

MEMO

To: Bob Kuntz, City Administrator

From: Denise Keller, Finance Officer

Subject: Financial Transparency

Date: August 14, 2013

At the July 15 Board meeting, staff was asked to investigate what would be involved in creating and posting a searchable database of detailed expenditures on the City of Ballwin's website, similar to what Mehlville Fire District has made available on its website.

Using our new accounting software package we would be able to create a table of expenditures that would include vendor name, date, general ledger account and amount of payment for all expenditures. In order to post the information to our website and add functionality to make it searchable we would need help from an outside vendor. A preliminary estimate of the cost would start at \$375.00. Currently we do not enter descriptions of expenditures in our software. To do so would involve additional staff time on a daily basis to add written descriptions to paper invoices and additional time for the Finance Clerk to key those descriptions into the software.

Additionally I did some research to see what other cities around the country are doing to address financial transparency. A good comprehensive study was done by the Legislative Research Commission of Kentucky and can be found at <http://www.lrc.ky.gov/lrcpubs/rm507.pdf>. Some states such as Arizona, Florida and Indiana have searchable databases on their state websites' transparency portals where users can build reports by selecting revenue data and expense data to compare for specific cities or counties. Much of this information is at a summary level but some is at transaction level detail.

The State of Texas has a program called the Texas Comptroller Leadership Circle to recognize local governments that are striving to meet a high standard for financial transparency online. They recommend that all local governments implement financial transparency by posting three key financial documents online: the annual budget, the annual financial report, and the check register. The City of Ballwin currently posts the first two of these documents but not the check register. Attached is a copy of the first few pages of Ballwin's check register from July to show the information it contains.

While the Board was unanimously in support of increasing the City's level of financial transparency there were concerns expressed about the format that should be used and concerns about increasing the workload of staff to accomplish it. In my opinion, posting the check register to our website would be the way to meet everyone's objectives. Detailed information about expenditures would be made available to the public, and although it would not be searchable it would be in a format which is judged as 'the gold standard' by a government that is at the forefront of promoting financial transparency. Furthermore, posting our check register on a monthly basis to our website would only minimally increase staff workload.

Payment Register

From Payment Date: 7/1/2013 - To Payment Date: 7/31/2013

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
GEN FUND - GEN FUND									
Check									
80277	07/05/2013	Reconciled		07/31/2013	Accounts Payable	ICMA RETIREMENT TRUST 457	\$3,176.96	\$3,176.96	\$0.00
	Invoice		Date	Description		Amount			
	2013-00000129		07/05/2013	DCICMA% - DEF Comp-ICMA %*		\$3,176.96			
80278	07/05/2013	Reconciled		07/31/2013	Accounts Payable	STATE DISBURSEMENT UNIT	\$451.00	\$451.00	\$0.00
	Invoice		Date	Description		Amount			
	2013-00000136		07/05/2013	GARB - Garnishment Biweekly		\$451.00			
80279	07/05/2013	Reconciled		07/31/2013	Accounts Payable	VANTAGE TRANSFER AGENTS	\$630.00	\$630.00	\$0.00
	Invoice		Date	Description		Amount			
	2013-00000137		07/05/2013	ROTH - Roth IRA		\$630.00			
80280	07/05/2013	Reconciled		07/31/2013	Accounts Payable	AMEREN MISSOURI (66301)	\$1,080.12	\$1,080.12	\$0.00
	Invoice		Date	Description		Amount			
	6/26/13		07/01/2013	85322-01118		\$1,080.12			
80281	07/05/2013	Reconciled		07/31/2013	Accounts Payable	AMEREN MISSOURI (66301)	\$15,286.32	\$15,286.32	\$0.00
	Invoice		Date	Description		Amount			
	6/27/13		07/01/2013	12200-03117		\$15,286.32			
80282	07/05/2013	Reconciled		07/31/2013	Accounts Payable	AMEREN MISSOURI (66301)	\$10,503.67	\$10,503.67	\$0.00
	Invoice		Date	Description		Amount			
	6/26/13A		07/01/2013	02030-98003		\$10,503.67			
80283	07/05/2013	Reconciled		07/31/2013	Accounts Payable	AMEREN MISSOURI (GREEN)	\$3,206.32	\$3,206.32	\$0.00
	Invoice		Date	Description		Amount			
	6/24/13E		07/01/2013	75001-17002		\$134.57			
	6/24/13F		07/01/2013	28312-06115		\$27.46			
	6/24/13G		07/01/2013	41822-01116		\$1,207.73			
	6/24/13		07/01/2013	12812-04125		\$487.37			
	6/24/13A		07/01/2013	31822-01117		\$128.97			
	6/24/13B		07/01/2013	78712-04118		\$1,044.46			
	6/24/13C		07/01/2013	48712-03112		\$37.96			
	6/24/13D		07/01/2013	15012-09112		\$137.80			
80284	07/05/2013	Reconciled		07/31/2013	Accounts Payable	AMERICAN SOLUTIONS FOR BUSINESS	\$230.00	\$230.00	\$0.00
	Invoice		Date	Description		Amount			
	INV01471615		06/12/2013	Miscellaneous		\$230.00			
80285	07/05/2013	Reconciled		07/31/2013	Accounts Payable	ANOTHER WILD GOOSE CHASE- STL	\$680.00	\$680.00	\$0.00
	Invoice		Date	Description		Amount			
	1298		06/17/2013	Miscellaneous		\$680.00			
80286	07/05/2013	Reconciled		07/31/2013	Accounts Payable	APPLIED CONCEPTS INC	\$250.00	\$250.00	\$0.00
	Invoice		Date	Description		Amount			
	237556		06/14/2013	Miscellaneous		\$250.00			
80287	07/05/2013	Reconciled		07/31/2013	Accounts Payable	ARCO LAWN EQUIPMENT INC	\$11.21	\$11.21	\$0.00
	Invoice		Date	Description		Amount			
	51792		06/13/2013	Miscellaneous		\$11.21			

