

Public Notice posted in accordance  
RSMO. 610 as amended  
By: Kimberly Barfield  
City Clerk

Posted: Date/Time Posted: Thursday, January 29, 2026  
5:00 PM

**CITY OF PACIFIC  
300 HOVEN  
BOARD OF ALDERMEN AGENDA  
REGULAR MEETING  
Tuesday, February 3, 2026  
7:00 P.M.**

**This meeting is open to the public.**

**The meeting will be streamed live on the City of Pacific YouTube channel:  
<https://www.youtube.com/@cityofpacific768>**

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Prayer
5. Approve Agenda
6. Approve minutes
  - a. Approve the regular session minutes from the January 20, 2026 meeting
7. Public Participation
8. Presentation – CLA Audit report for June 30, 2025
9. New Bills
  - a. Bill No. 5305 An Ordinance authorizing the release of the remainder of the escrow held to ensure the completion of certain subdivision improvements for Manors of Brush Creek Subdivision. (1<sup>st</sup> reading)
10. Consideration of Bills previously introduced
  - a. Bill No. 5302 An Ordinance establishing special enforcement zones in which speeding violations shall be subject to increased fines and designating certain streets as special enforcement zones. (2<sup>nd</sup> reading)
  - b. Bill No. 5303 An Ordinance exempting the City of Pacific from the provisions of Section 311.2026, RSMO, relating to Liquor Licenses. (2<sup>nd</sup> reading)
  - c. Bill No. 5304 An Ordinance, Chapter 230 of the Municipal Code by the addition of a new section 230.050 to enact catch-and-release requirements for fishing at Hawthorne Pond and the Pond in Liberty Filed Park. (2<sup>nd</sup> reading)
11. Mayor's Report
12. Old Business

- a. Bill No. 5298 An Ordinance approving a Subdivision Plat for the subdivision of the lot located at 1722 Highway N into two parcels and authorizing city officials to acknowledge the city's approval of the plat for recording. (2<sup>nd</sup> reading) Tabled 1-6-26
- b. Approve appointment of Deanna Buell to Park Board. (Tabled 1-20-26)

13. New Business

- a. Resolution No. 2026-02 A Resolution to accept a contract proposal from 5J Rodeo Company LLC (dba Outlaw Rodeo Productions) for conduct of rodeo events sponsored by the City of Pacific.

14. City Administrator Report

15. Chief's Report

16. Public Works Commissioner

17. City Attorney Report

18. Operations Committee report

19. Administrative Committee report

20. Planning and Zoning Commission report

21. Park Board report

22. Tourism Commission report

23. Meramec Valley Historical Society report

24. Jeffrey White Memorial Skatepark Project committee report

25. Miscellaneous

- a. Approve Special Events Permit for Pacific Partnership for the St. Patrick's Day Parade on March 14, 2026.
- b. Special event permit for 5K Shamwalk & Run March 7, 2026

26. Reports of City officials

- a. Alderman Hoven
- b. Alderman Lesh
- c. Alderman Kelley
- d. Alderman Cleeve
- e. Alderman Gass
- f. Alderman Stewart

27. Adjourn

The Board of Aldermen will consider and act upon the matters listed above and such others as may be presented at the meeting and determined to be appropriate for discussion at that time. The City of Pacific is working to comply with the Americans with Disabilities Act mandates. Individuals who require an

accommodation to attend a meeting should contact City Hall (271-0500) at least twenty-four hours in advance.

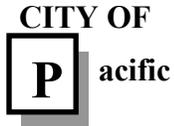


To: Board of Alderman

RE: Tuesday, February 3rd, 2026 Board of Alderman Meeting

1. Since the city has issued citations for having cargo containers, one citizen has spent thousands of dollars on purchasing racks to store his property on and emptied his containers. He has also has had the containers picked up. I recommend we follow the ordinance that is in place. There is a need to grant some temporary permits for 30 days for use during construction, relocation and in particular for the firework businesses.
2. I have been notified by MoDOT that they would like to make the east side of the block on 1<sup>st</sup> street no parking. I have visited with the owner of the auto body and he states that would be an inconvenience for his business. On weekends people park there to visit Little Ireland. MoDot states that making this change is for safety reason.
3. Modot will be replacing the sidewalks on 1<sup>st</sup> and Osage. They would like to know if we want to go back with the sidewalk with the pebbles in it which will be a more historic look. If that type of sidewalk is installed, it will cause the businesses to be closed for a longer period of time than using standard concrete mix.
4. We need to award the bid for Union St. The low bid belongs to CE Contracting Inc. The bid amount is \$2,891,988.00. The start date would July 5<sup>th</sup>.





January 20, 2026 \* RECORD OF PROCEEDINGS

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**CITY OF PACIFIC  
REGULAR MEETING OF THE BOARD OF ALDERMEN  
300 HOVEN  
PACIFIC, MISSOURI**

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**T**he meeting was called to order at 7:00 p.m. by Mayor Filley. The meeting was held at City Hall. The public was able to attend in person.

A roll call was taken with the following results:

Present at Roll Call: Mayor Filley  
Alderman Kelley  
Alderman Cleeve  
Alderman Gass  
Alderman Stewart  
Alderman Hoven

Also present: Administrator Litterell  
Attorney Karr  
Chief Klingler  
Engineer Girondo  
City Clerk Barfield

**Pledge of Allegiance**

The Pledge of Allegiance was done.

**Prayer**

Pastor Lange offered prayer this evening.

**Approve Agenda**

**Motion made by Alderman Kelley, seconded by Alderman Cleeve to approve the agenda. Mayor Filley asked for any discussion. A voice vote was taken with an affirmative result. Nays: none. Whereupon, Mayor Filley declared the motion carried.**

**Approval of Minutes**

- a. Approve minutes from January 6, 2026

**Motion made by Alderman Kelley, seconded by Alderman Cleeve to approve the minutes of the meeting on January 6, 2025.** Mayor Filley asked for any discussion. **A voice vote was taken with an affirmative result. Nays: none. Mayor Filley declared the motion carried.**

- c. Approve the closed session meeting minutes from January 6, 2026

**Motion made by Alderman Gass, seconded by Alderman Hoven to approve the closed session meeting minutes on January 6, 2025.** Mayor Filley asked for any discussion. **Motion made by Alderman Lesh to approve the modified minutes that were passed out tonight.** The change is highlighted. **Motion was seconded by Alderman Gass. A voice vote was taken with an affirmative result. Nays: none. Mayor Filley declared the motion carried.**

**Motion made by Alderman Stewart, seconded by Alderman Kelley to make the closed session meeting minutes from January 6, 2026 available to the public unredacted.** Mayor Filley asked for any discussion. Alderman Cleeve stated he would be for this at a later date, but not today. Attorney Karr stated this can be done, because the subject matter is not personnel. Under Section 150.030 of the Code the Board by majority vote can vote to open any subject matter that would otherwise be closed. Discussion followed. Attorney Karr stated section 610.021 of Revised Missouri Statute allows things to be closed. The legislature has drafted this section allowing for this, based off of sensitivity and confidentiality. **A voice vote was taken with a tie vote. Mayor Filley declared since the vote was a 3-3 tie, she will break the tie with a “nay” vote. Motion failed.**

**Public Presentation** - none

**Presentation**

- a. CLA Audit report for June 30, 2025

Mayor Filley stated they are not here tonight, so this will carry to the next meeting.

**New Bills**

- a. Bill No. 5302 An Ordinance establishing special enforcement zones in which speeding violations shall be subject to increased fines and designating certain streets as special enforcement zones. (1<sup>st</sup> reading)

Alderman Hoven will sponsor the Bill. As posted pursuant to the ordinance, City Clerk Barfield read Bill No. 5302 by title only for the first reading. Mayor Filley asked for discussion. Alderman Cleeve asked if it was the entire length of Lamar Parkway? Chief Klingler stated it is difficult in mobile ticketing to separate it out. Alderman Stewart stated she did not support this, and said we either do the whole city or none.

- b. Bill No. 5303 An Ordinance exempting the City of Pacific from the provisions of Section 311.2026, RSMO, relating to Liquor Licenses. (1<sup>st</sup> reading)

Alderman Cleeve will sponsor the Bill. As posted pursuant to the ordinance, City Clerk Barfield read Bill No. 5303 by title only for the first reading. Mayor Filley asked for discussion. There was none.

- c. Bill No. 5304 An Ordinance, Chapter 230 of the Municipal Code by the addition of a new section 230.050 to enact catch-and-release requirements for fishing at Hawthorne Pond and the Pond in Liberty Field Park. (1<sup>st</sup> reading)

Alderman Cleeve will sponsor the Bill. As posted pursuant to the ordinance, City Clerk Barfield read Bill No. 5304 by title only for the first reading. Mayor Filley asked for discussion. There was none.

**Consideration of Bills previously introduced** - none.

### **Mayor's Report**

- a. Approve appointment of Deanna Buell to Park Board.

Mayor Filley asked for the appointment of Deanna Buell to Park Board. **Motion made by Alderman Cleeve, seconded by Alderman Hoven.** Mayor Filley asked for any discussion. Alderman Kelley stated she did not receive a bio on her. Mayor Filley stated Alderman Cleeve sent out the information he had, which is what she would have sent. Alderman Kelley stated in past practice, she has sent more detail. To be fair to all candidates, **motion made by Alderman Kelley to table this until the bio is received, seconded by Alderman Stewart.** Mayor Filley asked for any discussion. Alderman Lesh asked if anyone reached out to candidate, and called that phone number? The phone number does not work, and that is why he is in favor of tabling it until accurate information is received. He reiterated it would be nice to get the information from the mayor prior to the meeting. **A voice vote was taken with an affirmative result. Nays: Alderman Hoven. Mayor Filley declared the motion carried.**

### **Old Business**

- a. Bill No. 5298 An Ordinance approving a Subdivision Plat for the subdivision of the lot located at 1722 Highway N into two parcels and authorizing city officials to acknowledge the city's approval of the plat for recording. (2<sup>nd</sup> reading) Tabled 1-6-26.

This remained on the table.

**New Business** - none

### **City Administrator report**

Sand – Administrator Litterell stated he spoke with Silica Sand and they have agreed to donate 600 yards of sand. As long as it is clean, we will schedule a time to pick it up. **Motion made by Alderman Kelley, seconded by Alderman Gass to approve obtaining the sand for the volley ball court from Silica. A voice vote was taken with an affirmative result. Nays: none.**

**Abstain: none. Whereupon, Mayor Filley declared the motion carried.**

Accountant – Annette Moore has submitted her resignation. We are reaching out to organizations to find a replacement. She will be on for another 30 days.

Police vehicle – Administrator Litterell stated staff researched another police car. They have found a 2021 Dodge Charger for \$ 21,900. We are asking for this because in 2024 a Durango was totaled, and never replaced. We have room in the budget under line 406-00 plus we will receive reimbursement of \$ 7,000. This vehicle has not been used for patrol. **Motion made by Alderman Gass, seconded by Alderman Kelley to approve purchase of a 2021 Dodge Charger in the amount of \$ 21,900.** Mayor Filley asked for any discussion. Administrator Litterell stated this vehicle comes equipped with emergency lights. There was discussion regarding the budget, and line items reviewed. **A voice vote was taken with an affirmative result. Nays: none. Abstain: none. Mayor Filley declared the motion carried.**

### **Chief's Report**

Chief Klingler stated Chaplain Lange is the employee of the month for December.

**Public Works Commissioner** – was out this evening.

**City Attorney Report** – no report tonight.

**Operations Committee Report** – Alderman Lesh stated there is a meeting scheduled for the 29<sup>th</sup> at 4:00 PM. Alderman Kelley asked that they look at a stop sign for Third and St. Louis Street and Columbus and Walnut. Discussion followed.

**Administrative Committee Report** – Alderman Cleeve stated there is a meeting on the 26<sup>th</sup> at 5:00 PM. They will review the audit and budget.

**Planning & Zoning** – Alderman Lesh stated Planning & Zoning met last week for one item for a short-term vacation rental in Hawthorne. The commission recommended no on this. Attorney Karr stated the ordinances and votes should be in the affirmative, so a yes means yes and a no is no. Even though they recommended denial, it will be drafted in the affirmative. They also discussed a workshop meeting for short term rental and asked for the attorney to attend the meeting.

**Park Board Report** – Alderman Cleeve stated the Park Board met and discussed walking trails and grant preparation for the future, master plan, and Mr. Fowler is repairing the backstops at city park. Their next meeting is February 9<sup>th</sup> at 7:00 PM.

**Tourism Commission Report** – Alderman Kelley stated they met January 13<sup>th</sup>. It was recommended by the commission to purchase items; one was money back on a sponsorship. They are working on an application that would be filled out for a request for funds, and she recommended that once it is done, they bring this to the board for review. The next meeting is February 10<sup>th</sup>. There is one opening from the hotel/motel industry on the commission.

**Meramec Valley Historical Society Report** – Alderman Stewart stated they met on the 14<sup>th</sup> and are holding off on the plaque project until warmer weather. Their next meeting is February 11<sup>th</sup> at 5:00 PM.

**Jeffrey White Memorial Skatepark Project Committee report** – Alderman Cleeve stated there was no meeting. He asked who the lead was on the project. Mayor Filley stated Tiffany is taking care of the grant portion and she is working with Lee as the main point of contact. SWT is working on completing the project. Mayor Filley stated she has spoken to two contractors and we are working towards a meeting. They saw the preliminary plans and are waiting on final design. Attorney Karr stated she reviewed the grant language, the match is 50% and we can use in house labor and purchase materials are reimbursable. The only thing that is monetized is use of city equipment and in house labor. The volunteer labor is to be monetized by a formula.

### **Miscellaneous**

- a. Approve list of bills.

**Motion made by Alderman Stewart, seconded by Alderman Gass to approve the list of bills.** Mayor Filley asked for any discussion. Alderman Stewart asked about the Klance bill from the rodeo why it was just now showing up. Alderman Kelley stated that was approved, and advised them these need to go to the board. We also need to look at the budget. City Clerk Barfield stated if those invoices just came in and they were for last year; it will show in this year. **A voice vote was taken with an affirmative result. Nays: none. Abstain: none. Mayor Filley declared the motion carried.**

### **Report of City Officials**

Alderman Stewart – no report.

Alderman Hoven – no report.

Alderman Lesh – passed at this time.

Alderman Kelley – stated she was requesting that the City of Pacific formally adopt this immediate policy in the interest of transparency, due process, and responsible land-use planning: **Prohibition on Non-Disclosure Agreements (NDAS) related to Land-Use and Zoning matters. She requested that the City of Pacific decline to enter into any Non-Disclosure Agreements with private developers, site selectors, or third-party intermediaries regarding proposed land-use, zoning changes, infrastructure projects or economic development activities. She passed out this language to the board. This was a motion made by Alderman Kelley, seconded by Alderman Lesh.** Mayor Filley asked for any discussion. Mayor Filley thought it meant the city would not enter into any at all. Attorney Karr stated there could be language “unless approved by the Board of Aldermen” added. **Motion made by Alderman Hoven, seconded by Alderman Lesh to amend the motion to include “except with board approval”.** Mayor Filley stated this would be added at the end. Mayor Filley asked for discussion on the amendment. A voice vote was taken with an affirmative result. Nays: none. Abstain: none. **Mayor Filley declared the additional language is approved.** Attorney Karr stated now there can be more discussion on the general policy. Alderman Cleeve stated with this

motion are we creating an ordinance or a resolution. Attorney Karr stated right now this is just a motion and a policy of the board. If the board wants it to be codified then it needs to be done by ordinance. Alderman Cleeve stated there was four or five things sitting here when he walked in to go through before the meeting. This is pretty important, and we are expected to figure it out in a discussion. Any of these items could have been e-mailed prior. He stated he was a “no” tonight because he needed more time. Alderman Gass stated a motion of the board could be changed at any time. Attorney Karr agreed, and it does not affect anything that has already been done. Alderman Gass thought it should become an ordinance. Mayor Filley stated the motion on the floor is for a policy. Alderman Lesh stated if we make it an ordinance, it does become harder. There could be reasons the city would enter into an NDA. This allows the board to decide to enter into it. **A voice vote was taken on the new policy, with an affirmative result. Nays: Alderman Cleeve. Abstain: none. Whereupon, Mayor Filley declared the motion carried.**

Alderman Gass – asked about storage containers, and what Attorney Karr’s final determination is. Attorney Karr stated a few years ago the city enacted language stating cargo containers should not be considered a permanent structure. They also don’t meet the code for a structure. Some companies moved them out. Her memo states the city is correct, and they are not protected by “grandfathering”. If the board changes it back, there is a chance that someone could say it was arbitrary, and could lead to a claim. She suggested that if the board was inclined to change them where appropriate, it could be on defined properties as a conditional use. This would minimize the risks. Discussion followed. It would not be considered a structure but the city could allow it under certain conditions. It would be an accessory storage unit.

Cemetery – Alderman Gass asked they go look at the area by the cemetery and the road. The electric poles are up against the bank, and wondered why they didn’t go underground. He asked the city administrator to reach out to MoDot and see if it can get cleaned up.

Alderman Cleeve – stated he would again like to not have items on the dais. He stated he prepares for a meeting, and at least e-mail the information out for discussion. It was everything on the dais that he was quickly trying to rush through.

Alderman Lesh – reviewed the information on the dais. Regarding the cargo containers, and conditions. Attorney Karr stated it was just a suggestion for a CUP, and can still restrict in certain districts. It would need to go back to Planning & Zoning. Alderman Lesh stated they have said they prefer the shed structures.

### **Closed Session**

Mayor Filley asked for a motion to go into closed session under RSMO 610.021 (1)(12). Legal actions, causes of action or litigation involving a public governmental body and any confidential or privileged communications between a public governmental body or its representatives and its attorneys.

Sealed bids and related documents, until the bids are opened; and sealed proposals and related documents related to a negotiated contract until a contract is executed, or all proposals are rejected.

**Motion made by Alderman Gass, seconded by Alderman Hoven to go into closed session under RSMO 610.021 (1)(12).** Mayor Filley asked for any discussion. Alderman Kelley stated if this was in regards to her request, she withdrew her request. **A roll call vote was taken with a failed result. Ayes: none. Nays: Alderman Kelley, Alderman Cleeve, Alderman Gass, Alderman Stewart, Alderman Hoven, Alderman Lesh. Abstain: None. Mayor Filley stated the motion failed 0-6.**

**Adjournment**

Motion made by Alderman Lesh, seconded by Alderman Cleeve to adjourn. A voice vote was taken with an affirmative result. Nays: none. Abstain: none. The meeting adjourned at 8:02 P.M.

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Mayor Filley

ATTEST:

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City Clerk





## INTER-OFFICE MEMORANDUM

Date: 01/14/2026

TO: City Administrator Lee Littrell  
FROM: Deputy Chief D. Senter #309  
RE: Detailed vehicle purchase proposal

Sir,

Pacific Police Department 2023 Dodge Durango (Last four VIN 6569) was totaled following an accident in 2024. It has never been replaced. Initially an administrative vehicle was re assigned to make up the loss, that has become the permanent solution. Additionally, when one of the Patrol F150's went down (decommissioned) the Chief gave up his assigned vehicle (a Ford F150) which was re assigned to patrol after having the equipment from the decommissioned vehicle fitted to it. This left the Chief driving the admin outfitted Durango previously assigned to the Chief and later the Deputy Chief due to the lack of replacing the totaled vehicle. The timing of this coincided with the departure of the former Chief and then the 2025 elections and the then vacancy from April to Sept of the Deputy Chiefs position so initially the loss of the vehicle was not an issue.

This brings us to the present; we are operating at a vehicle deficit. A solution appeared to present itself when Defender Product Solutions approached the Chief with a fully outfitted Ford F150 truck with under 5000 miles that they originally were going to use as a demonstration/showcase vehicle, for approx. \$55000. However, that proposed purchase was not approved at the last board meeting.

A new 2025 Dodge Durango PPV starts at approx. \$49925 with another \$5000 plus in associated outfitting costs. (Approx. 54925.00), while a new Ram SSV (not pursuit rated) starts at approx. \$64839 including minimum outfitting. While these figures would seem to make that proposed Defender products unit an attractive option its removal from consideration has led us to a more fiscally palatable solution.

We contacted the Missouri State Highway Patrol (MSHP) fleet sales to see what they might have available. MSHP Fleet Sales currently offers an assortment of vehicles to include Ford Police Interceptors (Explorer), Dodge Chargers, Dodge Durango's, and

Ford F150's. Per MSHP fleet sales the F150's are "retired" at 85000 to 100,000 miles service, while the other vehicles are retired at 60,000 to 65000 miles service. The F150's due to mileage concerns would not appear to be an option. The Ford Utility's while matching some of our existing fleet vehicles have been phased out in recent years in favor of the Dodge products. The 2022 Durango would mirror most of our existing police fleet however the purchase price is higher than the Dodge Chargers which would seem to represent the best value and would suit our needs adequately.

The proposed vehicle would primarily be used as an administrative vehicle for the Deputy Chief and for use by officers/employees for travel to training or other assignments where a fully marked unit would not be required or would not be the best use of departmental resources. As such the vehicle would only be outfitted with only basic equipment, low profile emergency lights, radio/siren. Equipment for the vehicle should be available using existing surplus equipment that might be able to be re-purposed, requiring perhaps only minor outfitting costs. (NOTE: after meeting with MSHP fleet sales emergency equipment can be included for an additional charge).

On 01/13/26 Chief Klingler and Deputy Chief Senter viewed the available vehicles at Troop F (MSHP). After that firsthand examination the recommendation is that the City of Pacific look to purchase the following:

2021 Dodge Charger. This vehicle was assigned to the Gaming Division of MSHP so it has not been through the rigors of daily patrol work. It is still a "police package" vehicle and can come already equipped with low profile emergency lights and a siren installed. The vehicle has a V6 engine so fuel costs should be better than a V8 police vehicle. Prior to sale the vehicle will be put through a final inspection by MSHP fleet mechanics who will thoroughly detail and inspect the vehicle, including replacement of tires and brakes if more than 50% worn. Total sale price with the emergency equipment installed is \$21,900. It should be noted that to take possession of the vehicle and outfit it through a third party would likely be between \$1500-\$2500 (with repurposed/used equipment) so buying it as is with the equipment for the extra \$900 would seem to be a more responsible decision.

At the direction of Chief Klingler, I performed a search of comparable vehicles. To facilitate the search, I had to perform it nationwide. Looking at comparably equipped comparable mileage vehicles. There were none found within 150mi radius and none in the State of Missouri. While some were found nationwide that represented an initial cost savings and may have had lower mileage the cost savings would quickly dissipate when you consider travel and transportation expenses multiple states away, as well as outfitting costs not to mention the unknown vehicle history. None of these "comps" were offered at government agencies, rather they were mostly at "used" car lots with some at branded dealerships which offered only minimal known history for the vehicles. Many had histories to include previous damage from accidents. These would not seem to be a viable option.

While we realize this is a big ask mid-budget it represents a much-needed fulfillment of the fleet to best facilitate day to day police operations. We ask that you please consider the need and the fiscally responsible nature of the request, and approve this request.

In summary for \$21,900 we can get:

- 2021 Dodge Charger AWD V6.
- Equipped with emergency lights and siren and potentially with new brakes and/or tires.
- Approx. 66,250 relatively easy miles (no regular patrol operations).
- A known and documented vehicle maintenance history.
- Minimal to no additional outfitting costs.
- Should this purchase request be successful and we are allowed to get the vehicle MSHP Fleet sales advises delivery within three weeks. Payment must be by check or by P.O. net 30 days.

Thank you for your time and consideration in this matter.

Respectfully Submitted,

A handwritten signature in black ink that reads "MAJOR D SENTER 309". The signature is stylized and written in a cursive-like font.

Major D. Senter #309



I am requesting that the City of Pacific formally adopt this immediate policy position in the interest of transparency, due process, and responsible land-use planning:

Prohibition on Non-Disclosure Agreements (NDAS) related to Land-Use and Zoning matters.

I respectfully request that the City of Pacific decline to enter into any Non-Disclosure Agreements with private developers, site selectors, or this-party intermediaries regarding proposed land-use, zoning changes, infrastructure projects, or economic development initiatives.



**BILL NO. 5305**

**ORDINANCE NO. \_\_\_\_\_**

**SPONSOR: \_\_\_\_\_**

AN ORDINANCE AUTHORIZING THE RELEASE OF THE REMAINDER OF THE ESCROW HELD TO ENSURE THE COMPLETION OF CERTAIN SUBDIVISION IMPROVEMENTS FOR MANORS AT BRUSH CREEK SUBDIVISION

*Whereas*, the Manors at Brush Creek Subdivision was developed with certain improvements as public infrastructure; and

*Whereas*, the streets, water mains and sanitary sewer mains within such subdivision were previously accepted by the City; and

*Whereas*, as part of development approvals, the Developer was required to install certain improvements and posted an escrow to ensure completion of such improvements and a portion of the escrow was previously released with the exception of the escrow for the Rock Blanket (\$5,265) and Detention Basin (\$35,116); and

*Whereas*, the Developer has now completed repairs and improvements to the Detention Basin and related rock blanket so that those escrow amounts may now be released.

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF PACIFIC, MISSOURI, AS FOLLOWS:**

**Section 1.** The Board hereby authorizes the release of the following escrow funds being held to ensure the completion of certain subdivision improvements for the Manors at Brush Creek:

Rock Blanket (\$5,265.00) and

Detention Basin (\$35,116.00).

**Section 2.** This ordinance shall be in full force and effect from and after its passage by the Board of Aldermen and approval by the Mayor.

