

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

Date/Time Posted: Thursday, February 5, 2026
11:00 a.m.

**City of Pacific
300 Hoven Drive
Pacific, MO 63069**

**ADMINISTRATIVE COMMITTEE MEETING AGENDA
MONDAY, FEBRUARY 9, 2026 AT 5:00 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/channel/UC9dxzhHQWbPuIQJC1N6TSig>

- 1. Call to Order**
- 2. Roll Call**
- 3. Approve Agenda**
- 4. Approve the Minutes from the March 25, 2025 meeting**
- 5. Public Participation**
- 6. New Business**
 - a. Review/Discuss City of Pacific Fiscal 2025 Financial Audit.
 - b. Review/Discuss Status of Current Fiscal 2026 Budget.
- 7. Old Business**
 - a. N/A
- 8. Miscellaneous**
- 9. Adjourn**

The Administrative Committee 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 accommodation to attend a meeting should contact City Hall (636-271-0500) at least twenty-four hours in advance.

Alderman members:
Alderman Cleeve
Alderman Kelley
Alderman Gass

Administrative Committee
300 Hoven Drive
Pacific, MO 63069

The Administrative Committee was held on Monday, March 24, 2025 at the Government Center, 300 Hoven Drive, Pacific, MO 63069 at 4:00 PM.

I. Call to Order

The meeting was called to order by Chairman Cleeve.

II. Roll Call

Present at Roll Call: Chairman Cleeve, Alderman Kelley, Alderman Madrigal. Others present: Public Works Commissioner Brueggemann, City Clerk Barfield.

III. Approve Agenda

Motion made by Alderman Madrigal, seconded by Alderman Kelley to approve the agenda. A voice vote was taken with an affirmative result. Nays: none. Chairman Cleeve declared the motion carried.

IV. Minutes from October 28, 2024

Motion made by Chairman Madrigal, seconded by Alderman Cleeve to approve the minutes from October 28, 2024. Chairman Cleeve asked for any discussion. **A voice vote was taken with an affirmative result. Nays: none. Abstain: none. Chairman Cleeve declared the motion carried.**

V. Public Participation – Chairman Cleeve stated there was no one in the audience and no speaker cards.

VI. New Business

- a. Review Articles of Agreement between International Union of Operating Engineers, Local No. 148 (AFL-CIO).

Alderman Kelley stated we just agreed to a contract with them, and this one did not come to us. She thought certain salaries needed reviewed. What major changes are happening, and why would we want to change this? PW Commissioner Brueggemann stated in the previous contract it stipulated that we would work together to come up with a pay matrix. When Harold was here, he told me to work on this again, he did that in October 2023 and has now revised it again and was bringing it forward. It classifies different departments over 3-5 years span if they meet certain qualifications. We have two open positions in the street department, and he cannot get anyone for \$ 19 an hour and then get their CDL

and expect them to stick around for our pay. With the matrix we can show where they would be at. For the water department, it brings them up a little if they meet these steps, and bring in new hires. He was not aware they did not have this information. If this does get passed, we would need a budget amendment afterwards for those that do qualify for an increase now. Alderman Kelley stated she was not against the Union; she doesn't believe the agreement should be changed three months later. To me this is binding. She was hoping to see an amendment change with the salaries, not a whole agreement. PW Commissioner Brueggemann stated we have a wage opener once a year, and this don't cover that. Alderman Kelley stated she only sees that six employees will benefit at this moment from the change. PW Commissioner Brueggemann stated if the employees already make the amount for the pay matrix, they would not get another increase. It brings up the lower guys once they hit the qualifications. Discussion followed. The mechanic position is not included in this, and if a new person is hired, would be based on experience. Alderman Cleeve does not think the minimum for the Parks Superintendent is where that employee should be, it should be a minimum, because ours already has experience. He suggested setting it at a lower rate, if we believe this is where our current one should be. Alderman Madrigal recommended we move forward with this to the entire Board. Alderman Kelley disagreed. Alderman Cleeve thought it would come forward as an appendix, and was in favor of the matrix, but not a whole new agreement. He also thought we needed to know where we were financially. Alderman Kelley stated we have to look at all the departments, not just one, otherwise if you force them to do something you are forcing a layoff on your department. The goal is to focus on the budget and the overall city. She hoped we could do raises in June. She continued there is no ordinance for the Parks Superintendent. She thought park department needed employees moved so we don't eat up all the park tax just on salary. Alderman Cleeve thought the Prop funds needed changed to allow for more to go to Parks. If there are more costs in Parks it should be taken from there. Alderman Cleeve would recommend the Parks Superintendent should be \$28 starting, and he was not opposed to making the current employee the \$ 30 an hour now. He continued he thought it should be up to the department head what employees make, and the Board either approves or not. We do not supervise daily. PW Commissioner Brueggemann stated the wage opener yearly is at the top of page 9, Article 11. The only change was the promotion of the street supervisor position, he sent a recommendation letter that goes to the city administrator. Alderman Kelley stated Attorney Jones clarified that the ordinance reads they approve. Alderman Cleeve was okay with increasing what we needed to, outside of the matrix. He thought the matrix should be part of the budgeting process. Alderman Kelley stated we are also under contract with another department, and thought we should use caution. Alderman Cleeve stated it seemed we are all in a different place. Discussion followed. Alderman Cleeve stated he would look at the budget impact and be prepared at the next Board meeting to discuss new hires. The challenge is a clear picture of where we are through the end of February. **Motion made by Alderman Cleeve, seconded by Alderman Madrigal to send this discussion back to the board. A voice vote was taken with an affirmative result. Nays: none. Abstain: None. Motion carried.**

- b. Discuss the recommendation from CliftonLarsonAllen, LLP regarding the creation of a financial/accounting position

Alderman Cleeve stated he put this on the agenda. It seems in the audit review he believed we should have an accounting/finance position, where the city clerk is not expected to do all the financial work. The city has grown enough that it is time for this. He suggested we look at this in the next budget. Alderman Madrigal agreed. Alderman Cleeve stated if CLA was correct in what they were saying, our audit costs were doubled because we don't have one. Alderman Madrigal suggested someone for 30 hours, and do a 1099, not an employee. Alderman Cleeve thought if that was the case, it would help. City Clerk Barfield will confirm this with CLA. **Motion made by Alderman Madrigal, seconded by Alderman Cleeve to recommend to the Board to look at adding a financial position in the 2026 budget.** Alderman Cleeve asked for any discussion. **A voice vote was taken with an affirmative result. Nays: Alderman Kelley. Alderman Cleeve declared the motion carried.**

c. FY2026 budget discussion

Alderman Cleeve stated it is getting close to budget discussions. He asked if there were any items that needed addressed that were not addressed last year. Alderman Kelley stated she had two items: for the 2026 budget she hoped to start getting a beginning balance sheet and thought it helped every month. When we set the budget are we using beginning budget and proposed or just proposed? Alderman Cleeve thought the revenues verses the expenses was what mattered, the money in the bank doesn't impact your budget. This was his opinion. Alderman Madrigal stated he thought we were budgeting just from what was expected to bring in. In regards to budget amendments, Alderman Cleeve believed the only time we would amend the budget is when you found a mistake. We will either miss the budget high or low, but should not amend the budget just for missing the beginning number. Only mistakes should be corrected. If a mistake causes it to be way off, then correct it in the mistake correction. Alderman Madrigal stated he would like the Economic Development Director to speak during budget process to give an actual number of what we have and what we expect to be getting, and discuss growth. He did not think we were growing as fast as we needed to be, which does impact it. Looking at an aggressive look on how to grow is what he recommends. We are the lowest paid city with surrounding communities, and we have the highest school district tax in the entire county.

VII. Old Business

a. Hiring a recruiter to assist with filling City Administrator position

Alderman Cleeve stated this was passed as a Board. The agreement was sent to Attorney Jones to review. He spoke with SGR; they have assigned the city a recruiter. We will set up a meeting where they walk through the process, we are the hiring committee, and at first might have several meetings quickly. There are two times they come on site, and was built into it. Alderman Kelley stated, in her opinion, they already have everything they need. Discussion followed.

VIII. Miscellaneous – none.

IX. Adjourn

Motion made by Alderman Madrigal, seconded by Alderman Cleeve to adjourn. A voice vote was taken with an affirmative result. Opposed: none. Abstain: none.

The meeting adjourned at 6:08 P.M.



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. Describe all current year misstatements below. Collapse this row (to the left) to print for attachment to management representation letter.						
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
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.						
Current year property tax receivable / revenue was overstated.			\$ 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)	\$ (18,888)
Financial statement totals	\$ 4,299,168	\$ -	\$ (1,235,931)	\$ (519,145)	\$ (2,544,092)	\$ 266,804
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%

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. Describe all current year misstatements below. Collapse this row (to the left) to print for attachment to management representation letter.						
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. Describe all current year misstatements below. Collapse this row (to the left) to print for attachment to management representation letter.						
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						8,126
Net current year misstatements (Iron Curtain Method)	-	-	-	-	-	3,428
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	745,296		(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!		#DIV/0!		0%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)		#DIV/0!		#DIV/0!		0%

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.

- 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



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAconnect.com

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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.

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
U.S. Department of Transportation				
Passed Through the Missouri Department of Highway Planning and Construction Cluster	20.205	STP-5419(613)	\$ -	\$ 758,950
Total U.S. Department of Transportation			<u>-</u>	<u>758,950</u>
U.S. Department of Homeland Security				
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			<u>-</u>	<u>32,256</u>
Total Expenditures of Federal Awards			<u>\$ -</u>	<u>\$ 791,206</u>

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**

Section I – Summary of Auditors’ Results

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

Section II – Financial Statement Findings

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**

Section II – Financial Statement Findings (Continued)

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**

Section II – Financial Statement Findings (Continued)

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**

Section II – Financial Statement Findings (Continued)

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**

Section III – Findings and Questioned Costs – Major Federal Programs

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**

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

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. Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

LAST MONTH'S REVENUE REPORT

DECEMBER 31, 2025 PRE

ACCOUNT NUMBER	DESCRIPTION	REVENUE LAST YEAR	ANTICIPATED REVENUE	REVENUE MONTH-TO-DATE	REVENUE YEAR-TO-DATE	UNCOLLECTED REVENUE	% UNCOL
(11) GENERAL FUND							
(01) Taxes							
Revenue							
901-00	R. E.Taxes - Current	495,010.34	545,000.00	3,939.18	68,679.13	476,320.87	87.3
902-00	R. E. Taxes - Delinquent	38,897.64	24,000.00	20.04	4,321.71	19,678.29	81.9
903-00	P. P. Taxes - Current	125,355.89	125,000.00	608.91	19,624.61	105,375.39	84.3
904-00	P. P. Taxes - Delinquent	67,058.59	50,000.00	15.49	6,266.44	43,733.56	87.4
905-00	Penalties & Int.	8,029.48	6,000.00	0.00	2,520.04	3,479.96	57.9
906-00	Financial Institution Tax	1.15	0.00	0.00	5.91	5.91-	
908-00	County Intangible Tax	0.00	0.00	0.00	0.00	0.00	0.0
909-00	Taxes - Protested	6,648.72	0.00	0.00	351.14	351.14-	
910-00	One Cent Sales Tax	1,237,020.36	1,200,000.00	0.00	376,430.23	823,569.77	68.6
910-05	St.Louis Cty One Cent Sales	357,548.71	305,000.00	0.00	306,876.33	1,876.33-	<0.6>
911-00	Surtax	124,117.72	100,500.00	14,900.10	14,982.99	85,517.01	85.0
912-00	Railroad & Utility	31,861.47	30,000.00	0.00	0.00	30,000.00	100.0
912-10	Railroad Surtax	3,443.34	3,000.00	0.00	0.00	3,000.00	100.0
912-12	APP Deficit	614.11-	0.00	0.00	0.00	0.00	0.0
914-00	Road & Bridge	0.00	0.00	26.64	65.59	65.59-	
915-00	Settlement Distribution	0.00	0.00	0.00	0.00	0.00	0.0
916-00	Utility Tax - Phone	142,603.37	250,000.00	6,470.91	56,941.03	193,058.97	77.2
916-01	Utility Tax- Electric Class Ac	0.00	0.00	0.00	0.00	0.00	0.0
916-05	Utility Tax - Electric	1,102,784.97	1,100,000.00	0.00	626,734.47	473,265.53	43.0
916-10	Utility Tax - Nat. Gas	164,281.04	146,000.00	11,861.61	43,295.08	102,704.92	70.3
918-00	Cable T V Franchise	0.00	15,000.00	0.00	33.71	14,966.29	99.7
TOTAL Revenue		3,904,048.68	3,899,500.00	37,842.88	1,527,128.41	2,372,371.59	60.8
TOTAL Taxes		3,904,048.68	3,899,500.00	37,842.88	1,527,128.41	2,372,371.59	60.8
(02) Licenses							
Revenue							
931-00	Cigarette Stamps	30,640.02	34,000.00	1,587.04	15,084.58	18,915.42	55.6
933-00	Merchants License	56,533.19	50,000.00	316.68	12,560.43	37,439.57	74.8
935-00	Motor Vehicle License	180.00	100.00	0.00	15.00	85.00	85.0
938-00	Grading Permit	360.00	0.00	0.00	412.65	412.65-	
939-00	Building Permits/Codes	59,866.73	75,000.00	6,014.20	114,913.27	39,913.27-	<53.2>
TOTAL Revenue		147,579.94	159,100.00	7,917.92	142,985.93	16,114.07	10.1
TOTAL Licenses		147,579.94	159,100.00	7,917.92	142,985.93	16,114.07	10.1
(03) Charges for Services							
Revenue							
952-00	Park Rental-Open Area	0.00	0.00	0.00	0.00	0.00	0.0
952-10	Park Donations	0.00	0.00	0.00	0.00	0.00	0.0
952-15	Pavilion Fee	0.00	0.00	0.00	0.00	0.00	0.0
953-00	Silent Alarm Fee	0.00	0.00	0.00	0.00	0.00	0.0
954-00	Pool - Gate Receipts	0.00	0.00	0.00	0.00	0.00	0.0
954-20	Pool Passes	0.00	0.00	0.00	0.00	0.00	0.0
955-00	Blackburn Park/American Tower	0.00	0.00	0.00	0.00	0.00	0.0
956-00	Tower Lease/City Hall	21,684.19	20,000.00	1,820.81	9,104.05	10,895.95	54.4
TOTAL Revenue		21,684.19	20,000.00	1,820.81	9,104.05	10,895.95	54.4
TOTAL Charges for Services		21,684.19	20,000.00	1,820.81	9,104.05	10,895.95	54.4
(04) Inter-Governmental Revenue							

LAST MONTH'S REVENUE REPORT

DECEMBER 31, 2025 PRE

ACCOUNT NUMBER	DESCRIPTION	REVENUE LAST YEAR	ANTICIPATED REVENUE	REVENUE MONTH-TO-DATE	REVENUE YEAR-TO-DATE	UNCOLLECTED REVENUE	% UNCOL
(11) GENERAL FUND							
(04) Inter-Governmental Revenue							
Revenue							
943-00	Reserve Gas Receipts	0.00	0.00	0.00	0.00	0.00	0.0
944-00	Motor Vehicle 1 Cent Tax	0.00	0.00	0.00	0.00	0.00	0.0
945-00	American Rescue Funds	0.00	0.00	0.00	0.00	0.00	0.0
945-55	Translator Reimbursement	0.00	0.00	0.00	0.00	0.00	0.0
946-00	Post Commission	0.00	0.00	0.00	0.00	0.00	0.0
946-10	MIRMA-RISK MANAGEMENT AWARD	0.00	0.00	0.00	0.00	0.00	0.0
947-00	Federal Forfeiture Funds	0.00	0.00	0.00	0.00	0.00	0.0
948-00	COPS Grant	0.00	0.00	0.00	0.00	0.00	0.0
948-10	MoDot-Police Overtime	2,158.22	0.00	0.00	729.68	729.68-	
948-20	Public Safety Grant-Emerg Mngt	41,808.65	19,065.00	0.00	3,565.48	15,499.52	81.2
948-40	Sale of Police Vehicles	16,212.50	0.00	0.00	0.00	0.00	0.0
948-45	Sale of Weapons/Equipment	0.00	0.00	0.00	0.00	0.00	0.0
948-50	Misc. Police Grants	20,563.06	10,000.00	2,131.92	4,872.91	5,127.09	51.2
949-00	FEMA Reimbursement	0.00	0.00	0.00	0.00	0.00	0.0
950-00	CARES Reimbursement	0.00	0.00	0.00	0.00	0.00	0.0
952-00	CDBG - Pass Thru	0.00	0.00	0.00	0.00	0.00	0.0
981-00	Project Sponsorships	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		80,742.43	29,065.00	2,131.92	9,168.07	19,896.93	68.4
TOTAL Inter-Governmental Revenue		80,742.43	29,065.00	2,131.92	9,168.07	19,896.93	68.4
(05) Fines and Forfeitures							
Revenue							
961-00	Court Fines	76,375.00	70,000.00	703.50	28,912.00	41,088.00	58.6
962-00	Court Fines Overpayments	0.00	0.00	0.00	0.00	0.00	0.0
963-00	Court Costs/Clerk Fee	15,527.11	12,000.00	99.00	5,634.65	6,365.35	53.0
964-00	Inmate Prisoner Detainee Sec.	2,823.50	2,200.00	18.00	1,020.00	1,180.00	53.6
965-00	Police Training - LET Muni	2,820.50	2,500.00	18.00	1,019.50	1,480.50	59.2
966-00	Hits Notification	0.00	0.00	0.00	0.00	0.00	0.0
967-00	Police Reports	2,497.20	2,000.00	150.00	896.74	1,103.26	55.1
968-00	Crime Victim Fund Adm./CVC	522.46	1,000.00	3.33	189.26	810.74	81.0
968-05	Court/Judicial Education Fund	1,411.71	1,000.00	9.00	512.26	487.74	48.7
969-00	Bond Forfeiture	8,224.50	6,000.00	292.00	3,164.00	2,836.00	47.2
970-00	Warrants	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		110,201.98	96,700.00	1,292.83	41,348.41	55,351.59	57.2
TOTAL Fines and Forfeitures		110,201.98	96,700.00	1,292.83	41,348.41	55,351.59	57.2
(06) Special Assessments							
Revenue							
925-00	Benefit District Spec. Tax	0.00	0.00	0.00	0.00	0.00	0.0
926-00	Special Tax Bills	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		0.00	0.00	0.00	0.00	0.00	
TOTAL Special Assessments		0.00	0.00	0.00	0.00	0.00	
(08) Miscellaneous							
Revenue							

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ACCOUNT NUMBER	DESCRIPTION	REVENUE LAST YEAR	ANTICIPATED REVENUE	REVENUE MONTH-TO-DATE	REVENUE YEAR-TO-DATE	UNCOLLECTED REVENUE	% UNCOL
(11) GENERAL FUND							
(08) Miscellaneous							
Revenue							
980-00	Miscellaneous	1,996.46	1,000.00	21,132.88-	3,197.45-	4,197.45	419.7
980-04	Miscellaneous-Police	0.00	2,000.00	0.00	250.00	1,750.00	87.5
980-05	Weed Abatement	0.00	0.00	0.00	0.00	0.00	0.0
980-10	Dog Fees	0.00	0.00	0.00	0.00	0.00	0.0
981-00	Int. - Collectors Acct.	18,437.46	20,000.00	459.49	6,025.62	13,974.38	69.8
982-00	Int. - Gen. Fund	16,679.74	20,000.00	433.36	2,144.50	17,855.50	89.2
983-00	Int. - Investments	35.51	17.00	1,641.52	1,641.52	1,624.52-	<9556.0>
984-00	Int. - Cemetery	0.00	0.00	8.87	17.84	17.84-	
984-01	Int-Mer Valley Hist Mus& Gen	0.00	50.00	0.00	0.00	50.00	100.0
984-05	Lease Revenue	0.00	0.00	0.00	0.00	0.00	0.0
984-06	Lease Proceeds	0.00	0.00	0.00	0.00	0.00	0.0
984-09	Successor Dev. Escrow	0.00	0.00	0.00	0.00	0.00	0.0
984-10	Miscellaneous Interest/Rebate	4,650.54	3,500.00	44.65	1,142.13	2,357.87	67.3
986-00	Sale of Equipment	0.00	40,000.00	0.00	0.00	40,000.00	100.0
986-10	Sale of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.0
987-00	School Resource Officer Reimb	68,100.48	68,100.00	0.00	18,050.75	50,049.25	73.4
988-00	Cemetery Lot Sales	2,000.00	1,000.00	0.00	0.00	1,000.00	100.0
988-01	Grave Openings	3,975.00	3,000.00	825.00	825.00	2,175.00	72.5
988-02	Cemetery Maintenance	0.00	0.00	0.00	0.00	0.00	0.0
988-04	Cemetery Donations	0.00	0.00	0.00	0.00	0.00	0.0
988-05	Cemetery Restitution	0.00	0.00	0.00	0.00	0.00	0.0
988-50	Cemetery Trust (restricted)	249.00	0.00	0.00	0.00	0.00	0.0
988-60	Mer.Valley Hist.Museum & Genea	171.83	131.00	12.07	78.78	52.22	39.8
988-64	Geneology (Restricted)0	0.00	0.00	0.00	0.00	0.00	0.0
988-65	Liberty Walk	0.00	0.00	0.00	0.00	0.00	0.0
988-70	A.D.A.M.S. Garden (Restricted)	0.00	0.00	0.00	0.00	0.00	0.0
988-80	Explorer Program	0.00	0.00	0.00	0.00	0.00	0.0
988-89	Iron Horse Rodeo Revenues	0.00	0.00	0.00	0.00	0.00	0.0
988-90	MIRMA Settlement	39,949.00	0.00	0.00	0.00	0.00	0.0
988-91	Iron Horse Rodeo 2017	0.00	0.00	0.00	0.00	0.00	0.0
988-93	Iron Horse Rodeo 2019	0.00	0.00	0.00	0.00	0.00	0.0
989-05	Settlement	0.00	0.00	0.00	0.00	0.00	0.0
989-10	Donations	0.00	0.00	0.00	0.00	0.00	0.0
989-15	Fireworks donatoin 2022	0.00	0.00	0.00	0.00	0.00	0.0
989-20	Carnival Donations	0.00	0.00	0.00	0.00	0.00	0.0
989-50	Red Cedar Park	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		156,245.02	158,798.00	17,707.92-	26,978.69	131,819.31	83.0
TOTAL Miscellaneous		156,245.02	158,798.00	17,707.92-	26,978.69	131,819.31	83.0
(09) Projects							
Revenue							
989-00	Jensen's Point	0.00	0.00	0.00	0.00	0.00	0.0
989-10	CDBG-Pass Thru	0.00	0.00	0.00	0.00	0.00	0.0
989-15	CDBG - FEMA Buyout	0.00	0.00	0.00	0.00	0.00	0.0
989-20	Hwy N Phase 3	0.00	0.00	0.00	0.00	0.00	0.0
989-31	Thornton Rd-Phase I	0.00	0.00	0.00	0.00	0.00	0.0
989-32	Thornton Road Phase 2	0.00	0.00	0.00	0.00	0.00	0.0
989-36	Franklin County Tran. Funds	0.00	0.00	0.00	0.00	0.00	0.0
989-37	Show Me Zero Program Grant	0.00	0.00	0.00	0.00	0.00	0.0
989-45	E. Osage CID STP 5419-605	0.00	0.00	0.00	0.00	0.00	0.0
989-50	Red Cedar Park	0.00	0.00	0.00	0.00	0.00	0.0
989-51	Grant Revenue (FEMA)	0.00	0.00	0.00	0.00	0.00	0.0
989-65	Riverwalk Project	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		0.00	0.00	0.00	0.00	0.00	

