00	0.00%	Timing
751.6 Snow Removal	11,372.01	8,000.00	3,372.01	142.15%	Increase in service rates and number of occurrences
751.7 Forestry/Trees	22,507.50	17,000.00	5,507.50	132.40%	See proposed budget amendments
751.8 Lawn/Leaf Removal-Forced	5,541.35	500.00	5,041.35	1108.27%	2412 Rockdale dead tree removal
Total 751 Contract Services	\$ 97,095.29	\$ 108,020.00	-\$ 10,924.71	89.89%	
765 Repairs & Maintenance					
Total 700 Public Works	\$ 97,095.29	\$ 108,020.00	-\$ 10,924.71	89.89%	
770 Construction Fund Expenditures					
770.1 Engineering	3,432.76	7,000.00	-3,567.24	49.04%	
770.2 Streets, Sidewalks & Curbs	617.50	175,000.00	-174,382.50	0.35%	
770.3 City Hall Construction - Exterior		5,000.00	-5,000.00	0.00%	
770.4 City Hall Garage		1,000.00	-1,000.00	0.00%	
770.5 Other Miscellaneous Service Cost	25,427.98		25,427.98		Issuance Costs
Total 770 Construction Fund Expenditures	\$ 29,478.24	\$ 188,000.00	-\$ 158,521.76	15.68%	
800 Public Safety Fund					
851.1 Police Services	59,057.22	85,200.00	-26,142.78	69.32%	
851.3 Court Services	4,166.66	0.00	4,166.66		See proposed budget amendments
Total 800 Public Safety Fund	\$ 63,223.88	\$ 85,200.00	-\$ 21,976.12	74.21%	
830 Sewer Lateral Fund					
751.9 Sewer Lateral Attn Diane Welker	15,098.13	16,650.00	-1,551.87	90.68%	Offset by revenues
Total 830 Sewer Lateral Fund	\$ 15,098.13	\$ 16,650.00	-\$ 1,551.87	90.68%	
850 Stormwater Fund Expenditures					
761.1 Stormwater/Parks Maintenance	346.32	1,100.00	-753.68	31.48%	Timing
761.3 Park Mowing	255.00	650.00	-395.00	39.23%	
761.4 Street Cleaning & Leaf Removal	4,000.00	2,000.00	2,000.00	200.00%	Increase in service rates and number of occurrences
761.5 Park Water	115.46	700.00	-584.54	16.49%	
761.6 Park Security Camera	964.82	960.00	4.82	100.50%	Expense slightly higher than FY21
761.7 Park Electric	184.79	250.00	-65.21	73.92%	

Total 850 Stormwater Fund Expenditures	\$	5,866.39	\$	5,660.00	\$	206.39	103.65%
880 Capital Improvement Fund							
560.1 Computer Software/Hardware				1,750.00		-1,750.00	0.00% <i>Timing</i>
570 Bond Interest Expense		4,389.00		5,800.00		-1,411.00	75.67%
571 Bonds Principal Expense		15,000.00		25,000.00		-10,000.00	60.00%
765.1 Streets							
Total 880 Capital Improvement Fund	\$	19,389.00	\$	32,550.00	-\$	13,161.00	59.57%
931 Bond Bank Charge Expense		498.75		450.00		48.75	110.83%
Total Expenses	\$	337,008.56	\$	593,200.00	-\$	256,191.44	56.81%
Net Operating Income	\$	398,413.26	\$	236,667.00	\$	161,746.26	168.34%
Other Income							
901 Transfers In							
901.05 Transfer In - Public Safety Fund				53,200.00		-53,200.00	0.00%
Total 901 Transfers In	\$	0.00	\$	53,200.00	-\$	53,200.00	0.00%
Total Other Income	\$	0.00	\$	53,200.00	-\$	53,200.00	0.00%
Other Expenses							
902 Transfers Out							
902.01 Transfers out General Fund				53,200.00		-53,200.00	0.00%
Total 902 Transfers Out	\$	0.00	\$	53,200.00	-\$	53,200.00	0.00%
Reconciliation Discrepancies -1	-\$	0.40					
Total Other Expenses	-\$	0.40	\$	53,200.00	-\$	53,200.40	0.00%
Net Other Income	\$	0.40	\$	0.00	\$	0.40	
Net Income	\$	398,413.66	\$	236,667.00	\$	161,746.66	168.34%

Will need to adjust budget for actual FY22 interest expense which changed due to 2021 bond issuance