PASSED this \_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Heather Filley, Mayor

APPROVED this \_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Heather Filley, Mayor

ATTEST:

\_\_\_\_\_  
City Clerk



BILL NO. 5302  
SPONSOR: Hoven

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE ESTABLISHING SPECIAL ENFORCEMENT ZONES IN WHICH  
SPEEDING VIOLATIONS SHALL BE SUBJECT TO INCREASED FINES AND  
DESIGNATING CERTAIN STREETS AS SPECIAL ENFORCEMENT ZONES

*Whereas*, there are certain streets within the City which have seen a higher incidence of speeding, accidents, pedestrian traffic, or other traffic occurrences or considerations; and

*Whereas*, in response to those concerns, the Board would like to establish special enforcement zones so that speeding violations in such zones are given special consideration during adjudication of such violations.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF PACIFIC, MISSOURI, AS FOLLOWS:

**Section 1.** Chapter 320 of Title III of the Municipal Code is hereby amended by the addition of a new Section 320.080 which shall read as follows:

TITLE III	TRAFFIC CODE
CHAPTER 320	SPEED REGULATIONS

SECTION 320.080 SPECIAL ENFORCEMENT ZONES

- A. "Special Enforcement Zones" are hereby established for those streets, or portions thereof, listed on Schedule X to this Title III. Special Enforcement Zones may be established on public or private roadways or streets and such areas shall be properly posted as "Special Enforcement Zones / Fines Increased".
- B. Upon conviction or a plea of guilty to a moving violation in a Special Enforcement Zone, any violator shall pay a fine at least double that set for such violation on the schedule of the Violations Bureau otherwise established, but in no event shall such fine exceed the maximum amount set by state law.
- C. The City Administrator, or his designee, shall post or provide for the posting of appropriate signs that are installed in the same manner as similar traffic control signs.
- D. Damage to, defacement of or unauthorized removal of signs relating to Special Enforcement Zone signs shall not relieve a violator of the additional penalty provided by this Section unless the violator is not a resident of Pacific and has not been within the limits thereof for a continuous period of more than forty-eight (48) hours. The burden of injecting the issue as to the applicability of the exception provided by this Subsection shall lie with the alleged violator.

**Section 2.** Title III of the Municipal Code is hereby amended by the addition of a new Schedule X which shall set forth the specific streets designated as Special Enforcement Zones. The following streets, or portions thereof, shall be so designated:

Candlewick: Cedar Drive: Cedar Field: Hawthorn: Indian Pride: Indian Warpath: Lamar Parkway: Lisa Lane: Silver Lake View: West Lake Village Drive: West St. Louis between 1<sup>st</sup> and 4<sup>th</sup>: : West Union Street between 1<sup>st</sup> and 4<sup>th</sup>.

**Section 3.** It is hereby declared to be the intention of the Board of Aldermen that each and every part, section and subsection of this Ordinance shall be separate and severable from each and every other part, section and subsection hereof and that the Board of Aldermen intends to adopt each said part, section and subsection separately and independently of any other part, section and subsection. In the event that any part of this Ordinance shall be determined to be or to have been unlawful or unconstitutional, the remaining parts, sections and subsections shall be and remain in full force and effect.

**Section 4.** This Ordinance shall be in full force and effect from and after the date of its passage and approval. Provided, however, that the moving violations occurring within Special Enforcement Zones shall not be subject to increased fines until the required signage is installed within such areas.

This Ordinance shall be in full force and effect from and after the date of its passage and approval.

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Heather Filley, Mayor

ATTEST:

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City Clerk

BILL NO. 5303  
SPONSOR: Cleeve

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE EXEMPTING THE CITY OF PACIFIC FROM THE PROVISIONS OF SECTION 311.2026, RSMO, RELATING TO LIQUOR LICENSES

**Whereas**, the City of Pacific is authorized to make and enforce ordinances for the regulation and control of the sale of all intoxicating liquors within the City; and

**Whereas**, on July 11, 2025, the Governor of the State of Missouri signed into law House Bill No. 1041, effective August 28, 2025, which enacted a new Section 311.2026, of Chapter 311 of the Revised Statutes of Missouri, authorizing businesses licensed to sell intoxicating liquors to operate and sell alcoholic beverages "twenty-four hours a day" for the period beginning June 11, 2026, through July 19, 2026 (during the FIFA World Cup Tournament); and

**Whereas**, Section 311.2026.4 RSMo also provides that "[i]f any city...objects to the extension of hours...the governing body of such [city] may exempt itself by ordinance from the provisions" of Section 311.2026; and

**Whereas**, the Board of Aldermen finds and determines it to be in the best interests of the City and citizens and the health, safety and welfare of the City's residents to object and exempt itself by ordinance from the provisions of Section 311.2026.2 RSMo Supp. 2025.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF PACIFIC, MISSOURI, AS FOLLOWS:

**Section 1.** The City of Pacific hereby expresses its objection to the extension of hours of operation for alcoholic beverage sales authorized by House Bill 1041 (2025) and the provisions of Section 311.2026.2 RSMo Supp. 2025, and hereby exempts the City of Pacific and its licensees from those extended hours of operation pursuant to the authority of Section 311.2026.4 RSMo Supp. 2025.

**Section 2.** It is hereby declared to be the intention of the Board of Aldermen that each and every part, section, and subsection of this Ordinance shall be separate and severable from each and every other part, section, and subsection hereof and that the Board of Aldermen intends to adopt each said part, section, and subsection separately and independently of any other part, section, and subsection. In the event that any part of this

Ordinance shall be determined to be or to have been unlawful or unconstitutional, the remaining parts, sections, and subsections shall be and shall remain in full force and effect.

**Section 3.** This Ordinance shall be in full force and effect from and after the date of its passage and approval.

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Heather Filley, Mayor

Attest:

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City Clerk

BILL NO. 5304  
SPONSOR: Cleeve

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE CHAPTER 230 OF THE MUNICIPAL CODE BY THE ADDITION OF A NEW SECTION 230.050 TO ENACT CATCH-AND-RELEASE REQUIREMENTS FOR FISHING AT HAWTHORNE POND AND THE POND IN LIBERTY FIELD PARK

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF PACIFIC, MISSOURI, AS FOLLOWS:

**SECTION 1.** Chapter 230 of Title II of the Municipal Code is hereby amended by the addition of a new Section 230.050 which shall read as follows:

TITLE II PUBLIC HEALTH SAFETY AND WELFARE

CHAPTER 230 PARK REGULATIONS

SECTION 230.050 FISHING LIMITATIONS AND REQUIREMENTS FOR HAWTHORNE POND AND POND IN LIBERTY FIELD PARK

A. It shall be unlawful for any person to engage in fishing at Hawthorne Pond and the Pond in Liberty Field Park except in accordance with the requirements with this Section.

B. All persons fishing at Hawthorne Pond and the Pond at Liberty Field Park shall do so only as catch-and-release fishing and, further, shall:

1. Return all fish caught to the water unharmed as soon as possible after catch to ensure survival;
2. Minimize the time that each fish is spent out of the water by removing the hook and returning the fish to the water immediately after being caught;
3. Use barbless or circle hooks and tackle strong enough to land each fish quickly;
4. Remove the hook from the fish prior to returning it to the water;
5. Use dehookers, pliers, or hemostats to remove the hook as gently as possible;
6. Use wet hands or gloves while handling each fish and removing the hook;
7. During handling, support the fish's body (not just the jaw) and avoid squeezing the gills and eyes.

**SECTION 2.** It is hereby declared to be the intention of the Board of Aldermen that each and every part, section and subsection of this Ordinance shall be separate and severable from each and every other part, section and subsection hereof and that the Board of Aldermen intends to adopt each said part, section and subsection separately and independently of any other part, section and subsection. In the event that any part of this Ordinance shall be determined to be or to have been unlawful or unconstitutional, the remaining parts, sections and subsections shall be and remain in full force and effect.

**SECTION 3.** This Ordinance shall be in full force and effect from and after the date of its passage and approval.

\_\_\_\_\_  
Heather Filley, Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

**RESOLUTION NO. 2026-02**

**A RESOLUTION TO ACCEPT A CONTRACT PROPOSAL FROM 5J RODEO COMPANY LLC (dba OUTLAW RODEO PRODUCTIONS) FOR CONDUCT OF RODEO EVENTS SPONSORED BY THE CITY OF PACIFIC**

**WHEREAS,** the City of Pacific previously has partnered with 5J Rodeo Company LLC (dba Outlaw Rodeo Productions) for production of an annual rodeo event held at Liberty Field park in the City of Pacific; and

**WHEREAS,** the City desires to enter into a new agreement with 5J Rodeo Company LLC for production of an annual rodeo event for a three-year period, beginning September 18-19, 2026;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN FOR THE CITY OF PACIFIC, MISSOURI, AS FOLLOWS:**

**SECTION 1.** A contract proposal from 5J Rodeo Company, LLC (dba Outlaw Rodeo Productions) providing for production of an annual rodeo event at Liberty Field park in the City of Pacific, for a three-year period effective with the September 18-19, 2026 rodeo event, is hereby accepted and approved. A copy of said agreement is attached hereto as Exhibit A and made fully a part of herein.

**SECTION 2.** The Mayor is hereby authorized and directed to execute said agreement on behalf of the City of Pacific. The City Clerk is authorized and directed to make such payments as necessary to fulfill the contract terms and obligations as provided therein.

**Adopted by the Board of Aldermen and approved by the Mayor on this \_\_\_ day of February, 2026.**

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**Heather Filley, Mayor**

**ATTEST:**

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**City Clerk**



## **5J Rodeo Company, LLC~ Production Contract**

**This contract**, made and entered into this \_\_\_day of \_\_\_\_ February 2026, by and between **5J Rodeo Company, LLC** (d.b.a. Outlaw Rodeo Productions), hereinafter called "**Producer,**" and **City of Pacific Iron Horse Rodeo**, hereinafter called "**Customer:**"

### **WITNESSETH:**

In consideration of the respective covenants of the parties and other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby mutually agree as follows:

1. The **Producer** does hereby agree to conduct rodeo events for the next three years (2026,2027,2028). Sanctioned by two or three of the following rodeo associations: International Professional Rodeo Association, American Cowboys Rodeo Association and Missouri Rodeo Cowboys Association Sanctioning. Sanctions, Dates, Time, and Added Money are to be determined each year by the Producer and Consumer.

A) Location: Liberty Field Pacific MO

B) Date(s): TBD

C) Time(s): 7:00 PM nightly

2. The **Producer** shall be responsible for contracting livestock, judges, pickup men, bullfighters, contract act, timers, secretary, announcer, entry service for contestants, chutes, pens and arena (as needed) in connection with the aforesaid event.

3. That **Customer** shall furnish added prize money to total \$8000.00 (eight thousand dollars), (\$800.00 per event) hay and grain for all livestock, loading chute, water for livestock, equipment and operator to work arena, ambulance service, refreshment or concession service, forklift to assist in setting and loading chutes and pens.

4. That **Customer** shall pay to **Producer** for the aforesaid services the sum of the following: \$14,000.00 (fourteen thousand dollars) plus afore-mentioned added prize money. The sum of the aforesaid amounts, minus signing fee, shall be paid by the **Customer** to **Producer** at the end of the last performance.

5. In the event **Customer** cancels the above-mentioned rodeo within ninety (90) days prior to the first date specified in paragraph 1 above, at the time of said cancellation, **Customer** shall pay to the **Producer** an amount equal to the base fee specified in paragraph 4 above herein as liquidated damages.

6. The parties mutually agree that the event will not be canceled because of inclement weather or adverse weather and that the performance(s) will be conducted in and during inclement weather.

7. **Customer** agrees to maintain in full force and effect dated liability insurance with a reputable insurance company providing coverage to **Customer**. **Producer** acknowledges and represents that it will be responsible for liability insurance covering **Producer**.

8. In the event **Customer** defaults in performance of any covenant contained herein required of **Customer**, **Customer** agrees to pay **Producer** the costs and

expenses incurred by **Producer** in enforcing the provisions of this contract, including a reasonable attorney's fee.

9. **Customer** agrees to allow **Producer** to display its sponsor and/or company banners in the arena area. **Customer** reserves the right to the bucking chute gates for its sponsor advertising.

10. That **Producer** shall be deemed an independent contractor and shall not be deemed an agent, servant, employee or partner of **Customer** in carrying out the provisions of this contract.

11. This contract may not be assigned by either party without the prior written consent of the other party.

12. This agreement shall be binding upon the parties hereto, their heirs, personal representatives, successors and assigns, subject to the restrictions herein contained against assignment.

**In witness whereof**, the parties have hereunto executed this agreement the day and year first above written.

**CUSTOMER:**

\_\_\_\_\_  
\_\_\_\_\_

**PRODUCER:**

5J Rodeo Company, LLC

Contract amount	\$ 14,000.00
(-) 10% signing fee totaling	\$ 0
(=) Remaining contract fee	\$ 14,000.00
(+) Added Money	\$ 8,000 (Cash)
(+/0) Additional Insurer	\$50.00
(=) Total due at contract maturation	\$ 22,000 or \$22,050







Project Name: **Union Street Improvements**  
 Sponsor: **City of Pacific, Missouri**  
 Project #: **TAP-9901(691)**  
 Cochran #: **SC22-1432**  
 Bid Date: **December 4, 2025 10:00 a.m.**



A number in red indicates a math error in the submitted bid. The number in red is the correct number.

Bid No.	Spec. No.	Description	Unit	Quantity	CE Contracting, Inc.		KJU, Inc.		Unnerstall Contracting Co, LLC		Spencer Contracting Company		T.Hill Contracting, Inc.		Garrett Power Constructors		Raineri Construction, LLC		Infrastructure Management, Inc.		
					Unit Cost	Extended Cost	Unit Cost	Extended Cost	Unit Cost	Extended Cost	Unit Cost	Extended Cost	Unit Cost	Extended Cost	Unit Cost	Extended Cost	Unit Cost	Extended Cost	Unit Cost	Extended Cost	Unit Cost
<b>ROADWAY ITEMS</b>																					
1	2013001	Tree and Stump Removal	EA	4	\$1,420.00	\$5,680.00	\$2,000.00	\$8,000.00	\$700.00	\$2,800.00	\$1,416.00	\$5,664.00	\$500.00	\$2,000.00	\$1,438.42	\$5,753.68	\$2,750.00	\$11,000.00	\$1,955.00	\$7,820.00	
2	2038000	Earthwork	STA	44.9	\$1,060.00	\$47,594.00	\$1,225.00	\$55,002.50	\$1,200.00	\$53,880.00	\$1,510.00	\$67,799.00	\$400.00	\$17,960.00	\$4,155.20	\$186,568.48	\$3,009.69	\$135,135.08	\$430.00	\$19,307.00	
3	4011000	Asphalt Driveway, 5" (BP-1) (Remove and Replace)	SF	1,570	\$12.00	\$18,840.00	\$10.00	\$15,700.00	\$11.00	\$17,270.00	\$8.85	\$13,894.50	\$13.70	\$21,509.00	\$28.62	\$44,933.40	\$14.84	\$23,298.80	\$11.10	\$17,427.00	
4	6085000	Concrete Approach (6") (Remove and Replace)	SF	16,162	\$12.00	\$193,944.00	\$13.00	\$210,106.00	\$11.85	\$191,519.70	\$11.80	\$190,711.60	\$12.60	\$203,641.20	\$19.08	\$308,370.96	\$16.41	\$265,218.42	\$12.80	\$206,873.60	
5	6091053	Concrete Curb and Gutter (Remove and Replace)	LF	7,274	\$47.00	\$341,878.00	\$55.75	\$405,525.50	\$109.85	\$799,048.90	\$42.88	\$311,909.12	\$48.00	\$349,152.00	\$63.60	\$462,626.40	\$73.79	\$536,748.46	\$59.10	\$429,893.40	
6	6091053	Concrete Vertical Curb	LF	156	\$45.00	\$7,020.00	\$32.50	\$5,070.00	\$91.00	\$14,196.00	\$42.88	\$6,689.28	\$36.00	\$5,616.00	\$69.96	\$10,913.76	\$75.39	\$11,760.84	\$32.25	\$5,031.00	
7	6131000	Full Depth Pavement (Widening)	SY	369	\$93.00	\$34,317.00	\$80.00	\$29,520.00	\$81.00	\$29,889.00	\$62.85	\$23,191.65	\$17.00	\$6,273.00	\$93.28	\$34,420.32	\$139.61	\$51,516.09	\$140.00	\$51,660.00	
8	6131000	Utility Cut Pavement Repair (Concrete and Sawcuts) (Storm Sewer Pipe & Structures)	SF	3,851	\$11.00	\$42,361.00	\$11.50	\$44,286.50	\$9.00	\$34,659.00	\$9.12	\$35,121.12	\$14.00	\$53,914.00	\$15.04	\$57,919.04	\$34.00	\$130,934.00	\$17.50	\$67,392.50	
9	6161025	Channelizers	EA	100	\$16.56	\$1,656.00	\$10.00	\$1,000.00	\$26.50	\$2,650.00	\$29.90	\$2,990.00	\$20.00	\$2,000.00	\$53.00	\$5,300.00	\$28.60	\$2,860.00	\$26.00	\$2,600.00	
10	6181000	Mobilization	LS	1	\$113,800.00	\$113,800.00	\$214,350.00	\$214,350.00	\$87,000.00	\$87,000.00	\$207,000.00	\$207,000.00	\$266,709.00	\$266,709.00	\$15,900.00	\$15,900.00	\$275,265.19	\$422,700.00	\$422,700.00		
11	7261012	Storm Sewer (12" RCP or PP)	LF	2,084	\$57.00	\$118,788.00	\$77.00	\$160,468.00	\$62.00	\$129,208.00	\$104.00	\$216,736.00	\$83.45	\$173,909.80	\$65.72	\$136,960.48	\$80.30	\$167,345.20	\$102.00	\$212,568.00	
12	7261015	Storm Sewer (15" RCP or PP)	LF	859	\$61.00	\$52,399.00	\$85.00	\$73,015.00	\$72.00	\$61,848.00	\$116.40	\$99,987.60	\$92.50	\$79,457.50	\$76.32	\$65,558.88	\$85.80	\$73,702.20	\$113.00	\$97,067.00	
13	7261018	Storm Sewer (18" RCP or PP)	LF	1,133	\$71.00	\$80,443.00	\$91.00	\$103,103.00	\$76.00	\$86,108.00	\$119.50	\$135,393.50	\$93.50	\$105,935.50	\$85.86	\$97,279.38	\$91.30	\$103,442.90	\$125.00	\$141,625.00	
14	7261024	Storm Sewer (24" RCP or PP)	LF	62	\$151.00	\$9,362.00	\$115.00	\$7,130.00	\$129.00	\$7,998.00	\$141.00	\$8,742.00	\$141.00	\$8,742.00	\$155.82	\$9,660.84	\$122.10	\$7,570.20	\$180.00	\$11,160.00	
15	7310000	Storm Sewer Structure (Manhole)	EA	9	\$2,880.00	\$25,920.00	\$3,000.00	\$27,000.00	\$2,400.00	\$21,600.00	\$3,213.00	\$28,917.00	\$3,909.00	\$35,181.00	\$3,915.39	\$35,238.51	\$1,925.00	\$17,325.00	\$4,330.00	\$38,970.00	
16	7310000	Storm Sewer Structure (Curb Inlet)	EA	25	\$2,730.00	\$68,250.00	\$3,300.00	\$82,500.00	\$2,300.00	\$57,500.00	\$3,038.00	\$75,950.00	\$3,778.00	\$94,450.00	\$4,208.30	\$105,207.50	\$2,200.00	\$55,000.00	\$4,205.00	\$105,125.00	
17	7310000	Storm Sewer Structure (Grated Inlet)	EA	5	\$3,140.00	\$15,700.00	\$3,400.00	\$17,000.00	\$2,700.00	\$13,500.00	\$3,461.00	\$17,305.00	\$4,151.00	\$20,755.00	\$4,814.62	\$24,073.10	\$3,025.00	\$15,125.00	\$4,270.00	\$21,350.00	
18	7310000	Storm Sewer Structure (Grated Inlet with Side Intake)	EA	17	\$3,880.00	\$65,960.00	\$3,900.00	\$66,300.00	\$3,400.00	\$57,800.00	\$4,202.00	\$71,434.00	\$4,790.00	\$81,430.00	\$5,347.47	\$90,906.99	\$3,410.00	\$57,970.00	\$5,420.00	\$92,140.00	
19	8061007A	Inlet Check	EA	48	\$118.00	\$5,664.00	\$100.00	\$4,800.00	\$95.00	\$4,560.00	\$220.00	\$10,560.00	\$125.00	\$6,000.00	\$165.90	\$7,963.20	\$242.00	\$11,616.00	\$220.00	\$10,560.00	
20	8061019	Silt Fence	LF	2,149	\$5.00	\$10,745.00	\$1.50	\$3,223.50	\$5.75	\$12,356.75	\$5.00	\$10,745.00	\$4.00	\$8,596.00	\$6.05	\$13,001.45	\$4.57	\$9,820.93	\$9,818.19	\$4.15	\$8,918.35
<b>Sub-total Roadway Items:</b>					<b>\$1,260,321.00</b>	<b>\$1,533,100.00</b>	<b>\$1,685,391.35</b>	<b>\$1,540,740.37</b>	<b>\$1,543,231.00</b>	<b>\$1,718,556.37</b>	<b>\$1,718,561.67</b>	<b>\$1,962,654.31</b>	<b>\$1,962,633.07</b>	<b>\$1,970,187.85</b>	<b>\$1,972,437.85</b>						
<b>SIGNING/STRIPING/SIGNALS ITEMS</b>																					
21	6161006	"Road Work Ahead" Sign (W20-1)	EA	22	\$160.00	\$3,520.00	\$100.00	\$2,200.00	\$26.00	\$572.00	\$131.00	\$2,882.00	\$155.00	\$3,410.00	\$132.50	\$2,915.00	\$137.50	\$3,025.00	\$125.00	\$2,750.00	
22	6161006	"End Road Work" Sign (G20-2)	EA	22	\$160.00	\$3,520.00	\$100.00	\$2,200.00	\$117.00	\$2,574.00	\$79.00	\$1,738.00	\$155.00	\$3,410.00	\$132.50	\$2,915.00	\$82.50	\$1,815.00	\$75.00	\$1,650.00	
23	6161006	"Shoulder Work Ahead" Sign (W21-5)	EA	2	\$160.00	\$320.00	\$100.00	\$200.00	\$163.00	\$326.00	\$131.00	\$262.00	\$155.00	\$310.00	\$132.50	\$265.00	\$137.50	\$275.00	\$125.00	\$250.00	
24	6161006	"One Lane Road" Sign (W20-4)	EA	2	\$160.00	\$320.00	\$100.00	\$200.00	\$163.00	\$326.00	\$131.00	\$262.00	\$155.00	\$310.00	\$132.50	\$265.00	\$137.50	\$275.00	\$125.00	\$250.00	
25	6161006	"Flagger" Sign (W20-7a)	EA	2	\$160.00	\$320.00	\$100.00	\$200.00	\$163.00	\$326.00	\$131.00	\$262.00	\$155.00	\$310.00	\$132.50	\$265.00	\$137.50	\$275.00	\$125.00	\$250.00	
26	6161006	"Road Narrows" Sign (W5-1)	EA	2	\$160.00	\$320.00	\$100.00	\$200.00	\$163.00	\$326.00	\$131.00	\$262.00	\$155.00	\$310.00	\$132.50	\$265.00	\$137.50	\$275.00	\$125.00	\$250.00	
27	6161006	"Sidewalk Closed" Sign (R9-9)	EA	2	\$160.00	\$320.00	\$100.00	\$200.00	\$102.00	\$204.00	\$131.00	\$262.00	\$50.00	\$100.00	\$132.50	\$265.00	\$137.50	\$275.00	\$125.00	\$250.00	
28	6161006	"Sidewalk Closed Use Other Side" Sign (R9-10)	EA	2	\$160.00	\$320.00	\$100.00	\$200.00	\$102.00	\$204.00	\$131.00	\$262.00	\$120.00	\$240.00	\$132.50	\$265.00	\$137.50	\$275.00	\$125.00	\$250.00	
29	6161031	Type I Moveable Barricade with Warning Lights	EA	4	\$112.00	\$448.00	\$100.00	\$400.00	\$306.00	\$1,224.00	\$131.00	\$524.00	\$120.00	\$480.00	\$265.00	\$1,060.00	\$137.50	\$550.00	\$125.00	\$500.00	
30	6161031	Type III Moveable Barricade with Type C Warning Light	EA	4	\$189.00	\$756.00	\$250.00	\$1,000.00	\$306.00	\$1,224.00	\$320.00	\$1,280.00	\$120.00	\$480.00	\$265.00	\$1,060.00	\$330.00	\$1,320.00	\$300.00	\$1,200.00	
31	6161099	Changeable Message Sign with Communication Interface, Contractor Furnished, Contractor Retained	EA	2	\$4,380.00	\$8,760.00	\$3,000.00	\$6,000.00	\$3,840.00	\$7,680.00	\$3,150.00	\$6,300.00	\$3,000.00	\$6,000.00	\$424.00	\$848.00	\$3,300.00	\$6,600.00	\$3,000.00	\$6,000.00	
32	9031200	Sign Relocation on New Post (per location, regardless of the number of signs)	EA	48	\$414.00	\$19,872.00	\$500.00	\$24,000.00	\$1,140.00	\$54,720.00	\$630.00	\$30,240.00	\$500.00	\$24,000.00	\$81.09	\$3,892.32	\$660.00	\$31,680.00	\$600.00	\$28,800.00	
<b>Sub-total Signing/Striping/Signals Items:</b>					<b>\$38,796.00</b>	<b>\$37,000.00</b>	<b>\$69,706.00</b>	<b>\$44,536.00</b>	<b>\$39,360.00</b>	<b>\$14,280.32</b>	<b>\$46,640.00</b>	<b>\$42,400.00</b>									
<b>BICYCLE/PEDESTRIAN FACILITY ITEMS</b>																					
33	6081012	Detectable Warning Device	SF	759	\$15.00	\$11,385.00	\$22.00	\$16,698.00	\$39.50	\$29,980.50	\$21.45	\$16,280.55	\$25.00	\$18,975.00	\$43.46	\$32,986.14	\$27.50	\$20,872.50	\$28.50	\$21,631.50	
34	6086001	Concrete Sidewalk, 4" (Remove and Replace)	SF	36,361	\$11.00	\$399,971.00	\$11.50	\$418,151.50	\$10.00	\$363,610.00	\$13.60	\$494,509.60	\$11.54	\$419,605.94	\$16.85	\$612,682.85	\$11.47	\$416,995.22	\$11.30	\$410,879.30	
35	6086001	Concrete Sidewalk with Integral Toe Wall, 4"	SF	2,633	\$16.00	\$42,128.00	\$12.75	\$33,570.75	\$29.00	\$76,357.00	\$18.00	\$47,394.00	\$13.87	\$36,519.71	\$24.14	\$63,560.62	\$24.61	\$64,798.13	\$13.45	\$35,413.85	
<b>Sub-total Bicycle/Pedestrian Facility Items:</b>					<b>\$453,484.00</b>	<b>\$468,420.25</b>	<b>\$469,947.50</b>	<b>\$558,184.15</b>	<b>\$475,100.65</b>	<b>\$709,229.61</b>	<b>\$709,375.05</b>	<b>\$502,731.30</b>	<b>\$502,676.65</b>	<b>\$467,924.65</b>							
<b>LANDSCAPING/STREETSCAPING ITEMS</b>																					
36	8031000	Sodding	SY	4,281	\$21.00	\$89,901.00	\$15.00	\$64,215.00	\$14.00	\$59,934.00	\$14.90	\$63,786.90	\$13.00	\$55,653.00	\$2.12	\$9,075.72	\$16.28	\$69,694.68	\$14.80	\$63,358.80	
<b>Sub-total Landscaping/Steetscaping Items:</b>					<b>\$89,901.00</b>	<b>\$64,215.00</b>	<b>\$59,934.00</b>	<b>\$63,786.90</b>	<b>\$55,653.00</b>	<b>\$9,075.72</b>	<b>\$69,694.68</b>	<b>\$63,358.80</b>									
<b>CITY FUNDED ROADWAY ITEMS</b>																					
37	4011209	Asphalt Pavement Surface Course, (**Hot Joints Required** See Job Special Provisions Section) (BP-1)(2")(PG64-22)	TON	2,185	\$118.00	\$257,830.00	\$95.00	\$207,575.00	\$136.00	\$297,160.00	\$92.84	\$202,855.40	\$105.50	\$230,517.50	\$111.30	\$243,190.50	\$103.95	\$227,130.75	\$94.50	\$206,482.50	
38	6131000	Full Depth Pavement Repair (Allowance - Includes sawcuts, removals, aggregate base and concrete)	SY	950	\$93.10	\$88,445.00	\$115.00	\$109,250.00	\$54.00	\$51,300.00	\$82.08	\$77,976.00	\$119.00	\$113,050.00	\$100.70	\$95,665.00	\$277.64	\$263,758.00	\$160.00	\$152,000.00	
39	6131000	Utility Cut Pavement Repair (Concrete and Sawcuts) (Water Main & Service Connections)	SF	14,284	\$11.00	\$157,124.00	\$11.50	\$164,266.00	\$9.40	\$134,269.60	\$9.12	\$130,270.08	\$13.23	\$188,977.32	\$13.78	\$196,833.52	\$32.63	\$466,086.92	\$17.50	\$249,970.00	
40	6221000	Pavement Milling (Edge Mill & Butt Joints)	SY	7,710	\$6.00	\$46,260.00	\$2.50	\$19,275.00	\$2.50	\$19,275.00	\$4.92	\$37,933.20	\$5.97	\$46,028.70	\$6.03						