Resonance

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ACCOUNT NUMBER	DESCRIPTION	REVENUE LAST YEAR	ANTICIPATED REVENUE	REVENUE MONTH-TO-DATE	REVENUE YEAR-TO-DATE	UNCOLLECTED REVENUE	% UNCOL
(11) GENERAL FUND							
(09) Projects							
TOTAL Projects		0.00	0.00	0.00	0.00	0.00	
(16) Escrows							
Revenue							
987-00	Escrow	67,988.95	0.00	0.00	0.00	0.00	0.0
987-05	Escrow Subdivisions	99,673.50	0.00	0.00	0.00	0.00	0.0
987-10	Escrow Interest	0.00	0.00	0.00	0.00	0.00	0.0
987-15	Donation for Animal Control	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		167,662.45	0.00	0.00	0.00	0.00	
TOTAL Escrows		167,662.45	0.00	0.00	0.00	0.00	
(19) Operating Transfers In							
Revenue							
993-00	Transfers from Prop P-Safety	72,998.96	75,000.00	6,250.00	31,250.00	43,750.00	58.3
994-00	Transfers from Prop P-Compensa	330,000.00	340,000.00	28,333.33	141,666.65	198,333.35	58.3
994-01	Transfer in from Prop P Reserv	0.00	0.00	0.00	0.00	0.00	0.0
995-00	Transfers from Capital Sales	0.00	0.00	0.00	0.00	0.00	0.0
996-00	Transfer from Other funds	30,019.00	270,161.00	0.00	0.00	270,161.00	100.0
997-00	Transfer from PILOT	267,743.53	272,000.00	0.00	89,584.66	182,415.34	67.0
997-50	Transfes from Subdivision Escr	0.00	0.00	0.00	0.00	0.00	0.0
998-00	Transfer from Rodeo-Park Imp	0.00	0.00	0.00	0.00	0.00	0.0
999-00	Transfer In from Fema	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		640,723.49	957,161.00	34,583.33	262,501.31	694,659.69	72.5
TOTAL Operating Transfers In		640,723.49	957,161.00	34,583.33	262,501.31	694,659.69	72.5
(20) Administration							
Contractural Expenditures							
320-01	Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Contractural Expenditure		0.00	0.00	0.00	0.00	0.00	
TOTAL Administration		0.00	0.00	0.00	0.00	0.00	
TOTAL GENERAL FUND		5,228,888.18	5,320,324.00	67,881.77	2,019,214.87	3,301,109.13	62.0
(12) GENERAL FIXED ASSETS							
(08) Miscellaneous							
Revenue							
986-00	Sale of Equipment	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		0.00	0.00	0.00	0.00	0.00	
TOTAL Miscellaneous		0.00	0.00	0.00	0.00	0.00	

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ACCOUNT NUMBER	DESCRIPTION	REVENUE LAST YEAR	ANTICIPATED REVENUE	REVENUE MONTH-TO-DATE	REVENUE YEAR-TO-DATE	UNCOLLECTED REVENUE	% UNCOL
(12) GENERAL FIXED ASSETS							
TOTAL GENERAL FIXED ASSETS		0.00	0.00	0.00	0.00	0.00	
(13) TOURISM TAX FUND							
(01) Taxes							
Revenue							
910-00	Tourism Tax	144,820.90	135,000.00	75.00	118,636.90	16,363.10	12.1
910-05	Tourism Tax Reserve	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		144,820.90	135,000.00	75.00	118,636.90	16,363.10	12.1
TOTAL Taxes		144,820.90	135,000.00	75.00	118,636.90	16,363.10	12.1
(03) Charges for Services							
Revenue							
954-10	Concessions	0.00	0.00	0.00	0.00	0.00	0.0
954-30	EV Charging Stations	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		0.00	0.00	0.00	0.00	0.00	
TOTAL Charges for Services		0.00	0.00	0.00	0.00	0.00	
(04) Inter-Governmental Revenue							
Revenue							
943-00	MIRMA Reimbursement	0.00	0.00	0.00	0.00	0.00	0.0
944-00	Grant Revenues	42,700.00	25,000.00	0.00	0.00	25,000.00	100.0
982-00	Project Fund Proceeds	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		42,700.00	25,000.00	0.00	0.00	25,000.00	100.0
TOTAL Inter-Governmental Revenue		42,700.00	25,000.00	0.00	0.00	25,000.00	100.0
(08) Miscellaneous							
Revenue							
948-50	Miscellaneous	3,290.00	0.00	1,972.00	2,444.00	2,444.00-	
948-60	Advertising/Promotions	0.00	0.00	0.00	0.00	0.00	0.0
980-00	Red Cedar concession revenues	28,169.89	30,000.00	1,872.69	19,022.56	10,977.44	36.5
982-00	Red Cedar Donations	486.15	0.00	0.00	835.47	835.47-	
983-00	Int. - Investments	14,436.75	7,000.00	703.20	3,954.70	3,045.30	43.5
984-00	Easter Egg Hunt	0.00	0.00	0.00	0.00	0.00	0.0
988-90	Iron Horse Rodeo	58,297.00	70,000.00	0.00	83,255.00	13,255.00-	<18.9>
989-00	Clean Up Day Donations	250.00	0.00	0.00	0.00	0.00	0.0
990-00	Tourism Event Revenues	32,101.94	53,150.00	672.00-	2,639.24	50,510.76	95.0
TOTAL Revenue		137,031.73	160,150.00	3,875.89	112,150.97	47,999.03	29.9
TOTAL Miscellaneous		137,031.73	160,150.00	3,875.89	112,150.97	47,999.03	29.9
(19) Operating Transfers In							

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ACCOUNT NUMBER	DESCRIPTION	REVENUE LAST YEAR	ANTICIPATED REVENUE	REVENUE MONTH-TO-DATE	REVENUE YEAR-TO-DATE	UNCOLLECTED REVENUE	% UNCOL
(13) TOURISM TAX FUND							
(19) Operating Transfers In							
Revenue							
993-00	Transfer in from Parks & SW	0.00	0.00	0.00	0.00	0.00	0.0
994-00	ARPA transfer in from g/f	0.00	0.00	0.00	0.00	0.00	0.0
994-10	Transfer In from G/F	0.00	0.00	0.00	0.00	0.00	0.0
995-00	Transfer In from E.Osage CID	0.00	0.00	0.00	0.00	0.00	0.0
996-00	Transfer In General Fund	0.00	0.00	0.00	0.00	0.00	0.0
997-00	Transfer In from g/f capital i	0.00	0.00	0.00	0.00	0.00	0.0
998-00	Transfer in from W. Osage CID	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		0.00	0.00	0.00	0.00	0.00	
TOTAL Operating Transfers In		0.00	0.00	0.00	0.00	0.00	
(72) Tourism							
General Expenditures							
242-00	Memberships and Subscriptions	0.00	0.00	0.00	0.00	0.00	0.0
243-05	Gift Shop Merchandise	0.00	0.00	0.00	0.00	0.00	0.0
243-80	Janitorial Services	0.00	0.00	0.00	0.00	0.00	0.0
257-00	Professional Improvement	0.00	0.00	0.00	0.00	0.00	0.0
278-20	General Supplies	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL General Expenditures		0.00	0.00	0.00	0.00	0.00	
Contractural Expenditures							
345-00	Fireworks	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Contractural Expenditure		0.00	0.00	0.00	0.00	0.00	
TOTAL Tourism		0.00	0.00	0.00	0.00	0.00	
TOTAL TOURISM TAX FUND		324,552.63	320,150.00	3,950.89	230,787.87	89,362.13	27.9
(14) CONTINGENCY FUND							
(04) Inter-Governmental Revenue							
Revenue							
948-00	Nature Conservancy Grant	0.00	0.00	0.00	0.00	0.00	0.0
949-00	Fema Reimbursement	0.00	0.00	0.00	0.00	0.00	0.0
950-00	Municipal Parks Grant Reimb	0.00	0.00	0.00	0.00	0.00	0.0
952-00	Dept. of Finance Loan Funds	0.00	0.00	0.00	0.00	0.00	0.0
986-10	Sale of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		0.00	0.00	0.00	0.00	0.00	
TOTAL Inter-Governmental Revenue		0.00	0.00	0.00	0.00	0.00	
(08) Miscellaneous							
General Expenditures							

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ACCOUNT NUMBER	DESCRIPTION	REVENUE LAST YEAR	ANTICIPATED REVENUE	REVENUE MONTH-TO-DATE	REVENUE YEAR-TO-DATE	UNCOLLECTED REVENUE	% UNCOL
(14) CONTINGENCY FUND							
(08) Miscellaneous							
General Expenditures							
243-00	Settlement	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL General Expenditures		0.00	0.00	0.00	0.00	0.00	
Revenue							
983-00	Int - Investments	110,979.45	115,000.00	9,134.99	51,945.18	63,054.82	54.8
TOTAL Revenue		110,979.45	115,000.00	9,134.99	51,945.18	63,054.82	54.8
TOTAL Miscellaneous		110,979.45	115,000.00	9,134.99	51,945.18	63,054.82	54.8
(19) Operating Transfers In							
Revenue							
995-00	Transfers From Gen Fund	120,000.00	120,000.00	10,000.00	60,000.00	60,000.00	50.0
996-00	Transfers from Other Funds	0.00	500,000.00	0.00	500,000.00	0.00	0.0
TOTAL Revenue		120,000.00	620,000.00	10,000.00	560,000.00	60,000.00	9.6
TOTAL Operating Transfers In		120,000.00	620,000.00	10,000.00	560,000.00	60,000.00	9.6
TOTAL CONTINGENCY FUND		230,979.45	735,000.00	19,134.99	611,945.18	123,054.82	16.7
(15) CAPITAL IMPROVEMENT SALES TAX							
(01) Taxes							
Revenue							
910-00	Half Cent Sales Tax	616,405.91	600,000.00	691.84	267,184.82	332,815.18	55.4
TOTAL Revenue		616,405.91	600,000.00	691.84	267,184.82	332,815.18	55.4
TOTAL Taxes		616,405.91	600,000.00	691.84	267,184.82	332,815.18	55.4
(08) Miscellaneous							
Revenue							
982-00	Interest - Capital Impr.Tax	12,001.19	13,000.00	1,242.25	5,873.04	7,126.96	54.8
TOTAL Revenue		12,001.19	13,000.00	1,242.25	5,873.04	7,126.96	54.8
TOTAL Miscellaneous		12,001.19	13,000.00	1,242.25	5,873.04	7,126.96	54.8
(19) Operating Transfers In							
Revenue							
995-00	Transfer In	0.00	0.00	0.00	0.00	0.00	0.0

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ACCOUNT NUMBER	DESCRIPTION	REVENUE LAST YEAR	ANTICIPATED REVENUE	REVENUE MONTH-TO-DATE	REVENUE YEAR-TO-DATE	UNCOLLECTED REVENUE	% UNCOL
(15) CAPITAL IMPROVEMENT SALES TAX							
(19) Operating Transfers In							
Revenue							
TOTAL Revenue		0.00	0.00	0.00	0.00	0.00	
TOTAL Operating Transfers In		0.00	0.00	0.00	0.00	0.00	
(95) Transfers							
Revenue							
995-00	Transfer In Capital Improvemt'	19,945.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		19,945.00	0.00	0.00	0.00	0.00	
TOTAL Transfers		19,945.00	0.00	0.00	0.00	0.00	
TOTAL CAPITAL IMPROVEMENT SALES TAX		648,352.10	613,000.00	1,934.09	273,057.86	339,942.14	55.4
(16) LEASEHOLD REV. BOND 2012							
(01) Taxes							
Revenue							
910-00	Sales Tax - 2005 Bond	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		0.00	0.00	0.00	0.00	0.00	
TOTAL Taxes		0.00	0.00	0.00	0.00	0.00	
(08) Miscellaneous							
Revenue							
983-00	Interest - 2012 Bond	0.00	0.00	0.00	0.00	0.00	0.0
990-00	Bond Proceeds 2005	0.00	0.00	0.00	0.00	0.00	0.0
991-00	Bond Proceeds 2012	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		0.00	0.00	0.00	0.00	0.00	
TOTAL Miscellaneous		0.00	0.00	0.00	0.00	0.00	
(19) Operating Transfers In							
Revenue							
995-00	Transfer In	114,906.43	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		114,906.43	0.00	0.00	0.00	0.00	
TOTAL Operating Transfers In		114,906.43	0.00	0.00	0.00	0.00	
TOTAL LEASEHOLD REV. BOND 2012		114,906.43	0.00	0.00	0.00	0.00	

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ACCOUNT NUMBER	DESCRIPTION	REVENUE LAST YEAR	ANTICIPATED REVENUE	REVENUE MONTH-TO-DATE	REVENUE YEAR-TO-DATE	UNCOLLECTED REVENUE	% UNCOLL
(17) VIADUCT CID							
(01) Taxes							
Revenue							
910-00	Viaduct CID Tax	0.11	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		0.11	0.00	0.00	0.00	0.00	
TOTAL Taxes		0.11	0.00	0.00	0.00	0.00	
(08) Miscellaneous							
Revenue							
981-00	Interest	1,177.49	10.00	82.70	539.85	529.85-	<5298.5>
TOTAL Revenue		1,177.49	10.00	82.70	539.85	529.85-	<5298.5>
TOTAL Miscellaneous		1,177.49	10.00	82.70	539.85	529.85-	<5298.5>
TOTAL VIADUCT CID		1,177.60	10.00	82.70	539.85	529.85-	<5298.5>
(18) OSAGE COMMERCIAL AREA CID							
(01) Taxes							
Revenue							
910-00	Interchange Impr. Fund	211,567.13	200,000.00	0.00	113,525.55	86,474.45	43.2
910-10	Dist. Adm. Fund	0.00	0.00	0.00	0.00	0.00	0.0
981-20	MTFC Cost Share Reimbursement	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		211,567.13	200,000.00	0.00	113,525.55	86,474.45	43.2
TOTAL Taxes		211,567.13	200,000.00	0.00	113,525.55	86,474.45	43.2
(08) Miscellaneous							
Revenue							
981-00	Osage CID Int.-Interchange Fnd	32,061.60	20,000.00	2,613.64	16,356.66	3,643.34	18.2
981-10	Osage CID. Int-Dist. Adm. Fund	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		32,061.60	20,000.00	2,613.64	16,356.66	3,643.34	18.2
TOTAL Miscellaneous		32,061.60	20,000.00	2,613.64	16,356.66	3,643.34	18.2
(09) Projects							
Revenue							
989-00	Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		0.00	0.00	0.00	0.00	0.00	
TOTAL Projects		0.00	0.00	0.00	0.00	0.00	

LAST MONTH'S REVENUE REPORT

DECEMBER 31, 2025 PRE

ACCOUNT NUMBER	DESCRIPTION	REVENUE LAST YEAR	ANTICIPATED REVENUE	REVENUE MONTH-TO-DATE	REVENUE YEAR-TO-DATE	UNCOLLECTED REVENUE	% UNCOL
(18) OSAGE COMMERCIAL AREA CID							
TOTAL OSAGE COMMERCIAL AREA CID		243,628.73	220,000.00	2,613.64	129,882.21	90,117.79	40.9
(19) EAST OSAGE COMMERCIAL AREA CID							
(01) Taxes							
Revenue							
910-00	E. Osage CID Tax	0.90	0.00	0.10	0.10	0.10-	
TOTAL Revenue		0.90	0.00	0.10	0.10	0.10-	
TOTAL Taxes		0.90	0.00	0.10	0.10	0.10-	
(08) Miscellaneous							
Revenue							
981-00	Interest	8,440.86	7,000.00	360.06	2,380.59	4,619.41	65.9
TOTAL Revenue		8,440.86	7,000.00	360.06	2,380.59	4,619.41	65.9
TOTAL Miscellaneous		8,440.86	7,000.00	360.06	2,380.59	4,619.41	65.9
(09) Projects							
Revenue							
988-00	1st & Osage PE MoDot Reim	0.00	0.00	9,476.63	9,476.63	9,476.63-	
989-00	Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		0.00	0.00	9,476.63	9,476.63	9,476.63-	
TOTAL Projects		0.00	0.00	9,476.63	9,476.63	9,476.63-	
(19) Operating Transfers In							
Revenue							
995-00	Transfer In	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		0.00	0.00	0.00	0.00	0.00	
TOTAL Operating Transfers In		0.00	0.00	0.00	0.00	0.00	
TOTAL EAST OSAGE COMMERCIAL AREA CID		8,441.76	7,000.00	9,836.79	11,857.32	4,857.32-	<69.3>
(20) FEMA BUYOUT PROGRAM							
(08) Miscellaneous							
Revenue							
980-00	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.0
986-20	Material Sales	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		0.00	0.00	0.00	0.00	0.00	

LAST MONTH'S REVENUE REPORT

DECEMBER 31, 2025 PRE

ACCOUNT NUMBER	DESCRIPTION	REVENUE LAST YEAR	ANTICIPATED REVENUE	REVENUE MONTH-TO-DATE	REVENUE YEAR-TO-DATE	UNCOLLECTED REVENUE	% UNCOL
(20) FEMA BUYOUT PROGRAM							
(08) Miscellaneous							
TOTAL Miscellaneous		0.00	0.00	0.00	0.00	0.00	
(09) Projects							
Revenue							
989-10	FEMA Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.0
989-20	Grant Revenue CDBG	0.00	0.00	0.00	0.00	0.00	0.0
989-30	Misc Revenues	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		0.00	0.00	0.00	0.00	0.00	
TOTAL Projects		0.00	0.00	0.00	0.00	0.00	
(19) Operating Transfers In							
Revenue							
995-00	Transfer In from Gen. Fund	0.00	0.00	0.00	0.00	0.00	0.0
996-00	Transfer In/CDBG	0.00	0.00	0.00	0.00	0.00	0.0
997-00	Transfer In from Contingency	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		0.00	0.00	0.00	0.00	0.00	
TOTAL Operating Transfers In		0.00	0.00	0.00	0.00	0.00	
TOTAL FEMA BUYOUT PROGRAM		0.00	0.00	0.00	0.00	0.00	
(22) PROPOSITION P							
(01) Taxes							
Revenue							
911-00	Prop P Sales Tax-St. Louis	71,715.86	75,000.00	0.65-	30,768.64	44,231.36	58.9
911-01	Prop P Reserved-St. Louis	0.00	0.00	0.00	0.00	0.00	0.0
912-00	Prop. P Sales Tax - Franklin	309,090.60	306,000.00	28,394.39	179,386.43	126,613.57	41.3
912-01	Prop. P Reserve - Franklin	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		380,806.46	381,000.00	28,393.74	210,155.07	170,844.93	44.8
TOTAL Taxes		380,806.46	381,000.00	28,393.74	210,155.07	170,844.93	44.8
(08) Miscellaneous							
Revenue							
983-00	Interest	5,886.05	6,500.00	440.79	2,746.69	3,753.31	57.7
TOTAL Revenue		5,886.05	6,500.00	440.79	2,746.69	3,753.31	57.7
TOTAL Miscellaneous		5,886.05	6,500.00	440.79	2,746.69	3,753.31	57.7
TOTAL PROPOSITION P		386,692.51	387,500.00	28,834.53	212,901.76	174,598.24	45.0

LAST MONTH'S REVENUE REPORT

DECEMBER 31, 2025 PRE

ACCOUNT NUMBER	DESCRIPTION	REVENUE LAST YEAR	ANTICIPATED REVENUE	REVENUE MONTH-TO-DATE	REVENUE YEAR-TO-DATE	UNCOLLECTED REVENUE	% UNCOL
(23) TRANSPORTATION TAX (PROPOSITION S)							
(01) Taxes							
Revenue							
911-00	Transportation Sales Tax	512,885.57	550,000.00	813.93	269,349.58	280,650.42	51.0
911-05	Transportation Tax Reserve	0.00	0.00	0.00	0.00	0.00	0.0
912-00	Road & Bridge Tax (STL)	0.00	0.00	0.00	0.00	0.00	0.0
912-12	APP Deficit	0.00	3,000.00	0.00	0.00	3,000.00	
914-00	Road & Bridge	123,932.74	300,000.00	0.00	3.62	299,996.38	9999.8
915-00	Reserve Gas Receipts	302,275.68	0.00	0.00	141,285.72	141,285.72	<47.0>
944-00	Motor Vehicle 1 cent Sales Tax	118,421.66	115,000.00	0.00	48,497.43	66,502.57	57.8
945-00	Motor Vehicle Licenses	0.00	0.00	0.00	0.00	0.00	0.0
985-00	Hwy N Phase 4 PE	0.00	0.00	0.00	0.00	0.00	0.0
986-00	Street Light Restitution	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		1,057,515.65	968,000.00	813.93	459,136.35	508,863.65	52.5
TOTAL Taxes		1,057,515.65	968,000.00	813.93	459,136.35	508,863.65	52.5
(08) Miscellaneous							
Revenue							
980-00	Miscellaneous	7,252.70	7,000.00	0.00	0.00	7,000.00	100.0
981-00	Interest	16,514.72	15,000.00	1,730.38	9,454.30	5,545.70	36.9
981-20	Denton Road Bridge PE	0.00	0.00	0.00	0.00	0.00	0.0
981-21	Denton Rd Bridge Construction	0.00	0.00	0.00	0.00	0.00	0.0
981-22	Denton Rd Bridge CE	0.00	0.00	0.00	0.00	0.00	0.0
981-40	Highway N Phase 4 PE	0.00	0.00	0.00	0.00	0.00	0.0
981-43	4th St Improvements PE	0.00	0.00	30,568.65	30,568.65	30,568.65	
981-45	Union Street MoDot Funds	0.00	892,384.00	0.00	0.00	892,384.00	100.0
981-46	1ST & Osage MoDot Funds	0.00	824,378.00	0.00	0.00	824,378.00	100.0
983-10	Hwy N Phase 4 Construction	758,949.62	0.00	0.00	20,371.68	20,371.68	
983-20	Hwy N Phase 4 CE	0.00	0.00	0.00	0.00	0.00	0.0
984-00	Fiberglass Building	0.00	0.00	0.00	0.00	0.00	0.0
986-00	Street Light Restitution	0.00	0.00	0.00	0.00	0.00	0.0
989-06	Lease Proceeds	0.00	0.00	0.00	0.00	0.00	0.0
989-07	Mirma Settlement	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		782,717.04	1,738,762.00	32,299.03	60,394.63	1,678,367.37	96.5
TOTAL Miscellaneous		782,717.04	1,738,762.00	32,299.03	60,394.63	1,678,367.37	96.5
(09) Projects							
Revenue							
981-10	Candlewick-Federal Grant Rev	0.00	0.00	0.00	0.00	0.00	0.0
981-20	Denton Rd Bridge-PE-Fed Grant	0.00	0.00	0.00	0.00	0.00	0.0
981-30	Franklin Co. Transportation	0.00	0.00	0.00	0.00	0.00	0.0
981-35	Franklin Co Road & Bridge	451,953.90	0.00	0.00	0.00	0.00	0.0
981-40	Hwy N Phase 4 PE	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		451,953.90	0.00	0.00	0.00	0.00	
TOTAL Projects		451,953.90	0.00	0.00	0.00	0.00	
(19) Operating Transfers In							
Revenue							

