

The seal of the Missouri State Auditor is circular and features a central figure holding a scale and a sword. The text around the seal reads "SEAL OF THE STATE AUDITOR" at the top, "JUSTICE WE STAND DIVIDED" in the middle, and "1820 MISSOURI 1892" at the bottom.

Nicole Galloway, CPA

Missouri State Auditor

City of Bellerive Acres

Report No. 2019-115

November 2019

auditor.mo.gov



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of City of Bellerive Acres

Disbursements	The Board of Aldermen's review and approval process for disbursements is not adequate. The city does not have a formal bidding policy and has not established policies for the selection of vendors providing professional services. The city held a holiday party, costing approximately \$7,000, in December 2017, that was a questionable and/or unnecessary use of city resources. City officials could not provide adequate supporting documentation for numerous disbursements.
Contracts	City officials do not obtain written contracts for all services. The city does not have a current contract with a neighboring city for the various services being provided for Bellerive Acres and did not comply with some of the previous contract terms.
Compensation	The Board did not document its approval of a salary increase for the former City Administrator and compensation paid to city employees is not set by ordinance.
Budgets and Published Financial Statements	City officials do not properly prepare or approve budgets, and do not publish semiannual financial statements in accordance with state law.
Certificates of Deposit and Municipal Court Bank Account	The city does not have adequate procedures to monitor certificate of deposit balances. The city incurred significant fees in the municipal court bank account causing the account to have insufficient funds for required disbursements of fines and costs and the reconciled bank balance to be negative.
Ordinances and Sunshine Law	City ordinances are not organized, complete, or up to date. The Board has not adopted a written policy regarding public access to city records as required by state law.
Capital Assets	The city does not maintain adequate records of its capital assets including buildings, land, vehicles, equipment, and other property.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

City of Bellerive Acres

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NICOLE GALLOWAY, CPA

Missouri State Auditor

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Bellerive Acres, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the City of Bellerive Acres. We have audited certain operations of the city in fulfillment of our duties. The scope of our audit included, but was not necessarily limited to, the year ended December 31, 2018. The objectives of our audit were to:

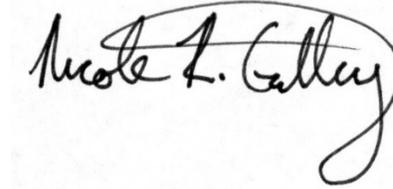
1. Evaluate the city's internal controls over significant management and financial functions.
2. Evaluate the city's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Bellerive Acres.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is written in a cursive style with a large, looping flourish at the end of the name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Kelly Davis, M.Acct., CPA, CFE
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City of Bellerive Acres

Management Advisory Report

State Auditor's Findings

1. Disbursements

City procedures over disbursements need improvement. The city disbursed approximately \$342,000 for the year ended December 31, 2018.

1.1 Review and approval process

The Board of Aldermen's review and approval process for disbursements is not adequate. The Mayor prepares manual checks for invoices provided by the City Administrator and other routine payments are made electronically. The city's financial services provider presents a listing of disbursements made since the prior meeting to the Board at each Board meeting. However, because the report lists disbursements already made, the Board does not review any disbursements before payment. Also, although meeting minutes may document discussion of specific purchases, neither the meeting minutes nor the disbursement listing include documented approval of any disbursements and the Board generally does not review any invoices or other documentation supporting the disbursements.

To adequately document the Board's review and approval of disbursements, a complete and detailed listing of disbursements should be signed or initialed by Board members to denote their approval, and retained with the official minutes. In addition, the Board or someone independent of the disbursement process should review supporting documentation before payment is made. Failure to properly review all invoices and supporting documentation, and document authorizations, increases the possibility of inappropriate disbursements occurring.

1.2 Procurement procedures

The city does not have a formal bidding policy and has not established policies for the selection of vendors providing professional services. The city did not solicit proposals for professional services including trash services (\$28,400), sewer lateral services (\$12,900), legal services (\$8,200), and accounting services (\$5,600).