Bid No.	Spec. No.	Description	Unit	Quantity	CE Contracting, Inc.		KJU, Inc.		Unnerstall Contracting Co, LLC		Spencer Contracting Company		T.Hill Contracting, Inc.		Garrett Power Constructors		Raineri Construction, LLC		Infrastructure Management, Inc.			
					Unit Cost	Extended Cost	Unit Cost	Extended Cost	Unit Cost	Extended Cost	Unit Cost	Extended Cost	Unit Cost	Extended Cost	Unit Cost	Extended Cost	Unit Cost	Extended Cost	Unit Cost	Extended Cost	Unit Cost	Extended Cost
<b>CITY FUNDED SIGNING/STRIPING/SIGNALS ITEMS</b>																						
41	6200036	Pavement Marking - Mid-Block Crossing White (Standard Waterborne)	SF	90	\$59.10	\$5,319.00	\$5.00	\$450.00	\$24.00	\$2,160.00	\$5.25	\$472.50	\$23.00	\$2,070.00	\$4.45	\$400.50	\$5.50	\$495.00	\$5.00	\$450.00		
42	6201002 6201005	Pavement Marking 4" - White & Yellow (Standard Waterborne)	LF	363	\$2.00	\$726.00	\$4.00	\$1,452.00	\$6.00	\$2,178.00	\$4.25	\$1,542.75	\$5.75	\$2,087.25	\$4.45	\$1,615.35	\$4.40	\$1,597.20	\$4.00	\$1,452.00		
43	6201011	Pavement Marking 12" - White (Standard Waterborne)	LF	2,490	\$3.00	\$7,470.00	\$5.00	\$12,450.00	\$12.00	\$29,880.00	\$5.25	\$13,072.50	\$11.50	\$28,635.00	\$6.30	\$15,687.00	\$5.50	\$13,695.00	\$5.00	\$12,450.00		
44	6201014	Pavement Marking 24" - White (Standard Waterborne)	LF	700	\$4.00	\$2,800.00	\$10.00	\$7,000.00	\$18.00	\$12,600.00	\$10.50	\$7,350.00	\$17.25	\$12,075.00	\$8.00	\$5,600.00	\$11.00	\$7,700.00	\$10.00	\$7,000.00		
<b>Sub-total City Funded Signing/Striping/Signals Items:</b>						<b>\$16,315.00</b>		<b>\$21,352.00</b>		<b>\$46,818.00</b>		<b>\$22,437.75</b>		<b>\$44,867.25</b>		<b>\$23,302.85</b>		<b>\$23,487.20</b>		<b>\$21,352.00</b>		
<b>CITY FUNDED UTILITY ITEMS</b>																						
45	JSP	Water Main (8" PVC, C900, Class 235, DR 18)	LF	2,941	\$87.00	\$255,867.00	\$82.50	\$242,632.50	\$60.00	\$176,460.00	\$124.60	\$366,448.60	\$84.00	\$247,044.00	\$111.30	\$327,333.30	\$102.30	\$300,864.30	\$285.00	\$838,185.00		
46	JSP	Water Service Connection	EA	50	\$2,540.00	\$127,000.00	\$2,400.00	\$120,000.00	\$1,925.00	\$96,250.00	\$2,987.00	\$149,350.00	\$3,762.00	\$188,100.00	\$3,430.16	\$171,508.00	\$3,300.00	\$165,000.00	\$3,400.00	\$170,000.00		
47	JSP	Water Service Connection (1")	EA	1	\$3,560.00	\$3,560.00	\$2,600.00	\$2,600.00	\$2,300.00	\$2,300.00	\$3,028.00	\$3,028.00	\$3,944.00	\$3,944.00	\$5,660.40	\$5,660.40	\$3,850.00	\$3,850.00	\$4,800.00	\$4,800.00		
48	JSP	Water Service Connection (2")	EA	1	\$5,490.00	\$5,490.00	\$3,900.00	\$3,900.00	\$3,800.00	\$3,800.00	\$7,848.00	\$7,848.00	\$5,361.00	\$5,361.00	\$7,858.84	\$7,858.84	\$4,290.00	\$4,290.00	\$7,650.00	\$7,650.00		
49	JSP	Water Valve (8" Gate)	EA	14	\$3,370.00	\$47,180.00	\$2,700.00	\$37,800.00	\$3,608.00	\$50,512.00	\$2,925.00	\$40,950.00	\$3,017.00	\$42,238.00	\$4,134.00	\$57,876.00	\$2,805.00	\$39,270.00	\$3,450.00	\$48,300.00		
50	JSP	Hot Tap	EA	2	\$9,380.00	\$18,760.00	\$8,100.00	\$16,200.00	\$7,332.00	\$14,664.00	\$11,433.00	\$22,866.00	\$6,948.00	\$13,896.00	\$7,536.60	\$15,073.20	\$8,250.00	\$16,500.00	\$6,500.00	\$13,000.00		
51	JSP	Fire Hydrant Assembly	EA	5	\$9,540.00	\$47,700.00	\$7,550.00	\$37,750.00	\$4,200.00	\$21,000.00	\$11,845.00	\$59,225.00	\$7,435.00	\$37,175.00	\$12,015.10	\$60,075.50	\$8,030.00	\$40,150.00	\$8,200.00	\$41,000.00		
<b>Sub-total City Funded Utility Items:</b>						<b>\$505,557.00</b>		<b>\$460,882.50</b>		<b>\$364,986.00</b>		<b>\$649,715.60</b>		<b>\$537,758.00</b>		<b>\$645,385.24</b>		<b>\$569,924.30</b>		<b>\$1,122,935.00</b>		
<b>Total Base Bid:</b>						<b>\$2,914,033.00</b>		<b>\$3,085,335.75</b>		<b>\$3,198,787.45</b>		<b>\$3,328,435.45</b>		<b>\$3,274,543.42</b>		<b>\$3,702,010.43</b>		<b>\$3,702,171.86</b>		<b>\$4,153,309.96</b>		<b>\$4,153,193.31</b>
<b>ALTERNATE 1 - STORM SEWER (HDPE)</b>																						
52	7261012	Deduct - Storm Sewer (12" RCP or PP) (Unit Price Must Match Line Item Number 11)	LF	-2,084	\$57.00	-\$118,788.00	\$77.00	-\$160,468.00	\$62.00	-\$129,208.00	\$104.00	-\$216,736.00	\$83.45	-\$173,909.80	\$65.72	-\$136,960.48	\$80.30	-\$167,345.20	\$102.00	-\$212,568.00		
53	7261012	Add - Storm Sewer (12" HDPE)	LF	2,084	\$52.00	\$108,368.00	\$75.00	\$156,300.00	\$62.00	\$129,208.00	\$81.40	\$169,637.60	\$81.00	\$168,804.00	\$63.60	\$132,542.40	\$79.53	\$165,740.52	\$94.00	\$195,896.00		
54	7261015	Deduct - Storm Sewer (15" RCP or PP) (Unit Price Must Match Line Item Number 12)	LF	-859	\$61.00	-\$52,399.00	\$85.00	-\$73,015.00	\$72.00	-\$61,848.00	\$116.40	-\$99,987.60	\$92.50	-\$79,457.50	\$76.32	-\$65,558.88	\$85.80	-\$73,702.20	\$113.00	-\$97,067.00		
55	7261015	Add - Storm Sewer (15" HDPE)	LF	859	\$55.00	\$47,245.00	\$82.00	\$70,438.00	\$72.00	\$61,848.00	\$96.82	\$83,168.38	\$88.57	\$76,081.63	\$75.26	\$64,648.34	\$83.93	\$72,095.87	\$103.00	\$88,477.00		
56	7261018	Deduct - Storm Sewer (18" RCP or PP) (Unit Price Must Match Line Item Number 13)	LF	-1,133	\$71.00	-\$80,443.00	\$91.00	-\$103,103.00	\$76.00	-\$86,108.00	\$119.50	-\$135,393.50	\$93.50	-\$105,935.50	\$85.86	-\$97,279.38	\$91.30	-\$103,442.90	\$125.00	-\$141,625.00		
57	7261018	Add - Storm Sewer (18" HDPE)	LF	1,133	\$66.00	\$74,778.00	\$88.00	\$99,704.00	\$76.00	\$86,108.00	\$99.90	\$113,186.70	\$88.69	\$100,485.77	\$80.56	\$91,274.48	\$86.52	\$98,021.50	\$113.00	\$128,029.00		
58	7261024	Deduct - Storm Sewer (24" RCP or PP) (Unit Price Must Match Line Item Number 14)	LF	-62	\$151.00	-\$9,362.00	\$115.00	-\$7,130.00	\$129.00	-\$7,998.00	\$141.00	-\$8,742.00	\$141.00	-\$8,742.00	\$155.82	-\$9,660.84	\$122.10	-\$7,570.20	\$180.00	-\$11,160.00		
59	7261024	Add - Storm Sewer (24" HDPE)	LF	62	\$138.00	\$8,556.00	\$111.00	\$6,882.00	\$129.00	\$7,998.00	\$136.00	\$8,432.00	\$129.68	\$8,040.16	\$148.40	\$9,200.80	\$118.47	\$7,345.14	\$166.00	\$10,292.00		
<b>Total Alternate 1:</b>						<b>-\$22,045.00</b>		<b>-\$10,392.00</b>		<b>\$0.00</b>		<b>-\$86,434.42</b>		<b>-\$14,633.24</b>		<b>-\$11,793.56</b>		<b>-\$8,851.81</b>		<b>-\$8,857.47</b>		
<b>Total Base Bid + Alternate 1:</b>						<b>\$2,891,988.00</b>		<b>\$3,074,943.75</b>		<b>\$3,198,787.45</b>		<b>\$3,242,001.03</b>		<b>\$3,259,910.18</b>		<b>\$3,690,216.87</b>		<b>\$3,690,378.29</b>		<b>\$4,144,458.15</b>		<b>\$4,144,335.84</b>



# CITY OF PACIFIC

## Special Events Application

300 Hoven Dr, Pacific, MO 63069

636-271-0500 ext 221

www.pacificmissouri.com



Instructions: Submit fully completed application along with proof of insurance for the event including the additionally insured page listing City of Pacific. Application fee is \$100.

### Event Organizer:

Business/Organization Name

Business/Organization Address

Yes  No

Business/Organization Phone/Cell #

Not-For-Profit

### Contact Information:

Contact Name

Contact Address

Contact Phone/Cell #

Contact E-Mail

### Description of Event:

\_\_\_\_\_  
\_\_\_\_\_

Proposed Event Date \_\_\_\_\_

Location/Address of Event: \_\_\_\_\_

Is event in a City Park?  Yes  No      Park Board Approval?  Yes  No

Will alcohol be served and/or sold at the event?  Yes  No

Is this event sponsored or co-sponsored by the City?  Yes  No

Copy of Insurance coverage for Event including additionally insured page listing City of Pacific is attached?  Yes  No

What City services will be needed for this event? \_\_\_\_\_

*Sarah Summers*

Applicant Signature

Date

### Office Use Only

Special event type:

1  2  3  4

Other departments approval:

Fire  Police  EMS  Public Works

Permit Number \_\_\_\_\_

Exemptions of terms and conditions per Section 4-1.020  Yes  No

Permit Cost: \$ \_\_\_\_\_

Reviewed By \_\_\_\_\_

Date \_\_\_\_\_

Check \_\_\_\_\_

Cash

Approved By \_\_\_\_\_

Date \_\_\_\_\_

C/C





# CITY OF PACIFIC

## Special Events Application

300 Hoven Dr, Pacific, MO 63069

636-271-0500 ext 221

www.pacificmissouri.com



Instructions: Submit fully completed application along with proof of insurance for the event including the additionally insured page listing City of Pacific. Application fee is \$100.

### Event Organizer:

MVR-III Bridge Foundation (501(c) 3 126 North Payne Street, Pacific, MO

Business/Organization Name

Business/Organization Address

314-641-9945

Yes  No

Business/Organization Phone/Cell #

Not-For-Profit

### Contact Information:

Ketina Armstrong

126 N. Payne Street, Pacific, MO

Contact Name

Contact Address

314-641-9945

karmstrong@mvr3.k12.mo.us

Contact Phone/Cell #

Contact E-Mail

### Description of Event:

5K Shamwalk & Run Charity Event

This is a charity event to raise funds for the annual Back-to-School Bash for school supplies.

Proposed Event Date Saturday, March 7, 2026. Race starts at 8a.m.

Location/Address of Event: 136 West Union Street, Pacific, MO

Is event in a City Park?  Yes  No Park Board Approval?  Yes  No

Will alcohol be served and/or sold at the event?  Yes  No

Is this event sponsored or co-sponsored by the City?  Yes  No

Copy of Insurance coverage for Event including additionally insured page listing City of Pacific is attached?  Yes  No

What City services will be needed for this event? We request a public safety officer to be at the start of the race. The Foundation will have volunteers at every intersection for safety.

Ketina Armstrong

January 15, 2026

Applicant Signature

Date

### Office Use Only

#### Special event type:

1  2  3  4 Fire  Police  EMS  Public Works

#### Other departments approval:

25-000024

Permit Number

Exemptions of terms and conditions per Section 4-1.020  Yes  No

Permit Cost: \$ 100.00

Reviewed By

Date

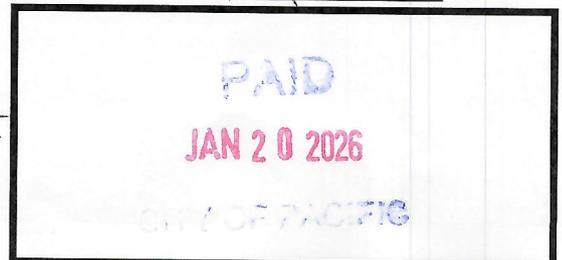
Check 1042

Cash

C/C

Approved By

Date





# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
01/13/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	BETH BOWERS AGENCY LLC, DANIEL BOONE AGENCY 501 W. OSAGE ST, SUITE A PACIFIC, MO 63069	CONTACT NAME:	BETH BOWERS	
		PHONE (A/C, No., Ext):	(636)-257-3278	FAX (A/C, No):
		E-MAIL ADDRESS:	BBOWERS@SHELTERINSURANCE.COM	
		INSURER(S) AFFORDING COVERAGE	NAIC #	
INSURED	MVR-III BRIDGE FOUNDATION 126 NORTH PAYNE STREET PACIFIC, MO 63069	INSURER A:	UNITED STATES LIABILITY INS CO	
		INSURER B:		
		INSURER C:		
		INSURER D:		
		INSURER E:		
		INSURER F:		

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	X	SE 1180195	03/07/2026	03/09/2026	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 1,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMP/OP AGG \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION S					EACH OCCURRENCE \$ AGGREGATE \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY <input type="checkbox"/> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A			<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
5k RUN 125 PARTICIPANT

<b>CERTIFICATE HOLDER</b>  City Of Pacific 300 Hoven Drive Pacific, MO 63069	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE  <b>BETH BOWERS</b>





## **Monthly EMA/EMD Activity Report – December 2025 and January 2026**

- Ongoing weather and local emergency monitoring; Issued public information and alerts as applicable or requested
- Supported incoming requests for CodeRED updates
- Supported and engaged in the Event Action Plan (EAP) planning, operations and/or After-Action Report (AAR) activities for these events: Hometown Xmas Event and Parade
- Reviewed the Special Permit Applications for these events: MVR-III Bridge Foundation 5K Shamwalk Race, Partnership St. Patrick's Day Parade
- Maintained the 2026 schedule of City-wide Special Events
- Led the 4Qtr25 PEMA Steering Committee meeting
- Supported the monthly and weekly siren testing
- Updated emergency contact listings for employee changes
- Presented an overview of EMA to the new City Administrator
- Participated in discussions regarding Graphics Packaging International flood planning and mitigation concerns
- Met with the new TCCSC Executive Director
- Hosted the monthly Pacific Volunteer Response Team (VRT) meeting and training session
- Reviewing draft maps from East-West gateway GIS department for EM and PD use
- Worked with ArchTech on EM IT related issues
- Attended the monthly SEMA 2026 FIFA EM planning webinar
- Attended the monthly KCPD WC26 Operational Coordination call
- Presented a Personal Safety talk to the Pacific Cub Scouts Troop
- Attended the monthly Franklin County EMD Coordination meeting
- Attended a TEEEX Sport and Special Event Enhanced Risk management & Assessment course
- Attended the Quarterly SEMA Region C USAI EM meeting
- Attended the Quarterly MVR-III Safety Meeting

## **Tourism Director's Report for January 2026**

### Attendance for 2026

- Monthly Attendance through January 27= 865
- YTD attendance=865
- Revenue through January 27 = \$2,147.90

### January:

- Route 66 Centennial Meetings both local and state
- Meeting on The Cedar Log
- Met with a few businesses to talk about Red Cedar and see if they have brochures to hand out
- Drafting reports and agendas for meetings
- Social Media updates
- Meetings/working on Route 66 Quilt Trail in Pacific
- Maintenance calls/issues/resolving
- Gathering/calling for quotes for Route 66 potential projects and for upcoming events
- Marketing for upcoming events in Pacific
- Restocking where needed in gift shop/picking up items
- Working on getting volunteers for Red Cedar and events
- Christmas on 66 follow up meeting
- Economic Development/tourism meeting
- Working on 2026 event calendar
- Creating ads for 2026
- Route 66 BBQ Battle & Bluegrass Festival planning meeting for 2026
- Interviews for magazines talking about Pacific, Red Cedar Inn, and Route 66
- Republication of In Retrospect into production
- Met with many different representatives and vendors for Route 66 products for gift shop
- Working on Adult and Teen Easter Egg Hunt
- SINGO meetings
- Working on in collaboration with The Leader, Wildwood, and Eureka for a free travel guide
- Corvette club visit on 66
- Reaching out to car clubs about visits and pop-up car shows for the summer
- Putting together 2025 stats

### Projects being worked on:

- Finding volunteers
- Developing a marketing plan for 2026
- Route 66 implementation of ideas from the committee
- Preparing for meeting for Route 66 centennial on how businesses and residents can participate.
- Gathering info 2026 displays/exhibits
- Interviews with people who grew up in Pacific or have a lot of knowledge about Pacific. This is ongoing. We are keeping it up on Youtube. Once an interview is set, it can take up to 2 hours of conducting the interview. Then time is needed to edit and publish.
- Accessioning.
- Photos and newspaper digitization.
- Updating Interactive Format
- Genealogy obits. This includes cutting out the obits, logging into the computer, alphabetizing and placing in correct binders
- Route 66 Centennial Celebration
- Creating checklists and handbooks for Red Cedar and Events
- Gathering information on sponsorship and grant opportunities for Historical and Route 66
- Stencils for businesses that would put Route 66 in their drives

- Route 66 quilt square project
- Historical Plaque Project

Routine items:

- Cleaning/maintaining Red Cedar
- Returning phone calls and emails
- Asking businesses for brochures or flyers to help advertise to visitors and residents
- Keeping things organized and stocked and sanitized in Kid's Museum
- Historical Society planning and meeting
- Tourism Commission planning and meeting
- Safety meeting
- Facebook posts of upcoming events in the area that are shared with us
- Route 66 Centennial planning and meeting
- Talking with visitors and guests about Pacific and learning about their trip on Route 66
- Taking in loan and donation items
- Getting Red Cedar and Pacific on different websites and places to visit
- The Cedar Log monthly newsletter
- Scheduling
- Meeting with local businesses and owners to see what events are coming up and helping get word out
- Connecting with other cities to get our pamphlets out and letting them know about Pacific
- Making connections with other Route 66 cities
- Logging attendance, loans, research requests, revenue
- Work on research requests
- Speaking with visitors and guests

## City Clerk Report January 2026

- Monthly Sales Tax
- Board meeting 1-6-26; minutes, process paperwork
- Board meeting 1-20-26; minutes, process paperwork
- Board meeting 1-27-26
- Tourism meeting; minutes
- Balance collectors account for December, and remainder of bank accounts
- Post Journal entries; miscellaneous entries
- Various meetings
- Meet with MIRMA regarding inspection
- Request for records
- Election certification



# Report to City Council

City of Pacific Missouri

For the year ending June 30, 2025

*We'll get you there.*

CPAS | CONSULTANTS | WEALTH ADVISORS

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- Executive Summary
- Audit Approach
- Required Communications
- Appendices
  - Appendix I – Report to those Charged with Governance
  - Appendix II – Internal Control Communications
  - Appendix III – Single Audit Report

# Executive Summary

- Scope of services
  - Issue an opinion on the June 30, 2025, financial statements of the City.
  - Audit includes the following:
    - Government wide
    - Major funds (General and Transportation Sales Tax)
    - Nonmajor funds
    - Enterprise Funds (Sewer and Water)
  - Assist with financial statement preparation and account reconciliation analysis for management's review
  - Provide feedback and opportunities for improvement in internal controls over financial reporting
  - Single audit if total expenditures exceed \$750,000. The single audit threshold increases to \$1,000,000 for FY26.