Handwritten notes:
 -0
 -3,000
 -300,500
 Corrected
 1/16/26

LAST MONTH'S REVENUE REPORT

DECEMBER 31, 2025 PRE

ACCOUNT NUMBER	DESCRIPTION	REVENUE LAST YEAR	ANTICIPATED REVENUE	REVENUE MONTH-TO-DATE	REVENUE YEAR-TO-DATE	UNCOLLECTED REVENUE	% UNCOL
(23) TRANSPORTATION TAX (PROPOSITION S)							
(19) Operating Transfers In							
Revenue							
995-00	Transfer In from General Fund	41,889.00	0.00	0.00	0.00	0.00	0.0
995-05	Transfer In G/F ARPA Funds	189,000.00	0.00	0.00	0.00	0.00	0.0
995-10	Transfer In from CIST	550,000.00	550,000.00	0.00	0.00	550,000.00	100.0
995-20	Transfer In from Parks & Storm	0.00	200,000.00	0.00	0.00	200,000.00	100.0
995-25	Transfer In from Contingency	0.00	0.00	0.00	0.00	0.00	0.0
995-30	Transfer In (Other)	2,383.00	0.00	0.00	0.00	0.00	0.0
995-31	Transfer In from Viaduct CID	0.00	0.00	0.00	0.00	0.00	0.0
995-40	Transfer In from Subd Escrow	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		694,728.00	750,000.00	0.00	0.00	750,000.00	100.0
TOTAL Operating Transfers In		694,728.00	750,000.00	0.00	0.00	750,000.00	100.0
TOTAL TRANSPORTATION TAX (PROPOSITION S)		2,986,914.59	3,456,762.00	33,112.96	519,530.98	2,937,231.02	84.9
(24) PARKS & RECREATION (PROP P)							
(01) Taxes							
Revenue							
911-00	Sales Tax	311,700.17	350,000.00	406.97	135,944.48	214,055.52	61.1
911-05	Stormwater Allocation	310,417.23	250,000.00	406.96	135,097.96	114,902.04	45.9
TOTAL Revenue		622,117.40	600,000.00	813.93	271,042.44	328,957.56	54.8
TOTAL Taxes		622,117.40	600,000.00	813.93	271,042.44	328,957.56	54.8
(08) Miscellaneous							
Revenue							
952-00	Park Rental Open Area	2,715.00	0.00	0.00	20.00	20.00	
952-10	Park Donations	0.00	0.00	0.00	0.00	0.00	0.0
952-14	Red Cedar Donations	0.00	0.00	0.00	0.00	0.00	0.0
952-15	Pavilion fee	4,950.00	5,000.00	0.00	1,330.00	3,670.00	73.4
952-20	Silent Alarm Fee	0.00	0.00	0.00	0.00	0.00	0.0
954-00	Pool Gate Receipts	8,285.00	7,000.00	0.00	5,076.50	1,923.50	27.4
954-05	Pool Lessons	0.00	0.00	0.00	0.00	0.00	0.0
954-15	Pool Parties	0.00	0.00	0.00	0.00	0.00	0.0
954-20	Pool : Season Pass	6,351.50	1,000.00	0.00	797.50	202.50	20.2
954-21	Pool : Pacific Swim Team	450.00	0.00	0.00	0.00	0.00	0.0
980-00	Miscellaneous	37,408.90	0.00	332.75	690.75	690.75	
981-00	Interest	56,626.63	40,000.00	4,038.11	33,285.84	6,714.16	16.7
981-01	Grant Revenues	179,209.00	240,572.00	0.00	0.00	240,572.00	100.0
981-02	Skatepark Donation	0.00	120,287.00	0.00	120,286.00	1.00	0.0
984-10	Pool - Concession Stand	0.00	0.00	0.00	0.00	0.00	0.0
988-65	Liberty Walk	0.00	0.00	0.00	0.00	0.00	0.0
988-70	ADAMS Garden (restricted)	200.00	100.00	0.00	100.00	0.00	0.0
988-90	Iron Horse Rodeo	0.00	0.00	0.00	0.00	0.00	0.0
989-00	Park Deposits	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		296,196.03	413,959.00	4,370.86	161,586.59	252,372.41	60.9
TOTAL Miscellaneous		296,196.03	413,959.00	4,370.86	161,586.59	252,372.41	60.9
(19) Operating Transfers In							

LAST MONTH'S REVENUE REPORT

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ACCOUNT NUMBER	DESCRIPTION	REVENUE LAST YEAR	ANTICIPATED REVENUE	REVENUE MONTH-TO-DATE	REVENUE YEAR-TO-DATE	UNCOLLECTED REVENUE	% UNCOL
(24) PARKS & RECREATION (PROP P)							
(19) Operating Transfers In							
Revenue							
995-00	Transfer In from General Fund	307,141.00	0.00	0.00	0.00	0.00	0.0
995-02	Transfer in from G/f ARPA	0.00	0.00	0.00	0.00	0.00	0.0
995-03	Transfer In Storm/ARPA Grants	0.00	0.00	0.00	0.00	0.00	0.0
995-04	Transfer in from G/F Jensen Pt	0.00	0.00	0.00	0.00	0.00	0.0
995-05	Transfer In from G/F Pool Rese	210,000.00	0.00	0.00	0.00	0.00	0.0
995-10	Transfer In from CIST	0.00	0.00	0.00	0.00	0.00	0.0
995-15	Transfer in from Contingency	0.00	120,287.00	0.00	120,287.00	0.00	0.0
995-20	Transfer in Other	0.00	0.00	0.00	0.00	0.00	0.0
995-30	Transfer In to Storm from CIST	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		517,141.00	120,287.00	0.00	120,287.00	0.00	0.0
TOTAL Operating Transfers In		517,141.00	120,287.00	0.00	120,287.00	0.00	0.0
TOTAL PARKS & RECREATION (PROP P)		1,435,454.43	1,134,246.00	5,184.79	552,916.03	581,329.97	51.2
(25) CITY HALL / RED CEDAR							
(00)							
Revenue							
990-00	Bond Proceeds	0.00	0.00	0.00	0.00	0.00	0.0
991-00	Bond Refunding Payment	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		0.00	0.00	0.00	0.00	0.00	
TOTAL		0.00	0.00	0.00	0.00	0.00	
(08) Miscellaneous							
Revenue							
982-00	Red Cedar Project Fund	0.00	0.00	0.00	0.00	0.00	0.0
983-00	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		0.00	0.00	0.00	0.00	0.00	
TOTAL Miscellaneous		0.00	0.00	0.00	0.00	0.00	
(19) Operating Transfers In							
Revenue							
995-00	Transfer In	95,659.00	0.00	0.00	0.00	0.00	0.0
995-03	Transfer In from Tourism	0.00	95,304.00	11,913.00	78,260.68	17,043.32	17.8
995-10	Transfer in from Water	64,800.00	64,800.00	5,400.00	32,400.00	32,400.00	50.0
995-20	Transfer In from Sewer	64,800.00	64,800.00	5,400.00	32,400.00	32,400.00	50.0
996-00	Transfer in Cap. Imp. Sales Tx	198,000.00	198,000.00	0.00	82,500.00	115,500.00	58.3
TOTAL Revenue		423,259.00	422,904.00	22,713.00	225,560.68	197,343.32	46.6
TOTAL Operating Transfers In		423,259.00	422,904.00	22,713.00	225,560.68	197,343.32	46.6
(79) NID-City Hall							

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ACCOUNT NUMBER	DESCRIPTION	REVENUE LAST YEAR	ANTICIPATED REVENUE	REVENUE MONTH-TO-DATE	REVENUE YEAR-TO-DATE	UNCOLLECTED REVENUE	% UNCOL
(25)	CITY HALL / RED CEDAR						
(79)	NID-City Hall						
	Capital Expenditures						
402-00	City Hall Construction	0.00	0.00	0.00	0.00	0.00	0.0
	TOTAL Capital Expenditures	0.00	0.00	0.00	0.00	0.00	
	Revenue						
989-20	City Hall	0.00	0.00	0.00	0.00	0.00	0.0
	TOTAL Revenue	0.00	0.00	0.00	0.00	0.00	
	TOTAL NID-City Hall	0.00	0.00	0.00	0.00	0.00	
(95)	Transfers						
	Transfers Out						
610-00	Transfers Out	0.00	0.00	0.00	0.00	0.00	0.0
	TOTAL Transfers Out	0.00	0.00	0.00	0.00	0.00	
	TOTAL Transfers	0.00	0.00	0.00	0.00	0.00	
	TOTAL CITY HALL / RED CEDAR	423,259.00	422,904.00	22,713.00	225,560.68	197,343.32	46.6
(26)	BOK FINANCIAL						
(08)	Miscellaneous						
	Revenue						
983-00	Dividend Income	0.00	0.00	0.00	0.00	0.00	0.0
	TOTAL Revenue	0.00	0.00	0.00	0.00	0.00	
	TOTAL Miscellaneous	0.00	0.00	0.00	0.00	0.00	
(19)	Operating Transfers In						
	Revenue						
991-00	Transfer in from BOK Financial	0.00	0.00	0.00	0.00	0.00	0.0
	TOTAL Revenue	0.00	0.00	0.00	0.00	0.00	
	TOTAL Operating Transfers In	0.00	0.00	0.00	0.00	0.00	
	TOTAL BOK FINANCIAL	0.00	0.00	0.00	0.00	0.00	
(41)	WATERWORKS SYSTEM						
(02)	Licenses						

LAST MONTH'S REVENUE REPORT

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ACCOUNT NUMBER	DESCRIPTION	REVENUE LAST YEAR	ANTICIPATED REVENUE	REVENUE MONTH-TO-DATE	REVENUE YEAR-TO-DATE	UNCOLLECTED REVENUE	% UNCOL
(41) WATERWORKS SYSTEM							
(02) Licenses							
Revenue							
936-00	Permits/Water Taps	5,477.10	2,000.00	0.00	1,050.00	950.00	47.5
TOTAL Revenue		5,477.10	2,000.00	0.00	1,050.00	950.00	47.5
TOTAL Licenses		5,477.10	2,000.00	0.00	1,050.00	950.00	47.5
(03) Charges for Services							
Revenue							
952-00	Water Meter Sales	25,319.20	10,000.00	0.00	7,355.75	2,644.25	26.4
952-10	Meter Repair	0.00	0.00	0.00	0.00	0.00	0.0
953-00	Pump Station Fee-Ridge Meadow	0.00	0.00	0.00	0.00	0.00	0.0
954-00	Water Collections	1,348,916.65	1,275,000.00	147,599.66	734,210.95	540,789.05	42.4
954-15	Surcharges/Penalties	0.00	0.00	0.00	0.00	0.00	0.0
955-00	Water Line Inspection Fee	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		1,374,235.85	1,285,000.00	147,599.66	741,566.70	543,433.30	42.2
TOTAL Charges for Services		1,374,235.85	1,285,000.00	147,599.66	741,566.70	543,433.30	42.2
(08) Miscellaneous							
Revenue							
905-00	Penalties	70,284.16	65,000.00	5,314.29	36,392.46	28,607.54	44.0
946-10	MIRMA	0.00	0.00	0.00	0.00	0.00	0.0
980-00	Miscellaneous	18,063.98	5,000.00	992.67	6,029.83	1,029.83	<20.5>
980-10	Sales Tax Collected	26.23	0.00	0.00	104.40	104.40	
981-00	Int. - Collector's Acct.	19,243.10	16,000.00	1,124.97	8,402.46	7,597.54	47.4
983-00	Int. - Investments	0.00	0.00	0.00	515.62	515.62	
986-00	Sale of Equipment	0.00	0.00	0.00	0.00	0.00	0.0
987-00	Int. - WW Acct.	30,768.65	16,000.00	3,456.41	20,669.69	4,669.69	<29.1>
987-10	Water Meter Dep. Int.	0.00	0.00	0.00	0.00	0.00	0.0
988-00	Flouride Grant	0.00	0.00	0.00	0.00	0.00	0.0
999-00	Grants and Loans	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		138,386.12	102,000.00	10,888.34	72,114.46	29,885.54	29.2
TOTAL Miscellaneous		138,386.12	102,000.00	10,888.34	72,114.46	29,885.54	29.2
(19) Operating Transfers In							
Revenue							
995-00	Transfer from Cap. Impr.	0.00	0.00	0.00	0.00	0.00	0.0
995-01	Transfer In from E. Osage CID	0.00	0.00	0.00	0.00	0.00	0.0
995-10	Transfer from sewer	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		0.00	0.00	0.00	0.00	0.00	
TOTAL Operating Transfers In		0.00	0.00	0.00	0.00	0.00	
TOTAL WATERWORKS SYSTEM		1,518,099.07	1,389,000.00	158,488.00	814,731.16	574,268.84	41.3

LAST MONTH'S REVENUE REPORT

DECEMBER 31, 2025 PRE

ACCOUNT NUMBER	DESCRIPTION	REVENUE LAST YEAR	ANTICIPATED REVENUE	REVENUE MONTH-TO-DATE	REVENUE YEAR-TO-DATE	UNCOLLECTED REVENUE	% UNCOL
(42) SEWER SYSTEM							
(02) Licenses							
Revenue							
936-00	Sewer Permits/Taps	2,450.00	1,500.00	0.00	875.00	625.00	41.6
TOTAL Revenue		2,450.00	1,500.00	0.00	875.00	625.00	41.6
TOTAL Licenses		2,450.00	1,500.00	0.00	875.00	625.00	41.6
(03) Charges for Services							
Revenue							
952-00	Fema Reimbursement	0.00	0.00	0.00	0.00	0.00	0.0
954-00	Sewer Collections	1,485,633.02	1,500,000.00	173,971.72	835,526.75	664,473.25	44.2
954-05	Sewer Coll. - '95 Bond	0.00	0.00	0.00	0.00	0.00	0.0
954-10	Sewer Coll -Replacement	0.00	91,243.00	0.00	0.00	91,243.00	100.0
954-15	Surcharges/Penalties	117,563.92	120,000.00	7,267.68	16,924.68	103,075.32	85.8
955-00	Sewer Line Inspection Fee	0.00	0.00	0.00	0.00	0.00	0.0
959-10	Prison Sewer Maintenance	35,090.19	35,676.00	5,946.12	20,811.42	14,864.58	41.6
TOTAL Revenue		1,638,287.13	1,746,919.00	187,185.52	873,262.85	873,656.15	50.0
TOTAL Charges for Services		1,638,287.13	1,746,919.00	187,185.52	873,262.85	873,656.15	50.0
(04) Inter-Governmental Revenue							
Revenue							
949-00	FEMA Reimbursement	0.00	0.00	0.00	0.00	0.00	0.0
989-00	Mirra Settlement	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		0.00	0.00	0.00	0.00	0.00	
TOTAL Inter-Governmental Revenue		0.00	0.00	0.00	0.00	0.00	
(08) Miscellaneous							
Revenue							
980-00	Miscellaneous	2,223.84	0.00	0.00	0.00	0.00	0.0
983-00	Int. - Investments	39,804.56	10,000.00	8,462.23	54,094.70	44,094.70	<440.9>
983-05	Int - 95 Bond Reserve	0.00	0.00	0.00	0.00	0.00	0.0
983-10	95 Bond Interest	0.00	0.00	0.00	0.00	0.00	0.0
983-15	SRF Interest	4,031.60	2,000.00	0.00	424.33	1,575.67	78.7
985-00	Int. - Prison Contract	0.00	0.00	0.00	0.00	0.00	0.0
986-00	Sale of Equipment	0.00	0.00	0.00	0.00	0.00	0.0
999-00	Capital Contributions	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		46,060.00	12,000.00	8,462.23	54,519.03	42,519.03	<354.3>
TOTAL Miscellaneous		46,060.00	12,000.00	8,462.23	54,519.03	42,519.03	<354.3>
(09) Projects							
Revenue							

LAST MONTH'S REVENUE REPORT

DECEMBER 31, 2025 PRE

ACCOUNT NUMBER	DESCRIPTION	REVENUE LAST YEAR	ANTICIPATED REVENUE	REVENUE MONTH-TO-DATE	REVENUE YEAR-TO-DATE	UNCOLLECTED REVENUE	% UNCOL
(42) SEWER SYSTEM							
(09) Projects							
Revenue							
989-00	DNR Sewer Study Grant	0.00	0.00	0.00	0.00	0.00	0.0
989-05	MDNR APRA Grant	0.00	0.00	0.00	0.00	0.00	0.0
989-10	Loans/Finance	324,018.95	0.00	0.00	0.00	0.00	0.0
989-15	Spec. Infrastructure Grant	0.00	0.00	0.00	0.00	0.00	0.0
989-20	Franklin County Funds Restrict	2,875,000.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		3,199,018.95	0.00	0.00	0.00	0.00	
TOTAL Projects		3,199,018.95	0.00	0.00	0.00	0.00	
(19) Operating Transfers In							
Revenue							
995-00	Transfer from Water Fund	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		0.00	0.00	0.00	0.00	0.00	
TOTAL Operating Transfers In		0.00	0.00	0.00	0.00	0.00	
TOTAL SEWER SYSTEM		4,885,816.08	1,760,419.00	195,647.75	928,656.88	831,762.12	47.2
(52) DEBT SERVICE							
(01) Taxes							
Revenue							
901-00	Tax Allocation - 79 Bond	0.00	0.00	0.00	0.00	0.00	0.0
909-00	Taxes - Protested 79 Bond	0.00	0.00	0.00	0.00	0.00	0.0
910-00	1 Cent Sales Tax - 71 Bond	0.00	0.00	0.00	0.00	0.00	0.0
910-10	1 Cent Sales Tax - 92 Bond	0.00	0.00	0.00	0.00	0.00	0.0
910-15	1 Cent Sales Tax - 03 Bond	0.00	0.00	0.00	0.00	0.00	0.0
920-00	92 Bonds	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		0.00	0.00	0.00	0.00	0.00	
TOTAL Taxes		0.00	0.00	0.00	0.00	0.00	
(08) Miscellaneous							
Revenue							
983-00	Int. - 71 Investment	0.00	0.00	0.00	0.00	0.00	0.0
983-05	Int. - 79 Investment	0.00	0.00	0.00	0.00	0.00	0.0
983-10	Int. - 92 Investment	0.00	0.00	0.00	0.00	0.00	0.0
983-15	03 Bond Interest	0.00	0.00	0.00	0.00	0.00	0.0
990-00	Bond Refi Proceeds	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		0.00	0.00	0.00	0.00	0.00	
TOTAL Miscellaneous		0.00	0.00	0.00	0.00	0.00	
(19) Operating Transfers In							

LAST MONTH'S REVENUE REPORT

DECEMBER 31, 2025 PRE

ACCOUNT NUMBER	DESCRIPTION	REVENUE LAST YEAR	ANTICIPATED REVENUE	REVENUE MONTH-TO-DATE	REVENUE YEAR-TO-DATE	UNCOLLECTED REVENUE	% UNCOL
(52)	DEBT SERVICE						
	(19) Operating Transfers In						
	Revenue						
995-00	Transfers from Gen Fund	0.00	0.00	0.00	0.00	0.00	0.0
	TOTAL Revenue	0.00	0.00	0.00	0.00	0.00	
	TOTAL Operating Transfers In	0.00	0.00	0.00	0.00	0.00	
	TOTAL DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	
	GRAND TOTAL	18,437,162.56	15,766,315.00	549,415.90	6,531,582.65	9,234,732.35	58.5

LAST MONTH'S EXPENSE REPORT

DECEMBER 31, 2025 PRE

ACCOUNT NUMBER	DESCRIPTION	LAST YEAR ACTUAL	THIS YEAR BUDGET	TRANSACTIONS MONTH-TO-DATE	TRANSACTIONS YEAR-TO-DATE	ENCUMBERED BALANCE	AVAILABLE BALANCE	% AVAIL
(11) GENERAL FUND								
(20) Administration								
TOTAL Administration		268,012.90	296,553.00	18,049.08	115,397.35	0.00	181,155.65	61.0
(30) Police								
Personnel Expenditures								
101-00	Salaries : Full Time-Non Elected	1,462,701.98	1,692,877.00	177,973.85	794,355.95	0.00	898,521.05	53.0
101-10	Salaries : Full Time Seat/DT	6,113.70	0.00	1,846.32	4,708.65	0.00	4,708.65-	
102-00	Salaries : Full Time - Elected	0.00	87,446.00	0.00	0.00	0.00	87,446.00	100.0
111-00	Salaries : Part Time None Elec	77,023.98	109,577.00	8,381.31	39,715.06	0.00	69,861.94	63.7
121-00	Salaries : Temp. Help	0.00	0.00	0.00	0.00	0.00	0.00	0.0
125-00	Salaries : Resource Officer	2,172.44	0.00	0.00	0.00	0.00	0.00	0.0
131-00	Salaries : Overtime	99,765.20	52,500.00	17,712.29	43,000.79	0.00	9,499.21	18.0
141-00	Salaries : Holiday Pay	0.00	19,985.00	0.00	0.00	0.00	19,985.00	100.0
151-00	FICA Taxes	99,624.07	122,257.00	12,358.69	53,126.29	0.00	69,130.71	56.5
151-50	Medicare Tax	23,298.88	28,592.00	2,890.30	12,424.91	0.00	16,167.09	56.5
161-00	Employee Insurance	264,503.72	378,899.00	3,176.44	159,530.24	0.00	219,368.76	57.8
161-10	Employee Dental/Vision/Life	0.00	0.00	0.00	0.00	0.00	0.00	0.0
170-00	Pension - Officers	322,584.12	386,190.00	28,500.76	138,938.84	0.00	247,251.16	64.0
170-10	Pension : Civilians	89,201.08	105,311.00	7,236.47	36,930.27	0.00	68,380.73	64.9
180-00	FSA Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Personnel Expenditures		2,446,989.17	2,983,634.00	260,076.43	1,282,731.00	0.00	1,700,903.00	57.0
General Expenditures								
206-30	Computer/IT Expense	21,306.58	70,000.00	1,621.75	17,618.77	0.00	52,381.23	74.8
207-00	D.A.R.E	0.00	0.00	0.00	0.00	0.00	0.00	0.0
209-00	Drug Enf./Informant Exp.	0.00	0.00	0.00	0.00	0.00	0.00	0.0
220-00	Warning Sirens	0.00	0.00	0.00	0.00	0.00	0.00	0.0
222-10	Fuel & Oil : Vehicles	43,546.92	45,000.00	0.00	14,474.78	0.00	30,525.22	67.8
235-05	Insurance : General	150,460.16	213,581.00	0.00	194,139.85	0.00	19,441.15	9.1
239-05	Maintenance : Equipment	4,996.60	10,000.00	590.00	1,520.23	0.00	8,479.77	84.7
239-10	Maintenance : Vehicles	17,422.04	20,000.00	124.01	7,653.42	0.00	12,346.58	61.7
242-00	Memberships & Subscriptions	811.00	2,400.00	0.00	823.35	0.00	1,576.65	65.6
243-00	Miscellaneous	1,898.14	0.00	0.00	0.00	0.00	0.00	0.0
244-00	Police Accreditation	2,399.95	9,200.00	0.00	2,000.00	0.00	7,200.00	78.2
249-00	Police Training	13,059.32	15,000.00	0.00	14,117.77	0.00	882.23	5.8
249-10	EMD Professional Training	0.00	2,000.00	0.00	0.00	0.00	2,000.00	100.0
250-00	Postage	1,429.14	1,000.00	0.00	375.00	0.00	625.00	62.5
251-00	Animal Control	0.00	0.00	0.00	0.00	0.00	0.00	0.0
251-10	Healthcare for Canine	889.90	0.00	0.00	0.00	0.00	0.00	0.0
254-00	Printing Expense	1,646.97	0.00	0.00	0.00	0.00	0.00	0.0
255-10	Prisoner Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.0
255-20	Prisoner Exp : Medical	0.00	0.00	0.00	0.00	0.00	0.00	0.0
257-00	Professional Services	750.00	1,250.00	0.00	0.00	0.00	1,250.00	100.0
261-00	Public Relations	1,472.00	2,000.00	0.00	918.57	0.00	1,081.43	54.0
264-00	Random Drug Testing	1,518.65	1,500.00	0.00	389.40	0.00	1,110.60	74.0
265-00	Recruiting Exp.	3,765.00	2,000.00	0.00	3,650.00	0.00	1,650.00-	-82.5>
265-10	EM Marketing	0.00	500.00	0.00	0.00	0.00	500.00	100.0
278-10	Supplies : Office	4,566.00	10,000.00	0.00	1,387.70	0.00	8,612.30	86.1
278-20	Supplies : General	9,876.21	15,000.00	19.76	5,329.05	0.00	9,670.95	64.4
278-40	Supplies : Film/Develop	855.55	500.00	0.00	228.70	0.00	271.30	54.2
278-41	Supplies: Animal Control	0.00	0.00	0.00	0.00	0.00	0.00	0.0
278-42	Supplies:Emergency Management	841.71	2,000.00	0.00	773.38	0.00	1,226.62	61.3
278-50	Supplies:Ammunition	5,906.71	8,000.00	0.00	484.30	0.00	7,515.70	93.9
292-00	Uniforms	20,771.23	24,000.00	0.00	16,715.48	0.00	7,284.52	30.3
294-10	Utilities : Electricity	22,471.61	22,000.00	2,429.87	13,153.94	0.00	8,846.06	40.2
294-20	Utilities : Telephone	16,263.45	25,000.00	116.26	7,552.83	0.00	17,447.17	69.7
294-30	Volunteer Program Start Up	0.00	500.00	0.00	0.00	0.00	500.00	100.0
TOTAL General Expenditures		348,924.84	502,431.00	4,901.65	303,306.52	0.00	199,124.48	39.6