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80288	07/05/2013	Reconciled		07/31/2013	Accounts Payable	ARROW TERMINAL LLC	\$277.36	\$277.36	\$0.00
	Invoice		Date	Description		Amount			
	0086703-IN		06/10/2013	Miscellaneous		\$147.37			
	0086704-IN		06/10/2013	Miscellaneous		\$129.99			
80289	07/05/2013	Reconciled		07/31/2013	Accounts Payable	AT&T 5001	\$1,191.94	\$1,191.94	\$0.00
	Invoice		Date	Description		Amount			
	6/21/13		07/02/2013	314 A61-6023 080 2		\$1,191.94			
80290	07/05/2013	Reconciled		07/31/2013	Accounts Payable	AT&T MOBILITY	\$5.43	\$5.43	\$0.00
	Invoice		Date	Description		Amount			
	0628013		07/01/2013	826117419		\$5.43			
80291	07/05/2013	Reconciled		07/31/2013	Accounts Payable	BARRON, LISA	\$27.42	\$27.42	\$0.00
	Invoice		Date	Description		Amount			
	REIMB		07/01/2013	Miscellaneous		\$27.42			
80292	07/05/2013	Reconciled		07/31/2013	Accounts Payable	BONHOMME LIONS CLUB	\$4,336.51	\$4,336.51	\$0.00
	Invoice		Date	Description		Amount			
	2013 BALLWINDAYS		07/01/2013	Miscellaneous		\$4,336.51			
80293	07/05/2013	Reconciled		07/31/2013	Accounts Payable	BRAUER SUPPLY CO	\$150.68	\$150.68	\$0.00
	Invoice		Date	Description		Amount			
	703925		06/12/2013	Miscellaneous		\$150.68			
80294	07/05/2013	Reconciled		07/31/2013	Accounts Payable	BUDGET DIRECTOR	\$578.00	\$578.00	\$0.00
	Invoice		Date	Description		Amount			
	2013 JUNE		07/01/2013	Miscellaneous		\$578.00			
80295	07/05/2013	Reconciled		07/31/2013	Accounts Payable	CENTRAL MISSOURI PIZZA INC	\$555.47	\$555.47	\$0.00
	Invoice		Date	Description		Amount			
	1031363-IN		07/01/2013	Miscellaneous		\$555.47			
80296	07/05/2013	Reconciled		07/31/2013	Accounts Payable	CLEAN THE UNIFORM COMPANY O'FALLON	\$28.38	\$28.38	\$0.00
	Invoice		Date	Description		Amount			
	61385023		06/12/2013	Miscellaneous		\$28.38			
80297	07/05/2013	Reconciled		07/31/2013	Accounts Payable	COCA-COLA REFRESHMENTS	\$582.62	\$582.62	\$0.00
	Invoice		Date	Description		Amount			
	3868356617		07/01/2013	Miscellaneous		\$362.88			
	3848211713		07/01/2013	Miscellaneous		\$114.50			
	3808224234		06/10/2013	Miscellaneous		\$105.24			
80298	07/05/2013	Reconciled		07/31/2013	Accounts Payable	COUNTY FORM & SUPPLY INC	\$219.96	\$219.96	\$0.00
	Invoice		Date	Description		Amount			
	104058299		06/13/2013	Miscellaneous		\$219.96			
80299	07/05/2013	Reconciled		07/31/2013	Accounts Payable	CREST INDUSTRIES INC	\$109.45	\$109.45	\$0.00
	Invoice		Date	Description		Amount			
	2131670		06/10/2013	Miscellaneous		\$17.92			
	2131681		06/10/2013	Miscellaneous		\$91.53			
80300	07/05/2013	Reconciled		07/31/2013	Accounts Payable	DANIEL AND HENRY CO	\$122,006.00	\$122,006.00	\$0.00
	Invoice		Date	Description		Amount			
	547259		07/01/2013	Miscellaneous		\$100,430.00			
	547083		07/01/2013	Miscellaneous		\$1,272.00			