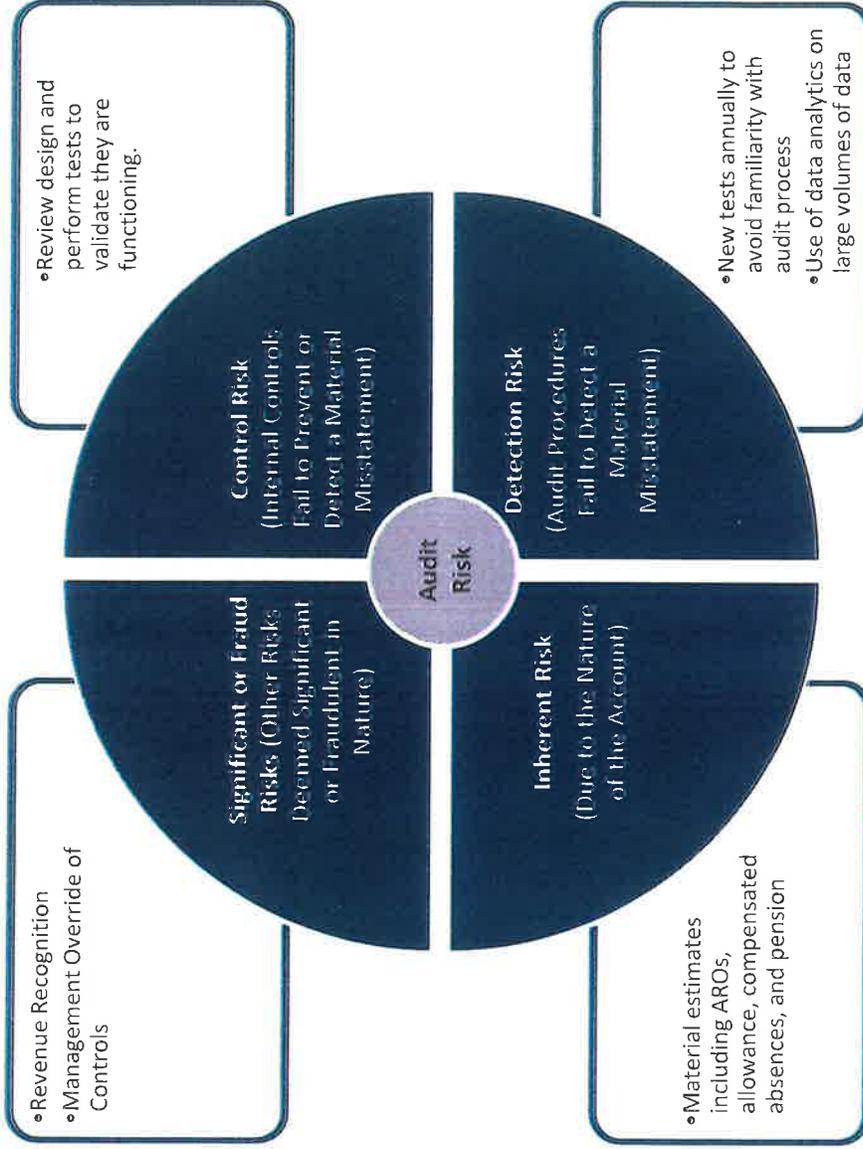
## Executive Summary (continued)

- Results of the audit
  - Report was issued December 30, 2025
  - Unmodified opinion on the City's financial statements (cleanest opinion)
  - Unmodified opinion on the City's Federal Awards Single Audit
    - Tested Highway Planning and Construction Cluster
  - Five audit findings disclosed that were required to be report (appendix III)
  - Opportunities to improve internal controls were provided (appendix II)

# Audit Approach

Audit Risk = the risk of an undetected material misstatement due to error or fraud.

Preliminary Risk Assessment to reduce the audit risk to an appropriately low level.



# Required Communications

Matter to report	No	Yes	Comments
Material uncertainties related to events and conditions (specifically going concern)	X		No material uncertainties were identified.
Disagreements with management and difficulties encountered	X		No disagreements with management were identified.
Other material written communications		X	Letter to management on internal controls and report to governance
Fraud or illegal acts	X		No fraud or illegal acts were identified.
Adoption of New Accounting Standards		X	GASB 101 adopted in FY25.
Uncorrected Misstatements		X	<p>The following uncorrected misstatements was identified:</p> <ul style="list-style-type: none"> <li>- The City passed on restating beginning net position for GASB 101 implementation. The amount passed on was estimated to be \$92,178 and \$21,466, respectively for the governmental activities and business activities.</li> <li>- There was \$46,350 in fiscal year 2024 construction costs that were capitalized in fiscal year 2025. The error was not material to the financial statements; and restating opening net position balance was not required.</li> <li>- There was an error resulting in pension contribution expense being over recorded in several funds. Pension contribution expense was overstated in the General Fund, Transportation Sales Tax Fund, and Parks and Storm Water Tax fund by approximately \$35,511, \$4,698, and \$2,813, respectively.</li> <li>- There was a \$33,648 error in recording property tax revenue in the General Fund, \$5,101 error in recording capital improvement sales tax, a \$5,588 error in recording Prop P tax in non-major funds, and \$8,126 error in recording Prop P tax in the Transportation Sales Tax Fund. Revenue was erroneously recorded to accounts receivable instead of revenue. We recommend that the City does not record entries to sales or property tax receivables and instead record tax receipt directly to a revenue account.</li> </ul>



# Required Communications (Continued)

Matter to report	No	Yes	Comments
Corrected Misstatements		X	<p>The following are corrected misstatements identified because of our audit procedures.</p> <ul style="list-style-type: none"> <li>- The use of funds from 2023 COP for the Sewer fund capital improvement project were not recorded in the City's general ledger. The total amount of unrecorded capital expenditures was \$324,000. We recommend that the City record all cash receipts and disbursements in their ledger (2025-001).</li> <li>- Adjustments were required to accounts payable and capital outlay / construction in progress by \$86,000 in the Transportation Sales Tax Fund. We recommend the city perform a thorough review of expenditures paid in July, August and September to ensure expenditures are recognized in the correct fiscal period (2025-002).</li> <li>- Adjustments were required to grant receivable and revenue in the Sewer Fund and the Parks and Storm Water Fund by approximately \$2,875,000 and \$170,000, respectively, resulting in a restatement to the beginning net position and fund balance for the two respective funds. We recommend that the City review grant revenue received during the year to ensure it is recognized in the correct fiscal period (2025-003).</li> <li>- Adjustments were required to cash and accrued payroll expenses for the General Fund, Transportation Sales Tax Fund, Parks and Storm Sales Tax Fund, Other Governmental Funds, Water Fund, and Sewer Fund, by approximately, \$93,000, \$12,000, \$9,000, 6,000, \$12,000 and \$12,000, respectively. We recommend that the City ensure all cash accounts are recorded in the general ledger and implement procedures to monitor transfers between bank accounts (2025-004).</li> </ul>
Independence		X	<p>CLA is considered independent of the City. We put in safeguards to ensure that the Director of Finance is reviewing and approving the services provided by CLA.</p>
Future Accounting Pronouncements on the Horizon		X	<p>One new governmental accounting pronouncements for FY26 related to Financial Reporting Model Improvements. The new standard enhances government financial statements, primarily for the proprietary fund statement format and management discussion and analysis.</p>





# Appendices

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Honorable Mayor and Board of Alderman  
City of Pacific, Missouri  
Pacific, Missouri

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Pacific as of and for the year ended June 30, 2025, and have issued our report thereon dated December 30, 2025. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit in our statement of work dated June 5, 2025. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant audit findings or issues**

#### ***Qualitative aspects of accounting practices***

##### *Accounting policies*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Pacific are described in Note 1 to the financial statements.

As described in Note 1, the entity changed accounting policies related to adopting Statement of Governmental Accounting Standards Board (GASB Statement) No.101, Compensated Absences 2025. There was no material impact on City of Pacific's financial position and results of operations as a result of the adoption of this accounting standard.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

##### *Accounting estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements was (were):

- Management's estimate of the asset retirement and environmental obligations is based on estimated total current costs to seal abandon water wells and removal of biosolids, and lagoon closure. We evaluated the methods, assumptions, and data used to develop the asset retirement obligations and related disclosures in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

**Difficulties encountered in performing the audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

**Uncorrected misstatements**

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Uncorrected misstatements or the matters underlying uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even if management has concluded that the uncorrected misstatements are immaterial to the financial statements under audit.

**Corrected misstatements**

The following material misstatements detected as a result of audit procedures were corrected by management:

- The Sewer Fund's 2023 COP cash was overstated and expenses were understated by approximately \$324,000. These misstatements were material to the financial statements and audit adjustments were required.
- Audit adjustments were recorded to increase capital outlay and accounts payable for the Transportation Sales Tax fund by approximately \$86,000, as well as construction in progress by approximately \$86,000. This misstatement was material to the financial statements and audit adjustments were required.
- The Sewer Fund's and the Parks and Storm Water Sales Tax Fund's FY2024 receivables and revenue were understated by approximately \$2,875,000 and \$170,000, respectively. These misstatements were material to the financial statements, audit adjustments were required, and beginning net position for the Sewer fund and beginning fund balance for the Parks and Storm Water Sales Tax Fund were restated in FY2025.
- Audit adjustments were recorded to increase cash and accrued expenses for the General Fund, Transportation Sales Tax Fund, Parks and Storm Sales Tax Fund, Other Governmental Funds, Water Fund, and Sewer Fund, by approximately, \$93,000, \$12,000, \$9,000, 6,000, \$12,000 and \$12,000, respectively. This misstatement was material to the financial statements and audit adjustments were required.

***Disagreements with management***

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

***Circumstances that affect the form and content of the auditors' report***

The report was modified to include an Emphasis of Matter paragraph to emphasize a Correction of an Error.

***Management representations***

We have requested certain representations from management that are included in the attached management representation letter dated December 30, 2025.

***Management consultations with other independent accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Significant issues discussed with management prior to engagement***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

***Other audit findings or issues***

We have provided a separate communication to you dated December 30, 2025, communicating internal control related matters identified during the audit.

***Required supplementary information***

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

**Supplementary information in relation to the financial statements as a whole**

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated December 30, 2025.

With respect to the Combining Balance Sheet – Nonmajor Governmental Fund, Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor, and Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated December 30, 2025.

\* \* \*

This communication is intended solely for the information and use of the Honorable Mayor and Board of Alderman and management of City of Pacific and is not intended to be, and should not be, used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

St. Louis, Missouri  
December 30, 2025

**SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT**  
 City of Pacific  
 Government wide  
 Year Ended June 30, 2025

Description	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Fund Balance / Net Position	Change in Fund Balance / Net Position
Debits/Credits - Amounts should be entered as debits (positive amounts) or credits (negative amounts). For example, increases to assets as debits, increases to liabilities as credits, decreases to net income as debits, and increases to net income as credits. Collapse this row (to the left) to print for attachment to management representation letter.						
Describe all current year misstatements below.						
FY24 Construction costs capitalized in FY25						\$ 46,350
City passed on restating beginning net position for GASB 101 implementation						(92,178)
Net current year misstatements (Iron Curtain Method)						(45,828)
Effect of prior year uncorrected misstatements on the change in fund balance/net position						
Combined current and prior year misstatements (Rollover Method)						(45,828)
Financial statement totals	\$ 36,393,120	\$ 922,523	\$ (6,727,620)	\$ (455,843)	\$ (30,132,180)	\$ (1,223,783)
Current year misstatement as a % of financial statement totals (Iron Curtain Method)						4%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)						4%

SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT

City of Pacific  
 General Fund  
 Year Ended June 30, 2025

Description	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Fund Balance / Net Position	Change in Fund Balance / Net Position
<p>Describe all current year misstatements below.</p> <p>During the course of pension allocation testing it was noted that contribution expenses was overstated.</p> <p>Current year property tax receivable / revenue was overstated.</p>						
			\$ 35,511		\$ (35,511)	\$ (35,511)
	(33,648)				33,648	33,648
Effect of prior year uncorrected misstatements on the change in fund balance/net position						(17,025)
Combined current and prior year misstatements (Rollover Method)	\$ (33,648)	\$ -	\$ 35,511	\$ -	\$ (1,863)	\$ (16,888)
Financial statement totals	\$ 4,299,168	\$ -	\$ (1,235,931)	\$ (519,145)	\$ (2,544,082)	\$ 268,804
Current year misstatement as a % of financial statement totals (Iron Curtain Method)		#DIV/0!				
Current and prior year misstatement as a % of financial statement totals (Rollover Method)	-1%	#DIV/0!	-3%		0%	-7%

Debits/Credits - Amounts should be entered as debits (positive amounts) or credits (negative amounts). For example, increases to assets as debits, increases to liabilities as credits, decreases to net income as debits, and increases to net income as credits. Collapse this row (to the left) to print for attachment to management representation letter.

**SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT**  
 City of Pacific  
 Aggregate Remaining  
 Year Ended June 30, 2025

Description	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Fund Balance / Net Position	Change in Fund Balance / Net Position
Debits/Credits - Amounts should be entered as debits (positive amounts) or credits (negative amounts). For example, increases to assets as debits, increases to liabilities as credits, decreases to net income as debits, and increases to net income as credits. Collapse this row (to the left) to print for attachment to management representation letter.						
Describe all current year misstatements below.						
Prior year accounts receivable (Capital Improvement Sales tax) was understated. As a result, current year revenue was overstated						\$ 5,101
Prior year accounts receivable (Prop P tax) was understated. As a result, current year revenue was overstated						5,588
Net current year misstatements (Iron Curtain Method)	-	-	-	-	-	10,689
Effect of prior year uncorrected misstatements on the change in fund balance/net position						
Combined current and prior year misstatements (Rollover Method)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,689
Financial statement totals	\$ 2,076,842	\$ -	\$ (17,411)	\$ (32,540)	\$ (2,026,891)	\$ 272,479
Current year misstatement as a % of financial statement totals (Iron Curtain Method)		#DIV/0!				4%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)		#DIV/0!				4%

SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT

City of Pacific  
 Transportation Sales Tax  
 Year Ended June 30, 2025

Description	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Fund Balance / Net Position	Change in Fund Balance / Net Position
Debits/Credits - Amounts should be entered as debits (positive amounts) or credits (negative amounts). For example, increases to assets as debits, increases to liabilities as credits, decreases to net income as debits, and increases to net income as credits. Collapse this row (to the left) to print for attachment to management representation letter.						
Describe all current year misstatements below.						
During the course of pension allocation testing it was noted that contribution expenses was overstated.						\$ (4,698)
Prior year accounts receivable (Prop P tax) was understated. As a result, current year revenue was overstated.						9,126
<b>Net current year misstatements (Iron Curtain Method)</b>						<b>3,428</b>
Effect of prior year uncorrected misstatements on the change in fund balance/net position						
Combined current and prior year misstatements (Rollover Method)						\$ 3,428
Financial statement totals	\$ 745,298		\$ (119,141)		\$ (626,155)	\$ 272,479
Current year misstatement as a % of financial statement totals (Iron Curtain Method)		#DIV/0!		#DIV/0!		1%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)		#DIV/0!		#DIV/0!		1%

**SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT**  
 City of Pacific  
**Parks and Storm Water Sales Tax**  
 Year Ended June 30, 2025

Description	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Fund Balance / Net Position	Change in Fund Balance / Net Position
Debits/Credits - Amounts should be entered as debits (positive amounts) or credits (negative amounts). For example, increases to assets as debits, increases to liabilities as credits, decreases to net income as debits, and increases to net income as credits. Collapse this row (to the left) to print for attachment to management representation letter.						
Describe all current year misstatements below.						
During the course of pension allocation testing it was noted that contribution expenses was overstated.						\$ (2,813)
Net current year misstatements (Iron Curtain Method)						(2,813)
Effect of prior year uncorrected misstatements on the change in fund balance/net position						
Combined current and prior year misstatements (Rollover Method)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,813)
Financial statement totals	1,953,494		(27,402)		\$ (1,926,092)	\$ (577,386)
Current year misstatement as a % of financial statement totals (Iron Curtain Method)		#DIV/0!				0%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)		#DIV/0!				0%

**SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT**

City of Pacific

Sewer

Year Ended June 30, 2025

Description	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Fund Balance / Net Position	Change in Fund Balance / Net Position
Net current year misstatements (Iron Curtain Method)						
Effect of prior year uncorrected misstatements on the change in fund balance/net position						
Combined current and prior year misstatements (Rollover Method)						
Financial statement totals	\$ 14,602,355	\$ 621,537	\$ (4,844,548)	\$ (22)	\$ (10,379,322)	\$ (229,972)
Current year misstatement as a % of financial statement totals (Iron Curtain Method)						
Current and prior year misstatement as a % of financial statement totals (Rollover Method)						

**SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT**  
 City of Pacific  
 Water  
 Year Ended June 30, 2025

Description	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Fund Balance / Net Position	Change in Fund Balance / Net Position
City passed on restating beginning net position for GASB 101 implementation						\$ (10,733)
Net current year misstatements (Iron Curtain Method)	-	-	-	-	-	(10,733)
Effect of prior year uncorrected misstatements on the change in fund balance/net position						
Combined current and prior year misstatements (Rollover Method)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,733)
Financial statement totals	4,735,827	201,439	(416,405)	(21)	(4,520,840)	84,280
Current year misstatement as a % of financial statement totals (Iron Curtain Method)						-13%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)						-13%

**SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT**  
 City of Pacific  
 Business-Type Activities  
 Year Ended June 30, 2025

Description	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Fund Balance / Net Position	Change In Fund Balance / Net Position
City passed on restating beginning net position for GASB 101 implementation						\$ (21,466)
Net current year misstatements (Iron Curtain Method)	-	-	-	-	-	(21,466)
Effect of prior year uncorrected misstatements on the change in fund balance/net position						
Combined current and prior year misstatements (Rollover Method)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (21,466)
Financial statement totals	\$ 19,338,182	\$ 822,976	\$ (5,260,953)	\$ (43)	\$ (14,900,162)	\$ (145,692)
Current year misstatement as a % of financial statement totals (Iron Curtain Method)						15%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)						15%



Honorable Mayor, Members of the City Council,  
and Management  
City of Pacific, Missouri  
Pacific, Missouri

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Pacific as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the entity's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and other matters that are opportunities to strengthen your internal control and improve the efficiency of your operations. Our comments and suggestions regarding those matters are summarized below. A separate communication dated December 30, 2025, contains our written communication of significant deficiencies and material weaknesses in the entity's internal control. This letter does not affect our report on the financial statements dated December 30, 2025, nor our internal control communication dated December 30, 2025.

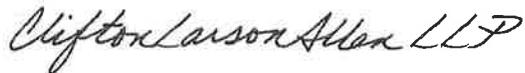
- The City does not have a formal policy for its allowance for uncollectible customer accounts receivable estimate for its Sewer and Water fund.
- The City does not have a formal written capitalization policy. The City should adopt a formal written capitalization policy establishing a capitalization thresholds and capital asset useful lives.
- The City does not have a formal written policy for its process and controls over inventory counts. The City should adopt a formal written policy establishing roles and responsibilities or inventory counts and obsolete inventory.
- During testing, it was noted that journal entries are approved by the board and an acting administrative individual oversees the City Clerk's postings by initialing off. However, a journal entry posted in error was identified during our testing, indicating that the current review process may not be sufficiently effective in preventing misstatements. CLA recommends the city consider assigning journal entry posting responsibilities to an accountant, allowing the City Clerk to retain a review role to strengthen segregation of duties and enhance control effectiveness.
- During testing, CLA identified an FY25 addition related to an invoice for services provided in FY24. Per review of the prior-year construction in progress (CIP) additions listing CLA verified the item was properly accrued in FY24. As a result, an audit adjustment was recorded to reverse the FY25 addition, increasing repair and maintenance expense (with a credit balance) and decreasing CIP by approximately \$185,000. The City should implement procedures to ensure capital additions are reviewed for proper cutoff and recorded in the correct fiscal year.

Honorable Mayor, Members of the City Council,  
and Management  
City of Pacific, Missouri  
Page 2

- During testing, CLA noted that the government-wide net position did not properly roll forward from the prior year. An audit adjustment was recorded to decrease net position by approximately \$143,600 and expense by \$133,600, and to increase liabilities by approximately \$10,000. The City should implement a review process to ensure government-wide net position is accurately rolled forward and reconciled to prior-year balances before finalizing the trial balance.
- During our audit testing of Investments, it was noted that the city did not reconcile the COPS 2021 project fund during FY25, which resulted in an AJE for \$208. CLA recommends that investment activity be reconciled to the general ledger monthly.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various entity personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, the City Council, and others within the entity, and is not intended to be, and should not be, used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

St. Louis, Missouri  
December 30, 2025

**CITY OF PACIFIC, MISSOURI  
SINGLE AUDIT REPORT  
YEAR ENDED JUNE 30, 2025**



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Mayor and Members of the City Council  
City of Pacific, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Pacific, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City of Pacific's basic financial statements, and have issued our report thereon dated December 30, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered City of Pacific's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Pacific's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Pacific's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001, 2025-002, 2025-003 and 2025-004 that we consider to be material weaknesses.

Honorable Mayor and Members of the City Council  
City of Pacific, Missouri

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether City of Pacific's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**City of Pacific's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the City of Pacific's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. City of Pacific's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

St. Louis, Missouri  
December 30, 2025



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH  
MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER  
COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Honorable Mayor and Members of the City Council  
City of Pacific, Missouri

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited City of Pacific's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of City of Pacific's major federal programs for the year ended June 30, 2025. City of Pacific's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, City of Pacific complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City of Pacific and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of City of Pacific's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to City of Pacific's federal programs.

Honorable Mayor and Members of the City Council  
City of Pacific, Missouri

***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City of Pacific's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City of Pacific's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City of Pacific's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of City of Pacific's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City of Pacific's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2025-005. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on City of Pacific's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. City of Pacific's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

*A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-005 to be a significant deficiency.*

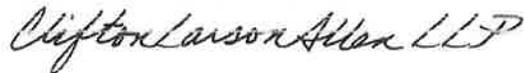
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on City of Pacific's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. City of Pacific's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response. The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Honorable Mayor and Members of the City Council  
City of Pacific, Missouri

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Pacific as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise City of Pacific's basic financial statements. We have issued our report thereon, dated December 30, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



**CliftonLarsonAllen LLP**

St. Louis, Missouri  
December 30, 2025

**CITY OF PACIFIC, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>U.S. Department of Transportation</b>				
Passed Through the Missouri Department of Highway Planning and Construction Cluster	20.205	STP-5419(613)	\$ -	\$ 758,950
Total U.S. Department of Transportation			-	758,950
<b>U.S. Department of Homeland Security</b>				
Passed Through the Missouri Department of Public Safety Emergency Management Performance Grants	97.042	EMK-2023-EP-0004-SL18	-	32,256
Total U.S. Department of Homeland Security			-	32,256
Total Expenditures of Federal Awards			\$ -	\$ 791,206

**CITY OF PACIFIC, MISSOURI  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2025**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of City of Pacific under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of City of Pacific, it is not intended to and does not present the financial position, changes in net assets, or cash flows of City of Pacific.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE 3 INDIRECT COST RATE**

City of Pacific has not elected to use the de minimis indirect cost rate as allowed under the Uniform Guidance.

**CITY OF PACIFIC, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2025**

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**Section I – Summary of Auditors’ Results**

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**Financial Statements**

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified?   x   yes            no
  - Significant deficiency(ies) identified?            yes   x   none  
reported
3. Noncompliance material to financial statements noted?            yes   x   no

**Federal Awards**

1. Internal control over major federal programs:
- Material weakness(es) identified?            yes   x   no
  - Significant deficiency(ies) identified?   x   yes            none  
reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?   x   yes            no

**Identification of Major Federal Programs**

Assistance Listing Number(s)	Name of Federal Program or Cluster
20.205	Highway Planning and Construction

- Dollar threshold used to distinguish between Type A and Type B programs: \$   750,000
- Auditee qualified as low-risk auditee?            yes   x   no

**CITY OF PACIFIC, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

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**Section II – Financial Statement Findings**

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**2025– 001: Bank Reconciliations**

Type of Finding:

- Material Weakness in Internal Control over Financial Reporting

**Condition:** During the year, the remaining proceeds in the Wastewater Certificate of Participation, Series 2023, Proceeds account were spent, although, the activity in this account was not recorded to the City's general ledger. As a result, audit adjustments were recorded.

**Criteria or specific requirement:** Internal controls should be in place to provide reasonable assurance that financial statements are prepared in accordance with U.S. GAAP.

**Effect:** The Sewer Fund's cash was overstated and expenses were understated by approximately \$324,000. These misstatements were material to the financial statements and audit adjustments were required.

**Cause:** The City does not have a process in place to record and reconcile the Cash Bond Proceeds account.

**Repeat Finding:** Yes; 2024-001

**Recommendation:** CLA recommends that the activity in the Cash Bond Proceeds account is recorded in the City's general ledger for future bond issuance and the account is reconciled annually.

**Views of responsible officials and planned corrective actions:** There is no disagreement with the audit finding.

**CITY OF PACIFIC, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

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**Section II – Financial Statement Findings (Continued)**

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**2025– 002: Cutoff of Expenditures**

Type of Finding:

- Material Weakness in Internal Control over Financial Reporting

**Condition:** During the audit, cash disbursements after year-end are tested to ensure expenditures are recorded in the correct fiscal year. This testing identified one invoice that was recorded in FY2026 but the construction services were provided in FY2025. As a result, capital outlay, construction in progress and current liabilities were understated.

**Criteria or specific requirement:** Internal controls should be in place to provide reasonable assurance that financial statements are prepared in accordance with U.S. GAAP.

**Effect:** Audit adjustments were recorded to increase capital outlay and accounts payable for the Transportation Sales Tax fund by approximately \$86,000, as well as construction in progress by approximately \$86,000. This misstatement was material to the financial statements and audit adjustments were required.

**Cause:** The City's internal control to ensure expenditures are recorded in the correct period did not operate effectively.

**Repeat Finding:** Yes; 2024-002

**Recommendation:** CLA recommends that the City perform a thorough review of expenditures paid in July, August, and September to identify all goods and services applicable to the prior fiscal year. For any invoice applicable to the prior fiscal year, the expenditure and liability should be recorded to the appropriate year.

**Views of responsible officials and planned corrective actions:** There is no disagreement with the audit finding.

**CITY OF PACIFIC, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

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**Section II – Financial Statement Findings (Continued)**

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**2025– 003: Correction of Prior Year Errors**

Type of Finding:

- Material Weakness in Internal Control over Financial Reporting

**Condition:** During the audit, grant receipts were tested. This testing identified two grant receipts recorded as FY2025 revenue that related to reimbursement grants for expenditures incurred in FY2024. As a result, receivables and revenues were understated for FY2024.