Formal bidding procedures for major purchases or services provide a framework for economic management of city resources and help ensure the city receives fair value by contracting with the lowest or best bidders. Competitive bidding also helps ensure all parties are given an equal opportunity to participate in city business. Formal bidding procedures should be sufficiently detailed and include requirements for documenting the process of awarding a bid.

Soliciting proposals for professional services is a good business practice, helps provide a range of possible choices, and allows the city to make better-informed decisions to ensure necessary services are obtained from the best qualified provider after taking expertise, experience, and cost into consideration.

1.3 Holiday party

The city held a holiday party, costing approximately \$7,000, in December 2017, that was a questionable and/or unnecessary use of city resources.



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Management Advisory Report - State Auditor's Findings

According to the city's newsletter, the event was held at a local country club, food was provided, and adult residents of the community were invited. In addition, according to a Board member, alcohol was provided at no cost to the guests during the party and contributed to the higher cost of the event. City personnel could not provide an itemized invoice or other documentation to support the amount spent on the party. The Mayor indicated a holiday party did not occur in 2018 due to the high cost in 2017.

Public funds should be spent only on items necessary and beneficial to the city. Citizens have placed a fiduciary trust in their public officials to spend city monies in a prudent and necessary manner. For any future city events, the Board should evaluate if the cost to the city is reasonable.

1.4 Supporting documentation

City officials could not provide adequate supporting documentation for numerous disbursements. Our review determined supporting documentation was not maintained for 109 of 199 disbursements (55 percent) made during the year ended December 31, 2018.

To ensure obligations were actually incurred and amounts paid were proper, all disbursements should be supported by paid receipts, itemized vendor invoices, or other detailed documentation with payment information clearly indicated.

Recommendations

The Board of Aldermen:

- 1.1 Review and document approval of all disbursements and supporting documentation.
- 1.2 Establish formal bidding policies and procedures and periodically solicit proposals for professional services.
- 1.3 Ensure all disbursements are necessary and prudent uses of public funds.
- 1.4 Require adequate, detailed supporting documentation be retained for all disbursements.

Auditee's Response

- 1.1 *The city will ensure that all disbursements are approved by the Board prior to the disbursements being paid, and that such approvals will be documented in meeting minutes. Reports will be given during public meetings with respect to the specific disbursements that are being approved by the Board. The city's financial services provider already provides, and will continue to do so, a financial report each month at public Board meetings and has all invoices and checks available for review by the Board members at each meeting. Further, the Board will adopt a procedure for allowing for the payment of*



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essential bills, such as utilities, for months when the city is unable to hold its regularly scheduled meetings. The city will ensure compliance with all applicable laws and policies and procedures.

1.2 The city accepts the recommendation and will develop policies and procedures with respect to the soliciting and approving of bids. The city will ensure that documentation relative to the soliciting and approval of bids is maintained at City Hall. The city will ensure all written contracts are executed in accordance with Section 432.070, RSMo.

1.3 As reflected in the report, based upon the expenses incurred in holding a holiday party in 2017, the current Board did not hold a similar party in 2018 and does not intend to do so in 2019. As such, the city accepts the recommendation and will ensure all disbursements are necessary and prudent uses of public funds.

1.4 The city accepts the recommendation and will maintain all invoices and checks for all disbursements pursuant to the records retention schedule published by the Missouri Secretary of State.

2. Contracts

City officials do not obtain written contracts for all services. In addition, the city does not have a current contract with the City of Normandy and did not comply with some of the previous contract terms.

Written contracts

The city does not have written contracts with some service providers and certain outside parties. Written contracts have not been established with vendors or entities providing trash, legal, and accounting services. Also, the city's copies of the written contracts for sewer lateral services are not signed by the contractor.