LAST MONTH'S EXPENSE REPORT

DECEMBER 31, 2025 PRE

ACCOUNT NUMBER	DESCRIPTION	LAST YEAR ACTUAL	THIS YEAR BUDGET	TRANSACTIONS MONTH-TO-DATE	TRANSACTIONS YEAR-TO-DATE	ENCUMBERED BALANCE	AVAILABLE BALANCE	% AVAIL
(11) GENERAL FUND								
(30) Police								
Contractural Expenditures								
310-00	Regroup Messaging System	1,903.50	4,000.00	0.00	1,903.50	0.00	2,096.50	52.4
319-00	ITI Software Renewal	0.00	0.00	0.00	0.00	0.00	0.00	0.0
319-01	ITI Software Renewal	24,155.96	30,000.00	0.00	20,774.13	0.00	9,225.87	30.7
319-02	Lexipol Policy Management	13,205.80	15,000.00	0.00	14,064.18	0.00	935.82	6.2
319-03	SLATER Connection	6,423.04	5,000.00	0.00	8,628.70	0.00	3,628.70-	<72.5>
319-04	Franklin Co 911 PSAP	50,813.19	8,000.00	0.00	46,621.34	0.00	38,621.34-	<482.7>
325-00	Franklin Cty Task Force	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00	0.0
TOTAL Contractural Expenditures		101,501.49	67,000.00	0.00	96,991.85	0.00	29,991.85-	<44.7>
Capital Expenditures								
406-00	Equipment	45,829.90	42,000.00	0.00	7,996.00	0.00	34,004.00	80.9
406-10	Furniture	2,172.40	0.00	0.00	124.98	0.00	124.98-	
407-00	Weapons	10,907.44	6,000.00	450.00	2,874.64	0.00	3,125.36	52.0
408-00	Vehicles	132,043.00	45,000.00	0.00	0.00	0.00	45,000.00	100.0
408-02	Security Camera Upgrades	0.00	0.00	0.00	0.00	0.00	0.00	0.0
408-10	New Vehicle Equipment	0.00	8,000.00	0.00	5,080.40	0.00	2,919.60	36.4
410-00	Dictaphone (911)	0.00	0.00	0.00	0.00	0.00	0.00	0.0
415-10	Lease - police cars	0.00	0.00	0.00	0.00	0.00	0.00	0.0
418-00	Equip.radar/video replacement	45,004.62	24,000.00	0.00	22,468.50	0.00	1,531.50	6.3
418-05	Small Equipment Replacement	3,333.74	37,500.00	0.00	19,513.20	0.00	17,986.80	47.9
418-10	Range Improvements	0.00	10,000.00	0.00	0.00	0.00	10,000.00	100.0
419-00	Computer/IT	663.60	0.00	0.00	0.00	0.00	0.00	0.0
498-00	Computer	81.33	15,000.00	0.00	0.00	0.00	15,000.00	100.0
TOTAL Capital Expenditures		240,036.03	187,500.00	450.00	58,057.72	0.00	129,442.28	69.0
TOTAL Police		3,137,451.53	3,740,565.00	265,428.08	1,741,087.09	0.00	1,999,477.91	53.4
(31) Court								
Personnel Expenditures								
101-00	Salaries : Full Time-Non Elected	62,163.66	52,379.00	7,010.42	30,941.73	0.00	21,437.27	40.9
112-00	Salaries : Part Time - Elected	8,000.04	8,000.00	666.67	4,000.02	0.00	3,999.98	49.9
121-00	Salaries : Part Time-Non Elect	0.00	0.00	0.00	0.00	0.00	0.00	0.0
131-00	Salaries : Overtime	324.21	1,750.00	400.06	465.10	0.00	1,284.90	73.4
151-00	FICA Taxes	4,338.59	4,658.00	496.79	2,179.78	0.00	2,478.22	53.2
151-50	Medicare Tax	1,014.64	1,089.00	116.19	509.79	0.00	579.21	53.1
161-00	Employee Insurance	12,133.17	16,470.00	46.84	6,806.04	0.00	9,663.96	58.6
161-10	Employee Dental/Vision/Life	0.00	0.00	0.00	0.00	0.00	0.00	0.0
170-00	Pension	15,141.74	14,768.00	1,074.51	5,908.68	0.00	8,859.32	59.9
180-00	FSA Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Personnel Expenditures		103,116.05	99,114.00	9,811.48	50,811.14	0.00	48,302.86	48.7
General Expenditures								
206-30	Computer Usage	3,813.00	8,000.00	317.75	1,954.00	0.00	6,046.00	75.5
235-05	Insurance : General	5,201.04	8,137.00	0.00	7,943.14	0.00	193.86	2.3
239-05	Maintenance : Equipment	231.96	250.00	0.00	115.98	0.00	134.02	53.6
242-00	Memberships & Subscriptions	230.00	500.00	0.00	225.00	0.00	275.00	55.0
243-00	Miscellaneous	1,196.59	1,000.00	0.00	235.04	0.00	764.96	76.4
249-00	Over/Short - Court Petty Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.0
250-00	Postage	813.85	600.00	0.00	245.00	0.00	355.00	59.1
254-00	Printing Expense	1,370.00	1,500.00	0.00	542.00	0.00	958.00	63.8
257-00	Professional Improvement	1,326.71	3,500.00	20.00	742.65	0.00	2,757.35	78.7

LAST MONTH'S EXPENSE REPORT

DECEMBER 31, 2025 PRE

ACCOUNT NUMBER	DESCRIPTION	LAST YEAR ACTUAL	THIS YEAR BUDGET	TRANSACTIONS MONTH-TO-DATE	TRANSACTIONS YEAR-TO-DATE	ENCUMBERED BALANCE	AVAILABLE BALANCE	% AVAIL
(11) GENERAL FUND								
(32) Animal Control								
Contractural Expenditures								
TOTAL Contractural Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
Capital Expenditures								
438-00	Animal Shelter Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.0
439-00	Vehicle & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Capital Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL Animal Control		0.00	0.00	0.00	0.00	0.00	0.00	
(40) Streets								
Personnel Expenditures								
101-00	Salaries : Full Time-Non Elected	0.00	0.00	0.00	0.00	0.00	0.00	0.0
131-00	Salaries : Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.0
151-00	FICA Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0
151-50	Medicare Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0
161-00	Employee Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.0
170-00	Pension	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Personnel Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
General Expenditures								
235-05	Insurance : General	0.00	0.00	0.00	0.00	0.00	0.00	0.0
243-00	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.0
270-00	Sales Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0
278-20	Supplies : General	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL General Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
Capital Expenditures								
419-00	Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Capital Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
Special Local Projects								
540-22	East Osage CID Cons. & Eng.	0.00	0.00	0.00	0.00	0.00	0.00	0.0
540-25	East Thornton Const-Phase I	0.00	0.00	0.00	0.00	0.00	0.00	0.0
540-27	W. OSAGE/VIADUCT TAP PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.0
540-40	Hwy N Phase 3 Eng. & Const.	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Special Local Projects		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL Streets		0.00	0.00	0.00	0.00	0.00	0.00	
(41) Building Maintenance								
General Expenditures								

LAST MONTH'S EXPENSE REPORT

DECEMBER 31, 2025 PRE

ACCOUNT NUMBER	DESCRIPTION	LAST YEAR ACTUAL	THIS YEAR BUDGET	TRANSACTIONS MONTH-TO-DATE	TRANSACTIONS YEAR-TO-DATE	ENCUMBERED BALANCE	AVAILABLE BALANCE	% AVAIL
(11) GENERAL FUND								
(42) Code Enforcement								
Capital Expenditures								
410-10	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.0
419-00	Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Capital Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL Code Enforcement		0.00	0.00	0.00	0.00	0.00	0.00	
(45) Community Development/Planning								
Personnel Expenditures								
101-00	Salaries	201,793.82	200,387.00	17,253.93	74,996.39	0.00	125,390.61	62.5
131-00	Salaries : Overtime	546.91	3,000.00	43.83	197.24	0.00	2,802.76	93.4
151-00	FICA Taxes	12,246.28	12,672.00	1,035.15	4,530.51	0.00	8,141.49	64.2
151-50	Medicare Taxes	2,864.04	2,964.00	242.08	1,059.55	0.00	1,904.45	64.2
161-00	Employer Insurance	39,622.54	46,116.00	1,848.44	20,048.64	0.00	26,067.36	56.5
161-10	Employee Dental/Vision/Life	0.00	0.00	0.00	0.00	0.00	0.00	0.0
170-00	Pension	47,969.20	44,965.00	2,588.00	14,229.68	0.00	30,735.32	68.3
180-00	FSA Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Personnel Expenditures		305,042.79	310,104.00	23,011.43	115,062.01	0.00	195,041.99	62.8
General Expenditures								
204-00	Building Abatement	0.00	7,000.00	0.00	0.00	0.00	7,000.00	100.0
204-01	Computer/IT	0.00	0.00	0.00	0.00	0.00	0.00	0.0
204-05	Uniforms	343.56	1,000.00	0.00	142.00	0.00	858.00	85.8
206-30	Computer/IT	0.00	0.00	0.00	0.00	0.00	0.00	0.0
208-00	Animal Control Licensing	0.00	0.00	0.00	0.00	0.00	0.00	0.0
222-10	Fuel & Oil: Vehicles	984.20	2,000.00	0.00	337.26	0.00	1,662.74	83.1
235-05	Insurance : General	3,793.36	22,030.00	0.00	21,960.42	0.00	69.58	0.3
239-10	Maintenance: Vehicles	1,287.30	3,000.00	0.00	0.00	0.00	3,000.00	100.0
242-00	Memberships & Subscriptions	0.00	1,500.00	0.00	405.00	0.00	1,095.00	73.0
243-00	Miscellaneous	552.69	1,000.00	0.00	286.41	0.00	713.59	71.3
250-00	Postage & Printing	5,215.47	4,500.00	0.00	1,850.00	0.00	2,650.00	58.8
257-00	Professional Improvement	3,899.00	3,500.00	0.00	0.00	0.00	3,500.00	100.0
262-00	Public Notices/Advertising	963.77	1,000.00	0.00	363.26	0.00	636.74	63.6
276-00	Mileage	0.00	0.00	0.00	0.00	0.00	0.00	0.0
278-20	Supplies : General	3,461.95	3,500.00	0.00	467.43	0.00	3,032.57	86.6
278-30	Supplies : Animal Control	274.80	500.00	0.00	259.67	0.00	240.33	48.0
280-00	Mileage	0.00	0.00	0.00	0.00	0.00	0.00	0.0
284-00	Tools	53.98	500.00	0.00	26.99	0.00	473.01	94.6
293-00	Uniforms	122.00	0.00	0.00	0.00	0.00	0.00	0.0
294-20	Utilities : Telephone	1,793.20	1,500.00	81.48	858.78	0.00	641.22	42.7
TOTAL General Expenditures		22,745.28	52,530.00	81.48	26,957.22	0.00	25,572.78	48.6
Contractual Expenditures								
310-00	Comprehensive Plan	0.00	0.00	0.00	0.00	0.00	0.00	0.0
320-00	Planning Consultant	3,707.75	25,000.00	0.00	23,467.50	0.00	1,532.50	6.1
330-00	Data & Stats Services	0.00	17,000.00	0.00	0.00	0.00	17,000.00	100.0
330-05	MyGov	5,115.00	12,500.00	0.00	7,161.00	0.00	5,339.00	42.7
330-10	Rebranding Logo	0.00	0.00	0.00	0.00	0.00	0.00	0.0
335-00	Professional Services	73,685.67	5,000.00	0.00	13,975.33	0.00	8,975.33-	<179.5>
335-10	Franklin Co. Humane Society	440.00	6,000.00	0.00	3,450.00	0.00	2,550.00	42.5
336-00	TNR Contract	16,500.00	9,000.00	0.00	1,636.36	0.00	7,363.64	81.8
TOTAL Contractual Expenditures		99,448.42	74,500.00	0.00	49,690.19	0.00	24,809.81	33.3

LAST MONTH'S EXPENSE REPORT

DECEMBER 31, 2025 PRE

ACCOUNT NUMBER	DESCRIPTION	LAST YEAR ACTUAL	THIS YEAR BUDGET	TRANSACTIONS MONTH-TO-DATE	TRANSACTIONS YEAR-TO-DATE	ENCUMBERED BALANCE	AVAILABLE BALANCE	% AVAIL
(11) GENERAL FUND								
(51) Parks & Recreation								
General Expenditures								
235-05	Insurance : General	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL General Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
Capital Expenditures								
455-00	Jensen's Point	0.00	0.00	0.00	0.00	0.00	0.00	0.0
470-00	Pavilion/Roof	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Capital Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL Parks & Recreation		0.00	0.00	0.00	0.00	0.00	0.00	
(52) Swimming Pool								
Personnel Expenditures								
111-00	Salaries : Part Time Non Elect	0.00	0.00	0.00	0.00	0.00	0.00	0.0
151-00	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.0
151-50	Medicare	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Personnel Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
Contractual Expenditures								
350-00	Pool Contract	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Contractual Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL Swimming Pool		0.00	0.00	0.00	0.00	0.00	0.00	
(53) Meramec Valley Historical Soci								
Personnel Expenditures								
111-00	Salaries : Part Time Non Elect	0.00	0.00	0.00	0.00	0.00	0.00	0.0
151-00	FICA Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0
151-50	Medicare Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0
161-00	Employer Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.0
170-00	Pension	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Personnel Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
General Expenditures								
206-00	Computer with work stations	0.00	0.00	0.00	0.00	0.00	0.00	0.0
215-00	Furniture	0.00	0.00	0.00	0.00	0.00	0.00	0.0
217-10	Cash register & displays	0.00	0.00	0.00	0.00	0.00	0.00	0.0
217-20	Software & Renewal	0.00	0.00	0.00	0.00	0.00	0.00	0.0
217-21	Plaque Program	18,705.30	7,500.00	0.00	0.00	0.00	7,500.00	100.0
243-00	Misc.	31,108.77	6,000.00	0.00	263.40	0.00	5,736.60	95.6
250-00	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.0
278-10	Supplies : Office	0.00	0.00	0.00	0.00	0.00	0.00	0.0
278-20	Supplies : General	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL General Expenditures		49,814.07	13,500.00	0.00	263.40	0.00	13,236.60	98.0

LAST MONTH'S EXPENSE REPORT

DECEMBER 31, 2025 PRE

ACCOUNT NUMBER	DESCRIPTION	LAST YEAR ACTUAL	THIS YEAR BUDGET	TRANSACTIONS MONTH-TO-DATE	TRANSACTIONS YEAR-TO-DATE	ENCUMBERED BALANCE	AVAILABLE BALANCE	% AVAIL
(11) GENERAL FUND								
(95) Transfers								
Transfers Out								
610-05	Tranfer to FEMA account	0.00	0.00	0.00	0.00	0.00	0.00	0.0
610-10	Transfer to Contingency Fund	120,000.00	120,000.00	10,000.00	60,000.00	0.00	60,000.00	50.0
610-14	Transfer to Trans-ARPA Project	189,000.00	0.00	0.00	0.00	0.00	0.00	0.0
610-15	Transfer to Debt Service	95,659.00	0.00	0.00	0.00	0.00	0.00	0.0
610-16	Transfer to Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.0
610-17	Transfer to Parks & Storm	337,600.00	0.00	0.00	0.00	0.00	0.00	0.0
610-18	Transfer to Parks & SW ARPA	0.00	0.00	0.00	0.00	0.00	0.00	0.0
610-19	Transfer to Tourism Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0
610-20	Transfer to Parks & SW Pool Re	210,000.00	0.00	0.00	0.00	0.00	0.00	0.0
610-21	Transfer to Parks Jensen Point	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Transfers Out		952,259.00	120,000.00	10,000.00	60,000.00	0.00	60,000.00	50.0
TOTAL Transfers		952,259.00	120,000.00	10,000.00	60,000.00	0.00	60,000.00	50.0
TOTAL GENERAL FUND		5,700,162.36	5,570,520.00	338,468.39	2,548,823.27	0.00	3,021,696.73	54.2
(12) GENERAL FIXED ASSETS								
(29) Public Works								
General Expenditures								
208-00	Depreciation - Public Works	1,183,191.71	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL General Expenditures		1,183,191.71	0.00	0.00	0.00	0.00	0.00	
TOTAL Public Works		1,183,191.71	0.00	0.00	0.00	0.00	0.00	
(30) Police								
General Expenditures								
208-00	Depreciation - Public Safety	154,969.89	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL General Expenditures		154,969.89	0.00	0.00	0.00	0.00	0.00	
TOTAL Police		154,969.89	0.00	0.00	0.00	0.00	0.00	
(51) Parks & Recreation								
General Expenditures								
208-00	Depreciation - Park & Recreation	140,436.79	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL General Expenditures		140,436.79	0.00	0.00	0.00	0.00	0.00	
TOTAL Parks & Recreation		140,436.79	0.00	0.00	0.00	0.00	0.00	
(60) General Government								
General Expenditures								

LAST MONTH'S EXPENSE REPORT

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ACCOUNT NUMBER	DESCRIPTION	LAST YEAR ACTUAL	THIS YEAR BUDGET	TRANSACTIONS MONTH-TO-DATE	TRANSACTIONS YEAR-TO-DATE	ENCUMBERED BALANCE	AVAILABLE BALANCE	% AVAIL
(12) GENERAL FIXED ASSETS								
(60) General Government								
General Expenditures								
208-00	Depreciation - General	438,919.33	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL General Expenditures		438,919.33	0.00	0.00	0.00	0.00	0.00	
TOTAL General Government		438,919.33	0.00	0.00	0.00	0.00	0.00	
(98) Government Wide Entries								
Capital Expenditures								
400-00	Gov't Wide Capital Outlay	3,006,327.36-	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Capital Expenditures		3,006,327.36-	0.00	0.00	0.00	0.00	0.00	
TOTAL Government Wide Entries		3,006,327.36-	0.00	0.00	0.00	0.00	0.00	
TOTAL GENERAL FIXED ASSETS		1,088,809.64-	0.00	0.00	0.00	0.00	0.00	
(13) TOURISM TAX FUND								
(72) Tourism								
Personnel Expenditures								
101-00	Salaries : Full Time	62,130.82	61,964.00	7,044.00	30,230.50	0.00	31,733.50	51.2
111-00	Salaries : Part Time	37,716.59	33,547.00	3,924.89	15,839.05	0.00	17,707.95	52.7
131-00	Salaries : Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.0
151-00	FICA Taxes	6,106.98	5,922.00	669.52	2,814.69	0.00	3,107.31	52.4
151-50	Medicare Taxes	1,428.26	1,385.00	156.58	658.27	0.00	726.73	52.4
161-00	Employer Insurance	9,708.93	13,176.00	37.91	5,447.46	0.00	7,728.54	58.6
170-00	Pension	14,622.38	13,632.00	1,037.82	5,708.01	0.00	7,923.99	58.1
TOTAL Personnel Expenditures		131,713.96	129,626.00	12,870.72	60,697.98	0.00	68,928.02	53.1
General Expenditures								
202-00	Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.0
206-00	Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.0
235-00	Insurance : General	9,143.00	10,345.00	0.00	3,840.07	0.00	6,504.93	62.8
239-00	Maintenance : Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.0
239-15	Maintenance: Building	0.00	0.00	0.00	0.00	0.00	0.00	0.0
240-30	Iron Horse Rodeo	53,805.52	61,525.00	440.00-	36,274.39	0.00	25,250.61	41.0
243-00	Tourism Commission	8,855.43	10,000.00	0.00	0.00	0.00	10,000.00	100.0
243-03	Miscellaneous	8,064.07	1,000.00	0.00	683.20	0.00	316.80	31.6
243-05	Rodeo Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.0
243-09	Iron Horse Rodeo	11,117.01	0.00	0.00	353.75	0.00	353.75-	
243-10	Banners	0.00	0.00	0.00	0.00	0.00	0.00	0.0
243-15	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.0
243-20	Maintenance of sign	0.00	500.00	0.00	0.00	0.00	500.00	100.0
243-30	Rodeo	0.00	0.00	0.00	0.00	0.00	0.00	0.0
243-40	Pacific Partnership	0.00	0.00	0.00	0.00	0.00	0.00	0.0
243-50	Fireworks	0.00	0.00	0.00	0.00	0.00	0.00	0.0
243-60	EV Charging Stations	0.00	0.00	0.00	0.00	0.00	0.00	0.0
243-70	Chamber of Commerce	0.00	0.00	0.00	0.00	0.00	0.00	0.0
243-80	Gift Shop Merchandise	0.00	0.00	477.50	477.50	0.00	477.50-	
243-90	Janitorial Services	190.15	0.00	0.00	0.00	0.00	0.00	0.0

LAST MONTH'S EXPENSE REPORT

DECEMBER 31, 2025 PRE

ACCOUNT NUMBER	DESCRIPTION	LAST YEAR ACTUAL	THIS YEAR BUDGET	TRANSACTIONS MONTH-TO-DATE	TRANSACTIONS YEAR-TO-DATE	ENCUMBERED BALANCE	AVAILABLE BALANCE	% AVAIL
(13) TOURISM TAX FUND								
(72) Tourism								
General Expenditures								
243-91	Website	0.00	0.00	0.00	0.00	0.00	0.00	0.0
243-92	Concessions	0.00	0.00	0.00	0.00	0.00	0.00	0.0
243-93	Clean Up Day	0.00	0.00	0.00	0.00	0.00	0.00	0.0
243-94	Events	21,613.11	53,900.00	450.00	2,377.17	0.00	51,522.83	95.5
243-95	Centennial Celebration	36,754.23	35,000.00	0.00	2,011.54	0.00	32,988.46	94.2
244-00	Marketing & Promotions	46,785.42	40,000.00	10.05	4,629.18	0.00	35,370.82	88.4
244-32	W. Osage Sidewalk Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.0
245-00	Easter Egg Hunt	0.00	0.00	0.00	0.00	0.00	0.00	0.0
247-00	Fall Festival Expenses	270.00	0.00	0.00	0.00	0.00	0.00	0.0
257-00	Professional Improvement	480.17	0.00	0.00	491.31	0.00	491.31-	
257-10	Memberships & Subscriptions	875.97	0.00	369.99-	0.00	0.00	0.00	0.0
270-00	Sales Tax	793.53	0.00	0.00	0.00	0.00	0.00	0.0
278-10	Supplies : Office	17.96	0.00	0.00	0.00	0.00	0.00	0.0
278-20	Supplies : General	65.35	0.00	0.00	0.00	0.00	0.00	0.0
278-40	Supplies: Brochures	0.00	1,000.00	0.00	0.00	0.00	1,000.00	100.0
281-00	IT/Internet	0.00	0.00	0.00	0.00	0.00	0.00	0.0
294-10	Utilities : Electric	0.00	0.00	0.00	0.00	0.00	0.00	0.0
294-20	Utilities : Phone	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL General Expenditures		198,830.92	213,270.00	127.56	51,138.11	0.00	162,131.89	76.0
Contractural Expenditures								
320-00	Legal/General Consulting	0.00	0.00	0.00	0.00	0.00	0.00	0.0
335-00	Museum Consulting	0.00	0.00	0.00	0.00	0.00	0.00	0.0
336-00	Museum Design Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0
343-30	Iron Horse Rodeo	20,500.00	20,500.00	0.00	19,000.00	0.00	1,500.00	7.3
344-00	Pacific Partnership	32,000.00	32,000.00	8,000.00	16,000.00	0.00	16,000.00	50.0
344-10	Pacific Partnership	0.00	0.00	0.00	0.00	0.00	0.00	0.0
344-20	Fireworks	8,500.00	8,500.00	0.00	0.00	0.00	8,500.00	100.0
TOTAL Contractural Expenditures		61,000.00	61,000.00	8,000.00	35,000.00	0.00	26,000.00	42.6
Capital Expenditures								
403-00	Electronic Sign	0.00	0.00	0.00	0.00	0.00	0.00	0.0
403-01	Ice Cream Shop Renovations	0.00	0.00	0.00	0.00	0.00	0.00	0.0
403-02	Rodeo Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.0
404-00	Design - Welcome Center	0.00	0.00	0.00	0.00	0.00	0.00	0.0
405-10	Museum Exhibits	512.91	3,000.00	0.00	598.98	0.00	2,401.02	80.0
406-00	Equipment	0.00	2,500.00	0.00	394.30	0.00	2,105.70	84.2
407-00	Adopt a Road	0.00	0.00	0.00	0.00	0.00	0.00	0.0
410-00	IT/Red Cedar	0.00	1,500.00	0.00	18.99	0.00	1,481.01	98.7
419-00	Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.0
419-10	Furniture	389.29	1,000.00	0.00	0.00	0.00	1,000.00	100.0
TOTAL Capital Expenditures		902.20	8,000.00	0.00	1,012.27	0.00	6,987.73	87.3
TOTAL Tourism		392,447.08	411,896.00	20,998.28	147,848.36	0.00	264,047.64	64.1
(73) Tourism Red Cedar								
General Expenditures								
202-00	Maintenance: Building	3,129.56	4,000.00	0.00	999.43	0.00	3,000.57	75.0
243-80	Gift Shop Merchandise	17,517.43	22,000.00	90.00	12,312.89	0.00	9,687.11	44.0
243-90	Janitorial Services	805.95	1,800.00	0.00	768.28	0.00	1,031.72	57.3
244-00	Marketing & Promotions	420.00	0.00	10.05-	0.00	0.00	0.00	0.0