**Criteria or specific requirement:** Internal controls should be in place to provide reasonable assurance that financial statements are prepared in accordance with U.S. GAAP.

**Effect:** The Sewer Fund's and the Parks and Storm Water Sales Tax Fund's FY2024 receivables and revenue were understated by approximately \$2,875,000 and \$170,000, respectively. These misstatements were material to the financial statements, audit adjustments were required, and beginning net position for the Sewer fund and beginning fund balance for the Parks and Storm Water Sales Tax Fund were restated in FY2025.

**Cause:** The City's internal control to ensure grant revenue is recorded in the correct period did not operate effectively.

**Repeat Finding:** No

**Recommendation:** CLA recommends that the City review all grant revenue received during the year to ensure it is recognized in the correct fiscal period. For reimbursement grants, both the related expenditure and revenue should be recorded in the appropriate year.

**Views of responsible officials and planned corrective actions:** There is no disagreement with the audit finding.

**CITY OF PACIFIC, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

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**Section II – Financial Statement Findings (Continued)**

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**2025– 004: Omitted Bank Account**

Type of Finding:

- Material Weakness in Internal Control over Financial Reporting

**Condition:** During the audit, the auditors discovered that the City maintained a payroll cash account that was not recorded in the general ledger. As a result, cash and current liabilities were understated for the current year.

**Criteria or specific requirement:** Internal controls should be in place to provide reasonable assurance that financial statements are prepared in accordance with U.S. GAAP.

**Effect:** The omission of the payroll cash account from the City's general ledger resulted in an understated cash and payroll accrual of approximately \$127,000 as of June 30, 2025. This misstatement required an audit adjustment.

**Cause:** The omitted payroll cash account functioned as a clearing account and was funded from the City's operating account prior to fiscal year-end. However, payroll was not paid out of the payroll cash account until after year-end, resulting in the misstatement. Additionally, the City did not regularly reconcile the payroll cash account to the general ledger, which prevented timely identification of the error.

**Repeat Finding:** No

**Recommendation:** The City should ensure all cash accounts are recorded in the general ledger and implement procedures to monitor transfers between bank accounts.

**Views of responsible officials and planned corrective actions:** There is no disagreement with the audit finding.

**CITY OF PACIFIC, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

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**Section III – Findings and Questioned Costs – Major Federal Programs**

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**2025 – 005**

Federal Agency: U.S. Department of Transportation

Federal Program Name: Highway Planning and Construction

Assistance Listing Number: 20.205

Federal Award Identification Number and Year: STP-5419 (613) - 2021

Pass-Through Agency: Missouri Department of Transportation

Pass-Through Number(s): STP-5419 (613)

Award Period: 2025

Type of Finding:

- Significant Deficiency in Internal Control over Compliance
  
- Other Matters

**Criteria or specific requirement:** Per Uniform Guidance 2 CFR 200.303, nonfederal entities receiving federal awards are required to establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Per Uniform Guidance 2 CFR 180.300 nonfederal entities entering into covered transactions must verify the party is not suspended or debarred from conducting business by the federal government. This can be performed by: Checking SAM exclusions, collecting a certification from the party, or adding a clause or condition to the covered transaction.

**Condition:** The City did not maintain documentation indicating the date the SAM check was completed prior to entering into a covered transaction.

**Questioned costs:** None

**Context:** No process exists to review SAM exclusions list comparing the listing of vendors with expenditures exceeding \$25,000 and documenting date this check was performed.

**CITY OF PACIFIC, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2025**

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**Section III – Findings and Questioned Costs – Major Federal Programs (Continued)**

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**Cause:** The City does not have a control in place to ensure the SAM exclusion check is performed before entering into a covered transaction.

**Effect:** The City could enter into a covered transaction with an entity that is suspended or disbarred.

**Repeat Finding:** No

**Recommendation:** We recommend that the City evaluate its procedures and implement an additional control to ensure verifications checks are occurring prior to entering into contracts with a vendor.

**Views of responsible officials:** There is no disagreement the audit finding.



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAGlobal.com/disclaimer](http://CLAGlobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

**CITY OF PACIFIC, MISSOURI**  
**FINANCIAL STATEMENTS AND**  
**SUPPLEMENTARY INFORMATION**  
**YEAR ENDED JUNE 30, 2025**



CPAs | CONSULTANTS | WEALTH ADVISORS

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## INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Board of Alderman  
City of Pacific, Missouri  
Pacific, Missouri

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Pacific, Missouri (the City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Emphasis of Matter Regarding a Correction of an Error**

As described in Note 1 to the financial statements, certain misstatements of amounts previously reported on the statement of revenues, expenditures, and changes in fund balances – governmental funds, and the statement of revenues, expenses, and changes in net position – proprietary funds, as of and for the year ended June 30, 2024, were discovered by management during the current year. Accordingly, an adjustment has been made to fund balance and net position as of June 30, 2024, to correct the misstatement. Our opinions are not modified with respect to that matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Honorable Mayor and Board of Alderman  
City of Pacific, Missouri

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The other supplementary information listed in the table of contents is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2025, on our consideration of City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

St. Louis, Missouri  
December 30, 2025

**CITY OF PACIFIC, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2025**

As management of the City of Pacific, Missouri (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2025.

**FINANCIAL HIGHLIGHTS**

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources for the most recent fiscal year by \$45,032,345 (net position) for an increase of \$1,078,091 compared to 2024. Of this amount \$6,461,040 (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$7,123,227, a decrease of \$42,384 compared to 2024.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This Management's Discussion and Analysis (MD&A) is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements include two kinds of statement that present different views of the City, which are the government-wide and fund financial statements. This report also contains notes to financial statements as well as required supplemental information and other supplemental information.

**Government-Wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the City's finances in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and accrued vacation leave).

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, parks and recreation, and interest on long-term debt. The business-type activities of the City include water and sewer.

**CITY OF PACIFIC, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2025**

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds. It should be noted that the City does not have any fiduciary funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of expendable resources as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financial decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and the government-wide governmental activities.

The City maintains several individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, the Transportation Sales Tax Fund, and the Parks and Storm Water Sales Tax Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation called "other governmental funds". Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the other supplemental information section in this report.

The City adopts an annual appropriated budget for all of its governmental funds. Budgetary comparison statements have been provided for all budgeted funds to demonstrate legal compliance with the respective adopted budget.

**Proprietary funds.** The City maintains Enterprise Funds to report the same functions presented as business-type activities in the government-wide financial statements. The City uses Enterprise Funds to account for its water and sewer operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer operations, all of which are considered to be major funds of the City.

**Notes to financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Supplemental information.** In addition to the basic financial statements and accompanying notes, certain required and other supplemental information can be found after the basic financial statements.

**CITY OF PACIFIC, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2025**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS – FINANCIAL ANALYSIS OF THE CITY AS A WHOLE**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$45,032,345.

The largest portion of the City's net position reflects its investment in capital assets (e.g., land, buildings, improvements, machinery and equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A condensed version of the statement of net position follows:

	Governmental Activities		Business-Type Activities		Totals	
	As Restated		As Restated		As Restated	
	2025	2024	2025	2024	2025	2024
<b>ASSETS</b>						
Cash and Other						
Assets	\$ 9,074,800	\$ 9,148,526	\$ 5,111,873	\$ 5,603,686	\$ 14,186,673	\$ 14,752,212
Capital Assets, Net	27,318,320	26,143,804	14,226,309	14,340,894	41,544,629	40,484,698
Total Assets	36,393,120	35,292,330	19,338,182	19,944,580	55,731,302	55,236,910
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	922,523	709,939	822,976	710,075	1,745,499	1,420,014
<b>LIABILITIES</b>						
Long-Term Liabilities	5,307,225	5,196,878	4,963,996	5,046,364	10,271,221	10,243,242
Other Liabilities	1,420,395	1,380,598	296,954	562,391	1,717,349	1,942,989
Total Liabilities	6,727,620	6,577,476	5,260,950	5,608,755	11,988,570	12,186,231
<b>DEFERRED INFLOWS OF RESOURCES</b>	455,843	516,396	43	43	455,886	516,439
<b>NET POSITION</b>						
Net Investment in						
Capital Assets	23,449,471	22,102,127	10,296,215	9,868,872	33,745,686	31,970,999
Restricted	4,618,099	4,384,285	207,520	533,287	4,825,619	4,917,572
Unrestricted	2,064,610	2,421,985	4,396,430	4,643,698	6,461,040	7,065,683
Total Net Position	<u>\$ 30,132,180</u>	<u>\$ 28,908,397</u>	<u>\$ 14,900,165</u>	<u>\$ 15,045,857</u>	<u>\$ 45,032,345</u>	<u>\$ 43,954,254</u>

**CITY OF PACIFIC, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2025**

A condensed version of the statement of activities is as follows:

	For the Years Ended June 30					
	Governmental Activities		Business-Type Activities		Totals	
	2025	As Restated 2024	2025	As Restated 2024	2025	As Restated 2024
<b>REVENUES</b>						
Program Revenues:						
Charges for						
Services	\$ 442,784	\$ 510,848	\$ 3,105,373	\$ 3,293,036	\$ 3,548,157	\$ 3,803,884
Operating Grants and Contributions	146,997	65,910	-	-	146,997	65,910
Capital grants and Contributions	1,262,623	696,674	-	2,875,000	1,262,623	3,571,674
General and Revenues:						
Taxes	5,537,578	5,546,488	-	-	5,537,578	5,546,488
Utility Gross Receipts	1,328,719	1,462,070	-	-	1,328,719	1,462,070
American Recovery Plan Act Funds	-	-	-	-	-	-
Gain on Sale	-	(143,666)	-	(3,787)	-	(147,453)
Investment Income	298,136	347,639	93,849	80,573	391,985	428,212
Miscellaneous	235,741	46,931	20,288	62,641	256,029	109,572
<b>Total Revenues</b>	<b>9,252,578</b>	<b>8,532,894</b>	<b>3,219,510</b>	<b>6,307,463</b>	<b>12,472,088</b>	<b>14,840,357</b>
<b>EXPENSES</b>						
General Government	1,639,858	1,676,975	-	-	1,639,858	1,676,975
Public Safety	3,812,809	3,329,632	-	-	3,812,809	3,329,632
Public Works	1,852,851	1,617,916	-	-	1,852,851	1,617,916
Parks and Recreation	1,153,625	1,004,616	-	-	1,153,625	1,004,616
Interest on Long-Term Debt	90,371	84,440	-	-	90,371	84,440
Sewer	-	-	1,667,695	1,804,716	1,667,695	1,804,716
Water	-	-	1,176,788	1,269,389	1,176,788	1,269,389
<b>Total Expenses</b>	<b>8,549,514</b>	<b>7,713,579</b>	<b>2,844,483</b>	<b>3,074,105</b>	<b>11,393,997</b>	<b>10,787,684</b>
<b>REVENUES OVER EXPENDITURES</b>	<b>703,064</b>	<b>819,315</b>	<b>375,027</b>	<b>3,233,358</b>	<b>1,078,091</b>	<b>4,052,673</b>
<b>TRANSFERS</b>	<b>520,719</b>	<b>396,572</b>	<b>(520,719)</b>	<b>(396,572)</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>1,223,783</b>	<b>1,215,887</b>	<b>(145,692)</b>	<b>2,836,786</b>	<b>1,078,091</b>	<b>4,052,673</b>
Net Position - Beginning of Year	28,908,397	27,692,510	15,045,857	12,209,071	43,954,254	39,901,581
<b>NET POSITION - END OF YEAR</b>	<b>\$ 30,132,180</b>	<b>\$ 28,908,397</b>	<b>\$ 14,900,165</b>	<b>\$ 15,045,857</b>	<b>\$ 45,032,345</b>	<b>\$ 43,954,254</b>

**CITY OF PACIFIC, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2025**

**FINANCIAL ANALYSIS OF THE CITY'S FUNDS**

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

You can think of the City's net position (the difference between assets, deferred outflows, liabilities, and deferred inflows) as one way to measure the City's financial health or financial position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors such as changes in the City's property tax base, the amount of snow during the winter seasons, etc., to assess the overall health of the City.

At the end of June 30, 2025, the unassigned fund balance of the General Fund was (\$815,238), while the General Funds total fund balance was \$2,544,092. The fund balance in the City's General Fund decreased by \$266,804 or 9% from the prior year fund balance.

Changes in fund balances for other major governmental funds can be described as follows:

- Transportation Sales Tax Fund decreased \$250,677. At the end of June 30, 2025, the total fund balance was \$626,155.
- Parks and Storm Water Sales Tax Fund increased \$577,386. As the end of June 30, 2025, the total fund balance was \$1,926,089.

Change in net position for the major proprietary funds can be described as follows:

- Sewer Fund decreased \$229,972. This decrease was a result of decreased revenues and increased expenses. At the end of June 30, 2025, total net position was \$10,379,323.
- Water Fund increased \$84,280. This increase was a result of increased revenues and decreased expenses. At the end of June 30, 2025, total net position was \$4,520,842.

**CAPITAL ASSETS**

The City has invested in a broad range of capital assets, including roads, buildings, machinery and equipment, water and sewer lines, and automobiles and trucks. Assets that are \$5,000 or more with an estimated useful life of one year are capitalized.

**CITY OF PACIFIC, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2025**

These items include the following:

	June 30					
	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Land	\$ 6,800,277	\$ 6,800,277	\$ 18,072	\$ 18,072	\$ 6,818,349	\$ 6,818,349
Construction in Progress	506,209	640,876	5,110,783	5,092,436	5,616,972	5,733,312
Buildings Improvements	2,699,968	2,855,872	65,009	67,945	2,764,977	2,923,817
Machinery and Equipment	4,508,890	4,724,655	7,927,029	7,976,925	12,435,919	12,701,580
Infrastructure	1,285,767	1,274,502	1,105,436	1,185,516	2,391,203	2,460,018
	11,517,209	9,847,622	-	-	11,517,209	9,847,622
Total	<u>\$ 27,318,320</u>	<u>\$ 26,143,804</u>	<u>\$ 14,226,309</u>	<u>\$ 14,340,894</u>	<u>\$ 41,544,629</u>	<u>\$ 40,484,698</u>

Additional information on the City's capital assets can be find in Note 3 in the notes to the basic financial statements.

**LONG-TERM DEBT**

The governmental activities have debt outstanding for June 30, 2025 of \$3,602,236 compared to \$4,047,097 at June 30, 2024. The business-type activities have \$3,930,094 of debt outstanding for June 30, 2025 compared to \$4,286,626 at June 30, 2024.

Additional information on the City's long-term debt can be found in Note 5 in the notes to basic financial statements.

**VARIANCES BETWEEN GOVERNMENTAL MAJOR FUNDS BUDGETS AND ACTUAL AMOUNTS**

**General Fund** – Revenues were \$113,518 over budget. Expenditures were \$165,845 under budget.

**Transportation Sales Tax Fund** – Revenues were \$1,077,387 over budget. Expenditures were \$1,103,361 over budget.

**Park and Storm Water Sales Tax Fund** – Revenues were \$289,137 under budget. Expenditures were \$654,612 under budget.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the City's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City Clerk, 300 Hoven Drive, Pacific, MO 63069.

**CITY OF PACIFIC, MISSOURI  
STATEMENT OF NET POSITION  
JUNE 30, 2025**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and Investments	\$ 7,243,755	\$ 4,108,486	\$ 11,352,241
Receivables, Net:			
Taxes	960,239	-	960,239
Intergovernmental	-	-	-
Special Assessments	42,601	-	42,601
Leases	88,870	-	88,870
Other	35,994	509,366	545,360
Material Supplies	8,706	234,293	242,999
Prepaid Items	516,548	52,208	568,756
Internal Balances	-	-	-
Cash and Investments - Restricted	178,087	207,520	385,607
Capital Assets:			
Land and Construction in Progress	7,306,486	5,128,835	12,435,321
Other Capital Assets, Net of Accumulated Depreciation	20,011,834	9,097,474	29,109,308
Total Assets	<u>36,393,120</u>	<u>19,338,182</u>	<u>55,731,302</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Outflows Related to Pensions	917,852	237,812	1,155,664
Deferred Charges on Refunding	4,671	-	4,671
Deferred Amounts Related to Asset Retirement Obligation	-	585,164	585,164
Total Deferred Outflows of Resources	<u>922,523</u>	<u>822,976</u>	<u>1,745,499</u>
<b>LIABILITIES</b>			
Accounts Payable	191,537	78,809	270,346
Payroll Liabilities	174,814	35,728	210,542
Accrued Interest Payable	20,507	67,510	88,017
Unearned Revenue	999,565	-	999,565
Payable from Restricted Assets:			
Customer Deposits	17,512	114,907	132,419
Court Bonds	16,460	-	16,460
Noncurrent Liabilities:			
Due Within One Year	396,591	374,290	770,881
Due in More Than One Year	3,391,222	4,255,417	7,646,639
Due in More Than One Year - Net Pension Liability	1,519,412	334,289	1,853,701
Total Liabilities	<u>6,727,620</u>	<u>5,260,950</u>	<u>11,988,570</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Inflows Related to Pensions	-	43	43
Property Taxes	-	-	-
Special Assessments	-	-	-
Leases	455,843	-	455,843
Total Deferred Outflows of Resources	<u>455,843</u>	<u>43</u>	<u>455,886</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	23,449,471	10,296,215	33,745,686
Restricted for:			
Highways and Streets	626,155	-	626,155
Parks and Storm Water	1,926,089	-	1,926,089
Public Safety	221,829	-	221,829
Debt Service	137,689	133,415	271,104
Tourism	270,168	-	270,168
Customer Deposits	-	74,105	74,105
Capital Projects	1,436,169	-	1,436,169
Unrestricted	<u>2,064,610</u>	<u>4,396,430</u>	<u>6,461,040</u>
Total Net Position	<u>\$ 30,132,180</u>	<u>\$ 14,900,165</u>	<u>\$ 45,032,345</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF PACIFIC, MISSOURI  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2025**

Functions/Programs	Program Revenues			Net Revenues (Expenses) and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	Total
<b>PRIMARY GOVERNMENT</b>							
Governmental Activities							
General Government	\$ (1,639,858)	\$ 56,713	\$ -	\$ -	\$ (1,583,145)	\$ -	\$ (1,583,145)
Public Safety	(3,812,809)	178,549	62,372	-	(3,571,888)	-	(3,571,888)
Public Works	(1,852,851)	66,202	-	1,253,604	(533,045)	-	(533,045)
Parks and Recreation	(1,153,625)	141,320	84,625	9,019	(918,661)	-	(918,661)
Interest on Long-Term Debt	(90,371)	-	-	-	(90,371)	-	(90,371)
Total Governmental Activities	(8,549,514)	442,784	146,997	1,262,623	(6,697,110)	-	(13,394,220)
Business-Type Activities:							
Sewer	(1,667,695)	1,646,772	-	-	-	(20,923)	(20,923)
Water	(1,176,788)	1,458,601	-	-	-	281,813	281,813
Total Business-Type Activities	(2,844,483)	3,105,373	-	-	-	260,890	521,780
Total Primary Government	\$ (11,393,997)	\$ 3,548,157	\$ 146,997	\$ 1,262,623	(6,697,110)	260,890	(12,872,440)
<b>GENERAL REVENUES</b>							
Taxes:							
Property					763,593	-	763,593
Sales					4,690,097	-	4,690,097
Other					83,888	-	83,888
Utility Gross Receipts					1,328,719	-	1,328,719
Gain / (Loss) on Sale of Capital Assets					-	-	-
Investment Income					298,136	93,849	391,985
Miscellaneous					235,741	20,288	256,029
Transfers					520,719	(520,719)	-
Total General Revenues					7,920,893	(406,582)	7,514,311
<b>CHANGE IN NET POSITION</b>					1,223,783	(145,692)	1,078,091
Net Position - Beginning of Year, as Previously Reported					28,738,207	12,170,857	40,909,064
Error Correction					170,190	2,875,000	3,045,190
Net Position - Beginning of year, as Restated					28,908,397	15,045,857	43,954,254
<b>NET POSITION - END OF YEAR</b>					\$ 30,132,180	\$ 14,900,165	\$ 45,032,345

See accompanying Notes to Basic Financial Statements.

**CITY OF PACIFIC, MISSOURI  
BALANCE SHEET – GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2025**

<b>ASSETS</b>	<u>General</u>	<u>Transportation Sales Tax</u>	<u>Parks and Storm Water Sales Tax</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Cash and Investments	\$ 3,223,729	\$ 535,000	\$ 1,820,936	\$ 1,664,090	\$ 7,243,755
Receivables, Net:					
Taxes	395,829	183,063	111,032	270,315	960,239
Intergovernmental	-	-	-	-	-
Special Assessments	42,601	-	-	-	42,601
Leases	88,870	-	-	-	88,870
Other	35,994	-	-	-	35,994
Material Supplies	8,706	-	-	-	8,706
Prepaid Items	463,041	27,233	21,526	4,748	516,548
Due from Other Funds	-	-	-	-	-
Cash and Investments - Restricted	40,398	-	-	137,689	178,087
<b>Total Assets</b>	<b><u>\$ 4,299,168</u></b>	<b><u>\$ 745,296</u></b>	<b><u>\$ 1,953,494</u></b>	<b><u>\$ 2,076,842</u></b>	<b><u>\$ 9,074,800</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 64,235	\$ 102,130	\$ 14,889	\$ 10,283	\$ 191,537
Accrued Payroll	138,159	17,011	12,516	7,128	174,814
Due to Other Funds	-	-	-	-	-
Payable from Restricted Asset:					
Court Bonds	17,512	-	-	-	17,512
Escrow Deposits	16,460	-	-	-	16,460
Unearned Revenue	999,565	-	-	-	999,565
<b>Total Liabilities</b>	<b><u>1,235,931</u></b>	<b><u>119,141</u></b>	<b><u>27,405</u></b>	<b><u>17,411</u></b>	<b><u>1,399,888</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue:					
Property Taxes	4,175	-	-	-	4,175
Special Assessments	42,601	-	-	32,540	75,141
Leases	455,843	-	-	-	455,843
Court	16,526	-	-	-	16,526
<b>Total Deferred Inflows of Resources</b>	<b><u>519,145</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>32,540</u></b>	<b><u>551,685</u></b>
<b>FUND BALANCES</b>					
Nonspendable:					
Material Supplies	8,706	-	-	-	8,706
Prepaid items	463,041	27,233	21,526	4,748	516,548
Restricted for:					
Highways and Streets	-	598,922	-	-	598,922
Parks and Storm Water	-	-	1,904,563	-	1,904,563
Public Safety	6,426	-	-	182,865	189,291
Capital Projects	-	-	-	1,436,169	1,436,169
Debt Service	-	-	-	137,689	137,689
Tourism	-	-	-	265,420	265,420
Committed for:					
Contingency	2,830,781	-	-	-	2,830,781
Cemetery Improvements	14,230	-	-	-	14,230
Cemetery Perpetual Care	20,000	-	-	-	20,000
Assigned for:					
Economic Development	11,000	-	-	-	11,000
Genealogy	4,298	-	-	-	4,298
Inmate Security	-	-	-	-	-
Beautification Committee	848	-	-	-	848
Unassigned	(815,238)	-	-	-	(815,238)
<b>Total Fund Balances</b>	<b><u>2,544,092</u></b>	<b><u>626,155</u></b>	<b><u>1,926,089</u></b>	<b><u>2,026,891</u></b>	<b><u>7,123,227</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b><u>\$ 4,299,168</u></b>	<b><u>\$ 745,296</u></b>	<b><u>\$ 1,953,494</u></b>	<b><u>\$ 2,076,842</u></b>	<b><u>\$ 9,074,800</u></b>

See accompanying Notes to Basic Financial Statements.