City of Normandy contract

The city does not have a current contract with the City of Normandy and did not comply with some terms of the previous contract. In accordance with the contract, the City of Normandy provides police protection and services, municipal court services, and general clerical services to the city.

The initial contract, which began in February 2012, was amended in March 2013, and covered the period through January 2018. The city has not entered into a new contract with the City of Normandy since that contract ended. The City of Normandy continues to provide services to the city.

In addition, the city did not comply with the contract payment terms. The contract provided for an annual cost increase, effective each year, in February, and allowed for payment to be made in monthly installments. According to the contract, the city was to pay \$4,170 monthly beginning in March 2013, with increases to \$4,371 per month in February 2014, \$4,581 in February



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2015, \$4,801 in February 2016, and \$5,000 in February 2017. However, the city paid significantly less than the contract amount required. For example, the city paid \$2,185 per month in 2015 and 2016. The amount increased to \$4,370 per month in January 2017, and has remained at that level through at least March 2019.

The City Administrator indicated the former City Administrator approached the City of Normandy with concerns the city could not afford the full monthly contract amount so City of Normandy officials agreed to accept a reduced amount. The City Administrator further indicated that the monthly payment amount increased in 2017 because the City of Normandy requested the city increase its payment due to the current amount not being sufficient to cover the services provided. No documentation exists to support the discussions between city officials and the City of Normandy, and no contract amendments were prepared regarding the changes in compensation terms of the contract.

Conclusion

Clear and detailed written contracts, including reporting requirements and provisions to allow for proper monitoring, are necessary to ensure all parties are aware of their duties and responsibilities, prevent misunderstandings, and ensure city monies are used appropriately and effectively. Closely monitoring contractor performance and compliance with contract terms is important to ensure limited city resources and assets are used wisely and that expectations of the Board and the public are met. Section 432.070, RSMo, requires contracts for political subdivisions to be in writing. Formal written contract amendments are necessary when terms change substantially.

Recommendation

The Board of Aldermen enter into written contracts defining services provided and benefits received, establish procedures to properly monitor contract requirements, ensure compliance with contracts, and update or amend contracts, as necessary, when terms change.

Auditee's Response

The city accepts and has already begun implementing this recommendation.

3. Compensation

The Board did not document its approval of a salary increase for the former City Administrator and compensation paid to city employees is not set by ordinance.

The former City Administrator received a salary increase from \$750 to \$1,000 per month in March 2017. City personnel could not provide documentation of Board approval for the increase and the Board meeting minutes do not include any discussion or approval of the increase. In addition, the city does not have ordinances establishing the compensation of city officials and employees.



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Documented approval by the Board of all salary increases and ordinances documenting approved salary amounts help ensure equitable treatment and prevent misunderstandings. Section 79.270, RSMo, authorizes the Board to fix the compensation of all city officials and employees by ordinance.

Recommendation

The Board of Aldermen document approval of all salary increases and establish the compensation of all city officials and employees by ordinance.

Auditee's Response

The city accepts the recommendation and will develop policies and procedures, as well as pass appropriate ordinance(s) with respect to the compensation of city employees.

4. Budgets and Published Financial Statements

City officials do not properly prepare or approve budgets and do not publish semiannual financial statements in accordance with state law.

4.1 Budgetary requirements

The city's budgets do not contain all statutorily required elements and are not always approved timely. The annual budgets for the years ended December 31, 2018, and December 31, 2017, did not include a budget message, actual or budgeted amounts for the 2 preceding years, the actual beginning and estimated ending cash balance for each fund, or a budget summary. In addition, the Board did not approve the 2018 budget until July 26, 2018, and did not approve the 2017 budget until April 27, 2017.

Section 67.010, RSMo, requires the budget present a complete financial plan for the ensuing budget year and sets specific guidelines for the information to be included in the budget. A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific financial expectations for each area of city operations. It also assists in providing information to the public about city operations and current finances. In addition, Section 67.030, RSMo, states the governing body shall approve and adopt the annual budget prior to the beginning of the fiscal year.