LAST MONTH'S EXPENSE REPORT

DECEMBER 31, 2025 PRE

ACCOUNT NUMBER	DESCRIPTION	LAST YEAR ACTUAL	THIS YEAR BUDGET	TRANSACTIONS MONTH-TO-DATE	TRANSACTIONS YEAR-TO-DATE	ENCUMBERED BALANCE	AVAILABLE BALANCE	% AVAIL
(13) TOURISM TAX FUND								
(73) Tourism Red Cedar								
General Expenditures								
257-00	Professional Development	571.68	3,000.00	0.00	201.18	0.00	2,798.82	93.2
257-10	Memberships & Subscriptions	6,460.79	4,700.00	369.99	3,128.50	0.00	1,571.50	33.4
270-00	Sales Tax on Merchandise	1,169.25-	0.00	168.31-	698.48-	0.00	698.48	
278-10	Supplies : Office	0.00	0.00	0.00	0.00	0.00	0.00	0.0
278-20	Supplies : General	2,236.58	5,000.00	0.00	994.05	0.00	4,005.95	80.1
281-00	IT/Internet	0.00	0.00	0.00	0.00	0.00	0.00	0.0
294-10	Utilities : Electric	10,099.86	9,000.00	0.00	5,508.74	0.00	3,491.26	38.7
294-20	Utilities : Phone	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL General Expenditures		40,072.60	49,500.00	281.63	23,214.59	0.00	26,285.41	53.1
TOTAL Tourism Red Cedar		40,072.60	49,500.00	281.63	23,214.59	0.00	26,285.41	53.1
(95) Transfers								
Transfers Out								
610-00	Transfer Out	0.00	95,304.00	11,913.00	78,260.68	0.00	17,043.32	17.8
610-04	Comp, Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Transfers Out		0.00	95,304.00	11,913.00	78,260.68	0.00	17,043.32	17.8
TOTAL Transfers		0.00	95,304.00	11,913.00	78,260.68	0.00	17,043.32	17.8
TOTAL TOURISM TAX FUND		432,519.68	556,700.00	33,192.91	249,323.63	0.00	307,376.37	55.2
(14) CONTINGENCY FUND								
(00)								
General Expenditures								
201-00	MDFB Loan Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.0
202-00	Meramec Regional Planning Comm	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL General Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	
(95) Transfers								
Transfers Out								
610-00	Transfer to Other Funds	0.00	120,287.00	0.00	120,287.00	0.00	0.00	0.0
610-10	Transfer to General Fund	0.00	270,161.00	0.00	0.00	0.00	270,161.00	100.0
610-16	Transfer to Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Transfers Out		0.00	390,448.00	0.00	120,287.00	0.00	270,161.00	69.1
TOTAL Transfers		0.00	390,448.00	0.00	120,287.00	0.00	270,161.00	69.1
TOTAL CONTINGENCY FUND		0.00	390,448.00	0.00	120,287.00	0.00	270,161.00	69.1
(15) CAPITAL IMPROVEMENT SALES TAX								

LAST MONTH'S EXPENSE REPORT

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ACCOUNT NUMBER	DESCRIPTION	LAST YEAR ACTUAL	THIS YEAR BUDGET	TRANSACTIONS MONTH-TO-DATE	TRANSACTIONS YEAR-TO-DATE	ENCUMBERED BALANCE	AVAILABLE BALANCE	% AVAIL
(15) CAPITAL IMPROVEMENT SALES TAX								
(70) Capital Items								
Capital Expenditures								
405-00	Siren at Eagle View	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Capital Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL Capital Items		0.00	0.00	0.00	0.00	0.00	0.00	
(95) Transfers								
Transfers Out								
610-00	Transfer to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0
610-10	Transfer Out-City Hall	198,000.00	198,000.00	0.00	82,500.00	0.00	115,500.00	58.3
610-15	Transfer out to Transportation	550,000.00	550,000.00	0.00	0.00	0.00	550,000.00	100.0
610-20	Transfer out to Parks/Stormwt	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Transfers Out		748,000.00	748,000.00	0.00	82,500.00	0.00	665,500.00	88.9
TOTAL Transfers		748,000.00	748,000.00	0.00	82,500.00	0.00	665,500.00	88.9
TOTAL CAPITAL IMPROVEMENT SALES TAX		748,000.00	748,000.00	0.00	82,500.00	0.00	665,500.00	88.9
(16) LEASEHOLD REV. BOND 2012								
(75) Leasehold Bond								
General Expenditures								
217-10	Administrative Fee	1,236.67	0.00	0.00	0.00	0.00	0.00	0.0
220-00	Bond Principal	110,000.00	0.00	0.00	0.00	0.00	0.00	0.0
234-10	Bond Interest	3,670.06	0.00	0.00	0.00	0.00	0.00	0.0
243-00	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.0
273-00	Cost of Issuance	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL General Expenditures		114,906.73	0.00	0.00	0.00	0.00	0.00	
TOTAL Leasehold Bond		114,906.73	0.00	0.00	0.00	0.00	0.00	
(95) Transfers								
Transfers Out								
610-00	Transfer out	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Transfers Out		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL Transfers		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL LEASEHOLD REV. BOND 2012		114,906.73	0.00	0.00	0.00	0.00	0.00	
(17) VIADUCT CID								
(76) Cid								

LAST MONTH'S EXPENSE REPORT

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ACCOUNT NUMBER	DESCRIPTION	LAST YEAR ACTUAL	THIS YEAR BUDGET	TRANSACTIONS MONTH-TO-DATE	TRANSACTIONS YEAR-TO-DATE	ENCUMBERED BALANCE	AVAILABLE BALANCE	% AVAIL
(18) OSAGE COMMERCIAL AREA CID								
TOTAL OSAGE COMMERCIAL AREA CID		118,692.14	120,000.00	0.00	52,233.25	0.00	67,766.75	56.4
(19) EAST OSAGE COMMERCIAL AREA CID								
(76) Cid								
General Expenditures								
243-00	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.0
243-01	Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0
243-10	Street Lights Replaced	0.00	0.00	0.00	0.00	0.00	0.00	0.0
243-15	Streetlight Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.0
243-20	Osage Water Main	0.00	0.00	0.00	0.00	0.00	0.00	0.0
243-30	Jensens Pt Security	0.00	0.00	0.00	0.00	0.00	0.00	0.0
244-00	1ST & Osage Improvements	15,147.31	0.00	0.00	1,643.93	0.00	1,643.93-	
244-01	Union St. TAP Engineering	69,710.63	0.00	0.00	0.00	0.00	0.00	0.0
244-02	1st & Osage ROW	20,000.00	0.00	0.00	0.00	0.00	0.00	0.0
244-03	1st & Osage Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.0
244-04	Union St. ROW	107,876.00	9,092.00	0.00	0.00	0.00	9,092.00	100.0
263-00	Auditor Fees	0.00	1,900.00	0.00	0.00	0.00	1,900.00	100.0
TOTAL General Expenditures		212,733.94	10,992.00	0.00	1,643.93	0.00	9,348.07	85.0
TOTAL Cid		212,733.94	10,992.00	0.00	1,643.93	0.00	9,348.07	85.0
(77) Osage CID Improvement District								
General Expenditures								
243-20	Osage Water Main Project	0.00	0.00	0.00	0.00	0.00	0.00	0.0
243-30	Jensens Point Security	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL General Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL Osage CID Improvement District		0.00	0.00	0.00	0.00	0.00	0.00	
(78) FEMA Buyout								
Capital Expenditures								
408-00	Acquisition	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Capital Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL FEMA Buyout		0.00	0.00	0.00	0.00	0.00	0.00	
(95) Transfers								
Transfers Out								
610-00	Transfer Out	93,274.00-	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Transfers Out		93,274.00-	0.00	0.00	0.00	0.00	0.00	
TOTAL Transfers		93,274.00-	0.00	0.00	0.00	0.00	0.00	
TOTAL EAST OSAGE COMMERCIAL AREA CID		119,459.94	10,992.00	0.00	1,643.93	0.00	9,348.07	85.0

LAST MONTH'S EXPENSE REPORT

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ACCOUNT NUMBER	DESCRIPTION	LAST YEAR ACTUAL	THIS YEAR BUDGET	TRANSACTIONS MONTH-TO-DATE	TRANSACTIONS YEAR-TO-DATE	ENCUMBERED BALANCE	AVAILABLE BALANCE	% AVAIL
(20) FEMA BUYOUT PROGRAM								
(78) FEMA Buyout								
General Expenditures								
203-00	Title Work	0.00	0.00	0.00	0.00	0.00	0.00	0.0
204-00	Management Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.0
210-00	Acquisition	0.00	0.00	0.00	0.00	0.00	0.00	0.0
212-00	Asbestos Removal	0.00	0.00	0.00	0.00	0.00	0.00	0.0
230-00	Asbestos Inspection	0.00	0.00	0.00	0.00	0.00	0.00	0.0
242-00	Other Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.0
243-00	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.0
253-00	Demolition	0.00	0.00	0.00	0.00	0.00	0.00	0.0
260-00	Relocation	0.00	0.00	0.00	0.00	0.00	0.00	0.0
265-00	Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.0
266-00	Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.0
282-00	Rental Relocation	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL General Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
Contractual Expenditures								
360-00	Appraisal	0.00	0.00	0.00	0.00	0.00	0.00	0.0
362-00	Asbestos Identification	0.00	0.00	0.00	0.00	0.00	0.00	0.0
364-00	Demolition	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Contractual Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
Capital Expenditures								
408-00	Acquisition	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Capital Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL FEMA Buyout		0.00	0.00	0.00	0.00	0.00	0.00	
(95) Transfers								
Transfers Out								
610-00	Transfer Out to Contingency	0.00	0.00	0.00	0.00	0.00	0.00	0.0
610-10	Transfer Out to General Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Transfers Out		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL Transfers		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL FEMA BUYOUT PROGRAM		0.00	0.00	0.00	0.00	0.00	0.00	
(22) PROPOSITION P								
(95) Transfers								
Transfers Out								
610-00	To General Fund Public Safety	72,998.96	75,000.00	6,250.00	31,250.00	0.00	43,750.00	58.3
610-01	To General Fund Police Officer	0.00	0.00	0.00	0.00	0.00	0.00	0.0
610-03	To General Fund Compensation	330,000.00	340,000.00	28,333.33	141,666.65	0.00	198,333.35	58.3
610-04	Comp, Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Transfers Out		402,998.96	415,000.00	34,583.33	172,916.65	0.00	242,083.35	58.3

LAST MONTH'S EXPENSE REPORT

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ACCOUNT NUMBER	DESCRIPTION	LAST YEAR ACTUAL	THIS YEAR BUDGET	TRANSACTIONS MONTH-TO-DATE	TRANSACTIONS YEAR-TO-DATE	ENCUMBERED BALANCE	AVAILABLE BALANCE	% AVAIL
(22) PROPOSITION P								
(95) Transfers								
TOTAL Transfers		402,998.96	415,000.00	34,583.33	172,916.65	0.00	242,083.35	58.3
TOTAL PROPOSITION P		402,998.96	415,000.00	34,583.33	172,916.65	0.00	242,083.35	58.3
(23) TRANSPORTATION TAX (PROPOSITION S)								
(43) Transportation (Prop S)								
Personnel Expenditures								
101-00	Salaries : Full Time Non Elect	259,619.56	285,647.00	31,566.40	122,067.37	0.00	163,579.63	57.2
111-00	Salaries : Part Time Non Elect	0.00	0.00	0.00	0.00	0.00	0.00	0.0
131-00	Salaries : Overtime	13,240.95	9,375.00	2,085.30	3,760.35	0.00	5,614.65	59.8
151-00	FICA Taxes	15,328.75	18,291.00	1,875.41	7,139.24	0.00	11,151.76	60.9
151-50	Medicare Tax	3,581.17	4,278.00	438.59	1,669.63	0.00	2,608.37	60.9
161-00	Employee Insurance	42,524.72	59,292.00	2,502.25	20,896.68	0.00	38,395.32	64.7
161-10	Employee Dental/Vision/Life	0.00	0.00	0.00	0.00	0.00	0.00	0.0
170-00	Pension (LAGERS)	61,490.98	64,905.00	3,681.24	21,648.02	0.00	43,256.98	66.6
180-00	FSA Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Personnel Expenditures		395,786.13	441,788.00	42,149.19	177,181.29	0.00	264,606.71	59.8
General Expenditures								
206-00	Computer Software	0.00	0.00	0.00	0.00	0.00	0.00	0.0
208-00	Tree Removal	17,991.00	15,000.00	0.00	0.00	0.00	15,000.00	100.0
211-00	Construct Curbs & Walks	0.00	0.00	0.00	0.00	0.00	0.00	0.0
222-05	Fuel & Oil : Equipment	9,058.76	11,000.00	0.00	2,795.34	0.00	8,204.66	74.5
222-10	Fuel & Oil : Vehicles	13,801.44	15,000.00	0.00	4,255.94	0.00	10,744.06	71.6
235-05	Insurance : General	30,161.00	31,955.00	0.00	23,990.35	0.00	7,964.65	24.9
236-00	Landfill Charge	0.00	500.00	0.00	0.00	0.00	500.00	100.0
239-05	Maintenance : Equipment	13,936.02	20,000.00	1,893.34	7,006.40	0.00	12,993.60	64.9
239-10	Maintenance : Vehicles	11,355.10	12,000.00	0.00	3,293.18	0.00	8,706.82	72.5
239-15	Maintenance : Building	2,002.05	3,000.00	0.00	309.44	0.00	2,690.56	89.6
240-00	Materials	49,980.64	60,000.00	9,905.37	19,142.57	0.00	40,857.43	68.0
241-00	Maintenance : Street Lights	34,171.23	36,000.00	0.00	8,506.45	0.00	27,493.55	76.3
243-00	Miscellaneous	18,892.06	10,000.00	0.00	459.70	0.00	9,540.30	95.4
243-10	Mosquito Fogging	12,594.56	12,000.00	0.00	3,850.00	0.00	8,150.00	67.9
244-00	Brush Composting	0.00	0.00	0.00	0.00	0.00	0.00	0.0
245-00	Street sweeping	0.00	13,000.00	0.00	0.00	0.00	13,000.00	100.0
254-00	Printing expense	46.66	200.00	0.00	80.00	0.00	120.00	60.0
262-00	Public Notices	0.00	0.00	0.00	0.00	0.00	0.00	0.0
264-00	Rental	1,239.39	5,000.00	750.00	877.71	0.00	4,122.29	82.4
267-50	Refuse Service	0.00	0.00	0.00	0.00	0.00	0.00	0.0
270-00	Sales Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0
278-10	Supplies : Office	210.97	200.00	0.00	0.00	0.00	200.00	100.0
278-20	Supplies:General	7,993.65	12,000.00	0.00	3,825.05	0.00	8,174.95	68.1
284-00	Tools	1,035.75	2,000.00	0.00	786.58	0.00	1,213.42	60.6
293-00	Uniforms	5,783.34	6,500.00	112.71	2,632.96	0.00	3,867.04	59.4
294-10	Utilities : Electricity	6,436.26	6,000.00	305.16	15,997.43	0.00	9,997.43	<166.6>
294-20	Utilities : Phone	2,110.40	2,200.00	179.12	1,028.18	0.00	1,171.82	53.2
294-25	Utilities : Street Lights	133,968.84	140,000.00	12,728.87	65,221.11	0.00	74,778.89	53.4
294-30	Utilities : Natural Gas	1,825.82	2,100.00	435.95	681.47	0.00	1,418.53	67.5
TOTAL General Expenditures		374,594.94	415,655.00	26,310.52	164,739.86	0.00	250,915.14	60.3
Contractual Expenditures								
310-10	Engineer/Contract	4,116.25	0.00	0.00	1,243.07	0.00	1,243.07	
337-00	Grass Cutting Commuter Lot	2,330.00	2,065.00	0.00	1,190.00	0.00	875.00	42.3

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ACCOUNT NUMBER	DESCRIPTION	LAST YEAR ACTUAL	THIS YEAR BUDGET	TRANSACTIONS MONTH-TO-DATE	TRANSACTIONS YEAR-TO-DATE	ENCUMBERED BALANCE	AVAILABLE BALANCE	% AVAIL
(23) TRANSPORTATION TAX (PROPOSITION S)								
(43) Transportation (Prop S)								
Contractural Expenditures								
TOTAL Contractural Expenditures		6,446.25	2,065.00	0.00	2,433.07	0.00	368.07-	<17.8>
Capital Expenditures								
406-00 Building Imp 1/3 upper shed		0.00	16,000.00	0.00	0.00	0.00	16,000.00	100.0
410-10 Truck		0.00	0.00	0.00	0.00	0.00	0.00	0.0
410-20 Dump Truck		0.00	0.00	0.00	0.00	0.00	0.00	0.0
419-00 Equipment		79,197.22	22,000.00	0.00	3,215.99	0.00	18,784.01	85.3
448-00 Fiberglass Building		0.00	0.00	0.00	0.00	0.00	0.00	0.0
450-00 Equipment : Lease/Purchase		0.00	0.00	0.00	0.00	0.00	0.00	0.0
470-00 Street Lights		0.00	0.00	0.00	0.00	0.00	0.00	0.0
480-00 Sidewalks		0.00	0.00	0.00	0.00	0.00	0.00	0.0
490-00 Salt Spreader		0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Capital Expenditures		79,197.22	38,000.00	0.00	3,215.99	0.00	34,784.01	91.5
Special Local Projects								
540-20 Lisa Lane Construction		0.00	0.00	0.00	0.00	0.00	0.00	0.0
540-30 Preventive Mt. Program Engin.		39,434.85	0.00	0.00	0.00	0.00	0.00	0.0
540-40 Preventive Program Mt. Constru		757,660.14	0.00	0.00	99,305.45	0.00	99,305.45-	
540-41 Seal & Striping		0.00	30,000.00	0.00	0.00	0.00	30,000.00	100.0
540-45 Integram Construction		0.00	65,000.00	0.00	0.00	0.00	65,000.00	100.0
540-50 Integram Dr Engineering		15,479.30	65,000.00	0.00	0.00	0.00	65,000.00	100.0
540-70 Hogan Subd Phase 2		0.00	450,000.00	0.00	0.00	0.00	450,000.00	100.0
540-80 Smokey Mt Lane ARPA		116,046.50	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Special Local Projects		928,620.79	610,000.00	0.00	99,305.45	0.00	510,694.55	83.7
Special Federal Aid Projects								
701-10 Hwy N Phase 4 Construction		1,279,303.13	0.00	0.00	0.00	0.00	0.00	0.0
701-11 Hwy N Phase 4 CE		63,735.60	0.00	0.00	0.00	0.00	0.00	0.0
701-18 Hwy N Phase 5 PE		0.00	71,042.00	0.00	0.00	0.00	71,042.00	100.0
701-19 Denton Rd Bidge Construction		0.00	0.00	0.00	0.00	0.00	0.00	0.0
701-20 Denton Road Bridge PE		0.00	0.00	0.00	0.00	0.00	0.00	0.0
701-21 Hwy N Phase 4 PE		0.00	0.00	0.00	0.00	0.00	0.00	0.0
701-22 Denton Rd Bridge CE		0.00	0.00	0.00	0.00	0.00	0.00	0.0
701-23 Denton Road Right-of-Way		0.00	0.00	0.00	0.00	0.00	0.00	0.0
701-24 4th St Improvements PE		28,358.75	93,000.00	0.00	17,192.00	0.00	75,808.00	81.5
701-27 Union St. TAP Project		0.00	1,115,480.00	0.00	0.00	0.00	1,115,480.00	100.0
701-28 Union St TAP CE		0.00	111,978.00	0.00	0.00	0.00	111,978.00	100.0
701-29 1st & Osage Project		1,002.88	1,030,472.00	0.00	949.72	0.00	1,029,522.28	99.9
701-30 1st & Osage ROW		0.00	9,000.00	0.00	0.00	0.00	9,000.00	100.0
TOTAL Special Federal Aid Projects		1,372,400.36	2,430,972.00	0.00	18,141.72	0.00	2,412,830.28	99.2
TOTAL Transportation (Prop S)		3,157,045.69	3,938,480.00	68,459.71	465,017.38	0.00	3,473,462.62	88.1
TOTAL TRANSPORTATION TAX (PROPOSITION S)		3,157,045.69	3,938,480.00	68,459.71	465,017.38	0.00	3,473,462.62	88.1
(24) PARKS & RECREATION (PROP P)								
(54) Parks & Recreation								
Personnel Expenditures								

LAST MONTH'S EXPENSE REPORT

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ACCOUNT NUMBER	DESCRIPTION	LAST YEAR ACTUAL	THIS YEAR BUDGET	TRANSACTIONS MONTH-TO-DATE	TRANSACTIONS YEAR-TO-DATE	ENCUMBERED BALANCE	AVAILABLE BALANCE	% AVAIL
(24) PARKS & RECREATION (PROP P)								
(54) Parks & Recreation								
Personnel Expenditures								
101-00	Salaries : Full Time Non Elect	174,412.58	159,776.00	15,473.64	75,806.60	0.00	83,969.40	52.5
111-00	Salaries : Part Time Non Elect	0.00	0.00	0.00	0.00	0.00	0.00	0.0
131-00	Salaries : Overtime	2,824.12	4,500.00	67.50	1,407.96	0.00	3,092.04	68.7
151-00	FICA	9,924.51	10,185.00	859.62	4,357.34	0.00	5,827.66	57.2
151-50	Medicare	2,321.02	2,382.00	201.03	1,019.06	0.00	1,362.94	57.2
161-00	Employee Insurance	47,821.92	39,528.00	99.85	18,295.22	0.00	21,232.78	53.7
161-10	Employee Dental/Vision/Life	0.00	0.00	0.00	0.00	0.00	0.00	0.0
170-00	Pension (LAGERS)	42,630.55	36,141.00	2,282.40	14,909.94	0.00	21,231.06	58.7
180-00	FSA Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Personnel Expenditures		279,934.70	252,512.00	18,784.34	115,796.12	0.00	136,715.88	54.1
General Expenditures								
222-10	Fuel & Oil : Vehicle	6,319.54	9,500.00	0.00	2,466.71	0.00	7,033.29	74.0
235-05	Insurance : General	11,114.00	17,793.00	0.00	17,361.63	0.00	431.37	2.4
238-00	Lime, seed, fertilizer	177.12	1,500.00	0.00	0.00	0.00	1,500.00	100.0
239-00	Maintenance	21,937.58	20,000.00	0.00	7,636.20	0.00	12,363.80	61.8
239-05	Maintenance: Building	9,464.45	15,000.00	0.00	224.26	0.00	14,775.74	98.5
239-10	Maintenance: Vehicles	3,781.85	7,500.00	0.00	2,052.67	0.00	5,447.33	72.6
239-15	Maintenance: Equipment	3,544.89	3,000.00	0.00	349.28	0.00	2,650.72	88.3
240-20	Equipment	3,107.70	5,000.00	0.00	0.00	0.00	5,000.00	100.0
240-30	Iron Horse Rodeo	0.00	0.00	0.00	0.00	0.00	0.00	0.0
240-40	Computer/IT	116.99	1,000.00	0.00	0.00	0.00	1,000.00	100.0
240-50	ADAMS Garden Bricks/Maint.	595.99	2,000.00	0.00	3,652.29	0.00	1,652.29	<82.6>
243-00	Miscellaneous	4,627.05	2,500.00	0.00	5,138.29	0.00	2,638.29	<105.5>
257-00	Professional Improvement	0.00	500.00	0.00	0.00	0.00	500.00	100.0
264-00	Rental	0.00	800.00	0.00	0.00	0.00	800.00	100.0
267-50	Refuse Service	2,765.00	3,500.00	0.00	930.00	0.00	2,570.00	73.4
278-20	Supplies : General	6,209.48	8,000.00	445.91	2,533.66	0.00	5,466.34	68.3
293-00	Uniforms	2,561.23	5,500.00	250.00	1,442.61	0.00	4,057.39	73.7
294-10	Utilities : Electricity	12,094.61	13,000.00	14.82	4,966.89	0.00	8,033.11	61.7
294-20	Utilities : Phone	447.65	960.00	40.74	244.34	0.00	715.66	74.5
TOTAL General Expenditures		88,865.13	117,053.00	751.47	48,998.83	0.00	68,054.17	58.1
Contractural Expenditures								
333-00	Parks Planning Services	0.00	0.00	0.00	0.00	0.00	0.00	0.0
334-00	Storm Planning Services	0.00	0.00	0.00	0.00	0.00	0.00	0.0
335-00	Grass Mowing	50,026.00	47,892.00	0.00	31,479.00	0.00	16,413.00	34.2
336-00	Industrial Dr Storm Sw Study	0.00	0.00	0.00	0.00	0.00	0.00	0.0
337-00	Park Security Cameras	5,362.80	8,000.00	446.90	2,681.40	0.00	5,318.60	66.4
355-00	Engineering Jensens Pt Parking	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Contractural Expenditures		55,388.80	55,892.00	446.90	34,160.40	0.00	21,731.60	38.8
Capital Expenditures								
419-00	Park Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.0
419-10	Vehicles & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.0
420-00	Park Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.0
455-00	Jensen's Point	16,149.42	0.00	0.00	0.00	0.00	0.00	0.0
455-01	Security Camera Upgrade	0.00	0.00	0.00	0.00	0.00	0.00	0.0
456-00	Basketball/Volleyball Courts	0.00	0.00	0.00	0.00	0.00	0.00	0.0
456-10	Tennis Court/Basketball Ct Rep	0.00	2,500.00	0.00	0.00	0.00	2,500.00	100.0
460-00	Dog Park	175.92	0.00	0.00	0.00	0.00	0.00	0.0
460-10	Disc Golf Course	4,755.84	5,000.00	0.00	0.00	0.00	5,000.00	100.0
462-00	ADAMS Garden	0.00	2,500.00	0.00	0.00	0.00	2,500.00	100.0