**CITY OF PACIFIC, MISSOURI  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL  
FUNDS TO THE STATEMENTS OF NET POSITION  
YEAR ENDED JUNE 30, 2025**

Total Fund Balances - Governmental Funds		\$ 7,123,227
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. The cost of these assets are \$45,471,968 and the accumulated depreciation is \$19,689,082.		27,318,320
Certain amounts are not a use of financial resources and, therefore, are not reported in the governmental funds. These items consist of:		
Net Pension Liability		(1,519,412)
Deferred Outflows Related to Pensions		917,852
Deferred Inflows Related to Pensions		-
Other long-term assets are not available to pay for current period expenditures and, therefore, are unavailable in the governmental funds.		95,842
Certain long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist of:		
Accrued Interest Payable		(20,507)
Accrued Compensated Absences		(185,577)
Bond Discounts		-
Deferred Amount on Refunding		4,671
Certificate of Participation		(3,602,236)
Leasehold Revenue Bonds		-
Installment Purchase Agreements		-
Missouri Development Finance Board Loan		-
Net Position of Governmental Activities		<u>\$ 30,132,180</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF PACIFIC, MISSOURI**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2025**

	General	Transportation Sales Tax	Parks and Storm Water Sales Tax	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Taxes	\$ 3,883,595	\$ 1,062,679	\$ 627,857	\$ 1,289,196	\$ 6,863,327
Licenses and Permits	116,940	-	-	-	116,940
Fines and Forfeitures	110,200	-	-	-	110,200
Intergovernmental	62,372	1,210,904	9,019	42,700	1,324,995
Charges for Services	74,324	-	22,751	117,775	214,850
Rents	46,280	-	-	-	46,280
Contributions and Donations	172	-	37,609	736	38,517
Investment Income	150,783	16,515	56,627	74,211	298,136
Miscellaneous	225,819	7,253	-	3,291	236,363
Total Revenues	<u>4,670,485</u>	<u>2,297,351</u>	<u>753,863</u>	<u>1,527,909</u>	<u>9,249,608</u>
<b>EXPENDITURES</b>					
Current:					
General Government	544,587	-	-	-	544,587
Administration	265,855	-	-	141,962	407,817
Legislative	41,451	-	-	-	41,451
Public Safety	2,907,004	-	-	-	2,907,004
Street Department	-	750,834	-	-	750,834
Parks and Recreation	-	-	603,977	-	603,977
Municipal Division	118,194	-	-	-	118,194
Planning	410,339	-	-	-	410,339
Building Maintenance	122,696	-	-	-	122,696
Cemetery	18,430	-	-	-	18,430
Geneological and Historical	18,705	-	-	-	18,705
Community Development	-	-	-	409,211	409,211
Debt Service:					
Principal	-	-	-	444,879	444,879
Interest	-	-	-	92,742	92,742
Capital Outlay:					
General Government	68,044	-	89,641	211,979	369,664
Public Safety	230,449	-	-	-	230,449
Street Department	-	2,491,922	-	-	2,491,922
Total Expenditures	<u>4,745,754</u>	<u>3,242,756</u>	<u>693,618</u>	<u>1,300,773</u>	<u>9,982,901</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(75,269)	(945,405)	60,245	227,136	(733,293)
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of Capital Assets	-	-	-	-	-
Transfers In	640,724	694,728	517,141	558,110	2,410,703
Transfers Out	(832,259)	-	-	(1,057,725)	(1,889,984)
Total Other Financing Sources (Uses)	<u>(191,535)</u>	<u>694,728</u>	<u>517,141</u>	<u>(499,615)</u>	<u>520,719</u>
<b>NET CHANGE IN FUND BALANCE</b>	(266,804)	(250,677)	577,386	(272,479)	(212,574)
Fund Balance - Beginning of Year, as Previously Presented	2,810,896	876,832	1,178,513	2,299,370	7,165,611
Error Correction	-	-	170,190	-	170,190
Fund Balance - Beginning of Year, as Restated	<u>2,810,896</u>	<u>876,832</u>	<u>1,348,703</u>	<u>2,299,370</u>	<u>7,335,801</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 2,544,092</u>	<u>\$ 626,155</u>	<u>\$ 1,926,089</u>	<u>\$ 2,026,891</u>	<u>\$ 7,123,227</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF PACIFIC, MISSOURI**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2025**

Net Change In Fund Balances - Governmental Funds \$ (212,574)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in the governmental funds as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. During the year the City had the following capital asset activity:

Capital Asset Additions	\$ 3,092,034	
Capital Asset Disposals Net of Depreciation	-	
Depreciation Expense	<u>(1,917,518)</u>	
Net Adjustment		1,174,516

Revenues in the statement of activities that do not provide current financial resources are not reported in the governmental funds financial statements. 2,970

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to the governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. Neither transaction, however, has any effect on net position. Also, the governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the effect of these differences in the treatment of long-term debt and related items.

Repayments:		
Leasehold Revenue Bonds	110,000	
Certificate of Participation	334,879	
Installment Purchase Agreement	-	
Amortization	(783)	
Note Payable	-	
Net Adjustment	<u>444,096</u>	444,096

Under the modified accrual basis of accounting used in the governmental funds financial statements, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis of accounting, expenses and liabilities are reported regardless of when financial resources are available.

Compensated Absences	(51,000)	
Accrued Interest Payable	3,154	
Pension Expense	<u>(137,283)</u>	<u>(185,225)</u>

Change in Net Position of Governmental Activities \$ 1,223,783

See accompanying Notes to Basic Financial Statements.

**CITY OF PACIFIC, MISSOURI**  
**STATEMENT OF NET POSITION – PROPRIETARY FUNDS**  
**YEAR ENDED JUNE 30, 2025**

	Sewer	Water	Total
<b>CURRENT ASSETS</b>			
Cash and Investments	\$ 3,093,995	\$ 1,014,491	\$ 4,108,486
Accounts Receivable, Net	271,447	237,919	509,366
Material Supplies	22,788	211,505	234,293
Prepaid Items	26,180	26,028	52,208
Due from Other Funds	-	-	-
Total Current Assets	3,414,410	1,489,943	4,904,353
<b>NONCURRENT ASSETS</b>			
Cash and Investments - Restricted	133,415	74,105	207,520
Capital Assets:			
Land and Construction in Progress	5,110,863	17,972	5,128,835
Other Capital Assets, Net of Accumulated Depreciation	5,943,667	3,153,807	9,097,474
Total Noncurrent Assets	11,187,945	3,245,884	14,433,829
Total Assets	14,602,355	4,735,827	19,338,182
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Amounts Related to Pensions	118,613	119,199	237,812
Deferred Amounts Related to Asset Retirement Obligation	502,924	82,240	585,164
Total Deferred Outflows Of Resources	621,537	201,439	822,976
<b>CURRENT LIABILITIES</b>			
Payable from Current Assets:			
Accounts Payable	64,868	13,941	78,809
Accrued Payroll	17,820	17,908	35,728
Accrued Interest Payable	67,510	-	67,510
Due to Other Funds	-	-	-
Bonds Payable - Current Installments	360,000	-	360,000
Installment Purchase Agreements - Current Installments	-	-	-
Compensated Absences	7,143	7,147	14,290
Subtotal	517,341	38,996	556,337
Payable from Restricted Assets:			
Customer Deposits	21,849	93,058	114,907
Total Current Liabilities	539,190	132,054	671,244
<b>NONCURRENT LIABILITIES</b>			
Revenue Bonds Payable	3,570,094	-	3,570,094
Net Pension Liability	166,790	167,499	334,289
Asset Retirement Obligations	544,782	93,158	637,940
Compensated Absences	23,691	23,692	47,383
Total Noncurrent Liabilities	4,305,357	284,349	4,589,706
Total Liabilities	4,844,547	416,403	5,260,950
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Amounts Related to Pensions	22	21	43
<b>NET POSITION</b>			
Net Investment in Capital Assets	7,124,436	3,171,779	10,296,215
Restricted for Debt Service	133,415	-	133,415
Restricted for Customer Deposits	-	74,105	74,105
Restricted for Capital Projects	-	-	-
Unrestricted	3,121,472	1,274,958	4,396,430
Total Net Position	\$ 10,379,323	\$ 4,520,842	\$ 14,900,165

See accompanying Notes to Basic Financial Statements.

**CITY OF PACIFIC, MISSOURI  
STATEMENT OF REVENUES EXPENSES, AND CHANGES  
IN NET POSITION – PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2025**

	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
<b>OPERATING REVENUES</b>			
Charges for Services	\$ 1,646,772	\$ 1,458,601	\$ 3,105,373
<b>OPERATING EXPENSES</b>			
Personal Services	446,241	446,739	892,980
Contractual Services	7,865	-	7,865
Depreciation	465,835	310,085	775,920
Repairs and Maintenance	267,328	57,160	324,488
General Expenses	324,464	362,804	687,268
Total Operating Expenses	<u>1,511,733</u>	<u>1,176,788</u>	<u>2,688,521</u>
<b>OPERATING INCOME (LOSS)</b>	135,039	281,813	416,852
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Investment Income	43,837	50,012	93,849
Miscellaneous	2,224	18,064	20,288
Gain (Loss) on Sale of Capital Assets	-	-	-
Interest Expense	(155,962)	-	(155,962)
Total Nonoperating Revenues (Expenses)	<u>(109,901)</u>	<u>68,076</u>	<u>(41,825)</u>
<b>INCOME BEFORE TRANSFERS</b>	25,138	349,889	375,027
Transfer In	-	-	-
Transfers Out	(255,110)	(265,609)	(520,719)
Net Transfers	<u>(255,110)</u>	<u>(265,609)</u>	<u>(520,719)</u>
<b>CHANGE IN NET POSITION</b>	(229,972)	84,280	(145,692)
Net Position - Beginning of Year, as Previously Presented	7,734,295	4,436,562	12,170,857
Error Correction	<u>2,875,000</u>	<u>-</u>	<u>2,875,000</u>
Net Position - Beginning of Year, as Restated	<u>10,609,295</u>	<u>4,436,562</u>	<u>15,045,857</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 10,379,323</u>	<u>\$ 4,520,842</u>	<u>\$ 14,900,165</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF PACIFIC, MISSOURI**  
**STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS**  
**YEAR ENDED JUNE 30, 2025**

	Sewer	Water	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from Customers and Users	\$ 1,645,656	\$ 1,449,290	\$ 3,094,946
Payments to Suppliers	(619,935)	(404,556)	(1,024,491)
Payments for Employees and Benefits	(390,385)	(390,658)	(781,043)
Other Receipts	3,821	14,983	18,804
Net Cash Provided by Operating Activities	<u>639,157</u>	<u>669,059</u>	<u>1,308,216</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers Out	(255,110)	(265,609)	(520,719)
Transfers In	-	-	-
Due To/From Other Funds	(1,015)	9,484	8,469
Net Cash Used by Noncapital Financing Activities	<u>(256,125)</u>	<u>(256,125)</u>	<u>(512,250)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Proceeds from capital grants	2,875,000	-	2,875,000
Purchase of Capital Assets	(835,592)	(11,140)	(846,732)
Principal Paid on Long-Term Debt	(350,000)	-	(350,000)
Interest Paid on Long-Term Debt	(162,879)	-	(162,879)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>1,526,529</u>	<u>(11,140)</u>	<u>1,515,389</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Investment Income	43,837	50,012	93,849
Net Cash Provided by Investing Activities	<u>43,837</u>	<u>50,012</u>	<u>93,849</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	1,953,398	451,806	2,405,204
Cash and Cash Equivalents - Beginning of Year	<u>1,274,012</u>	<u>636,790</u>	<u>1,910,802</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 3,227,410</u>	<u>\$ 1,088,596</u>	<u>\$ 4,316,006</u>
<b>RECONCILIATION OF NET OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating Income	\$ 135,039	\$ 281,813	\$ 416,852
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation	465,835	310,085	775,920
Amortization of ARO	26,858	(298)	26,560
Miscellaneous Receipts	3,821	14,983	18,804
(Increase) Decrease in:			
Receivables, Net	(22,965)	(29,645)	(52,610)
Material Supplies	(2,523)	10,573	8,050
Prepays	26,455	26,607	53,062
Deferred Outflows Related to Pensions	(43,450)	(43,571)	(87,021)
Increase (Decrease) in:			
Accounts Payable	(71,068)	(21,474)	(92,542)
Accrued Payroll	7,526	7,644	15,170
Refundable Customer Deposit	21,849	20,334	42,183
Compensated Absences	11,866	11,871	23,737
Net Pension Liability	79,914	80,137	160,051
Deferred Inflows Related to Pensions	-	-	-
Total Adjustments	<u>504,118</u>	<u>387,246</u>	<u>1,308,216</u>
Net Cash Provided by Operating Activities	<u>\$ 639,157</u>	<u>\$ 669,059</u>	<u>\$ 1,308,216</u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS TO STATEMENT OF NET POSITION CASH AND CASH EQUIVALENTS</b>			
Cash and Investments	\$ 3,093,995	\$ 1,014,491	\$ 4,108,486
Cash and Investments - Restricted	133,415	74,105	207,520
Total Cash and Cash Equivalents	<u>\$ 3,227,410</u>	<u>\$ 1,088,596</u>	<u>\$ 4,316,006</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF PACIFIC, MISSOURI  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies and financial reporting practices of the City of Pacific, Missouri (the City) conform to accounting principles generally accepted in the United States of America applicable to governmental entities. The following is a summary of the more significant policies:

**A. Reporting Entity**

The City operates under a Mayor-Board of Aldermen-City Administrator form of government and provides the following services: public safety (police), streets, general governmental activities, parks and recreation, court and legislative services, planning, animal control, and water and sewer operations.

The financial statements of the City include the financial activities of the City and any component units. Component units are those entities which are financially accountable to the primary government, either because the City appoints a voting majority or the component unit's governing body or because the component unit will provide a financial benefit or impose a financial burden on the City. Based on this criteria the City has determined that its financial reporting entity consists of the City and the component units discussed below. There are no separate financial statements prepared for the Pacific Municipal Assistance Corporation (PMAC), Viaduct CID, Osage CID, or East Osage CID.

Blended Component Units

The following component units are legally separate from the City; however their governing bodies are substantively the same and, therefore, the same as the primary government. The balances and transactions of these component units are blended into the accompanying financials statements and reported in a manner similar to the balances and transactions of the City.

**Pacific Municipal Assistance Corporation (PMAC)** – The PMAC was created to facilitate the acquisition and construction of certain capital improvements and facilities solely for the benefit of the City. The current City Board of Aldermen serves as the entire governing body. Debt issued by the PMAC requires two-thirds approval of the City Board of Aldermen. Bank accounts and records are maintained by City personnel. The PMAC is reported as a nonmajor Debt Service Fund.

**Viaduct Commercial Area Community Improvement District (Viaduct CID)** – The Viaduct CID was created to promote commercial development and funding of public improvements to the Viaduct Commercial Area. The City's Mayor, City Administrator, City Clerk, Deputy City Clerk, and President of the Board of Aldermen serve as the governing body. Bank accounts and records are maintained by City personnel. The Viaduct CID is reported as a nonmajor Special Revenue Fund.

**CITY OF PACIFIC, MISSOURI**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**A. Reporting Entity (Continued)**

Blended Component Units (Continued)

**Osage Commercial Area Community Improvement District (Osage CID)** – The Osage CID was created to promote commercial development and funding of public improvements to the Osage Commercial Area. The City’s Mayor, City Administrator, City Clerk, and Deputy City Clerk, and an owner within the Osage CID serve as the governing body. Bank accounts and records are maintained by City personnel. The Osage CID is reported as a nonmajor Special Revenue Fund.

**East Osage Commercial Area Community Improvement District (East Osage CID)** – The East Osage CID was created to promote commercial development and funding of public improvements to the East Osage Commercial Area. The City’s City Clerk and representatives from the Meramec Valley R3 School District and Howe Oil Company serve as the governing body. Bank accounts and records are maintained by City personnel. The East Osage CID is reported as a nonmajor Special Revenue Fund.

**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges for services to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes, licenses and permits, rent, investment income, transfers, and other miscellaneous revenues not properly included among program revenues are reported instead as general revenues.

Following the government-wide financial statements are separate financial statements for governmental funds and proprietary funds. Major individual governmental funds and major individual Enterprise Funds are reported as separate columns in the fund financial statements. The total fund balances for all governmental funds is reconciled to total net position for governmental activities as shown on the statement of net position. The net change in fund balance for all governmental funds is reconciled to the total change in net position as shown on the statement of activities in the government-wide financial statements.

**CITY OF PACIFIC, MISSOURI  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Measurement Focus and Basis of Accounting**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences are recorded only when payment is due (i.e., matured).

Property taxes, franchise taxes, licenses, fines, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

**General Fund**

The General Fund is the City's primary operation fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

**Transportation Sales Tax Fund**

The Transportation Sales Tax Fund, a Special Revenue Fund, is used to account for revenues received from the half cent sales tax for street improvements.

**Parks and Storm Water Sales Tax Fund**

The Transportation Sales Tax Fund, a Special Revenue Fund, is used to account for revenues received from the half cent sales tax for municipal park functions or stormwater control programs.

**CITY OF PACIFIC, MISSOURI  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Measurement Focus and Basis of Accounting (Continued)**

**Parks and Storm Water Sales Tax Fund (Continued)**

The other governmental funds of the City are considered nonmajor. They are Special Revenue Funds, which account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes and Debt Service Funds. The nonmajor funds of the City are the Tourism Tax Fund, Proposition P Fund, Capital Improvement Sales Tax Fund, Viaduct CID Fund, East Osage CID Fund, Osage CID Fund, 2021 Bond Project Fund, PMAC Fund, and the City Hall/Red Cedar Fund.

The City reports the following major proprietary funds:

**Sewer Fund**

The Sewer Fund is used to account for the billing and collection of charges for the provision of sanitary sewer services to the residents of the City. Revenues are used to pay for the operating expenses and capital assets to maintain these services as well as debt principal and interest payments on the revenue bonds.

**Water Fund**

The Water Fund accounts for the billing and collection of charges for water service for the City's residents. Revenues are used to pay for both operating expenses and capital assets to maintain these services.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to the general rule are payments-in-lieu of taxes and other charges between the City's water and sewer function and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various function concerned.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's Enterprise Funds are charges for sales and services. Operating expenses for Enterprise Funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**CITY OF PACIFIC, MISSOURI  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Cash and Investments**

Cash and cash equivalents include cash on hand, demand deposits, and money market mutual funds. The City considers all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents. Cash and investments of the City are stated at cost, which approximates fair value.

**E. Material Supplies**

Material supplies is valued at cost, which approximate market, using the first-in, first-out method. The cost of the material supplies is recorded as expenditure when consumed rather than when purchased.

**F. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are recorded as expenditures when consumed rather than purchased.

**G. Allowance for Doubtful Accounts**

The allowance for uncollectible receivables at June 30, 2025 is as follows:

	Business-Type Activities
Sewer Fund	\$ 163,500
Water Fund	2,790
Total	\$ 166,290

**H. Capital Assets**

Capital assets, which include buildings, other improvements, machinery and equipment, infrastructure (e.g., streets, sidewalks, roads, bridges, and similar items), vehicles, construction in progress, land and land improvements, are reported in the applicable governmental or business- type activities column in the government-wide financial statements, net of accumulated depreciation. Capital assets are defined by the City as assets with an estimated useful life in excess of one year with an initial, individual cost of \$5,000 or more. The City has elected to not retroactively report infrastructure constructed prior to July 1, 2003.

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated acquisition value at the date of donation. Capital assets acquired under lease/purchase agreements are capitalized.

**CITY OF PACIFIC, MISSOURI**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**H. Capital Assets (Continued)**

The cost of normal maintenance and repairs, except for substantial betterment, are not capitalized. "Betterment" is defined as an additional made to, or change made in, a capital asset, which is expected to prolong its life or increase its efficiency over and above that arising from maintenance.

Depreciation, including depreciation recognized on assets acquired through government grants and other aid, is computed on the straight-line method over the estimated useful lives of the various classes of assets (with the ½ year convention election applied in the first and last year). The estimated useful lives of depreciable capital assets are as follows:

Buildings	30 to 35 Years
Improvements	20 to 30 Years
Machinery and Equipment	5 to 10 Years
Infrastructure	20 to 30 Years

Intangible assets represent the City's right-to-use a leased asset. These intangible assets, as defined by GASB Statement No. 87, Leases, are for lease contracts of nonfinancial building and equipment assets. At June 30, 2025, the City had no lessee leases which met the requirements for GASB 87.

**I. Restricted Assets**

Certain monies are presented as restricted assets, required by debt agreements and other external parties because their use is limited for debt service, capital improvements, court bonds, deposits, or community development projects.

**J. Compensated Absences**

The City provided compensated absences to eligible employees in the form of vacation, sick leave and personal leave. The accounting for these benefits is governed by GASB Statement No. 101, "Compensated Absences", which requires recognition of a liability for compensated absences that accumulate and are paid out at separation or retirement. For vacation leave, full-time employees accrue vacation annually based on years of service. Accrued vacation leave is paid out upon separation or retirement, and any unused vacation eligible for payout is recognized as a liability at year-end in accordance with GASB 101. For sick leave, full-time employees accrue sick leave at a rate of 1.54 hours per pay period, up to a maximum of 480 hours. Unused sick leave is not paid out at separation or retirement. However, employees are allowed to carry over unused sick leave. Only the portion "more likely than not" to be used for time off is recognized as a liability under GASB 101. For personal leave, full-time employees are granted 40 hours of personal leave annually, which may be carried over to the next calendar year. Unused personal leave is not paid out at separation or retirement. Only the portion "more-likely-than-not" to be used for time off is recognized as a liability under GASB 101.

**CITY OF PACIFIC, MISSOURI  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**J. Compensated Absences (Continued)**

Changes in the balance of compensated absences for the year ending June 30, 2025, are as follows:

	Balance Beginning of Year	Additions	Deletions	Balance End of Year	Amount Due Within One Year
<b>Governmental Activities:</b>					
Vacation Leave	\$ 134,481	\$ 102,314	\$ 105,769	\$ 131,026	\$ -
Sick Leave	-	71,653	40,892	30,761	30,761
Personal Leave	-	78,083	54,293	23,790	23,790
Total	<u>\$ 134,481</u>	<u>\$ 252,050</u>	<u>\$ 200,954</u>	<u>\$ 185,577</u>	<u>\$ 54,551</u>
<b>Business-Type Activities:</b>					
Vacation Leave	\$ 37,936	\$53,478	\$ 44,030	\$ 47,384	\$ 1
Sick Leave	-	16,261	8,410	7,851	7,851
Personal Leave	-	23,878	17,440	6,438	6,438
Total	<u>\$ 37,936</u>	<u>\$ 93,617</u>	<u>\$ 69,880</u>	<u>\$ 61,673</u>	<u>\$ 14,290</u>

**K. Long-Term Obligations**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance cost, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**L. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

**CITY OF PACIFIC, MISSOURI**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**M. Fund Balance Policies**

The fund balance amounts are reported in the following applicable categories listed from the most restrictive to the least restrictive:

*Nonspendable Fund Balance* – The portion of fund balance that is subject to external restrictions and not in a spendable form or is required to be maintained intact.

*Restricted Fund Balance* – The portion of fund balance that is constrained to specific purposes imposed by agreement through constitutional provisions or by enabling legislation.

*Committed Fund Balance* – The portion of fund balance with constraints or limitations by formal action (ordinance) of the Board of Aldermen, the highest level of decision-making authority.

*Assigned Fund Balance* – The portion of fund balance that the City intends to use for a specific purpose as determined by the applicable City officials to which the Board of Aldermen has designated authority.

*Unassigned Fund Balance* – Amounts that are available for any purpose; these positive amounts are reported only in the General Fund and any deficit balances in other governmental funds.

When both restricted and unrestricted resources are available, the City will spend the most restricted amounts before the least restricted in the following order: nonspendable (if funds become spendable), restricted, committed, assigned, then unassigned.

The City's fund balance policy was enacted in an effort to ensure financial security through the maintenance of a healthy reserve fund that guides the creation, maintenance, and use of resources for financial stabilization purposes. The City's primary objective is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. The City also seeks to maintain the highest possible credit ratings which are dependent, in part, on the City's maintenance of a healthy fund balance. The unassigned fund balance of the General Fund has been accumulating to meet this purpose to provide stability and flexibility in order to respond to unexpected adversity and/or opportunities. The target is to maintain an unassigned fund balance of not less than 10% of annual operating expenditures in order to provide adequate funding to cover approximately one month of operating expenditures, provide the liquidity necessary to accommodate the City's uneven cash flow, which is inherent in its periodic tax collection schedule, and provide the liquidity to respond to contingent liabilities.

The City sets aside a minimum of \$10,000 per month for unanticipated extraordinary expenditures, revenue shortfalls, or significant public projects in the balance sheet account noted as committed for contingency. The use of these funds requires a Resolution approved by the Board of Aldermen.

**CITY OF PACIFIC, MISSOURI**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**N. Net Position**

In the government-wide financial statements, equity is classified as net position and displayed in three components. Net investment in capital assets, consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any debt attributable to the acquisition of the capital assets. Net position is reported as restricted when there are constraints imposed through external restrictions imposed by creditors, grantors, contributors, or laws or regulations. All other amounts of net position are reported as unrestricted.

**O. Grant Revenues**

Resources received by the City from other governments are accounted for within applicable funds based on the purpose and requirements of each grant. Revenues are recognized on an accounting basis consistent with the fund's measurement objective.

Revenues related to expenditure-driven grants are recognized to the extent expenditures are incurred. Any excess deficiency of grant revenues received compared to expenditures incurred is recorded as deferred revenue or amounts receivable from the grantor.

**P. Interfund Transactions**

The City has the following types of transactions among funds:

*Transfers* – Transfers of resources from a fund receiving revenue to the fund through which resources are to be expended are recorded as transfers. Such transfers are reported as other financing sources (uses).

*Due To/From Other Funds* – Current portions of long-term interfund loans are considered "available spending resources" and are reported as assets and liabilities of the receivable/payable appropriate funds.

**Q. Property Taxes**

The City's property tax is levied each October based on the assessed valuation for all real property located in the City as of the prior January 1. Taxes are billed in November, due and collectible on December 31, and delinquent after December 31. Property taxes attach as an enforceable lien on property January 1.

Property taxes are billed and collected by Franklin County and St. Louis County and remitted by the Counties to the City. County fees range from 1.5% to 2% of the taxes collected. The assessed value at January 1, upon which the 2024 levy was based for real estate, personal property, and railroads and utilities was \$173,747,200 for Franklin County and \$13,305,521 for St. Louis County.

**CITY OF PACIFIC, MISSOURI  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Q. Property Taxes (Continued)**

The City's tax rate was levied at \$0.4038 per \$100 of assessed valuation which is used completely for general governmental services.

**R. Use of Estimates**

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires the City to make estimates and assumptions that affect the reported amounts of assets and liabilities at fiscal year-end and revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**S. Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Missouri Local Government Employees Retirement System (LAGERS) and additions to/deductions from LAGERS' fiduciary net position have been determined on the same basis as they are reported by LAGERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. LAGERS' investments are reported at fair value.

**T. Restatement – Correction of an error**

During the fiscal year ended June 30, 2025, the City identified an error in previously issued financial statements related to the understatement of intergovernmental revenues and receivables in the governmental activities and business-type activities for the year ended June 30, 2024. This error resulted in adjustments to the beginning fund balance and net position of the affected reporting units as provided below:

	Reporting Units Affected by Adjustments to Beginning Balances			
	Funds		Government Wide	
	Parks and Storm Water Sales Tax	Sewer	Governmental Activities	Business- Type Activities
June 30, 2024 - As Previously Reported	\$ 1,178,513	\$ 7,734,295	\$ 28,738,207	\$ 12,170,857
Error Correction	170,190	2,875,000	170,190	2,875,000
June 30, 2024 - As Adjusted	<u>\$ 1,348,703</u>	<u>\$ 10,609,295</u>	<u>\$ 28,908,397</u>	<u>\$ 15,045,857</u>

**CITY OF PACIFIC, MISSOURI**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**U. Adoption of New Accounting Standards**

During fiscal year 2025, the City implemented GASB Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. This Statement also requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences or is used, and that a liability for specific types of compensated absences not be recognized until the leave is used. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements.