4.2 Published financial statements

City officials do not publish semiannual financial statements as required by state law. As a result, information regarding the city's financial activity and condition is not available to all citizens.

Section 79.160, RSMo, requires the Board to prepare and publish financial statements semiannually that include a full and detailed account of the receipts, disbursements, and indebtedness of the city.



Recommendations

The Board of Aldermen:

- 4.1 Prepare annual budgets that contain all information required by state law and approve the budget prior to the beginning of the fiscal year.
- 4.2 Publish semiannual financial statements as required by state law.

Auditee's Response

- 4.1 *The city will ensure its annual budgets are adopted as required and that the monthly financial reports contain sufficient detail. The city will breakdown the budget by each of the four funds, and will include a budget message or summary, beginning and estimated ending balances, budgeted amounts for the preceding years and any city indebtedness information, in addition to any other information required by state law. The city will put in place necessary policies and procedures to ensure that the budget is prepared in a timely manner, and that the monthly financial statements contain sufficient information to allow the Board to effectively monitor actual performance compared to the budget. The Board will approve budgets in a timely manner and ensure that such approvals are documented in meeting minutes.*
- 4.2 *The city accepts the recommendation and will publish a semiannual financial statement as required by state law.*

5. Certificates of Deposit and Municipal Court Bank Account

The city does not have adequate procedures to monitor certificate of deposit (CD) balances. In addition, the city's handling of the municipal court bank account needs improvement.

5.1 Certificates of deposit

The city does not have adequate procedures to monitor CD balances. At December 31, 2018, the city maintained 7 CDs totaling approximately \$137,000. These CD balances are reported on the city's monthly financial reports; however, city personnel do not always receive a statement or other documentation to support the amounts reported. For 1 of the 7 CDs, city personnel have no documentation to support the CD balance reported.

In addition, city officials did not change the signature authority assigned to the CDs when former officials left the city. The city's financial services provider indicated the signature authority on all CDs is either the former Mayor or a former Board member. This issue has resulted in problems for city officials as they attempt to obtain documentation of the CD balances.

To reduce the risk of loss, theft, or misuse of funds, the Board should ensure statements or other supporting documentation is routinely received on all



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Management Advisory Report - State Auditor's Findings

financial accounts, and the Board should update the bank signature cards for all financial accounts to ensure authorized signatories are only current city officials or employees.

5.2 Municipal court bank account

The city incurred significant fees in the municipal court bank account causing the account to have insufficient funds for required disbursements of fines and costs and the reconciled bank balance to be negative. City personnel voided some disbursements and held others for several months to keep the account from being overdrawn. This account consists of receipts and disbursements of fines and costs from municipal court activity.

A review of monthly bank statements and bank reconciliations for 2018 and early 2019 identified the following concerns:

- The city incurred a monthly processing fee associated with the court's credit card machine of approximately \$118.
- The city incurred a monthly bank service charge of \$3.
- Three checks, totaling \$1,585, written from the municipal court bank account between December 2017 and March 2018, to the city, were voided in June 2018, and not reissued.
- Two checks, totaling \$267, written from the municipal court bank account in June and July 2018, payable to the city, were still outstanding as of March 2019.
- The reconciled book balance of the municipal court bank account as of March 2019, was negative \$260.

City officials indicated they stopped using the credit card machine in March 2019, and the credit card processing fees are no longer assessed. The municipal court bank account continues to be assessed a monthly bank service charge.

The fines and costs deposited in the municipal court bank account represent accountable fees and should be properly and fully disbursed. In addition, the Board should review banking options to determine if the service charges can be avoided.

Recommendations

The Board of Aldermen:

- 5.1 Obtain documentation to support all financial accounts on a routine basis and ensure only current city officials or employees are authorized signatories on all financial accounts.