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	547210		07/01/2013	Miscellaneous			\$20,304.00		
80301	07/05/2013	Reconciled		07/31/2013	Accounts Payable	DELANEY, PAT	\$30.00	\$30.00	\$0.00
	Invoice		Date	Description			Amount		
	733573		07/01/2013	Miscellaneous			\$30.00		
80302	07/05/2013	Reconciled		07/31/2013	Accounts Payable	DOBBS TIRE & AUTO CENTERS	\$586.24	\$586.24	\$0.00
	Invoice		Date	Description			Amount		
	230894		06/14/2013	Miscellaneous			\$586.24		
80303	07/05/2013	Reconciled		07/31/2013	Accounts Payable	E & E ENTERPRISES	\$800.00	\$800.00	\$0.00
	Invoice		Date	Description			Amount		
	1551		06/14/2013	Miscellaneous			\$800.00		
80304	07/05/2013	Reconciled		07/31/2013	Accounts Payable	ENGINEERED FIRE PROTECTION INC	\$1,397.05	\$1,397.05	\$0.00
	Invoice		Date	Description			Amount		
	M3443T-A		06/12/2013	Miscellaneous			\$575.00		
	M4263T-B		06/13/2013	Miscellaneous			\$822.05		
80305	07/05/2013	Reconciled		07/31/2013	Accounts Payable	ENGINEERS CLUB OF ST LOUIS	\$165.00	\$165.00	\$0.00
	Invoice		Date	Description			Amount		
	14390		07/01/2013	Miscellaneous			\$165.00		
80306	07/05/2013	Reconciled		07/31/2013	Accounts Payable	ERB EQUIPMENT COMPANY	\$62.84	\$62.84	\$0.00
	Invoice		Date	Description			Amount		
	1096770		06/14/2013	Miscellaneous			\$99.93		
	1096768		06/14/2013	Miscellaneous			(\$37.09)		
80307	07/05/2013	Reconciled		07/31/2013	Accounts Payable	FARRELL, RAY	\$1,710.00	\$1,710.00	\$0.00
	Invoice		Date	Description			Amount		
	BASKETBALL CAMP		07/01/2013	Miscellaneous			\$1,710.00		
80308	07/05/2013	Reconciled		07/31/2013	Accounts Payable	GATEWAY DOCKDOGS	\$1,850.00	\$1,850.00	\$0.00
	Invoice		Date	Description			Amount		
	2013-BALLWINDAYS		07/01/2013	Miscellaneous			\$1,850.00		
80309	07/05/2013	Reconciled		07/31/2013	Accounts Payable	GLOBAL PRINTING & SIGNS	\$105.42	\$105.42	\$0.00
	Invoice		Date	Description			Amount		
	18308		06/10/2013	Miscellaneous			\$105.42		
80310	07/05/2013	Reconciled		07/31/2013	Accounts Payable	HAWKINS INC	\$2,163.00	\$2,163.00	\$0.00
	Invoice		Date	Description			Amount		
	3479458		07/01/2013	Pool Chemicals-unit price bid			\$651.00		
	3480623		07/01/2013	Pool Chemicals-unit price bid			\$700.00		
	3479494		07/01/2013	Pool Chemicals-unit price bid			\$560.00		
	3480622		07/01/2013	Pool Chemicals-unit price bid			\$252.00		
80312	07/05/2013	Reconciled		07/31/2013	Accounts Payable	K & K SUPPLY	\$205.08	\$205.08	\$0.00
	Invoice		Date	Description			Amount		
	414885		06/12/2013	Miscellaneous			\$205.08		
80313	07/05/2013	Reconciled		07/31/2013	Accounts Payable	LACLEDE GAS COMPANY	\$1,532.84	\$1,532.84	\$0.00
	Invoice		Date	Description			Amount		
	6/24/13		07/01/2013	471761-002-2			\$54.34		
	6/19/13B		07/02/2013	460197-001-2			\$49.13		
	6/24/13C		07/01/2013	761731-001-2			\$1,290.99		