**NOTE 2 CASH AND INVESTMENTS**

**A. Deposits**

Custodial credit risk for deposits is the risk that in the event of a bank failure, the City's deposits may not be returned or the City will not be able to recover collateral securities in the possession of an outside party. The City's bank deposits are required by state law to be secured by the deposit of certain securities specified at RSMo 30.270 with the City or trustee institution. The value of the securities must amount to the total of the City's cash not insured by the Federal Deposit Insurance Corporation (FDIC). As of June 30, 2025, the City's bank balances were entirely secured or collateralized with securities held by the City or by its agent in the City's name.

**B. Investments**

As of June 30, 2025, the City only has certificates of deposit and money market funds, which are not subject to the fair value measurement.

Investment Policies

The City's formal investment policies are as follows.

*Credit Risk* is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City minimizes credit risk by prequalifying the financial institutions, broker/dealers, intermediaries, and advisors with which the City will do business and diversifying the portfolio to reduce potential losses on individual securities.

**CITY OF PACIFIC, MISSOURI**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

**B. Investments (Continued)**

*Interest Rate Risk* is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The City minimizes interest rate risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity and investing primarily in shorter term securities.

*Concentration of Credit Risk* is the risk of loss attributed to the magnitude of the City's investment in a single issuer. The City minimizes concentration of credit risk by diversifying the investment portfolio.

*Custodial Credit Risk* is the risk that in the event of the failure of the counterparty to a transaction, the City will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The City does not have a written investment policy covering custodial credit risk.

**C. Fair Value Measurements**

The City classifies its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are prices quoted in active markets for those securities; Level 2 inputs are significant other observable inputs using a matrix pricing technique; and Level 3 inputs are significant unobservable inputs. Matrix pricing is used to value securities based on the securities relationship to benchmark quoted prices. The inputs and methodologies used for valuing investment securities are not necessarily an indication of risk associated with investing in those securities.

The City only has certificates of deposits and money market funds as of June 30, 2025, which are not measured at fair value and are excluded from the fair value hierarchy.

**CITY OF PACIFIC, MISSOURI  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 3 CAPITAL ASSETS**

Capital asset activity for governmental activities was as follows:

	Balance Beginning of Year	Increases	Decreases	Balance End of Year
<b>Governmental Activities:</b>				
<b>Capital Assets, Not Being Depreciated:</b>				
Land	\$ 6,800,277	\$ -	\$ -	\$ 6,800,277
Construction-in-Progress	640,876	2,567,975	(2,702,642)	506,209
Total Capital Assets, Not Being Depreciated	7,441,153	2,567,975	(2,702,642)	7,306,486
<b>Capital Assets, Being Depreciated and Amortized:</b>				
Buildings	5,660,217	-	-	5,660,217
Improvements	6,486,890	52,788	-	6,539,648
Machinery and Equipment	2,801,437	362,993	(12,000)	3,152,430
Infrastructure	23,447,944	2,810,952	-	26,258,896
Total Capital Assets, Being Depreciated	38,396,488	3,226,701	(12,000)	41,611,189
<b>Less Accumulated Depreciation and for:</b>				
Buildings	2,804,345	155,904	-	2,960,249
Improvements	1,762,235	268,521	-	2,030,756
Machinery and Equipment	1,526,935	351,728	(12,000)	1,866,663
Infrastructure	13,600,322	1,141,365	-	14,741,687
Total Accumulated Depreciation	19,693,837	1,917,518	(12,000)	21,599,355
Total Capital Assets, Being Depreciated, Net	18,702,651	1,309,183	-	20,011,834
Total Governmental Activities Capital Assets, Net	<u>\$ 26,143,804</u>	<u>\$ 3,877,158</u>	<u>\$ (2,702,642)</u>	<u>\$ 27,318,320</u>

Depreciation expense was charged to functions/programs of the governmental activities as follows

<b>Governmental Activities:</b>	
General Government	\$ 438,919
Public Safety	154,970
Public Works	1,183,192
Parks and Recreation	140,437
Total Depreciation/Amortization Expense - Governmental Activities	<u>\$ 1,917,518</u>

**CITY OF PACIFIC, MISSOURI  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 3 CAPITAL ASSETS (CONTINUED)**

Capital asset activity for business-type activities was as follows:

	Balance Beginning of Year	Additions	Deletions	Balance End of Year
<b>Business-Type Activities:</b>				
<b>Capital Assets, Not Being Depreciated:</b>				
Land	\$ 18,072	\$ -	\$ -	\$ 18,072
Construction-in-Progress	5,092,436	409,862	(391,535)	5,110,763
Total Capital Assets, Not Being Depreciated	5,110,508	409,862	(391,535)	5,128,835
<b>Capital Assets, Being Depreciated:</b>				
Buildings	88,065	-	-	88,065
Improvements	15,659,366	507,595	-	16,166,961
Machinery and Equipment	2,242,001	135,413	-	2,377,414
Total Capital Assets, Being Depreciated	17,989,432	643,008	-	18,632,440
<b>Less Accumulated Depreciation:</b>				
Buildings	20,120	2,936	-	23,056
Improvements	7,682,441	557,491	-	8,239,932
Machinery and Equipment	1,056,485	215,493	-	1,271,978
Total Accumulated Depreciation	8,759,046	775,920	-	9,534,966
Total Capital Assets, Being Depreciated, Net	9,230,386	(132,912)	-	9,097,474
<b>Total Business-Type Activities Capital Assets, Net</b>	<b>\$ 14,340,894</b>	<b>\$ 276,950</b>	<b>\$ (391,535)</b>	<b>\$ 14,226,309</b>

Depreciation expense was charged to functions/programs of the business-type activities as follows

<b>Business-Type Activities:</b>	
Sewer	\$ 465,835
Water	310,085
Total Depreciation/Amortization Expense - Business-Type Activities	<u>\$ 775,920</u>

**CITY OF PACIFIC, MISSOURI  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 4 INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

There were no interfund assets and liabilities as of June 30, 2025.

Individual interfund transfers are as follows:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Year Ended June 30, 2025</u>
General Fund	Sewer Fund	\$ 133,872
General Fund	Water Fund	133,872
General Fund	Nonmajor Funds	372,980
Nonmajor Funds	General Fund	126,118
Parks and Storm Water	General Fund	517,141
Transportation Sales Tax	General Fund	189,000
Transportation Sales Tax	Nonmajor Funds	505,728
Water Fund	Sewer Fund	-
Nonmajor Funds	Sewer Fund	121,238
Nonmajor Funds	Water fund	131,737
Nonmajor Funds	Parks and Storm Water	-
Nonmajor Funds	Nonmajor Funds	179,017
Total		<u>\$ 2,410,703</u>

Interfund transfers were used to: 1) move revenues from the fund that ordinance or budget requires to collect them to the fund that ordinance or budget requires to expend them and 2) make debt service payments.

**NOTE 5 LONG-TERM DEBT**

The following is a summary of the City's long-term debt transactions:

	Balance Beginning of Year	Additions	Deletions	Balance End of Year	Amount Due Within One Year
Governmental Activities:					
Certificates of Participation	\$ 3,937,115	\$ -	\$ 334,879	\$ 3,602,236	\$ 342,040
Leasehold Revenue Bonds	110,000	-	110,000	-	-
Bond Discounts	(18)	-	(18)	-	-
Installment Purchase Agreements	-	-	-	-	-
Missouri Development Finance Board	-	-	-	-	-
Total Bonds Payable	<u>4,047,097</u>	<u>-</u>	<u>444,861</u>	<u>3,602,236</u>	<u>342,040</u>
Net Pension Liability	1,149,763	369,649	-	1,519,412	-
Compensated Absences	134,481	252,050	200,954	185,577	54,551
Total Governmental Activities	<u>\$ 5,331,341</u>	<u>\$ 621,699</u>	<u>\$ 645,815</u>	<u>\$ 5,307,225</u>	<u>\$ 396,591</u>

**CITY OF PACIFIC, MISSOURI  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 5 LONG-TERM DEBT (CONTINUED)**

Compensated absences are generally liquidated by the General Fund. The Certificates of Participation are liquidated by the City Hall/Red Cedar Fund. The leasehold revenue bonds are liquidated by the PMAC Fund. The installment purchase agreements are liquidated by the General and Transportation Sales Tax Funds.

	Balance Beginning of Year	Additions	Deletions	Balance End of Year	Amount Due Within One Year
<b>Business-Type Activities:</b>					
Revenue Bonds	\$ 260,000	\$ -	\$ 130,000	\$ 130,000	\$ 130,000
Plus - Premium	5,735	-	5,735	-	-
Installment Purchase Agreements	-	-	-	-	-
Wastewater Plant Certificates of Participation	4,010,000	-	220,000	3,790,000	230,000
Plus Premium - 2023 Lease Purchases	10,891	-	797	10,094	-
<b>Total Bonds</b>	<b>4,286,626</b>	<b>-</b>	<b>356,532</b>	<b>3,930,094</b>	<b>360,000</b>
Net Pension Liability	174,238	160,051	-	334,289	-
Asset Retirement Obligation	585,500	52,440	-	637,940	-
Compensated Absences	37,936	93,617	69,880	61,673	14,290
<b>Total Business-Type Activities</b>	<b>\$ 5,084,300</b>	<b>\$ 306,108</b>	<b>\$ 426,412</b>	<b>\$ 4,963,996</b>	<b>\$ 374,290</b>

**Certificates of Participation**

On June 2021, the City issued \$4,730,000 of certificates of participation (Series 2021) to refund the Series 2011 neighborhood improvement district bonds and provide additional monies for the visitor's center project and various other capital improvements. The net proceeds (after payment of underwriting fees, insurance, and other issuance costs) were used to purchase securities for deposit in an irrevocable trust with an escrow agent to provide for all future debt service payments on the old debt. As a result the old debt is considered to be defeased and the liability for this debt issues have been removed from the City's financial statements.

The Certificates of Participation, Series 2021, are due in semi-annual installments through March 1, 2041; interest payable at 1.95% to 2.5%.

Annual service requirements to maturity for the Certificates of Participation bonds are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 342,040	\$ 80,219	\$ 422,259
2027	349,356	72,902	422,258
2028	356,832	65,427	422,259
2029	364,469	57,790	422,259
2030 - 2034	1,146,796	187,633	1,334,429
2035 - 2039	726,091	90,430	816,521
2040 - 2042	316,652	9,957	326,609
<b>Total</b>	<b>\$ 3,602,236</b>	<b>\$ 564,358</b>	<b>\$ 4,166,594</b>

**CITY OF PACIFIC, MISSOURI  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 5 LONG-TERM DEBT (CONTINUED)**

**Pacific Municipal Assistance Corporation (PMAC) - Leasehold Revenue Refunding Bonds**

The PMAC was formed as a not-for-profit corporation. The purpose of the PMAC is to facilitate the acquisition and construction of certain capital improvements and facilities solely for the benefit of the City. The PMAC is considered a component unit of the City. Funding of such capital improvements and facilities has been provided through the issuance of leasehold revenue bonds. The leasehold revenue bonds do not constitute a legal debt or liability for the City, the Counties of Franklin or St. Louis, the State of Missouri, or any other political subdivision and do not constitute indebtedness within the meaning of any constitutional or statutory debt limitation or restriction. The issuance of the leasehold revenue bonds does not obligate the City to levy any form of taxation or make any appropriation for payment in any fiscal year. The PMAC has no taxing power.

On June 1, 2012, the PMAC issued \$1,670,000 of Leasehold Revenue Refunding Bonds, Series 2012, due in semi-annual installments through February 1, 2025; interest payable at 2% to 3.75%. The bonds were issued for the purpose of refunding in advance the \$2,175,000 of outstanding Leasehold Revenue Bonds, Series 2005. The net proceeds of the 2012 bonds were used to purchase securities for deposit in an irrevocable trust with an escrow agent to provide for all future debt service payments on the old debt. As a result, the old debt is considered to be defeased and the liability for this debt has been removed from the City's financial statements.

Along with the issuance of Series 2005 bonds, the City entered into a lease purchase agreement where certain assets acquired or constructed by the PMAC have been leased to the City. This agreement was amended with the issuance of the 2012 refunding bonds. The lease terminates each December 31 and can be renewed for additional one-year periods through 2025. At the end of the lease, the assets are intended to become the property of the City. Lease payments by the City are to be sufficient at all times to pay the total amount of interest, principal (whether at maturity, by acceleration, or by redemption as provided in the bond indenture), and premium, if any, on the bonds as they become due. The City paid off the remaining balance outstanding as of the previous fiscal year during the year ending June 30, 2024.

**Water Pollution Control Revenue Bonds**

On May 19, 2005, the Missouri State Environmental Improvement and Energy Resources Authority (the Authority) authorized and issued Water Pollution Control Revenue Bonds (State Revolving Funds Programs), Series 2005A (Series 2005A). The Series 2005A bonds provided funds to make loans to various Missouri political subdivisions that will be used to finance water treatment projects. A portion of the proceeds of the Series 2005A bonds issued by the Authority were used to purchase Participant Revenue Bonds (Participant Bonds) authorized and issued by the City in the aggregate principal amount of \$2,100,000, the proceeds of which will be used for constructing, repairing, and equipping new and existing wastewater facilities. The District's Participant Bonds have interest rates ranging from 3% to 5% and are payable in semi-annual installments at varying amounts through July 1, 2025.

**CITY OF PACIFIC, MISSOURI  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 5 LONG-TERM DEBT (CONTINUED)**

**Water Pollution Control Revenue Bonds (Continued)**

In connection with the City's issuance of the Series 2005A bonds, the City participates in the State Revolving Funds Program established by the Missouri Department of Natural Resources (DNR). Monies from federal capitalization grants and state matching funds are used to fund a reserve account for each participant. As the City incurs approved capital expenses, the DNR reimburses the City for the expenses from the bond proceeds account and deposits in a bond reserve fund in the City's name an additional 70% for the Series 2005A bonds. Interest earned from this reserve fund can be used by the City to fund interest payments on the bonds. On the date of each payment of the principal amount of the City's Participant Bonds, the trustee transfers from this reserve account to the master trustee an amount equal to 70% for the Series 2005A bonds. The costs of operation and maintenance of the wastewater treatment and sewerage facilities and the debt service is payable from wastewater revenues. Annual service requirements to maturity for the revenue bonds are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 130,000	\$ 3,250	\$ 133,250
Total	<u>\$ 130,000</u>	<u>\$ 3,250</u>	<u>\$ 133,250</u>

These bonds are collateralized by the revenue of the wastewater system and the various restricted accounts established by the bond ordinance. Wastewater revenue was \$1,646,772 during 2025, and the debt service amount for 2025 was \$139,750.

**Installment Purchase Agreements**

During 2019, the City has entered into an installment purchase agreement totaling \$574,959 for vehicle and equipment purchases. The interest rate was 3.310% and was fully paid off on February 1, 2024.

**Wastewater Plant Certificates of Participation**

On August 2023, the City issued \$4,320,000 of Certificates of Participation (Series 2023) to acquire, construct, replace, improve and furnish certain improvements to the City's wastewater treatment system. As of June 30, 2025, all funds from this issuance have been expended. A premium of \$11,621 was received on the issuance of Series 2023.

The Certificates of Participation, Series 2023, have an interest rate of 4.00% to 4.25% and are payable in semiannual installments at varying amounts through February 1, 2038.

**CITY OF PACIFIC, MISSOURI  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 5 LONG-TERM DEBT (CONTINUED)**

**Wastewater Plant Certificates of Participation (Continued)**

Annual service requirements to maturity for Series 2023 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 230,000	\$ 154,225	\$ 384,225
2027	240,000	145,025	385,025
2028	245,000	135,425	380,425
2029	255,000	125,625	380,625
2030 - 2034	1,445,000	465,925	1,910,925
2035 - 2039	1,375,000	148,150	1,523,150
Total	<u>\$ 3,790,000</u>	<u>\$ 1,174,375</u>	<u>\$ 4,964,375</u>

**NOTE 6 CONDUIT DEBT**

The City issued debt to provide financial assistance to private sector entities for the purpose of acquiring, constructing, and equipping industrial development projects deemed to be in the public interest. These bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. The City is not obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying basic financial statements.

As of June 30, 2025, the following series of industrial revenue bonds are outstanding:

On May 18, 2010, the City approved the issuance of up to \$10,450,000 in Taxable Industrial Development Revenue Bonds (Series 2010A) to finance the acquisition of real property located at 1000 and 1100 Integram Drive related to the Plaze. On June 30, 2025, \$1,000 was issued and remained outstanding.

On May 18, 2010, the City approved the issuance of up to \$7,075,000 in Taxable Industrial Development Revenue Bonds (Series 2010B) to finance the acquisition of real property located at 1000 and 1100 Integram Drive related to the Plaze project. On June 30, 2025, \$7,075,000 was issued and remained outstanding.

**CITY OF PACIFIC, MISSOURI  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 7 PENSION PLAN**

**Plan Description**

The City's defined benefit pension plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. The City participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo 70.600-70.755. As such, it is LAGERS' responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS' is vested in the LAGERS' Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplemental information. This report may be obtained by accessing the LAGERS' website at [www.molagers.org](http://www.molagers.org).

**Benefits Provided**

LAGERS provides retirement, death, and disability benefits. Benefit provisions are adopted by the governing body of the employer, within the options available in the state statutes governing LAGERS. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 (55 for police) with 5 or more years of service are entitled to an allowance for life based upon the benefit program information provided below. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police) and receive a reduced allowance.

	<u>2025 Valuation</u>
Benefit Multiplier	2% for Life
Final Average Salary	5 Years
Member Contributions	Noncontributory for Employees

Benefit terms provide for annual postretirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

**Employees Covered by Benefit Terms**

At June 30, 2025, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	42
Inactive Employees Entitled to but Not Yet Receiving Benefits	60
Active Employees	43
Total	145

**CITY OF PACIFIC, MISSOURI  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 7 PENSION PLAN (CONTINUED)**

**Contributions**

The City is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the City do not contribute to the pension plan. The City's contribution rates are 23.1% (General) and 29.3% (Police) of annual covered payroll.

**Net Pension Liability**

The City's net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2025. The pension liability was then rolled forward to the measurement date of June 30, 2025, utilizing procedures incorporating the actuarial assumptions.

**Actuarial Assumptions**

The total pension liability in the February 28, 2025 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75% Wage Inflation; 2.25% Price Inflation
Salary Increase	2.75% to 6.75% Including Wage Inflation
Investment Rate of Return	7.00%, Net of Investment Expenses

The healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Table for males and females of General groups and 75% of the PubS-2010 Employee Mortality Table for males and females of Police, Fire and Public Safety groups.

**CITY OF PACIFIC, MISSOURI  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 7 PENSION PLAN (CONTINUED)**

**Actuarial Assumptions (Continued)**

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation Percent</u>	<u>Weighted Average Long-Term Expected Real Rate of Return Percent</u>
Alpha	5.00 %	3.67 %
Equity	39.00	4.35
Fixed Income	23.00	1.43
Real Assets	33.00	2.67
Strategic Assets	7.00	5.25
Cash/Leverage	(7.00)	(0.29)
Total	<u>100.00 %</u>	

**Discount Rate**

The discount rate used to measure the total pension liability is 7.00%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

**CITY OF PACIFIC, MISSOURI  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 7 PENSION PLAN (CONTINUED)**

**Changes in the Net Pension Liability (Asset)**

	(A) Total Pension Liability	(B) Plan Fiduciary Net Position	(A - B) Net Pension Liability (Asset)
Balances - Beginning of Year	\$ 14,481,450	\$ 13,157,450	\$ 1,324,000
Changes for the Period:			
Service Cost	334,140	-	334,140
Interest	1,002,430	-	1,002,430
Difference Between Expected and Actual Experience	684,216	-	684,216
Employer Contributions	-	685,108	(685,108)
Net Investment Income	-	839,027	(839,027)
Benefit Payments and Refunds	(661,711)	(661,711)	-
Administrative Expense	-	(13,087)	13,087
Other Charges	-	(19,963)	19,963
Net Changes	<u>1,359,075</u>	<u>829,374</u>	<u>529,701</u>
Balances - End of Year	<u>\$ 15,840,525</u>	<u>\$ 13,986,824</u>	<u>\$ 1,853,701</u>

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

The following presents the net pension liability of the City, calculated using the discount rate of 7.00%, as well as what the City's net pension liability would be using a discount rate that is 1% point lower (6.00%) or 1% point higher (8.00%) than the current rate.

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
Net Pension Liability (Asset)	<u>\$ 4,132,927</u>	<u>\$ 1,853,701</u>	<u>\$ (15,795)</u>

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended June 30, 2025, the City recognized pension expense of \$895,381. Reported deferred outflows and inflows of resources are related to pensions from the following sources:

	Deferred Outflows of Outflows	Deferred Inflows of Inflows of	Net
Differences Between Expected and Actual Experience	\$ 627,402	\$ (43)	\$ 627,359
Assumptions Changes	-	-	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	528,262	-	528,262
Totals	<u>\$ 1,155,664</u>	<u>\$ (43)</u>	<u>\$ 1,155,621</u>

**CITY OF PACIFIC, MISSOURI  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 7 PENSION PLAN (CONTINUED)**

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows;

<u>Year Ending June 30,</u>	<u>Pension Expense Amount</u>
2025	\$ 721,122
2026	354,480
2027	63,730
2028	16,289
Total	<u>\$ 1,155,621</u>

**NOTE 8 RISK MANAGEMENT**

The City is a member of the Missouri Intergovernmental Risk Management Association (MIRMA), a statewide governmental self-insurance pool which provides property, liability, and workers' compensation coverage to its participating members in a single comprehensive multi-line package. The various lines of coverage are not available individually and the membership is limited to municipalities and municipally owned utilities. The City's policy covers all real and personal property owned by the City except sewer lines. The policy is for replacement cost and expires June 30, 2025.

MIRMA is funded by annual member assessments calculated at a rate per \$100 of annual payroll which applies to all lines of coverage on a composite basis. These funds are used to pay losses within specific risk retention limits shared equally by all members; purchase excess insurance which provides a transfer of catastrophic risk to private insurance carriers; purchase services such as claims administration, loss prevention, and data processing; and pay administrative expenses. Should actual insurance losses exceed MIRMA's estimates, the City could be required to contribute additional funds. Management believes the risk of additional loss is minimal and any additional contributions that may be required would not materially impact the overall operations of the City.

The City paid an assessment totaling \$316,571 for the year ended June 30, 2025. Settled claims resulting in these risks have not exceeded coverage in any of the past three years.

The City also obtains health insurance through MIRMA, and is commercially insured for dental and life insurance. Settled claims have not exceeded coverage in any of the last three fiscal years.

**CITY OF PACIFIC, MISSOURI  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 9 ASSET RETIREMENT OBLIGATIONS**

The City has recognized an asset retirement obligation (ARO) and related deferred outflows of resources in connection with its obligation to seal and abandon water wells and closure and biosolids removal disposals of lagoons at the end of their estimated useful lives in accordance with federal, state and/or local requirements. The ARO was measured using actual historical costs for the similar abandonments, adjusted for inflation through the end of the year. The estimated remaining useful lives of the water wells and lagoons range from 13 to 99 years. The City had \$637,940 in asset retirement obligations and \$585,164 in deferred outflows as of June 30, 2025.

**NOTE 10 COMMITMENTS AND CONTINGENCIES**

At June 30, 2025, the City did not have any commitments or contingencies for governmental or business-type activities.

**NOTE 11 LESSOR DISCLOSURES**

The City entered a lease agreement on April 28, 1999 to lease space for the placement of cellular communications equipment. Payments of \$1,368 are due to the City in monthly installments through December 2029. The lease agreement is noncancelable and maintains an interest rate of 1.187%.

During the year, the City recognized lease revenue of \$17,349 and interest revenue of \$940 related to leases.

**NOTE 12 SUBSEQUENT EVENTS**

Management has evaluated subsequent events through December 30, 2025, the date which the financial statement were available for issue.

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF PACIFIC, MISSOURI**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –**  
**BUDGET AND ACTUAL – GENERAL FUND**  
**YEAR ENDED JUNE 30, 2025**

	Original Budget	Final Budget	Actual	Over (Under) Budget
<b>REVENUES</b>				
Taxes:				
Property	\$ 685,500	\$ 685,500	757,793.00	\$ 72,293
Sales	1,671,000	1,671,000	1,731,753	60,753
Utility Gross Receipts	1,467,000	1,467,000	1,328,719	(138,281)
Cigarette	-	-	30,640	30,640
Railroad and Utility	34,000	34,000	35,304	1,304
Road and Bridge	6,700	6,700	(614)	(7,314)
Licenses and Permits	300,000	300,000	116,940	(183,060)
Fees and Fines	93,500	93,500	110,200	16,700
Intergovernmental	1,000	19,000	62,372	43,372
Charges for Services	20,100	20,100	74,324	54,224
Rents	-	-	46,280	46,280
Contributions and Donations	-	-	172	172
Investment Income	-	78,000	150,783	72,783
Miscellaneous	149,167	182,167	225,819	43,652
Total Revenues	<u>4,427,967</u>	<u>4,556,967</u>	<u>4,670,485</u>	<u>113,518</u>
<b>EXPENDITURES</b>				
Current:				
General Government	320,600	403,859	612,631	208,772
Administration	293,620	294,911	284,560	(10,351)
Legislative	48,917	50,321	41,451	(8,870)
Public Safety	3,831,114	3,911,382	3,137,453	(773,929)
Municipal Division	108,779	112,643	118,194	5,551
Planning	-	63,083	410,339	347,256
Building Maintenance	399,045	55,500	122,696	67,196
Cemetery	16,760	19,900	18,430	(1,470)
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>5,018,835</u>	<u>4,911,599</u>	<u>4,745,754</u>	<u>(165,845)</u>
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	(590,868)	(354,632)	(75,269)	279,363
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Assets	-	-	-	-
Transfers In	822,600	522,600	640,724	118,124
Transfers Out	(803,259)	(803,259)	(832,259)	(29,000)
Total Other Financing Sources (Uses)	<u>19,341</u>	<u>(280,659)</u>	<u>(191,535)</u>	<u>89,124</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (571,527)</u>	<u>\$ (635,291)</u>	<u>(266,804)</u>	<u>\$ 368,487</u>
Fund Balance - Beginning of Year			<u>2,810,896</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 2,544,092</u>	

See accompanying Notes to Required Supplementary Information.