LAST MONTH'S EXPENSE REPORT

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ACCOUNT NUMBER	DESCRIPTION	LAST YEAR ACTUAL	THIS YEAR BUDGET	TRANSACTIONS MONTH-TO-DATE	TRANSACTIONS YEAR-TO-DATE	ENCUMBERED BALANCE	AVAILABLE BALANCE	% AVAIL
(24) PARKS & RECREATION (PROP P)								
(54) Parks & Recreation								
Capital Expenditures								
462-10	Blackburn Park Resealing	0.00	0.00	0.00	0.00	0.00	0.00	0.0
463-00	Rodeo Bleachers	0.00	0.00	0.00	0.00	0.00	0.00	0.0
464-00	Pool Painting	0.00	0.00	0.00	0.00	0.00	0.00	0.0
467-00	Park Improvements	8,857.59	6,000.00	0.00	0.00	0.00	6,000.00	100.0
467-10	Park Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.0
470-00	Pavilion Roof	0.00	0.00	0.00	0.00	0.00	0.00	0.0
480-00	ADA Improvements ARPA	0.00	0.00	0.00	0.00	0.00	0.00	0.0
480-01	ARPA	0.00	0.00	0.00	0.00	0.00	0.00	0.0
480-10	Liberty Field Plaques	0.00	10,000.00	0.00	0.00	0.00	10,000.00	100.0
490-00	Rodeo Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.0
490-10	Skatepark	0.00	481,145.00	0.00	37,099.49	0.00	444,045.51	92.2
490-20	Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Capital Expenditures		29,938.77	507,145.00	0.00	37,099.49	0.00	470,045.51	92.6
Special Local Projects								
500-10	Hogan Subdivision Phase 1	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Special Local Projects		0.00	0.00	0.00	0.00	0.00	0.00	
Revenue								
995-00	Transfer Out to Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.0
995-10	Transfer Out to General Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Revenue		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL Parks & Recreation		454,127.40	932,602.00	19,982.71	236,054.84	0.00	696,547.16	74.6
(55) Pool (Prop P)								
Personnel Expenditures								
111-00	Salaries : Part Time Non Elect	0.00	0.00	0.00	0.00	0.00	0.00	0.0
151-00	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.0
151-50	Medicare	0.00	0.00	0.00	0.00	0.00	0.00	0.0
180-00	FSA Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Personnel Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
General Expenditures								
239-05	Maintenance : Equipment	655.97	0.00	0.00	0.00	0.00	0.00	0.0
239-15	Maintenance : Building	4,010.81	8,000.00	0.00	150.28	0.00	7,849.72	98.1
239-20	Maintenance : Pool	72,864.07	20,000.00	0.00	13,834.48	0.00	6,165.52	30.8
243-00	Miscellaneous	260.43	0.00	0.00	200.00	0.00	200.00	
254-00	Printing Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.0
270-00	Sales Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0
278-05	Supplies : Concession	0.00	500.00	0.00	0.00	0.00	500.00	100.0
278-20	Supplies : General	889.45	2,500.00	0.00	268.90	0.00	2,231.10	89.2
278-30	Supplies : Janitor	612.66	2,500.00	0.00	0.00	0.00	2,500.00	100.0
294-10	Utilities : Electricity	3,560.35	3,800.00	0.00	1,895.54	0.00	1,904.46	50.1
294-20	Utilities : Phone	1,413.82	900.00	0.00	423.49	0.00	476.51	52.9
TOTAL General Expenditures		84,267.56	38,200.00	0.00	16,372.69	0.00	21,827.31	57.1

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ACCOUNT NUMBER	DESCRIPTION	LAST YEAR ACTUAL	THIS YEAR BUDGET	TRANSACTIONS MONTH-TO-DATE	TRANSACTIONS YEAR-TO-DATE	ENCUMBERED BALANCE	AVAILABLE BALANCE	% AVAIL
(24) PARKS & RECREATION (PROP P)								
(55) Pool (Prop P)								
Contractural Expenditures								
350-00	Pool Contract	101,215.00	102,450.00	0.00	46,900.00	0.00	55,550.00	54.2
360-00	Pool Audit/Inspections	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Contractural Expenditures		101,215.00	102,450.00	0.00	46,900.00	0.00	55,550.00	54.2
Capital Expenditures								
419-00	Pool Equipment (roof)	0.00	0.00	0.00	0.00	0.00	0.00	0.0
453-00	Pool Painting	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Capital Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL Pool (Prop P)		185,482.56	140,650.00	0.00	63,272.69	0.00	77,377.31	55.0
(56) Stormwater (Prop P)								
Personnel Expenditures								
101-00	Salaries : Full Tim Non Elect	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Personnel Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
General Expenditures								
240-00	Materials	10,110.70	6,000.00	604.83	19,169.64	0.00	13,169.64-	<219.4>
264-00	Rental	0.00	0.00	0.00	217.22	0.00	217.22-	
278-20	Supplies: General	0.00	500.00	0.00	485.38	0.00	14.62	2.9
294-10	Utilities: Electricity	0.00	0.00	0.00	29.64	0.00	29.64-	
TOTAL General Expenditures		10,110.70	6,500.00	604.83	19,901.88	0.00	13,401.88-	<206.1>
Contractural Expenditures								
334-00	Storm planning services	0.00	47,000.00	0.00	0.00	0.00	47,000.00	100.0
335-00	Consulting engineering	0.00	0.00	0.00	15,449.59	0.00	15,449.59-	
336-00	Industrial Dr Storm Water	7,012.80	55,518.00	0.00	2,922.00	0.00	52,596.00	94.7
337-00	Hwy N Stormwater	0.00	0.00	0.00	20,120.00	0.00	20,120.00-	
TOTAL Contractural Expenditures		7,012.80	102,518.00	0.00	38,491.59	0.00	64,026.41	62.4
Capital Expenditures								
400-10	Hogan Subdivision Phase 2	0.00	111,000.00	0.00	0.00	0.00	111,000.00	100.0
400-20	Hogan Sub Phase 1	0.00	0.00	0.00	0.00	0.00	0.00	0.0
400-21	Hawthorne Pond	36,884.74	87,000.00	0.00	86,064.38	0.00	935.62	1.0
400-30	TBD	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Capital Expenditures		36,884.74	198,000.00	0.00	86,064.38	0.00	111,935.62	56.5
TOTAL Stormwater (Prop P)		54,008.24	307,018.00	604.83	144,457.85	0.00	162,560.15	52.9
(95) Transfers								
Transfers Out								

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ACCOUNT NUMBER	DESCRIPTION	LAST YEAR ACTUAL	THIS YEAR BUDGET	TRANSACTIONS MONTH-TO-DATE	TRANSACTIONS YEAR-TO-DATE	ENCUMBERED BALANCE	AVAILABLE BALANCE	% AVAIL
(24) PARKS & RECREATION (PROP P)								
(95) Transfers								
Transfers Out								
610-00	Transfer out to Tourism	0.00	0.00	0.00	0.00	0.00	0.00	0.0
610-05	Transfer out to Contingency	0.00	500,000.00	0.00	500,000.00	0.00	0.00	0.0
610-10	Transfer to Transportation	0.00	200,000.00	0.00	0.00	0.00	200,000.00	100.0
TOTAL Transfers Out		0.00	700,000.00	0.00	500,000.00	0.00	200,000.00	28.5
TOTAL Transfers		0.00	700,000.00	0.00	500,000.00	0.00	200,000.00	28.5
TOTAL PARKS & RECREATION (PROP P)		693,618.20	2,080,270.00	20,587.54	943,785.38	0.00	1,136,484.62	54.6
(25) CITY HALL / RED CEDAR								
(79) NID-City Hall								
General Expenditures								
217-10	Bond Fee	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00-	
217-20	Red Cedar Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.0
234-15	Bond Interest	86,835.02	80,219.00	0.00	40,900.86	0.00	39,318.14	49.0
234-20	Red Cedar Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.0
240-00	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.0
252-10	Bond Principal	334,879.02	342,040.00	0.00	170,115.25	0.00	171,924.75	50.2
252-20	Red Cedar Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.0
273-00	Cost of Issuance	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL General Expenditures		422,714.04	422,259.00	0.00	212,016.11	0.00	210,242.89	49.7
Capital Expenditures								
402-00	Red Cedar Inn Renovation	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Capital Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL NID-City Hall		422,714.04	422,259.00	0.00	212,016.11	0.00	210,242.89	49.7
(95) Transfers								
Transfers Out								
610-00	Transfer Out	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Transfers Out		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL Transfers		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL CITY HALL / RED CEDAR		422,714.04	422,259.00	0.00	212,016.11	0.00	210,242.89	49.7
(26) BOK FINANCIAL								
(60) General Government								
Capital Expenditures								

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ACCOUNT NUMBER	DESCRIPTION	LAST YEAR ACTUAL	THIS YEAR BUDGET	TRANSACTIONS MONTH-TO-DATE	TRANSACTIONS YEAR-TO-DATE	ENCUMBERED BALANCE	AVAILABLE BALANCE	% AVAIL
(26) BOK FINANCIAL								
(60) General Government								
Capital Expenditures								
450-00	Red Cedar Project	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Capital Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL General Government		0.00	0.00	0.00	0.00	0.00	0.00	
(95) Transfers								
Transfers Out								
610-00	Transfer Out	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Transfers Out		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL Transfers		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BOK FINANCIAL		0.00	0.00	0.00	0.00	0.00	0.00	
(41) WATERWORKS SYSTEM								
(00)								
General Expenditures								
224-00	Amortization Expense ARO	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL General Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	
(80) Water								
Personnel Expenditures								
101-00	Salaries : Full Time Non-Elected	247,824.28	323,656.00	33,071.34	126,454.37	0.00	197,201.63	60.9
131-00	Salaries : Overtime	11,516.09	6,958.00	1,739.96	6,677.76	0.00	280.24	4.0
151-00	FICA Taxes	15,580.48	20,498.00	2,107.80	8,034.39	0.00	12,463.61	60.8
151-50	Medicare Tax	3,643.89	4,794.00	492.96	1,879.09	0.00	2,914.91	60.8
161-00	Employee Insurance	56,935.58	68,667.00	652.90	33,402.19	0.00	35,264.81	51.3
161-10	Employee Dental/Vision/Life	0.00	0.00	0.00	0.00	0.00	0.00	0.0
170-00	Pension	62,802.12	72,735.00	4,004.51	23,144.67	0.00	49,590.33	68.1
171-00	Pension Benefit Govnment Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0
180-00	FSA Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Personnel Expenditures		398,302.44	497,308.00	42,069.47	199,592.47	0.00	297,715.53	59.8
General Expenditures								
206-00	Computer Software Expense	1,626.56	3,000.00	106.38	2,513.28	0.00	486.72	16.2
208-00	Depreciation	310,084.63	0.00	0.00	0.00	0.00	0.00	0.0
218-00	Fees/Easements	0.00	0.00	0.00	0.00	0.00	0.00	0.0
218-05	Water/Street Repairs	4,317.50	8,000.00	0.00	2,005.39	0.00	5,994.61	74.9
219-00	Flood Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.0
222-05	Fuel & Oil - Equip	1,096.15	2,000.00	0.00	376.19	0.00	1,623.81	81.1

LAST MONTH'S EXPENSE REPORT

DECEMBER 31, 2025 PRE

ACCOUNT NUMBER	DESCRIPTION	LAST YEAR ACTUAL	THIS YEAR BUDGET	TRANSACTIONS MONTH-TO-DATE	TRANSACTIONS YEAR-TO-DATE	ENCUMBERED BALANCE	AVAILABLE BALANCE	% AVAIL
(42) SEWER SYSTEM								
(85) Sewer								
General Expenditures								
273-00	Distribution Maintenance	1,159.27	2,500.00	0.00	0.00	0.00	2,500.00	100.0
278-10	Supplies : Office	1,724.37	1,500.00	6.13	780.04	0.00	719.96	47.9
278-20	Supplies : General	5,579.69	7,000.00	98.29	1,214.41	0.00	5,785.59	82.6
282-00	Testing : WW/SS	67,767.00	69,000.00	0.00	22,122.50	0.00	46,877.50	67.9
284-00	Tools	755.42	2,000.00	0.00	544.39	0.00	1,455.61	72.7
286-00	Travel/Training	342.68	1,500.00	100.00	2,197.50	0.00	697.50	<46.5>
290-00	Bad Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.0
293-00	Uniform Rental	2,745.11	3,000.00	0.00	1,897.81	0.00	1,102.19	36.7
294-10	Utilities : Electricity	106,267.09	120,000.00	0.00	65,383.53	0.00	54,616.47	45.5
294-20	Utilities : Telephone	2,577.78	2,600.00	223.01	1,296.83	0.00	1,303.17	50.1
294-30	Utilities : Natural Gas	912.95	1,200.00	217.97	340.74	0.00	859.26	71.6
TOTAL General Expenditures		1,546,349.56	1,384,168.00	18,666.37	582,977.42	0.00	801,190.58	57.8
Contractural Expenditures								
310-10	Engineer/Contract	465.00	30,000.00	0.00	23,740.00	0.00	6,260.00	20.8
320-00	Attorney/Brush Creek	1,150.00	0.00	0.00	0.00	0.00	0.00	0.0
330-10	Engineering	0.00	40,000.00	0.00	0.00	0.00	40,000.00	100.0
335-00	Mapping	0.00	0.00	0.00	0.00	0.00	0.00	0.0
335-10	Mapping	6,250.00	40,000.00	0.00	0.00	0.00	40,000.00	100.0
340-00	Contract Labor	0.00	0.00	0.00	0.00	0.00	0.00	0.0
341-00	Lagoon-Sludge Study	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Contractural Expenditures		7,865.00	110,000.00	0.00	23,740.00	0.00	86,260.00	78.4
Capital Expenditures								
401-00	Dump truck (1/3)	0.00	0.00	0.00	0.00	0.00	0.00	0.0
402-00	Brush Creek Interceptor Project	0.00	0.00	0.00	2,927.00	0.00	2,927.00	
406-00	Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.0
410-10	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.0
419-00	WWTF Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.0
419-10	Equipment-Lease/Purchase	0.00	0.00	0.00	0.00	0.00	0.00	0.0
426-00	Lift Station	191,646.25	148,399.00	0.00	4,500.00	0.00	143,899.00	96.9
429-00	SCADA	0.00	0.00	0.00	0.00	0.00	0.00	0.0
430-00	Prison Liftstation	0.00	58,000.00	0.00	0.00	0.00	58,000.00	100.0
430-10	Water Meter upgrades	0.00	0.00	0.00	0.00	0.00	0.00	0.0
440-00	CIPP Sanitary Sewer Project	0.00	500,000.00	0.00	0.00	0.00	500,000.00	100.0
450-00	Backhoe	0.00	0.00	0.00	0.00	0.00	0.00	0.0
450-10	WWTF Repair/Upgrade	0.00	0.00	0.00	0.00	0.00	0.00	0.0
450-20	WWTF Project Eng.	0.00	100,000.00	0.00	0.00	0.00	100,000.00	100.0
450-25	WWTF Equipment (blower)	0.00	0.00	0.00	0.00	0.00	0.00	0.0
450-26	Lift Station Improvements	0.22	0.00	0.00	0.00	0.00	0.00	0.0
450-30	Lift Station # 1	0.00	43,000.00	0.00	0.00	0.00	43,000.00	100.0
450-35	Equipment : Lease/Purchase	0.00	0.00	0.00	0.00	0.00	0.00	0.0
478-00	Lift Station 5	0.00	0.00	0.00	0.00	0.00	0.00	0.0
480-10	Sewer line extension east	0.00	0.00	0.00	0.00	0.00	0.00	0.0
499-00	Lagoon Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Capital Expenditures		191,646.47	849,399.00	0.00	7,427.00	0.00	841,972.00	99.1
Gov't Wide Comp. Absences								
810-00	Compensated Absences	22,054.38	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Gov't Wide Comp. Absences		22,054.38	0.00	0.00	0.00	0.00	0.00	
TOTAL Sewer		1,782,534.13	2,840,875.00	60,795.26	813,990.70	0.00	2,026,884.30	71.3

LAST MONTH'S EXPENSE REPORT

DECEMBER 31, 2025 PRE

ACCOUNT NUMBER	DESCRIPTION	LAST YEAR ACTUAL	THIS YEAR BUDGET	TRANSACTIONS MONTH-TO-DATE	TRANSACTIONS YEAR-TO-DATE	ENCUMBERED BALANCE	AVAILABLE BALANCE	% AVAIL
(54)	DEBT SERVICE							
TOTAL	DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	
(98)	GOVERNMENT WIDE							
(20)	Administration							
	Gov't Wide Comp. Absences							
810-00	Compensated Absences	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL	Gov't Wide Comp. Absences	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL	Administration	0.00	0.00	0.00	0.00	0.00	0.00	
(30)	Police							
	Gov't Wide Comp. Absences							
810-00	Compensated Absences	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL	Gov't Wide Comp. Absences	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL	Police	0.00	0.00	0.00	0.00	0.00	0.00	
(31)	Court							
	Gov't Wide Comp. Absences							
810-00	Compensated Absences	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL	Gov't Wide Comp. Absences	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL	Court	0.00	0.00	0.00	0.00	0.00	0.00	
(34)	Sanitation							
	Gov't Wide Comp. Absences							
810-00	Compensated Absences	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL	Gov't Wide Comp. Absences	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL	Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	
(45)	Community Development/Planning							
	Gov't Wide Comp. Absences							
810-00	Compensated Absences	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL	Gov't Wide Comp. Absences	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL	Community Development/Planning	0.00	0.00	0.00	0.00	0.00	0.00	
(60)	General Government							

LAST MONTH'S EXPENSE REPORT

DECEMBER 31, 2025 PRE

ACCOUNT NUMBER	DESCRIPTION	LAST YEAR ACTUAL	THIS YEAR BUDGET	TRANSACTIONS MONTH-TO-DATE	TRANSACTIONS YEAR-TO-DATE	ENCUMBERED BALANCE	AVAILABLE BALANCE	% AVAIL
(98) GOVERNMENT WIDE								
(60) General Government								
Gov't Wide Comp. Absences								
810-00	Compensated Absences	51,096.30	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL Gov't Wide Comp. Absences		51,096.30	0.00	0.00	0.00	0.00	0.00	
TOTAL General Government		51,096.30	0.00	0.00	0.00	0.00	0.00	
(98) Government Wide Entries								
General Expenditures								
234-00	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL General Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL Government Wide Entries		0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL GOVERNMENT WIDE		51,096.30	0.00	0.00	0.00	0.00	0.00	
GRAND TOTAL		14,317,012.16	19,653,028.00	624,327.94	6,245,143.52	0.00	13,407,884.48	68.2

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DECEMBER 31, 2025 PRE

GENERAL FUND

A S S E T S

Checking Accounts

Cash - General.....	170,816.09 ✓	
Cash - Court Bonds.....	15,827.46	
Cash - Court Fines.....	400.00	
Cash - Protested Tax Escrow.....	0.00	
Cash - Bond Escrow.....	6,000.00 ✓	
Cash - Cemetery Trust (Restrict).....	410.00 ✓	
Cash - Cemetery Maintenance.....	0.00	
Cash - Economic Development.....	11,000.00 ✓	
Cash - Collector.....	0.00	
Cash - GF Police (Restrict).....	0.00	
Cash - Perpetual Care Cem Fund.....	20,000.00 ✓	
Cash - Cops Grant (restricted).....	0.00	
Cash - CDBG	0.00	
Cash - ADAMS Garden (Restrict).....	0.00	
Cash - Liberty Walk.....	0.00	
Cash - MVHM & Genealogy.....	4,376.53	
Cash - Subdivision Bond Escrow.....	16,190.81 ^{OK}	
Cash - Rodeo Proceeds Park Imp.....	0.00	
Cash - Inmate Prisoner Securit.....	0.00	
Cash - Beautification Comm Don.....	847.57 ✓	
Cash - Fugitive Bond Account.....	0.00	
CASH UMB Lease.....	0.00	
Cash Interest Lease.....	0.00	
<hr/>		
Total Checking Accounts		245,868.46

Petty Cash Accounts

Petty Cash - General.....	200.00	
Petty Cash - Payroll.....	2,941.89	
Petty Cash - Court.....	200.00	
Petty Cash - Pool.....	100.00	
<hr/>		
Total Petty Cash Accounts		3,441.89

Investments

C. D. - General.....	0.00	
C. D. - Cemetery (Restricted)	14,230.00	
Inv. - Treasury Bills.....	0.00	
Grant Receivable.....	<0.31>	
<hr/>		
Total Investments		14,229.69

Receivables

Property Tax Receivable.....	10,006.14	
Other Taxes Receivable.....	211,694.70	
Accrued Interest.....	0.00	
Special Assess/Curb & Gutter	42,600.69	
DNR Receivable.....	0.00	
Other Receivables.....	35,994.31	
Insurance Receivable.....	0.00	
Grant Receivable.....	0.48	
<hr/>		
Total Receivables		300,296.32

Inventory

Supplies.....	8,720.15	
<hr/>		
Total Inventory		8,720.15

Q * * 1

316-170,816.09+

Escrow 6,000.00+

CM 410.00+

ED 11,000.00+

perp 20,000.00+

Rec'd 847.57+

006

209,073.66*

Q * *

DECEMBER 31, 2025 PRE

GENERAL FUND

A S S E T S

Other Assets

Deposits, Group & Life Ins..... 0.00
Prepaid..... 130,721.48

Total Other Assets 130,721.48

Due from Other Funds

Due to Other Funds..... 0.00

Total Due from Other Funds 0.00

Lease Receivable

Lease Receivable GASB 87..... 105,812.00

Total Lease Receivable 105,812.00

TOTAL ASSETS

809,089.99
=====

DECEMBER 31, 2025 PRE

GENERAL FUND

L I A B I L I T I E S

Accounts Payable

Accrued Interest Payable.....	0.00	
A/P - General.....	<38,150.29>	
A/P - Court Bonds.....	15,249.35	
A/P - Court Fines.....	0.00	
Due to Other Funds.....	0.00	
Deferred Rev. - Property Tax.....	4,174.89	
Accrued Payroll Liabilities.....	42,327.52	
Deferred Revenue/Special Tax.....	42,601.15	
Deferred Rev.-Protested Taxes.....	395,000.28	
Escrow Deposits.....	16,460.11	
Deferred Court Revenue.....	16,526.00	
Payroll Withholding Payable.....	2,741.89	
DEFERRED REVENUE-GRANTS.....	999,565.00	
Fujitive Bond Account.....	0.00	
A/P General Lease Act.....	0.00	