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Auditee's Response

5.2 Closely monitor the activity of the municipal court bank account to ensure all accountable fees are properly and fully disbursed. In addition, review banking options to determine if the service charges can be avoided.

5.1 *The city accepts and has already begun implementing this recommendation. Resolutions were passed in August 2019 authorizing current city officials and the current City Administrator to have their names placed on the certificates of deposit (CDs) in order to obtain current balances. Said resolutions also removed the names of former city officials from the city's financial account(s). Going forward, the city will ensure that account statements are obtained on a routine basis.*

5.2 *The city accepts and has already begun implementing this recommendation. Further, the city will contact the Office of State Courts Administrator to ensure that any and all funds deposited and disbursed into the municipal court account are done so in accordance with Supreme Court Rules.*

6. Ordinances and Sunshine Law

City ordinances are not organized, complete, or up to date. In addition, the Board has not adopted a written policy regarding public access to city records as required by state law.

6.1 Ordinances

City ordinances are not organized, complete, or up to date.

- Ordinances are poorly maintained. Some ordinances are old and not updated. In addition, an index of all ordinances passed and rescinded by the city is not maintained, making it difficult to determine which ordinances remain in effect.
- City officials could not locate an approved and signed ordinance relating to trash services provided by the city. They located a draft ordinance, but it was unsigned and only covered the period June 1, 2017, through December 31, 2017.
- We identified 2 instances where the same ordinance number was used for different ordinances.

Because ordinances passed by the Board to govern the city and its residents have the force and effect of law, it is important ordinances be complete and organized.

6.2 Public access policy

The Board has not adopted a written policy regarding public access to city records as required by state law. A written policy regarding public access to city records would establish guidelines for the city to make records available



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to the public. This policy should identify a person to contact, provide an address to mail such requests, and establish fees that may be assessed for providing copies of public records.

Section 610.023, RSMo, lists requirements for making records available to the public. Section 610.026, RSMo, allows the city to charge fees for providing access to and/or copies of public records and provides requirements related to fees. Section 610.028, RSMo, requires a written policy regarding release of information under the Sunshine Law.

Recommendations

The Board of Aldermen:

- 6.1 Ensure ordinances are maintained in a complete and well-organized manner, establish an index of all ordinances passed and rescinded, sign and retain copies of all ordinances, and establish an ordinance relating to trash services provided by the city.
- 6.2 Develop a written public access policy.

Auditee's Response

- 6.1 *The city accepts the recommendation and will ensure that a complete and well-organized index of all ordinances passed and rescinded is maintained at City Hall. The city will begin the recodification process of the city's municipal code, as well as explore having the municipal code available online through General Code or a comparable company. Moreover, the city will pass an ordinance relating to trash services provided by the city.*
- 6.2 *The city has and will continue to abide by its Open Meetings and Records Policy which is codified in Chapter 120 of its municipal code. The city will ensure that Chapter 120 reflects the recent updates of the Missouri Sunshine Law.*

7. Capital Assets

The city does not maintain adequate records of its capital assets including buildings, land, vehicles, equipment, and other property. Additionally, city personnel do not tag, number, or otherwise identify assets or perform annual physical inventories. The most recent capital asset listing city personnel could provide us was dated 2005.

Adequate capital asset records and procedures are necessary to provide controls over city property; safeguard city assets that are susceptible to loss, theft, or misuse; and provide a basis for proper financial reporting and insurance coverage.

Recommendation

The Board of Aldermen ensure complete and detailed capital asset records are maintained that include all pertinent information for each asset such as tag number, description, cost, acquisition date, location, and subsequent



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disposition. The Board should also ensure city personnel properly tag, number, or otherwise identify all applicable city property and conduct and document an annual inventory.

Auditee's Response

The city currently maintains a list of capital assets; however, this list needs to be updated to reflect the current value of assets, as well as the inclusion of more detail regarding each asset. As such, the city accepts the recommendation and will schedule an inventory for early 2020. The city will thereafter perform annual inventories.