**CITY OF PACIFIC, MISSOURI**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –**  
**BUDGET AND ACTUAL – TRANSPORTATION SALES TAX SPECIAL REVENUE FUND**  
**YEAR ENDED JUNE 30, 2025**

	Original Budget	Final Budget	Actual	Over (Under) Budget
<b>REVENUES</b>				
Taxes	\$ 917,937	\$ -	\$ 1,062,679	\$ 1,062,679
Intergovernmental	-	-	1,210,904	1,210,904
Investment Income	-	-	16,515	16,515
Miscellaneous	1,219,964	1,219,964	7,253	(1,212,711)
<b>Total Revenue</b>	<u>2,137,901</u>	<u>1,219,964</u>	<u>2,297,351</u>	<u>1,077,387</u>
<b>EXPENDITURES</b>				
Current:				
Street Department	909,970	719,458	750,834	31,376
Capital Outlay	1,419,937	1,419,937	2,491,922	1,071,985
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<u>2,329,907</u>	<u>2,139,395</u>	<u>3,242,756</u>	<u>1,103,361</u>
<b>REVENUES UNDER EXPENDITURES</b>	(192,006)	(919,431)	(945,405)	(25,974)
<b>OTHER FINANCING SOURCES</b>				
Transfers In	<u>739,000</u>	<u>599,331</u>	<u>694,728</u>	<u>95,397</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 546,994</u>	<u>\$ (320,100)</u>	(250,677)	<u>\$ 69,423</u>
Fund Balance - Beginning of Year			<u>876,832</u>	
<b>FUND BALANCE - END YEAR</b>			<u>\$ 626,155</u>	

See accompanying Notes to Required Supplementary Information.

**CITY OF PACIFIC, MISSOURI**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –**  
**BUDGET AND ACTUAL – PARK AND STORM WATER SALES TAX SPECIAL REVENUE FUND**  
**YEAR ENDED JUNE 30, 2025**

	Original and Final Budget	Actual	Over (Under) Budget
<b>REVENUES</b>			
Sales Taxes	\$ 657,000	\$ 627,857	\$ (29,143)
Intergovernmental		9,019	
Charges for Services	-	22,751	22,751
Contributions and Donations	-	37,609	37,609
Investment Income	-	56,627	56,627
Miscellaneous	386,000	-	(386,000)
Total Revenues	1,043,000	753,863	(289,137)
<b>EXPENDITURES</b>			
Current:			
Culture and Recreation	759,630	603,977	(155,653)
Capital Outlay	588,600	89,641	(498,959)
Total Expenditures	1,348,230	693,618	(654,612)
<b>REVENUES UNDER EXPENDITURES</b>	(305,230)	60,245	365,475
<b>OTHER FINANCING SOURCES</b>			
Transfers In	825,200	517,141	(308,059)
Transfer Out	-	-	-
Total Other Financing Sources	825,200	517,141	(308,059)
<b>NET CHANGE IN FUND BALANCE</b>	\$ 519,970	577,386	\$ 57,416
Fund Balance - Beginning of Year, as Restated		1,348,703	
<b>FUND BALANCE - END OF YEAR</b>		\$ 1,926,089	

See accompanying Notes to Required Supplementary Information.

**CITY OF PACIFIC, MISSOURI  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2025**

**NOTE 1 EXPLANATION OF BUDGETARY PROCESS**

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. Prior to July 1, the City Administrator, after receiving information from each department head, submits to the Board of Aldermen a proposed operating budget for the fiscal year. The operating budget includes proposed expenditures and the means of financing them (except installment purchase agreements and related expenditures are not budgeted), not to exceed the total revenue of the preceding year plus any fund balance at the end of such year for all funds.
- b. Public hearings and open Board of Aldermen meetings are held to obtain taxpayer comments.
- c. Prior to July 1, the budget is adopted by the Board of Aldermen.
- d. A motion from the Board of Aldermen is required to transfer budgeted amounts between funds, or to transfer substantial budgeted amounts between departments within any fund.
- e. Expenditures may not legally exceed appropriations at the department level.
- f. Budget amendments must be approved by the Board of Aldermen.
- g. Unused appropriations lapse at the end of the year.
- h. The City prepares and legally adopts an annual budget for all funds.

**NOTE 2 EXCESS EXPENDITURES OVER APPROPRIATIONS**

For the year ended June 30, 2025, the General Fund expenditures exceeded appropriations for the General Government Department by \$208,772, Municipal Division Department by \$5,551, Planning Department by \$347,256, and Building Maintenance Department by \$67,196. For the year ended June 30, 2025, the Transportation Sales Tax Special Revenue Fund expenditures exceeded appropriations for the Street Department by \$31,376 and Capital outlay by \$1,017,985. These over expenditures were funded by available fund balance or future revenues.

**CITY OF PACIFIC, MISSOURI**  
**SCHEDULE OF CHANGES IN EMPLOYER'S NET PENSION LIABILITY (ASSET) AND RELATED RATIOS**  
**YEAR ENDED JUNE 30, 2025**

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<b>Total Pension Liability</b>										
Service Cost	\$ 334,140	\$ 327,557	\$ 304,715	\$ 279,664	\$ 254,171	\$ 224,960	\$ 219,029	\$ 204,804	\$ 236,861	\$ 207,794
Interest on the Total Pension Liability	1,002,430	929,912	852,234	752,289	786,599	733,171	697,246	668,299	656,689	607,381
Difference Between Expected and Actual Experience	684,216	365,656	466,655	253,154	50,888	-	3,204	(56,960)	(332,601)	(47,172)
Changes of Assumptions	(661,711)	(521,427)	(528,739)	(434,865)	(183,261)	206,600	-	(411,286)	-	271,325
Benefit Payments, Including Refunds	1,359,075	1,101,698	1,094,866	850,122	(488,626)	(416,565)	(436,858)	(11,286)	(388,709)	(329,865)
Net Change in Total Pension Liability	14,481,450	13,379,752	12,284,886	11,354,764	10,954,993	10,206,827	9,724,206	9,319,349	9,147,109	8,437,646
Total Pension Liability Beginning	\$ 15,840,525	\$ 14,481,450	\$ 13,379,752	\$ 12,254,886	\$ 11,394,764	\$ 10,954,993	\$ 10,206,827	\$ 9,724,206	\$ 9,319,349	\$ 9,147,109
Total Pension Liability Ending (a)										
<b>Plan Fiduciary Net Position</b>										
Contributions - Employer	\$ 685,108	\$ 667,645	\$ 655,528	\$ 626,022	\$ 536,735	\$ 486,430	\$ 449,104	\$ 426,365	\$ 400,424	\$ 385,092
Net Investment Income	839,027	638,068	437,144	8,632	2,454,514	111,468	542,586	962,857	865,178	(10,230)
Benefit Payments, Including Refunds	(661,711)	(521,427)	(528,738)	(434,985)	(488,626)	(416,565)	(436,858)	(411,286)	(388,709)	(329,865)
Administrative Expense	(13,087)	(13,778)	(14,765)	(10,718)	(9,758)	(11,966)	(10,141)	(7,256)	(6,827)	(6,561)
Other Changes	(19,963)	(95,689)	159,046	(66,869)	111,299	(305,835)	(22,317)	(140,571)	(145,266)	40,665
Net Change in Plan Fiduciary Net Position	829,374	674,819	708,215	122,082	2,634,164	(136,468)	522,374	830,109	714,800	79,101
Plan Fiduciary Net Position Beginning	13,157,450	12,482,631	11,774,416	11,652,334	9,018,170	9,154,638	8,632,264	7,802,155	7,067,355	7,006,254
Plan Fiduciary Net Position Ending (b)	\$ 13,986,824	\$ 13,157,450	\$ 12,482,631	\$ 11,774,416	\$ 11,652,334	\$ 9,018,170	\$ 9,154,638	\$ 8,632,264	\$ 7,802,155	\$ 7,087,355
<b>Net Pension Liability Ending (a)-(b)</b>	\$ 1,853,701	\$ 1,324,000	\$ 897,121	\$ 510,470	\$ (257,570)	\$ 1,936,823	\$ 1,052,199	\$ 1,091,942	\$ 1,517,194	\$ 2,059,754
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	88.30%	90.86%	93.29%	95.84%	102.26%	82.32%	89.69%	88.77%	83.72%	77.48%
Covered Payroll	\$ 2,641,961	\$ 2,641,961	\$ 2,641,773	\$ 2,474,960	\$ 2,206,960	\$ 1,995,353	\$ 1,768,765	\$ 1,736,618	\$ 1,683,909	\$ 1,699,095
Net Pension Liability as a Percentage of Covered Payroll	70.16%	50.11%	33.96%	20.63%	(11.67)%	97.07%	59.49%	62.88%	89.57%	121.23%

Notes:  
The discount rate remained at 7.0 % during the year ended June 30, 2025.

**CITY OF PACIFIC, MISSOURI  
SCHEDULE OF EMPLOYER CONTRIBUTIONS  
LAST TEN FISCAL YEARS**

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially Determined Pension Contribution Contributions in Relation to the Actuarially Determined Contribution	\$ 685,108	\$ 667,645	\$ 655,528	\$ 635,724	\$ 545,667	\$ 486,430	\$ 470,555	\$ 445,269	\$ 414,186	\$ 395,058
Total Contribution Deficiency	\$ 685,108	667,645	655,528	626,022	536,735	486,430	449,207	426,263	400,561	384,955
Covered Payroll	\$ 2,731,307	\$ 2,641,773	\$ 2,474,960	\$ 2,206,960	\$ 1,995,353	\$ 1,768,765	\$ 1,736,618	\$ 1,693,909	\$ 1,699,095	\$ 1,668,406
Contributions as a Percentage of Covered Payroll	25.08%	25.27%	25.29%	24.32%	24.38%	25.40%	24.55%	23.65%	22.66%	22.59%

Notes to Schedule:

Valuation Date:

Actuarially determined contribution rates are calculated as of February 28/29 prior to the end of the fiscal year in which contributions are reported

Methods and Assumptions used to Determine Contribution Rates:

Actuarial Cost Method  
Amortization Method

Entry age normal and modified terminal funding

A level percentage of payroll amortization method is used to amortize the UAAL over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.

Remaining Amortization Period

Multiple bases from 4 to 15 years

Asset Valuation Method

5 years smoothed market; 20% corridor

Inflation

2.75% wage inflation; 2.25% price inflation

Salary Increases

2.75% to 6.75%; includes wage inflation (general) and 2.75% to 6.55%; includes wage inflation (police)

Investment Rate of Return

7.00% net of investment expenses

Retirement Age

Experience-based table of rates that are specific to the type of eligibility condition

Mortality

The healthy retiree mortality tables, for postretirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for postretirement mortality, used in evaluating allowances to be paid were 1.15% of the PUBNS-2010 Disabled Retiree Mortality Table for males and females. The preretirement mortality tables used were 75%

of the PubG-2010 Employee Mortality Table for males and females of General groups and 75% of the PubG-2010 Employee Mortality Table for males and females of Police, Fire and Public Safety groups Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables.

Other information:

The discount rate remained at 7.00% during the year ended June 30, 2025.

**OTHER SUPPLEMENTARY INFORMATION**

**CITY OF PACIFIC, MISSOURI**  
**COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS**  
**JUNE 30, 2025**

	<b>ASSETS</b>									
	Tourism Tax	Proposition P	Capital Improvement Sales Tax	Viaduct Community Improvement District	East Osage Community Improvement District	Osage Community Improvement District	2021 Bond Project	Pacific Municipal Assistance Corporation	City Hall/Red Cedar	Total
Cash and Investments	\$ 267,736	\$ 112,081	\$ 253,482	\$ 29,450	\$ 129,824	\$ 869,095	\$ 2,422	\$ -	\$ -	\$ 1,664,090
Taxes	15,095	103,324	109,601	-	-	42,295	-	-	-	270,315
Restricted Assets:										
Cash and Investments	-	-	-	-	-	-	-	102	137,587	137,689
Prepaid Items	4,748	-	-	-	-	-	-	-	-	4,748
<b>Total Assets</b>	<b>\$ 287,579</b>	<b>\$ 215,405</b>	<b>\$ 363,083</b>	<b>\$ 29,450</b>	<b>\$ 129,824</b>	<b>\$ 911,390</b>	<b>\$ 2,422</b>	<b>\$ 102</b>	<b>\$ 137,587</b>	<b>\$ 2,076,842</b>
	<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>									
	<b>LIABILITIES</b>									
Accounts Payable	\$ 10,283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,283
Accrued Payroll	7,128	-	-	-	-	-	-	-	-	7,128
Due to Other Funds	-	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>17,411</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,411</b>
	<b>DEFERRED INFLOWS OF RESOURCES</b>									
Unavailable Revenue:										
Sales Tax	-	32,540	-	-	-	-	-	-	-	32,540
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>32,540</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,540</b>
	<b>FUND BALANCE</b>									
Nonspendable:										
Prepays	4,748	-	-	-	-	-	-	-	-	4,748
Restricted for:										
Public Safety	-	182,865	-	-	-	-	-	-	-	182,865
Capital Projects	-	-	363,083	29,450	129,824	911,390	2,422	-	-	1,436,169
Debt Service	-	-	-	-	-	-	-	-	137,587	137,589
Tourism	265,420	-	-	-	-	-	-	-	-	265,420
<b>Total Fund Balance</b>	<b>270,168</b>	<b>182,865</b>	<b>363,083</b>	<b>29,450</b>	<b>129,824</b>	<b>911,390</b>	<b>2,422</b>	<b>102</b>	<b>137,587</b>	<b>2,026,891</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 287,579</b>	<b>\$ 215,405</b>	<b>\$ 363,083</b>	<b>\$ 29,450</b>	<b>\$ 129,824</b>	<b>\$ 911,390</b>	<b>\$ 2,422</b>	<b>\$ 102</b>	<b>\$ 137,587</b>	<b>\$ 2,076,842</b>

**CITY OF PACIFIC, MISSOURI**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2025**

	Tourism Tax	Proposition P	Capital Improvement Sales Tax	Viaicut Community Improvement District	East Osage Community Improvement District	Osage Community Improvement District	2021 Bond Project	Pacific Municipal Assistance Corporation	City Hall/Red Cedar	Total
<b>REVENUES</b>										
Sales Taxes	\$ 53,247	\$ 410,003	\$ 621,711	\$ -	\$ 1	\$ 204,234	\$ -	\$ -	\$ -	\$ 1,289,196
Intergovernmental	42,700	-	-	-	-	-	-	-	-	42,700
Charges for Services	117,775	-	-	-	-	-	-	-	-	117,775
Contributions and Donations	736	-	-	-	-	-	-	-	-	736
Investment Income	14,437	5,883	12,001	1,179	8,441	32,062	208	-	-	74,211
Miscellaneous	3,291	-	-	-	-	-	-	-	-	3,291
Total Revenues	232,186	415,886	633,712	1,179	8,442	236,266	208	-	-	1,527,909
<b>EXPENDITURES</b>										
Current:										
Administration	21,613	-	-	-	1,658	118,651	-	-	-	141,962
Community Development	409,211	-	-	-	-	-	-	-	-	409,211
Parks and Recreation	-	-	-	-	-	-	-	-	-	-
Capital Outlay	902	-	-	-	211,077	-	-	-	-	211,979
Debt Service:										
Principal	-	-	-	-	-	-	-	110,000	534,879	444,879
Interest and Fiscal Charges	-	-	-	-	-	-	-	4,907	87,835	92,742
Total Expenditures	431,726	-	-	-	212,735	118,651	-	114,907	622,714	1,309,773
<b>REVENUES OVER (UNDER)</b>	(199,540)	415,886	633,712	1,179	(204,293)	117,605	208	(114,907)	(622,714)	227,136
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers In	-	-	19,945	-	-	-	-	114,906	623,259	558,110
Transfers Out	-	(402,999)	(748,000)	-	93,274	-	-	-	-	(1,057,725)
Total Other Financing Sources (Uses)	-	(402,999)	(728,055)	-	93,274	-	-	114,906	623,259	(499,615)
<b>NET CHANGE IN FUND BALANCE</b>	(199,540)	12,887	(94,343)	1,179	(111,019)	117,605	208	(1)	545	(272,479)
Fund Balance - Beginning of Year	469,708	169,978	457,426	28,271	240,843	793,765	2,214	103	137,042	2,299,370
<b>FUND BALANCE - END OF YEAR</b>	\$ 270,168	\$ 182,865	\$ 363,083	\$ 29,450	\$ 129,824	\$ 911,350	\$ 2,422	\$ 102	\$ 137,587	\$ 2,026,891

**CITY OF PACIFIC, MISSOURI  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCES – BUDGET AND ACTUAL – TOURISM TAX SPECIAL REVENUE FUND  
YEAR ENDED JUNE 30, 2025**

	Original and Final Budget	Actual	Over (Under) Budget
<b>REVENUES</b>			
Sales Taxes	\$ 135,000	\$ 53,247	\$ (81,753)
Intergovernmental	-	42,700.00	42,700
Charges for Services	-	117,775.00	117,775
Contributions and Donations	-	736	736
Investment Income	-	14,437.00	14,437
Miscellaneous	121,000	3,291	(117,709)
<b>Total Revenues</b>	<u>256,000</u>	<u>232,186</u>	<u>(23,814)</u>
<b>EXPENDITURES</b>			
Current:			
Administration	-	21,613	21,613
Community Development	375,479	409,211	33,732
Capital Outlay	21,500	902	(20,598)
<b>Total Expenditures</b>	<u>396,979</u>	<u>431,726</u>	<u>34,747</u>
<b>REVENUES UNDER EXPENDITURES</b>	(140,979)	(199,540)	(58,561)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (140,979)</u>	(199,540)	<u>\$ (58,561)</u>
Fund Balance - Beginning of Year		<u>469,708</u>	
<b>FUND BALANCE - END OF YEAR</b>		<u>\$ 270,168</u>	

**CITY OF PACIFIC, MISSOURI  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCES – BUDGET AND ACTUAL – PROPOSITION P SPECIAL REVENUE FUND  
YEAR ENDED JUNE 30, 2025**

	Original and Final Budget	Actual	Over (Under) Budget
<b>REVENUES</b>			
Sales Taxes	\$ 403,000	\$ 410,003	\$ 7,003
Investment Income	6,500	5,883	(617)
Total Revenues	409,500	415,886	6,386
 <b>OTHER FINANCING USES</b>			
Transfers Out	(403,000)	(402,999)	1
 <b>NET CHANGE IN FUND BALANCE</b>	\$ 812,500	12,887	\$ (799,613)
 Fund Balance - Beginning of Year		169,978	
 <b>FUND BALANCE - END OF YEAR</b>		\$ 182,865	

**CITY OF PACIFIC, MISSOURI**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET**  
**AND ACTUAL – CAPITAL IMPROVEMENT SALES TAX SPECIAL REVENUE FUND**  
**YEAR ENDED JUNE 30, 2025**

	Original and Final Budget	Actual	Over (Under) Budget
<b>REVENUES</b>			
Sales Taxes	\$ 645,000	\$ 621,711	\$ (23,289)
Investment Income	31,000	12,001	(18,999)
Total Revenues	676,000	633,712	(42,288)
 <b>EXPENDITURES</b>	 -	 -	 -
 <b>REVENUES OVER EXPENDITURES</b>	 676,000	 633,712	 (42,288)
 <b>OTHER FINANCING USES</b>			
Transfers Out	(748,000)	(728,055)	19,945
 <b>NET CHANGE IN FUND BALANCE</b>	 \$ (72,000)	 (94,343)	 \$ (22,343)
 Fund Balance - Beginning of Year		 457,427	
 <b>FUND BALANCE - END OF YEAR</b>		 \$ 363,084	

**CITY OF PACIFIC, MISSOURI**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET**  
**AND ACTUAL – VIADUCT COMMUNITY IMPROVEMENT DISTRICT SPECIAL REVENUE FUND**  
**YEAR ENDED JUNE 30, 2025**

	Original and Final Budget	Actual	Over (Under) Budget
<b>REVENUES</b>			
Sales Taxes	\$ 200	\$ -	\$ (200)
Investment Income	950	1,179	229
Total Revenues	1,150	1,179	29
 <b>EXPENDITURES</b>			
Capital Outlay	-	-	-
 <b>REVENUES OVER (UNDER) EXPENDITURES</b>	950	1,179	229
 <b>NET CHANGE IN FUND BALANCE</b>	\$ 950	1,179	\$ 229
 Fund Balance - Beginning of Year		28,271	
 <b>FUND BALANCE - END OF YEAR</b>		\$ 29,450	

**CITY OF PACIFIC, MISSOURI  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET  
 AND ACTUAL – EAST OSAGE COMMUNITY IMPROVEMENT DISTRICT SPECIAL REVENUE FUND  
 YEAR ENDED JUNE 30, 2025**

	Original Budget	Final Budget	Actual	Over (Under) Budget
<b>REVENUES</b>				
Sales Taxes	\$ -	\$ -	\$ 1	\$ 1
Intergovernmental	972,102	972,102	-	(972,102)
Investment Income	13,000	13,000	8,441	(4,559)
Total Revenues	985,102	985,102	8,442	(976,660)
<b>EXPENDITURES</b>				
Current:				
Administration	1,224,767	1,224,767	1,658	(1,223,109)
<b>OTHER FINANCING USES</b>				
Transfers Out	-	-	93,274	93,274
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (239,665)</b>	<b>\$ (239,665)</b>	100,058	<b>\$ 339,723</b>
Fund Balance - Beginning of Year			240,843	
<b>FUND BALANCE - END OF YEAR</b>			<b>\$ 340,901</b>	

**CITY OF PACIFIC, MISSOURI**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET**  
**AND ACTUAL – OSAGE COMMUNITY IMPROVEMENT DISTRICT SPECIAL REVENUE FUND**  
**YEAR ENDED JUNE 30, 2025**

	Original and Final Budget	Actual	Over (Under) Budget
<b>REVENUES</b>			
Sales Taxes	\$ 240,000	\$ 204,234	\$ (35,766)
Intergovernmental	-	-	-
Investment Income	23,000	32,062	9,062
Total Revenues	263,000	236,296	(26,704)
 <b>EXPENDITURES</b>			
Current:			
Administration	105,990	118,691	12,701
 <b>OTHER FINANCING USES</b>			
Transfers Out	-	-	-
 <b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 157,010</b>	<b>117,605</b>	<b>\$ (39,405)</b>
 Fund Balance - Beginning of Year		793,785	
 <b>FUND BALANCE - END OF YEAR</b>		<b>\$ 911,390</b>	

**CITY OF PACIFIC, MISSOURI  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –  
 BUDGET AND ACTUAL – 2021 BOND PROJECT CAPITAL PROJECTS FUND  
 YEAR ENDED JUNE 30, 2025**

	Original and Final Budget	Actual	Over (Under) Budget
<b>REVENUES</b>			
Investment Income	\$ -	\$ 208	\$ 208
<b>EXPENDITURES</b>			
Capital Outlay	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	\$ -	208	\$ 208
Fund Balance - Beginning of Year		2,214	
<b>FUND BALANCE - END OF YEAR</b>		\$ 2,422	

**CITY OF PACIFIC, MISSOURI**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET**  
**AND ACTUAL – PACIFIC MUNICIPAL ASSISTANCE CORPORATION DEBT SERVICE FUND**  
**YEAR ENDED JUNE 30, 2025**

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<b>EXPENDITURES</b>			
Debt Service:			
Principal	\$ 110,000	\$ 110,000	\$ -
Interest and Fiscal Charges	4,125	4,907	782
Total Expenditures	<u>114,125</u>	<u>114,907</u>	<u>782</u>
 <b>OTHER FINANCING SOURCES</b>			
Transfers In	<u>114,125</u>	<u>114,906</u>	<u>781</u>
 <b>NET CHANGE IN FUND BALANCE</b>	<u><u>\$ -</u></u>	<u>(1)</u>	<u><u>\$ (1)</u></u>
 Fund Balance - Beginning of Year		<u>103</u>	
 <b>FUND BALANCE - END OF YEAR</b>		<u><u>\$ 102</u></u>	

**CITY OF PACIFIC, MISSOURI  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –  
 BUDGET AND ACTUAL – CITY HALL/FED CEDAR DEBT SERVICE FUND  
 YEAR ENDED JUNE 30, 2025**

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<b>REVENUES</b>			
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>			
Debt Service:			
Principal	334,879	334,879	-
Interest and Fiscal Charges	88,380	87,835	(545)
Total Expenditures	<u>423,259</u>	<u>422,714</u>	<u>(545)</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers In	<u>423,259</u>	<u>423,259</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	545	<u>\$ 545</u>
Fund Balance - Beginning of Year		<u>137,042</u>	
<b>FUND BALANCE - END OF YEAR</b>		<u>\$ 137,587</u>	



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