Total Accounts Payable 1,496,495.90

Lease Liability

Deferred Inflows Lease.....	102,381.00	
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Total Lease Liability 102,381.00

TOTAL LIABILITIES 1,598,876.90

F U N D B A L A N C E S

Last Year Ending

Y. E. - General.....	211,095.67	
Y. E. - Cemetery.....	0.00	
Y. E. - Swimming Pool.....	0.00	
Prior Year Unaudited.....	<471,274.18>	
PERMANENT FUND BALANCE.....	0.00	

Total Last Year Ending <260,178.51>

Current Year

C. Y. - General.....	<529,608.40>	
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Total Current Year <529,608.40>

TOTAL FUND BALANCES 809,089.99

DECEMBER 31, 2025 PRE

GENERAL FIXED ASSETS

A S S E T S

Fixed Assets

Land.....	6,800,277.00	
Construction in Progress.....	420,501.85	
Buildings.....	5,660,217.00	
Improvements.....	6,539,646.35	
Infrastructure.....	26,258,896.07	
Machinery & Equipment.....	3,152,430.09	
Less Accumulated Depreciation.....	0.00	
ACCUMULATED DEPR. BUILDINGS.....	<2,960,248.94>	
ACCUMULATED DEPR. IMPROVEMENTS.....	<2,030,755.69>	
ACCUMULATED DEPR. INFRASTRUCT.....	<14,741,686.17>	
ACCUMULATED DEPR. MACH & EQUIP.....	<1,866,663.92>	
Total Fixed Assets		27,232,613.64

TOTAL ASSETS

27,232,613.64

DECEMBER 31, 2025 PRE

GENERAL FIXED ASSETS

L I A B I L I T I E S

Accounts Payable

Accrued Wages.....	0.00
General Fund Revenue.....	0.00
Special Revenue Fund.....	0.00
State Grants.....	0.00
G O Bonds.....	0.00
Donations.....	0.00

Total Accounts Payable 0.00

TOTAL LIABILITIES 0.00

F U N D B A L A N C E S

Last Year Ending

YE-GENERAL.....	38,544.00
PRIOR YEAR UNAUDITED.....	1,088,809.64
PERMANENT FUND BALANCE.....	0.00
NET POSITION.....	26,105,260.00

Total Last Year Ending 27,232,613.64

Current Year

FUND BALANCE.....	0.00
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Total Current Year 0.00

TOTAL FUND BALANCES 27,232,613.64
=====

DECEMBER 31, 2025 PRE

TOURISM TAX FUND

A S S E T S

Checking Accounts

Cash - Tourism Tax Fund..... 146,468.59
Cash - Tourism Tax Reserve..... 0.00
Cash Rodeo Proceeds..... 90,068.55

Total Checking Accounts

236,537.14

Receivables

Other Taxes Receivable..... 106,668.59
Receivables..... <0.02>

Total Receivables

106,668.57

Other Assets

Prepaid..... <0.25>

Total Other Assets

<0.25>

Due from Other Funds

Due From Other Funds..... 0.00

Total Due from Other Funds

0.00

TOTAL ASSETS

343,205.46

DECEMBER 31, 2025 PRE

TOURISM TAX FUND

L I A B I L I T I E S

Accounts Payable

A/P - Tourism Tax.....	<1,377.26>	
Accrued Wages.....	1,377.26	
Total Accounts Payable		0.00
TOTAL LIABILITIES		<u>0.00</u>

F U N D B A L A N C E S

Last Year Ending

YE- Tourism.....	469,708.27	
Prior Year Unaudited.....	<107,967.05>	
Permanent Fund Balance.....	0.00	
Total Last Year Ending		361,741.22

Current Year

Fund Balance.....	<18,535.76>	
Total Current Year		<18,535.76>
TOTAL FUND BALANCES		<u>343,205.46</u> =====

DECEMBER 31, 2025 PRE

CONTINGENCY FUND

A S S E T S

Checking Accounts

Cash - Contingency Reserve..... 2,742,439.07
Contingency-Nature Cons.Buyout..... 80,000.00
Cash - Pool Renovation Reserve..... 500,000.00

Total Checking Accounts 3,322,439.07 //

Receivables

Grant Receivable..... 0.00

Total Receivables 0.00

TOTAL ASSETS 3,322,439.07
=====

DECEMBER 31, 2025 PRE

CONTINGENCY FUND

L I A B I L I T I E S

Accounts Payable

A/P - Contingency Reserve..... 0.00

Total Accounts Payable 0.00

TOTAL LIABILITIES 0.00

F U N D B A L A N C E S

Last Year Ending

Y.E. - Contingency Reserve..... 2,599,801.44

Prior Year Unaudited..... 230,979.45

Permanent Fund Balance..... 0.00

Total Last Year Ending 2,830,780.89

Current Year

C.Y. - Fund Balance..... 491,658.18

Total Current Year 491,658.18

TOTAL FUND BALANCES 3,322,439.07
=====

DECEMBER 31, 2025 PRE

CAPITAL IMPROVEMENT SALES TAX

A S S E T S

Checking Accounts

Cash - Capital Imp Sales Tax.....	487,967.74	
Cash-Cap.Imp.Forfeited Fnd Tra.....	9,600.00	
Cash-Capital Improvement-Other.....	0.00	
	<u> </u>	
Total Checking Accounts		497,567.74

Receivables

Other.....	50,768.91	
Due from General Fund.....	0.00	
	<u> </u>	
Total Receivables		50,768.91

TOTAL ASSETS
548,336.65
=====

DECEMBER 31, 2025 PRE

CAPITAL IMPROVEMENT SALES TAX

L I A B I L I T I E S

Accounts Payable

A/P - Capital Improvements.....	0.00	
Due to Capital Improvements.....	0.00	
Total Accounts Payable		<u>0.00</u>

TOTAL LIABILITIES 0.00

F U N D B A L A N C E S

Last Year Ending

Y. E. - Cap. Impr. Sales Tax.....	457,426.69	
PRIOR YEAR UNAUDITED.....	<99,647.90>	
PERMANENT FUND BALANCE.....	0.00	
Total Last Year Ending		<u>357,778.79</u>

Current Year

FUND BALANCE.....	190,557.86	
Total Current Year		<u>190,557.86</u>

TOTAL FUND BALANCES 548,336.65
=====

DECEMBER 31, 2025 PRE

LEASEHOLD REV. BOND 2012

A S S E T S

Checking Accounts

UMB 2012 Refunding Bond Series.....	16.90
UMB-2005Bond Project Fund.....	0.00
UMB-2005 Bond Escrow.....	0.00
BankStar-Municipal Asst.Corp.....	85.45
UMB - Bond 2012 Cost of Issuance.....	0.00

Total Checking Accounts

102.35

TOTAL ASSETS

102.35
=====

DECEMBER 31, 2025 PRE

LEASEHOLD REV. BOND 2012

L I A B I L I T I E S

Accounts Payable

Accrued Interest Payable.....	0.00	
A/P Leasehold Bond.....	0.00	
Total Accounts Payable		0.00

TOTAL LIABILITIES 0.00

F U N D B A L A N C E S

Last Year Ending

Y E - Leasehold Bond.....	102.65	
Prior Year Unaudited.....	<0.30>	
Permanent Fund Balance.....	0.00	
Total Last Year Ending		102.35

Current Year

Fund Balance.....	0.00	
Total Current Year		0.00

TOTAL FUND BALANCES 102.35

DECEMBER 31, 2025 PRE

VIADUCT CID

A S S E T S

Checking Accounts

Cash-Viaduct Comm.Area CID..... 29,989.63

Total Checking Accounts 29,989.63₄

Receivables

Other Taxes Receivable..... <0.81>

Due from General Fund..... 0.00

Total Receivables <0.81>

Fixed Assets

Infrastructure..... 0.00

Total Fixed Assets 0.00

TOTAL ASSETS 29,988.82
=====

DECEMBER 31, 2025 PRE

VIADUCT CID

L I A B I L I T I E S

Accounts Payable

A/P - CID..... 0.00
Due to Other Funds..... 0.00

Total Accounts Payable 0.00

TOTAL LIABILITIES 0.00

F U N D B A L A N C E S

Last Year Ending

YE - CID..... 28,271.37
Prior Year Unaudited..... 1,177.60
Permanent Fund Balance..... 0.00

Total Last Year Ending 29,448.97

Current Year

C. Y. - CID..... 539.85

Total Current Year 539.85

TOTAL FUND BALANCES 29,988.82

DECEMBER 31, 2025 PRE

OSAGE COMMERCIAL AREA CID

A S S E T S

Checking Accounts

Cash-Osage Comm. Area CID..... 966,240.57

Total Checking Accounts 966,240.57 ✓

Receivables

Other Taxes Receivable..... 30,130.00

Total Receivables 30,130.00

TOTAL ASSETS 996,370.57
=====

DECEMBER 31, 2025 PRE

OSAGE COMMERCIAL AREA CID

LIABILITIES

Accounts Payable

A/P Osage CID.....	0.00	
Due to Other Funds.....	0.00	
Total Accounts Payable		0.00

TOTAL LIABILITIES 0.00

FUND BALANCES

Last Year Ending

YE-Osage Comm. CID.....	793,785.02	
Prior Year Unaudited.....	124,936.59	
Permanent Fund Balance.....	0.00	
Total Last Year Ending		918,721.61

Current Year

C.Y. - Osage CID.....	77,648.96	
Total Current Year		77,648.96

TOTAL FUND BALANCES 996,370.57

DECEMBER 31, 2025 PRE
EAST OSAGE COMMERCIAL AREA CID

A S S E T S

Checking Accounts

Cash-East Osage Comm. Area CID.....	140,037.66	
Total Checking Accounts		140,037.66 //

Receivables

Other Taxes Receivable.....	0.32	
Grant Receivable.....	0.15	
Total Receivables		0.47

TOTAL ASSETS		<u>140,038.13</u> =====
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DECEMBER 31, 2025 PRE
EAST OSAGE COMMERCIAL AREA CID

L I A B I L I T I E S

Accounts Payable

A/P E. Osage CID..... 0.19
Due to General Fund..... 0.00

Total Accounts Payable 0.19

TOTAL LIABILITIES 0.19

F U N D B A L A N C E S

Last Year Ending

Y.E. E. Osage Comm. CID..... 240,842.73
Prior Year Unaudited..... <111,018.18>
Permanent Fund Balance..... 0.00

Total Last Year Ending 129,824.55

Current Year

C.Y. E. Osage Comm CID..... 10,213.39

Total Current Year 10,213.39

TOTAL FUND BALANCES 140,038.13

DECEMBER 31, 2025 PRE

FEMA BUYOUT PROGRAM

A S S E T S

Checking Accounts

Cash - Fema Funds.....	0.00	
Total Checking Accounts		0.00

Receivables

Receivable - FEMA.....	0.00	
Total Receivables		0.00

TOTAL ASSETS		0.00
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DECEMBER 31, 2025 PRE

FEMA BUYOUT PROGRAM

L I A B I L I T I E S

Accounts Payable

A/P Fema Funds.....	0.00	
Total Accounts Payable		0.00
TOTAL LIABILITIES		0.00

F U N D B A L A N C E S

Last Year Ending

YE-Fema Funds.....	0.00	
Prior Year Unaudited-FEMA Buyo.....	0.00	
Permanent Fund Balance.....	0.00	
Total Last Year Ending		0.00

Current Year

C.Y.-Fema Funds.....	0.00	
Total Current Year		0.00
TOTAL FUND BALANCES		0.00

DECEMBER 31, 2025 PRE

PROPOSITION P

A S S E T S

Checking Accounts

Cash - Proposition P..... 158,191.88
Cash - Proposition P Reserve..... 0.00

Total Checking Accounts 158,191.88 //

Receivables

Other Taxes Receivable..... 65,034.64

Total Receivables 65,034.64

Due from Other Funds

Due From Other Funds..... 0.00

Total Due from Other Funds 0.00

TOTAL ASSETS

223,226.52
=====

DECEMBER 31, 2025 PRE

PROPOSITION P

LIABILITIES

Accounts Payable

A/P - Proposition P Tax.....	0.00	
Unavailable Revenue-Sales Tax.....	29,570.00	
Total Accounts Payable		<u>29,570.00</u>
TOTAL LIABILITIES		<u>29,570.00</u>

FUND BALANCES

Last Year Ending

YE-Proposition P.....	169,977.86	
Prior Year Unaudited.....	<16,306.45>	
Permanent Fund Balance.....	0.00	
Total Last Year Ending		<u>153,671.41</u>

Current Year

Fund Balance.....	39,985.11	
Total Current Year		<u>39,985.11</u>
TOTAL FUND BALANCES		<u>223,226.52</u> *****

01-16-2026

TRANSPORTATION TAX (PROPOSITION S)

A S S E T S

Checking Accounts

Cash - Transportation Tax.....	687,452.13	
Total Checking Accounts		687,452.13

Receivables

Other Taxes Receivable.....	86,909.86	
Grant Receivable.....	0.00	
Total Receivables		86,909.86

Other Assets

Prepaid.....	<0.49>	
Total Other Assets		<0.49>

Due from Other Funds

Due from other funds.....	0.00	
Total Due from Other Funds		0.00

TOTAL ASSETS

774,361.50
=====

01-16-2026

TRANSPORTATION TAX (PROPOSITION S)

LIABILITIES

Accounts Payable

A/P - Transportation Tax.....	8,216.86	
A/P Other.....	0.00	
Accrued Wages.....	4,929.83	
Defered Revenue.....	0.00	
Total Accounts Payable		<u>13,146.69</u>
TOTAL LIABILITIES		<u>13,146.69</u>

FUND BALANCES

Last Year Ending

YE TRANSPORTATION FUND.....	876,832.31	
PRIOR YEAR UNAUDITED.....	<170,131.10>	
Permanent Fund Balance.....	0.00	
Total Last Year Ending		<u>706,701.21</u>

Current Year

Fund Balance.....	54,513.60	
Total Current Year		<u>54,513.60</u>
TOTAL FUND BALANCES		<u>774,361.50</u> =====

DECEMBER 31, 2025 PRE

PARKS & RECREATION (PROP P)

A S S E T S

Checking Accounts

Cash - Parks Prop P.....	182,789.58	
Cash - Stormwater Prop P.....	1,033,179.53	
Cash - Pool Reserve.....	7,600.00	
Cash - Skatepark Funds.....	240,573.00	
Cash - ADAMS Garden (Restrict.....	11,974.92	
Cash - Liberty Walk.....	2,131.28	
Cash - Rodeo Proceeds.....	0.00	

Total Checking Accounts 1,478,248.31 //

Receivables

Receivable.....	51,250.00	
-----------------	-----------	--

Total Receivables 51,250.00

Other Assets

Prepaid.....	0.02	
--------------	------	--

Total Other Assets 0.02

Due from Other Funds

Due from other funds.....	0.00	
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Total Due from Other Funds 0.00

TOTAL ASSETS 1,529,498.33
=====

DECEMBER 31, 2025 PRE

PARKS & RECREATION (PROP P)

LIABILITIES

Accounts Payable

Accounts Payable Parks & Storm..... <3,753.05>
Accrued Wages..... 3,767.87

Total Accounts Payable 14.82

TOTAL LIABILITIES 14.82

FUND BALANCES

Last Year Ending

YE PARKS & STORMWATER FUND..... 1,178,516.63
PRIOR YEAR UNAUDITED..... 741,836.23
Permanent Fund Balance..... 0.00

Total Last Year Ending 1,920,352.86

Current Year

Fund Balance..... <390,869.35>

Total Current Year <390,869.35>

TOTAL FUND BALANCES 1,529,498.33

DECEMBER 31, 2025 PRE

CITY HALL / RED CEDAR

A S S E T S

Checking Accounts

Cash - Bond Fund.....	151,131.20
Cash - Cost of Issuance.....	0.00
Project Fund.....	0.00
Rebate Fund.....	0.00

Total Checking Accounts

151,131.20

Receivables

Receivable-NID City Hall.....	0.00
-------------------------------	------

Total Receivables

0.00

TOTAL ASSETS

151,131.20

DECEMBER 31, 2025 PRE

CITY HALL / RED CEDAR

LIABILITIES

Accounts Payable

A/P NID-City Hall.....	0.00	
Total Accounts Payable		0.00

TOTAL LIABILITIES		0.00
-------------------	--	------

FUND BALANCES

Last Year Ending

Y.E. NID-City Hall.....	137,041.67	
Prior Year Unaudited.....	544.96	
Permanent Fund Blance.....	0.00	
Total Last Year Ending		137,586.63

Current Year

C.Y. NID-City Hall.....	13,544.57	
Bond Proceeds.....	0.00	
Bond Refunding Payment.....	0.00	
Total Current Year		13,544.57

TOTAL FUND BALANCES		151,131.20
---------------------	--	------------

DECEMBER 31, 2025 PRE

BOK FINANCIAL

A S S E T S

Checking Accounts

CASH BOK Financial.....	0.00	
Total Checking Accounts		<u>0.00</u>

Investments

Investments: BOK Financial.....	<2,452,286.49>	
INVESTMENT BOK Financial.....	2,454,500.00	
Total Investments		<u>2,213.51</u>

TOTAL ASSETS		<u>2,213.51</u>

DECEMBER 31, 2025 PRE

BOK FINANCIAL

L I A B I L I T I E S

Accounts Payable		
Accounts Payable.....	<0.46>	
A/P BOK Financial.....	0.00	
Total Accounts Payable		<0.46>
TOTAL LIABILITIES		<0.46>

F U N D B A L A N C E S

Last Year Ending		
YEAR END BOK FINANCIAL.....	2,213.97	
Prior Year Unaudited.....	0.00	
PERMANENT FUND BALANCE.....	0.00	
Total Last Year Ending		2,213.97
Current Year		
C.Y. FUND BAL BOK Financial.....	0.00	
Total Current Year		0.00
TOTAL FUND BALANCES		2,213.51
=====		

DECEMBER 31, 2025 PRE

WATERWORKS SYSTEM

A S S E T S

Checking Accounts

Cash - Water.....	1,325,645.64	
Cash - Water Meter Deposits.....	73,855.00	<i>OK</i>
Cash - '92 Construction.....	0.00	
Cash - '67 Sinking & Interest.....	0.00	
CASH IN BANK.....	515.62	
<hr/>		
Total Checking Accounts		1,400,016.26

Investments

C. D. - Water.....	0.00	
Inv. - Treasury Note.....	0.00	
C. D. - 1959 Reserve.....	0.00	
Inv. -59/67 Depr. Treasury Note.....	0.00	
Inv. - '67 Reserve/Treas. Note.....	0.00	
C. D. - 67 Bond Reserve.....	0.00	
C. D. - 59/67 Bond Depr.....	0.00	
<hr/>		
Total Investments		0.00

Receivables

Accounts Receivable.....	86,812.98	
Unbilled Receivables.....	125,478.45	
Allowance for doubtful accts.....	<4,017.39>	
Other Receivables.....	0.00	
Accrued Interest.....	0.00	
Notes Receivable.....	0.00	
CDBG Receivable.....	0.00	
DNR Receivable.....	0.00	
Prison Contract Receivable.....	0.00	
AMORTIZATION EXPENSE - ARO.....	0.00	
<hr/>		
Total Receivables		208,274.04

Inventory

Supplies.....	222,077.83	
<hr/>		
Total Inventory		222,077.83

Fixed Assets

Construction in Progress.....	0.00	
Land.....	17,972.00	
Buildings.....	0.25	
Improvements/Water Lines.....	5,189,930.16	
Machinery & Equipment.....	1,401,746.16	
Less Accumulated Depreciation.....	<3,437,868.52>	
Deferred Outflows-Pension rela.....	75,628.00	
<hr/>		
Total Fixed Assets		3,247,408.05

Other Assets

Deposit, Group & Life Ins.....	0.00	
Prepaid.....	<0.02>	
<hr/>		
Total Other Assets		<0.02>

Due from Other Funds

Due from other funds.....	0.00	
---------------------------	------	--

0.*
W 1,325,645.64 = 66+
S 3,054,437.91+
03 151,745.75+
 003
 4,531,829.30*
 0.*

DECEMBER 31, 2025 PRE

WATERWORKS SYSTEM

L I A B I L I T I E S

Accounts Payable

Accrued Interest Payable.....	0.00	
A/P - WATER.....	2,500.97	
Accounts Payable/Other.....	0.00	
Accounts Payable/92 Bond.....	0.00	
Accrued Wages.....	5,675.28	
Accrued Int. Payable/Rev. Bond.....	0.00	
Deferred Rev./Water Deposits.....	72,970.35	
1959 Revenue Bond Payable.....	0.00	
1967 Revenue Bond Payable.....	0.00	
Acc. Compensated Absences.....	41,021.92	
Lease Obligation.....	0.34	
NET PENSION LIABILITY.....	87,362.00	
Deferred Inflows-Pension relat.....	21.00	
Total Accounts Payable		209,551.86

Notes Payable

Asset Retirement Obligation.....	85,500.00	
Pension Government Fund.....	0.00	
Total Notes Payable		85,500.00

TOTAL LIABILITIES

295,051.86

F U N D B A L A N C E S

Last Year Ending

Y. E. - Water.....	4,436,555.45	
Y. E. - Water Deposits.....	0.00	
Y. E. - 1992 Bond.....	0.00	
Y. E. - 1967 Bond.....	0.00	
Prior Year Unaudited.....	111,135.58	
PERMANENT FUND BALANCE.....	0.00	
Total Last Year Ending		4,547,691.03

Current Year

C. Y. - Water.....	309,317.27	
Total Current Year		309,317.27

TOTAL FUND BALANCES

5,152,060.16
=====

DECEMBER 31, 2025 PRE

SEWER SYSTEM

A S S E T S

Checking Accounts

Cash - Sewer.....	3,054,434.91	
Sinking & Interest '95 Bond.....	0.00	
Cash - Franklin County (restr).....	0.00	
95 Bond Debt Reserve.....	0.00	
95 Bond Depreciation.....	0.00	
Cash-CDEG-98-PF-24.....	0.00	
Cash-Sewer Replacement.....	151,745.15	
UMB - SRF Construction Acct.....	0.00	
UMB-SRF Reserve Account.....	0.00	
UMB-SRF Interest Acct.....	1,800.97	
UMB-SRF Principal Acct.....	393.55	
UMB-SRF State Match DSA.....	324,018.95	
UMB-SRF Leveraged DSA.....	0.00	
UMB-SRF Pacific Rebate.....	0.00	
UMB-SRF Main DSA.....	0.00	
Cash - EPA Acct.....	0.00	
UMB/SRF Debt Service.....	0.00	
UMB 2023.....	0.00	
		<hr/>
Total Checking Accounts		3,532,393.53

Investments

C. D. - Sewer.....	0.00	
'95 Bond Reserve.....	0.00	
'95 Bond Depr.....	0.00	
'95 Bond Investment.....	0.00	
		<hr/>
Total Investments		0.00

Receivables

Accounts Receivable.....	289,499.85	
Unbilled Receivables.....	117,559.07	
Allowance for Doubtful Accts.....	<158,577.21>	
Other Receivables.....	0.00	
Accrued Interest.....	0.00	
Intergovernmental Receivable.....	0.00	
Due From Other Accounts.....	0.00	
Due from other Funds.....	0.00	
Prison Contract Receivable.....	0.00	
AMORTIZATION EXPENSE - ARO.....	0.00	
		<hr/>
Total Receivables		248,481.71

Inventory

Supplies.....	25,311.08	
		<hr/>
Total Inventory		25,311.08

Fixed Assets

Construction in Progress.....	5,296,159.18	
Land.....	100.00	
Buildings.....	88,065.08	
Improvements/Sewer System.....	10,977,031.01	
Machinery & Equipment.....	975,667.03	
Less Accumulated Depreciation.....	<6,094,459.00>	
Deferred Outflows-Pension rela.....	75,163.00	
		<hr/>
Total Fixed Assets		11,317,726.30