City of Bellerive Acres

Organization and Statistical Information

The City of Bellerive Acres is located in St. Louis County. It was incorporated as a village in 1939, and became a fourth-class city in 2015. The city employed 3 part-time employees on December 31, 2018.

City operations include trash services and street maintenance.

Mayor and Board of Aldermen

The city government consists of a mayor and 4-member board of aldermen. The members are elected for 2-year terms. The mayor is elected for a 2-year term, presides over the board of aldermen, and votes only in the case of a tie. The Mayor and Board of Aldermen, at December 31, 2018, are identified below. The Mayor and Board of Aldermen receive no compensation.

Clayton Klein, Mayor
Thomas Kiely, Alderman (1)
Katrina Thompson Moore, Alderwoman
William (Bill) McCrary, Alderman
Nancy Hartman, Alderwoman

(1) Replaced by Maureen Roach, who was elected in April 2019.

Other Principal Officials

The city contracts with the City of Normandy for police protection and services, municipal court services, and general clerical services. The city employed a City Administrator until his resignation, effective June 2018. The City Administrator for the City of Normandy now also serves as the City Administrator for the City of Bellerive Acres.

Financial Activity

The following page shows a summary of the city's unaudited financial activity, prepared using the city's financial reports, for the year ended December 31, 2018.

City of Bellerive Acres
Schedule of Receipts, Disbursements, and Changes in Cash Balances
Year Ended December 31, 2018

	General Fund (1)	Capital Improvement Fund	Road and Bridge Fund	Sewer Lateral Fund	Total
RECEIPTS					
Utility tax	\$ 331,455	0	233	0	331,688
Property tax	33,148	0	4,797	0	37,945
Sales tax	56,435	27,045	0	0	83,480
Motor fuel tax	7,594	0	0	0	7,594
Cigarette tax	415	0	0	0	415
Cable fees	7,848	0	0	0	7,848
Merchant and vendor license	15,310	0	0	0	15,310
Court proceeds	3,836	0	0	0	3,836
Sewer lateral fees	0	0	0	2,356	2,356
Interest	657	558	215	9	1,439
Miscellaneous	519	0	0	0	519
Total Receipts	457,217	27,603	5,245	2,365	492,430
DISBURSEMENTS					
Wages	32,335	0	0	0	32,335
Utilities	10,970	0	0	0	10,970
Clerk, Court and Police contract	57,810	0	0	0	57,810
Fuel	1,167	0	0	0	1,167
Insurance	14,115	0	0	0	14,115
Accounting fees	5,564	0	0	0	5,564
Legal fees	8,460	0	0	0	8,460
Office expenses	6,389	0	0	0	6,389
Street expenses	6,658	0	0	0	6,658
Equipment expenses	6,482	0	0	0	6,482
Court fees and expenses	3,549	0	0	0	3,549
Bird sanctuary (2)	18,958	0	0	0	18,958
Trash services	28,417	0	0	0	28,417
Truck purchase	37,502	0	0	0	37,502
Sewer lateral expenses	12,900	0	0	0	12,900
Street project	86,217	0	0	0	86,217
Miscellaneous	6,398	0	0	0	6,398
Adjustment to reconcile	(4,549)	0	0	2,356	(2,193)
Total Disbursements	339,342	0	0	2,356	341,698
RECEIPTS OVER (UNDER) DISBURSEMENTS	117,875	27,603	5,245	9	150,732
CASH BALANCE, JANUARY 1, 2018	510,014	427,582	113,541	8,838	1,059,975
CASH BALANCE, DECEMBER 31, 2018	\$ 627,889	455,185	118,786	8,847	1,210,707

(1) The General Fund includes activity of the municipal court bank account.

(2) Disbursements totaling \$16,830 for the bird sanctuary were paid using grant monies received from the Missouri Department of Conservation in 2017.