DECEMBER 31, 2025 PRE

SEWER SYSTEM

A S S E T S

Other Assets

Deposit, Group & Life Ins..... 0.00
Prepaid..... 0.11

Total Other Assets 0.11

Deferred Outflows - ARO

Deferred Outflows - ARO..... 485,000.00

Total Deferred Outflows - ARO 485,000.00

TOTAL ASSETS

15,608,912.73

DECEMBER 31, 2025 PRE

SEWER SYSTEM

L I A B I L I T I E S

Accounts Payable

Accrued Interest Payable.....	74,427.00	
A/P - Sewer.....	<5,558.50>	
A/P-"95 Bond Sinking/Interest	0.00	
A/P - '95 Bond.....	0.00	
Accrued Wages.....	5,558.50	
Accrued Interest Payable.....	0.00	
Acc. Compensated Absences.....	41,021.92	
Due to General Fund.....	0.00	
2001 Cert. of participation.....	0.00	
SRF Reserve Payable.....	0.00	
2005 Series Rev Bond (SRF).....	260,000.00	
Unamortized Premium -2005A Bon.....	5,735.00	
BOND PREMIUM 2023 LEASE PURCH.....	10,890.65	
Lease Obligation.....	<0.04>	
Cert. of Participation 2023.....	4,010,000.00	
Net Pension Liability.....	86,876.00	
Deferred Inflows-Pension relat.....	22.00	
Capital Lease.....	0.00	
Bond Prem 2023 Lease Purchase.....	0.00	
Cost of Issuance.....	0.00	
Total Accounts Payable		4,488,972.53

Notes Payable

Asset Retirement Obligation.....	500,000.00	
Pension Government Fund.....	0.00	
Total Notes Payable		500,000.00

TOTAL LIABILITIES 4,988,972.53

F U N D B A L A N C E S

Last Year Ending

Y. E. - Sewer.....	7,734,294.54	
Prior Year Unaudited.....	2,848,171.81	
PERMANENT FUND BALANCE.....	0.00	
Total Last Year Ending		10,582,466.35

Current Year

C. Y. - Sewer.....	37,473.85	
Total Current Year		37,473.85

TOTAL FUND BALANCES 15,608,912.73

DECEMBER 31, 2025 PRE

DEBT SERVICE

A S S E T S

Checking Accounts

CASH - Clearing Account	0.00
Cash - 2003 Bond Debt Service.....	0.00
Cash - Cost of Issuance.....	0.00
Cash - '92 Sinking & Interest.....	0.00
Repayment Account.....	0.00
Cash - 92 Bond Construction.....	0.00
Total Checking Accounts	0.00

Investments

C. D. - 1971 Bond.....	0.00
C. D. - 1979 Bond.....	0.00
C. D. - 1992 Bond.....	0.00
Total Investments	0.00

Receivables

Property Tax Receivable.....	0.00
Tax Receivable - Other.....	0.00
Accrued Interest	0.00
Due from General Fund.....	0.00
Total Receivables	0.00

TOTAL ASSETS 0.00

DECEMBER 31, 2025 PRE

DEBT SERVICE

L I A B I L I T I E S

Accounts Payable

Accrued Interest Payable.....	0.00
Accounts Payable/1971 Bond.....	0.00
Accounts Payable/1979 Bond.....	0.00
Accounts Payable/1992 Bond.....	0.00
Deferred Rev. - Property Tax.....	0.00
Accounts Payable/92 Const.....	0.00

Total Accounts Payable 0.00

TOTAL LIABILITIES 0.00

F U N D B A L A N C E S

Last Year Ending

Y. E. - Debt Service.....	0.00
Y. E. - 1979 Sinking/Interest.....	0.00
Y. E. - 1992 Sinking/Interest.....	0.00
Y. E. - 1992 Bond Construction.....	0.00
Prior Year Unaudited.....	0.00
PERMANENT FUND BALANCE.....	0.00

Total Last Year Ending 0.00

Current Year

C.Y.- 71 & 79 Bond.....	0.00
-------------------------	------

Total Current Year 0.00

TOTAL FUND BALANCES 0.00

DECEMBER 31, 2025 PRE

DEBT SERVICE

A S S E T S

Other Assets

Amt. Available in Debt.Service.....	0.00
Amt. to be Provided to Retire.....	0.00

Total Other Assets	<u>0.00</u>
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TOTAL ASSETS	<u>0.00</u>
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DECEMBER 31, 2025 PRE

DEBT SERVICE

L I A B I L I T I E S

Accounts Payable

Accrued Interest Payable.....	23,662.69	
Refunding Lease Rev.Bond 2012.....	110,000.00	
79 G O Bonds Payable.....	0.00	
92 G O Bonds Payable.....	0.00	
Capitalized Lease Obligation.....	0.00	
2003 GO Bonds payable.....	0.00	
2005 Lease Rev Bond.....	0.00	
CID - Osage.....	0.00	
Lim. General Obl. Bond 2011.....	3,937,115.00	
Total Accounts Payable		4,070,777.69
TOTAL LIABILITIES		<u>4,070,777.69</u>

F U N D B A L A N C E S

Last Year Ending

Y. E. Debt Service.....	608,461.31	
Prior Year Unaudited.....	0.00	
PERMANENT FUND BALANCE.....	0.00	
NET POSITION.....	<4,679,239.00>	
Total Last Year Ending		<4,070,777.69>
Current Year		
Fund Balance.....	0.00	
Total Current Year		0.00
TOTAL FUND BALANCES		<u>0.00</u>

DECEMBER 31, 2025 PRE

GOVERNMENT WIDE

A S S E T S

Checking Accounts

Cash - Payroll.....	0.00	
Total Checking Accounts		0.00

Fixed Assets

Deferred Outflows Pension.....	704,501.00	
Total Fixed Assets		704,501.00

TOTAL ASSETS		<u>704,501.00</u> =====
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DECEMBER 31, 2025 PRE

GOVERNMENT WIDE

L I A B I L I T I E S

Accounts Payable

Gov. Wide Compensated Absences.....	185,577.30	
Net Pension Liability.....	1,149,763.00	
Deferred Inflows Pensions.....	19,015.00	
Total Accounts Payable		<u>1,354,355.30</u>

Notes Payable

Accrued Interest Payable.....	<10,023.31>	
Total Notes Payable		<u><10,023.31></u>

TOTAL LIABILITIES

1,344,331.99

F U N D B A L A N C E S

Last Year Ending

Y. E. Government Wide.....	<455,118.69>	
PRIOR YEAR UNAUDITED.....	<51,096.30>	
PERMANENT FUND BALANCE.....	0.00	
Total Last Year Ending		<u><506,214.99></u>

Current Year

FUND BALANCE.....	0.00	
Total Current Year		<u>0.00</u>

INVALID DESCRIPTION

Pension Exp / Benefit Gov Fund.....	<133,616.00>	
Total Current Year		<u><133,616.00></u>

TOTAL FUND BALANCES

704,501.00
=====

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.

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 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		Business-Type		Totals	
	Activities		Activities			
	2025	As Restated 2024	2025	As Restated 2024	2025	As Restated 2024
ASSETS						
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
DEFERRED OUTFLOWS OF RESOURCES						
	922,523	709,939	822,976	710,075	1,745,499	1,420,014
LIABILITIES						
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
DEFERRED INFLOWS OF RESOURCES						
	455,843	516,396	43	43	455,886	516,439
NET POSITION						
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	\$ 30,132,180	\$ 28,908,397	\$ 14,900,165	\$ 15,045,857	\$ 45,032,345	\$ 43,954,254

**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
REVENUES						
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
Total Revenues	<u>9,252,578</u>	<u>8,532,894</u>	<u>3,219,510</u>	<u>6,307,463</u>	<u>12,472,088</u>	<u>14,840,357</u>
EXPENSES						
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
Total Expenses	<u>8,549,514</u>	<u>7,713,579</u>	<u>2,844,483</u>	<u>3,074,105</u>	<u>11,393,997</u>	<u>10,787,684</u>
REVENUES OVER EXPENDITURES	703,064	819,315	375,027	3,233,358	1,078,091	4,052,673
TRANSFERS	<u>520,719</u>	<u>396,572</u>	<u>(520,719)</u>	<u>(396,572)</u>	<u>-</u>	<u>-</u>
CHANGE IN NET POSITION	1,223,783	1,215,887	(145,692)	2,836,786	1,078,091	4,052,673
Net Position - Beginning of Year	<u>28,908,397</u>	<u>27,692,510</u>	<u>15,045,857</u>	<u>12,209,071</u>	<u>43,954,254</u>	<u>39,901,581</u>
NET POSITION - END OF YEAR	<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**

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	5,110,763	5,092,436	5,616,972	5,733,312
Buildings	2,699,968	2,855,872	65,009	67,945	2,764,977	2,923,817
Improvements	4,508,890	4,724,655	7,927,029	7,976,925	12,435,919	12,701,580
Machinery and Equipment	1,285,767	1,274,502	1,105,436	1,185,516	2,391,203	2,460,018
Infrastructure	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
ASSETS			
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>
DEFERRED OUTFLOWS OF RESOURCES			
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>
LIABILITIES			
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>
DEFERRED INFLOWS OF RESOURCES			
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>
NET POSITION			
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	2,064,610	4,396,430	6,461,040
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
PRIMARY GOVERNMENT							
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)
GENERAL REVENUES							
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
CHANGE IN NET POSITION					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
NET POSITION - END OF YEAR					\$ 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**

ASSETS	<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
Total Assets	\$ 4,299,168	\$ 745,296	\$ 1,953,494	\$ 2,076,842	\$ 9,074,800
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
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
Total Liabilities	1,235,931	119,141	27,405	17,411	1,399,888
DEFERRED INFLOWS OF RESOURCES					
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
Total Deferred Inflows of Resources	519,145	-	-	32,540	551,685
FUND BALANCES					
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)
Total Fund Balances	2,544,092	626,155	1,926,089	2,026,891	7,123,227
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 4,299,168	\$ 745,296	\$ 1,953,494	\$ 2,076,842	\$ 9,074,800

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	\$ 30,132,180

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
REVENUES					
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>
EXPENDITURES					
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>
REVENUES OVER (UNDER) EXPENDITURES	(75,269)	(945,405)	60,245	227,136	(733,293)
OTHER FINANCING SOURCES (USES)					
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>
NET CHANGE IN FUND BALANCE	(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>
FUND BALANCE - END OF YEAR	<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	<u>-</u>	
Net Adjustment		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	(51,096)	
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
CURRENT ASSETS			
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
NONCURRENT ASSETS			
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
DEFERRED OUTFLOWS OF RESOURCES			
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
CURRENT LIABILITIES			
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
Installation 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
NONCURRENT LIABILITIES			
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
DEFERRED INFLOWS OF RESOURCES			
Deferred Amounts Related to Pensions	22	21	43
NET POSITION			
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>
OPERATING REVENUES			
Charges for Services	\$ 1,646,772	\$ 1,458,601	\$ 3,105,373
OPERATING EXPENSES			
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>
OPERATING INCOME (LOSS)	135,039	281,813	416,852
NONOPERATING REVENUES (EXPENSES)			
Investment Income	43,837	50,012	93,849
Miscellaneous	2,224	18,064	20,288
Gain (Loss) on Sale of Capital Assets	-	-	-
Interest Expense	<u>(155,962)</u>	<u>-</u>	<u>(155,962)</u>
Total Nonoperating Revenues (Expenses)	<u>(109,901)</u>	<u>68,076</u>	<u>(41,825)</u>
INCOME BEFORE TRANSFERS	25,138	349,889	375,027
Transfer In	-	-	-
Transfers Out	<u>(255,110)</u>	<u>(265,609)</u>	<u>(520,719)</u>
Net Transfers	<u>(255,110)</u>	<u>(265,609)</u>	<u>(520,719)</u>
CHANGE IN NET POSITION	(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>
NET POSITION - END OF YEAR	<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
CASH FLOWS FROM OPERATING ACTIVITIES			
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	639,157	669,059	1,308,216
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
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	(256,125)	(256,125)	(512,250)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
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	1,526,529	(11,140)	1,515,389
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment Income	43,837	50,012	93,849
Net Cash Provided by Investing Activities	43,837	50,012	93,849
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,953,398	451,806	2,405,204
Cash and Cash Equivalents - Beginning of Year	1,274,012	636,790	1,910,802
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 3,227,410	\$ 1,088,596	\$ 4,316,006
RECONCILIATION OF NET OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
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	504,118	387,246	1,308,216
Net Cash Provided by Operating Activities	\$ 639,157	\$ 669,059	\$ 1,308,216
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO STATEMENT OF NET POSITION CASH AND CASH EQUIVALENTS			
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	\$ 3,227,410	\$ 1,088,596	\$ 4,316,006

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
Governmental Activities:					
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>
Business-Type Activities:					
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
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
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	<u>7,441,153</u>	<u>2,567,975</u>	<u>(2,702,642)</u>	<u>7,306,486</u>
Capital Assets, Being Depreciated and Amortized:				
Buildings	5,660,217	-	-	5,660,217
Improvements	6,486,890	52,756	-	6,539,646
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	<u>38,396,488</u>	<u>3,226,701</u>	<u>(12,000)</u>	<u>41,611,189</u>
Less Accumulated Depreciation and for:				
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	<u>19,693,837</u>	<u>1,917,518</u>	<u>(12,000)</u>	<u>21,599,355</u>
Total Capital Assets, Being Depreciated, Net	<u>18,702,651</u>	<u>1,309,183</u>	<u>-</u>	<u>20,011,834</u>
 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

Governmental Activities:	
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
Business-Type Activities:				
Capital Assets, Not Being Depreciated:				
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
Capital Assets, Being Depreciated:				
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
Less Accumulated Depreciation:				
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
Total Business-Type Activities Capital Assets, Net	\$ 14,340,894	\$ 276,950	\$ (391,535)	\$ 14,226,309

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

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

**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:

Transfers In	Transfers Out	Year Ended June 30, 2025
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	4,047,097	-	444,861	3,602,236	342,040
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
Business-Type Activities:					
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	-
Total Bonds	4,286,626	-	356,532	3,930,094	360,000
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
Total Business-Type Activities	<u>\$ 5,084,300</u>	<u>\$ 306,108</u>	<u>\$ 426,412</u>	<u>\$ 4,963,996</u>	<u>\$ 374,290</u>

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
Total	<u>\$ 3,602,236</u>	<u>\$ 564,358</u>	<u>\$ 4,166,594</u>

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	<u>\$ 130,000</u>	<u>\$ 3,250</u>	<u>\$ 133,250</u>
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.

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
REVENUES				
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	4,427,967	4,556,967	4,670,485	113,518
EXPENDITURES				
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	5,018,835	4,911,599	4,745,754	(165,845)
REVENUES OVER (UNDER)				
EXPENDITURES	(590,868)	(354,632)	(75,269)	279,363
OTHER FINANCING SOURCES (USES)				
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)	19,341	(280,659)	(191,535)	89,124
NET CHANGE IN FUND BALANCE	\$ (571,527)	\$ (635,291)	(266,804)	\$ 368,487
Fund Balance - Beginning of Year			2,810,896	
FUND BALANCE - END OF YEAR			\$ 2,544,092	

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
REVENUES				
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)
Total Revenue	2,137,901	1,219,964	2,297,351	1,077,387
EXPENDITURES				
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	-	-	-	-
Total Expenditures	2,329,907	2,139,395	3,242,756	1,103,361
REVENUES UNDER EXPENDITURES	(192,006)	(919,431)	(945,405)	(25,974)
OTHER FINANCING SOURCES				
Transfers In	739,000	599,331	694,728	95,397
NET CHANGE IN FUND BALANCE	\$ 546,994	\$ (320,100)	(250,677)	\$ 69,423
Fund Balance - Beginning of Year			876,832	
FUND BALANCE - END YEAR			\$ 626,155	

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
REVENUES			
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)
EXPENDITURES			
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)
REVENUES UNDER EXPENDITURES	(305,230)	60,245	365,475
OTHER FINANCING SOURCES			
Transfers In	825,200	517,141	(308,059)
Transfer Out	-	-	-
Total Other Financing Sources	825,200	517,141	(308,059)
NET CHANGE IN FUND BALANCE	\$ 519,970	577,386	\$ 57,416
Fund Balance - Beginning of Year, as Restated		1,348,703	
FUND BALANCE - END OF YEAR		\$ 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
Total Pension Liability										
Service Cost	\$ 334,140	\$ 327,557	\$ 304,715	\$ 279,664	\$ 254,171	\$ 224,960	\$ 219,029	\$ 204,804	\$ 206,861	\$ 207,794
Interest on the Total Pension Liability	1,002,430	929,912	852,234	792,289	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)	(302,601)	(47,172)
Changes of Assumptions	-	-	-	-	(183,261)	206,600	-	-	-	271,325
Benefit Payments, Including Refunds	(661,711)	(521,427)	(528,738)	(434,985)	(468,626)	(416,565)	(436,858)	(411,286)	(388,709)	(329,865)
Net Change In Total Pension Liability	1,359,075	1,101,698	1,094,866	890,122	439,771	748,166	482,621	404,857	172,240	709,463
Total Pension Liability Beginning	14,481,450	13,379,752	12,284,886	11,394,764	10,954,993	10,206,827	9,724,206	9,319,349	9,147,109	8,437,646
Total Pension Liability Ending (a)	\$ 15,840,525	\$ 14,481,450	\$ 13,379,752	\$ 12,284,886	\$ 11,394,764	\$ 10,954,993	\$ 10,206,827	\$ 9,724,206	\$ 9,319,349	\$ 9,147,109
Plan Fiduciary Net Position										
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	2,464,514	111,468	542,586	962,857	855,178	(10,230)
Benefit Payments, Including Refunds	(661,711)	(521,427)	(528,738)	(434,985)	(468,626)	(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	7,087,355	7,008,254
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
Net Pension Liability Ending (a)-(b)	\$ 1,853,701	\$ 1,324,000	\$ 897,121	\$ 510,470	\$ (257,570)	\$ 1,936,823	\$ 1,052,189	\$ 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	\$ 1,766,765	\$ 1,736,618	\$ 1,693,909	\$ 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 7.00% during the year ended June 30, 2025.

OTHER SUPPLEMENTARY INFORMATION

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

ASSETS											
	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	
Total Assets	\$ 287,579	\$ 215,405	\$ 363,083	\$ 29,450	\$ 129,824	\$ 911,390	\$ 2,422	\$ 102	\$ 137,587	\$ 2,076,842	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE											
LIABILITIES											
Accounts Payable	\$ 10,283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,283	
Accrued Payroll	7,128	-	-	-	-	-	-	-	-	7,128	
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	
Total Liabilities	17,411	-	-	-	-	-	-	-	-	17,411	
DEFERRED INFLOWS OF RESOURCES											
Unavailable Revenue:											
Sales Tax	-	32,540	-	-	-	-	-	-	-	32,540	
Total Deferred Inflows of Resources	-	32,540	-	-	-	-	-	-	-	32,540	
FUND BALANCE											
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	-	-	-	-	-	-	-	102	137,587	137,689	
Tourism	265,420	-	-	-	-	-	-	-	-	265,420	
Total Fund Balance	270,168	182,865	363,083	29,450	129,824	911,390	2,422	102	137,587	2,026,891	
Total Liabilities and Fund Balance	\$ 287,579	\$ 215,405	\$ 363,083	\$ 29,450	\$ 129,824	\$ 911,390	\$ 2,422	\$ 102	\$ 137,587	\$ 2,076,842	

**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	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
REVENUES										
Sales Taxes	\$ 53,247	\$ 410,003	\$ 621,711	\$ -	\$ 1	\$ 204,234	\$ -	\$ -	\$ -	\$ 1,289,196
Intergovernmental Charges for Services	42,700	-	-	-	-	-	-	-	-	42,700
Contributions and Donations	117,775	-	-	-	-	-	-	-	-	117,775
Investment Income	736	-	-	-	-	-	-	-	-	736
Miscellaneous	14,437	5,883	12,001	1,179	8,441	32,062	208	-	-	74,211
Total Revenues	232,186	415,886	633,712	1,179	8,442	236,296	208	-	-	1,527,909
EXPENDITURES										
Current:										
Administration	21,613	-	-	-	1,658	118,691	-	-	-	141,962
Community Development	409,211	-	-	-	-	-	-	-	-	409,211
Parks and Recreation	-	-	-	-	-	-	-	-	-	-
Capital Outlay	902	-	-	-	211,077	-	-	-	-	211,979
Debt Service:										
Principal	-	-	-	-	-	-	-	110,000	334,879	444,879
Interest and Fiscal Charges	-	-	-	-	-	-	-	4,907	87,835	92,742
Total Expenditures	431,726	-	-	-	212,735	118,691	-	114,907	422,714	1,300,773
REVENUES OVER (UNDER) EXPENDITURES	(199,540)	415,886	633,712	1,179	(204,293)	117,605	208	(114,907)	(422,714)	227,136
OTHER FINANCING SOURCES (USES)										
Transfers In	-	(402,999)	19,945	-	-	-	-	114,906	423,259	558,110
Transfers Out	-	-	(748,000)	-	93,274	-	-	-	-	(1,057,725)
Total Other Financing Sources (Uses)	-	(402,999)	(728,055)	-	93,274	-	-	114,906	423,259	(499,615)
NET CHANGE IN FUND BALANCE	(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	793,785	2,214	103	137,042	2,299,370
FUND BALANCE - END OF YEAR	\$ 270,168	\$ 182,865	\$ 363,083	\$ 29,450	\$ 129,824	\$ 911,390	\$ 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
REVENUES			
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)
Total Revenues	<u>256,000</u>	<u>232,186</u>	<u>(23,814)</u>
EXPENDITURES			
Current:			
Administration	-	21,613	21,613
Community Development	375,479	409,211	33,732
Capital Outlay	<u>21,500</u>	<u>902</u>	<u>(20,598)</u>
Total Expenditures	<u>396,979</u>	<u>431,726</u>	<u>34,747</u>
REVENUES UNDER EXPENDITURES	(140,979)	(199,540)	(58,561)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (140,979)</u>	(199,540)	<u>\$ (58,561)</u>
Fund Balance - Beginning of Year		<u>469,708</u>	
FUND BALANCE - END OF YEAR		<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**

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

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
REVENUES			
Sales Taxes	\$ 645,000	\$ 621,711	\$ (23,289)
Investment Income	31,000	12,001	(18,999)
Total Revenues	676,000	633,712	(42,288)
 EXPENDITURES	 -	 -	 -
 REVENUES OVER EXPENDITURES	 676,000	 633,712	 (42,288)
 OTHER FINANCING USES			
Transfers Out	(748,000)	(728,055)	19,945
 NET CHANGE IN FUND BALANCE	 \$ (72,000)	 (94,343)	 \$ (22,343)
 Fund Balance - Beginning of Year		 457,427	
 FUND BALANCE - END OF YEAR		 \$ 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
REVENUES			
Sales Taxes	\$ 200	\$ -	\$ (200)
Investment Income	950	1,179	229
Total Revenues	1,150	1,179	29
 EXPENDITURES			
Capital Outlay	-	-	-
 REVENUES OVER (UNDER) EXPENDITURES	950	1,179	229
 NET CHANGE IN FUND BALANCE	\$ 950	1,179	\$ 229
Fund Balance - Beginning of Year		28,271	
 FUND BALANCE - END OF YEAR		\$ 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

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

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
REVENUES			
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)
 EXPENDITURES			
Current:			
Administration	105,990	118,691	12,701
 OTHER FINANCING USES			
Transfers Out	-	-	-
 NET CHANGE IN FUND BALANCE	\$ 157,010	117,605	\$ (39,405)
 Fund Balance - Beginning of Year		793,785	
 FUND BALANCE - END OF YEAR		\$ 911,390	

**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
REVENUES			
Investment Income	\$ -	\$ 208	\$ 208
EXPENDITURES			
Capital Outlay	-	-	-
OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCE	\$ -	208	\$ 208
Fund Balance - Beginning of Year		2,214	
FUND BALANCE - END OF YEAR		\$ 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>
EXPENDITURES			
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>
 OTHER FINANCING SOURCES			
Transfers In	<u>114,125</u>	<u>114,906</u>	<u>781</u>
 NET CHANGE IN FUND BALANCE	 <u><u>\$ -</u></u>	 <u>(1)</u>	 <u><u>\$ (1)</u></u>
 Fund Balance - Beginning of Year		 <u>103</u>	
 FUND BALANCE - END OF YEAR		 <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

	Original and Final Budget	Actual	Over (Under) Budget
REVENUES			
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
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>
OTHER FINANCING SOURCES			
Transfers In	<u>423,259</u>	<u>423,259</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	545	<u>\$ 545</u>
Fund Balance - Beginning of Year		<u>137,042</u>	
FUND BALANCE - END OF YEAR		<u>\$ 137,587</u>	



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